

**Parachute Battlement Mesa Park Rec District
All Funds: 2025 Budget**

	Jan - Aug 24	2024 Projected	2024 Budget	2025 Budget	% of Budget Change	
Ordinary Income/Expense						
Income						
Misc. Income	0.00	0.00	500.00	500.00	0.0%	
Non-Operating Income						
Conservation Trust Fund	15,213.86	15,213.86	40,000.00	70,000.00	38.04%	2024 not spent use in 2025
Contributions	3,100.00	3,100.00	8,500.00	8,500.00	36.47%	
Gas Royalties	17,302.83	17,302.83	50,000.00	25,000.00	34.61%	Based on estimate actual
Grants	13,000.00	271,000.00	232,790.00	250,000.00	5.58%	Rec Center Grants
Interest Income	193,204.94	193,204.94	160,000.00	130,000.00	120.75%	Expected lower interest income
Property Tax Revenue						
Abatement	-8.12	-8.12	-2,000.00	-2,000.00	0.0%	
Delinquent Taxes	58.55	58.55	0.00	0.00	0.0%	
Dow Energy Impact Grant Proceed	16.64	16.64	0.00	0.00	0.0%	
Interest on Abatements	-0.08	-0.08	15.00	15.00	0.0%	
Interest on Delinquent Taxes	359.11	359.11	100.00	100.00	0.0%	
Specific Ownership Tax	139,149.62	139,149.62	100,000.00	100,000.00	0.0%	
Property Tax Revenue - Other	3,800,880.48	3,800,880.48	3,754,356.00	2,283,035.12	-39.19%	See calculations sheet
Total Property Tax Revenue	3,940,456.20	3,940,456.20	3,852,471.00	2,381,150.12	-39.19%	
Rental Income	0.00	0.00	12,420.00	0.00	0.0%	
Total Non-Operating Income	4,182,277.83	4,440,277.83	4,356,181.00	2,864,650.12	96.01%	
Operating Income						
Course Income						
Cart Fees	107,507.12	107,507.12	138,000.00	138,000.00	0.0%	
Driving Range	21,948.00	21,948.00	18,000.00	18,000.00	0.0%	
Equipment Rentals	1,600.00	1,600.00	0.00	2,500.00	100.0%	
Gift card	0.00	0.00	5,500.00	5,500.00	0.0%	
Gift Certificates	0.00	0.00				
Golf Customer PrePaid	-22,575.13	-22,575.13	35,000.00	35,000.00	0.0%	
Green Fees	282,632.63	282,632.63	260,000.00	285,000.00	9.62%	
Memberships	191,825.00	191,825.00	170,000.00	218,185.00	28.34%	
Paid on Account	2,607.70	2,607.70				
Sponsorships	0.00	0.00	10,000.00	10,000.00	0.0%	
Tournament Income	16,950.00	16,950.00	40,000.00	25,000.00	-37.5%	
Total Course Income	602,495.32	602,495.32	676,500.00	737,185.00	8.97%	
Golf Pro Shop Sales						
Balls-Gloves	25,964.98	25,964.98	24,000.00	24,000.00	0.0%	Prior year budget
Hard Goods	34,069.00	34,069.00	32,000.00	35,000.00	9.38%	Prior year budget
Headwear	6,274.29	6,274.29	8,500.00	8,500.00	0.0%	Prior year budget
Soft Goods	19,015.39	19,015.39	45,000.00	25,000.00	-44.44%	Prior year budget
Total Golf Pro Shop Sales	85,323.66	85,323.66	109,500.00	92,500.00	-15.53%	
Program Income						
Baseball	0.00	0.00	5,635.00	0.00	-100.0%	
Basketball	0.00	0.00	5,700.00	0.00	-100.0%	
Boxing	0.00	0.00	5,200.00	0.00	-100.0%	

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	Concession Sales	0.00	0.00	3,500.00	0.00	-100.0%	
	Craft Fair	0.00	0.00	12,600.00	13,100.00	3.97%	131 Booths
	Flag Football	0.00	0.00	500.00	0.00	-100.0%	
	Misc. Program Income	32,700.39	32,700.39	100.00	30,000.00	-100.0%	
	Movies under the Stars	0.00	0.00	2,000.00	2,800.00	40.0%	Donation
	New P&R Programs	0.00	0.00	8,925.00	0.00	-100.0%	
	Scholarship Discount	0.00	0.00	249.00	250.00	0.4%	
	Soccer	0.00	0.00	662.00	0.00	-100.0%	
	Soccer-Tiny Tot	0.00	0.00	2,646.00	0.00	-100.0%	
	Volleyball	0.00	0.00	750.00	0.00	-100.0%	
	Wrestling						
	Wrestling-Youth	0.00	0.00	1,050.00	0.00	-100.0%	
	Total Wrestling	0.00	0.00	1,050.00	0.00	-100.0%	
	Total Program Income	32,700.39	32,700.39	49,517.00	46,150.00	66.04%	
	Rec Sales						
	Charge for Services	19,404.18	19,404.18	5,940.00	6,000.00	1.01%	Based upon estimate
	Credit Card Fee Income	4,099.16	4,099.16	5,000.00	6,500.00	30.0%	
	Day Passes	32,262.00	32,262.00	44,936.00	53,386.50	18.81%	
	Fitness Classes	0.00	0.00	4,852.00	0.00	-100.0%	Going away included in membership fees
	Gift Certificates	1,077.00	1,077.00	0.00	1,000.00	100.0%	
	Memberships						
	Membership In District						
	Adult Memberships	5,705.67	5,705.67	43,850.00	6,132.85	-86.01%	
	Adult Monthly	51,742.77	51,742.77	74,530.00	95,298.65	27.87%	
	Family In-District	4,069.50	4,069.50	22,780.00	8,371.55	-63.25%	
	Family Month	49,991.39	49,991.39	18,023.00	91,660.90	408.58%	
	Youth-Memberships	875.00	875.00	2,520.00	0.00	-100.0%	
	Youth Monthly	12,417.52	12,417.52	18,990.00	22,627.85	19.16%	
	Total Membership In District	124,801.85	124,801.85	180,693.00	224,091.80	24.02%	
	Memberships Out of District						
	Out of District Monthly	12,130.00	12,130.00	17,968.00	22,959.77	27.78%	
	Total Memberships Out of District	12,130.00	12,130.00	17,968.00	22,959.77	27.78%	
	Total Memberships	136,931.85	136,931.85	198,661.00	247,051.57	24.36%	
	Punch Pass	2,342.75	2,342.75	2,280.00	4,438.80	94.68%	
	Rentals-Room & Equip	15,827.36	15,827.36	31,172.00	27,500.00	-11.78%	
	Sale of Goods	12,190.06	12,190.06	20,629.00	18,710.21	-9.3%	
	Silver Sneakers & Active Fit	14,169.42	14,169.42	8,124.00	22,000.00	170.8%	
	Swim Lessons	0.00	0.00	9,135.00	9,500.00	4.0%	
	Universal Tickets	5,697.23	5,697.23	11,033.00	0.00	-100.0%	
	Total Rec Sales	244,001.01	244,001.01	341,762.00	396,087.08	15.9%	
	Restaurant Revenue	89,157.39	89,157.39	299,000.00	500,000.00	67.22%	
	Total Operating Income	1,053,677.77	1,053,677.77	1,476,279.00	1,771,922.08	20.03%	
	Total Income	5,235,955.60	5,493,955.60	5,832,960.00	4,637,072.20	-20.5%	
	Cost of Goods Sold						
	Cost of Goods Sold						
	Pro Shop Cost of Goods Sold						

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	Balls/Gloves	20,495.82	20,495.82	30,000.00	30,000.00	0.0%	
	Hard Goods	34,638.66	34,638.66	54,000.00	54,000.00	0.0%	
	Headwear	3,998.18	3,998.18	4,000.00	4,000.00	0.0%	
	Soft Goods	17,415.88	17,415.88	26,000.00	26,000.00	0.0%	
	Total Pro Shop Cost of Goods Sold	76,548.54	76,548.54	114,000.00	114,000.00	0.0%	
	Rec Center Cost of goods sold	10,688.35	10,688.35	15,000.00	16,000.00	6.67%	
	Restaurant Cost of Goods	100,840.68	100,840.68	102,351.00	278,000.00	171.61%	
	Cost of Goods Sold - Other	21.25	21.25	0.00	0.00	0.0%	
	Total Cost of Goods Sold	188,098.82	188,098.82	231,351.00	408,000.00	76.36%	
	Total COGS	188,098.82	188,098.82	231,351.00	408,000.00	76.36%	
	Gross Profit	5,047,856.78	5,305,856.78	5,601,609.00	4,229,072.20	-24.5%	
	Expense						
	General and Administrative						
	Accounting	53,333.34	53,333.34	80,000.00	80,000.00	0.0%	
	Advertising and Promotion	18,212.45	18,212.45	84,500.00	65,000.00	-23.08%	
	Bankcard Fees	9,162.27	9,162.27	21,174.00	24,600.00	16.18%	
	Computer and Internet Expenses						
	Website	13,394.03	13,394.03	21,000.00	27,500.00	30.95%	
	Computer and Internet Expenses - Other	28,003.92	28,003.92	34,500.00	38,500.00	11.59%	
	Total Computer and Internet Expenses	41,397.95	41,397.95	55,500.00	66,000.00	18.92%	
	Contingency	0.00	0.00	70,000.00	70,000.00	0.0%	
	Director Compensation	900.00	900.00	3,600.00	3,600.00	0.0%	
	District Oversight Management	52,307.64	52,307.64	80,000.00	80,000.00	0.0%	
	Elections	229.68	0.00	0.00	13,000.00	100.0%	
	Employee Background Verif	956.40	956.40	500.00	1,160.00	132.0%	
	Grant Preparation	425.00	425.00	0.00	15,000.00	100.0%	GOCO, Butler Bldg
	Insurance Expense						
	Property & Liability	44,413.00	44,413.00	48,000.00	50,000.00	4.17%	
	Workers Comp	14,506.00	14,506.00	18,000.00	20,000.00	11.11%	
	Insurance Expense - Other	1,312.00	1,312.00	0.00	1,500.00	100.0%	Cyber Insurance
	Total Insurance Expense	60,231.00	60,231.00	66,000.00	71,500.00	8.33%	
	Licenses	5,061.47	5,061.47	710.00	710.00	0.0%	
	Misc. Expense	0.00	0.00	500.00	0.00	-100.0%	
	Office Equipment	8,349.40	8,349.40	13,887.00	13,500.00	-2.79%	
	Office Supplies	8,673.59	8,673.59	10,296.00	14,000.00	35.98%	
	Postage & Freight	567.48	567.48	2,650.00	2,650.00	0.0%	
	Printing	0.00	0.00	2,850.00	2,850.00	0.0%	
	Professional Fees						
	Audit-Statutory	10,000.00	10,000.00	15,000.00	15,000.00	0.0%	
	Legal	10,556.19	10,556.19	15,000.00	15,000.00	0.0%	
	Professional Fees - Other	7,974.00	7,974.00	0.00	12,000.00	100.0%	TPA Employment Consulting
	Total Professional Fees	28,530.19	28,530.19	30,000.00	42,000.00	40.0%	
	Restaurant Expenses	10,322.97	10,322.97	29,020.00	35,700.00	23.02%	See Golf Fund detail
	Security & Cameras	2,150.40	2,150.40	0.00	600.00	100.0%	
	Training/Dues/Subscriptions	7,352.65	7,352.65	7,075.00	15,050.00	112.72%	
	Total General and Administrative	308,163.88	307,934.20	558,262.00	616,920.00	10.51%	

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Non-Operating Expense						
Treasurer's Fees	76,011.34	76,011.34	85,000.00	65,000.00	-23.53%	
Total Non-Operating Expense	76,011.34	76,011.34	85,000.00	65,000.00	-23.53%	
Operating Expense						
Automobile Expense	1,491.53	1,491.53	2,300.00	3,000.00	30.43%	
Course Maintenance Expense						
Chemicals & Fertilizer	34,923.35	34,923.35	75,000.00	80,000.00	6.67%	
Flowers	1,859.18	1,859.18	3,000.00	3,000.00	0.0%	
Gas/Oil	22,527.97	22,527.97	40,457.00	40,457.00	0.0%	
Sand/Soil/Seed	9,673.21	9,673.21	14,000.00	17,000.00	21.43%	
Total Course Maintenance Expense	68,983.71	68,983.71	132,457.00	140,457.00	6.04%	
Parks Operating Expenses						
Ball Field	0.00	0.00	45,000.00	5,000.00	-88.89%	
Skate and Dog Parks	0.00	0.00	2,000.00	2,000.00	0.0%	
Total Parks Operating Expenses	0.00	0.00	47,000.00	7,000.00	-85.11%	
Pro-Shop Expenses						
Miscellaneous	0.00	0.00	0.00	0.00	0.0%	
Tournament Expense	743.08	743.08	12,750.00	12,750.00	0.0%	
Total Pro-Shop Expenses	743.08	743.08	12,750.00	12,750.00	0.0%	
Program Expenditures						
Baseball-Softball	1,773.20	1,773.20	2,000.00	2,000.00	0.0%	
Basketball	875.00	875.00	1,500.00	1,500.00	0.0%	
Basketball-Tiny Tots	0.00	0.00	250.00	250.00	0.0%	
Craft Fair	149.20	149.20	4,000.00	4,000.00	0.0%	
Flag Football-Tiny Tots exp	0.00	0.00	500.00	500.00	0.0%	
Movies under the Stars	2,225.58	2,225.58	2,000.00	2,000.00	0.0%	
New Program Expense	0.00	0.00	13,150.00	13,150.00	0.0%	
Scholarships	59.87	59.87	0.00	0.00	0.0%	
Soccer	62.99	62.99	750.00	750.00	0.0%	
Soccer-Tiny tots	0.00	0.00	100.00	100.00	0.0%	
Sports Shirts	4,913.35	4,913.35	350.00	350.00	0.0%	
Tee Ball	0.00	0.00	325.00	325.00	0.0%	
Volleyball	0.00	0.00	100.00	100.00	0.0%	
Wrestling	0.00	0.00	500.00	500.00	0.0%	
Program Expenditures - Other	4,732.43	4,732.43	0.00	0.00	0.0%	
Total Program Expenditures	14,791.62	14,791.62	25,525.00	25,525.00	0.0%	
Rec Center Operating Expenses						
Pool Expense	4,949.47	4,949.47	13,000.00	15,000.00	15.38%	
Program Expenditures-Rec	377.37	377.37	5,000.00	0.00	-100.0%	
Total Rec Center Operating Expenses	5,326.84	5,326.84	18,000.00	15,000.00	-16.67%	
Supplies	3,097.00	3,097.00	15,000.00	15,000.00	0.0%	
Utilities						
Electrical	58,420.40	58,420.40	75,624.00	75,624.00	0.0%	
Electrical 2	15,731.55	15,731.55	34,000.00	34,000.00	0.0%	
Natural Gas	16,624.35	16,624.35	36,817.00	36,817.00	0.0%	
Sewer	7,357.44	7,357.44	10,328.00	10,328.00	0.0%	

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	Television-Music	1,584.17	1,584.17	3,000.00	3,000.00	0.0%	
	Trash	4,263.23	4,263.23	6,947.00	6,947.00	0.0%	
	Water	9,672.13	9,672.13	30,402.00	20,402.00	-32.89%	
	Total Utilities	113,653.27	113,653.27	197,118.00	187,118.00	-5.07%	
	Water Rights	0.00	0.00	0.00	0.00	0.0%	
	Total Operating Expense	208,087.05	208,087.05	450,150.00	405,850.00	-9.84%	
	Repairs and Maintenance						
	Building Repair & Maintenance	165,060.46	165,060.46	1,005,000.00	515,000.00	-48.76%	
	Equipment Repairs & Maintenance	83,963.78	83,963.78	150,000.00	183,000.00	22.0%	
	Irrigation Repairs	52,458.56	52,458.56	55,000.00	28,800.00	-47.64%	
	Janitorial Expense	33,712.14	33,712.14	20,000.00	60,000.00	200.0%	
	Landscape Maintenance	32,914.88	32,914.88	26,500.00	43,000.00	62.26%	
	Maintenance Supplies/Equipment	27,818.51	27,818.51	47,350.00	53,790.00	13.6%	
	Repairs & Maintenance General	143,437.11	143,437.11	127,500.00	207,500.00	62.75%	
	Repairs and Maintenance - Other	0.00	0.00	150,000.00	150,000.00	0.0%	
	Total Repairs and Maintenance	539,365.44	539,365.44	1,581,350.00	1,241,090.00	-21.52%	
	Total Wages, Benefits & PR Tax Exp	1,091,141.63	1,091,141.63	1,740,565.77	2,015,515.60	15.8%	
	Total Expense	2,222,769.34	2,222,539.66	4,415,327.77	4,344,375.60	-1.61%	
	Net Ordinary Income	2,825,087.44	3,083,317.12	1,186,281.23	-115,303.40	-109.72%	
	Other Income/Expense						
	Other Income						
	Transfer In	0.00	0.00	4,640,477.27	3,633,441.02	-21.7%	
	Total Other Income	0.00	0.00	4,640,477.27	3,633,441.02	-21.7%	
	Other Expense						
	(Gain) Loss on Asset Disposal	0.00	0.00	0.00	0.00	0.0%	
	Capital Outlay						
	Capital Outlay Programs						
	Butler Building	404,002.82	404,002.82	0.00	1,800,000.00	100.0%	Roof replacement urgent
	Total Capital Outlay Programs	404,002.82	404,002.82	0.00	1,800,000.00	100.0%	
	Parks						
	Land Improvements (& Ballfield)	61,000.00	30,000.00	30,000.00	30,000.00	0.00%	
	Fencing - Callahan's	0	0	0	200,000.00	100.00%	
	Shade Shelters & Water Skate & Dog Park		0	0	50,000.00	100.00%	
	Trail from Rec Center	0	0	0	240,000.00	100.00%	
	Total Parks	61,000.00	30,000.00	30,000.00	520,000.00	1633.33%	
	Golf Course						
	Building	1,094,122.08	1,094,122.08	1,100,000.00	100,000.00	-90.91%	
	Cart Paths	0.00	0.00	0.00	0.00	0.0%	
	Eaton Pump	0.00	0.00	100,000.00	0.00	-100.00%	
	Golf Equipment						
	Carts	19,627.61	19,627.61	15,000.00	0.00	-100.00%	
	Golf Maint Equip	228,415.51	228,415.51	170,000.00	155,000.00	-8.82%	
	Total Golf Equipment	248,043.12	248,043.12	185,000.00	155,000.00	-16.22%	
	Huntley Ditch	0.00	0.00	90,000.00	0.00	-100.0%	
	Misc Golf Improvements	15,890.84	15,890.84	90,000.00	50,000.00	-44.44%	
	Tent-Event Center	0.00	0.00	300,000.00	300,000.00	0.0%	

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	Total Golf Course	1,358,056.04	1,358,056.04	1,865,000.00	605,000.00	-67.56%	
	Master Plan	51,976.03	51,976.03	150,000.00	72,035.96	-51.98%	
	Rec Center Capital Improvements						
	Pool Projects	14,547.75	14,547.75	30,000.00	100,000.00	233.33%	
	Rec Building Improvements	26,506.28	26,506.28		150,000.00	100.0%	
	Rec Equipment	34,424.00	34,424.00	50,000.00	25,000.00	-50.0%	
	Roof/Solar	152,614.50	152,614.50	0.00	0.00	0.0%	
	Tennis Court Remodel	5,076.00	5,076.00	0.00	0.00	0.0%	
	Trails	0.00	0.00	210,000.00	0.00	-100.0%	
	Total Rec Center Capital Improvements	233,168.53	233,168.53	290,000.00	275,000.00	-5.17%	
	Total Capital Outlay	2,108,203.42	2,077,203.42	2,335,000.00	3,272,035.96	40.13%	
	Depreciation Expense	0.00	0.00	0.00	0.00	0.0%	
	Transfers Out	0.00	0.00	4,640,477.27	3,633,441.02	-21.7%	
	Total Other Expense	2,108,203.42	2,077,203.42	6,975,477.27	6,905,476.98	-1.0%	
	Net Other Income	-2,108,203.42	-2,077,203.42	-2,335,000.00	-3,272,035.96	40.13%	
	Net Income	716,884.02	1,006,113.70	-1,148,718.77	-3,387,339.35	194.88%	Reserve Usage