

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

	<u>Jan - Aug 24</u>	<u>2024 Projected</u>	<u>2024 Budget</u>	<u>2025 Budget</u>	<u>% of Budget Cha</u>
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	30,000.00	38.04%
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%
Grants	13,000.00	271,000.00	232,790.00	250,000.00	5.58%
Interest Income	193,204.94	193,204.94	160,000.00	130,000.00	120.75%
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%
Total Property Tax Revenue	<u>3,940,456.20</u>	<u>3,940,456.20</u>	<u>3,852,471.00</u>	<u>2,381,150.12</u>	<u>-39.19%</u>
Rental Income	0.00	0.00	12,420.00	0.00	0.0%
Total Non-Operating Income	<u>4,182,277.83</u>	<u>4,440,277.83</u>	<u>4,356,181.00</u>	<u>2,824,650.12</u>	<u>96.01%</u>
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	<u>602,495.32</u>	<u>602,495.32</u>	<u>676,500.00</u>	<u>737,185.00</u>	<u>8.97%</u>
Golf Pro Shop Sales					
Balls-Gloves	25,964.98	25,964.98	24,000.00	24,000.00	0.0%
Hard Goods	34,069.00	34,069.00	32,000.00	35,000.00	9.38%
Headwear	6,274.29	6,274.29	8,500.00	8,500.00	0.0%
Soft Goods	19,015.39	19,015.39	45,000.00	25,000.00	-44.44%
Total Golf Pro Shop Sales	<u>85,323.66</u>	<u>85,323.66</u>	<u>109,500.00</u>	<u>92,500.00</u>	<u>-15.53%</u>
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%
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%
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%
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	<u>0.00</u>	<u>0.00</u>	<u>1,050.00</u>	<u>0.00</u>	<u>-100.0%</u>
Total Program Income	<u>32,700.39</u>	<u>32,700.39</u>	<u>49,517.00</u>	<u>46,150.00</u>	<u>66.04%</u>
Rec Sales					
Charge for Services	19,404.18	19,404.18	5,940.00	6,000.00	1.01%
Credit Card Fee Income	4,099.16	4,099.16	5,000.00	6,500.00	30.0%

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Day Passes	32,262.00	32,262.00	44,936.00	53,387.00	18.81%
Fitness Classes	0.00	0.00	4,852.00	0.00	-100.0%
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	6,133.00	-86.01%
Adult Monthly	51,742.77	51,742.77	74,530.00	95,299.00	27.87%
Family In-District	4,069.50	4,069.50	22,780.00	8,372.00	-63.25%
Family Month	49,991.39	49,991.39	18,023.00	91,661.00	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	22,628.00	19.16%
Total Membership In District	<u>124,801.85</u>	<u>124,801.85</u>	<u>180,693.00</u>	<u>224,093.00</u>	<u>24.02%</u>
Memberships Out of District					
Out of District Monthly	12,130.00	12,130.00	17,968.00	22,959.00	27.78%
Total Memberships Out of District	<u>12,130.00</u>	<u>12,130.00</u>	<u>17,968.00</u>	<u>22,959.00</u>	<u>27.78%</u>
Total Memberships	<u>136,931.85</u>	<u>136,931.85</u>	<u>198,661.00</u>	<u>247,052.00</u>	<u>24.36%</u>
Punch Pass	2,342.75	2,342.75	2,280.00	4,439.00	94.69%
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	18,710.00	-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	<u>244,001.01</u>	<u>244,001.01</u>	<u>341,762.00</u>	<u>396,088.00</u>	<u>15.9%</u>
Restaurant Revenue	89,157.39	89,157.39	299,000.00	500,000.00	67.22%
Total Operating Income	<u>1,053,677.77</u>	<u>1,053,677.77</u>	<u>1,476,279.00</u>	<u>1,771,923.00</u>	<u>20.03%</u>
Total Income	<u>5,235,955.60</u>	<u>5,493,955.60</u>	<u>5,832,960.00</u>	<u>4,597,073.12</u>	<u>-21.19%</u>
Cost of Goods Sold					
Cost of Goods Sold					
Pro Shop Cost of Goods Sold					
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	<u>76,548.54</u>	<u>76,548.54</u>	<u>114,000.00</u>	<u>114,000.00</u>	<u>0.0%</u>
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	<u>188,098.82</u>	<u>188,098.82</u>	<u>231,351.00</u>	<u>408,000.00</u>	<u>76.36%</u>
Total COGS	<u>188,098.82</u>	<u>188,098.82</u>	<u>231,351.00</u>	<u>408,000.00</u>	<u>76.36%</u>
Gross Profit	<u>5,047,856.78</u>	<u>5,305,856.78</u>	<u>5,601,609.00</u>	<u>4,189,073.12</u>	<u>-25.22%</u>
Expense					
General and Administrative					
Accounting	53,333.34	80,000.00	80,000.00	82,160.00	2.7%
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	29,000.00	38.1%
Computer and Internet Expenses - Other	28,003.92	28,003.92	34,500.00	32,600.00	-5.51%
Total Computer and Internet Expenses	<u>41,397.95</u>	<u>41,397.95</u>	<u>55,500.00</u>	<u>61,600.00</u>	<u>10.99%</u>
Contingency	0.00	0.00	70,000.00	75,000.00	7.14%
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	172,000.00	115.0%
Elections	229.68	0.00	0.00	13,000.00	100.0%
Employee Background Verif	956.40	956.40	500.00	5,500.00	1,000.0%
Grant Preparation	425.00	425.00	0.00	15,000.00	100.0%
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%
Total Insurance Expense	<u>60,231.00</u>	<u>60,231.00</u>	<u>66,000.00</u>	<u>71,500.00</u>	<u>8.33%</u>
Licenses	5,061.47	5,061.47	710.00	1,810.00	154.93%
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%

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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%
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%
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	334,600.86	558,262.00	717,120.00	28.46%
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	9,000.00	291.3%
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%
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%

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Total Operating Expense	208,087.05	208,087.05	450,150.00	411,850.00	-8.51%
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	<u>539,365.44</u>	<u>539,365.44</u>	<u>1,581,350.00</u>	<u>1,241,090.00</u>	<u>-21.52%</u>
Total Wages, Benefits & PR Tax Exp	<u>1,091,141.63</u>	<u>1,091,141.63</u>	<u>1,091,141.63</u>	<u>2,290,717.00</u>	<u>109.94%</u>
Total Expense	<u>2,222,769.34</u>	<u>2,249,206.32</u>	<u>3,765,903.63</u>	<u>4,727,477.00</u>	<u>25.53%</u>
Net Ordinary Income	<u>2,825,087.44</u>	<u>3,056,650.46</u>	<u>1,835,705.37</u>	<u>-542,288.88</u>	<u>-129.54%</u>
Other Income/Expense					
Other Income					
Transfer In	0.00	0.00	4,640,477.27	3,733,581.00	-19.54%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>4,640,477.27</u>	<u>3,733,581.00</u>	<u>-19.54%</u>
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%
Total Capital Outlay Programs	<u>404,002.82</u>	<u>404,002.82</u>	<u>0.00</u>	<u>1,800,000.00</u>	<u>100.0%</u>
Parks					
Land Improvements (& Ballfield)	61,000.00	30,000.00	30,000.00	30,000.00	0.00%
Fencing Parkway & Hole 18	0	0	0	42,000.00	100.00%
Shade Shelters & Water Skate & Dog Park		0	0	100,000.00	100.00%
Trail from Rec Center	0	0	0	240,000.00	100.00%
Total Parks	<u>61,000.00</u>	<u>30,000.00</u>	<u>30,000.00</u>	<u>412,000.00</u>	<u>1273.33%</u>
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	75,000.00	-55.88%
Total Golf Equipment	<u>248,043.12</u>	<u>248,043.12</u>	<u>185,000.00</u>	<u>75,000.00</u>	<u>-59.46%</u>
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	0.00	-100.0%
Tent-Event Center	0.00	0.00	300,000.00	400,000.00	33.33%
Total Golf Course	<u>1,358,056.04</u>	<u>1,358,056.04</u>	<u>1,865,000.00</u>	<u>652,000.00</u>	<u>-65.04%</u>
Master Plan	<u>51,976.03</u>	<u>51,976.03</u>	<u>150,000.00</u>	<u>72,036.00</u>	<u>-51.98%</u>
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	24,000.00	-52.0%
Led Lights (Phase 3)	152,614.50	152,614.50	0.00	25,000.00	0.0%
Pickle Ball/Aux Gym Planning	5,076.00	5,076.00	0.00	50,000.00	0.0%
Trails	0.00	0.00	210,000.00	50,000.00	-76.19%
Total Rec Center Capital Improvements	<u>233,168.53</u>	<u>233,168.53</u>	<u>290,000.00</u>	<u>399,000.00</u>	<u>37.59%</u>
Total Capital Outlay	<u>2,108,203.42</u>	<u>2,077,203.42</u>	<u>2,335,000.00</u>	<u>3,323,036.00</u>	<u>42.31%</u>
Depreciation Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Transfers Out	<u>0.00</u>	<u>0.00</u>	<u>4,640,477.27</u>	<u>3,318,081.00</u>	<u>-28.5%</u>
Total Other Expense	<u>2,108,203.42</u>	<u>2,077,203.42</u>	<u>6,975,477.27</u>	<u>7,052,117.00</u>	<u>1.1%</u>
Net Other Income	<u>-2,108,203.42</u>	<u>-2,077,203.42</u>	<u>-2,335,000.00</u>	<u>-3,318,536.00</u>	<u>42.12%</u>
Net Income	<u><u>716,884.02</u></u>	<u><u>979,447.04</u></u>	<u><u>-499,294.63</u></u>	<u><u>-3,860,824.88</u></u>	<u><u>673.26%</u></u>