

Parachute/Battlement Mesa Park and Recreation District

3930 N. Battlement Parkway
Battlement Mesa, Colorado 81635
970.285.9480

TO: Parachute/Battlement Mesa Park & Recreation District Board of Directors

FROM: Karen Frye, MSA, DBA, Finance Manager

DATE: October 12, 2025

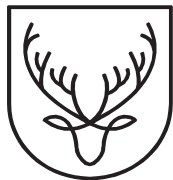
SUBJECT: Recommended Year 2026 Budget

We are pleased to present the recommended budget for Fiscal Year 2026 for Parachute/Battlement Mesa Park & Recreation District. This budget was developed through a comprehensive process involving all department directors, the executive district manager, the board of directors' budget committee, and all stakeholders who have provided input through our Master Plan, which was completed in May of 2025. The 2026 budget is designed to ensure our financial sustainability while strategically investing in our future.

Despite our challenges with the 2025 certification resulting in reduced property tax valuations from lower oil and gas revenues and the economic challenges of a slowing economy, this budget prioritizes essential services, protects our core programs, and makes targeted investments that align with our long-term goals as outlined by our completed May 2025 Master Plan. The following bullet points summarize the key features of this year's proposal:

Fiscal health and financial strategy

- **Maintained fiscal stability:** The proposed budget is balanced in our enterprise funds and includes sufficient reserves to meet our cash flow requirements and address unforeseen contingencies. Priority capital projects suggested by the master plan and major repairs and maintenance to be completed in 2026 have been estimated at a total of \$3,956,350. We are reducing our unrestricted reserves to partially fund these capital projects with repairs and maintenance in the amount of \$522,734 after grant writing and fund-raising efforts. This leaves \$4,853,092 in unrestricted reserves and increases our investment in capital assets by \$3,872,350 to \$14,972,944 if every project is completed in 2026.
- **Property Tax Revenue Down Trend:** The budget reflects the declining property tax base for the year 2026. Property Tax Revenue for 2026 is projected to be \$1,567,584. 2025 was \$2,282,167, and 2024 was \$3,774,895. The major factor affecting the declining revenues is due to oil and gas production, where taxes from oil and gas for 2026 represents 50.85% of tax revenues versus 2024 represents 90.85%. This is a three-year trend, with 2024 being the highest tax revenue since 2016. Our tax revenues largely fund our required repairs and maintenance and capital additions to our recreational assets in all areas: golf, trails and parks, and recreation center and programs.
- **Conservative revenue projections:** We have taken a cautious approach to projecting revenues, including increasing our grant writing efforts to help fund capital projects. Grants from the Garfield County Federal Mineral Lease District are presented as applied for and expectations of realization in the year 2026. Revenues for the enterprise funds are projected to increase for the Battlement Mesa Golf Course by \$416,200. Callahan's restaurant revenues are projected to increase by \$250,000 due to



Parachute/Battlement Mesa Park and Recreation District

3930 N. Battlement Parkway
Battlement Mesa, Colorado 81635
970.285.9480

increased catering and event sales. The Grand Valley Recreation Center's revenues are projected to increase by 8.1% at \$491,472. The Grand Valley Recreation Center is ramping up room rentals as a venue for event catering. These revenues are conservative, ensuring our plan is sound and achievable.

- **Operating costs controlled:** Total budgeted expenditures were carefully estimated to minimize increases while maintaining current service levels. Contingency expenditures estimate was increased to match the Tabor Reserve estimate from the 2024 audit.
- **Technology modernization:** We are allocating \$120,000 to upgrade our core technology infrastructure and improve information security in the district. This investment will improve efficiency, enhance data security, and provide our teams with the proper tools to accomplish their tasks. This amount includes funding for new accounting software that will improve reporting and ensure data stability and redundancy for long-term growth.
- **Employee development:** This budget includes a modest 3% increase for employee salaries and wages, with an effort to move the long-term minimum wage seasonal employee to a higher level to increase longevity. We have increased the budgeted amount for training and development opportunities for our staff as part of our continual improvement efforts.
- **Expansion of services:** A total of \$69,000 has been designated for advertising the expansion of event catering and other services.
- **Capital Improvements and Major Replacements:** The 2025 Master Plan completed in May 2025 proposed improvements to the Grand Valley Recreation Center indoor pool to address safety issues with an outdoor pool expansion, modernization and accessibility. The sand filter was replaced in 2025 with a grant from the Federal Mineral Lease District as step one in the process. In 2026 part of the pool expansion has been budgeted for the hot tub area in the amount of \$420,000.

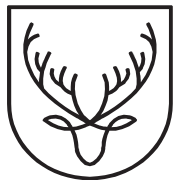
The master plan also identified the need for a shaded seating and outdoor dining areas at the Golf Club. The 2026 capital outlays include \$673,000 for covering the patio with installed shades/blinds and \$180,000 for an upgraded replacement tent structure.

A Community Park pavilion was identified by the master plan and is planned in 2026 as the first step of a central gathering hub for concerts and movie nights as part of the master plan guidelines. The projected costs are \$665,000 with a grant applied for with the Federal Mineral Lease District for 70% of the cost.

Operational highlights

Facility upgrades

- **Grand Valley Recreation Center:**



Parachute/Battlement Mesa Park and Recreation District

3930 N. Battlement Parkway
Battlement Mesa, Colorado 81635
970.285.9480

- The master plan also identified upgrading HVAC aging infrastructure at the recreation center and has the engineering on this project budgeted for as a priority in 2026.
- \$75,000 has been allocated for HVAC engineering capital improvement projects, including new equipment for the weight room \$35,000 and necessary upgrades to the exterior block surface resurfacing and painting in the amount of \$120,000.
- **Battlement Mesa Golf Course:**
 - Improvements to cart paths are scheduled for \$130,000.
 - An additional six golf carts are being ordered to ensure available carts during high impact tournaments and estimated at a cost of \$43,500.
 - Fencing and land improvements for bunkers \$42,000.
- **Parks & Trails:**
 - Sunset Park – Land improvements \$50,000 allocated in 2026.
 - Monument Gulch Trail Planning \$56,250 (grant applied for)
 - Battlement Parkway Trail \$240,000 of which a \$170,000 grant has been received.
- **Service delivery improvements:** We are introducing catered events at the Grand Valley Recreation Center to better serve our stakeholders. The cost for these services will be covered by revenues for these events.
- The district is predicting net operating income in 2026 for the Golf and Parks fund of \$486,843 before capital outlays. The Recreation Fund is predicted to have a projected operating loss of \$1,056,232 due to repairs and maintenance of \$393,000, utilities of \$117,744 and wages and benefits of \$942,461.
- **Increased employee training and retaining:** \$15,000 is budgeted for employee training to increase education, expertise, and satisfaction for employees. The district is also working to increase wages across the funds to increase longevity of our full and part-time employees. The district takes their role as one of the major employers in the Parachute/Battlement Mesa area seriously by giving our staff an internal dedicated individual in the position of Human Resources to disseminate our policies and procedures to all our staff.
- **Increased transparency:** As part of our commitment to accountability, this budget document provides increased detail on the financial factors and performance measures that guide our decisions. Thank you for your consideration of this proposal. We are confident that this budget provides a responsible and strategic path forward for Parachute/Battlement Mesa Park & Recreation District.

Parachute/Battlement Mesa Park & Rec District 2026 Budget

	ALL FUNDS: 2026 Budget				
	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
Ordinary Income/Expense					
Income					
4010 · Misc. Income	38,593.92	3,932.27	5,898.41	500.00	2,000.00
4200 · Non-Operating Income	-	-	-	-	-
4201 · Contributions	3,140.00	-	-	-	-
4201 · Contributions - Other	-	2,927.35	4,391.03	8,500.00	4,000.00
Total 4201 · Contributions	3,140.00	2,927.35	4,391.03	8,500.00	4,000.00
4210 · Conservation Trust Fund	27,938.26	13,311.74	19,967.61	30,000.00	20,000.00
4220 · Gas Royalties	23,723.60	16,778.84	25,168.26	25,000.00	25,000.00
4230 · Grants	261,000.00	25,000.00	37,500.00	250,000.00	805,500.00
4240 · Interest Income	276,815.90	131,058.29	196,587.44	175,000.00	171,000.00
4250 · Property Tax Revenue	-	-	-	-	-
4241 · Abatement	(9,096.23)	(846.18)	(1,269.27)	(200.00)	(2,000.00)
4242 · Delinquent Taxes	11,294.38	24.70	37.05	15.00	15.00
4243 · Dow Energy Impact Grant Proceed	16.64	15.56	23.34	-	-
4244 · Interest on Abatements	(4,756.42)	(126.29)	(189.44)	-	-
4245 · Interest on Delinquent Taxes	6,466.99	275.19	412.79	100.00	100.00
4246 · Specific Ownership Tax	209,792.74	90,009.59	135,014.39	100,000.00	100,000.00
4250 · Property Tax Revenue - Other	3,808,406.02	2,389,324.57	2,390,324.00	2,282,167.00	1,567,564.76
Total 4250 · Property Tax Revenue	4,022,124.12	2,478,677.14	2,539,352.86	2,382,082.00	1,665,679.76
Total 4200 · Non-Operating Income	4,616,205.49	2,667,753.36	2,807,967.19	2,870,582.00	2,693,179.76
4500 · Operating Income	-	-	-	-	-
4510 · Course Income	-	-	-	-	-
4511 · Cart Fees	161,786.12	152,461.34	209,634.34	155,000.00	225,000.00
4513 · Driving Range	28,076.00	29,056.10	39,952.14	28,000.00	40,000.00
4514 · Equipment Rentals	2,355.00	1,796.95	2,470.81	2,500.00	2,200.00
4515 · Gift card	-	360.00	495.00	-	500.00
4517 · Green Fees	402,508.37	385,889.73	530,598.38	400,000.00	525,000.00
4518 · Memberships	189,880.00	246,600.00	250,000.00	185,000.00	275,000.00
4519 · Sponsorships	-	-	-	10,000.00	6,000.00
4520 · Tournament Income	-	56,598.60	77,823.08	-	80,000.00
Total 4510 · Course Income	784,605.49	872,762.72	1,110,973.74	780,500.00	1,233,700.00
4550 · Golf Pro Shop Sales	-	-	-	-	-
4551 · Balls-Gloves	36,649.40	13,319.29	19,978.94	30,000.00	22,000.00
4552 · Hard Goods	81,509.01	52,385.25	78,577.88	75,000.00	82,000.00
4553 · Headwear	8,057.61	1,206.01	1,809.02	7,000.00	7,000.00
4554 · Soft Goods	29,331.28	57,072.26	85,608.39	25,000.00	75,000.00
Total 4550 · Golf Pro Shop Sales	155,547.30	123,982.81	185,974.22	137,000.00	186,000.00
4600 · Golf Course Restaurant Revenue	-	-	-	-	-
4610 · Food Sales - Callahan's	160,054.56	273,785.23	373,785.23	-	500,000.00
4620 · Liquor Sales - Callahan's	108,670.29	174,187.20	238,187.20	-	250,000.00
4600 · Golf Course Restaurant Revenue - Other	-	-	-	500,000.00	-
Total 4600 · Golf Course Restaurant Revenue	268,724.85	447,972.43	611,972.43	500,000.00	750,000.00
4700 · Program Income	-	-	-	-	-
4710 · Boxing	-	2,732.00	4,098.00	-	-
4720 · Craft Fair	15,500.00	-	-	13,100.00	-
4730 · Misc. Program Income	46,728.97	26,265.64	39,398.46	40,000.00	-
4740 · Movies under the Stars	-	-	-	2,800.00	-
4750 · Scholarship Discount	-	-	-	250.00	-
4700 · Program Income - Other	10.26	1,312.00	1,968.00	-	60,000.00
Total 4700 · Program Income	62,239.23	30,309.64	45,464.46	56,150.00	60,000.00
4800 · Rec Sales	-	-	-	-	-
4803 · Charge for Services	21,199.49	9,114.51	13,671.77	6,000.00	10,000.00
4805 · Credit Card Fee Income	6,269.23	4,797.24	7,195.86	6,000.00	7,914.50

Parachute/Battlement Mesa Park & Rec District

2026 Budget

	ALL FUNDS: 2026 Budget				
	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
4808 · Day Passes	44,150.00	36,693.50	55,040.25	44,000.00	48,800.00
4810 · Gift Certificates	1,211.00	-	-	1,000.00	-
4812 · Memberships	200,809.50	161,474.42	242,211.63	247,052.00	261,588.20
4818 · Punch Pass	3,312.75	3,681.25	5,521.88	3,000.00	5,962.68
4820 · Rentals-Room & Equip	23,173.00	12,834.35	19,251.53	30,000.00	30,000.00
4822 · Sale of Goods	16,991.51	15,868.21	23,802.32	18,710.00	25,706.51
4824 · Silver Sneakers & Active Fit	21,159.42	5,833.54	8,750.31	22,000.00	22,000.00
4826 · Swim Lessons	-	4,394.00	6,591.00	9,500.00	9,500.00
4828 · Universal Tickets	8,319.23	228.00	342.00	11,033.00	-
4800 · Rec Sales - Other	-	6,852.41	10,278.62	-	10,000.00
Total 4800 · Rec Sales	346,595.13	261,771.43	392,657.15	398,295.00	431,471.89
Total 4500 · Operating Income	1,617,712.00	1,736,799.03	2,605,198.55	1,871,945.00	2,661,171.89
Total Income	6,272,511.41	4,408,484.66	5,419,064.14	4,743,027.00	5,355,851.65
Cost of Goods Sold	-	-	-	-	-
5100 · Pro Shop Cost of Goods Sold	-	-	-	-	-
5101 · Balls/Gloves	29,098.23	27,280.47	40,920.71	30,000.00	11,000.00
5102 · Hard Goods	49,550.58	31,722.02	47,583.03	54,000.00	41,000.00
5103 · Headwear	5,543.85	9,203.92	13,805.88	4,000.00	3,500.00
5104 · Soft Goods	31,369.35	22,575.10	33,862.65	30,000.00	37,500.00
Total 5100 · Pro Shop Cost of Goods Sold	115,562.01	90,781.51	136,172.27	118,000.00	93,000.00
5210 · Rec Center Cost of goods sold	17,501.28	13,439.62	20,159.43	16,000.00	16,000.00
5310 · Restaurant & Catering Costs	-	-	-	-	-
5311 · Food Costs	155,744.34	148,290.22	222,435.33	250,000.00	170,000.00
5312 · Liquor Costs	40,790.06	48,359.21	72,538.82	75,000.00	95,000.00
5313 · TOGO & Paper Products	5,541.93	1,747.88	2,621.82	-	3,000.00
Total 5310 · Restaurant & Catering Costs	202,076.33	198,397.31	297,595.97	325,000.00	268,000.00
Total 5000 · Cost of Goods Sold	335,139.62	302,618.44	453,927.66	459,000.00	377,000.00
Total COGS	335,139.62	302,618.44	453,927.66	459,000.00	377,000.00
Gross Profit	4,056,736.35	4,105,866.22	4,965,136.48	4,284,027.00	4,978,851.65
Expense	-	-	-	-	-
5400 · Direct Non-Operating Expense	-	-	-	-	-
5420 · Treasurer's Fees	76,326.97	45,388.31	68,082.47	65,000.00	42,000.00
5450 · Grant Preparation	-	2,393.50	3,590.25	15,000.00	7,000.00
Total 5400 · Direct Non-Operating Expense	76,326.97	47,781.81	71,672.72	80,000.00	49,000.00
5500 · Direct Operating Expenses	-	-	-	-	-
5504 · Bankcard Fees	33,578.30	28,058.11	42,087.17	26,000.00	44,010.00
5506 · Gas/Oil	31,075.21	13,512.65	20,268.98	40,457.00	42,000.00
5508 · Parks Operating Expenses	-	491.00	736.50	-	1,000.00
5510 · Pro-Shop Expenses	-	-	-	-	-
5520 · Tournament Expenses	28,744.49	12,531.31	18,796.97	28,000.00	42,500.00
Total 5510 · Pro-Shop Expenses	28,744.49	12,531.31	18,796.97	28,000.00	42,500.00
5550 · Program Expenditures	-	-	-	-	-
5550 · Program Expenditures - Other	20,946.87	18,893.25	28,339.88	25,525.00	26,750.00
Total 5550 · Program Expenditures	20,946.87	18,893.25	28,339.88	25,525.00	26,750.00
5610 · Restaurant & Catering Expenses	-	-	-	-	-
5601 · Decor	1,675.61	912.30	1,368.45	3,000.00	3,000.00
5602 · Employee Restaurant Training	738.46	-	-	2,000.00	2,000.00
5603 · Food Service Supplies	5,063.01	3,377.49	5,066.24	8,000.00	8,000.00
5604 · Linen Service	6,486.84	6,494.59	9,741.89	7,700.00	7,700.00
5605 · Liquor License	2,760.00	205.00	307.50	1,800.00	4,800.00
5606 · Small Kitchen Tools & Equipment	81,932.68	461.90	692.85	10,000.00	10,000.00
Total 5610 · Restaurant & Catering Expenses	98,656.60	11,451.28	17,176.92	32,500.00	35,500.00
5700 · Repairs and Maintenance	-	-	-	-	-
5710 · Building Repair & Maintenance	267,178.72	52,132.46	78,198.69	400,000.00	550,000.00

Parachute/Battlement Mesa Park & Rec District 2026 Budget

	ALL FUNDS: 2026 Budget				
	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
5720 · Chemicals & Fertilizer	47,184.47	46,454.67	69,682.01	80,000.00	80,000.00
5730 · Equipment Repairs & Maintenance	121,255.23	62,976.67	94,465.01	150,000.00	153,000.00
5735 · Flowers	1,859.18	917.90	1,376.85	3,000.00	3,000.00
5740 · General Repairs & Maintenance	97,078.19	15,868.25	23,802.38	280,000.00	100,000.00
5745 · Irrigation Repairs	10,701.08	13,782.70	20,674.05	20,000.00	25,000.00
5750 · Janitorial & Cleaning Expense	64,170.16	64,788.59	97,182.89	55,000.00	103,000.00
5755 · Landscape Maintenance	47,590.75	14,984.16	22,476.24	48,000.00	28,000.00
5760 · Pool Expense & Maintenance	10,361.28	4,627.02	6,940.53	20,000.00	15,000.00
5765 · Sand/Soil/Seed	11,134.17	13,229.05	19,843.58	17,000.00	20,000.00
5770 · Supplies/Equipment/Small Tools	39,473.54	20,352.04	30,528.06	48,000.00	34,000.00
Total 5700 · Repairs and Maintenance	717,986.77	310,113.51	465,170.27	1,121,000.00	1,111,000.00
5800 · Utilities	-	-	-	-	-
5810 · Electric	115,049.47	77,477.18	116,215.77	109,624.00	118,000.00
5820 · Natural Gas	29,281.61	23,501.21	35,251.82	36,817.00	36,000.00
5830 · Sewer	11,100.16	5,822.52	8,733.78	10,328.00	9,300.00
5840 · Television-Music	2,008.49	962.11	1,443.17	3,000.00	2,500.00
5860 · Trash	8,354.06	7,499.00	11,248.50	6,947.00	11,532.00
5880 · Water	14,799.02	10,227.25	15,340.88	20,402.00	17,400.00
Total 5800 · Utilities	180,592.81	125,489.27	188,233.91	187,118.00	194,732.00
Total 5500 · Direct Operating Expenses	1,111,581.05	520,540.38	780,810.57	1,460,600.00	1,497,492.00
6000 · General and Administrative	-	-	-	-	-
6010 · Advertising and Promotion	32,234.32	35,368.88	53,053.32	65,000.00	69,000.00
6020 · Automobile Expense	1,824.89	1,412.51	2,118.77	2,500.00	8,500.00
6030 · Contingency	-	-	-	75,000.00	170,600.00
6040 · Computer and Internet Expenses	61,855.64	97,149.23	145,723.85	64,000.00	120,000.00
6050 · Director Compensation	1,200.00	400.00	400.00	3,600.00	-
6060 · Dues & Subscriptions	-	1,450.50	2,175.75	-	6,000.00
6070 · Elections	-	11,831.50	17,747.25	13,000.00	-
6080 · General Operating Supplies	3,610.43	7,734.55	11,601.83	15,000.00	18,200.00
6090 · Insurance Expense	-	-	-	-	-
6092 · Property & Liability	59,974.00	54,103.00	54,103.00	55,000.00	60,500.00
6094 · Workers Comp	16,165.00	41,772.03	62,658.05	17,000.00	52,000.00
6090 · Insurance Expense - Other	1,312.00	723.00	1,084.50	1,500.00	1,200.00
Total 6090 · Insurance Expense	77,451.00	96,598.03	117,845.55	73,500.00	113,700.00
6100 · Licenses	6,033.31	979.78	1,469.67	3,500.00	3,800.00
6110 · Miscellaneous	-	-	-	500.00	3,500.00
6120 · Office Equipment	7,551.07	20,090.69	28,035.78	13,500.00	22,000.00
6130 · Office Supplies	13,016.04	10,966.70	16,450.05	14,000.00	17,000.00
6140 · Postage & Freight	1,320.08	540.50	810.75	2,250.00	1,900.00
6150 · Printing	180.35	-	-	3,250.00	(250.00)
6160 · Professional Fees	-	-	-	-	-
6162 · Accounting	80,000.22	53,333.36	80,000.04	82,160.00	90,000.00
6164 · Audit-Statutory	10,000.00	7,000.00	10,500.00	10,000.00	16,000.00
6166 · Legal	13,658.69	5,385.00	8,077.50	15,000.00	20,000.00
6160 · Professional Fees - Other	28,213.50	20,230.00	30,345.00	12,000.00	25,000.00
Total 6160 · Professional Fees	131,872.41	85,948.36	128,922.54	119,160.00	151,000.00
6210 · Security & Cameras	3,365.38	4,058.15	5,376.38	2,500.00	6,750.00
6230 · Training/Continuing Education	17,971.33	7,547.77	11,321.66	7,075.00	15,000.00
Total 6000 · General and Administrative	145,172.06	178,114.21	266,460.47	477,335.00	736,750.00
6600 · Wages, Benefits & PR Tax Exp	-	-	-	-	-
6510 · Hourly Wages	738,422.18	499,970.37	749,955.56	19,003.00	868,243.22
6520 · Salary Wages	450,877.77	368,651.00	552,976.50	178,600.00	664,120.45
6530 · Overtime Pay	1,928.78	7,195.76	10,793.64	-	15,000.00
6540 · Restaurant Wages & Salaries	-	-	-	-	-

Parachute/Battlement Mesa Park & Rec District 2026 Budget

	ALL FUNDS: 2026 Budget				
	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
6542 · Reported Tips In	2,863.77	(6,015.40)	(9,023.10)	-	-
6540 · Restaurant Wages & Salaries	197,436.35	239,001.70	358,502.55	-	384,551.42
6550 · Restaurant Overtime	74,733.16	6,378.94	9,568.41	-	9,500.00
6560 · PLT Expense	60,011.47	49,612.82	74,419.23	258,000.00	84,099.89
Total 6500 · Wages	1,523,409.71	1,170,810.59	1,756,215.89	455,603.00	2,025,514.98
6610 · Employee Background Verif	1,295.40	3,911.13	5,866.70	5,500.00	5,500.00
6620 · Employee Relations	5,788.61	1,352.26	2,028.39	-	2,000.00
6630 · Employee Insurance	148,311.35	128,991.52	193,487.28	-	192,964.00
6640 · Retirement Matching Expense	45,666.87	44,731.39	67,097.09	17,200.00	66,792.00
6650 · Uniforms	9,633.21	2,551.59	3,827.39	-	5,300.00
Total 6660 · Payroll Services	6,501.50	6,220.63	9,330.95	-	8,000.00
Total 6701 · Payroll Taxes	129,882.18	103,398.65	155,097.98	-	162,718.24
6800 · Independent Contractors	34,076.35	16,127.45	24,191.18	-	27,450.00
6600 · Wages, Benefits & PR Tax Exp - Other	-	-	-	1,996,514.00	-
Total 6600 · Wages, Benefits & PR Tax Exp	1,898,063.68	1,471,874.58	2,207,811.87	2,474,817.00	2,880,083.22
Total Expense	3,154,816.79	2,170,529.17	3,255,082.91	4,492,752.00	5,163,325.22
Net Ordinary Income	2,352,628.00	1,652,763.33	1,028,036.44	(208,725.00)	(26,473.57)
Other Income/Expense	-	-	-	-	-
Other Income	-	-	-	-	-
7010 · Transfer In	4,586,573.75	-	-	3,236,000.00	4,505,557.00
Total Other Income	4,586,573.75	-	-	1,109,000.00	4,505,557.00
Other Expense	-	-	-	-	-
8000 · Capital Outlay	-	-	-	-	-
(Gain) Loss on Disposal of Assets	5,624.00	-	-	-	-
8010 · Capital Outlay Programs	-	-	-	-	-
8110 · Butler Building	408,830.39	-	-	1,800,000.00	-
8130 · Master Plan	119,991.31	63,842.02	63,842.02	50,000.00	-
8200 · Golf Course	-	-	-	-	-
8210 · Building	906,420.97	81,731.45	122,597.18	100,000.00	673,000.00
8220 · Cart Paths	-	-	-	100,000.00	130,000.00
8240 · Fencing & Land Projects	-	-	-	42,000.00	42,000.00
8250 · Golf Equipment	88,141.64	-	-	-	-
8252 · Carts	-	67,448.00	101,172.00	-	43,050.00
8254 · Golf Maint Equip	150,574.12	11,482.50	17,223.75	80,000.06	103,000.00
Total 8250 · Golf Equipment	238,715.76	78,930.50	118,395.75	80,000.06	146,050.00
8260 · Irrigation System	21,140.05	8,620.00	12,930.00	-	-
8280 · Parking Lot	-	-	-	5,000.00	-
8290 · Ponds	15,890.84	-	-	35,000.00	-
8295 · Tent-Event Center	-	2,000.00	3,000.00	400,000.00	180,000.00
Total 8200 · Golf Course	1,182,167.62	171,281.95	256,922.93	762,000.06	1,171,050.00
8300 · Parks	-	-	-	-	-
8340 · Skate & Dog Park Projects	-	-	-	-	-
8370 · Land Improvements	-	60,684.50	91,026.75	100,000.07	735,000.00
8380 · Parks Equipment & Vehicles	56,270.03	64,554.70	64,554.70	75,000.05	-
8390 · Trails	1,257.50	28,946.26	28,946.26	240,000.17	296,250.00
Total 8300 · Parks	57,527.53	154,185.46	64,554.70	415,000.29	1,031,250.00
8400 · Rec Center Capital Improvements	-	-	-	-	-
8430 · Pool Projects	14,547.57	26,116.45	26,116.45	80,000.00	420,000.00
8440 · Rec Building Improvements	79,220.76	58,255.21	58,225.21	30,000.00	295,000.00
8450 · Rec Equipment	39,789.28	25,476.51	25,476.51	24,000.00	35,000.00
8460 · Roof/Solar	152,614.50	-	-	25,000.00	-
8480 · Tennis Courts	5,076.00	13,965.00	13,965.00	50,000.00	13,000.00
Total 8400 · Rec Center Capital Improvements	291,248.11	123,813.17	123,783.17	209,000.00	763,000.00
Total 8000 · Capital Outlay	3,210,525.69	532,380.05	798,570.08	3,236,000.35	3,956,350.00

Parachute/Battlement Mesa Park & Rec District 2026 Budget

	ALL FUNDS: 2026 Budget				
	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
9010 · Transfers Out	4,586,573.75	-	-	3,236,000.00	4,505,557.00
Total Other Expense	7,797,099.44	532,380.05	798,570.08	6,472,000.35	8,461,907.00
Net Other Income	1,904,869.76	(532,380.05)	(798,570.08)	(3,236,000.35)	8,752,067.48
Net Income	(857,897.69)	(2,952,850.52)	(2,978,167.22)	(3,444,725.35)	(522,733.55)
					Reserves Reduc
Beginning Unrestricted Reserves 2025					5,375,825.63
Use for 2026 Capital Outlays					(522,733.55)
Ending Net Unrestricted Reserves (Esti					4,853,092.08
2024 Fixed Asset Additions					3,210,525.69
2024 Capital Asset Dispositions					(1,215,937.62)
2024 Expensed Capital Expense					(408,830.39)
2024 Master Plan Amortized					(119,991.36)
2024 Net Total Capital Outlays					1,465,766.32
2024 Depreciation					(590,965.68)
2024 Net Increase in Fixed Assets					994,792.00
2023 Beginning Invested in Capital Assets					10,021,801.54
2025 Beginning Balance Invested in Capital Assets					11,016,593.54
2025 Beginning Invested in Capital Assets					11,016,593.54
Capital Outlays 2026					3,956,350.00
Projected Invested in Capital Assets b/4 deprec					14,972,943.54

Parachute/Battlement Mesa Park & Rec District

	GOVERNMENT FUNDS - General Fund and Conservation Trust				
	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
Ordinary Income/Expense					
Income					
4010 · Misc. Income	36,753.69	3,431.45	5,147.18	-	-
4200 · Non-Operating Income			-		
4201 · Contributions			-		
4201 · Contributions - Other	-	-	-	-	-
Total 4201 · Contributions	-	-	-	-	-
4210 · Conservation Trust Fund	27,938.26	13,311.74	19,967.61	30,000.00	20,000.00
4220 · Gas Royalties	23,723.60	16,778.84	25,168.26	25,000.00	25,000.00
4230 · Grants		-	-	-	
4240 · Interest Income	214,878.82	99,621.99	149,432.99	145,000.00	125,000.00
4250 · Property Tax Revenue			-		
4241 · Abatement	(9,096.23)	(846.18)	(1,269.27)	(200.00)	(2,000.00)
4242 · Delinquent Taxes	11,294.38	24.70	37.05	15.00	15.00
4243 · Dow Energy Impact Grant Proceed	16.64	15.56	23.34	-	
4244 · Interest on Abatements	(4,756.42)	(126.29)	(189.44)		
4245 · Interest on Delinquent Taxes	6,466.99	275.19	412.79	100.00	100.00
4246 · Specific Ownership Tax	209,792.74	90,009.59	135,014.39	100,000.00	100,000.00
4250 · Property Tax Revenue - Other	3,808,406.02	2,389,324.57	2,390,324.00	2,282,167.00	1,567,564.76
Total 4250 · Property Tax Revenue	4,022,124.12	2,478,677.14	2,524,352.86	2,382,082.00	1,665,679.76
Total 4200 · Non-Operating Income	4,288,664.80	2,608,389.71	2,718,921.71	2,582,082.00	1,835,679.76
Total Income	4,325,418.49	2,611,821.16	2,724,068.89	2,582,082.00	1,835,679.76
Expense			-		
5400 · Direct Non-Operating Expense			-		
5420 · Treasurer's Fees	76,326.97	45,388.31	68,082.47	65,000.00	42,000.00
5450 · Grant Preparation	-	1,756.00	2,634.00	15,000.00	5,000.00
Total 5400 · Direct Non-Operating Expense	76,326.97	47,144.31	70,716.47	80,000.00	47,000.00
5500 · Direct Operating Expenses			-		
5504 · Bankcard Fees	50.00	2.95	4.43	100.00	10.00
5700 · Repairs and Maintenance			-		
5710 · Building Repair & Maintenance		45.00	67.50	-	400,000.00
Total 5700 · Repairs and Maintenance	-	45.00	67.50	-	400,000.00
5800 · Utilities			-		
5810 · Electric	83.53	-	-	-	-
5820 · Natural Gas		-	-	-	-
5830 · Sewer	96.00	165.00	247.50	-	300.00
5840 · Television-Music		-	-	-	
5860 · Trash		200.00	300.00	-	500.00
5880 · Water	427.61	887.73	1,331.60	-	1,400.00
Total 5800 · Utilities	607.14	1,252.73	1,879.10	-	2,200.00
Total 5500 · Direct Operating Expenses	657.14	1,300.68	1,951.02	100.00	402,210.00
6000 · General and Administrative			-		
6010 · Advertising and Promotion	1,286.52	1,557.56	2,336.34	5,000.00	4,000.00
6020 · Automobile Expense	647.22	420.30	630.45	-	2,500.00
6030 · Contingency	-	-	-	-	50,600.00
6040 · Computer and Internet Expenses	17,150.97	39,112.00	58,668.00	11,500.00	30,000.00
6050 · Director Compensation	1,200.00	400.00	400.00	3,600.00	
6060 · Dues & Subscriptions		1,152.50	1,728.75		2,000.00
6070 · Elections		11,831.50	17,747.25	13,000.00	-
6080 · General Operating Supplies		102.30	153.45	-	-
6090 · Insurance Expense					
6092 · Property & Liability	59,874.00	53,689.00	54,103.00	55,000.00	60,000.00
6094 · Workers Comp	16,165.00	39,596.28	59,394.42	17,000.00	45,000.00
6090 · Insurance Expense - Other	1,312.00	723.00	1,084.50	1,500.00	1,200.00
Total 6090 · Insurance Expense	77,351.00	94,008.28	114,581.92	73,500.00	106,200.00

Parachute/Battlement Mesa Park & Rec District

	GOVERNMENT FUNDS - General Fund and Conservation Trust				
	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
6100 · Licenses	434.50	312.12	468.18	10.00	-
6110 · Miscellaneous		-	-	500.00	500.00
6120 · Office Equipment	1,096.00	10,099.56	15,149.34	-	13,500.00
6130 · Office Supplies	2,556.44	3,637.88	5,456.82	3,000.00	5,500.00
6140 · Postage & Freight	501.24	524.40	786.60	1,350.00	1,000.00
6150 · Printing		-	-	1,750.00	(1,750.00)
6160 · Professional Fees			-		
6162 · Accounting	80,000.22	53,333.36	80,000.04	82,160.00	90,000.00
6164 · Audit-Statutory	10,000.00	7,000.00	10,500.00	10,000.00	16,000.00
6166 · Legal	13,658.69	5,385.00	8,077.50	15,000.00	20,000.00
6160 · Professional Fees - Other	28,213.50	20,230.00	30,345.00	12,000.00	25,000.00
Total 6160 · Professional Fees	131,872.41	85,948.36	128,922.54	119,160.00	151,000.00
6210 · Security & Cameras	1,012.60	473.90	-	-	1,000.00
6230 · Training/Continuing Education	7,502.05	2,521.05	3,781.58	-	5,000.00
Total 6000 · General and Administrative	32,187.54	58,658.77	87,277.31	232,370.00	372,300.00
6600 · Wages, Benefits & PR Tax Exp			-		
6510 · Hourly Wages	3,805.12	4,485.86	6,728.79	19,003.00	32,500.00
6520 · Salary Wages	(10,926.52)	83,718.67	125,578.01	178,600.00	172,400.00
6560 · PLT Expense		10,801.24	16,201.86	258,000.00	24,136.00
Total 6500 · Wages	(7,121.40)	99,005.77	148,508.66	455,603.00	229,036.00
6610 · Employee Background Verif		3,327.88	4,991.82	-	-
6620 · Employee Relations	1,946.50	1,051.38	1,577.07	-	1,000.00
6630 · Employee Insurance	280.39	28,185.72	42,278.58		14,020.00
6640 · Retirement Matching Expense	(3.27)	11,726.14	17,589.21	17,200.00	13,792.00
6650 · Uniforms		-	-		
Total 6660 · Payroll Services	6,501.50	6,767.47	10,151.21	-	8,000.00
Total 6701 · Payroll Taxes		10,082.86	15,124.29	-	15,687.60
6800 · Independent Contractors	3,220.14	2,025.87	3,038.81	-	5,000.00
6600 · Wages, Benefits & PR Tax Exp - Other	-	-	-	-	-
Total 6600 · Wages, Benefits & PR Tax Exp	(1,677.64)	155,405.62	233,108.43	472,803.00	491,435.60
Total Expense	31,167.04	215,365.07	322,336.76	785,273.00	1,312,945.60
Net Ordinary Income	4,257,497.76	2,393,024.64	2,396,584.96	1,796,809.00	522,734.16
Other Income/Expense			-		
Other Income			-		
7010 · Transfer In		-	-	-	-
Total Other Income		-	-	-	
Other Expense			-		
8000 · Capital Outlay			-		
(Gain) Loss on Disposal of Assets					
8010 · Capital Outlay Programs		-	-		
8110 · Butler Building	408,830.39	-	-	1,800,000.00	-
8130 · Master Plan	119,991.31	63,842.02	63,842.02	50,000.00	-
Total 8000 · Capital Outlay	528,821.70	76,489.52	114,734.28	1,850,000.00	-
9010 · Transfers Out	4,586,573.75	-	-	3,236,000.00	4,505,557.00
Total Other Expense	5,115,395.45	76,489.52	114,734.28	5,086,000.00	4,505,557.00
Net Other Income		(76,489.52)	(114,734.28)	(5,086,000.00)	5,009,510.48
Net Income	(857,897.69)	(2,316,535.12)	(2,281,850.68)	(3,289,191.00)	(522,734.16)

Parachute/Battlement Mesa Park & Rec District 2026 Budget

	GOLF & PARKS FUND				
	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
Ordinary Income/Expense					
Income					
4010 · Misc. Income	1,463.61	-			1,500.00
4200 · Non-Operating Income			-		
4201 · Contributions			-		
4201 · Contributions - Other	-	-	-		
Total 4201 · Contributions	-	-	-		-
4210 · Conservation Trust Fund	-	-	-		
4220 · Gas Royalties	-	-	-		
4230 · Grants	-	-	-		680,500.00
4240 · Interest Income	21,691.47	11,203.40	16,805.10	15,000.00	16,000.00
Total 4200 · Non-Operating Income	23,155.08	11,203.40	16,805.10	15,000.00	698,000.00
4500 · Operating Income			-		
4510 · Course Income			-		
4511 · Cart Fees	161,786.12	152,461.34	209,634.34	155,000.00	225,000.00
4513 · Driving Range	28,076.00	29,056.10	39,952.14	28,000.00	40,000.00
4514 · Equipment Rentals	2,355.00	1,796.95	2,470.81	2,500.00	2,200.00
4515 · Gift card	-	360.00	495.00	-	500.00
4517 · Green Fees	402,508.37	385,889.73	530,598.38	400,000.00	525,000.00
4518 · Memberships	189,880.00	246,600.00	250,000.00	185,000.00	275,000.00
4519 · Sponsorships	-	-	-	10,000.00	6,000.00
4520 · Tournament Income	-	56,598.60	77,823.08	-	80,000.00
Total 4510 · Course Income	784,605.49	872,762.72	1,110,973.74	780,500.00	1,233,700.00
4550 · Golf Pro Shop Sales					
4551 · Balls-Gloves	36,649.40	13,319.29	19,978.94	30,000.00	22,000.00
4552 · Hard Goods	81,509.01	52,385.25	78,577.88	75,000.00	82,000.00
4553 · Headwear	8,057.61	1,206.01	1,809.02	7,000.00	7,000.00
4554 · Soft Goods	29,331.28	57,072.26	85,608.39	25,000.00	75,000.00
Total 4550 · Golf Pro Shop Sales	155,547.30	123,982.81	185,974.22	137,000.00	186,000.00
4600 · Golf Course Restaurant Revenue			-		
4610 · Food Sales - Callahan's	160,054.56	273,785.23	373,785.23	-	500,000.00
4620 · Liquor Sales - Callahan's	108,670.29	174,187.20	238,187.20	-	250,000.00
4600 · Golf Course Restaurant Revenue - Other	-	-	-	500,000.00	-
Total 4600 · Golf Course Restaurant Revenue	268,724.85	447,972.43	611,972.43	500,000.00	750,000.00
Total 4500 · Operating Income	1,208,877.64	1,444,717.96	2,167,076.94	1,417,500.00	2,169,700.00
Total Income	1,233,496.33	1,455,921.36	2,183,882.04	1,432,500.00	2,869,200.00
Cost of Goods Sold			-		
5100 · Pro Shop Cost of Goods Sold			-		
5101 · Balls/Gloves	29,098.23	27,280.47	40,920.71	30,000.00	11,000.00
5102 · Hard Goods	49,550.58	31,722.02	47,583.03	54,000.00	41,000.00
5103 · Headwear	5,543.85	9,203.92	13,805.88	4,000.00	3,500.00
5104 · Soft Goods	31,369.35	22,575.10	33,862.65	30,000.00	37,500.00
Total 5100 · Pro Shop Cost of Goods Sold	115,562.01	90,781.51	136,172.27	118,000.00	93,000.00
5210 · Rec Center Cost of goods sold	-	-	-		
5310 · Restaurant & Catering Costs			-		
5311 · Food Costs	155,656.49	148,290.22	222,435.33	250,000.00	160,000.00
5312 · Liquor Costs	40,790.06	46,875.09	70,312.64	75,000.00	85,000.00
5313 · TOGO & Paper Products	5,541.93	1,747.88	2,621.82	-	3,000.00
Total 5310 · Restaurant & Catering Costs	201,988.48	196,913.19	295,369.79	325,000.00	248,000.00
Total 5000 · Cost of Goods Sold	317,550.49	287,694.70	431,542.05	443,000.00	341,000.00
Total COGS	317,550.49	287,694.70	431,542.05	443,000.00	341,000.00
Gross Profit	915,945.84	1,168,226.66	1,752,339.99	989,500.00	2,528,200.00
Expense			-		
5500 · Direct Operating Expenses			-		

Parachute/Battlement Mesa Park & Rec District 2026 Budget

	GOLF & PARKS FUND				
	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
5504 · Bankcard Fees	25,941.15	22,223.59	33,335.39	16,000.00	35,000.00
5506 · Gas/Oil	31,075.21	13,512.65	20,268.98	40,457.00	42,000.00
5508 · Parks Operating Expenses	-	491.00	736.50	-	1,000.00
5510 · Pro-Shop Expenses			-		
5520 · Tournament Expenses	28,744.49	12,531.31	18,796.97	28,000.00	42,500.00
Total 5510 · Pro-Shop Expenses	28,744.49	12,531.31	18,796.97	28,000.00	42,500.00
5550 · Program Expenditures			-		
5550 · Program Expenditures - Other	-	1,103.63	1,655.45	-	1,750.00
Total 5550 · Program Expenditures	-	1,103.63	1,655.45		1,750.00
5610 · Restaurant & Catering Expenses			-		
5601 · Decor	1,675.61	912.30	1,368.45	3,000.00	3,000.00
5602 · Employee Restaurant Training	738.46	-	-	2,000.00	2,000.00
5603 · Food Service Supplies	5,063.01	3,377.49	5,066.24	8,000.00	8,000.00
5604 · Linen Service	6,486.84	6,494.59	9,741.89	7,700.00	7,700.00
5605 · Liquor License	-	205.00	307.50	1,800.00	1,800.00
5606 · Small Kitchen Tools & Equipment	81,751.62	613.79	920.69	10,000.00	10,000.00
Total 5610 · Restaurant & Catering Expenses	95,715.54	11,603.17	17,404.76	32,500.00	32,500.00
5700 · Repairs and Maintenance			-		
5710 · Building Repair & Maintenance	21,864.08	23,724.93	35,587.40	150,000.00	50,000.00
5720 · Chemicals & Fertilizer	47,184.47	46,454.67	69,682.01	80,000.00	80,000.00
5730 · Equipment Repairs & Maintenance	81,835.94	48,775.01	73,162.52	75,000.00	78,000.00
5735 · Flowers	1,859.18	869.01	1,303.52	3,000.00	3,000.00
5740 · General Repairs & Maintenance	31,885.66	1,357.23	2,035.85	140,000.00	25,000.00
5745 · Irrigation Repairs	8,432.77	13,774.61	20,661.92	16,200.00	20,000.00
5750 · Janitorial & Cleaning Expense	10,446.76	5,761.68	8,642.52	15,000.00	8,000.00
5755 · Landscape Maintenance	25,124.27	14,096.00	21,144.00	30,000.00	10,000.00
5760 · Pool Expense & Maintenance	-	-	-		-
5765 · Sand/Soil/Seed	11,134.17	13,229.05	19,843.58	17,000.00	20,000.00
5770 · Supplies/Equipment/Small Tools	34,466.04	14,279.50	21,419.25	24,000.00	24,000.00
Total 5700 · Repairs and Maintenance	274,233.34	182,321.69	273,482.54	550,200.00	318,000.00
5800 · Utilities			-		
5810 · Electric	39,783.89	31,453.04	47,179.56	42,110.00	48,000.00
5820 · Natural Gas	-	-	-	-	-
5830 · Sewer	3,477.76	2,423.52	3,635.28	4,277.00	4,000.00
5840 · Television-Music	1,820.09	724.96	1,087.44	2,500.00	2,000.00
5860 · Trash	5,643.25	5,949.00	8,923.50	4,767.00	8,788.00
5880 · Water	9,456.89	6,840.59	10,260.89	10,402.00	12,000.00
Total 5800 · Utilities	60,181.88	47,391.11	71,086.67	64,056.00	74,788.00
Total 5500 · Direct Operating Expenses	515,891.61	291,178.15	436,767.23	731,213.00	547,538.00
6000 · General and Administrative					
6010 · Advertising and Promotion	20,287.87	25,042.32	37,563.48	50,000.00	50,000.00
6020 · Automobile Expense	383.42	907.00	1,360.50	500.00	1,000.00
6030 · Contingency	-	-	-	60,000.00	60,000.00
6040 · Computer and Internet Expenses	21,582.49	37,121.81	55,682.72	30,000.00	30,000.00
6050 · Director Compensation	-	-	-		-
6060 · Dues & Subscriptions	-	-	-		3,500.00
6070 · Elections	-	-	-		-
6080 · General Operating Supplies	-	2,091.55	3,137.33		3,200.00
6090 · Insurance Expense					-
6092 · Property & Liability	-	-	-		-
6094 · Workers Comp	-	1,628.91	2,443.37	-	4,500.00
6090 · Insurance Expense - Other	-	-	-	-	-
Total 6090 · Insurance Expense	-	1,628.91	2,443.37	-	4,500.00
6100 · Licenses	5,432.81	397.66	596.49	1,745.00	2,000.00
6110 · Miscellaneous	-	-	-	-	3,000.00

Parachute/Battlement Mesa Park & Rec District 2026 Budget

	GOLF & PARKS FUND				
	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
6120 · Office Equipment	4,561.11	4,400.17	4,500.00	10,000.00	5,000.00
6130 · Office Supplies	5,556.40	4,057.40	6,086.10	5,500.00	6,000.00
6140 · Postage & Freight	784.35	16.10	24.15	500.00	500.00
6150 · Printing	-	-	-	1,500.00	1,500.00
6210 · Security & Cameras	833.34	1,624.48	2,436.72	1,250.00	2,750.00
6230 · Training/Continuing Education	8,506.08	3,290.02	4,935.03	3,500.00	5,000.00
Total 6000 · General and Administrative	67,927.87	76,856.96	115,285.44	164,495.00	185,450.00
6600 · Wages, Benefits & PR Tax Exp			-		
6510 · Hourly Wages	230,948.77	152,330.95	228,496.43		262,551.32
6520 · Salary Wages	358,430.81	222,021.84	333,032.76		343,023.74
6530 · Overtime Pay	821.94	878.18	1,317.27		10,000.00
6540 · Restaurant Wages & Salaries			-		
6542 · Reported Tips In	2,863.77	(6,015.40)	(9,023.10)		
6540 · Restaurant Wages & Salaries	197,436.35	239,001.70	358,502.55		384,551.42
6550 · Restaurant Overtime	74,733.16	6,378.94	9,568.41		9,500.00
6560 · PLT Expense	21,556.64	10,155.26	15,232.89		15,689.88
Total 6500 · Wages	883,927.67	630,766.87	946,150.31		1,025,316.36
6610 · Employee Background Verif	651.19	-	-	1,500.00	1,500.00
6620 · Employee Relations	131.07	226.76	340.14		1,000.00
6630 · Employee Insurance	68,411.12	56,007.35	84,011.03		112,158.00
6640 · Retirement Matching Expense	30,244.34	20,980.07	31,470.11		33,000.00
6650 · Uniforms	8,718.63	2,382.58	3,573.87		5,000.00
Total 6660 · Payroll Services	-	-	-		-
Total 6701 · Payroll Taxes	77,652.79	56,626.23	84,939.35		83,436.70
6800 · Independent Contractors	9,795.56	300.00	450.00		450.00
6600 · Wages, Benefits & PR Tax Exp - Other	-	-	-	1,148,202.00	
Total 6600 · Wages, Benefits & PR Tax Exp	1,079,532.37	767,289.86	1,150,934.79	1,149,702.00	1,374,019.06
Total Expense	1,663,351.85	1,135,324.97	1,702,987.46	2,045,410.00	2,107,007.06
Net Ordinary Income	(748,869.62)	32,901.69	(208,804.02)	(1,055,910.00)	419,692.94
Other Income/Expense			-		
Other Income			-		
7010 · Transfer In	<u>3,139,325.50</u>	-	-	2,127,000.00	2,773,657.00
Total Other Income	3,139,325.50	-	-		2,773,657.00
Other Expense			-		
8000 · Capital Outlay			-		
(Gain) Loss on Disposal of Assets	5,624.00				
8010 · Capital Outlay Programs	-	-	-		-
8200 · Golf Course			-		
8210 · Building	906,420.97	81,731.45	122,597.18	100,000.00	673,000.00
8220 · Cart Paths	-	-	-	100,000.00	130,000.00
8240 · Fencing & Land Projects	-	-	-	42,000.00	42,000.00
8250 · Golf Equipment	88,141.64		-		
8252 · Carts	-	67,448.00	101,172.00		43,050.00
8254 · Golf Maint Equip	150,574.12	11,482.50	17,223.75	80,000.06	103,000.00
Total 8250 · Golf Equipment	238,715.76	78,930.50	118,395.75	80,000.06	146,050.00
8260 · Irrigation System	21,140.05	8,620.00	12,930.00		
8280 · Parking Lot	-	-	-	5,000.00	-
8290 · Ponds	15,890.84	-	-	35,000.00	-
8295 · Tent-Event Center	0	2,000.00	3,000.00	400,000.00	180,000.00
Total 8200 · Golf Course	1,182,167.62	171,281.95	256,922.93	762,000.06	1,171,050.00
8300 · Parks			-		
8340 · Skate & Dog Park Projects	-	-	-		-
8370 · Land Improvements	-	60,684.50	91,026.75	100,000.07	735,000.00
8380 · Parks Equipment & Vehicles	56,270.03	64,554.70	64,554.70	75,000.05	-
8390 · Trails	1,257.50	28,946.26	28,946.26	240,000.17	296,250.00

**Parachute/Battlement Mesa Park & Rec District
2026 Budget**

	GOLF & PARKS FUND				
	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
Total 8300 · Parks	57,527.53	154,185.46	64,554.70	415,000.29	1,031,250.00
9010 · Transfers Out	-	-	-		-
Total Other Expense	2,390,455.88	312,819.91	469,229.87	1,177,000.35	3,193,350.00
Net Other Income	748,869.62	(312,819.91)	(469,229.87)	949,999.65	2,773,657.00
Net Income	-	279,918.22	678,033.89	(105,910.35)	(0.06)

Parachute/Battlement Mesa Park & Rec District

2026 Budget

	RECREATION FUND				
	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
Ordinary Income/Expense					
Income					
4010 · Misc. Income	376.62	500.82	751.23	500.00	500.00
4200 · Non-Operating Income			-		
4201 · Contributions	3,140.00		-		
4201 · Contributions - Other	-	2,927.35	4,391.03	8,500.00	4,000.00
Total 4201 · Contributions	3,140.00	2,927.35	4,391.03	8,500.00	4,000.00
4210 · Conservation Trust Fund	-	-	-		
4220 · Gas Royalties	-	-	-		
4230 · Grants	261,000.00	25,000.00	37,500.00	250,000.00	125,000.00
4240 · Interest Income	40,245.61	17,401.01	30,349.35	15,000.00	30,000.00
Total 4200 · Non-Operating Income	304,385.61	45,328.36	72,240.38	273,500.00	159,500.00
4700 · Program Income			-		
4710 · Boxing	-	2,732.00	4,098.00	-	
4720 · Craft Fair	15,500.00	-	-	13,100.00	
4730 · Misc. Program Income	46,728.97	26,265.64	39,398.46	40,000.00	
4740 · Movies under the Stars	-	-	-	2,800.00	
4750 · Scholarship Discount	-	-	-	250.00	
4700 · Program Income - Other	10.26	1,312.00	1,968.00	-	60,000.00
Total 4700 · Program Income	62,239.23	30,309.64	45,464.46	56,150.00	60,000.00
4800 · Rec Sales			-		
4803 · Charge for Services	21,199.49	9,114.51	13,671.77	6,000.00	10,000.00
4805 · Credit Card Fee Income	6,269.23	4,797.24	7,195.86	6,000.00	7,914.50
4808 · Day Passes	44,150.00	36,693.50	55,040.25	44,000.00	48,800.00
4810 · Gift Certificates	1,211.00	-	-	1,000.00	-
4812 · Memberships	200,809.50	161,474.42	242,211.63	247,052.00	261,588.20
4818 · Punch Pass	3,312.75	3,681.25	5,521.88	3,000.00	5,962.68
4820 · Rentals-Room & Equip	23,173.00	12,834.35	19,251.53	30,000.00	30,000.00
4822 · Sale of Goods	16,991.51	15,868.21	23,802.32	18,710.00	25,706.51
4824 · Silver Sneakers & Active Fit	21,159.42	5,833.54	8,750.31	22,000.00	22,000.00
4826 · Swim Lessons	-	4,394.00	6,591.00	9,500.00	9,500.00
4828 · Universal Tickets	8,319.23	228.00	342.00	11,033.00	-
4800 · Rec Sales - Other	-	6,852.41	10,278.62		10,000.00
Total 4800 · Rec Sales	346,595.13	261,771.43	392,657.15	398,295.00	431,471.89
Total 4500 · Operating Income	408,834.36	292,081.07	438,121.61	454,445.00	491,471.89
Total Income	713,596.59	337,910.25	511,113.21	728,445.00	650,971.89
Cost of Goods Sold					
5210 · Rec Center Cost of goods sold	17,501.28	13,335.77	20,159.43	16,000.00	16,000.00
5310 · Restaurant & Catering Costs			-		
5311 · Food Costs	87.85	-	-	-	10,000.00
5312 · Liquor Costs	-	-	2,226.18	-	10,000.00
5313 · TOGO & Paper Products	-	-	-	-	-
Total 5310 · Restaurant & Catering Costs	87.85	-	2,226.18	-	20,000.00
Total 5000 · Cost of Goods Sold	17,589.13	13,335.77	22,385.61	16,000.00	36,000.00
Total COGS	17,589.13	13,335.77	22,385.61	16,000.00	36,000.00
Gross Profit	(1,184,627.98)	324,574.48	488,727.60	712,445.00	614,971.89
Expense			-		
5400 · Direct Non-Operating Expense			-		
5420 · Treasurer's Fees	-	-	-		
5450 · Grant Preparation	-	-	956.25		2,000.00
Total 5400 · Direct Non-Operating Expense	-	-	956.25	-	2,000.00
5500 · Direct Operating Expenses			-		
5504 · Bankcard Fees	7,587.15	469.11	8,747.36	9,900.00	9,000.00
5506 · Gas/Oil	-	-	-		

Parachute/Battlement Mesa Park & Rec District 2026 Budget

	RECREATION FUND				
	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
5508 · Parks Operating Expenses	-	-	-		
5510 · Pro-Shop Expenses			-		
5520 · Tournament Expenses	-	-	-		
Total 5510 · Pro-Shop Expenses	-	-	-		
5550 · Program Expenditures			-		
5550 · Program Expenditures - Other	20,946.87	195.81	26,684.43	25,525.00	25,000.00
Total 5550 · Program Expenditures	20,946.87	195.81	26,684.43	25,525.00	25,000.00
5605 · Liquor License	2,760.00	-	-		3,000.00
5606 · Small Kitchen Tools & Equipment	181.06	-	(227.84)		
Total 5610 · Restaurant & Catering Expenses	2,941.06	-	(227.84)	-	3,000.00
5700 · Repairs and Maintenance			-		
5710 · Building Repair & Maintenance	245,314.64	-	42,543.80	250,000.00	100,000.00
5720 · Chemicals & Fertilizer	-	-	-		
5730 · Equipment Repairs & Maintenance	39,419.29	-	21,302.49	75,000.00	75,000.00
5735 · Flowers	-	-	73.34		
5740 · General Repairs & Maintenance	65,192.53	12,330.46	21,766.53	140,000.00	75,000.00
5745 · Irrigation Repairs	2,268.31	8.09	12.14	3,800.00	5,000.00
5750 · Janitorial & Cleaning Expense	53,723.40	44,102.46	88,540.37	40,000.00	95,000.00
5755 · Landscape Maintenance	22,466.48	888.16	1,332.24	18,000.00	18,000.00
5760 · Pool Expense & Maintenance	10,361.28	4,627.02	6,940.53	20,000.00	15,000.00
5765 · Sand/Soil/Seed	-	-	-		-
5770 · Supplies/Equipment/Small Tools	5,007.50	4,452.12	9,108.81	24,000.00	10,000.00
Total 5700 · Repairs and Maintenance	443,753.43	66,408.31	191,620.23	570,800.00	393,000.00
5800 · Utilities			-		
5810 · Electric	75,182.05	27,600.79	69,036.21	67,514.00	70,000.00
5820 · Natural Gas	29,281.61	14,156.47	35,251.82	36,817.00	36,000.00
5830 · Sewer	7,526.40	2,587.20	4,851.00	6,051.00	5,000.00
5840 · Television-Music	188.40	94.00	355.73	500.00	500.00
5860 · Trash	2,710.81	976.00	2,025.00	2,180.00	2,244.00
5880 · Water	4,914.52	2,197.18	3,748.40	10,000.00	4,000.00
Total 5800 · Utilities	119,803.79	47,611.64	115,268.15	123,062.00	117,744.00
Total 5500 · Direct Operating Expenses	595,032.30	114,684.87	342,092.33	729,287.00	547,744.00
6000 · General and Administrative			-		
6010 · Advertising and Promotion	10,659.93	2,226.73	13,153.50	10,000.00	15,000.00
6020 · Automobile Expense	794.25	43.77	127.82	2,000.00	5,000.00
6030 · Contingency	-	-	-	15,000.00	60,000.00
6040 · Computer and Internet Expenses	23,122.18	19,321.67	31,373.13	22,500.00	60,000.00
6050 · Director Compensation	-	-	-		
6060 · Dues & Subscriptions	-	-	447.00		500.00
6070 · Elections	-	-	-		
6080 · General Operating Supplies	3,610.43	5,540.70	8,311.05	15,000.00	15,000.00
6090 · Insurance Expense					
6092 · Property & Liability	100.00	414.00			500.00
6094 · Workers Comp	-	546.84	820.26		2,500.00
6090 · Insurance Expense - Other	-	-	-		-
Total 6090 · Insurance Expense	100.00	960.84	820.26	-	3,000.00
6100 · Licenses	166.00	270.00	405.00	1,745.00	1,800.00
6110 · Miscellaneous	-	-	-		
6120 · Office Equipment	1,893.96	1,963.06	8,386.44	3,500.00	3,500.00
6130 · Office Supplies	4,903.20	3,145.72	4,907.13	5,500.00	5,500.00
6140 · Postage & Freight	34.49	-	-	400.00	400.00
6150 · Printing	180.35	-	-		
6210 · Security & Cameras	1,519.44	1,579.78	2,939.66	1,250.00	3,000.00
6230 · Training/Continuing Education	1,963.20	1,500.78	2,605.05	3,575.00	5,000.00

Parachute/Battlement Mesa Park & Rec District 2026 Budget

	RECREATION FUND				
	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
Total 6000 · General and Administrative	45,056.65	36,553.05	63,897.72	80,470.00	179,000.00
6600 · Wages, Benefits & PR Tax Exp			-		
6510 · Hourly Wages	503,668.29	337,425.47	514,730.34		573,191.90
6520 · Salary Wages	103,373.48	62,910.49	94,365.74		148,696.71
6530 · Overtime Pay	1,106.84	6,317.58	9,476.37		5,000.00
6560 · PLT Expense	38,454.83	28,656.32	42,984.48		44,274.01
Total 6500 · Wages	646,603.44	435,309.86	661,556.93	-	771,162.62
6610 · Employee Background Verif	644.21	583.25	874.88	4,000.00	4,000.00
6620 · Employee Relations	3,711.04	74.12	111.18		
6630 · Employee Insurance	79,619.84	44,798.45	67,197.68		66,786.00
6640 · Retirement Matching Expense	15,425.80	12,025.18	18,037.77		20,000.00
6650 · Uniforms	914.58	169.01	253.52		300.00
Total 6660 · Payroll Services	-	(546.84)	(820.26)		-
Total 6701 · Payroll Taxes	52,229.39	36,205.51	55,034.34		63,593.94
6800 · Independent Contractors	21,060.65	13,234.58	20,702.37		22,000.00
6600 · Wages, Benefits & PR Tax Exp - Other	-	-	-	848,312.00	-
Total 6600 · Wages, Benefits & PR Tax Exp	820,208.95	541,853.12	823,768.65	852,312.00	1,014,628.56
Total Expense	1,460,297.90	693,091.04	1,229,758.70	1,662,069.00	1,743,372.56
Net Ordinary Income	(1,156,000.14)	(368,516.56)	(1,159,744.50)	(949,624.00)	(968,900.67)
Other Income/Expense			-		
Other Income			-		
7010 · Transfer In	1,447,248.25	-	-	1,109,000.00	1,731,900.00
Total Other Income	1,447,248.25	-	-	1,109,000.00	1,731,900.00
Other Expense			-		
8000 · Capital Outlay			-		
(Gain) Loss on Disposal of Assets					
8010 · Capital Outlay Programs	-	19,257.45	-		
8400 · Rec Center Capital Improvements			-		
8430 · Pool Projects	14,547.57	26,116.45	26,116.45	80,000.00	420,000.00
8440 · Rec Building Improvements	79,220.76	58,255.21	58,225.21	30,000.00	295,000.00
8450 · Rec Equipment	39,789.28	25,476.51	25,476.51	24,000.00	35,000.00
8460 · Roof/Solar	152,614.50	-	-	25,000.00	-
8480 · Tennis Courts	5,076.00	13,965.00	13,965.00	50,000.00	13,000.00
Total 8400 · Rec Center Capital Improvements	291,248.11	123,813.17	123,783.17	209,000.00	763,000.00
Total 8000 · Capital Outlay	291,248.11	143,070.62	214,605.93	209,000.00	763,000.00
9010 · Transfers Out	-	-	-		
Total Other Expense	291,248.11	143,070.62	214,605.93	209,000.00	763,000.00
Net Other Income	1,156,000.14	(143,070.62)	(214,605.93)	900,000.00	968,900.00
Net Income	-	(511,587.18)	(1,374,350.43)	(49,624.00)	0.67