

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: December 15, 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 \$3,329,300. We are reducing our unrestricted reserves to partially fund these capital projects with repairs and maintenance in the amount of \$2,932,333 after grant writing and fund-raising efforts. This leaves \$2,171,986 in unrestricted reserves and increases our investment in capital assets by \$2,537,300 before depreciation after 2025 capital outlay additions to \$14,198,983 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 \$1,574,447.76. 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 73.70% of tax revenues versus 2025 represents 83.97% and 2024 represents 90.45%. 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



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the year 2026. Revenues for the enterprise funds are projected for the Battlement Mesa Golf Course \$2,038,000. Callahan's restaurant revenues are projected to increase by \$250,000 due to increased catering and event sales. The Grand Valley Recreation Center's revenues are projected to increase by 5.3% at \$562,600. 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.

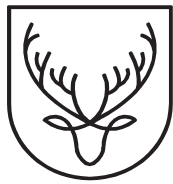
- **Operating costs controlled:** Total budgeted expenditures were carefully estimated to minimize increases while maintaining current service levels. Contingency expenditures estimate was increased to match the Tabor Reserve estimate from the 2024 audit and applied across the funds.
- **Technology modernization:** We are allocating \$128,000 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 based on current estimates of the Consumer Price Index for September, 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 \$470,000 for covering the patio with installed shades/blinds and \$180,000 for an upgraded replacement tent structure.

Operational highlights

Facility upgrades

- **Grand Valley Recreation Center:**
 - 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.



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- \$295,000 has been allocated for HVAC engineering and 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 \$170,000.
 - An additional six golf carts are being ordered to ensure available carts during high impact tournaments and estimated at a cost of \$43,050.
 - Fencing and land improvements for bunkers \$42,000.
 - Tent structure \$180,000
 - Back Patio Remodel \$470,000
- **Parks & Trails:**
 - Sunset Park – Land improvements \$70,000 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 \$14,571 before capital outlays and repairs/maintenance. The Recreation Fund is predicted to have a projected operating loss of \$955,741 due to repairs and maintenance of \$396,000, utilities of \$131,100 and wages and benefits of \$1,049,741.
- **Increased employee training and retention:** \$15,500 is budgeted for employee training to increase education, expertise, and satisfaction of 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 AND RECREATION DISTRICT

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

LETTER OF BUDGET TRANSMITTAL

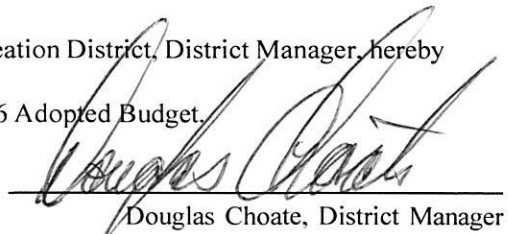
To: Division of Local Government
1313 Sherman Street, Room 521
Denver, Colorado 80203

Date: December 15, 2025

Attached is a copy of the **2026** 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 15, 2025, and Resolutions adopted and signed on December 15, 2025. If there are any questions about the budget, please contact:

Doug Choate
(970) 285-7274
Parachute/Battlement Mesa Park
& Recreation District
3930 N Battlement Pkwy
Parachute, CO 81635
dchoate@pbmprd.org

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 2026 Adopted Budget.



Douglas Choate, District Manager

PARACHUTE/BATTLEMENT MESA PARK AND RECREATION DISTRICT

2026 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 restaurant Callahan's at Battlement Mesa Golf offers the community breakfast, lunch and dinner takeout and fine dining experiences. 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.

2026 BUDGET STRATEGY

The District's strategy in preparing the 2026 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. 2026 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, replacement of an event tent, replacement of cart paths, rebuilding bunkers and Tee boxes. At the Recreation Center the replacement of HVAC, hot water heating, and hot tub begins with engineering. The hot tub is expected to be completed in 2026. Weight room equipment and exterior block resurfacing and painting. Funding for these projects will come from increased grant writing efforts.

The assessed value of properties increased in 2025 and this has translated into a decrease of \$707,719.40 or 31.01% in property tax revenue from 2025 to 2026. This is primarily due to oil and gas production revenue decrease of 39.44%. It is anticipated there will be development of additional residential properties, however residential property tax revenue for 2026 only comprises \$185,464 (8.13% of total tax revenue), so the District is highly dependent on oil and gas.

Gas royalties decreased by 41.3% in 2024 and are anticipated to be \$25,000 in 2025.

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, 2024 was \$3,774,739, 2025 was \$2,282,167 and 2026 will be \$1,574,447.76. This represents a decrease in property taxes by 39.54% from 2025 of which residential taxable values declined by 11.62% and a significant reduction of 43.88% in production of oil and gas. The below Table shows the changes of assessed valuations for the past three years. The pink highlighted area is for the taxes levied for collection in 2026. The green highlighted area is for taxes levied for 2025. The blue area is for the taxes levied for 2024.

Table 1 Three years of levied taxes for operating expenses, 2026, 2025, and 2024:

Parachute Battlement Mesa Parks & Recreation District
Property for Tax Calculations 2026 Receipts -Final Certified

2025 for 2026 Taxes	(Final Certification)			2024 for 2025 Taxes	2023 for 2024 Taxes		
Type	Taxable Value	Tax	% of Total	Taxable Value	Tax	Taxable Value	Tax
Vacant	7,895,720	\$ 31,582.88	2.01%	7,928,380	\$ 31,713.52	7,951,270	\$ 31,805.08
Residential	46,412,450	\$ 185,649.80	11.79%	36,563,660	\$ 146,254.64	41,372,580	\$ 165,490.32
Multi Fam	2,283,330	\$ 9,133.32	0.58%	2,320,330	\$ 9,281.32	2,365,690	\$ 9,462.76
Commercial	27,270,840	\$ 109,083.36	6.93%	27,094,920	\$ 108,379.68	21,080,820	\$ 84,323.28
Renewable Energy	31,980	\$ 127.92	0.01%	34,290	\$ 137.16	36,500	\$ 146.00
Industrial	4,470,380	\$ 17,881.52	1.14%	4,540,160	\$ 18,160.64	4,735,700	\$ 18,942.80
AG	216,840	\$ 867.36	0.06%	255,750	\$ 1,023.00	248,020	\$ 992.08
Nat Resources	540	\$ 2.16	0.00%	9,460	\$ 37.84	27,160	\$ 108.64
Oil & Gas	290,108,160	\$ 1,160,432.64	73.70%	479,069,400	\$ 1,916,277.60	853,605,720	\$ 3,414,422.88
State Assessed	14,921,700	\$ 59,686.80	3.79%	12,725,440	\$ 50,901.76	12,300,350	\$ 49,201.40
Total	393,611,940	\$ 1,574,447.76	100.00%	570,541,790	\$ 2,282,167.16	943,723,810	\$ 3,774,895.24
Decrease from Prior Year	31.01%	\$ 707,719.40		39.54%	\$ 1,492,728.08		

The minimum hourly wage increased from \$14.81 to \$15.16 in 2026. 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 87.97% since the Park and Rec District assumed management of the Rec Center and Golf course in 2016. It is also 2.36% higher than in 2025.

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 \$94,460.

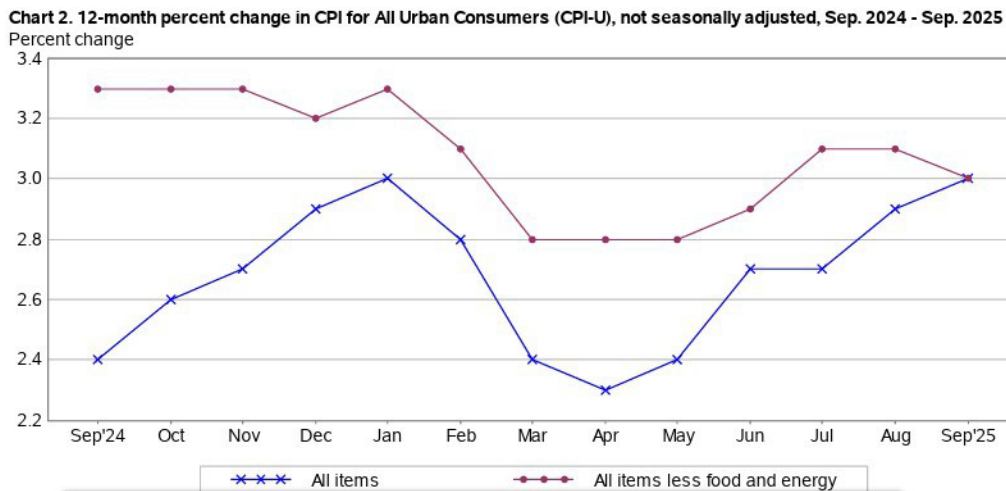
Of major importance is to continue to employ approximately 105 employees and independent contractors. The number of employees is cyclical due to seasonal staff at the golf course. As employment and unemployment are driving forces in economic growth or stagnation, the district is growing and with that growth in hiring our payroll and benefits for 2026 is estimated to be \$2,946,195; which leads to increased sales tax revenue for the Town of Parachute, higher consumer spending and increases money circulated in the community and Western Slope.

The District runs a large deficit with expenditures and wages far exceeding charges for services, fees, and memberships. Additional funding for operations comes from property taxes and whenever possible grants. We have included known grants we will realize in 2026. The property taxes collected for the district are used for repairs and maintenance of the facilities, and replacements of aging equipment.

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 2.7% as of November 2024, and in September 2025 3.0% for all items and excluding food and energy costs.

Colorado's Mountains and plains CPI is 3% excluding energy and food in September 2025, with higher interest rates 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. The creates a larger cost on our capital outlays despite the bidding processes. See table 2 below from the Bureau of Labor Statistics.

Table 2 Consumer Price Index - The twelve months September 2024 to 2025, www.BLS.gov



Obviously, new revenue growth is required to a level where revenue at least meets the increase in costs for services, repairs, maintenance, capital outlays and employee compensation. The District did not increase rates for guests and users of our facilities in the 2026 budget, but will need to increase fees and rates in future years as property taxes are in the decline due to lower gas and oil production. 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 not help offset some of the loss, but it will be minimal as residential and multi-family units assessed values in 2024 were \$38,883,990 and \$48,685,780 in 2025. Property Taxes those units which will bring in only 12.42% of total property taxes at \$194,743. Oil and gas properties were assessed at \$290,108,160, which is a drop from 2024 by \$188,961,240 in taxable revenues. Oil and gas taxes comprised 83.97% of property tax revenue in 2025 and in 2026 50.85%, with commercial properties assessed at \$27,094,920 2024 which equates to \$108,379.68 in property taxes to the District while 2026 had a small increase to \$27,275,050. Colorado Senate Bill 24-233—Concerning Property Taxes. The legislation gradually decreased commercial property assessment over three years and introduces reductions in property valuations for residential properties. The bill also established a property tax limit of 5.5% starting in property tax year 2025, which limit can be exceeded by a majority vote of the people in the local government. This reduces the property taxes on residential and multi-family properties for the district.

REVENUE

Property Taxes

The District Board of Directors levies property taxes based on Garfield County Assessors valuation. The levy is set by December 15 with certification to the County to put the tax lien on individual properties as of January 1 of the following year. Garfield County collects the taxes during the following year. Taxes

are payable by April or if in equal installments in February and June. Garfield County remits the taxes collected monthly to the District.

Taxes levied are based on the assessed value multiplied by the adopted mill levy. The current assessed value for Parachute/Battlement Mesa Park and Recreation District decreased from \$570,541,790 in 2025 to \$391,896,190 in 2026. This decrease is 31.31% of assessed valuations and is associated with oil and gas taxes. All properties together reflect a decrease in property taxes of \$707,719 which is not as large as 2025 over 2024. Assessed valuations dropped by \$178,645,600 from 2025.

The District adopted a mill levy of 4.000 mills which provides property tax revenue of \$1,574,447.76. The District is now receiving less 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 affects 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 \$150,000 is an estimate.

Colorado Conservation Trust Fund

Formerly known as the Community Park Fund, the Colorado Conservation Trust Fund is funding the maintenance and upkeep for the Community Park. The General Fund property tax revenue also supports the Community Park. The money on the Conservation Trust Fund is a governmental fund that only transfers money to the General Fund to cover costs related to maintenance and capital improvements upon board approval. The District anticipates receiving approximately \$24,000 in Conservation Trust Funds in 2026 for park and recreation services. As these funds are based on the purchase of lottery tickets, a 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 \$25,000 for 2026 budget, with the estimate with interest income at \$199,000. The total non-operating income is projected to be \$2,119,562.76 with net ordinary income projected to be \$892,137.16 (before transferring \$3,874,469 to the golf course, programs, community park and rec center for operations and capital expenditures).

Golf Course & Parks Fund

The operating revenue consists of restaurant sales, pro-shop sales, green fees, cart fees, driving range, and advantage club/memberships. The golf course is projected to have a gross profit of \$1,719,500 (after cost of goods sold in the pro-shop and restaurant). Callahan's at Battlement Mesa Golf the new restaurant is District managed and opened in July 2024. It is estimated to break even in 2026 after the small loss in 2025. Restaurant revenue is projected at \$750,000 after 2025 revenues are trending over budgeted amounts by \$140,231 at the time of this report. The Pro-Shop sales are budget to be \$186,000. The course income is projected to be \$1,102,000, with interest income expected to be \$19,000. Transfers from the General Fund and reserves in the amount of \$1,755,728 will be made to cover repairs and maintenance, and capital expenditures if all planned capital projects are completed in 2026.

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 the District, 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 Recreation Center did not increase their rates for 2026. This strategy to increase revenues is to increase participation in membership by guests. Budgeted 2026 operating income is \$562,600 with increases in memberships, day passes, charges for services, and program income. The Silver Sneakers and Active Fit attendance is expected to fall after the Medicare Advantage plans for Garfield County, which usually provide support to retirees to attend gym classes and water aerobics, have been eliminated. The 2026 budget includes \$125,000 in awarded grants revenue, contributions/sponsorships of \$4,000, and interest income of \$30,000.

The fees for the Grand Valley Recreation Center have been kept well below what is needed to pay for operations and wages, especially when compared to similar Colorado Recreation Centers based upon demographics of the communities. The Rec Center projected operating income covers of total expenditures of 31.28% before capital improvement expenses. It is expected that \$2,118,741 will be transferred from general fund reserves to cover operations maintenance expenses and capital improvements.

EXPENDITURES

Conservation Trust 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 Conservation Trust Fund income is anticipated to be \$24,000 in 2026 which will be spent on repairs, maintenance and capital outlays. The fund currently carries a balance of net \$0 in 2025 after a \$30,000 transfer for land improvement to the General Fund for those maintenance expenses and payroll and the remainder will be covered with property tax revenue.

General Fund

Expenses of \$1,029,426 in the General Fund constitute district management, legal expenditures, bank service charges, payroll services, accounting, office supplies, audits, Treasurer's fees, director compensation, District Management payroll, property and liability insurance, workers comp as estimates for 2026. Transfers to other funds will be made from this account. It is anticipated that \$3,874,469 will be transferred from the General Fund to the Recreation Center/Programs and Golf Course/Parks for operations and capital improvements. This reflects a loss in the General Fund and a reduction of reserves if all budgeted projects are completed in 2026.

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.

Total expenses for 2026 are projected to be \$3,475,229, which includes \$1,374,300 for capital with the majority being spent on replacements of the tent structure, enclosing the back patio of the Golf Club Building, additional carts adding to capacity, fencing, parks, and trails. As with all divisions, the major expenditure is payroll. Total projected payroll expense is projected to be \$1,055,288. The increase in minimum wage from \$14.81 to \$15.61 per hour, sick leave for part time and seasonal staff, and increases in medical coverage of 13.5% have also contributed to the increase in wages and benefits.

Reserve funds will offset the shortage for the expenses and capital improvements in the amount of \$1,755,728 in 2026.

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 expense in 2026 is projected to be \$131,100. The total expenses for operating the rec center and programs are \$1,798,341 with payroll expenses projected to be \$1,049,741 (58.1% of total expenses). The District anticipates more major maintenance expenditure due to the facility's age and deterioration. Repairs and maintenance are expected to be \$396,000 as the Grand Valley Recreation Center is over 40 years old and infrastructure need to be renewed or replaced. The Budget includes \$763,000 for capital additions in 2026, which includes \$420,000 for hot tub replacement, building improvements of \$295,000, and recreation equipment replacements of \$35,000. The Butler Building acquired in 2025 is being transferred to the Recreation Fund and \$400,000 in planning for district offices and an early childcare center for children 3months to 3 years old. 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 programs' employees including an event/activity coordinator and a sports manager. The District hires independent contractors as referees and umpires. The Grand Valley Room used for public events and board meetings was upgraded in 2025 with the audio-visual equipment to increase bookings for quinceañeras and conferences. The transfers from the General Fund are expected to be \$2,118,741 to offset expenses and capital outlays in excess of revenues.

TRANSFERS

The District anticipates transferring the balance of \$3,874,469 from the General Fund (property taxes) and reserves to fund operations and provide for capital projects. The following chart displays the loss by Fund/Program/Facility and the transfers needed. Note: TABOR requires a balanced budget, but if expenditures are made in capital improvements (new additions to existing facilities), they are considered Fixed Assets and not an expenditure. The reduction in reserves will increase the investment in capital assets of the district by \$2,537,300.

Fund/Entity	Net ordinary Income	Capital	Transfer (In & Out)	Net Income
Conservation Trust Fund	\$30,000	\$70,000	\$0	\$0
General/Gov't	\$892,137	\$0	-\$3,874,469	-\$2,982,332
Golf	-\$381,429	\$1,301,300	\$1,755,728	\$0

Rec Center & Programs	-\$955,741	\$1,163,000	\$2,118,740	\$0
TOTALS	-\$445,033	\$2,537,300	\$0	-\$2,982,332

RESERVES

With funding of \$2,537,300 for capital projects there will be no allocations to reserves in 2026 except for unspent and unencumbered planned capital projects that will be completed in 2027.

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 2026 AND ENDING ON THE LAST DAY OF DECEMBER 2026.

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, Doug Choate, has submitted a proposed budget to this governing body on December 15, 2025 for its consideration, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the law in October 15th and 16th, 2025, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on October 20, 2025, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

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

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

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

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

ADOPTED, this 15th day of December 2025.

By: Amber Palcer
Amber Palcer, President

Attest: Vincent Tomasulo
Vincent Tomasulo, 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 2023, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE PARACHUTE/BATTLEMENT MESA PARK AND RECREATION DISTRICT, PARACHUTE, CO FOR THE 2026 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 15, 2025 and;

WHEREAS, the amount of money necessary to balance the budget for **general operating** purposes from property tax revenue is \$445,033 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 \$2,537,300, and;

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

WHEREAS, the 2025, valuation for assessment for the PARACHUTE/BATTLEMENT MESA PARK AND RECREATION DISTRICT as certified by the County Assessor is \$391,896,190.

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 for the purpose of meeting all **general operating** expenses of the PARACHUTE/BATTLEMENT MESA PARK AND RECREATION DISTRICT during the 2026 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 2025.

Section 2. That for the purpose of meeting all payments for **bonds and interest** of the PARACHUTE/BATTLEMENT MESA PARK AND RECREATION DISTRICT during the 2026 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2026.

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

ADOPTED, this 15th day of December 15, 2025.

By: _____

Amber Palcer, President

Attest: _____

Vincent Tomasulo, Treasurer

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 2026 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 15th, 2025, 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:

CONSERVATION TRUST FUND

Current Operating Expenses	\$ -0-
Capital Outlay	<u>\$ 70,000</u>
TOTAL COMMUNITY PARK FUND	\$ 70,000

GENERAL FUND

Current Expenses	\$ -0-
Contingency	\$ 59,600
Transfers Out	<u>\$3,874,469</u>
TOTAL GENERAL FUND	\$3,934,069

GOLF COURSE FUND

Current Operating Expenses	\$ 321,429
Contingency	\$ 60,000
Capital Outlay	<u>\$1,304,300</u>
TOTAL GOLF COURSE FUND	\$1,685,729

RECREATION CENTER FUND

Current Operating Expenses	\$ 895,741
Contingency	\$ 60,000
Capital Outlay/Reserves	<u>\$1,163,000</u>
TOTAL REC CENTER FUND	\$2,118,741

ADOPTED THIS 15th day of December 2025.

By: Amber Palcer
Amber Palcer, President

Attest: Vincent Tomasulo
Vincent Tomasulo, Treasurer

Parachute/Battlement Mesa Park & Rec District
2026 Budget
All Funds: Governmental & Enterprise Funds

	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
Combined Unrestricted Cash Reserves					5,154,319.00
Ordinary Income/Expense					
Income					
4010 · Misc. Income	38,593.92	3,932.27	12,318.16	500.00	4,500.00
4200 · Non-Operating Income	-	-	-	-	-
4201 · Contributions	3,140.00	-	-	-	-
4201 · Contributions - Other	-	2,927.35	3,512.82	8,500.00	4,000.00
Total 4201 · Contributions	3,140.00	2,927.35	3,512.82	8,500.00	4,000.00
4210 · Conservation Trust Fund	27,938.26	13,311.74	23,273.63	30,000.00	24,000.00
4220 · Gas Royalties	23,723.60	16,778.84	27,038.96	25,000.00	25,000.00
4230 · Grants	261,000.00	25,000.00	30,000.00	250,000.00	140,500.00
4240 · Interest Income	276,815.90	131,058.29	215,860.42	175,000.00	199,000.00
4250 · Property Tax Revenue	-	-	-	-	-
4241 · Abatement	(9,096.23)	(846.18)	(1,026.22)	(200.00)	(2,000.00)
4242 · Delinquent Taxes	11,294.38	24.70	1,064.41	15.00	15.00
4243 · Dow Energy Impact Grant Proceed	16.64	15.56	18.67	-	-
4244 · Interest on Abatements	(4,756.42)	(126.29)	(151.66)	-	-
4245 · Interest on Delinquent Taxes	6,466.99	275.19	583.91	100.00	100.00
4246 · Specific Ownership Tax	209,792.74	90,009.59	155,268.11	100,000.00	150,000.00
4250 · Property Tax Revenue - Other	3,808,406.02	2,389,324.57	2,872,044.50	2,282,167.00	1,574,447.76
Total 4250 · Property Tax Revenue	4,022,124.12	2,478,677.14	3,042,801.72	2,382,082.00	1,722,562.76
Total 4200 · Non-Operating Income	4,616,205.49	2,667,753.36	3,331,888.24	2,870,582.00	2,119,562.76
4500 · Operating Income	-	-	-	-	-
4510 · Course Income	-	-	-	-	-
4511 · Cart Fees	161,786.12	152,461.34	199,574.66	155,000.00	200,000.00
4513 · Driving Range	28,076.00	29,056.10	35,029.60	28,000.00	36,000.00
4514 · Equipment Rentals	2,355.00	1,796.95	2,456.95	2,500.00	2,500.00
4515 · Gift card	-	360.00	432.50	-	500.00
4517 · Green Fees	402,508.37	385,889.73	646,786.48	400,000.00	450,000.00
4518 · Memberships	189,880.00	246,600.00	247,400.00	185,000.00	250,000.00
4519 · Sponsorships	-	-	-	10,000.00	6,000.00
4520 · Tournament Income	-	56,598.60	77,823.08	-	77,000.00
Total 4510 · Course Income	784,605.49	872,762.72	1,209,503.27	780,500.00	1,102,000.00
4550 · Golf Pro Shop Sales	-	-	-	-	-
4551 · Balls-Gloves	36,649.40	13,319.29	18,576.60	30,000.00	22,000.00
4552 · Hard Goods	81,509.01	52,385.25	105,457.08	75,000.00	82,000.00
4553 · Headwear	8,057.61	1,206.01	1,447.21	7,000.00	7,000.00
4554 · Soft Goods	29,331.28	57,072.26	82,039.34	25,000.00	75,000.00
Total 4550 · Golf Pro Shop Sales	155,547.30	123,982.81	207,520.23	137,000.00	186,000.00
4600 · Golf Course Restaurant Revenue	-	-	-	-	-
4610 · Food Sales - Callahan's	160,054.56	273,785.23	397,485.15	-	500,000.00
4620 · Liquor Sales - Callahan's	108,670.29	174,187.20	242,749.95	-	250,000.00
4600 · Golf Course Restaurant Revenue - Other	-	-	-	500,000.00	-
Total 4600 · Golf Course Restaurant Revenue	268,724.85	447,972.43	640,235.10	500,000.00	750,000.00
4700 · Program Income	-	-	-	-	-
4710 · Boxing	-	2,732.00	5,997.60	-	-
4720 · Craft Fair	15,500.00	-	10,740.00	13,100.00	-
4730 · Misc. Program Income	46,728.97	26,265.64	37,138.37	40,000.00	-
4740 · Movies under the Stars	-	-	-	2,800.00	-
4750 · Scholarship Discount	-	-	-	250.00	-

Parachute/Battlement Mesa Park & Rec District
2026 Budget
All Funds: Governmental & Enterprise Funds

	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
4700 · Program Income - Other	10.26	1,312.00	1,970.40	-	60,000.00
Total 4700 · Program Income	62,239.23	30,309.64	55,846.37	56,150.00	60,000.00
4800 · Rec Sales	-	-	-	-	-
4803 · Charge for Services	21,199.49	9,114.51	12,838.21	6,000.00	13,000.00
4805 · Credit Card Fee Income	6,269.23	4,797.24	7,250.34	6,000.00	7,500.00
4808 · Day Passes	44,150.00	36,693.50	51,141.60	44,000.00	52,000.00
4810 · Gift Certificates	1,211.00	-	-	1,000.00	-
4812 · Memberships	200,809.50	161,474.42	234,520.10	247,052.00	253,000.00
4818 · Punch Pass	3,312.75	3,681.25	4,717.50	3,000.00	5,100.00
4820 · Rentals-Room & Equip	23,173.00	12,834.35	19,346.22	30,000.00	30,000.00
4822 · Sale of Goods	16,991.51	15,868.21	23,068.38	18,710.00	24,000.00
4824 · Silver Sneakers & Active Fit	21,159.42	5,833.54	9,352.00	22,000.00	10,000.00
4826 · Swim Lessons	-	4,394.00	6,409.20	9,500.00	8,000.00
4828 · Universal Tickets	8,319.23	228.00	331.20	11,033.00	-
4800 · Rec Sales - Other	-	6,852.41	109,527.10	-	100,000.00
Total 4800 · Rec Sales	346,595.13	261,771.43	478,501.85	398,295.00	502,600.00
Total 4500 · Operating Income	1,617,712.00	1,736,799.03	2,701,425.16	1,871,945.00	2,600,600.00
Total Income	6,272,511.41	4,408,484.66	6,035,117.98	4,743,027.00	4,724,162.76
Cost of Goods Sold	-	-	-	-	-
5100 · Pro Shop Cost of Goods Sold	-	-	-	-	-
5101 · Balls/Gloves	29,098.23	27,280.47	18,576.80	30,000.00	11,000.00
5102 · Hard Goods	49,550.58	31,722.02	105,457.00	54,000.00	41,000.00
5103 · Headwear	5,543.85	9,203.92	1,447.21	4,000.00	3,500.00
5104 · Soft Goods	31,369.35	22,575.10	82,039.34	30,000.00	37,500.00
Total 5100 · Pro Shop Cost of Goods Sold	115,562.01	90,781.51	207,520.35	118,000.00	93,000.00
5210 · Rec Center Cost of goods sold	17,501.28	13,439.62	18,951.98	16,000.00	19,000.00
5310 · Restaurant & Catering Costs	-	-	-	-	-
5311 · Food Costs	155,744.34	148,290.22	209,135.94	250,000.00	190,000.00
5312 · Liquor Costs	40,790.06	48,359.21	71,788.67	75,000.00	95,000.00
5313 · TOGO & Paper Products	5,541.93	1,747.88	2,159.88	-	3,000.00
Total 5310 · Restaurant & Catering Costs	202,076.33	198,397.31	283,084.49	325,000.00	288,000.00
Total 5000 · Cost of Goods Sold	335,139.62	302,618.44	509,556.82	459,000.00	400,000.00
Total COGS	335,139.62	302,618.44	509,556.82	459,000.00	400,000.00
Gross Profit	4,056,736.35	4,105,866.22	5,525,561.16	4,284,027.00	4,324,162.76
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	-	2,393.50	5,337.00	15,000.00	7,000.00
Total 5400 · Direct Non-Operating Expense	76,326.97	47,781.81	73,419.47	80,000.00	49,000.00
5500 · Direct Operating Expenses	-	-	-	-	-
5504 · Bankcard Fees	33,578.30	28,058.11	36,588.81	26,000.00	38,310.00
5506 · Gas/Oil	31,075.21	13,512.65	33,638.39	40,457.00	42,000.00
5508 · Parks Operating Expenses	-	491.00	1,096.78	-	1,000.00
5510 · Pro-Shop Expenses	-	-	-	-	-
5520 · Tournament Expenses	28,744.49	12,531.31	15,098.93	28,000.00	28,000.00
Total 5510 · Pro-Shop Expenses	28,744.49	12,531.31	15,098.93	28,000.00	28,000.00
5550 · Program Expenditures	-	-	-	-	-
5550 · Program Expenditures - Other	20,946.87	18,893.25	24,614.84	25,525.00	26,400.00
Total 5550 · Program Expenditures	20,946.87	18,893.25	24,614.84	25,525.00	26,400.00
5610 · Restaurant & Catering Expenses	-	-	-	-	-
5601 · Decor	1,675.61	912.30	1,824.16	3,000.00	3,000.00

Parachute/Battlement Mesa Park & Rec District
2026 Budget
All Funds: Governmental & Enterprise Funds

	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
5602 · Employee Restaurant Training	738.46	-	2,000.00	2,000.00	2,000.00
5603 · Food Service Supplies	5,063.01	3,377.49	4,147.73	8,000.00	6,000.00
5604 · Linen Service	6,486.84	6,494.59	9,135.08	7,700.00	7,700.00
5605 · Liquor License	2,760.00	205.00	246.00	1,800.00	4,800.00
5606 · Small Kitchen Tools & Equipment	81,932.68	461.90	2,107.50	10,000.00	10,500.00
Total 5610 · Restaurant & Catering Expenses	98,656.60	11,451.28	19,460.47	32,500.00	34,000.00
5700 · Repairs and Maintenance	-	-	-	-	-
5710 · Building Repair & Maintenance	267,178.72	52,132.46	71,869.52	400,000.00	200,000.00
5720 · Chemicals & Fertilizer	47,184.47	46,454.67	75,149.10	80,000.00	80,000.00
5730 · Equipment Repairs & Maintenance	121,255.23	62,976.67	114,365.19	150,000.00	165,000.00
5735 · Flowers	1,859.18	917.90	1,101.48	3,000.00	3,000.00
5740 · General Repairs & Maintenance	97,078.19	15,868.25	33,594.46	280,000.00	95,000.00
5745 · Irrigation Repairs	10,701.08	13,782.70	23,139.42	20,000.00	29,000.00
5750 · Janitorial & Cleaning Expense	64,170.16	64,788.59	97,340.50	55,000.00	107,000.00
5755 · Landscape Maintenance	47,590.75	14,984.16	23,086.27	48,000.00	43,000.00
5760 · Pool Expense & Maintenance	10,361.28	4,627.02	10,693.99	20,000.00	15,000.00
5765 · Sand/Soil/Seed	11,134.17	13,229.05	17,736.37	17,000.00	20,000.00
5770 · Supplies/Equipment/Small Tools	39,473.54	20,352.04	25,925.73	48,000.00	35,000.00
Total 5700 · Repairs and Maintenance	717,986.77	310,113.51	494,002.03	1,121,000.00	792,000.00
5800 · Utilities	-	-	-	-	-
5810 · Electric	115,049.47	77,477.18	134,081.08	109,624.00	136,000.00
5820 · Natural Gas	29,281.61	23,501.21	33,169.09	36,817.00	36,000.00
5830 · Sewer	11,100.16	5,822.52	10,450.84	10,328.00	12,890.00
5840 · Television-Music	2,008.49	962.11	1,580.36	3,000.00	2,500.00
5860 · Trash	8,354.06	7,499.00	10,688.40	6,947.00	11,800.00
5880 · Water	14,799.02	10,227.25	21,781.11	20,402.00	22,400.00
Total 5800 · Utilities	180,592.81	125,489.27	211,750.88	187,118.00	221,590.00
Total 5500 · Direct Operating Expenses	1,111,581.05	520,540.38	836,251.12	1,460,600.00	1,183,300.00
6000 · General and Administrative	-	-	-	-	-
6010 · Advertising and Promotion	32,234.32	35,368.88	46,793.60	65,000.00	69,000.00
6020 · Automobile Expense	1,824.89	1,412.51	1,955.45	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	145,215.75	64,000.00	128,000.00
6050 · Director Compensation	1,200.00	400.00	400.00	3,600.00	-
6060 · Dues & Subscriptions	-	1,450.50	2,086.35	-	6,000.00
6070 · Elections	-	11,831.50	17,747.25	13,000.00	-
6080 · General Operating Supplies	3,610.43	7,734.55	11,202.15	15,000.00	18,200.00
6090 · Insurance Expense	-	-	-	-	-
6092 · Property & Liability	59,974.00	54,103.00	54,599.80	55,000.00	60,500.00
6094 · Workers Comp	16,165.00	41,772.03	62,005.32	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	117,689.62	73,500.00	113,700.00
6100 · Licenses	6,033.31	979.78	1,269.95	2,505.00	3,800.00
6110 · Miscellaneous	-	-	16.20	500.00	3,500.00
6120 · Office Equipment	7,551.07	20,090.69	26,358.49	13,500.00	23,500.00
6130 · Office Supplies	13,016.04	10,966.70	22,906.56	14,000.00	19,500.00
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

Parachute/Battlement Mesa Park & Rec District
2026 Budget
All Funds: Governmental & Enterprise Funds

	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
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	7,115.44	2,500.00	9,000.00
6230 · Training/Continuing Education	17,971.33	7,547.77	11,872.63	7,075.00	15,500.00
Total 6000 · General and Administrative	145,172.06	178,114.21	277,341.04	476,340.00	750,200.00
6600 · Wages, Benefits & PR Tax Exp	-	-	-	-	-
6510 · Hourly Wages	738,422.18	499,970.37	792,635.09	19,003.00	931,595.32
6520 · Salary Wages	450,877.77	368,651.00	574,739.35	178,600.00	675,993.57
6530 · Overtime Pay	1,928.78	7,195.76	12,333.23	-	12,300.09
6540 · Restaurant Wages & Salaries	-	-	-	-	-
6542 · Reported Tips In	2,863.77	(6,015.40)	17,957.15	-	-
6540 · Restaurant Wages & Salaries	197,436.35	239,001.70	384,775.39	-	396,187.40
6550 · Restaurant Overtime	74,733.16	6,378.94	9,739.54	-	10,031.73
6560 · PLT Expense	60,011.47	49,612.82	84,477.39	258,000.00	94,459.80
Total 6500 · Wages	1,523,409.71	1,170,810.59	1,858,699.99	455,603.00	2,120,567.90
6610 · Employee Background Verif	1,295.40	3,911.13	5,661.72	5,500.00	5,500.00
6620 · Employee Relations	5,788.61	1,352.26	2,420.28	-	2,000.00
6630 · Employee Insurance	148,311.35	128,991.52	195,552.98	-	207,371.56
6640 · Retirement Matching Expense	45,666.87	44,731.39	69,017.92	17,200.00	66,792.00
6650 · Uniforms	9,633.21	2,551.59	6,165.90	-	5,800.00
Total 6660 · Payroll Services	6,501.50	6,220.63	9,495.00	-	8,000.00
Total 6701 · Payroll Taxes	129,882.18	103,398.65	162,586.90	-	173,837.91
6800 · Independent Contractors	34,076.35	16,127.45	26,108.31	-	27,900.00
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	2,325,557.78	2,474,817.00	2,946,195.37
Total Expense	3,154,816.79	2,170,529.17	3,440,016.94	4,491,757.00	4,928,695.37
Net Ordinary Income	2,352,628.00	1,652,763.33	1,973,921.30	(207,730.00)	(445,032.61)
Other Income/Expense	-	-	-	-	-
Other Income	-	-	-	-	-
7010 · Transfer In	3,421,413.00	-	-	3,236,000.00	3,874,469.00
Total Other Income	3,421,413.00	-	-	1,109,000.00	3,874,469.00
Other Expense	-	-	-	-	-
8000 · Capital Outlay	-	-	-	-	-
(Gain) Loss on Disposal of Assets	5,624.00	-	-	-	-
8010 · Capital Outlay Programs	-	-	-	-	400,000.00
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	470,000.00
8220 · Cart Paths	-	-	-	100,000.00	170,000.00
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	1,008,050.00

Parachute/Battlement Mesa Park & Rec District
2026 Budget
All Funds: Governmental & Enterprise Funds

	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
8300 · Parks	-	-	-	-	-
8340 · Skate & Dog Park Projects	-	-	-	-	-
8370 · Land Improvements	-	60,684.50	91,026.75	100,000.07	70,000.00
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	366,250.00
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	2,537,300.00
9010 · Transfers Out	3,421,413.00	-	-	3,236,000.00	3,874,469.00
Total Other Expense	6,631,938.69	532,380.05	798,570.08	6,472,000.35	6,411,769.00
Net Other Income	739,709.01	(532,380.05)	(798,570.08)	(3,236,000.35)	(1,163,000.00)
Net Income	(857,897.69)	(2,952,850.52)	(3,019,751.93)	(3,443,730.35)	(2,982,332.64)
Projected Ending Unrestricted Fund Balances					
			Beginning Unrestricted Reserves 2025		5,154,319.00
			Use for 2026 Capital Outlays & Repairs		(2,982,332.64)
			Ending Net Unrestricted Reserves		<u>2,171,986.36</u>
			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		<u>(119,991.36)</u>
			2024 Net Total Capital Outlays		<u>1,465,766.32</u>
			2024 Depreciation		(590,965.68)
			2024 Net Increase in Fixed Assets		994,792.00
			2023 Beginning Invested in Capital Assets		<u>10,021,801.54</u>
			2025 Beginning Balance Invested in Capital Assets		<u>11,016,593.54</u>
			2025 Beginning Invested in Capital Assets		11,016,593.54
			Estimated 2025 Capital Asset Additions		645,089.00
			Capital Outlays 2026		<u>2,537,300.00</u>
			Projected Invested in Capital Assets b/4 deprec		<u>14,198,982.54</u>

Parachute/Battlement Mesa Park & Rec District

2026 Budget

GOVERNMENT FUNDS - General & Conservation Trust					
	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
Combined Unrestricted Cash Reserves					3,687,106.00
Ordinary Income/Expense					
Income					
4010 · Misc. Income	36,753.69	3,431.45	7,917.47	-	-
4200 · Non-Operating Income			-		
4201 · Contributions			-		
4201 · Contributions - Other	-	-	-	-	-
Total 4201 · Contributions	-	-	-	-	-
4210 · Conservation Trust Fund	27,938.26	13,311.74	23,273.63	30,000.00	24,000.00
4220 · Gas Royalties	23,723.60	16,778.84	27,038.96	25,000.00	25,000.00
4230 · Grants		-	-	-	
4240 · Interest Income	214,878.82	99,621.99	161,980.00	145,000.00	150,000.00
4250 · Property Tax Revenue			-		
4241 · Abatement	(9,096.23)	(846.18)	(1,026.22)	(200.00)	(2,000.00)
4242 · Delinquent Taxes	11,294.38	24.70	1,064.41	15.00	15.00
4243 · Dow Energy Impact Grant Proceed	16.64	15.56	18.67	-	
4244 · Interest on Abatements	(4,756.42)	(126.29)	(151.66)		
4245 · Interest on Deliquent Taxes	6,466.99	275.19	583.91	100.00	100.00
4246 · Specific Ownership Tax	209,792.74	90,009.59	155,268.11	100,000.00	150,000.00
4250 · Property Tax Revenue - Other	3,808,406.02	2,389,324.57	2,872,044.50	2,282,167.00	1,574,447.76
Total 4250 · Property Tax Revenue	4,022,124.12	2,478,677.14	3,027,801.72	2,382,082.00	1,722,562.76
Total 4200 · Non-Operating Income	4,288,664.80	2,608,389.71	3,240,094.31	2,582,082.00	1,921,562.76
Total Income	4,325,418.49	2,611,821.16	3,248,011.78	2,582,082.00	1,921,562.76
Gross Profit	4,325,418.49	2,611,821.16	3,248,011.78	2,582,082.00	1,921,562.76
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	-	-
Total 5700 · Repairs and Maintenance	-	45.00	67.50	-	-
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	2,210.00
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

Parachute/Battlement Mesa Park & Rec District

2026 Budget

	GOVERNMENT FUNDS - General & Conservation Trust				
	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
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
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	90,740.00
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	287,276.00
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	607,915.60
Total Expense	31,167.04	215,365.07	322,336.76	785,273.00	1,029,425.60
Net Ordinary Income	4,257,497.76	2,393,024.64	2,917,757.56	1,796,809.00	892,137.16
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	3,421,413.00	-	-	3,236,000.00	3,874,469.00
Total Other Expense	3,950,234.70	76,489.52	114,734.28	5,086,000.00	3,874,469.00
Net Other Income		(76,489.52)	(114,734.28)	(5,086,000.00)	(3,874,469.00)
Net Income	307,263.06	(2,316,535.12)	(2,803,023.28)	(3,289,191.00)	(2,982,331.84)
Projected Ending Unrestricted Fund Balances					704,774.16

Parachute/Battlement Mesa Park & Rec District

2026 Budget

	GOLF & PARKS FUND				
	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
Unrestricted Cash Reserves					642,399.98
Ordinary Income/Expense					
Income					
4010 · Misc. Income	1,463.61	-	3,799.73		4,000.00
4200 · Non-Operating Income			-		
4201 · Contributions			-		
4201 · Contributions - Other	-	-	-		
Total 4201 · Contributions	-	-	-		-
4210 · Conservation Trust Fund	-	-	-		
4230 · Grants	-	-	-		15,500.00
4240 · Interest Income	21,691.47	11,203.40	19,118.26	15,000.00	19,000.00
Total 4200 · Non-Operating Income	23,155.08	11,203.40	22,917.99	15,000.00	38,500.00
4500 · Operating Income			-		
4510 · Course Income			-		
4511 · Cart Fees	161,786.12	152,461.34	199,574.66	155,000.00	200,000.00
4513 · Driving Range	28,076.00	29,056.10	35,029.60	28,000.00	36,000.00
4514 · Equipment Rentals	2,355.00	1,796.95	2,456.95	2,500.00	2,500.00
4515 · Gift card	-	360.00	432.50	-	500.00
4517 · Green Fees	402,508.37	385,889.73	646,786.48	400,000.00	450,000.00
4518 · Memberships	189,880.00	246,600.00	247,400.00	185,000.00	250,000.00
4519 · Sponsorships	-	-	-	10,000.00	6,000.00
4520 · Tournament Income	-	56,598.60	77,823.08	-	77,000.00
Total 4510 · Course Income	784,605.49	872,762.72	1,209,503.27	780,500.00	1,102,000.00
4550 · Golf Pro Shop Sales					
4551 · Balls-Gloves	36,649.40	13,319.29	18,576.60	30,000.00	22,000.00
4552 · Hard Goods	81,509.01	52,385.25	105,457.08	75,000.00	82,000.00
4553 · Headwear	8,057.61	1,206.01	1,447.21	7,000.00	7,000.00
4554 · Soft Goods	29,331.28	57,072.26	82,039.34	25,000.00	75,000.00
Total 4550 · Golf Pro Shop Sales	155,547.30	123,982.81	207,520.23	137,000.00	186,000.00
4600 · Golf Course Restaurant Revenue			-		
4610 · Food Sales - Callahan's	160,054.56	273,785.23	397,485.15	-	500,000.00
4620 · Liquor Sales - Callahan's	108,670.29	174,187.20	242,749.95	-	250,000.00
4600 · Golf Course Restaurant Revenue - Other	-	-	-	500,000.00	-
Total 4600 · Golf Course Restaurant Revenue	268,724.85	447,972.43	640,235.10	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	2,038,000.00
Total Income	1,233,496.33	1,455,921.36	2,183,882.04	1,432,500.00	2,080,500.00
Cost of Goods Sold			-		
5100 · Pro Shop Cost of Goods Sold			-		
5101 · Balls/Gloves	29,098.23	27,280.47	18,576.80	30,000.00	11,000.00
5102 · Hard Goods	49,550.58	31,722.02	105,457.00	54,000.00	41,000.00
5103 · Headwear	5,543.85	9,203.92	1,447.21	4,000.00	3,500.00
5104 · Soft Goods	31,369.35	22,575.10	82,039.34	30,000.00	37,500.00
Total 5100 · Pro Shop Cost of Goods Sold	115,562.01	90,781.51	207,520.35	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	209,135.94	250,000.00	180,000.00
5312 · Liquor Costs	40,790.06	46,875.09	69,562.49	75,000.00	85,000.00
5313 · TOGO & Paper Products	5,541.93	1,747.88	2,159.88	-	3,000.00
Total 5310 · Restaurant & Catering Costs	201,988.48	196,913.19	280,858.31	325,000.00	268,000.00
Total 5000 · Cost of Goods Sold	317,550.49	287,694.70	488,378.66	443,000.00	361,000.00
Total COGS	317,550.49	287,694.70	488,378.66	443,000.00	361,000.00

Parachute/Battlement Mesa Park & Rec District

2026 Budget

	GOLF & PARKS FUND				
	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
Gross Profit	915,945.84	1,168,226.66	1,695,503.38	989,500.00	1,719,500.00
Expense			-		
5400 · Direct Non-Operating Expense			-		
5450 · Grant Preparation	-	-	1,836.00		
Total 5400 · Direct Non-Operating Expense	-	-	1,836.00		-
5500 · Direct Operating Expenses			-		
5504 · Bankcard Fees	25,941.15	22,223.59	27,471.65	16,000.00	29,000.00
5506 · Gas/Oil	31,075.21	13,512.65	33,638.39	40,457.00	42,000.00
5508 · Parks Operating Expenses	-	491.00	1,096.78	-	1,000.00
5510 · Pro-Shop Expenses			-		
5520 · Tournament Expenses	28,744.49	12,531.31	15,098.93	28,000.00	28,000.00
Total 5510 · Pro-Shop Expenses	28,744.49	12,531.31	15,098.93	28,000.00	28,000.00
5550 · Program Expenditures			-		
5550 · Program Expenditures - Other	-	1,103.63	1,324.36	-	1,400.00
Total 5550 · Program Expenditures	-	1,103.63	1,324.36		1,400.00
5610 · Restaurant & Catering Expenses			-		
5601 · Decor	1,675.61	912.30	1,824.16	3,000.00	3,000.00
5602 · Employee Restaurant Training	738.46	-	2,000.00	2,000.00	2,000.00
5603 · Food Service Supplies	5,063.01	3,377.49	4,147.73	8,000.00	6,000.00
5604 · Linen Service	6,486.84	6,494.59	9,135.08	7,700.00	7,700.00
5605 · Liquor License	-	205.00	246.00	1,800.00	1,800.00
5606 · Small Kitchen Tools & Equipment	81,751.62	613.79	1,892.88	10,000.00	10,000.00
Total 5610 · Restaurant & Catering Expenses	95,715.54	11,603.17	19,245.85	32,500.00	30,500.00
5700 · Repairs and Maintenance			-		
5710 · Building Repair & Maintenance	21,864.08	23,724.93	31,788.10	150,000.00	100,000.00
5720 · Chemicals & Fertilizer	47,184.47	46,454.67	75,149.10	80,000.00	80,000.00
5730 · Equipment Repairs & Maintenance	81,835.94	48,775.01	87,514.93	75,000.00	90,000.00
5735 · Flowers	1,859.18	869.01	1,042.81	3,000.00	3,000.00
5740 · General Repairs & Maintenance	31,885.66	1,357.23	5,483.06	140,000.00	20,000.00
5745 · Irrigation Repairs	8,432.77	13,774.61	23,129.71	16,200.00	24,000.00
5750 · Janitorial & Cleaning Expense	10,446.76	5,761.68	1,332.16	15,000.00	9,000.00
5755 · Landscape Maintenance	25,124.27	14,096.00	22,020.48	30,000.00	25,000.00
5760 · Pool Expense & Maintenance	-	-	-		-
5765 · Sand/Soil/Seed	11,134.17	13,229.05	17,736.37	17,000.00	20,000.00
5770 · Supplies/Equipment/Small Tools	34,466.04	14,279.50	23,992.03	24,000.00	25,000.00
Total 5700 · Repairs and Maintenance	274,233.34	182,321.69	289,188.75	550,200.00	396,000.00
5800 · Utilities			-		
5810 · Electric	39,783.89	31,453.04	55,603.49	42,110.00	56,000.00
5820 · Natural Gas	-	-	-	-	-
5830 · Sewer	3,477.76	2,423.52	3,217.90	4,277.00	4,290.00
5840 · Television-Music	1,820.09	724.96	1,191.58	2,500.00	2,000.00
5860 · Trash	5,643.25	5,949.00	8,095.20	4,767.00	9,000.00
5880 · Water	9,456.89	6,840.59	16,830.30	10,402.00	17,000.00
Total 5800 · Utilities	60,181.88	47,391.11	84,938.47	64,056.00	88,290.00
Total 5500 · Direct Operating Expenses	515,891.61	291,178.15	472,003.18	731,213.00	616,190.00
6000 · General and Administrative					
6010 · Advertising and Promotion	20,287.87	25,042.32	31,713.68	50,000.00	50,000.00
6020 · Automobile Expense	383.42	907.00	1,171.68	500.00	1,000.00
6030 · Contingency	-	-	-	60,000.00	60,000.00
6040 · Computer and Internet Expenses	21,582.49	37,121.81	54,998.69	30,000.00	38,000.00
6060 · Dues & Subscriptions	-	-	-		3,500.00

Parachute/Battlement Mesa Park & Rec District

2026 Budget

	GOLF & PARKS FUND				
	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
6080 · General Operating Supplies	-	2,091.55	2,509.86		3,200.00
6090 · Insurance Expense					-
6092 · Property & Liability	-	-			-
6094 · Workers Comp	-	1,628.91	1,954.69	-	4,500.00
6090 · Insurance Expense - Other	-	-	-	-	-
Total 6090 · Insurance Expense	-	1,628.91	1,954.69	-	4,500.00
6100 · Licenses	5,432.81	397.66	477.77	750.00	2,000.00
6110 · Miscellaneous	-	-	16.20	-	3,000.00
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	9,347.69	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	4,572.90	1,250.00	5,000.00
6230 · Training/Continuing Education	8,506.08	3,290.02	5,485.91	3,500.00	5,500.00
Total 6000 · General and Administrative	67,927.87	76,856.96	115,285.44	163,500.00	196,200.00
6600 · Wages, Benefits & PR Tax Exp			-		
6510 · Hourly Wages	230,948.77	152,330.95	259,867.40		267,663.42
6520 · Salary Wages	358,430.81	222,021.84	344,560.06		354,896.86
6530 · Overtime Pay	821.94	878.18	1,262.22		1,300.09
6540 · Restaurant Wages & Salaries			-		
6542 · Reported Tips In	2,863.77	(6,015.40)	17,957.15		
6540 · Restaurant Wages & Salaries	197,436.35	239,001.70	384,647.96		396,187.40
6550 · Restaurant Overtime	74,733.16	6,378.94	9,739.54		10,031.73
6560 · PLT Expense	21,556.64	10,155.26	24,474.47		25,208.70
Total 6500 · Wages	883,927.67	630,766.87	1,024,551.65		1,055,288.20
6610 · Employee Background Verif	651.19	-	-	1,500.00	1,500.00
6620 · Employee Relations	131.07	226.76	678.67		1,000.00
6630 · Employee Insurance	68,411.12	56,007.35	85,660.16		98,817.56
6640 · Retirement Matching Expense	30,244.34	20,980.07	32,266.98		33,000.00
6650 · Uniforms	8,718.63	2,382.58	5,483.48		5,500.00
Total 6701 · Payroll Taxes	77,652.79	56,626.23	91,294.20		94,033.03
6800 · Independent Contractors	9,795.56	300.00	816.00		900.00
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	1,240,751.14	1,149,702.00	1,288,538.79
Total Expense	1,663,351.85	1,135,324.97	1,828,039.76	2,044,415.00	2,100,928.79
Net Ordinary Income	(748,869.62)	32,901.69	(236,241.84)	(1,054,915.00)	(381,428.79)
Other Income/Expense			-		
Other Income			-		
7010 · Transfer In	1,974,164.75	-	-	2,127,000.00	1,755,728.00
Total Other Income	1,974,164.75	-	-		1,755,728.00
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	470,000.00
8220 · Cart Paths	-	-	-	100,000.00	170,000.00
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

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	GOLF & PARKS FUND				
	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
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	1,008,050.00
8300 · Parks			-		
8340 · Skate & Dog Park Projects	-	-	-		-
8370 · Land Improvements	-	60,684.50	91,026.75	100,000.07	70,000.00
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	366,250.00
Total 8000 · Capital Outlay	2,390,455.88	312,819.91	469,229.87	1,177,000.35	1,374,300.00
9010 · Transfers Out	-	-	-		-
Total Other Expense	2,390,455.88	312,819.91	469,229.87	1,177,000.35	1,374,300.00
Net Other Income	(416,291.13)	(312,819.91)	(469,229.87)	949,999.65	1,755,728.00
Net Income	(1,165,160.75)	279,918.22	705,471.70	(104,915.35)	(0.79)
Projected Ending Unrestricted Fund Balance	-				642,399.19

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	RECREATION FUND				
	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
Recreation Fund Unrestricted Cash Reserves					824,813.02
Ordinary Income/Expense					
Income					
4010 · Misc. Income	376.62	500.82	600.96	500.00	500.00
4200 · Non-Operating Income			-		
4201 · Contributions	3,140.00		-		
4201 · Contributions - Other	-	2,927.35	3,512.82	8,500.00	4,000.00
Total 4201 · Contributions	3,140.00	2,927.35	3,512.82	8,500.00	4,000.00
4210 · Conservation Trust Fund	-	-	-		
4220 · Gas Royalties	-	-	-		
4230 · Grants	261,000.00	25,000.00	30,000.00	250,000.00	125,000.00
4240 · Interest Income	40,245.61	17,401.01	34,762.16	15,000.00	30,000.00
Total 4200 · Non-Operating Income	304,385.61	45,328.36	68,875.94	273,500.00	159,500.00
4500 · Operating Income					
4700 · Program Income			-		
4710 · Boxing	-	2,732.00	5,997.60	-	
4720 · Craft Fair	15,500.00	-	10,740.00	13,100.00	
4730 · Misc. Program Income	46,728.97	26,265.64	37,138.37	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	1,970.40	-	60,000.00
Total 4700 · Program Income	62,239.23	30,309.64	55,846.37	56,150.00	60,000.00
4800 · Rec Sales			-		
4803 · Charge for Services	21,199.49	9,114.51	12,838.21	6,000.00	13,000.00
4805 · Credit Card Fee Income	6,269.23	4,797.24	7,250.34	6,000.00	7,500.00
4808 · Day Passes	44,150.00	36,693.50	51,141.60	44,000.00	52,000.00
4810 · Gift Certificates	1,211.00	-	-	1,000.00	-
4812 · Memberships	200,809.50	161,474.42	234,520.10	247,052.00	253,000.00
4818 · Punch Pass	3,312.75	3,681.25	4,717.50	3,000.00	5,100.00
4820 · Rentals-Room & Equip	23,173.00	12,834.35	19,346.22	30,000.00	30,000.00
4822 · Sale of Goods	16,991.51	15,868.21	23,068.38	18,710.00	24,000.00
4824 · Silver Sneakers & Active Fit	21,159.42	5,833.54	9,352.00	22,000.00	10,000.00
4826 · Swim Lessons	-	4,394.00	6,409.20	9,500.00	8,000.00
4828 · Universal Tickets	8,319.23	228.00	331.20	11,033.00	-
4800 · Rec Sales - Other	-	6,852.41	109,527.10		100,000.00
Total 4800 · Rec Sales	346,595.13	261,771.43	478,501.85	398,295.00	502,600.00
Total 4500 · Operating Income	408,834.36	292,081.07	534,348.22	454,445.00	562,600.00
Total Income	713,596.59	337,910.25	603,224.16	728,445.00	722,100.00
Cost of Goods Sold					
5210 · Rec Center Cost of goods sold	17,501.28	13,335.77	18,951.98	16,000.00	19,000.00
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	21,178.16	16,000.00	39,000.00
Total COGS	17,589.13	13,335.77	21,178.16	16,000.00	39,000.00
Gross Profit	(1,184,627.98)	324,574.48	582,046.00	712,445.00	683,100.00
Expense			-		
5400 · Direct Non-Operating Expense			-		
5450 · Grant Preparation	-	-	867.00		2,000.00

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	RECREATION FUND				
	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
Total 5400 · Direct Non-Operating Expense	-	-	867.00	-	2,000.00
5500 · Direct Operating Expenses			-		
5504 · Bankcard Fees	7,587.15	469.11	9,112.73	9,900.00	9,300.00
5550 · Program Expenditures			-		
5550 · Program Expenditures - Other	20,946.87	195.81	23,290.48	25,525.00	25,000.00
5605 · Liquor License	2,760.00	-	-		3,000.00
5606 · Small Kitchen Tools & Equipment	181.06	-	214.62		500.00
Total 5610 · Restaurant & Catering Expenses	2,941.06	-	214.62	-	3,500.00
5700 · Repairs and Maintenance			-		
5710 · Building Repair & Maintenance	245,314.64	-	40,013.92	250,000.00	100,000.00
5720 · Chemicals & Fertilizer	-	-	-		
5730 · Equipment Repairs & Maintenance	39,419.29	-	26,850.26	75,000.00	75,000.00
5735 · Flowers	-	-	58.67		
5740 · General Repairs & Maintenance	65,192.53	12,330.46	28,111.40	140,000.00	75,000.00
5745 · Irrigation Repairs	2,268.31	8.09	9.71	3,800.00	5,000.00
5750 · Janitorial & Cleaning Expense	53,723.40	44,102.46	96,008.34	40,000.00	98,000.00
5755 · Landscape Maintenance	22,466.48	888.16	1,065.79	18,000.00	18,000.00
5760 · Pool Expense & Maintenance	10,361.28	4,627.02	10,693.99	20,000.00	15,000.00
5765 · Sand/Soil/Seed	-	-	-		-
5770 · Supplies/Equipment/Small Tools	5,007.50	4,452.12	1,933.70	24,000.00	10,000.00
Total 5700 · Repairs and Maintenance	443,753.43	66,408.31	204,745.78	570,800.00	396,000.00
5800 · Utilities			-		
5810 · Electric	75,182.05	27,600.79	78,477.59	67,514.00	80,000.00
5820 · Natural Gas	29,281.61	14,156.47	33,169.09	36,817.00	36,000.00
5830 · Sewer	7,526.40	2,587.20	6,985.44	6,051.00	8,300.00
5840 · Television-Music	188.40	94.00	388.78	500.00	500.00
5860 · Trash	2,710.81	976.00	2,293.20	2,180.00	2,300.00
5880 · Water	4,914.52	2,197.18	3,619.21	10,000.00	4,000.00
Total 5800 · Utilities	119,803.79	47,611.64	124,933.31	123,062.00	131,100.00
Total 5500 · Direct Operating Expenses	595,032.30	114,684.87	362,296.92	729,287.00	564,900.00
6000 · General and Administrative			-		
6010 · Advertising and Promotion	10,659.93	2,226.73	12,743.58	10,000.00	15,000.00
6020 · Automobile Expense	794.25	43.77	153.32	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	31,549.06	22,500.00	60,000.00
6050 · Director Compensation	-	-	-		
6060 · Dues & Subscriptions	-	-	357.60		500.00
6070 · Elections	-	-	-		
6080 · General Operating Supplies	3,610.43	5,540.70	8,538.84	15,000.00	15,000.00
6090 · Insurance Expense					
6092 · Property & Liability	100.00	414.00	496.80		500.00
6094 · Workers Comp	-	546.84	656.21		2,500.00
6090 · Insurance Expense - Other	-	-	-		-
Total 6090 · Insurance Expense	100.00	960.84	1,153.01	-	3,000.00
6100 · Licenses	166.00	270.00	324.00	1,745.00	1,800.00
6110 · Miscellaneous	-	-	-		
6120 · Office Equipment	1,893.96	1,963.06	6,709.15	3,500.00	5,000.00
6130 · Office Supplies	4,903.20	3,145.72	8,102.05	5,500.00	8,000.00
6140 · Postage & Freight	34.49	-	-	400.00	400.00
6150 · Printing	180.35	-	-		
6210 · Security & Cameras	1,519.44	1,579.78	2,542.54	1,250.00	3,000.00

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	RECREATION FUND				
	2024	Jan - Aug 25	EST 2025	2025 Budget	2026 Budget
6230 · Training/Continuing Education	1,963.20	1,500.78	2,605.14	3,575.00	5,000.00
Total 6000 · General and Administrative	45,056.65	36,553.05	74,778.29	80,470.00	181,700.00
6600 · Wages, Benefits & PR Tax Exp			-		
6510 · Hourly Wages	503,668.29	337,425.47	526,038.90		573,191.90
6520 · Salary Wages	103,373.48	62,910.49	104,601.28		148,696.71
6530 · Overtime Pay	1,106.84	6,317.58	11,071.01		11,000.00
6540 · Restaurant Wages & Salaries	-	-	127.43		-
6550 · Restaurant Overtime	-	-	-		
6560 · PLT Expense	38,454.83	28,656.32	43,801.06		45,115.09
Total 6500 · Wages	646,603.44	435,309.86	685,639.68	-	778,003.70
6610 · Employee Background Verif	644.21	583.25	669.90	4,000.00	4,000.00
6620 · Employee Relations	3,711.04	74.12	164.54		
6630 · Employee Insurance	79,619.84	44,798.45	67,614.24		94,534.00
6640 · Retirement Matching Expense	15,425.80	12,025.18	19,161.73		20,000.00
6650 · Uniforms	914.58	169.01	682.42		300.00
Total 6660 · Payroll Services	-	(546.84)	(656.21)		-
Total 6701 · Payroll Taxes	52,229.39	36,205.51	56,168.41		64,117.28
6800 · Independent Contractors	21,060.65	13,234.58	22,253.50		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	851,698.21	852,312.00	1,049,740.98
Total Expense	1,460,297.90	693,091.04	1,289,640.42	1,662,069.00	1,798,340.98
Net Ordinary Income	(1,156,000.14)	(368,516.56)	(707,594.42)	(949,624.00)	(955,740.98)
Other Income/Expense			-		
Other Income			-		
7010 · Transfer In	1,447,248.25	-	-	1,109,000.00	2,118,741.00
Total Other Income	1,447,248.25	-	-	1,109,000.00	2,118,741.00
Other Expense			-		
8000 · Capital Outlay			-		
8010 · Capital Outlay Programs	-	19,257.45	-		
8110 · Butler Building	-	-	-		400,000.00
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	291,248.11	143,070.62	214,605.93	209,000.00	1,163,000.00
9010 · Transfers Out	-	-	-		
Total Other Expense	291,248.11	143,070.62	214,605.93	209,000.00	1,163,000.00
Net Other Income	1,156,000.14	(143,070.62)	(214,605.93)	900,000.00	955,741.00
Net Income	-	(511,587.18)	(922,200.35)	(49,624.00)	(0.02)
Projected Ending Unrestricted Fund Balances					824,813.04