



*Parachute/Battlement Mesa*  
Park and Recreation District

PARACHUTE BATTLEMENT MESA PARK AND RECREATION DISTRICT  
PARACHUTE/BATTLEMENT MESA, COLORADO 81635  
GARFIELD COUNTY

**LETTER OF BUDGET TRANSMITTAL**

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

Date: November 16, 2021

Attached is a copy of the **2022** budget for PARACHUTE BATTLEMENT MESA PARK AND RECREATION DISTRICT, in Garfield County, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on October 18, 2021 and Resolutions adopted and signed on November 15, 2021. If there are any questions on the budget, please contact:

Judith Bertrand  
303-704-9438  
Metropolitan District Management  
23005 Whispering Woods  
Golden, CO 80401  
judy@metro-district.com

I, Judith Bertrand, Parachute Battlement Mesa Park and Recreation District Oversight Manager hereby certify that the enclosed is a true and accurate copy of the 2022 Adopted Budget.

  
Judith Bertrand, District Oversight Manager

# **PARACHUTE BATTLEMENT MESA PARK AND RECREATION DISTRICT**

## **2022 BUDGET MESSAGE**

Parachute Battlement Mesa Park and Recreation District (PBMPRD) is organized under the Title 32 Colorado Special District Act and utilizes the accrual method of accounting. The District was established to provide Recreation and Community Services to the residents of the District.

The District owns and maintains the Community Park, Battlement Mesa Golf Club and Grand Valley Recreation Center. PBMPRD provides recreational services and activities to a population of approximately 7,000 in Parachute, Battlement Mesa, and surrounding communities. The Grand Valley Recreation Center contains a pool, sauna, hot tub, racquetball, tennis and pickle ball courts, a gymnasium, pool tables, exercise/cardio equipment, weight room, and numerous conference community rooms. Battlement Mesa Golf Club not only provides an exceptional golf experience, but tournaments throughout the golf season. The Pro-shop is fully equipped with any merchandise needed for golf; including clothing, clubs, balls, hats, etc. The Program division provides youth and adults with numerous sports and recreational activities and classes. The Community Park has picnic tables and grills for family outings and a Western Town and playground equipment for the youth.

Between March 2020 and August 2021 the District applied for and received COVID Relief Grant Funds through the Division of Local Government in the amount of \$295,888 and anticipates receiving another \$10,000-\$20,000 by year end 2021. However, the deadline for receiving these grant funds is December 2021.

As of January 1, 2016 the District assumed financial and management responsibility of the Battlement Mesa Golf Club and Grand Valley Recreation Center and continues to perform much needed repairs and upgrades to both facilities, as well as to the Community Park. The District must also ensure an appropriate level of staff to operate these entities, provide programs and activities for the community and maintain the facilities. The District anticipates additional repairs and maintenance and capital improvements for these aging facilities.

## **2022 BUDGET STRATEGY**

The District's strategy in preparing the 2022 budget is to continue to provide recreational and sports activities to the District of approximately 7,000 people through increasing revenue and monitoring expenses. Each year since 2016, the Board has designated funds for capital improvements, as both the Rec Center and Golf Club had minimal improvements over the last 40 years.

Of concern is the loss of oil and gas property tax revenue and gas royalties. The assessed value of properties has again decreased dramatically, and this has translated into a loss of around \$200,000 in property tax revenue from 2021 to 2022. This is primarily due to oil and gas revenue. It is anticipated that a developer may build additional residential properties, however residential property tax revenue only comprises 9% of total tax revenue, so the District is highly dependent on oil and gas.

Gas royalties decreased from approximately \$185,000 in 2019 to \$42,000 in 2021. However, with Terra purchasing URSA gas royalties are now being distributed monthly.

The District held a TABOR Election in May 2020 to request that taxpayers approve a mill levy increase in order to continue to operate and provide park and recreation services to the residents. The property tax increase was rejected by the voters. This property tax loss has caused the District to lose close to \$2,038,465 in revenue since 2016; a loss of 56%. Property tax revenue in 2016 was \$3,631,616 and in 2022 will be only \$1,593,151.

Aside from the annual increases in minimum wage, the State now requires that the District allow part time and



seasonal workers to accrue sick leave. The cost associated with this is expected to be around \$20,000 per year.

Of major importance is to continue to employ approximately 100 employees and independent contractors. As employment and unemployment are driving forces in economic growth or stagnation, PBMPRD is a leader in hiring and paying wages; which leads to increased sales tax revenue for the Town of Parachute, higher consumer spending and increases money circulated in the community and Western Slope.

The District runs a large deficit with expenditures and wages far exceeding charges for services, fees, and memberships. Additional funding for operations comes from property taxes and whenever possible grants.

The District offers programs and access to all facilities to Parachute, Battlement Mesa and surrounding communities. A primary goal is to offer new programs to the community and increase activities offered, while closely monitoring expenditures. Of note is that the Consumer Price Index (CPI) was 5.4% as of July 2021. Obviously, rates must be increased to a level where revenue at least meets the increase in costs for services, repairs, maintenance, and employees. The District will need to increase fees and rates annually in order to continue to ensure facilities are kept open and staffed. PBMPRD currently has no long-term debt and anticipates requesting a second mill levy increase in the coming years in order to continue to provide services and not incur long term debt.

With the Residential Assessment Rate projected to decrease even further in the coming years, the residential property tax revenue will decrease. However new residential construction may help offset some of the loss. Oil and gas companies comprise 81% of property tax revenue (approximately \$1,288,899) and the District receives less than \$136,444 from residential assessments. If the District loses additional oil and gas property taxes, the Board will have to determine the best course of action for the District; as the District would no longer be able to cover wages and operations; let alone perform repairs and maintenance.

## **REVENUE**

### **Property Taxes**

The District Board of Directors levies property taxes based on Garfield County Assessors valuation. The levy is set by December 15 with certification to the County to put the tax lien on individual properties as of January 1 of the following year. Garfield County collects the taxes during the following year. Taxes are payable by April or if in equal installments in February and June. Garfield County remits the taxes collected monthly to the District.

Taxes levied are based on the assessed value multiplied by the adopted mill levy. The current assessed value for Parachute/Battlement Mesa Park and Recreation District decreased from \$445,727,860 in 2021 to \$398,287,750 in 2022. This is a loss in property tax revenue of \$189,760.

The District adopted a mill levy of 4.000 mills which provides property tax revenue of \$1,593,151. The District is now receiving 56% less in property tax revenue than in 2016 when property tax income was \$3,628,506. As the District's primary revenue is from property taxes, this continues to affect the District's ability to make needed capital improvements and continue to provide rates and user fees that are affordable to all members of the District. Operating Revenue from charges for services does not bring in enough to cover payroll for the employees and staff cannot be cut further without effecting safety and service.

### **Specific Ownership Taxes**

Specific ownership taxes are set by the State and collected by the Garfield County Treasurer based on vehicle licensing within the County as a whole. These taxes are allocated to all taxing districts/entities within Garfield

County. This revenue is variable and \$135,000 is only an estimate.

### **Community Park Fund**

The maintenance and upkeep for the Community Park is primarily funded by property tax revenue. The annual Community Park Classic is estimated to bring in \$9,800 with the remainder of expenses covered by property tax revenue. Transfers from reserves to maintain the park are expected to be \$25,490.

### **Conservation Trust Fund**

The District anticipates receiving approximately \$25,000 in Conservation Trust Funds in 2022 for park and recreation services. As these funds are based on the purchase of lottery tickets, any valid estimate is difficult to obtain.

### **General Fund**

The General Fund will be the receptor for the property taxes, interest income and Specific Ownership Taxes. The net income is projected to be \$1,485,181 before transferring funds to the golf course, programs, community park and rec center for operations and capital expenditures.

### **Golf Course & Parks Fund**

The operating revenue consists of green fees, cart fees, driving range, and advantage club/memberships. The Pro-shop sales are also included as revenue, along with rental income from the restaurant. The golf course is projected to bring in \$636,800 in operating income. Transfers from reserves in the amount of \$667,452 will be made to cover capital expenditures.

### **Program Fund**

Programs consist of youth sports and activities but do not generate enough revenue to pay for the program expenses and has consistently run at a loss. Program revenue is anticipated to be \$45,000 in 2022. The fees for sports are kept low in order to attract youth to participate. The largest revenue producer is the annual Craft Fair in November of each year. The projected loss of \$107,010 will be made from reserves.

### **Recreation Center Fund**

The Recreation Center is a 53,000-square foot facility that houses a basketball court, racquetball courts, swimming pool, work out rooms and numerous rooms for rent and community activities. Prior to 2016, when the Rec Center transferred to PBMPRD, a \$205 annual assessment fee per residence was paid by Battlement Mesa residents. This was a loss to the District of approximately \$500,000. With the District now providing recreation services and access to facilities not just to Battlement Mesa, but to the Town of Parachute and outlying communities, the assessment rate was dropped and charges for membership, daily passes and programs began in 2016. The 2022 budget includes \$35,000 in grant revenue.

The fees for the Grand Valley Recreation Center have been kept well below what is needed to pay for operations and wages, and even with a 5% increase in rates in 2022, the Rec Center projected operating income of \$288,690 only covers 29% of total expenditures. Of note is that the Board did not approve an increase in fees or memberships in 2021 due to COVID. It is expected that \$1,187,248 will be transferred from reserves to cover operations and capital improvements.



## EXPENDITURES

### Community Park Fund

Maintenance costs for the Community Park of approximately \$35,000 per year include landscape maintenance, water/sewer, trash removal and equipment repairs. The Community Park Classic income is anticipated to net around \$7,000 in 2022 and the remaining expenses will be covered with property tax revenue. The District has had to replace or repair numerous items and equipment due to vandalism.

### General Fund

Expenses of \$310,720 in the General Fund constitute district management, legal expenditures, bank service charges, payroll services, accounting, office supplies, audits, Treasurer's fees, director compensation, property and liability insurance, workers comp, and elections. As 2022 is an election year \$16,000 is budgeted for election services. Transfers to other funds will be made from this account. It is anticipated that \$1,987,200 will be transferred from the General Fund to the Community Park, Programs, Rec Center and Golf Course for operations and capital improvements. This reflects a loss in the General and Total funds of \$502,019, which will require transfers from reserves.

### Golf Course & Parks Fund

The Golf Course requires continual course maintenance for landscaping, testing, repairs, chemicals, fertilizer, supplies and equipment. Maintenance equipment normally has a life expectancy of 5-8 years and various equipment must be replaced every 2 years. The cost of goods sold are offset by the Pro-shop sales.

With the installation of the irrigation system it is anticipated that expenditures for water and repairs will decrease golf maintenance and utilities by approximately \$75,000.

Total expenses for 2022 are projected to be \$881,252. With a staff of approximately 20; of which 4 are full time, the total projected payroll expense is projected to be \$482,302 or 55% of the total expenses. The increase in minimum wage from \$12.00 to \$12.32 per hour and a potential 3% increase in 2022, sick leave for part time and seasonal staff, and increases in medical coverage have also contributed to the increase in wages and benefits.

Reserve funds will offset the shortage for the capital improvements in the amount of \$423,000 planned in 2022. The Daisy Ditch water rights located on PBMPRD property and Callahan pump must be installed to protect our water rights and is expected to be \$50,000 of the total capital improvements.

### Program Fund

The program fund has expenditures for employees, direct costs for providing programs, as well as referees compensation. It is the intent of this budget to increase revenue and decrease expenditures, while providing new programs and activities. The largest expenditure for programs is wages and benefits. The District has planned for discounts to economically disadvantaged families in the amount of \$500. The sports programs consistently run at a loss; however, the Board of Directors believes that offering sports activities to the youth of the community is a responsibility of the Park and Rec District. There are two employees including an event/activity coordinator and a sports manager. The total expenses are projected to be \$152,010 with payroll expense at \$109,110 (72% of total expense). The District hires independent contractors as referees and umpires. The program fund covers approximately \$25,000 in expenses to maintain the ballfield rented from the Town of Parachute.

### Recreation Center Fund

The Recreation Center at 53,000 sq. ft. has large expenditures to maintain the building, pool, and grounds. Utilities are high due to the size of the building and grounds. Total electricity, gas, trash, and water/sewer expense in 2022 is projected to be \$183,740; with the Rec Center's portion being \$117,700 or 64% of the total utilities. The Rec Center has 7 full time employees (including the Director, Building Supervisor, Assistant Director, Office Manager, Front Desk, Sport Manager and Aquatics Coordinator), with approximately 22-25 part time/seasonal staff. The total expenses for operating the rec center are \$985,938 with payroll expenses projected to be \$573,188 (58% of total expenses). The District anticipates more expenditures due to the facility's age and deterioration. Repairs and maintenance consistently cost approximately \$150,000 per year as the Grand Valley Recreation Center is close to 40 years old and infrastructure is constantly failing. The Budget includes \$150,000 for repairs and maintenance and \$490,000 for capital replacements in 2022.

### TRANSFERS

The District anticipates transferring the balance of \$1,987,200 from the General Fund (property taxes) and reserves to fund operations and provide for capital projects. The following charts displays the loss by Fund/Program/Facility and the transfers needed. Note: TABOR requires a balanced budget, but if expenditures are made in capital improvements, they are considered Fixed Assets and not an expenditure.

<b>Fund/Entity</b>	<b>Net ordinary Income</b>	<b>Capital</b>	<b>Transfer (In &amp; Out)</b>	<b>Net Income</b>
Community Park	-\$25,490		\$25,490	\$0
General/Gov't	\$1,485,181		-\$1,987,200	-\$502,019
Golf	-\$244,452	\$423,000	\$667,452	\$0
Programs	-\$107,010		\$107,010	\$0
Rec Center	-\$697,248	\$490,000	\$1,187,248	\$0
<b>TOTALS</b>	<b>\$410,981</b>	<b>\$913,000</b>	<b>\$0</b>	<b>-\$502,019</b>

### RESERVES

With the completion of the Battlement Mesa Golf Course irrigation system in 2021, board attention is now focused on capital improvements to the Rec Center. However, with the decrease of \$200,000 in property tax revenue, these improvements must be made using reserve funds.



**RESOLUTION TO ADOPT BUDGET**  
(Pursuant to 29-1-108, C.R.S.)

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE PARACHUTE/BATTLEMENT MESA PARK AND RECREATION DISTRICT, PARACHUTE, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2022 AND ENDING ON THE LAST DAY OF DECEMBER 2022.

WHEREAS, the Board of Directors of Parachute/Battlement Mesa Park and Recreation District has appointed Judith Bertrand, Metropolitan District Management, LLC to provide said budget to the governing body at the proper time; and;

WHEREAS, Judith Bertrand, Metropolitan District Management, LLC has submitted a proposed budget to this governing body on September 27, 2021 for its consideration, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on October 18, 2021, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE PARACHUTE/BATTLEMENT MESA PARK AND RECREATION DISTRICT, Garfield County, Parachute, Colorado:

Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved, and adopted as the budget of the Parachute/Battlement Mesa Park and Recreation District for the year stated above.

Section 2. That the budget hereby approved and adopted shall be signed by the Board of Directors of Parachute/Battlement Mesa Park and Recreation District and made a part of the public records of the Parachute/Battlement Mesa Park and Recreation District, Parachute, Colorado 81635.

ADOPTED, this 15th day of November 2021.

Attest:

  
\_\_\_\_\_  
Charles Hall, President

  
\_\_\_\_\_  
Amber Palcer, Secretary

**RESOLUTION TO SET MILL LEVIES**  
(Pursuant to 39-5-128, C.R.S. and 39-1-111, C.R.S.)

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2022, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE PARACHUTE/BATTEMENT MESA PARK AND RECREATION DISTRICT, PARACHUTE, CO FOR THE 2022 BUDGET YEAR.

**WHEREAS**, the Board of Directors of the Parachute/Battlement Mesa Park and Recreation District has adopted the annual budget in accordance with the Local Government Budget Law, on October 18, 2021 and;

**WHEREAS**, the amount of money necessary to balance the budget for **general operating** purposes from property tax revenue is \$680,151 and;

**WHEREAS**, the amount of money necessary to balance the budget for **capital expenditure** purposes from property tax revenue approved by voters or at public hearing is \$913,000, and;

**WHEREAS**, the amount of money necessary to balance the budget for voter-approved **bonds and interest** is \$0, and;

**WHEREAS**, the 2022, valuation for assessment for the PARACHUTE/BATTEMENT MESA PARK AND RECREATION DISTRICT as certified by the County Assessor is \$398,287,750.

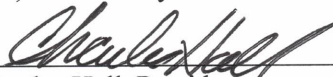
**NOW, THEREFORE**, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE PARACHUTE/BATTEMENT MESA PARK AND RECREATION DISTRICT, GARFIELD COUNTY, PARACHUTE, COLORADO:

Section 1. That for the purpose of meeting all **general operating** expenses of the PARACHUTE/BATTEMENT MESA PARK AND RECREATION DISTRICT during the 2022 budget year, there is hereby levied a tax of 4.000 for general operating expenses; for a total of 4.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.

Section 2. That for the purpose of meeting all payments for **bonds and interest** of the PARACHUTE/BATTEMENT MESA PARK AND RECREATION DISTRICT during the 2022 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.

Section 3. That the District Oversight Manager is hereby authorized and directed to immediately certify to the County Commissioners of Garfield County, Colorado, the mill levies for the Parachute/Battlement Mesa Park and Recreation District hereinabove determined and set, or be authorized and directed to certify to the County Commissioners of Garfield County, Colorado, the mill levies for the Parachute/Battlement Mesa Park and Recreation District hereinabove determined and set, but as recalculated as needed upon receipt of the final (December) certification of valuation from the county(s) assessor(s) in order to comply with any applicable revenue and other budgetary limits.

ADOPTED, this 15<sup>th</sup> day of November 2021.

By:   
Charles Hall, President

Attest:   
Judith Bertrand, District Manager



**RESOLUTION TO APPROPRIATE SUMS OF MONEY**  
(Pursuant to Section 29-1-108, C.R.S.)

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE PARACHUTE BATTLEMENT MESA PARK AND RECREATION DISTRICT, GARFIELD COUNTY, PARACHUTE COLORADO, FOR THE 2022 BUDGET YEAR.

WHEREAS, the PARACHUTE BATTLEMENT MESA PARK AND RECREATION DISTRICT Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on October 18, 2021, and;

WHEREAS, the PARACHUTE BATTLEMENT MESA PARK AND RECREATION DISTRICT Board of Directors has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the PARACHUTE BATTLEMENT MESA PARK AND RECREATION DISTRICT.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE PARACHUTE BATTLEMENT MESA PARK AND RECREATION DISTRICT, GARFIELD COUNTY, PARACHUTE, COLORADO:

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

**COMMUNITY PARK FUND**

Current Operating Expenses	\$ <u>34,990</u>
<b>TOTAL COMMUNITY PARK FUND</b>	<b>\$ 34,990</b>

**GENERAL FUND**

Current Expenses	\$ 310,720
Transfers Out	<u>\$1,987,199</u>
<b>TOTAL GENERAL FUND</b>	<b>\$2,297,919</b>

**GOLF COURSE FUND**

Current Operating Expenses	\$ 861,252
Contingency	\$ 20,000
Capital Outlay/Reserves	<u>\$ 423,000</u>
<b>TOTAL GOLF COURSE FUND</b>	<b>\$1,304,252</b>

**PROGRAM FUND**

Current Operating Expenses	<u>\$ 152,010</u>
<b>TOTAL PROGRAM FUND</b>	<b>\$ 152,010</b>

RECREATION CENTER FUND

Current Operating Expenses	\$ 965,938
Contingency	\$ 20,000
Capital Outlay/Reserves	<u>\$ 490,000</u>
<b>TOTAL REC CENTER FUND</b>	<b>\$1,475,938</b>

ADOPTED THIS 15<sup>th</sup> day of November 2021.

By:   
Charles Hall, President

Attest:   
Judith Bertrand, District Manager



# PBMPRD 2022 BUDGET: ALL FUNDS

Partial September 2021: CPI 5.41% as of July 2021

	Z	AA		AB		AC		AF	
		2020: Actual	9/10/2021	2021 Budget	Project 2021 Y/E	2022 Budget	TOTAL	TOTAL	TOTAL
<b>Ordinary Income/Expense</b>									
<b>Income</b>									
1 Misc. Income	\$746.11	\$5,317.89	\$0.00	\$5,607.50	\$0.00	\$0.00			
2 Non-Operating Income									
3 Conservation Trust Fund	\$20,522.59	\$22,884.89	\$22,000.00	\$35,125.54	\$25,000.00				
4 Community Park Classic	\$4,705.00	\$2,675.00	\$9,800.00	\$9,000.00	\$9,500.00				
5 Contributions - Other	\$575.08	\$5,943.08	\$5,000.00	\$6,000.00	\$8,500.00				
6 Gas Royalties	\$47,305.90	\$27,795.16	\$0.00	\$41,692.74	\$40,000.00				
7 Grants	\$206,547.12	\$89,341.14	\$50,000.00	\$101,000.00	\$35,000.00				
8 Interest Income	\$33,166.06	\$2,148.25	\$37,500.00	\$3,210.13	\$3,950.00				
9 Property Tax Revenue									
10 Delinquent Taxes	\$181,189.81	\$232,086.25	\$0.00	\$232,086.25	\$0.00				
11 Interest on Delinquent Taxes	\$12,570.86	\$20,487.14	\$0.00	\$20,487.14	\$0.00				
12 Specific Ownership Tax	\$143,135.41	\$78,548.74	\$128,000.00	\$117,823.11	\$135,000.00				
13 Property Tax Revenue - Other	\$1,942,459.70	\$1,776,061.39	\$1,782,915.00	\$1,776,061.39	\$1,593,151.00				
14 Total Property Tax Revenue	\$2,279,355.78	\$2,107,183.52	\$1,910,915.00	\$2,146,457.89	\$1,728,151.00				
15 Rent Café & KSUN	\$14,200.00	\$11,340.00	\$15,900.00	\$14,800.00	\$15,600.00				
16 Total Non-Operating Income	\$2,606,377.53	\$2,269,311.04	\$2,051,115.00	\$2,357,286.29	\$1,865,701.00				
17 Operating Income									
18 Community Park Rental	\$200.00	\$100.00	\$0.00	\$100.00	\$0.00				
19 Course Income									
20 Advantage Club-Memberships	\$152,290.00	\$164,025.00	\$155,000.00	\$164,025.00	\$162,000.00				
21 Cart Fees	\$127,213.00	\$103,105.81	\$110,000.00	\$128,882.26	\$130,000.00				
22 Discounts	-\$12,485.06	-\$5,183.04	-\$10,000.00	-\$6,478.80	-\$7,000.00				
23 Driving Range	\$12,021.26	\$18,713.50	\$12,000.00	\$23,391.88	\$24,000.00				
24 Gift card	\$3,868.00	\$3,962.00	\$0.00	\$4,952.50	\$5,000.00				
25 Golf Customer PrePaid	\$15,775.88	\$11,215.00	\$0.00	\$14,018.75	\$15,000.00				
26 Green Fees	\$201,050.00	\$196,580.76	\$160,000.00	\$245,725.95	\$248,000.00				
27 Tournament Income	\$921.96	\$7,020.00	\$5,000.00	\$8,775.00	\$10,000.00				
28 Course Income - Other	\$110.42	\$53.80	\$0.00	\$54.00	\$0.00				
29 Total Course Income	\$500,765.46	\$499,492.83	\$432,000.00	\$583,346.54	\$587,000.00				
30 Golf Pro Shop Sales									
31 Balls-Gloves	\$26,573.21	\$17,322.12	\$20,000.00	\$21,652.65	\$22,000.00				
32 Hard Goods	\$27,811.65	\$23,150.66	\$23,000.00	\$28,938.33	\$29,500.00				
33 Headwear	\$11,312.58	\$13,305.22	\$10,000.00	\$16,631.53	\$16,500.00				
34 Soft Goods	\$21,538.49	\$23,447.62	\$25,000.00	\$29,309.53	\$31,000.00				
35 Total Golf Pro Shop Sales	\$87,235.93	\$77,225.62	\$78,000.00	\$96,532.03	\$99,000.00				

	2020: Actual	9/10/2021	2021 Budget	Project 2021 Y/E	2022 Budget
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
Program Income					
36 Tee Ball	\$0.00	\$1,890.00	\$1,750.00	\$1,890.00	\$2,500.00
37 Baseball	\$0.00	\$3,375.00	\$2,500.00	\$3,450.00	\$4,000.00
38 Basketball	\$980.00	\$2,205.00	\$4,000.00	\$2,500.00	\$3,000.00
39 Basketball-Tiny Tot	\$70.00	\$1,155.00	\$1,000.00	\$2,000.00	\$3,000.00
40 Craft Fair	\$0.00	\$0.00	\$15,000.00	\$10,000.00	\$12,000.00
41 Flag Football	\$0.00	\$855.00	\$3,500.00	\$4,000.00	\$4,000.00
42 Movies under the Stars	\$2,100.00	\$2,250.00	\$2,000.00	\$2,250.00	\$0.00
43 New P&R Programs	\$180.00	\$3,872.00	\$10,000.00	\$5,500.00	\$8,500.00
44 Scholarship Discount	-\$822.50	\$239.50	-\$2,500.00	\$240.00	-\$500.00
45 Soccer	\$350.00	\$35.00	\$3,000.00	\$35.00	\$0.00
46 Soccer-Tiny Tot	\$560.00	\$1,715.00	\$2,000.00	\$2,000.00	\$2,000.00
47 Softball Adult	\$0.00	\$0.00	\$2,500.00	\$0.00	\$0.00
48 Sports Shirts	\$150.12	\$0.00	\$4,000.00	\$0.00	\$0.00
49 Volleyball	\$875.00	\$720.00	\$1,250.00	\$720.00	\$0.00
50 Wrestling	\$1,342.00	\$0.00	\$11,000.00	\$0.00	\$1,500.00
51 Total Program Income	<b>\$5,784.62</b>	<b>\$18,311.50</b>	<b>\$61,000.00</b>	<b>\$34,585.00</b>	<b>\$40,000.00</b>
52 Rec Sales					
53 Charge for Services	\$352.50	\$1,599.74	\$350.00	\$2,299.63	\$1,890.00
54 Day Passes	\$18,569.00	\$22,534.00	\$25,000.00	\$32,392.63	\$35,000.00
55 Fitness Classes	\$957.50	\$4,692.00	\$1,500.00	\$6,744.75	\$7,200.00
56 Membership In District					
57 Adult Memberships	\$33,880.00	\$25,583.90	\$88,638.00	\$36,776.86	\$42,000.00
58 Adult Monthly	\$28,482.00	\$35,120.60	\$16,617.00	\$50,485.86	\$55,000.00
59 Family In-District	\$12,923.16	\$12,879.50	\$0.00	\$18,514.28	\$20,000.00
60 Family Month	\$3,327.25	\$6,027.58	\$0.00	\$8,664.65	\$9,500.00
61 Youth-Memberships	\$2,665.00	\$1,952.00	\$18,018.00	\$2,806.00	\$3,750.00
62 Youth Monthly	\$4,465.00	\$9,689.00	\$0.00	\$13,927.94	\$15,000.00
63 Total Membership In District	\$85,742.41	\$91,252.58	\$123,273.00	\$131,175.58	\$145,250.00
64 Memberships Out of District					
65 Out of District Monthly	\$5,344.50	\$7,597.00	\$15,555.00	\$10,920.69	\$10,000.00
66 Memberships Out of District	\$2,291.83	\$1,968.00	\$0.00	\$2,829.00	\$3,500.00
67 Total Memberships Out of District	\$7,636.33	\$9,565.00	\$15,555.00	\$13,749.69	\$13,500.00
68 Total Memberships	\$93,378.74	\$100,817.58	\$138,828.00	\$144,925.27	\$158,750.00
69 Misc. Program Income	\$690.23	\$308.95	\$1,000.00	\$320.00	\$350.00
70 Rentals-Room & Equip	\$7,172.12	\$6,903.58	\$47,000.00	\$10,355.37	\$9,000.00
71 RRR	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00
72 Sale of Goods	\$4,184.95	\$8,079.35	\$13,500.00	\$11,109.11	\$11,000.00
73 Silver Sneakers & Active Fit	\$6,872.23	\$3,148.32	\$9,000.00	\$4,328.94	\$6,000.00
74 Swim Lessons	\$4,014.00	\$10,337.00	\$10,000.00	\$14,213.38	\$15,000.00
75 Universal Tickets	\$8,959.62	\$6,205.06	\$12,000.00	\$8,531.96	\$8,000.00
76					

	2020: Actual	9/10/2021	2021 Budget	Project 2021 Y/E	2022 Budget	
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	
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	<b>Total Rec Sales</b>	<b>\$145,150.89</b>	<b>\$164,625.58</b>	<b>\$273,178.00</b>	<b>\$235,221.02</b>	<b>\$252,190.00</b>
	<b>Total Operating Income</b>	<b>\$739,136.90</b>	<b>\$759,755.53</b>	<b>\$844,178.00</b>	<b>\$949,784.58</b>	<b>\$978,190.00</b>
	<b>Total Income</b>	<b>\$3,346,260.54</b>	<b>\$3,034,384.46</b>	<b>\$2,895,293.00</b>	<b>\$3,312,678.37</b>	<b>\$2,843,891.00</b>
	<b>Cost of Goods Sold</b>					
	<b>Pro Shop Cost of Goods Sold</b>					
	Balls/Gloves	\$15,499.12	\$10,235.54	\$10,000.00	\$11,514.98	\$15,000.00
	Hard Goods	\$24,079.51	\$13,863.81	\$19,000.00	\$15,596.79	\$17,000.00
	Headwear	\$8,089.37	\$2,711.20	\$5,000.00	\$3,050.10	\$8,000.00
	Soft Goods	\$28,676.76	\$22,553.20	\$20,000.00	\$25,372.35	\$25,000.00
	<b>Total Pro Shop Cost of Goods Sold</b>	<b>\$76,344.76</b>	<b>\$49,363.75</b>	<b>\$54,000.00</b>	<b>\$55,534.22</b>	<b>\$65,000.00</b>
	<b>Rec Center Cost of goods sold</b>	<b>\$9,051.05</b>	<b>\$722.23</b>	<b>\$6,000.00</b>	<b>\$1,500.00</b>	<b>\$3,000.00</b>
	<b>Total Cost of Goods Sold</b>	<b>\$85,395.81</b>	<b>\$50,085.98</b>	<b>\$60,000.00</b>	<b>\$57,034.22</b>	<b>\$68,000.00</b>
	<b>Gross Profit</b>	<b>\$3,260,864.73</b>	<b>\$2,984,298.48</b>	<b>\$2,835,293.00</b>	<b>\$3,255,644.16</b>	<b>\$2,775,891.00</b>
	<b>Expense</b>					
	<b>General and Administrative</b>					
	Accounting	\$45,249.99	\$36,666.64	\$55,000.00	\$55,000.00	\$55,000.00
	Advertising and Promotion	\$4,344.91	\$6,005.00	\$10,500.00	\$7,180.00	\$8,500.00
	Bankcard Fees	\$14,918.45	\$12,871.94	\$15,500.00	\$17,726.16	\$12,500.00
	Website	\$1,121.76	\$24.48	\$1,000.00	\$25.00	\$10,000.00
	Computer and Internet Expenses	\$45,832.44	\$37,966.67	\$27,750.00	\$47,225.67	\$22,750.00
	Contingency	\$0.00	\$0.00	\$35,000.00	\$0.00	\$40,000.00
	Director Compensation	\$2,065.00	\$1,500.00	\$2,400.00	\$2,200.00	\$2,400.00
	District Oversight Management	\$91,441.01	\$63,333.36	\$95,000.00	\$95,000.00	\$95,000.00
	Elections	\$15,865.04	\$0.00	\$0.00	\$0.00	\$16,000.00
	Employee Background Verif	\$239.71	\$208.71	\$350.00	\$400.00	\$500.00
	Grant Preparation	\$5,252.35	\$0.00	\$0.00	\$0.00	\$0.00
	Property & Liability	\$40,051.67	\$35,704.83	\$45,000.00	\$44,000.00	\$45,000.00
	Workers Comp	\$13,222.00	\$13,454.00	\$24,000.00	\$16,000.00	\$16,000.00
	Licenses	\$80.00	\$30.00	\$0.00	\$30.00	\$0.00
	Misc. Expense	\$7,740.63	\$204.45	\$600.00	\$205.00	\$2,500.00
	Office Equipment	\$2,699.83	\$1,177.55	\$1,900.00	\$1,600.00	\$6,000.00
	Office Supplies	\$5,775.75	\$3,225.39	\$5,800.00	\$4,582.96	\$7,750.00
	Payroll Services	\$8,325.00	\$5,400.00	\$8,100.00	\$8,100.00	\$8,100.00
	Postage & Freight	\$2,233.94	\$1,511.03	\$2,500.00	\$2,258.55	\$2,920.00
	Printing	\$1,152.07	\$1,151.38	\$1,250.00	\$2,500.00	\$1,500.00
	Audit-Statutory	\$9,000.00	\$9,000.00	\$9,500.00	\$9,000.00	\$10,000.00
	Legal	\$8,160.88	\$0.00	\$20,000.00	\$10,000.00	\$10,000.00
	Security & Cameras	\$4,221.68	\$6,394.44	\$875.00	\$7,850.00	\$2,500.00
	Telephone Expense	\$1,339.84	\$1,605.00	\$2,000.00	\$1,605.00	\$0.00
	Training/Dues/Subscriptions	\$3,500.25	\$4,558.50	\$3,700.00	\$5,498.00	\$7,100.00
	<b>Total General and Administrative</b>	<b>\$333,834.20</b>	<b>\$242,013.37</b>	<b>\$367,725.00</b>	<b>\$337,986.34</b>	<b>\$432,020.00</b>



	2020: Actual	9/10/2021	2021 Budget	Project 2021 Y/E	2022 Budget
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
Treasurer's Fees	\$42,724.13	\$40,572.35	\$40,000.00	\$40,600.00	\$42,000.00
Operating Expense					
Automobile Expense	\$1,201.32	\$641.07	\$1,150.00	\$700.00	\$1,000.00
Community Park Golf Classic	\$2,687.50	\$0.00	\$1,250.00	\$1,250.00	\$2,500.00
Course Maintenance Expense					
Chemicals & Fertilizer	\$32,091.03	\$29,191.28	\$38,000.00	\$35,000.00	\$35,000.00
Equipment Repairs	\$5,896.95	\$2,395.82	\$8,000.00	\$3,593.73	\$0.00
Flowers	\$892.83	\$1,067.60	\$1,100.00	\$1,100.00	\$1,200.00
Gas/Oil	\$19,690.26	\$19,070.78	\$20,000.00	\$26,222.32	\$28,000.00
Irrigation Repairs	\$174,172.88	\$58,277.17	\$20,000.00	\$72,846.46	\$35,000.00
Maintenance Supplies/Equipment	\$27,497.80	\$17,391.21	\$25,000.00	\$26,086.82	\$30,000.00
Maintenance Uniforms	\$0.00	\$313.74	\$1,000.00	\$314.00	\$1,000.00
Sand/Soil/Seed	\$12,119.88	\$9,297.09	\$12,000.00	\$12,783.50	\$15,000.00
Course Maintenance Expense - Other	\$3,710.00	\$807.00	\$5,000.00	\$1,200.00	\$5,000.00
Total Course Maintenance Expense	\$276,071.63	\$137,811.69	\$130,100.00	\$179,146.83	\$150,200.00
Landscape Maintenance	\$34,986.13	\$40,486.84	\$38,000.00	\$54,500.00	\$40,000.00
Parks Operating Expenses					
Ball Field	\$29,689.16	\$26,140.82	\$20,500.00	\$36,184.60	\$19,000.00
Cleaning Facilities	\$3,574.30	\$189.00	\$5,000.00	\$189.00	\$0.00
Skate and Dog Parks	\$111.89	\$47.00	\$0.00	\$47.00	\$500.00
Total Parks Operating Expenses	\$33,375.35	\$26,376.82	\$25,500.00	\$36,420.60	\$19,500.00
Pro-Shop Expenses					
Supplies	\$7,403.09	\$4,658.68	\$9,000.00	\$6,988.02	\$7,500.00
Tournament Expense	\$1,774.26	\$2,795.11	\$3,500.00	\$3,000.00	\$3,000.00
Program Expenditures					
Baseball-Softball	\$39.18	\$1,125.01	\$1,800.00	\$1,250.00	\$1,500.00
Basketball	\$687.23	\$714.23	\$1,500.00	\$800.00	\$750.00
Basketball-Tiny Tots	\$0.00	\$504.75	\$500.00	\$900.00	\$500.00
Craft Fair	\$0.00	\$0.00	\$5,500.00	\$4,000.00	\$3,500.00
Flag Football	\$0.00	\$59.98	\$1,000.00	\$100.00	\$2,000.00
Movies under the Stars	\$1,657.35	\$1,400.00	\$2,000.00	\$1,400.00	\$0.00
New Program Expense	\$515.94	\$3,653.13	\$3,000.00	\$4,000.00	\$3,000.00
Scholarships	\$0.00	\$37.50	\$0.00	\$37.50	\$0.00
Soccer	-\$51.67	\$491.10	\$1,500.00	\$600.00	\$500.00
Sports Shirts	\$184.46	\$2,134.75	\$2,500.00	\$2,134.75	\$3,500.00
Tee Ball	\$0.00	\$65.66	\$500.00	\$100.00	\$0.00
Program Expenditures - Other	\$1,033.84	\$356.96	\$0.00	\$500.00	\$1,000.00
Volleyball	\$231.38	\$0.00	\$250.00	\$200.00	\$100.00
Wrestling	\$0.00	\$0.00	\$8,000.00	\$0.00	\$0.00
Total Program Expenditures	\$4,297.71	\$10,543.07	\$28,050.00	\$16,022.25	\$16,350.00
Rec Center Operating Expenses					

	2020: Actual	9/10/2021	2021 Budget	Project 2021 Y/E	2022 Budget	
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	
159	Janitorial	\$26,460.00	\$0.00	\$48,000.00	\$0.00	\$5,000.00
160	Pool Expense	\$21,519.94	\$12,376.16	\$10,000.00	\$15,126.42	\$20,000.00
161	Program Expenditures-Rec	\$2,703.59	\$127.39	\$3,500.00	\$155.70	\$10,000.00
162	Repairs & Maintenance General	\$2,354.23	\$740.75	\$8,000.00	\$905.36	\$10,000.00
163	RRR	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00
164	Supplies	\$12,130.37	\$14,467.90	\$12,000.00	\$19,290.53	\$16,000.00
165	Rec Center Operating Expenses - Other	\$73.15	\$510.65	\$0.00	\$624.13	\$0.00
166	Total Rec Center Operating Expenses	\$65,241.28	\$28,222.85	\$96,500.00	\$36,102.14	\$61,000.00
167	Television-Music	\$2,231.97	\$2,005.42	\$2,300.00	\$2,791.71	\$3,000.00
168	Utilities					
169	Electrical	\$50,553.11	\$40,510.32	\$59,500.00	\$60,288.23	\$68,600.00
170	Electrical 2	\$46,880.32	\$22,975.45	\$42,375.00	\$34,454.74	\$39,240.00
171	Natural Gas	\$18,585.89	\$14,596.33	\$15,000.00	\$21,894.50	\$25,000.00
172	Sewer	\$9,311.76	\$6,985.82	\$10,075.00	\$10,496.66	\$11,100.00
173	Trash	\$3,634.46	\$3,496.56	\$4,750.00	\$5,215.73	\$5,100.00
174	Water	\$37,561.95	\$32,175.34	\$40,000.00	\$48,263.01	\$34,700.00
175	Total Utilities	\$166,527.49	\$120,739.82	\$171,700.00	\$180,612.86	\$183,740.00
176	Water Rights	\$14,648.78	\$1,981.00	\$0.00	\$2,000.00	\$0.00
177	Total Operating Expense	\$610,446.51	\$376,262.37	\$507,050.00	\$519,534.41	\$487,790.00
178	Payroll Expenses					
185	Total Employee Insurance	\$105,059.15	\$82,462.99	\$119,400.00	\$123,333.02	\$136,612.51
186	Payroll Taxes					
191	Total Company Paid Taxes	\$62,562.27	\$48,916.76	\$70,742.00	\$70,657.54	\$76,162.00
192	Retirement-457B Employer	\$9,686.65	\$7,563.67	\$11,950.00	\$11,198.30	\$14,200.00
202	Total Wages	\$760,896.66	\$571,112.95	\$935,281.00	\$863,927.45	\$937,625.00
203	Total Payroll Expenses	\$938,204.73	\$710,056.37	\$1,137,373.00	\$1,069,116.31	\$1,164,599.51
204	Building Repair & Maintenance	\$76,478.68	\$121,560.71	\$90,000.00	\$182,341.07	\$185,000.00
205	Equipment Repairs & Maintenance	\$2,957.52	\$1,280.69	\$22,000.00	\$1,823.29	\$11,000.00
206	Repairs and Maintenance - Other	\$117,735.03	\$8,491.19	\$0.00	\$13,428.19	\$42,500.00
207	Total Repairs and Maintenance	\$197,171.23	\$131,332.59	\$112,000.00	\$197,592.54	\$238,500.00
208	Total Expense	\$2,122,380.80	\$1,500,237.05	\$2,164,148.00	\$2,164,829.59	\$2,364,909.51
209	Net Ordinary Income	\$1,138,483.93	\$1,484,061.43	\$671,145.00	\$1,090,814.56	\$410,381.49
210	Other Income/Expense					
211	Other Income	\$1,502,898.38	\$0.00	\$1,645,449.00	\$1,835,483.85	\$1,987,199.51
212	Transfer In					
213	Other Expense					
214	Capital Outlay	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$20,000.00
215	Golf Course	\$0.00	\$3,458.00	\$0.00	\$3,500.00	\$50,000.00
216	Cart Paths					
217	Daisy Ditch & Callahan Pump					

2020: Actual	9/10/2021	2021 Budget	Project 2021 Y/E	2022 Budget
TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
	\$0.00	\$0.00	\$0.00	\$83,000.00
	\$0.00	\$696,171.06	\$0.00	\$696,171.00
	\$0.00	\$117,694.30	\$1,000,000.00	\$117,694.00
	\$0.00	\$0.00	\$0.00	\$65,000.00
	<b>\$0.00</b>	<b>\$827,323.36</b>	<b>\$1,010,000.00</b>	<b>\$827,365.00</b>
	\$0.00	\$23,377.89	\$20,000.00	\$23,478.00
	\$0.00	\$0.00	\$125,000.00	\$0.00
	\$0.00	\$6,500.00	\$0.00	\$8,500.00
	\$0.00	\$60,972.60	\$0.00	\$50,973.00
	\$0.00	\$0.00	\$0.00	\$60,000.00
	<b>\$0.00</b>	<b>\$90,850.49</b>	<b>\$145,000.00</b>	<b>\$82,951.00</b>
	<b>\$0.00</b>	<b>\$918,173.85</b>	<b>\$1,155,000.00</b>	<b>\$910,316.00</b>
	\$1,502,898.38	\$0.00	\$1,645,449.00	\$1,835,483.85
	\$1,502,898.38	-\$918,173.85	\$490,449.00	\$925,167.85
	\$0.00	-\$918,173.85	-\$1,155,000.00	-\$910,316.00
	<b>\$1,138,483.33</b>	<b>\$565,887.58</b>	<b>-\$483,855.00</b>	<b>\$180,498.56</b>
	<b>\$4,256,250.00</b>		<b>\$5,394,733.93</b>	<b>\$5,575,232.49</b>
	<b>\$5,394,733.93</b>		<b>\$5,575,232.49</b>	<b>\$5,073,213.99</b>

218	Golf Maintenance Equip			
219	Irrigation Back 9			
220	Irrigation System			
221	River Pump			
222	<b>Total Golf Course</b>			
223	Rec Center Capital Improvements			
224	Pool Projects			
225	Building Improvements			
226	Rec Equipment			
227	Tennis Court Remodel			
228	Water Transfer Project			
229	<b>Total Rec Center Capital Improvements</b>			
230	<b>Total Capital Outlay</b>			
231	Transfer Out			
232	<b>Total Other Expense</b>			
233	<b>Net Other Income</b>			
234	<b>Net Income</b>			

2021 Projection	Capital	Transfers	Net Income
CP	\$0.00	\$31,411.02	\$0.00
General	\$0.00	-\$1,835,483.85	\$180,498.57
Golf	\$827,365.00	\$940,525.86	\$0.00
Programs	\$94,410.76	\$0.00	\$0.00
Rec Center	\$82,951.00	\$769,136.21	\$0.00
<b>TOTALS</b>	<b>\$910,316.00</b>	<b>\$0.00</b>	<b>\$180,498.56</b>

2022 Budget	Capital	Transfers	Net Income
CP	\$0.00	\$25,490.00	\$0.00
General	\$0.00	\$1,987,199.51	-\$502,018.51
Golf	\$423,000.00	\$667,451.51	\$0.00
Programs	\$107,010.00	\$107,010.00	\$0.00
Rec Center	\$490,000.00	\$1,187,248.00	\$0.00
<b>TOTALS</b>	<b>\$913,000.00</b>	<b>\$0.00</b>	<b>-\$502,018.51</b>



# PBMPRD 2022 BUDGET: ALL FUNDS

Partial September 2021: CPI 5.41% as of July 2021

A	B	C	D	E
2020: Actual	9/10/2021	2021 Budget	Project 2021 Y/E	2022 Budget
COMM PARK	COMM PARK	COMM PARK	COMM PARK	COMM PARK

Line Item	2020: Actual	9/10/2021	2021 Budget	Project 2021 Y/E	2022 Budget
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36	Program Income				
37	Tee Ball	\$0.00			
38	Baseball	\$0.00			
39	Basketball	\$0.00			
40	Basketball-Tiny Tot	\$0.00			
41	Craft Fair				
42	Flag Football				
43	Movies under the Stars	\$0.00			
44	New P&R Programs	\$0.00			
45	Scholarship Discount	\$0.00			
46	Soccer	\$0.00			
47	Soccer-Tiny Tot	\$0.00			
48	Softball Adult				
49	Sports Shirts	\$0.00			
50	Volleyball				
51	Wrestling				
52	Total Program Income	\$0.00	\$0.00		
53	Rec Sales				
54	Charge for Services	\$0.00			
55	Day Passes	\$0.00			
56	Fitness Classes	\$0.00			
57	Membership In District				
58	Adult Memberships	\$0.00			
59	Adult Monthly	\$0.00			
60	Family In-District	\$0.00			
61	Family Month	\$0.00			
62	Youth-Memberships	\$0.00			
63	Youth Monthly	\$0.00			
64	Total Membership In District	\$0.00	\$0.00		
65	Memberships Out of District				
66	Out of District Monthly	\$0.00			
67	Memberships Out of District	\$0.00			
68	Total Memberships Out of District	\$0.00	\$0.00		
69	Total Memberships	\$0.00	\$0.00		
70	Misc. Program Income	\$0.00			
71	Rentals-Room & Equip	\$0.00			
72	RRR				
73	Sale of Goods	\$0.00			
74	Silver Sneakers & Active Fit	\$0.00			
75	Swim Lessons	\$0.00			
76	Universal Tickets	\$0.00			

77	Total Rec Sales	\$0.00	\$0.00	\$0.00
78	Total Operating Income	\$200.00	\$100.00	\$0.00
79	Total Income	\$4,905.13	\$12,775.34	\$9,500.00
80	Cost of Goods Sold			
81	Pro Shop Cost of Goods Sold			
82	Balls/Gloves	\$0.00	\$0.00	\$0.00
83	Hard Goods	\$0.00	\$0.00	\$0.00
84	Headwear	\$0.00	\$0.00	\$0.00
85	Soft Goods	\$0.00	\$0.00	\$0.00
86	Total Pro Shop Cost of Goods Sold	\$0.00	\$0.00	\$0.00
87	Rec Center Cost of goods sold	\$0.00	\$0.00	\$0.00
88	Total Cost of Goods Sold	\$0.00	\$0.00	\$0.00
89	Gross Profit	\$4,905.13	\$12,775.34	\$9,500.00
90	Expense			
91	General and Administrative			
92	Accounting	\$0.00	\$0.00	\$0.00
93	Advertising and Promotion	\$0.00	\$0.00	\$0.00
94	Bankcard Fees	\$0.00	\$0.00	\$0.00
95	Website	\$0.00	\$0.00	\$0.00
96	Computer and Internet Expenses	\$0.00	\$0.00	\$0.00
97	Contingency	\$0.00	\$0.00	\$0.00
98	Director Compensation	\$0.00	\$0.00	\$0.00
99	District Oversight Management	\$0.00	\$0.00	\$0.00
100	Elections	\$0.00	\$0.00	\$0.00
101	Employee Background Verif	\$0.00	\$0.00	\$0.00
102	Grant Preparation	\$0.00	\$0.00	\$0.00
103	Property & Liability	\$0.00	\$0.00	\$0.00
104	Workers Comp	\$0.00	\$0.00	\$0.00
105	Licenses	\$0.00	\$0.00	\$0.00
106	Misc. Expense	\$0.00	\$0.00	\$0.00
107	Office Equipment	\$0.00	\$0.00	\$0.00
108	Office Supplies	\$0.00	\$0.00	\$0.00
109	Payroll Services	\$0.00	\$0.00	\$0.00
110	Postage & Freight	\$22.00	\$0.00	\$0.00
111	Printing	\$0.00	\$0.00	\$0.00
112	Audit-Statutory	\$0.00	\$0.00	\$0.00
113	Legal	\$0.00	\$0.00	\$0.00
114	Security & Cameras	\$1,026.83	\$0.00	\$1,250.00
115	Telephone Expense	\$0.00	\$0.00	\$0.00
116	Training/Dues/Subscriptions	\$0.00	\$0.00	\$0.00
117	Total General and Administrative	\$22.00	\$1,026.83	\$1,250.00



118	Treasurer's Fees	\$0.00		
119	Operating Expense			
120	Automobile Expense	\$0.00		
121	Community Park Golf Classic	\$2,687.50	\$1,250.00	\$1,250.00
122	Course Maintenance Expense			\$2,500.00
123	Chemicals & Fertilizer	\$0.00		
124	Equipment Repairs	\$0.00		
125	Flowers	\$0.00		
126	Gas/Oil	\$0.00		
127	Irrigation Repairs	\$0.00		
128	Maintenance Supplies/Equipment	\$0.00		
129	Maintenance Uniforms	\$0.00		
130	Sand/Soil/Seed	\$0.00		
131	Course Maintenance Expense - Other	\$0.00	\$0.00	\$0.00
132	Total Course Maintenance Expense	\$18,285.00	\$20,000.00	\$36,000.00
133	Landscape Maintenance			\$20,000.00
134	Parks Operating Expenses			
135	Ball Field	\$0.00		
136	Cleaning Facilities	\$0.00		
137	Skate and Dog Parks	\$0.00		
138	Total Parks Operating Expenses	\$0.00	\$0.00	\$0.00
139	Pro-Shop Expenses			
140	Supplies	\$0.00		
141	Tournament Expense	\$0.00		
142	Program Expenditures			
143	Baseball-Softball	\$0.00		
144	Basketball	\$0.00		
145	Basketball-Tiny Tots	\$0.00		
146	Craft Fair			
147	Flag Football			
148	Movies under the Stars	\$0.00		
149	New Program Expense	\$0.00		
150	Scholarships	\$0.00		
151	Soccer	\$0.00		
152	Sports Shirts	\$0.00		
153	Tee Ball	\$0.00		
154	Program Expenditures - Other	\$0.00		
155	Volleyball			
156	Wrestling			
157	Total Program Expenditures	\$0.00	\$0.00	\$0.00
158	Rec Center Operating Expenses			

159	Janitorial					
160	Pool Expense	\$0.00				
161	Program Expenditures-Rec	\$0.00				
162	Repairs & Maintenance General	\$0.00				
163	RRR					
164	Supplies	\$0.00				
165	Rec Center Operating Expenses - Other	\$0.00				
166	Total Rec Center Operating Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
167	Television-Music	\$0.00				
168	Utilities					
169	Electrical	\$0.00				
170	Electrical 2	\$257.44	\$397.80	\$375.00	\$596.70	\$690.00
171	Natural Gas	\$0.00				
172	Sewer	\$216.00	\$251.00	\$375.00	\$394.43	\$400.00
173	Trash	\$1,252.46	\$1,142.70	\$1,650.00	\$1,714.05	\$1,400.00
174	Water	\$7,486.42	\$4,870.79	\$9,000.00	\$7,306.19	\$7,500.00
175	Total Utilities	\$9,212.32	\$6,662.29	\$11,400.00	\$10,011.36	\$9,990.00
176	Water Rights	\$0.00	\$0.00	\$0.00	\$0.00	
177	Total Operating Expense	\$30,184.82	\$35,903.93	\$32,650.00	\$47,261.36	\$32,490.00
178	Payroll Expenses	\$0.00				
185	Total Employee Insurance					
186	Payroll Taxes					
191	Total Company Paid Taxes	\$0.00				
192	Retirement-457B Employer	\$0.00				
202	Total Wages	\$0.00				
203	Total Payroll Expenses	\$0.00			\$0.00	
204	Building Repair & Maintenance	\$1,131.00				
205	Equipment Repairs & Maintenance	\$93.40		\$2,000.00		
206	Repairs and Maintenance - Other	\$678.00	\$872.40		\$2,000.00	\$2,500.00
207	Total Repairs and Maintenance	\$1,902.40	\$872.40	\$2,000.00	\$2,000.00	\$2,500.00
208	Total Expense	\$32,109.22	\$37,803.16	\$34,650.00	\$50,511.36	\$34,990.00
209	Net Ordinary Income	-\$27,204.09	-\$25,027.82	-\$24,850.00	-\$31,411.02	-\$25,490.00
210	Other Income/Expense					
211	Other Income					
212	Transfer In	\$62,679.10		\$24,850.00	\$31,411.02	\$25,490.00
213	Other Expense					
214	Capital Outlay					
215	Golf Course					
216	Cart Paths					
217	Daisy Ditch & Callahan Pump					

218	Golf Maintenance Equip				
219	Irrigation Back 9	\$0.00			
220	Irrigation System	\$0.00			
221	River Pump				
222	Total Golf Course	\$0.00			
223	Rec Center Capital Improvements				
224	Pool Projects	\$0.00			
225	Building Improvements				
226	Rec Equipment	\$0.00			
227	Tennis Court Remodel	\$0.00			
228	Water Transfer Project				
229	Total Rec Center Capital Improvements	\$0.00			
230	Total Capital Outlay	\$0.00			
231	Transfer Out				
232	Total Other Expense	\$62,679.10	\$24,850.00	\$31,411.02	\$25,490.00
233	Net Other Income	\$62,679.10	\$24,850.00	\$31,411.02	\$25,490.00
234	Net Income	\$35,475.01	-\$25,027.82	\$0.00	\$0.00



# PBMPRD 2022 BUDGET: ALL FUNDS

Partial September 2021: CPI 5.41% as of July 2021

	F	G	H	I	J
	2020: Actual	9/10/2021	2021 Budget	Project 2021 Y/E	2022 Budget
	GENERAL	GENERAL	GENERAL	GENERAL	GENERAL
Ordinary Income/Expense					
Income					
1 Misc. Income		\$107.50		\$107.50	
2 Non-Operating Income					
3 Conservation Trust Fund	\$20,522.59	\$12,884.89	\$22,000.00	\$25,125.54	\$25,000.00
4 Community Park Classic		\$0.00			
5 Contributions - Other		\$0.00			
6 Gas Royalties	\$47,305.90	\$27,795.16		\$41,692.74	\$40,000.00
7 Grants	\$201,547	\$89,341.14		\$100,000.00	
8 Interest Income	\$15,782.33	\$1,648.27	\$23,500.00	\$2,472.41	\$2,750.00
9 Property Tax Revenue					
10 Delinquent Taxes	\$181,189.81	\$232,086.25		\$232,086.25	
11 Interest on Delinquent Taxes	\$12,570.86	\$20,487.14		\$20,487.14	
12 Specific Ownership Tax	\$143,135.41	\$78,548.74	\$128,000.00	\$117,823.11	\$135,000.00
13 Property Tax Revenue - Other	\$1,942,459.70	\$1,776,061.39	\$1,782,915.00	\$1,776,061.39	\$1,593,151.00
14 Total Property Tax Revenue	\$2,279,355.78	\$2,107,183.52	\$1,910,915.00	\$2,146,457.89	\$1,728,151.00
15 Rent Café & KSUN		\$0.00			
16 Total Non-Operating Income	\$2,564,513.72	\$2,238,852.98	\$1,956,415.00	\$2,315,748.57	\$1,795,901.00
Operating Income					
17 Community Park Rental		\$0.00			
18 Course Income					
19 Advantage Club-Memberships		\$0.00			
20 Cart Fees		\$0.00			
21 Discounts		\$0.00			
22 Driving Range		\$0.00			
23 Gift card		\$0.00			
24 Golf Customer PrePaid		\$0.00			
25 Green Fees		\$0.00			
26 Tournament Income		\$0.00			
27 Course Income - Other		\$0.00			
28 Total Course Income	\$0.00	\$0.00			
29 Golf Pro Shop Sales					
30 Balls-Gloves		\$0.00			
31 Hard Goods		\$0.00			
32 Headwear		\$0.00			
33 Soft Goods		\$0.00			
34 Total Golf Pro Shop Sales	\$0.00	\$0.00			
35					

2020: Actual	9/10/2021	2021 Budget	Project 2021 Y/E	2022 Budget
GENERAL	GENERAL	GENERAL	GENERAL	GENERAL

36	Program Income			
37	Tee Ball	\$0.00		
38	Baseball	\$0.00		
39	Basketball	\$0.00		
40	Basketball-Tiny Tot	\$0.00		
41	Craft Fair			
42	Flag Football	\$0.00		
43	Movies under the Stars	\$0.00		
44	New P&R Programs	\$0.00		
45	Scholarship Discount	\$0.00		
46	Soccer	\$0.00		
47	Soccer-Tiny Tot	\$0.00		
48	Softball Adult			
49	Sports Shirts	\$0.00		
50	Volleyball			
51	Wrestling			
52	Total Program Income	\$0.00	\$0.00	
53	Rec Sales			
54	Charge for Services	\$0.00		
55	Day Passes	\$0.00		
56	Fitness Classes	\$0.00		
57	Membership In District			
58	Adult Memberships	\$0.00		
59	Adult Monthly	\$0.00		
60	Family In-District	\$0.00		
61	Family Month	\$0.00		
62	Youth-Memberships	\$0.00		
63	Youth Monthly	\$0.00		
64	Total Membership In District	\$0.00	\$0.00	
65	Memberships Out of District			
66	Out of District Monthly	\$0.00		
67	Memberships Out of District	\$0.00		
68	Total Memberships Out of District	\$0.00	\$0.00	
69	Total Memberships	\$0.00	\$0.00	
70	Misc. Program Income	\$0.00		
71	Rentals-Room & Equip	\$0.00		
72	RRR			
73	Sale of Goods	\$0.00		
74	Silver Sneakers & Active Fit	\$0.00		
75	Swim Lessons	\$0.00		
76	Universal Tickets	\$0.00		

2020: Actual	9/10/2021	2021 Budget	Project 2021 Y/E	2022 Budget
GENERAL	GENERAL	GENERAL	GENERAL	GENERAL

77	Total Rec Sales	\$0.00	\$0.00	\$0.00	\$0.00
78	Total Operating Income	\$0.00	\$0.00	\$0.00	\$0.00
79	Total Income	\$2,564,513.72	\$2,238,960.48	\$1,956,415.00	\$2,315,856.07
80	Cost of Goods Sold				\$1,795,901.00
81	Pro Shop Cost of Goods Sold				
82	Balls/Gloves	\$0.00	\$0.00		
83	Hard Goods	\$0.00	\$0.00		
84	Headwear	\$0.00	\$0.00		
85	Soft Goods	\$0.00	\$0.00		
86	Total Pro Shop Cost of Goods Sold	\$0.00	\$0.00		
87	Rec Center Cost of goods sold	\$0.00	\$0.00		
88	Total Cost of Goods Sold	\$0.00	\$0.00		
89	Gross Profit	\$2,564,513.72	\$2,238,960.48	\$1,956,415.00	\$2,315,856.07
90	Expense				\$1,795,901.00
91	General and Administrative				
92	Accounting	\$45,249.99	\$36,666.64	\$55,000.00	\$55,000.00
93	Advertising and Promotion	\$494.91	\$0.00	\$500.00	
94	Bankcard Fees	\$0.00	\$0.00		
95	Website	\$264.00	\$24.48	\$25.00	\$25.00
96	Computer and Internet Expenses	\$3,213.00	\$8,551.93	\$3,750.00	\$10,051.93
97	Contingency				\$3,750.00
98	Director Compensation	\$2,065.00	\$1,500.00	\$2,400.00	\$2,400.00
99	District Oversight Management	\$91,441.01	\$63,333.36	\$95,000.00	\$95,000.00
100	Elections	\$15,865.04	\$0.00	\$0.00	\$16,000.00
101	Employee Background Verif	\$3,737.35	\$0.00		\$0.00
102	Grant Preparation	\$40,051.67	\$35,704.83	\$45,000.00	\$45,000.00
103	Property & Liability	\$13,222.00	\$13,454.00	\$24,000.00	\$16,000.00
104	Workers Comp		\$30.00	\$30.00	\$0.00
105	Licenses	\$10.00	\$0.00		\$0.00
106	Misc. Expense	\$0.00	\$0.00		\$0.00
107	Office Equipment	\$0.00	\$0.00		\$0.00
108	Office Supplies	\$3,068.12	\$1,832.48	\$2,800.00	\$2,748.72
109	Payroll Services	\$8,325.00	\$5,400.00	\$8,100.00	\$8,100.00
110	Postage & Freight	\$1,620.00	\$1,080.00	\$1,600.00	\$1,620.00
111	Printing	\$1,152.07	\$1,151.38	\$1,250.00	\$2,500.00
112	Audit-Statutory	\$9,000.00	\$9,000.00	\$9,500.00	\$10,000.00
113	Legal	\$8,160.88	\$0.00	\$20,000.00	\$10,000.00
114	Security & Cameras	\$0.00	\$0.00		\$0.00
115	Telephone Expense	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
116	Training/Dues/Subscriptions	\$1,181.25	\$1,497.50	\$1,200.00	\$1,498.00
117	Total General and Administrative	\$248,121.29	\$180,726.60	\$270,100.00	\$259,273.65



2020: Actual		9/10/2021		2021 Budget		Project 2021 Y/E		2022 Budget	
GENERAL	GENERAL	GENERAL	GENERAL	GENERAL	GENERAL	GENERAL	GENERAL	GENERAL	GENERAL
	\$42,724.13	\$40,572.35	\$40,000.00	\$40,600.00	\$42,000.00				
118	Treasurer's Fees								
119	Operating Expense								
120	Automobile Expense		\$0.00						
121	Community Park Golf Classic								
122	Course Maintenance Expense								
123	Chemicals & Fertilizer		\$0.00						
124	Equipment Repairs		\$0.00						
125	Flowers		\$0.00						
126	Gas/Oil		\$0.00						
127	Irrigation Repairs		\$0.00						
128	Maintenance Supplies/Equipment		\$0.00						
129	Maintenance Uniforms		\$0.00						
130	Sand/Soil/Seed		\$0.00						
131	Course Maintenance Expense - Other		\$0.00						
132	Total Course Maintenance Expense		\$0.00						
133	Landscape Maintenance		\$0.00						
134	Parks Operating Expenses								
135	Ball Field		\$0.00						
136	Cleaning Facilities		\$0.00						
137	Skate and Dog Parks		\$0.00						
138	Total Parks Operating Expenses		\$0.00						
139	Pro-Shop Expenses								
140	Supplies		\$0.00						
141	Tournament Expense		\$0.00						
142	Program Expenditures								
143	Baseball-Softball		\$0.00						
144	Basketball		\$0.00						
145	Basketball-Tiny Tots		\$0.00						
146	Craft Fair		\$0.00						
147	Flag Football								
148	Movies under the Stars		\$0.00						
149	New Program Expense		\$0.00						
150	Scholarships		\$0.00						
151	Soccer		\$0.00						
152	Sports Shirts		\$0.00						
153	Tee Ball		\$0.00						
154	Program Expenditures - Other		\$0.00						
155	Volleyball								
156	Wrestling								
157	Total Program Expenditures		\$0.00						
158	Rec Center Operating Expenses								

2020: Actual	9/10/2021	2021 Budget	Project 2021 Y/E	2022 Budget
GENERAL	GENERAL	GENERAL	GENERAL	GENERAL

159	Janitorial				
160	Pool Expense	\$0.00			
161	Program Expenditures-Rec	\$0.00			
162	Repairs & Maintenance General	\$0.00			
163	RRR				
164	Supplies	\$0.00			
165	Rec Center Operating Expenses - Other	\$0.00			
166	Total Rec Center Operating Expenses	\$0.00			
167	Television-Music	\$0.00			
168	Utilities				
169	Electrical	\$0.00			
170	Electrical 2	\$0.00			
171	Natural Gas	\$0.00			
172	Sewer	\$0.00			
173	Trash	\$0.00			
174	Water	\$0.00			
175	Total Utilities	\$0.00			
176	Water Rights	\$0.00			
177	Total Operating Expense	\$0.00	\$0.00	\$0.00	\$0.00
178	Payroll Expenses				
185	Total Employee Insurance	\$0.00			
186	Payroll Taxes				
191	Total Company Paid Taxes	\$0.00			
192	Retirement-457B Employer	\$0.00			
202	Total Wages	-\$26,325.00			
203	Total Payroll Expenses	\$0.00			
204	Building Repair & Maintenance	\$0.00			
205	Equipment Repairs & Maintenance	\$0.00			
206	Repairs and Maintenance - Other	\$0.00			
207	Total Repairs and Maintenance	\$0.00			
208	Total Expense	\$264,520.42	\$221,298.95	\$310,100.00	\$299,873.65
209	Net Ordinary Income	\$2,299,993.30	\$2,017,661.53	\$1,646,315.00	\$2,015,982.42
210	Other Income/Expense				
211	Other Income				
212	Transfer In				
213	Other Expense				
214	Capital Outlay				
215	Golf Course				
216	Cart Paths	\$0.00			
217	Daisy Ditch & Callahan Pump	\$0.00			





# PBMPRD 2022 BUDGET: ALL FUNDS

Partial September 2021: CPI 5.41% as of July 2021

	K		L		M		N		O	
	2020: Actual	9/10/2021	2021 Budget	2021 Budget	Project 2021 Y/E	2022 Budget	2021 Budget	2021 Budget	Project 2021 Y/E	2022 Budget
	GOLF	GOLF	GOLF	GOLF	GOLF	GOLF	GOLF	GOLF	GOLF	GOLF
Ordinary Income/Expense										
Income										
1 Misc. Income	\$746.11	\$5,210.39							\$5,500.00	
2 Non-Operating Income										
3 Conservation Trust Fund		\$0.00								
4 Community Park Classic		\$0.00								
5 Contributions - Other		\$0.00								
6 Gas Royalties	\$0.00	\$0.00								
7 Grants	\$0.00	\$0.00								
8 Interest Income	\$8,985.42	\$74.72	\$4,000.00					\$100.00		\$200.00
9 Property Tax Revenue										
10 Delinquent Taxes		\$0.00								
11 Interest on Delinquent Taxes		\$0.00								
12 Specific Ownership Tax		\$0.00								
13 Property Tax Revenue - Other		\$0.00								
14 Total Property Tax Revenue	\$0.00	\$0.00						\$14,800.00		\$15,600.00
15 Rent Café & KSUN	\$14,200.00	\$11,340.00	\$14,400.00					\$14,900.00		\$15,800.00
16 Total Non-Operating Income	\$23,185.42	\$11,414.72	\$18,400.00					\$14,900.00		\$15,800.00
Operating Income										
17 Community Park Rental		\$0.00								
18 Course Income										
19 Advantage Club-Memberships	\$152,290.00	\$164,025.00	\$155,000.00					\$164,025.00		\$162,000.00
20 Cart Fees	\$127,213.00	\$103,105.81	\$110,000.00					\$128,882.26		\$130,000.00
21 Discounts	-\$12,485.06	-\$5,183.04	-\$10,000.00					-\$6,478.80		-\$7,000.00
22 Driving Range	\$12,021.26	\$18,713.50	\$12,000.00					\$23,391.88		\$24,000.00
23 Gift card	\$3,868.00	\$3,962.00	\$0.00					\$4,952.50		\$5,000.00
24 Golf Customer PrePaid	\$15,775.88	\$11,215.00	\$0.00					\$14,018.75		\$15,000.00
25 Green Fees	\$201,050.00	\$196,580.76	\$160,000.00					\$245,725.95		\$248,000.00
26 Tournament Income	\$921.96	\$7,020.00	\$5,000.00					\$8,775.00		\$10,000.00
27 Course Income - Other	\$110.42	\$53.80						\$54.00		
28 Total Course Income	\$500,765.46	\$499,492.83	\$432,000.00					\$583,346.54		\$587,000.00
29 Golf Pro Shop Sales										
30 Balls-Gloves	\$26,573.21	\$17,322.12	\$20,000.00					\$21,652.65		\$22,000.00
31 Hard Goods	\$27,811.65	\$23,150.66	\$23,000.00					\$28,938.33		\$29,500.00
32 Headwear	\$11,312.58	\$13,305.22	\$10,000.00					\$16,631.53		\$16,500.00
33 Soft Goods	\$21,538.49	\$23,447.62	\$25,000.00					\$29,309.53		\$31,000.00
34 Total Golf Pro Shop Sales	\$87,235.93	\$77,225.62	\$78,000.00					\$96,532.03		\$99,000.00
35										

	GOLF	GOLF	GOLF	GOLF
36 Program Income				
37 Tee Ball		\$0.00		
38 Baseball		\$0.00		
39 Basketball		\$0.00		
40 Basketball-Tiny Tot		\$0.00		
41 Craft Fair				
42 Flag Football		\$0.00		
43 Movies under the Stars		\$0.00		
44 New P&R Programs		\$0.00		
45 Scholarship Discount		\$0.00		
46 Soccer		\$0.00		
47 Soccer-Tiny Tot		\$0.00		
48 Softball Adult				
49 Sports Shirts				
50 Volleyball		\$0.00		\$0.00
51 Wrestling				
52 Total Program Income	\$0.00	\$0.00	\$0.00	\$0.00
53 Rec Sales				
54 Charge for Services		\$0.00		
55 Day Passes		\$0.00		
56 Fitness Classes		\$0.00		
57 Membership In District				
58 Adult Memberships		\$0.00		
59 Adult Monthly		\$0.00		
60 Family In-District		\$0.00		
61 Family Month		\$0.00		
62 Youth-Memberships		\$0.00		
63 Youth Monthly		\$0.00		
64 Total Membership In District	\$0.00	\$0.00		
65 Memberships Out of District				
66 Out of District Monthly		\$0.00		
67 Memberships Out of District		\$0.00		
68 Total Memberships Out of District	\$0.00	\$0.00		
69 Total Memberships	\$0.00	\$0.00		
70 Misc. Program Income		\$0.00		
71 Rentals-Room & Equip		\$0.00		
72 RRR				
73 Sale of Goods		\$0.00		
74 Silver Sneakers & Active Fit		\$0.00		
75 Swim Lessons		\$0.00		
76 Universal Tickets		\$0.00		

2020: Actual	9/10/2021	2021 Budget	Project 2021 Y/E	2022 Budget
GOLF	GOLF	GOLF	GOLF	GOLF
\$0.00	\$0.00	\$0.00		
\$588,001.39	\$576,718.45	\$510,000.00	\$679,878.56	\$686,000.00
<b>\$611,932.92</b>	<b>\$593,343.56</b>	<b>\$528,400.00</b>	<b>\$700,278.56</b>	<b>\$701,800.00</b>

77	Total Rec Sales				
78	Total Operating Income	\$588,001.39	\$576,718.45	\$510,000.00	\$679,878.56
79	Total Income	<b>\$611,932.92</b>	<b>\$593,343.56</b>	<b>\$528,400.00</b>	<b>\$700,278.56</b>
80	Cost of Goods Sold				
81	Pro Shop Cost of Goods Sold				
82	Balls/Gloves	\$15,499.12	\$10,235.54	\$10,000.00	\$11,514.98
83	Hard Goods	\$24,079.51	\$13,863.81	\$19,000.00	\$15,596.79
84	Headwear	\$8,089.37	\$2,711.20	\$5,000.00	\$3,050.10
85	Soft Goods	\$28,676.76	\$22,553.20	\$20,000.00	\$25,372.35
86	Total Pro Shop Cost of Goods Sold	\$76,344.76	\$49,363.75	\$54,000.00	\$55,534.22
87	Rec Center Cost of goods sold	\$0.00	\$0.00	\$0.00	\$0.00
88	Total Cost of Goods Sold	\$76,344.76	\$49,363.75	\$54,000.00	\$55,534.22
89	Gross Profit	<b>\$535,588.16</b>	<b>\$543,979.81</b>	<b>\$474,400.00</b>	<b>\$644,744.34</b>
90	Expense				
91	General and Administrative				
92	Accounting	\$0.00	\$0.00	\$0.00	\$0.00
93	Advertising and Promotion	\$1,900.00	\$3,840.00	\$5,000.00	\$4,000.00
94	Bankcard Fees	\$10,473.89	\$8,435.98	\$9,500.00	\$11,072.22
95	Website	\$0.00	\$0.00	\$0.00	\$8,500.00
96	Computer and Internet Expenses	\$16,016.46	\$7,550.00	\$12,000.00	\$11,325.00
97	Contingency	\$0.00	\$0.00	\$20,000.00	\$20,000.00
98	Director Compensation	\$0.00	\$0.00	\$0.00	\$0.00
99	District Oversight Management	\$0.00	\$0.00	\$0.00	\$0.00
100	Elections	\$0.00	\$0.00	\$0.00	\$0.00
101	Employee Background Verif	\$1,515.00	\$0.00	\$0.00	\$0.00
102	Grant Preparation	\$0.00	\$0.00	\$0.00	\$0.00
103	Property & Liability	\$0.00	\$0.00	\$0.00	\$0.00
104	Workers Comp	\$0.00	\$0.00	\$0.00	\$0.00
105	Licenses	\$70.00	\$0.00	\$0.00	\$0.00
106	Misc. Expense	\$5,085.34	\$0.00	\$0.00	\$0.00
107	Office Equipment	\$349.99	\$75.00	\$500.00	\$100.00
108	Office Supplies	\$976.57	\$483.23	\$1,000.00	\$634.24
109	Payroll Services	\$0.00	\$0.00	\$400.00	\$388.55
110	Postage & Freight	\$389.34	\$259.03	\$0.00	\$0.00
111	Printing	\$0.00	\$0.00	\$0.00	\$0.00
112	Audit-Statutory	\$0.00	\$0.00	\$0.00	\$0.00
113	Legal	\$3,921.68	\$1,241.11	\$550.00	\$2,100.00
114	Security & Cameras	\$1,339.84	\$105.00	\$2,000.00	\$105.00
115	Telephone Expense	\$1,225.50	\$1,046.00	\$0.00	\$1,500.00
116	Training/Dues/Subscriptions	\$43,263.61	\$23,035.35	\$50,950.00	\$31,225.01
117	Total General and Administrative	\$43,263.61	\$23,035.35	\$50,950.00	\$31,225.01



2020: Actual	9/10/2021	2021 Budget	Project 2021 Y/E	2022 Budget
GOLF	GOLF	GOLF	GOLF	GOLF

118	Treasurer's Fees						
119	Operating Expense						
120	Automobile Expense	\$1,076.12	\$152.29	\$1,000.00	\$200.00	\$250.00	
121	Community Park Golf Classic						
122	Course Maintenance Expense	\$32,091.03	\$29,191.28	\$38,000.00	\$35,000.00	\$35,000.00	
123	Chemicals & Fertilizer	\$5,896.95	\$2,395.82	\$8,000.00	\$3,593.73		
124	Equipment Repairs	\$892.83	\$1,067.60	\$1,100.00	\$1,100.00	\$1,200.00	
125	Flowers						
126	Gas/Oil	\$19,690.26	\$19,070.78	\$20,000.00	\$26,222.32	\$28,000.00	
127	Irrigation Repairs	\$174,172.88	\$58,277.17	\$20,000.00	\$72,846.46	\$35,000.00	
128	Maintenance Supplies/Equipment	\$27,497.80	\$17,391.21	\$25,000.00	\$26,086.82	\$30,000.00	
129	Maintenance Uniforms		\$313.74	\$1,000.00	\$314.00	\$1,000.00	
130	Sand/Soil/Seed	\$12,119.88	\$9,297.09	\$12,000.00	\$12,783.50	\$15,000.00	
131	Course Maintenance Expense - Other	\$3,710.00	\$807.00	\$5,000.00	\$1,200.00	\$5,000.00	
132	Total Course Maintenance Expense	\$276,071.63	\$137,811.69	\$130,100.00	\$179,146.83	\$150,200.00	
133	Landscape Maintenance		\$0.00	\$2,000.00	\$0.00		
134	Parks Operating Expenses						
135	Ball Field	\$240.20	\$356.22	\$2,500.00	\$400.00	\$500.00	
136	Cleaning Facilities	\$3,527.30	\$0.00	\$5,000.00		\$500.00	
137	Skate and Dog Parks		\$0.00				
138	Total Parks Operating Expenses	\$3,767.50	\$356.22	\$7,500.00	\$400.00	\$1,000.00	
139	Pro-Shop Expenses						
140	Supplies	\$7,403.09	\$4,658.68	\$9,000.00	\$6,988.02	\$7,500.00	
141	Tournament Expense	\$1,774.26	\$2,795.11	\$3,500.00	\$3,000.00	\$3,000.00	
142	Program Expenditures						
143	Baseball-Softball		\$0.00				
144	Basketball		\$0.00				
145	Basketball-Tiny Tots		\$0.00				
146	Craft Fair						
147	Flag Football						
148	Movies under the Stars		\$0.00				
149	New Program Expense		\$0.00				
150	Scholarships		\$0.00				
151	Soccer		\$0.00				
152	Sports Shirts		\$0.00				
153	Tee Ball		\$0.00				
154	Program Expenditures - Other		\$0.00				
155	Volleyball						
156	Wrestling						
157	Total Program Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
158	Rec Center Operating Expenses						

2020: Actual	9/10/2021	2021 Budget	Project 2021 Y/E	2022 Budget
GOLF	GOLF	GOLF	GOLF	GOLF

159	Janitorial				
160	Pool Expense	\$0.00			
161	Program Expenditures-Rec	\$0.00			
162	Repairs & Maintenance General	\$0.00			
163	RRR				
164	Supplies	\$0.00			
165	Rec Center Operating Expenses - Other	\$0.00			
166	Total Rec Center Operating Expenses	\$0.00	\$2,356.71	\$2,500.00	
167	Television-Music	\$1,945.22	\$1,571.14	\$2,000.00	\$2,356.71
168	Utilities				
169	Electrical	\$2,743.51	\$2,091.02	\$5,000.00	\$3,136.53
170	Electrical 2	\$46,600.68	\$22,555.36	\$42,000.00	\$33,833.04
171	Natural Gas		\$0.00		\$0.00
172	Sewer	\$2,637.36	\$1,815.22	\$3,200.00	\$2,722.83
173	Trash	\$1,446.00	\$1,041.32	\$1,600.00	\$1,561.98
174	Water	\$2,856.56	\$840.96	\$3,000.00	\$1,261.44
175	Total Utilities	\$56,284.11	\$28,343.88	\$54,800.00	\$42,515.82
176	Water Rights	\$10,254.53	\$0.00		\$0.00
177	Total Operating Expense	\$358,576.46	\$175,689.01	\$209,900.00	\$234,607.38
178	Payroll Expenses				
185	Total Employee Insurance	\$45,624.27	\$32,962.14	\$48,000.00	\$49,443.21
186	Payroll Taxes				
191	Total Company Paid Taxes	\$29,692.76	\$20,974.91	\$32,824.00	\$30,297.09
192	Retirement-457B Employer	\$4,972.10	\$3,648.64	\$6,500.00	\$5,270.26
202	Total Wages	\$376,477.84	\$249,733.40	\$422,502.00	\$367,544.14
203	Total Payroll Expenses	\$456,766.97	\$307,319.09	\$509,826.00	\$452,554.70
204	Building Repair & Maintenance	\$7,648.74	\$20,476.16	\$5,000.00	\$30,714.24
205	Equipment Repairs & Maintenance	\$1,251.15	\$198.50	\$15,000.00	\$200.00
206	Repairs and Maintenance - Other	\$112,543.47	\$5,735.92		\$8,603.88
207	Total Repairs and Maintenance	\$121,443.36	\$26,410.58	\$20,000.00	\$39,518.12
208	Total Expense	\$980,050.40	\$532,454.03	\$790,676.00	\$757,905.21
209	Net Ordinary Income	-\$444,462.24	\$11,526.78	-\$316,276.00	-\$113,160.86
210	Other Income/Expense				
211	Other Income				
212	Transfer In	\$629,910.79		\$841,555.00	\$940,525.86
213	Other Expense				
214	Capital Outlay				
215	Golf Course				
216	Cart Paths		\$10,000.00	\$10,000.00	\$10,000.00
217	Daisy Ditch & Callahan Pump		\$3,458.00		\$3,500.00





# PBMPRD 2022 BUDGET: ALL FUNDS

Partial September 2021: CPI 5.41% as of July 2021

P	Q	R	S	T
2020: Actual	9/10/2021	2021 Budget	Project 2021 Y/E	2022 Budget
<b>PROGRAMS</b>	<b>PROGRAMS</b>	<b>PROGRAMS</b>	<b>PROGRAMS</b>	<b>PROGRAMS</b>
<b>PROGRAMS</b>	<b>PROGRAMS</b>	<b>PROGRAMS</b>	<b>PROGRAMS</b>	<b>PROGRAMS</b>

	P	Q	R	S	T
Ordinary Income/Expense					
Income					
1 Misc. Income	\$0.00				
2 Non-Operating Income					
3 Conservation Trust Fund	\$0.00				
4 Community Park Classic	\$0.00				
5 Contributions - Other	\$5,500.00	\$2,500.00	\$5,500.00	\$5,000.00	
6 Gas Royalties	\$0.00				
7 Grants	\$0.00		\$1,000.00		
8 Interest Income	\$0.00				
9 Property Tax Revenue					
10 Delinquent Taxes	\$0.00				
11 Interest on Delinquent Taxes	\$0.00				
12 Specific Ownership Tax	\$0.00				
13 Property Tax Revenue - Other	\$0.00				
14 Total Property Tax Revenue	\$0.00	\$0.00			
15 Rent Café & KSUN	\$0.00				
16 Total Non-Operating Income	\$0.00	\$5,500.00	\$2,500.00	\$6,500.00	\$5,000.00
Operating Income					
17 Community Park Rental	\$0.00				
18 Course Income					
19 Advantage Club-Memberships	\$0.00				
20 Cart Fees	\$0.00				
21 Discounts	\$0.00				
22 Driving Range	\$0.00				
23 Gift card	\$0.00				
24 Golf Customer PrePaid	\$0.00				
25 Green Fees	\$0.00				
26 Tournament Income	\$0.00				
27 Course Income - Other	\$0.00				
28 Total Course Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
29 Golf Pro Shop Sales					
30 Balls-Gloves	\$0.00				
31 Hard Goods	\$0.00				
32 Headwear	\$0.00				
33 Soft Goods	\$0.00				
34 Total Golf Pro Shop Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
35					

	2020: Actual	9/10/2021	2021 Budget	Project 2021 Y/E	2022 Budget
	PROGRAMS	PROGRAMS	PROGRAMS	PROGRAMS	PROGRAMS
36	Program Income				
37	Tee Ball	\$1,890.00	\$1,750.00	\$1,890.00	\$2,500.00
38	Baseball	\$3,375.00	\$2,500.00	\$3,450.00	\$4,000.00
39	Basketball	\$980.00	\$4,000.00	\$2,500.00	\$3,000.00
40	Basketball-Tiny Tot	\$70.00	\$1,000.00	\$2,000.00	\$3,000.00
41	Craft Fair		\$15,000.00	\$10,000.00	\$12,000.00
42	Flag Football		\$855.00	\$4,000.00	\$4,000.00
43	Movies under the Stars	\$2,100.00	\$2,250.00	\$2,250.00	
44	New P&R Programs	\$180.00	\$3,872.00	\$5,500.00	\$8,500.00
45	Scholarship Discount	-\$822.50	\$239.50	\$240.00	-\$500.00
46	Soccer	\$350.00	\$35.00	\$35.00	
47	Soccer-Tiny Tot	\$560.00	\$1,715.00	\$2,000.00	\$2,000.00
48	Softball Adult		\$2,500.00		
49	Sports Shirts	\$150.12	\$4,000.00		
50	Volleyball	\$875.00	\$720.00	\$720.00	\$0.00
51	Wrestling	\$1,342.00	\$11,000.00		\$1,500.00
52	Total Program Income	\$5,784.62	\$18,311.50	\$34,585.00	\$40,000.00
53	Rec Sales				
54	Charge for Services	\$0.00			
55	Day Passes	\$0.00			
56	Fitness Classes	\$0.00			
57	Membership In District				
58	Adult Memberships	\$0.00			
59	Adult Monthly	\$0.00			
60	Family In-District	\$0.00			
61	Family Month	\$0.00			
62	Youth-Memberships	\$0.00			
63	Youth Monthly	\$0.00			
64	Total Membership In District	\$0.00	\$0.00		
65	Memberships Out of District				
66	Out of District Monthly	\$0.00			
67	Memberships Out of District	\$0.00			
68	Total Memberships Out of District	\$0.00	\$0.00		
69	Total Memberships	\$0.00	\$0.00		
70	Misc. Program Income	\$0.00			
71	Rentals-Room & Equip	\$0.00			
72	RRR				
73	Sale of Goods	\$0.00			
74	Silver Sneakers & Active Fit	\$0.00			
75	Swim Lessons	\$0.00			
76	Universal Tickets	\$0.00			



118	Treasurer's Fees	\$0.00						
119	Operating Expense							
120	Automobile Expense	\$0.00						
121	Community Park Golf Classic							
122	Course Maintenance Expense							
123	Chemicals & Fertilizer	\$0.00						
124	Equipment Repairs	\$0.00						
125	Flowers	\$0.00						
126	Gas/Oil	\$0.00						
127	Irrigation Repairs	\$0.00						
128	Maintenance Supplies/Equipment	\$0.00						
129	Maintenance Uniforms	\$0.00						
130	Sand/Soil/Seed	\$0.00						
131	Course Maintenance Expense - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
132	Total Course Maintenance Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
133	Landscape Maintenance							
134	Parks Operating Expenses							
135	Ball Field	\$29,448.96	\$25,784.60	\$18,000.00	\$35,784.60	\$18,500.00	\$18,500.00	\$18,500.00
136	Cleaning Facilities	\$47.00	\$189.00		\$189.00		\$189.00	
137	Skate and Dog Parks	\$111.89	\$47.00		\$47.00		\$47.00	
138	Total Parks Operating Expenses	\$29,607.85	\$26,020.60	\$18,000.00	\$36,020.60	\$18,500.00	\$18,500.00	\$18,500.00
139	Pro-Shop Expenses							
140	Supplies	\$0.00						
141	Tournament Expense	\$0.00						\$0.00
142	Program Expenditures							
143	Baseball-Softball	\$39.18	\$1,125.01	\$1,800.00	\$1,250.00	\$1,500.00	\$1,500.00	\$1,500.00
144	Basketball	\$687.23	\$714.23	\$1,500.00	\$800.00	\$750.00	\$750.00	\$750.00
145	Basketball-Tiny Tots		\$504.75	\$500.00	\$900.00	\$500.00	\$500.00	\$500.00
146	Craft Fair			\$5,500.00	\$4,000.00	\$3,500.00	\$3,500.00	\$3,500.00
147	Flag Football		\$59.98	\$1,000.00	\$100.00	\$2,000.00	\$2,000.00	\$2,000.00
148	Movies under the Stars	\$1,657.35	\$1,400.00		\$1,400.00		\$1,400.00	
149	New Program Expense	\$515.94	\$3,653.13	\$3,000.00	\$4,000.00	\$3,000.00	\$3,000.00	\$3,000.00
150	Scholarships		\$37.50		\$37.50		\$37.50	
151	Soccer	-\$51.67	\$491.10	\$1,500.00	\$600.00	\$500.00	\$500.00	\$500.00
152	Sports Shirts	\$184.46	\$2,134.75	\$2,500.00	\$2,134.75	\$3,500.00	\$3,500.00	\$3,500.00
153	Tee Ball		\$65.66	\$500.00	\$100.00		\$100.00	
154	Program Expenditures - Other	\$1,033.84	\$356.96		\$500.00	\$1,000.00	\$1,000.00	\$1,000.00
155	Volleyball	\$231.38	\$0.00	\$250.00	\$200.00	\$100.00	\$100.00	\$100.00
156	Wrestling			\$8,000.00				
157	Total Program Expenditures	\$4,297.71	\$10,543.07	\$26,050.00	\$16,022.25	\$16,350.00	\$16,350.00	\$16,350.00
158	Rec Center Operating Expenses							



159	Janitorial				
160	Pool Expense	\$0.00			
161	Program Expenditures-Rec	\$0.00			
162	Repairs & Maintenance General	\$0.00			
163	RRR				
164	Supplies	\$0.00			
165	Rec Center Operating Expenses - Other	\$0.00			
166	Total Rec Center Operating Expenses	\$0.00			
167	Television-Music	\$0.00			
168	Utilities				
169	Electrical	\$4,374.36	\$3,818.03	\$4,500.00	\$5,249.79
170	Electrical 2	\$22.20	\$22.29		\$25.00
171	Natural Gas		\$0.00		
172	Sewer		\$0.00		
173	Trash		\$352.74		\$500.00
174	Water		\$0.00		
175	Total Utilities	\$4,396.56	\$4,193.06	\$4,500.00	\$5,774.79
176	Water Rights		\$0.00		
177	Total Operating Expense	\$38,302.12	\$40,756.73	\$48,550.00	\$57,817.64
178	Payroll Expenses				
185	Total Employee Insurance	\$9,114.90	\$6,506.46	\$9,400.00	\$9,398.22
186	Payroll Taxes				
191	Total Company Paid Taxes	\$3,749.95	\$3,026.28	\$5,918.00	\$4,371.29
192	Retirement-457B Employer	\$949.75	\$702.00	\$900.00	\$1,014.00
202	Total Wages	\$50,727.39	\$37,508.30	\$86,244.00	\$62,759.61
203	Total Payroll Expenses	\$64,541.99	\$47,743.04	\$102,462.00	\$77,543.12
204	Building Repair & Maintenance		\$0.00		
205	Equipment Repairs & Maintenance		\$0.00		
206	Repairs and Maintenance - Other		\$0.00		
207	Total Repairs and Maintenance	\$0.00	\$0.00		
208	Total Expense	\$102,864.11	\$88,634.77	\$151,512.00	\$135,495.76
209	Net Ordinary Income	-\$97,079.49	-\$64,823.27	-\$90,012.00	-\$94,410.76
210	Other Income/Expense				
211	Other Income				
212	Transfer In	\$104,452.14		\$90,012.00	\$84,410.76
213	Other Expense				
214	Capital Outlay				
215	Golf Course				
216	Cart Paths		\$0.00		\$0.00
217	Daisy Ditch & Callahan Pump		\$0.00		

218	Golf Maintenance Equip			
219	Irrigation Back 9	\$0.00		
220	Irrigation System	\$0.00		
221	River Pump			
222	Total Golf Course	\$0.00	\$0.00	\$0.00
223	Rec Center Capital Improvements			
224	Pool Projects	\$0.00		
225	Building Improvements			
226	Rec Equipment	\$0.00		
227	Tennis Court Remodel	\$0.00		
228	Water Transfer Project			
229	Total Rec Center Capital Improvements	\$0.00	\$0.00	\$0.00
230	Total Capital Outlay	\$0.00	\$0.00	\$0.00
231	Transfer Out			
232	Total Other Expense	\$104,452.14	\$90,012.00	\$94,410.76
233	Net Other Income	\$104,452.14	\$90,012.00	\$94,410.76
234	Net Income	\$7,372.65	-\$64,323.27	\$0.00

# PBMIPRD 2022 BUDGET: ALL FUNDS

Partial September 2021: CPI 5.41% as of July 2021

	U	V	W	X	Y
	2020: Actual	9/10/2021	2021 Budget	Project 2021 Y/E	2022 Budget
	REC CENTER	REC CENTER	REC CENTER	REC CENTER	REC CENTER
Ordinary Income/Expense					
Income					
1 Misc. Income		\$0.00			
2 Non-Operating Income					
3 Conservation Trust Fund		\$0.00			
4 Community Park Classic		\$0.00			
5 Contributions - Other	\$575.08	\$443.08	\$2,500.00	\$500.00	\$3,500.00
6 Gas Royalties	\$0.00	\$0.00			
7 Grants	\$5,000.00	\$0.00	\$50,000.00		\$35,000.00
8 Interest Income	\$8,398.18	\$424.92	\$10,000.00	\$637.38	\$1,000.00
9 Property Tax Revenue					
10 Delinquent Taxes		\$0.00			
11 Interest on Delinquent Taxes		\$0.00			
12 Specific Ownership Tax		\$0.00			
13 Property Tax Revenue - Other		\$0.00			
14 Total Property Tax Revenue	\$0.00	\$0.00	\$1,500.00		
15 Rent Café & KSUN		\$0.00	\$64,000.00	\$1,137.38	\$39,500.00
16 Total Non-Operating Income	\$13,973.26	\$868.00	\$64,000.00	\$1,137.38	\$39,500.00
Operating Income					
17 Community Park Rental		\$0.00			
18 Course Income					
19 Advantage Club-Memberships					
20 Cart Fees		\$0.00			
21 Discounts		\$0.00			
22 Driving Range		\$0.00			
23 Gift card		\$0.00			
24 Golf Customer PrePaid		\$0.00			
25 Green Fees		\$0.00			
26 Tournament Income		\$0.00			
27 Course Income - Other		\$0.00			
28 Total Course Income	\$0.00	\$0.00		\$0.00	\$0.00
29 Golf Pro Shop Sales					
30 Balls-Gloves		\$0.00			
31 Hard Goods		\$0.00			
32 Headwear		\$0.00			
33 Soft Goods		\$0.00			
34 Total Golf Pro Shop Sales	\$0.00	\$0.00		\$0.00	\$0.00
35					

	2020: Actual	9/10/2021	2021 Budget	Project 2021 Y/E	2022 Budget
	REC CENTER	REC CENTER	REC CENTER	REC CENTER	REC CENTER
Program Income					
Tee Ball		\$0.00			
Baseball		\$0.00			
Basketball		\$0.00			
Basketball-Tiny Tot		\$0.00			
Craft Fair					
Flag Football		\$0.00	\$2,000.00	\$0.00	
Movies under the Stars	\$0.00			\$0.00	
New P&R Programs		\$0.00		\$0.00	
Scholarship Discount		\$0.00		\$0.00	
Soccer		\$0.00			
Soccer-Tiny Tot		\$0.00			
Softball Adult					
Sports Shirts		\$0.00			
Volleyball					\$0.00
Wrestling					
<b>Total Program Income</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Rec Sales					
Charge for Services	\$352.50	\$1,599.74	\$350.00	\$2,299.63	\$1,890.00
Day Passes	\$18,569.00	\$22,534.00	\$25,000.00	\$32,392.63	\$35,000.00
Fitness Classes	\$957.50	\$4,692.00	\$1,500.00	\$6,744.75	\$7,200.00
Membership In District					
Adult Memberships	\$33,880.00	\$25,583.90	\$88,638.00	\$36,776.86	\$42,000.00
Adult Monthly	\$28,482.00	\$35,120.60	\$0	\$50,485.86	\$55,000.00
Family In-District	\$12,923.16	\$12,879.50	\$16,617.00	\$18,514.28	\$20,000.00
Family Month	\$3,327.25	\$6,027.58		\$8,664.65	\$9,500.00
Youth-Memberships	\$2,665.00	\$1,952.00	\$18,018.00	\$2,806.00	\$3,750.00
Youth Monthly	\$4,465.00	\$9,689.00		\$13,927.94	\$15,000.00
<b>Total Membership In District</b>	<b>\$85,742.41</b>	<b>\$91,252.58</b>	<b>\$123,273.00</b>	<b>\$131,175.58</b>	<b>\$145,250.00</b>
Memberships Out of District					
Out of District Monthly	\$5,344.50	\$7,597.00	\$15,555.00	\$10,920.69	\$10,000.00
Memberships Out of District	\$2,291.83	\$1,968.00		\$2,829.00	\$3,500.00
<b>Total Memberships Out of District</b>	<b>\$7,636.33</b>	<b>\$9,565.00</b>	<b>\$15,555.00</b>	<b>\$13,749.69</b>	<b>\$13,500.00</b>
<b>Total Memberships</b>	<b>\$93,378.74</b>	<b>\$100,817.58</b>	<b>\$138,828.00</b>	<b>\$144,925.27</b>	<b>\$158,750.00</b>
Misc. Program Income	\$690.23	\$308.95	\$1,000.00	\$320.00	\$350.00
Rentals-Room & Equip	\$7,172.12	\$6,903.58	\$47,000.00	\$10,355.37	\$9,000.00
RRR			\$15,000.00		
Sale of Goods	\$4,184.95	\$8,079.35	\$13,500.00	\$11,109.11	\$11,000.00
Silver Sneakers & Active Fit	\$6,872.23	\$3,148.32	\$9,000.00	\$4,328.94	\$6,000.00
Swim Lessons	\$4,014.00	\$10,337.00	\$10,000.00	\$14,213.38	\$15,000.00
Universal Tickets	\$8,959.62	\$6,205.06	\$12,000.00	\$8,531.96	\$8,000.00



	2020: Actual	9/10/2021		2021 Budget		Project 2021 Y/E		2022 Budget	
		REC CENTER	REC CENTER	REC CENTER	REC CENTER	REC CENTER	REC CENTER	REC CENTER	REC CENTER
77		\$145,150.89	\$164,625.58	\$273,178.00	\$235,221.02	\$252,190.00			
78		\$145,150.89	\$164,625.58	\$275,178.00	\$235,221.02	\$252,190.00			
79		\$159,124.15	\$165,493.58	\$339,178.00	\$236,358.40	\$291,690.00			
80									
81									
82			\$0.00						
83			\$0.00						
84			\$0.00						
85			\$0.00						
86		\$0.00	\$0.00						
87		\$9,051.05	\$722.23	\$6,000.00	\$1,500.00	\$3,000.00			
88		\$9,051.05	\$722.23	\$6,000.00	\$1,500.00	\$3,000.00			
89		\$150,073.10	\$164,771.35	\$333,178.00	\$234,858.40	\$288,690.00			
90									
91									
92			\$0.00						
93		\$1,930.00	\$2,030.00	\$5,000.00	\$3,045.00	\$7,500.00			
94		\$4,444.56	\$4,435.96	\$6,000.00	\$6,653.94	\$500.00			
95		\$857.76	\$0.00	\$1,000.00	\$0.00	\$1,500.00			
96		\$26,602.98	\$21,884.74	\$12,000.00	\$25,848.74	\$12,500.00			
97			\$15,000.00			\$20,000.00			
98			\$0.00						
99			\$0.00						
100									
101		\$239.71	\$208.71	\$350.00	\$400.00	\$500.00			
102		\$0.00							
103			\$0.00						
104			\$0.00						
105		\$2,655.29	\$204.45	\$600.00	\$205.00	\$2,500.00			
106		\$2,349.84	\$1,102.55	\$1,400.00	\$1,500.00	\$4,000.00			
107		\$1,731.06	\$909.68	\$2,000.00	\$1,200.00	\$3,000.00			
108			\$0.00						
109		\$202.60	\$172.00	\$500.00	\$250.00	\$300.00			
110			\$0.00						
111			\$0.00						
112			\$0.00						
113		\$300.00	\$4,126.50	\$325.00	\$4,500.00	\$1,500.00			
114			\$0.00						
115		\$1,093.50	\$2,015.00	\$2,000.00	\$2,500.00	\$3,000.00			
116		\$42,407.30	\$37,089.59	\$46,175.00	\$46,102.68	\$56,800.00			
117									

		2020: Actual	9/10/2021	2021 Budget	Project 2021 Y/E	2022 Budget
	REC CENTER	REC CENTER	REC CENTER	REC CENTER	REC CENTER	REC CENTER
118	Treasurer's Fees		\$0.00			
119	Operating Expense					
120	Automobile Expense	\$125.20	\$488.78	\$150.00	\$500.00	\$750.00
121	Community Park Golf Classic					
122	Course Maintenance Expense		\$0.00			
123	Chemicals & Fertilizer		\$0.00			
124	Equipment Repairs		\$0.00			
125	Flowers		\$0.00			
126	Gas/Oil		\$0.00			
127	Irrigation Repairs		\$0.00			
128	Maintenance Supplies/Equipment		\$0.00			
129	Maintenance Uniforms		\$0.00			
130	Sand/Soil/Seed		\$0.00			
131	Course Maintenance Expense - Other		\$0.00			
132	Total Course Maintenance Expense	\$0.00	\$0.00			
133	Landscape Maintenance	\$16,701.13	\$11,245.20	\$16,000.00	\$18,500.00	\$20,000.00
134	Parks Operating Expenses					
135	Ball Field		\$0.00			
136	Cleaning Facilities		\$0.00			
137	Skate and Dog Parks		\$0.00			
138	Total Parks Operating Expenses	\$0.00	\$0.00			
139	Pro-Shop Expenses					
140	Supplies		\$0.00		\$0.00	\$0.00
141	Tournament Expense		\$0.00			
142	Program Expenditures					
143	Baseball-Softball		\$0.00			
144	Basketball		\$0.00			
145	Basketball-Tiny Tots		\$0.00			
146	Craft Fair					
147	Flag Football					
148	Movies under the Stars	\$0.00	\$0.00	\$2,000.00		
149	New Program Expense		\$0.00			
150	Scholarships		\$0.00			
151	Soccer		\$0.00			
152	Sports Shirts		\$0.00			
153	Tee Ball		\$0.00			
154	Program Expenditures - Other		\$0.00			
155	Volleyball					
156	Wrestling					
157	Total Program Expenditures	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00
158	Rec Center Operating Expenses					

	2020: Actual		9/10/2021		2021 Budget		Project 2021 Y/E		2022 Budget	
	REC CENTER	REC CENTER	REC CENTER	REC CENTER	REC CENTER	REC CENTER	REC CENTER	REC CENTER	REC CENTER	REC CENTER
159			\$26,460.00		\$48,000.00					\$5,000.00
160	Janitorial		\$21,519.94	\$12,376.16	\$10,000.00	\$15,126.42				\$20,000.00
161	Pool Expense		\$2,703.59	\$127.39	\$3,500.00	\$155.70				\$10,000.00
162	Program Expenditures-Rec		\$2,354.23	\$740.75	\$8,000.00	\$905.36				\$10,000.00
163	Repairs & Maintenance General				\$15,000.00	\$0.00				
164	RRR		\$12,130.37	\$14,467.90	\$12,000.00	\$19,290.53				\$16,000.00
165	Supplies		\$73.15	\$510.65		\$624.13				
166	Rec Center Operating Expenses - Other		\$65,241.28	\$28,222.85	\$96,500.00	\$36,102.14				\$61,000.00
167	Total Rec Center Operating Expenses		\$286.75	\$434.28	\$300.00	\$435.00				\$500.00
168	Television-Music									
169	Utilities									
170	Electrical		\$43,435.24	\$34,601.27	\$50,000.00	\$51,901.91				\$59,000.00
171	Electrical 2			\$0.00						
172	Natural Gas		\$18,585.89	\$14,596.33	\$15,000.00	\$21,894.50				\$25,000.00
173	Sewer		\$6,458.40	\$4,919.60	\$6,500.00	\$7,379.40				\$7,500.00
174	Water		\$936.00	\$959.80	\$1,500.00	\$1,439.70				\$1,200.00
175	Trash		\$27,218.97	\$26,463.59	\$28,000.00	\$39,695.39				\$25,000.00
176	Total Utilities		\$86,634.50	\$81,540.59	\$101,000.00	\$122,310.89				\$117,700.00
177	Water Rights		\$4,394.25	\$1,981.00		\$2,000.00				
178	Total Operating Expense		\$183,383.11	\$123,912.70	\$215,950.00	\$179,848.02				\$199,950.00
185	Payroll Expenses									
186	Total Employee Insurance		\$50,319.98	\$42,994.39	\$62,000.00	\$64,491.59				\$66,326.00
187	Payroll Taxes									
191	Total Company Paid Taxes		\$29,119.56	\$24,915.57	\$32,000.00	\$35,989.16				\$37,612.00
192	Retirement-457B Employer		\$3,764.80	\$3,213.03	\$4,550.00	\$4,914.05				\$5,500.00
202	Total Wages		\$360,016.43	\$283,871.25	\$426,535.00	\$433,623.71				\$463,750.00
203	Total Payroll Expenses		\$443,220.77	\$354,994.24	\$525,085.00	\$539,018.50				\$573,188.00
204	Building Repair & Maintenance		\$67,698.94	\$101,084.55	\$85,000.00	\$151,626.83				\$150,000.00
205	Equipment Repairs & Maintenance		\$1,612.97	\$1,082.19	\$5,000.00	\$1,623.29				\$6,000.00
206	Repairs and Maintenance - Other		\$4,513.56	\$1,882.87		\$2,824.31				\$0.00
207	Total Repairs and Maintenance		\$73,825.47	\$104,049.61	\$90,000.00	\$156,074.42				\$156,000.00
208	Total Expense		\$742,836.65	\$620,046.14	\$877,210.00	\$921,043.61				\$985,938.00
209	Net Ordinary Income		-\$592,763.55	-\$455,274.79	-\$544,032.00	-\$686,185.21				-\$697,248.00
210	Other Income/Expense									
211	Other Income		\$705,856.35		\$689,032.00	\$769,136.21				\$1,187,248.00
212	Transfer In									
213	Other Expense									
214	Capital Outlay									
215	Golf Course									
216	Cart Paths			\$0.00						
217	Daisy Ditch & Callahan Pump			\$0.00						

	2020: Actual	9/10/2021	2021 Budget	Project 2021 Y/E	2022 Budget
	REC CENTER	REC CENTER	REC CENTER	REC CENTER	REC CENTER
Golf Maintenance Equip					
Irrigation Back 9		\$0.00			
Irrigation System		\$0.00			
River Pump					
<b>Total Golf Course</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Rec Center Capital Improvements					
Pool Projects		\$23,377.89	\$20,000.00	\$23,478.00	\$30,000.00
Building Improvements			\$125,000.00		\$400,000.00
Rec Equipment		\$6,500.00		\$8,500.00	\$0.00
Tennis Court Remodel		\$60,972.60		\$50,973.00	
Water Transfer Project					\$60,000.00
<b>Total Rec Center Capital Improvements</b>	<b>\$0.00</b>	<b>\$90,850.49</b>	<b>\$145,000.00</b>	<b>\$82,951.00</b>	<b>\$490,000.00</b>
<b>Total Capital Outlay</b>	<b>\$0.00</b>	<b>\$90,850.49</b>	<b>\$145,000.00</b>	<b>\$82,951.00</b>	<b>\$490,000.00</b>
Transfer Out					
	\$705,856.35	-\$90,850.49	\$544,032.00	\$686,185.21	\$697,248.00
<b>Total Other Expense</b>	<b>\$705,856.35</b>	<b>-\$90,850.49</b>	<b>\$544,032.00</b>	<b>\$686,185.21</b>	<b>\$697,248.00</b>
<b>233 Net Other Income</b>	<b>\$113,092.80</b>	<b>-\$546,125.28</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>234 Net Income</b>					



# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

**TO:** County Commissioners<sup>1</sup> of GARFIELD COUNTY, Colorado.

**On behalf of the** PARACHUTE BATTLEMENT MESA PARK & RECREATION DISTRICT,

(taxing entity)<sup>A</sup>

the BOARD OF DIRECTORS

(governing body)<sup>B</sup>

of the PARACHUTE BATTLEMENT MESA PARK & RECREATION DISTRICT

(local government)<sup>C</sup>

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS \$ 398,287,750 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 398,287,750 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**

**Submitted:** 10/20/2022 for budget/fiscal year 2022.  
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	<u>4.000</u> mills	\$ <u>1,593,151</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< _____ > mills	\$ < _____ >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span> mills	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span> \$
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span> 4.000 mills	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span> \$ 1,593,151

Contact person: (print) Judy Bertrand Daytime phone: (303) 704-9438  
 Signed: Title: District Manager

*Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.*

<sup>1</sup> If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

**CERTIFICATION OF TAX LEVIES, continued**

**THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.).** Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**

**BONDS<sup>J</sup>:**

1. Purpose of Issue: \_\_\_\_\_ N/A  
Series: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon Rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

2. Purpose of Issue: \_\_\_\_\_  
Series: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon Rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

**CONTRACTS<sup>K</sup>:**

3. Purpose of Contract: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

4. Purpose of Contract: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

## Order Confirmation

**Ad Order Number**  
0000719633

**Customer**  
PARACHUTE BATTLEMENT MESA

**Payor Customer**  
PARACHUTE BATTLEMENT MESA

**PO Number**

**Sales Rep.**  
jerilynn.medina

**Customer Account**  
3299677

**Payor Account**  
3299677

**Ordered By**  
Judy Bertrand

**Order Taker**  
jerilynn.medina

**Customer Address**  
3930 BATTLEMENT PKWY & 398 A  
PARACHUTE CO 81635 USA

**Payor Address**  
3930 BATTLEMENT PKWY & 398 A  
PARACHUTE CO 81635 USA

**Customer Fax**

**Order Source**  
E-mail

**Customer Phone**  
3037049438

**Payor Phone**  
3037049438

**Customer EMail**  
judy@metro-district.com

**Special Pricing**

<b><u>Tear Sheets</u></b>	<b><u>Proofs</u></b>	<b><u>Affidavits</u></b>	<b><u>Blind Box</u></b>	<b><u>Promo Type</u></b>	<b><u>Materials</u></b>
0	0	0			

**Invoice Text**  
Notice of Budget

**Ad Order Notes**  
judy@metro-district.com

	<b><u>Net Amount</u></b>	<b><u>Tax Amount</u></b>	<b><u>Total Amount</u></b>	<b><u>Payment Method</u></b>	<b><u>Payment Amount</u></b>	<b><u>Amount Due</u></b>
	\$19.18	\$0.00	\$19.18	Billed-Invoiced	\$0.00	19.18

Ad Number      Ad Type  
 0000719633-01    CMN Legal Line

Production Method      Production Notes  
 AdBooker

External Ad Number      Ad Attributes      Ad Released      Pick Up  
 No

Ad Size      Color  
 1 X 30 li

**WYSIWYG Content**

**PARACHUTE BATTLEMENT MESA PARK AND RECREATION DISTRICT  
 NOTICE OF BUDGET  
 (Pursuant to 29-1-106, C.R.S.)**

NOTICE is hereby given that a proposed budget has been submitted to the Board of Directors for the ensuing year of 2022; a copy of such proposed budget has been filed in the office of Parachute Battlement Mesa Park & Recreation District, 23005 Whispering Woods Road, Golden, CO 80401; at the Grand Valley Recreation Center, 398 Arroyo Drive, Battlement Mesa, CO 81635 or via email by contacting Judy@Metro-District.com, where the same is open for public inspection; such proposed Parachute Battlement Mesa Park & Recreation District budget will be considered at the Regular meeting of the Board of Directors to be held at 5:30 p.m. on Monday, October 18, 2021 at the Grand Valley Recreation Center, 398 Arroyo Drive, Parachute, CO 81635.

Any interested elector of Parachute Battlement Mesa Park & Recreation District may inspect the proposed budget and file or register any objections thereto at any time prior to the final adoption of the budget.

Published in the Rifle Citizen Telegram on September 30, 2021 0000719633

<u>Run Date</u>	<u>Product</u>	<u>Placement</u>	<u>Rate</u>	<u>Sched Cst</u>	<u>Disc/Prem</u>	<u>Color</u>	<u>Pickup</u>	<u>Tax</u>	<u>Subtotal</u>
09/30/2021	CMN Online Regional A	LEGALS CMN	\$0.00 per Inch	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
09/30/2021	CMN Citizen Telegram	LEGALS CMN	\$6.07 per Inch	\$15.18	\$0.00	\$0.00	\$0.00	\$0.00	\$15.18