



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: December 11, 2023

Attached is a copy of the **2024** 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 December 11, 2023 and Resolutions adopted and signed on December 11, 2023. If there are any questions on the budget, please contact:

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I, Douglas Choate, Parachute Battlement Mesa Park and Recreation District, District Manager, hereby certify that the enclosed is a true and accurate copy of the 2024 Adopted Budget.

Douglas Choate, District Manager

PARACHUTE BATTLEMENT MESA PARK AND RECREATION DISTRICT

2024 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 Recreation Center Programs provides youth and adults with numerous sports, 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.

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 to ensure public safety and enjoyment, 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.

2024 BUDGET STRATEGY

The District's strategy in preparing the 2024 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. 2024 is no exception. Major maintenance projects are under way to maintain existing facilities at both the Golf Course and Recreation Center and there are many capital project additions planned for the Grand Valley Rec Center, ballfield, and Battlement Mesa Golf Club. These projects include a major trail system joining the schools to recreation facilities and the town of Parachute, and a remodel and expansion of the restaurant facilities at the golf club.

The assessed value of properties increased in 2023 and this has translated into an increase of \$944,859 in property tax revenue from 2022 to 2023. 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 \$125,815 (4% of total tax revenue), so the District is highly dependent on oil and gas. Part of this increase comes from the Love's Convenience Store which has been completed in the Town of Parachute.

Gas royalties decreased slightly in 2023 and are anticipated to be \$50,000 in 2024.

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. Property tax revenue in 2016 was \$3,631,616 and in 2024 will be \$3,754,356, the first year since 2016 that it has increased above the 2016 tax. It has improved over 2023 by 33% whereas 2022 was over 2021 by 78%.

The minimum hourly wage is projected to increase from \$13.65 to \$14.42 in 2023. A majority of our seasonal staff receive minimum wage, and we have added an increase so we can keep our long-term minimum wage staff. The minimum wage in 2016 was \$8.31 which equates to an increase of 74% since the park and rec district assumed management of the Rec Center and Golf Course in 2016. It is also 6% higher than 2022. The State also

requires that the District allow part time and seasonal workers to accrue sick leave. The cost associated with paid leave time (PLT) is expected to be around \$62,000.

Of major importance is to continue to employ approximately 85 employees and independent contractors. (The number of employees is cyclical due to seasonal staff at the golf course. 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 increased 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. We have included known grants we will realize in 2024. We hope to apply for a GOCO Grant for our park or trails capital projects.

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 U.S. Consumer Price Index (CPI) was 8.3% as of August 2022. And in 2023 3.7% excluding food and energy costs. Colorado's Mountains and plains CPI is 5.8% excluding energy and food in September 2023, while higher interest rates are slowing vehicle sales which we receive Specific Ownership taxes on. Real Estate construction costs have increased significantly as well, where construction costs alone outpace the CPI due to our location. Obviously, rates must be increased to a level where revenue at least meets the increase in costs for services, repairs, maintenance, and employee compensation. 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 future years in order to continue to provide the public safe and healthy recreation services and not incur long term debt.

New residential construction may help offset some of the loss, but it will be minimal as residential and multi-family units assessed values in 2023 were \$43,738,270 which will bring in only 4.635% of total property taxes at \$174,953.08. Oil and gas properties were assessed at \$853,605,720 and comprise 89% of property tax revenue at \$3,414,422.88, with commercial properties assessed at \$21,080,820 which equates to \$84,223.28 in property taxes to the District. As mentioned previously Love's Convenience Store increase commercial property taxes in 2023 as it was completed.

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 increased from \$707,470,080 in 2022 to \$938,589,140 in 2023. This increase is 90.454% of assessed valuations associated with oil and gas taxes. All properties together reflect an increase in property taxes of \$924,446 over 2023.

The District adopted a mill levy of 4.000 mills which provides property tax revenue of \$3,774,739. The District is now receiving \$143,123 or 3.9% higher in property tax revenue than in 2016, when property tax income was \$3,631,616. 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 affecting 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 \$100,000 is only an estimate.

Community Park Fund

The maintenance and upkeep for the Community Park is primarily funded by property tax revenue and the Colorado Conservation Trust Fund. The annual Community Park Classic Tournament is estimated to bring in \$10,000 with the remainder of expenses covered by property tax revenue. Irrigation and tournament expenses are \$42,750. Maintenance payroll expenses are estimated to be \$51,274.50. Landscape/land improvements of \$30,000 are budgeted for 2024 as they were not completed in 2023. Transfers from reserves to maintain the park are expected to be \$129,280.50.

Conservation Trust Fund

The District anticipates receiving approximately \$40,000 in Conservation Trust Funds in 2024 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. Gas royalties are projected to be \$50,000 with interest income at \$75,000. The total non-operating income is projected to be \$4,032,471 with net ordinary income projected to be \$3,633,758 (before transferring \$4,640,477.27 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 event rental income. The golf course is projected to have a gross profit of \$896,069 (after cost of goods sold in the pro-shop). Restaurant income as a District managed entity is estimated to breakeven in its first seven months of operation. There is rental income that will hopefully be realized with special events \$12,420, with interest income expected to be \$25,000. Transfers from reserves in the amount of \$2,627,504.01 will be made to cover operating and capital expenditures.

Program Fund

For 2024 the Program Fund has been merged into the combined Recreation Center and Programs Fund.

Recreation Center and Programs 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 2024 budget includes \$232,790 in awarded grants revenue, contributions/sponsorships of \$8,500 and interest income of \$35,000.

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 10% increase in rates in 2023 and another small increase for 2024, the Rec Center projected operating income of \$391,279 only covers 33% of total expenditures of \$2,251,761. It is expected that \$1,762,087 will be transferred from reserves to cover operations and capital improvements.

EXPENDITURES

Community Park Fund

Maintenance costs for the Community Park of approximately \$74,280 per year include landscape maintenance, water/sewer, trash removal, electrical and equipment/playground repairs. The Community Park Classic income is anticipated to net \$10,000 in 2024 and the remaining expenses are payroll and will be covered with property tax revenue. The District has to repair irrigation with an estimated expense of \$40,000 as a major maintenance expense. The budget includes \$30,000 for land improvements.

General Fund

Expenses of \$398,712.50 in the General Fund constitute district management, legal expenditures, bank service charges, payroll services, accounting, office supplies, audits, Treasurer's fees, director compensation, District Manager payroll, property and liability insurance, workers comp as estimates for 2024. 2024 projected total expenses decreased over projected year end 2023 by roughly \$20,000. A capital expense is for a Master Plan is estimated to cost \$150,000. Transfers to other funds will be made from this account. It is anticipated that \$4,640,477.27 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 \$1,156,718.77 which will require transfers from reserves. The net effect to reserves after 2023 income is added to the unrestricted net position will be an estimated increase of \$18,420.93.

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 is offset by the Pro-shop sales.

With the installation of the irrigation system the cost for irrigation repairs have decreased dramatically, however, with the cost of living at 5.8% costs of services and products have increased. While it is less than 2022 5.8% is higher than core inflation for major cities.

Total expenses for 2024 are projected to be \$3,326,924, which includes \$1,865,000 for capital with the majority being spent on a restaurant expansion and upgrade to capacity. As with all divisions, the major expenditure is payroll. Total projected payroll expense is projected to be \$698,429.60 or 420% of the total expenses. The increase in minimum wage from \$13.65 to \$14.42 per hour, sick leave for part time and seasonal staff, and increases in medical coverage of 5% have also contributed to the increase in wages and benefits. A full-time position was filled for the Golf Pro Assistant and an Assistant Golf Superintendent and Parks Manager. Reserve funds will offset the shortage for the capital improvements in the amount of \$2,627,504 in 2024.

Program Fund

The program fund has been combined with the Recreation Center Fund for 2024 to give a more complete financial picture of the operations of the center, which is offering programs through the recreation center.

Recreation Center & Programs 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 expenses in 2023 is projected to be \$132,562. The Rec Center has 7 full time employees (including the Director, Building Supervisor, Assistant Director, Office Manager, Front Desk, Sport Manager, Program Managers (co-work shared) and Aquatics Coordinator, with approximately 22-25 part time/seasonal staff. The total expenses for operating the rec center and programs are \$2,251,762 with payroll expenses projected to be \$802,435 (35% of total expenses). The District anticipates more major maintenance expenditures due to the facility’s age and deterioration. Repairs and maintenance are expected to be \$1,080,000 as the Grand Valley Recreation Center is close to 40 years old and infrastructure is constantly failing. The Budget includes \$290,00 for capital additions in 2024, which includes \$210,000 for trails. This 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 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 District hires independent contractors as referees and umpires. It is anticipated that \$30,000 will be spent to perform the planning for the expansion of the Pool & Cardio areas as indicated by the new Master Plan. The Grand Valley Room used for public events and board meetings is upgrading the audio-visual equipment to increase bookings for quinceañeras and conferences for an estimated amount of \$50,000. The transfers from the General Fund are expected to be \$1,883,692.76 to offset expenses and capital outlays in excess of revenues.

TRANSFERS

The District anticipates transferring the balance of \$4,640,477 from the General Fund (property taxes) and reserves to fund operations and provide for capital projects. The following charts display the loss by Fund/Program/Facility and the transfers needed. Note: TABOR requires a balanced budget, but if expenditures are made in capital improvements (new additions to existing facilities), they are considered Fixed Assets and not an expenditure.

Fund/Entity	Net ordinary Income	Capital	Transfer (In & Out)	Net Income
Community Park	-\$99,280	\$30,000	\$129,280	\$0
General/Gov’t	\$3,633,758	\$150,000	-\$4,640,477	-\$1,156,719
Golf	-\$762,504	\$1,865,000	\$2,627,504	\$0
Rec Center & Programs	-\$1,593,692	\$290,000	\$1,883,693	\$0
TOTALS	\$1,178,281	\$2,335,000	\$0	-\$1,156,719

RESERVES

With funding of \$2,132,000 for capital projects there will be no allocations to reserves in 2024.

Parachute Battlement Mesa Park & Rec District
2024 Budget

ALL FUNDS 2024 BUDGET					
	2022	Jan - Sep 23	Estimated	2023 Budget	2024 Budget
Ordinary Income/Expense					
Income					
Misc. Income	7,000.00	1,735.69	26.67	500.00	500.00
Non-Operating Income					
Conservation Trust Fund	29,454.50	22,843.80	27,333.90	40,000.00	40,000.00
Contributions	2,369.00	8,287.57	11,050.09	8,500.00	8,500.00
Gas Royalties	75,260.82	34,679.70	46,239.60	55,000.00	50,000.00
Grants	40,039.48	115,473.95	365,473.95	35,000.00	232,790.00
Interest Income	70,678.80	162,396.77	216,529.03	32,294.00	115,000.00
Property Tax Revenue	0.00	0.00	0.00	0.00	0.00
Abatement	-3,443.48	-50.56	-67.41	-2,000.00	-2,000.00
Delinquent Taxes	11,773.72	22.12	29.49	0.00	0.00
Dow Energy Impact Grant Proceed	13.19	11.95	15.93	13.00	15.00
Interest on Abatements	-1,871.25	-0.75	-1.00	0.00	0.00
Interest on Deliquent Taxes	8,918.40	396.11	528.15	100.00	100.00
Specific Ownership Tax	119,356.55	138,940.33	185,253.77	100,000.00	100,000.00
Property Tax Revenue - Other	1,593,503.97	2,828,736.99	2,828,736.99	2,829,880.00	3,774,739.00
Total Property Tax Revenue	1,728,251.10	2,968,056.19	3,014,495.92	2,927,993.00	3,872,854.00
Rental Income	13,330.00	9,660.00	12,880.00	16,560.00	12,420.00
Restitution	0.00	83.09	110.79	0.00	0.00
Total Non-Operating Income	1,959,383.70	3,321,481.07	3,694,113.28	3,115,347.00	4,331,564.00
Operating Income					
Course Income	746.38	0.00	0.00	0.00	0.00
Advantage Club-Memberships	167,925.00	137,726.50	183,635.33	171,773.00	170,000.00
Cart Fees	151,958.55	132,627.00	176,836.00	151,036.00	138,000.00
Discounts	-8.35	699.61	932.81	0.00	0.00
Driving Range	17,920.00	23,905.00	31,873.33	17,576.00	18,000.00
Gift card	-5,927.92	4,130.21	5,506.95	-6,500.00	5,500.00
Golf Customer PrePaid	30,783.00	42,129.69	56,172.92	43,596.00	35,000.00
Green Fees	273,714.61	266,390.50	355,187.33	272,050.00	260,000.00
Paid on Account	0.00	-242.71	-323.61	0.00	0.00
Sponsorships	0.00	0.00	0.00	5,000.00	10,000.00
Tournament Income	0.00	0.00	0.00	0.00	0.00
Community Park Classic	0.00	0.00	0.00	10,000.00	10,000.00
Tournament Income - Other	16,186.00	30,581.50	40,775.33	15,000.00	30,000.00
Total Tournament Income	16,186.00	30,581.50	40,775.33	25,000.00	40,000.00
Total Course Income	653,297.27	637,947.30	850,596.40	679,531.00	676,500.00
Golf Pro Shop Sales					
Balls-Gloves	26,024.89	24,148.79	32,198.39	20,955.00	24,000.00
Hard Goods	38,796.95	51,129.44	68,172.59	29,581.00	32,000.00
Headwear	8,482.22	4,760.09	6,346.79	8,223.00	8,500.00
Soft Goods	45,335.16	34,407.01	45,876.01	36,165.00	45,000.00
Total Golf Pro Shop Sales	118,639.22	114,445.33	152,593.77	94,924.00	109,500.00
Program Income					
Ballet	0.00	2,029.90	2,706.53	0.00	0.00
Baseball	0.00	0.00	0.00	0.00	0.00
Tee Ball	2,079.67	884.23	1,178.97	0.00	0.00
Baseball - Other	3,286.84	2,023.09	2,697.45	5,635.00	5,635.00
Total Baseball	5,366.51	2,907.32	3,876.43	5,635.00	5,635.00
Basketball	6,140.00	363.00	484.00	2,100.00	5,700.00

Parachute Battlement Mesa Park & Rec District
2024 Budget

Boxing	0.00	2,520.00	3,360.00	0.00	5,200.00
Concession Sales	0.00	0.00	0.00	3,500.00	3,500.00
Craft Fair	13,500.00	264.20	13,400.00	12,600.00	12,600.00
Flag Football	1,215.00	-53.98	-71.97	1,575.00	500.00
Movies under the Stars	1,250.00	0.00	0.00	2,000.00	2,000.00
New P&R Programs	11,423.95	33,736.89	44,982.52	8,925.00	8,925.00
Scholarship Discount	237.00	-325.64	-558.24	249.00	249.00
Soccer	630.00	123.72	164.96	662.00	662.00
Soccer-Tiny Tot	2,519.74	134.24	178.99	2,646.00	2,646.00
Tumbling	0.00	487.50	650.00	0.00	0.00
Volleyball	1,774.04	130.00	173.33	2,100.00	750.00
Wrestling	0.00	0.00	0.00	0.00	0.00
Wrestling-Youth	945.00	0.00	0.00	1,050.00	1,050.00
Total Wrestling	945.00	0.00	0.00	1,050.00	1,050.00
Total Program Income	45,001.24	42,317.15	69,346.55	43,042.00	49,417.00
Rec Sales					
Charge for Services	6,094.11	6,673.92	8,898.56	5,940.00	5,940.00
Credit Card Fee Income	4,772.61	4,551.84	6,069.12	5,000.00	5,000.00
Day Passes	0.00	0.00	0.00	0.00	0.00
Day Passes - Other	37,529.06	34,792.98	46,390.64	44,936.00	44,936.00
Total Day Passes	37,529.06	34,792.98	46,390.64	44,936.00	44,936.00
Fitness Classes	0.00	0.00	0.00	0.00	0.00
Fitness Classes - Other	3,010.04	770.00	1,026.67	4,852.00	4,852.00
Total Fitness Classes	3,010.04	770.00	1,026.67	4,852.00	4,852.00
Gift Certificates	0.00	50.00	50.00	0.00	0.00
Memberships					
Membership In District					
Adult Memberships	31,741.75	13,578.25	18,104.33	40,009.00	40,009.00
Adult Monthly	60,397.20	46,328.36	61,771.15	65,592.00	65,592.00
Family In-District	9,670.87	11,595.48	15,460.64	8,993.00	8,993.00
Family Month	11,806.81	35,484.10	47,312.13	14,110.00	14,110.00
Youth-Memberships	1,401.00	982.00	1,309.33	1,682.00	1,682.00
Youth Monthly	17,583.35	19,144.19	25,525.59	19,907.00	19,907.00
Membership In District - Other	0.00	751.00	1,001.33	0.00	0.00
Total Membership In District	132,600.98	127,863.38	170,484.51	150,293.00	150,293.00
Memberships Out of District	15,210.00	14,315.50	19,087.33	17,292.00	17,292.00
Total Memberships	147,810.98	142,178.88	189,571.84	167,585.00	167,585.00
Misc. Program Income	15,658.22	0.00	0.00	100.00	100.00
Punch Pass	1,170.00	1,215.45	1,620.60	500.00	500.00
Rentals-Room & Equip	25,923.50	20,171.13	26,894.84	31,172.00	31,172.00
Sale of Goods - Other	17,081.77	13,854.69	18,472.92	20,629.00	20,629.00
Total Sale of Goods	17,081.77	13,854.69	18,472.92	20,629.00	20,629.00
Silver Sneakers & Active Fit	7,376.59	11,867.30	15,823.07	8,124.00	8,124.00
Swim Lessons	7,223.06	3,498.00	4,664.00	9,135.00	9,135.00
Universal Tickets	9,461.37	6,936.96	9,249.28	11,033.00	11,033.00
Total Rec Sales	283,111.31	246,561.15	328,731.53	309,006.00	309,006.00
Total Operating Income	1,100,049.04	1,041,270.93	1,401,268.25	1,126,503.00	1,144,423.00
Total Income	3,066,432.74	4,364,487.69	5,095,408.20	4,242,350.00	5,476,487.00
Cost of Goods Sold					
Pro Shop Cost of Goods Sold					
Balls/Gloves	12,438.60	21,545.75	28,727.67	6,136.00	30,000.00
Hard Goods	59,434.94	38,716.25	51,621.67	24,064.00	54,000.00

Parachute Battlement Mesa Park & Rec District

2024 Budget

Headwear	11,294.15	3,158.98	4,211.97	6,223.00	4,000.00
Soft Goods	26,282.95	23,797.20	31,729.60	12,768.00	26,000.00
Total Pro Shop Cost of Goods Sold	109,450.64	87,218.18	116,290.91	49,191.00	114,000.00
Rec Center Cost of goods sold	9,351.99	9,036.53	12,048.71	5,000.00	15,000.00
Total Cost of Goods Sold	118,802.63	96,254.71	128,339.61	54,191.00	129,000.00
Total COGS	118,802.63	96,254.71	128,339.61	54,191.00	129,000.00
Gross Profit	2,947,630.11	4,268,232.98	4,967,068.58	4,188,159.00	5,347,487.00
Expense					
General and Administrative					
Accounting	56,249.97	60,312.50	80,416.67	75,000.00	80,000.00
Advertising and Promotion	12,537.24	13,240.05	17,653.40	27,000.00	7,000.00
Bankcard Fees	19,174.09	17,809.31	23,745.75	17,437.00	21,174.00
Computer and Internet Expenses					
Website	23,065.84	10,442.48	13,923.31	21,000.00	21,000.00
Computer and Internet Expenses - Other	29,241.29	36,020.69	48,027.59	31,750.00	34,500.00
Total Computer and Internet Expenses	52,307.13	46,463.17	61,950.89	52,750.00	55,500.00
Contingency	0.00	0.00	0.00	87,000.00	70,000.00
Director Compensation	2,300.00	1,100.00	1,466.67	3,600.00	3,600.00
District Oversight Management	96,187.53	90,125.50	120,167.33	115,000.00	85,000.00
Elections	1,037.18	18,568.83	18,339.15	20,000.00	0.00
Employee Background Verif	329.24	76.00	101.33	500.00	500.00
Grant Preparation	0.00	0.00	5,000.00	5,000.00	5,000.00
Insurance Expense	0.00	0.00	0.00	0.00	0.00
Property & Liability	44,759.00	38,055.00	43,103.43	48,000.00	48,000.00
Workers Comp	9,893.00	14,773.00	16,484.57	18,000.00	18,000.00
Total Insurance Expense	54,652.00	52,828.00	59,588.00	66,000.00	66,000.00
Licenses	410.00	101.47	54.20	350.00	710.00
Marketing	89,831.30	814.00	1,085.33	62,500.00	77,500.00
Misc. Expense	0.00	0.00	0.00	0.00	0.00
Misc. Expense - Other	673.77	144.81	193.08	500.00	500.00
Total Misc. Expense	673.77	144.81	193.08	500.00	500.00
Office Equipment	14,868.20	3,069.08	4,092.11	8,887.00	13,887.00
Office Supplies	5,404.80	10,607.07	14,142.76	6,046.00	10,296.00
Payroll Services	8,201.25	3,194.40	4,259.20	8,500.00	8,500.00
Postage & Freight	2,599.99	1,262.56	1,683.41	2,650.00	2,650.00
Printing	2,099.85	228.94	305.25	2,850.00	2,850.00
Professional Fees					
Audit-Statutory	8,500.00	12,000.00	12,000.00	10,000.00	15,000.00
Legal	4,948.21	0.00	7,500.00	15,000.00	15,000.00
Total Professional Fees	13,448.21	12,000.00	19,500.00	25,000.00	30,000.00
Security & Cameras	3,195.09	970.33	1,293.77	4,508.00	4,508.00
Telephone Expense	500.00	0.00	0.00	0.00	0.00
Training/Dues/Subscriptions	5,948.87	3,867.02	5,483.74	5,675.00	7,075.00
Total General and Administrative	441,955.71	336,783.04	440,522.05	596,753.00	552,250.00
Loss In Edge Fund	13,758.20	0.00	0.00	0.00	0.00
Non-Operating Expense	0.00	0.00	0.00	0.00	0.00
Treasurer's Fees	38,818.45	56,567.34	75,423.12	40,000.00	85,000.00
Total Non-Operating Expense	38,818.45	56,567.34	75,423.12	40,000.00	85,000.00
Operating Expense	0.00	0.00	0.00	0.00	0.00
Automobile Expense	1,471.74	397.14	474.52	2,300.00	2,300.00
Course Maintenance Expense	0.00	0.00	0.00	0.00	0.00
Chemicals & Fertilizer	53,363.05	50,071.66	66,762.21	72,000.00	75,000.00

Parachute Battlement Mesa Park & Rec District
2024 Budget

Equipment Repairs	737.41	318.35	424.47	0.00	36,000.00
Flowers	2,441.43	898.37	1,197.83	3,000.00	3,000.00
Gas/Oil	36,707.83	18,124.36	24,165.81	40,457.00	40,457.00
Irrigation Repairs	3,303.86	16,875.10	22,500.13	15,000.00	55,000.00
Maintenance Supplies/Equipment	47,718.10	27,328.28	36,437.71	47,350.00	47,350.00
Uniforms	850.23	248.39	331.19	1,000.00	8,000.00
Sand/Soil/Seed	9,852.67	14,163.25	18,884.33	10,000.00	14,000.00
Course Maintenance Expense - Other	2,825.00	0.00	0.00	7,500.00	107,500.00
Total Course Maintenance Expense	157,799.58	128,027.76	170,703.68	196,307.00	386,307.00
Landscape Maintenance	41,059.47	56,802.94	73,582.25	48,500.00	26,500.00
Parks Operating Expenses	0.00	0.00	0.00	0.00	0.00
Ball Field	21,895.73	1,887.58	2,516.77	43,000.00	45,000.00
Cleaning Supplies	0.00	465.89	621.19	0.00	0.00
Skate and Dog Parks	0.00	0.00	0.00	1,000.00	2,000.00
Total Parks Operating Expenses	21,895.73	2,353.47	3,137.96	44,000.00	47,000.00
Pro-Shop Expenses	0.00	0.00	0.00	0.00	0.00
Janitorial/Building Maintenance	241.83	3,241.74	4,322.32	0.00	0.00
Supplies	8,695.37	6,474.82	8,633.09	10,000.00	10,000.00
Tournament Expense	0.00	0.00	0.00	0.00	0.00
Community Park Golf Classic	1,652.64	0.00	0.00	2,750.00	2,750.00
Tournament Expense - Other	31,337.73	2,507.89	3,343.85	5,000.00	10,000.00
Total Tournament Expense	32,990.37	2,507.89	3,343.85	7,750.00	12,750.00
Total Pro-Shop Expenses	41,927.57	12,224.45	16,299.27	17,750.00	22,750.00
Program Expenditures	0.00	0.00	0.00	0.00	0.00
Baseball-Softball	1,840.26	2,477.36	3,303.15	2,000.00	2,000.00
Basketball	1,126.90	218.06	290.75	1,500.00	1,500.00
Basketball-Tiny Tots	0.00	0.00	0.00	250.00	250.00
Craft Fair	2,539.13	0.00	0.00	4,000.00	4,000.00
Flag Football-Tiny Tots exp	0.00	0.00	0.00	500.00	500.00
Movies under the Stars	1,871.50	2,010.00	2,680.00	2,000.00	2,000.00
New Program Expense	0.00	0.00	0.00	0.00	0.00
New Program Expense - Other	10,434.84	1,565.48	2,087.31	13,000.00	13,000.00
Total New Program Expense	10,434.84	1,565.48	2,087.31	13,000.00	13,000.00
Scholarships	75.00	0.00	0.00	0.00	0.00
Soccer	1,804.23	246.29	328.39	750.00	750.00
Soccer-Tiny tots	10.00	0.00	0.00	100.00	100.00
Sports Shirts	494.12	1,976.98	2,635.97	350.00	350.00
Tee Ball	325.22	145.93	194.57	325.00	325.00
Volleyball	64.00	207.00	276.00	100.00	100.00
Wrestling	835.86	0.00	0.00	500.00	500.00
Program Expenditures - Other	277.69	3,359.53	4,479.37	150.00	150.00
Total Program Expenditures	21,698.75	12,206.63	16,275.51	25,525.00	25,525.00
Rec Center Operating Expenses	0.00	0.00	0.00	0.00	0.00
Employee Relations	0.00	1,367.32	1,501.49	0.00	2,000.00
Janitorial	0.00	16,250.32	21,667.09	0.00	20,000.00
Pool Expense	18,151.58	13,514.43	18,019.24	10,000.00	13,000.00
Program Expenditures-Rec	0.00	0.00	0.00	0.00	0.00
Program Expenditures-Rec - Other	0.00	783.52	1,044.69	5,000.00	5,000.00
Total Program Expenditures-Rec	0.00	783.52	1,044.69	5,000.00	5,000.00
Repairs & Maintenance General	3,753.50	7,449.63	9,804.95	10,000.00	10,000.00
Supplies	15,961.37	14,265.62	19,020.83	15,000.00	15,000.00
Total Rec Center Operating Expenses	37,866.45	53,630.84	71,058.29	40,000.00	65,000.00

Parachute Battlement Mesa Park & Rec District
2024 Budget

Television-Music	2,555.96	598.95	798.60	3,000.00	3,000.00
Utilities					
Electrical	67,222.01	59,931.16	89,213.21	76,624.00	75,624.00
Electrical 2	34,617.97	24,762.72	32,905.07	32,000.00	34,000.00
Natural Gas	38,273.79	33,832.63	50,748.95	36,817.00	36,817.00
Total Natural Gas	38,273.79	33,832.63	50,748.95	36,817.00	36,817.00
Sewer	9,600.64	5,996.53	8,664.98	9,828.00	10,328.00
Trash	5,650.88	4,523.79	6,949.25	5,947.00	6,947.00
Water	43,398.80	16,343.42	23,995.42	29,402.00	30,402.00
Total Utilities	198,764.09	145,390.25	212,476.87	190,618.00	194,118.00
Water Rights	536.08	0.00	0.00	0.00	0.00
Total Operating Expense	525,575.42	411,632.43	564,806.95	568,000.00	772,500.00
Payroll Expenses					
Employee Insurance					
Dental Insurance	4,659.50	3,108.15	4,144.20	4,488.00	4,500.00
Life Insurance	351.31	242.91	323.88	329.00	470.00
Medical Insurance	82,545.66	64,283.39	85,711.19	100,517.00	106,843.60
STD Insurance	2,185.75	1,901.95	2,535.93	2,097.00	2,450.00
Vision Insurance	986.98	719.07	958.76	962.00	1,012.00
Total Employee Insurance	90,729.20	70,255.47	93,673.96	108,393.00	115,275.60
Payroll Taxes					
Total CO Unemployment Tax	1,008.30	1,514.34	2,038.42	1,384.00	2,499.00
Total Federal Taxes (941/944)	618.92	5,338.09	5,338.09	0.00	0.00
Federal Unemployment (940)	0.00	0.00	0.00	0.00	0.00
Total Federal Unemployment (940)	2,505.01	2,282.44	3,050.21	3,510.00	3,689.00
FMLI	0.00	0.00	0.00	4,709.00	0.00
Medicare Expense	14,394.88	11,816.42	15,882.83	16,247.00	19,636.83
Social Security Expense	61,550.43	50,525.27	67,912.63	67,696.00	83,964.37
Total Company Paid Taxes	80,077.54	71,476.56	94,222.18	93,546.00	109,789.20
Total Payroll Taxes	80,077.54	71,476.56	94,222.18	93,546.00	109,789.20
Retirement Account					
457B Employer Cont	10,914.94	7,648.32	10,197.76	12,500.00	0.00
Retirement Account - Other	0.00	0.00	0.00	0.00	41,600.00
Total Retirement Account	10,914.94	7,648.32	10,197.76	12,500.00	41,600.00
Wages					
Overtime Pay	330.96	403.01	537.35	0.00	0.00
Rec Center Part-Time	23.80	0.00	0.00	0.00	0.00
Hourly Wages	610,854.62	436,710.63	590,878.47	656,630.00	693,874.80
Total Hourly Wages	611,209.38	437,113.64	591,415.81	656,630.00	693,874.80
Independent Contractors	10,724.40	12,520.09	20,829.14	10,688.00	19,875.52
P&R Janitor (Ind. Contractor)	0.00	0.00	0.00	0.00	0.00
PLT Expense	29,129.30	34,320.68	45,579.57	58,500.00	62,000.00
Rec Center Employees	6,654.48	4,927.72	5,986.93	7,887.00	8,312.90
Salary Wages					
Salary Wages - Other	332,490.69	258,568.12	330,211.70	420,125.00	487,200.75
Total Salary Wages	332,490.69	258,568.12	330,211.70	420,125.00	487,200.75
Total Wages	990,208.25	747,450.25	994,023.16	1,153,830.00	1,271,263.97
Payroll Expenses - Other	0.00	863.79	1,151.72	0.00	0.00
Total Payroll Expenses	1,171,929.93	897,694.39	1,193,268.78	1,368,269.00	1,537,928.77
Repairs and Maintenance					
Building Repair & Maintenance	136,904.07	24,830.79	33,225.88	160,000.00	1,005,000.00
Equipment Repairs & Maintenance	11,607.15	26,832.23	28,248.48	3,000.00	114,000.00

Parachute Battlement Mesa Park & Rec District
2024 Budget

Repairs and Maintenance - Other	28,970.85	1,663.06	2,809.77	55,000.00	160,000.00
Total Repairs and Maintenance	177,482.07	53,326.08	64,284.14	218,000.00	1,279,000.00
Total Expense	2,365,763.12	1,756,003.28	2,338,305.04	2,791,022.00	4,226,678.77
Net Ordinary Income	581,866.99	2,512,229.70	2,628,763.54	1,397,137.00	1,120,808.23
Other Income/Expense	0.00	0.00	0.00	0.00	0.00
Other Income	0.00	0.00	0.00	0.00	0.00
Transfer In	2,291,674.44	0.00	0.00	3,331,306.00	4,693,333.27
Total Other Income	2,291,674.44	0.00	0.00	3,331,306.00	4,693,333.27
Other Expense	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Master Plan	0.00	0.00	0.00	0.00	150,000.00
Capital Outlay Programs	0.00	0.00	0.00	0.00	0.00
Ballfield Renovation	0.00	61,000.00	61,000.00	0.00	0.00
Ballfield Scoreboards	0.00	9,666.00	16,570.29	50,000.00	0.00
Total Capital Outlay Programs	0.00	70,666.00	77,570.29	50,000.00	0.00
Community Park	0.00	0.00	0.00	0.00	0.00
CP Land Improvements	0.00	0.00	0.00	0.00	0.00
CP Land Improvements - Other	0.00	0.00	0.00	30,000.00	30,000.00
Total CP Land Improvements	0.00	0.00	0.00	30,000.00	30,000.00
Community Park - Other	0.00	0.00	0.00	0.00	0.00
Total Community Park	0.00	0.00	0.00	30,000.00	30,000.00
Golf Course	0.00	0.00	0.00	0.00	0.00
Building	9,234.76	9,264.58	65,000.00	125,000.00	1,100,000.00
Cart Paths & Trails	21,500.00	74,931.70	74,931.70	50,000.00	0.00
Eaton Pump	0.00	0.00	0.00	100,000.00	100,000.00
Golf Equipment	0.00	0.00	0.00	0.00	0.00
Carts	0.00	397,660.24	397,660.24	125,000.00	15,000.00
Golf Maint Equip	64,053.85	16,357.44	9,700.00	192,000.00	170,000.00
Total Golf Equipment	64,053.85	414,017.68	407,360.24	317,000.00	185,000.00
Huntley & Dobey Ditch	0.00	0.00	0.00	70,000.00	90,000.00
Misc Golf Improvements	0.00	4,404.06	4,404.06	50,000.00	90,000.00
Outdoor Entertainment Tent-Event Center	0.00	38,860.69	38,860.69	250,000.00	300,000.00
Total Golf Course	94,788.61	541,478.71	590,556.69	962,000.00	1,865,000.00
Rec Center Capital Improvements	0.00	0.00	0.00	0.00	0.00
Irrigation system remodel	0.00	0.00	0.00	0.00	0.00
2024 Planning Pool & Cardio Expansion	0.00	0.00	0.00	0.00	30,000.00
Rec Building Improvements	223,482.72	0.00	0.00	300,000.00	0.00
Rec Equipment	0.00	46,428.00	61,904.00	65,000.00	0.00
Roof/Solar	0.00	686,153.75	914,871.67	650,000.00	0.00
Tennis Court Remodel	0.00	9,400.00	12,533.33	0.00	0.00
Trails	0.00	0.00	0.00	50,000.00	210,000.00
Water Transfer Project	114,813.05	13,308.45	17,744.60	25,000.00	0.00
2024 GV Room Audio/Video	0.00	0.00	0.00	0.00	50,000.00
Total Rec Center Capital Improvements	338,295.77	755,290.20	1,007,053.60	1,090,000.00	290,000.00
Total Capital Outlay	433,084.38	1,367,434.91	1,675,180.58	2,132,000.00	2,335,000.00
(Gain) Loss on Asset Disposal	30,514.00	-221,556.73	-221,556.73	0.00	0.00
Transfers Out	2,291,674.44	0.00	0.00	3,331,305.00	4,693,333.27
Total Other Expense	2,755,272.82	1,145,878.18	1,453,623.85	5,463,305.00	7,028,333.27
Net Other Income	-463,598.38	-1,145,878.18	-1,453,623.85	-2,131,999.00	-2,335,000.00
Net Income	118,268.61	1,366,351.52	1,175,139.70	-734,862.00	-1,214,191.77

Parachute Battlement Mesa Park & Rec District
2024 Budget

Reserves	1/01/23		4,545,913.00
		2023 Projected Income	1,175,139.70
		Less 2024 Net Income	<u>-1,214,191.77</u>
Projected Reserves	12/31/24		<u><u>4,506,860.93</u></u>

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 2024 AND ENDING ON THE LAST DAY OF DECEMBER 2024.

WHEREAS, the Board of Directors of Parachute/Battlement Mesa Park and Recreation District has appointed Douglas Choate, District Manager, to provide said budget to the governing body at the proper time; and

WHEREAS, Douglas Choate, District Manager, has submitted a proposed budget to this governing body on October 13th, 2023, 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 November 20, 2023, 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.

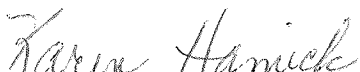
Section 2. That the budget hereby approved and adopted shall be signed by the Board of Directors of Parachute/Battlement Mesa Park and Recreation District and made a part of the public records of the Parachute/Battlement Mesa Park and Recreation District, Parachute, Colorado 81635.

ADOPTED, this 11th day of December 2023.

Attest:



Adam Ford, President



Karen Hamick, Treasurer

RESOLUTION TO SET MILL LEVIES

(Pursuant to 39-5-128, C.R.S. and 39-1-111, C.R.S.)

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2024, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE PARACHUTE/BATLEMENT MESA PARK AND RECREATION DISTRICT, PARACHUTE, CO FOR THE 2024 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 December 11, 2023; and

WHEREAS, the amount of money necessary to balance the budget for **general operating** purposes from property tax revenue is \$1,419,356; 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 \$2,335,000; and

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

WHEREAS, the 2024, valuation for assessment for the PARACHUTE/BATLEMENT MESA PARK AND RECREATION DISTRICT as certified by the County Assessor is \$938,589.140.

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

Section 1. That for the purpose of meeting all **general operating** expenses of the PARACHUTE/BATLEMENT MESA PARK AND RECREATION DISTRICT during the 2024 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 2024.

Section 2. That for the purpose of meeting all payments for **bonds and interest** of the PARACHUTE/BATLEMENT MESA PARK AND RECREATION DISTRICT during the 2024 budget year, there is hereby levied a tax of 0.004 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2024.

Section 3. That the District 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 Assessor in order to comply with any applicable revenue and other budgetary limits.

ADOPTED, this 11th day of December 2023.

By: Adam Ford
Adam Ford, President

Attest: Douglas Choate
Douglas Choate, 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 2024 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 December 11, 2023; 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 FUN

Current Operating Expenses	\$ 99,281
Capital Outlay	<u>\$ 30,000</u>
TOTAL COMMUNITY PARK FUND	\$ 129,281

GENERAL FUND

Current Expenses	\$ 398,713
Transfers Out	\$4,640,477
Capital Outlay	<u>\$ 150,000</u>
TOTAL GENERAL FUND	\$5,891,190

GOLF COURSE FUND

Current Operating Expenses	\$ 702,504
Contingency	\$ 60,000
Capital Outlay/Reserves	<u>\$1,865,000</u>
TOTAL GOLF COURSE FUND	\$2,627,504

RECREATION CENTER & PROGRAMS FUND

Current Operating Expenses	\$2,241,763
Contingency	\$ 10,000
Capital Outlay/Reserves	<u>\$ 290,000</u>
TOTAL REC CENTER & PROGRAMS FUND	\$1,883,693

ADOPTED THIS 11th day of December 2023.

By: Adam Ford
Adam Ford, President

Attest: Douglas Choate
Douglas Choate, District Manager

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of _____, Colorado.

On behalf of the _____,
(taxing entity)^A
the _____,
(governing body)^B
of the _____,
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ _____ assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F 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: \$ _____ (NET^G 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: _____ for budget/fiscal year _____.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY²	REVENUE²
1. General Operating Expenses ^H	_____ mills	\$ _____
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< _____ > mills	\$ < _____ >
SUBTOTAL FOR GENERAL OPERATING:	 mills	 \$
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	 mills	 \$

Contact person: _____ Phone: () _____
Signed:  Title: _____

Survey Question: Does the taxing entity have voter approval to adjust the general operating levy to account for changes to assessment rates? Yes No

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.

¹ 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.
² 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).

PROOF OF PUBLICATION
RIFLE CITIZEN TELEGRAM

STATE OF COLORADO } SS
COUNTY OF GARFIELD }

See Proof on Next Page

I, Peter Baumann, do solemnly swear that I am Publisher of , says: The Rifle Citizen Telegram, that the same weekly newspaper printed, in whole or in part and published in the County of Garfield, State of Colorado, and has a general circulation therein; that said newspaper has been published continuously and uninterruptedly in said County of Garfield for a period of more than fifty-two consecutive weeks next prior to the first publication of the annexed legal notice or advertisement; that said newspaper has been admitted to the United States mails as a periodical under the provisions of the Act of March 3, 1879, or any amendments thereof, and that said newspaper is a weekly newspaper duly qualified for publishing legal notices and advertisements within the meaning of the laws of the State of Colorado.

That the annexed legal notice or advertisement was published in the regular and entire issue of every number of said weekly newspaper for the period of 1 insertion; and that the first publication of said notice was in the issue of said newspaper dated 26 Oct 2023 in the issue of said newspaper.

Total cost for publication: **\$20.54**

That said newspaper was regularly issued and circulated on those dates.

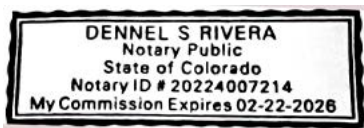


Publisher

Subscribed to and sworn to me this 26th day of October, 2023



Notary Public, Garfield County, Colorado
My commission expires: February 22, 2026



Advertiser:
Swift Communications
200 Lindbergh Drive
Gypsum, CO 81637
970.777.3126

**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 2024; a copy of such proposed budget is available at the office of Parachute Battlement Mesa Park & Recreation District, at the Grand Valley Recreation Center, 398 Arroyo Drive, Battlement Mesa, CO 81635 or via email by contacting dchoate@pbmprd.org, 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 November 20th, 2023 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 THURSDAY, OCTOBER 26, 2023.**