



Rifle Parks & Recreation

Advisory Board

REGULAR MEETING AGENDA

September 14, 2026

5:30 PM

202 Railroad Avenue, Rifle, CO 81650

5:30 PM - Regular Meeting

- 1. Call to Order**
- 2. Roll Call**
- 3. Public Comment** *(Maximum time permitted for Public Comment is 3 minutes per person)
*(Reserved for general comments or items on the agenda that are not a public hearing)
 - 3.a.** Rifle Metro Pool Weather Closure and Cancellation Policy
- 4. Consent Agenda**
 - 4.a.** Consider Minutes of the August 10, 2026, Regular Parks & Recreation Advisory Board Meeting
- 5. Regular Agenda**
 - 5.a.** Consider Recognition Plaque Request — Rifle Mountain Park
 - 5.b.** Consider Letter of Support - CPW Colorado Outdoor Equity Grant Program - Wamsley Elementary School
- 6. Presentation**
 - 6.a.** 2027 Parks and Recreation Budget Request Presentation
- 7. Administrative Reports**
- 8. Adjournment**

ACCESSIBILITY STATEMENT

The City of Rifle values full inclusion and access for all of our facilities, programs, activities and services. We are pleased to provide meaningful accommodations to comply with the Americans with Disabilities Act (ADA) and reasonably provide translation, interpretation, modifications, accommodations, alternative formats, auxiliary aids, and services. To request

special assistance, call Parks & Recreation Director Austin Rickstrew at 970-665-6578 or email our ADA Team at ADATeam@rifleco.org. Please allow 48 hours for your requests to be met.

La Ciudad de Rifle valora la plena inclusión y acceso para todas nuestras instalaciones, programas, actividades y servicios. Nos complace proporcionar alojamientos significativos para cumplir con la Ley de Estados Unidos con Discapacidades (ADA) y proporcionar razonablemente traducciones, interpretaciones, modificaciones, adaptaciones, formatos alternativos, ayudas auxiliares y servicios. Para solicitar asistencia especial, llame al Director de Parques y Recreación Austin Rickstrew al 970-665-6478 o envíe un correo electrónico a el equipo ADA a ADATeam@rifleco.org. Por favor, permita 48 horas para que se atiendan sus solicitudes.



Agenda Item #3.a.

Agenda Item Name:

Rifle Metro Pool Weather Closure and Cancellation Policy

Presenter:

Austin Rickstrew, Parks & Recreation Director

Item Description:

Rifle Metro Pool Weather Closure and Cancellation Policy

Recommended Action:

No Action on Public Comment

Fiscal Impact:

N/A

Operational Impact:

N/A

Prior Board Motions:

N/A

Background Information:

N/A

Executive Summary:

Additional public comment has been received regarding the Rifle Metro Pool Weather Closure and Cancellation Policy.

Notification Requirements:

N/A

Prepared By:

Sarah Stubbs, Senior Administrative Specialist

Attachments:

1. parks & rec board
2. CO Pool Weather Policies

PARKS AND RECREATION ADVISORY BOARD MEMBERS,

RIFLE, COLORADO
8/17/26

Dear Parks and Recreation Advisory Board Members,

Thank you for taking the time to consider my concerns regarding the current policy for weather-related closures at the Rifle Metro Pool.

I recently visited the pool with my family and paid \$30 for three admissions. Approximately 20 minutes after entering, the pool was closed due to lightning. I completely understand that weather-related closures are necessary for safety and that the weather itself is outside the facility's control. My concern is that under the current policy, guests receive neither a refund nor a rain check when a visit is cut significantly short.

I understand the concern that offering rain checks could require staff to determine who has been inconvenienced enough to qualify. However, after looking at policies used by other Colorado municipal aquatic facilities, I believe there are reasonable ways to establish an objective standard.

Ouray Hot Springs Pool, for example, uses a two-hour threshold for unforeseen closures. Guests who have been at the facility for less than two hours can present their receipt and

receive a pool-closure pass for a future visit. Guests who have been there longer receive a stamp allowing them to return later that same day. No cash refund is issued.

I think a similar approach could provide Rifle with a fair and manageable middle ground. A policy could establish a specific amount of time—whether one hour, two hours, or another threshold the Board considers appropriate—during which a weather-related closure would qualify a guest for a future admission pass. Receipts or admission records could be used to verify eligibility, removing the need for staff to make subjective decisions.

I also appreciate that Rifle currently allows guests to return later the same day if the pool reopens. While that is helpful in some circumstances, it isn't always a practical remedy. Once a family has packed up, changed clothes, left the facility, and made other plans, returning hours later may not be realistic. There is also no guarantee that the weather will clear or that the pool will reopen that day.

This seems particularly relevant for families traveling from outside Rifle, those with young children, or anyone whose schedule doesn't allow them to wait and see whether the facility will reopen.

My intention isn't to suggest that the City should absorb the financial consequences of every weather interruption or issue cash refunds whenever lightning occurs. Rather, I'm asking the Board to consider whether there could be a reasonable accommodation when a guest receives only a very small portion of the admission they purchased.

In our case, we received approximately 20 minutes of pool use after paying \$30. A future admission pass would have allowed the City to retain the original admission revenue while also ensuring that our family ultimately received the recreational experience we paid for.

I believe an objective rain-check policy could balance fiscal responsibility, administrative simplicity, and good customer service while still recognizing the unpredictable nature of Colorado weather.

Thank you for considering this request and for the time you give to serving our community. I hope the Board will consider reviewing the current policy and whether a limited, time-based rain-check system might be appropriate for Rifle Metro Pool.

SINCERELY,

ELIZABETH STEWART

Weather Policies for Colorado Swimming Pools

Out of 28 agencies in CO:

- 7 offered no refunds or rainchecks
- 11 offered some form of refund or rainchecks depending on certain conditions
- 10 had no info listed online

No Refunds/rain checks/etc.

- Apex P&R
- Aurora, CO
- Berthoud, CO (stamps given for same day entry)
- Broomfield, CO (stamps given for same day entry)
- Rifle, CO (stamps given for same day entry)
- South Suburban P&R
- Wheat Ridge, CO

Boulder, CO

- Visit the front desk 30 minutes after the pool closes. If the pool reopens, show your re-entry hand stamp or receipt, come back in, and have fun! If the pool will remain closed, show your re-entry hand stamp or receipt to get a rain check to visit the outdoor pools another day.

Burlington, CO

- Nothing listed for day passes
- Full refund for private events if made before 6pm.

Englewood, CO (Pirates Cove)

- If closed for the day and there is more than one hour left, rainchecks will be given with presentation of receipt.
- No refunds or rainchecks given for rain delays.

Foothills P&R

- Credit to account or raincheck given for inclement weather if participated an hour or less. Rainchecks must be used for the current season.

Fort Collins, CO

- If a program is canceled for any reason, participants will receive a full refund or household account credit

Golden, CO

Weather Policies for Colorado Swimming Pools

- **Full-Day Closures:** In the event that the facility is closed for the remainder of the day, a complimentary pass may be issued to guests on site. Your admission receipt will serve as proof-of-purchase and must be presented in order to receive a complimentary pass. Complimentary passes will only be issued for the admissions indicated on the receipt.
- **Partial-Day Closures:** Guests that have been in attendance at the Splash for 3 hours or more, service will be considered rendered and no complimentary pass will be issued. Refunds will not be issued for unexpected closures.

Lafayette, CO

- Guests receive complementary passes if they're there less than 3 hours
- No refunds given.

Northglenn, CO

- Nothing listed for day passes
- (Rental) If the pool is closed due to weather before the end of the first rental hour, a pro-rated rate of rental fee will be refunded.

Ouray, CO

- Pool Closure pass if they're there less than 2 hours
- Stamp for same day return if over 2 hours
- No refunds given

Parker, CO

- If an activity or league is canceled or classes/teams are combined due to insufficient registration, you will be notified prior to the start date and will receive a full refund, credit or transfer to another activity/team.

Pueblo, CO

- If unable to open within 60 minutes of closure, the facility will remain closed for that schedule block (lap swim/open swim/lessons/etc.)
- If the pool facility is required to close BEFORE 3:00pm, patrons will receive a full-day rain-check ticket for a return visit to the pool.
- If the pool facility is required to close AFTER 3:00pm, no full-day rain-check tickets will be distributed.
- No rain-checks will be distributed before the 60-minute weather window is met. Patrons must wait until it is determined that the pool facility will be closed for the day.

Weather Policies for Colorado Swimming Pools

- No cash refunds

No policies listed online

- Commerce City, CO
- Denver, CO
- Grand Junction, CO
- Greeley, CO
- Green Mountain Falls, CO
- Lakewood, CO
- Limon, CO
- Loveland, CO
- Montrose, CO
- Superior, CO



Agenda Item #4.a.

Agenda Item Name:

Consider Minutes of the August 10, 2026, Regular Parks & Recreation Advisory Board Meeting

Presenter:

Item Description:

Consider Minutes of the August 10, 2026, Regular Parks & Recreation Advisory Board Meeting

Recommended Action:

Move to approve minutes of the August 10, 2026 Regular Parks & Recreation Advisory Board Meeting

Fiscal Impact:

N/A

Operational Impact:

N/A

Prior Board Motions:

N/A

Background Information:

N/A

Executive Summary:

N/A

Notification Requirements:

N/A

Prepared By:

Sarah Stubbs, Senior Administrative Specialist

Attachments:

1. 08-10-2026 PRAB Regular Meeting Minutes



RIFLE PARKS & RECREATION ADVISORY BOARD REGULAR MEETING

August 10, 2026

5:30 p.m.

202 Railroad Avenue Rifle, CO

The meeting was called to order at 5:30 pm by Annie MacGregor.

ROLL CALL

<u>Members Present</u>	<u>YES</u>	<u>NO</u>
Ken Blatter	X	
Kirsten Clancy	X	
Aaron Cumming	X	
John Douglas		X
Annie MacGregor	X	
Betsey Seymour	X	
Ari Philipson	X	
Marisa Skajewski	X	

Staff Present: Austin Rickstrew, Matt Rowe, Sarah Stubbs, Kyle Mills and Keith Dawson

PUBLIC COMMENT

Comments heard from Ken Blatter, Kirsten Clancy, and Ari Philipson.

CONSENT AGENDA

Consider the minutes of the July 13th meeting

Aaron Cumming moved to approve the minutes of the July 13th, Parks and Recreation Advisory Board, Regular Meeting; seconded by Ken Blatter. Unanimous approval.

PRESENTATION

Marketing Update

Kyle Mills presented a marketing update for the Parks & Recreation Advertising Strategy. This presentation included social media and website statistics from the past year and highlighted a large increase in engagement reflected in the data. The City adopted a style guide for branding that has resulted in more consistent branded content being published. Kyle continues to develop and maintain strong community engagement across all platforms with a goal of obtaining 1,000 additional followers annually on the Parks & Recreation pages.

Comments heard from Ken Blatter, Kirsten Clancy, Annie McGregor, and Ari Philipson.

REGULAR AGENDA

Discuss Weather Closure and Cancellation Policy for Rifle Metro Pool

Austin initiated the discussion around revising the weather closure and cancellation policy for the Rifle Metro Pool. The policy is consistent with similar facilities in our area and has remained the same for the last 15 years. Austin also explained the procedure that pool staff follow to notify patrons of possible weather closures prior to their purchase of tickets and entry to the pool. Keith Dawson presented research comparing policies from similar facilities across the state. Board members discussed the current policy and unanimously agreed to keep the current policy in place.

Comments heard from Annie MacGregor, Betsey Seymour, Ken Blatter, and Kirsten Clancy.

Consider Approval of the Parks & Recreation Strategic Plan 2027-2028

Austin Rickstrew presented the revised Parks & Recreation Strategic Plan for 2027-2028, including an updated project list with an additional section for Golf Course projects.

Comments heard from Kirsten Clancy and Annie MacGregor.

Aaron Cumming moved to accept the Parks & Recreation Strategic Plan 2027-2028; seconded by Betsey Seymour. Unanimous approval.

ADMINISTRATIVE REPORTS

Golf Course Update

Austin presented an operational update on the Rifle Creek Golf Course, covering capital improvement projects in need of immediate attention including the irrigation system, on-course bridges, as well as clubhouse HVAC and roof. Additionally, City Council approved a lease for a new fleet of 70 golf carts to be delivered in November of this year with the first lease payment due in May of 2027.

Comments heard from Aaron Cumming, Ken Blatter, Annie MacGregor, Betsey Seymour, and Kirsten Clancy.

Adjournment: There being no further business, the meeting was adjourned by Annie MacGregor at 6:35 PM.



Agenda Item #5.a.

Agenda Item Name:

Consider Recognition Plaque Request — Rifle Mountain Park

Presenter:

Jim Bell

Item Description:

Consider Recognition Plaque

Recommended Action:

Move to Approve or Deny Recognition Plaque in Rifle Mountain Park for Bob Basinger.

Fiscal Impact:

N/A

Operational Impact:

N/A

Prior Board Motions:

N/A

Background Information:

N/A

Executive Summary:

Staff received a request from Jim Bell to place a recognition plaque next to an apple tree between the ice caves. I attached Jim's request letter. Bob likes to hike around RMP and noticed that, between the ice caves, beavers had been cutting down some trees next to an apple tree. Bob got wires and put them around the apple tree to keep it from being cut down, and now the tree has apples, and he is really proud of it. Jim is requesting that a plaque be placed next to the tree that says "This apple tree cared for by B.O.B.", which is how he signs his name. Staff has provided the Parks and Facilities Naming Policy for your review.

Notification Requirements:

N/A

Prepared By:

Austin Rickstrew, Parks & Recreation Director

Attachments:

1. City of Rifle Parks and Facilities Naming Policy - Final 3.27.25
2. 20260908162359687

3. 86D0DB3B-AA63-425C-AA29-695541389293
4. B1F46F60-1A2C-4EBB-B2B3-4271F7177AD2
5. 436898D9-4962-4260-A60B-89FBDD813F69
6. EDB248CF-A725-40CB-A3DE-5290428B2CD6
7. 8C1B351B-3F05-4D18-831C-6BF57B8050E1
8. 71BEEC09-2780-40B5-8EFA-2A28501865FE
9. 20260909135028533
10. The Welcome Party
11. Apple Blossom Special

City of Rifle Parks and Facilities Naming Policy

Purpose: The purpose of this policy is to establish a clear and consistent process for the naming and renaming of parks, recreational areas, and facilities in the City of Rifle. This policy ensures that names reflect the history, culture, and values of the community while encouraging public participation.

Scope: This policy applies to all existing and future parks, recreation facilities, open spaces, and natural areas under the management of the City of Rifle Parks and Recreation Department.

Naming Criteria: Names for parks and facilities should meet one or more of the following criteria:

1. **Historical or Cultural Significance:** Commemorates a significant historical event, group, or organization that has shaped the City of Rifle or the surrounding region.
2. **Geographical or Natural Features:** Reflects local landmarks, terrain, flora, fauna, or other relevant natural characteristics.
3. **Community Contribution:** Recognizes families or organizations that have made significant and lasting contributions to the City of Rifle's parks, recreation, or environmental conservation efforts.
4. **Traditional or Commonly Recognized Names:** Incorporates names widely used by the community to describe a particular site.

Exclusions: The following types of names shall generally be avoided:

- Names of current City employees or elected officials.
- Names of individuals or organizations with political, religious, or controversial affiliations.
- Names that could cause confusion with existing parks, facilities, roads, or public spaces.
- Names of non-native or invasive species.

Naming Process:

1. **Public Engagement:** The Parks and Recreation Department will solicit name suggestions from residents, community groups, and stakeholders.

2. **Review & Recommendations:** Staff will review all submissions for compliance with this policy and present a shortlist of eligible names to the Parks and Recreation Advisory Board.
3. **Advisory Board Selection:** The Advisory Board will discuss the proposed names and make a recommendation to the City Council.
4. **City Council Approval:** The City Council will make the final decision and approve the name via resolution.

Renaming Process:

- Requests for renaming an existing park or facility must be submitted in writing, outlining the justification for the change.
- The Parks and Recreation Advisory Board will review the request, engage the public if necessary, and provide a recommendation to the City Council.
- The City Council will make the final determination.
- Renaming will be considered only in exceptional circumstances, such as a major donation, historical discovery, or significant community-driven initiative.

Memorial Plaques and Benches: The City of Rifle offers opportunities for individuals, families, and organizations to honor loved ones through the installation of memorial plaques and benches in parks and recreational areas.

- Memorial plaques and benches must align with the overall aesthetic and maintenance standards of the Parks and Recreation Department.
- Requests must be submitted in writing, including the proposed inscription and preferred location.
- The Parks and Recreation Advisory Board will review and approve requests based on site availability and compliance with city guidelines.
- The donor is responsible for costs associated with the plaque or bench, including installation and long-term maintenance.
- The City reserves the right to relocate or remove memorials if necessary due to park redevelopment or maintenance considerations.

Financial Contributions and Recognition Plaques: The City of Rifle provides opportunities for individuals, businesses, and organizations to make financial

contributions toward park and facility improvements, with recognition through plaques or other acknowledgments.

- Donations may support new park developments, facility upgrades, landscape enhancements, or recreational programs.
- Contributors may be recognized with plaques placed at designated locations within the funded park or facility.
- Requests for recognition must be submitted in writing, detailing the intended contribution and proposed inscription.
- The Parks and Recreation Advisory Board will review and approve contributions and plaque placement in accordance with city guidelines.
- The City reserves the right to adjust plaque design, placement, or relocation as needed to maintain aesthetic and operational standards.

Implementation:

- Once approved, the new name will be reflected in official maps, signage, and communications.
- City staff will ensure that naming aligns with wayfinding, branding, and community identity efforts.

September 8, 2026

TO: Members of the Parks and Recreation Advisory Board
Rifle Parks and Recreation
3100 Dokes Lane
Rifle, CO 81650

FROM: Jim Bell
1581 Anvil View Ave
Rifle, CO 81650

RE: A plaque in Rifle Mountain Park honoring Bob Basinger

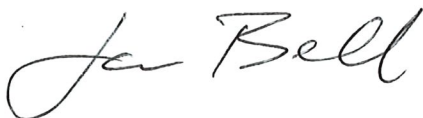
Many of you may know Bob Basinger who works at City Market. You may not know that he writes many poems about the natural world. When he is not working one of his favorite places to go is Rifle Mountain Park. While there one day he noticed an apple tree had been taken down by beavers. Next to it was an apple tree that was untouched. So Bob was determined to save that tree from a similar fate and he wrapped some chicken wire around the trunk. That worked and this fall the tree has apples.

I am asking you to allow a simple plaque to be placed at the foot of the tree similar in style to the one next to Bill Morrow's sculpture at the corner of Morrow Drive and Munro.

THIS TREE
RESCUED BY
BOB BASINGER

This recognizes Bob's rescue of an apple tree from extinction as a symbol of his love of Rifle Mountain Park and Nature which is reflected in many of his poems like the ones that have been published in Colorado Life.

Respectfully submitted,

A handwritten signature in cursive script that reads "Jim Bell". The signature is written in dark ink and is positioned below the "Respectfully submitted," text.





“Junkyard Jungle”

by

William (Bill)
Morrow

This Apple Tree

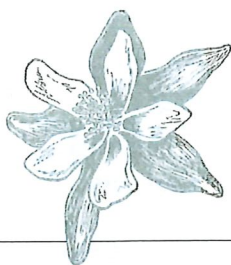
Cared For By

BOB

2026







COLORADO POETRY

OUR STATE THROUGH THE WORDS OF OUR POETS



Todd Caudle

Sandhill cranes return each spring to the Monte Vista National Wildlife Refuge, home of the Monte Vista Crane Festival, March 9-11.

The mountain peaks retain their white caps, but down below the snow of a long, cold Colorado winter is departing. Green buds appear on trees, and sprouts pop up from (hopefully) well-quenched soil. Birds return from vacation, and baby animals appear on the scene. Our poets bring us insights on the new beginnings, new life and new arrivals of spring.

WE INVITE YOU to submit poems that evoke the feeling of living or traveling in Colorado. The next theme will be "Sunshine," to be published in the July/August 2018 issue. The deadline for poems is April 1. Email submissions are preferred; postal submissions are also accepted. Please send your poems, including your postal mailing address, to poetry@coloradolifemagazine.com or to Colorado Life, 2720 Council Tree Ave., Suite 254, Fort Collins, CO 80525.

Spring Arrival

Robert Basinger, Rifle

The lawn lies matted, a dingy brown
Until the sun comes back around
Just add water and a touch of grace
And a transformation starts taking place.

Blue skies and thunder showers
Each one holds its magical powers
Here comes a fresh new sprout
Mother Nature's tiny scout.

A newborn calf lies in the field
A prayer answered, the truth revealed
It is a spring arrival
Fighting for its own survival.

It's time to plant a tiny seed
The earth provides us with all we need
Get out those muddy shoes
And chase away those winter blues.

So much good work that must be done
Looks like the birds are having fun
We've made it through those long winter nights
Now April's sun is shining bright.

Soon the river will rise in hues of gold
Across the hillsides green's taking hold
As the world awakens from its winter's nap
And starts to give a little back.

Spring Trio for Percussion

Ben Humphrey, Boulder

Thunder's blast with the rain,
the timpani's crash.
Icy mallets on wooden shingles,
the xylophone's role.
Droplets on puddles in cadence,
the piano's part.
All music to the earth,
It's simply the way water falls.



“The Welcome Party”

It got to be a little past two
And so we started wondering...
Where- are- you?
We love it when you come our way
With all the kind words that you say.

We know you’ve hiked this trail before
And rested on the forest floor
You are such a “busy” man
But you need not worry, we understand.

We’ve worked all summer creating blooms
So you can open up your heart
There’s lots of room
The sun is dancing on the creek
To give you strength
When you’re feeling weak.

We’ve gathered all of your favorite things
A shaded path and birds on wing
We’ve always been here with this gift
When you’re not around, you are sorely missed.

Robert Basinger
Rifle Mountain Park



“Apple Blossom Special”

I listen to the thunder roll
Green is soothing for the soul
All the leaves have found a home
I can't believe how much they've grown.
A hummingbird just streaked on by
Quicker than a blinking eye
It's so good to be alive
On this planet born to thrive.
And there's an apple tree down by the creek
It's going to flower in a week
Honeybees will earn their pay
A soft caress then fly away.
The tree of life will soon bear fruit
A miracle, I've seen the proof
Sweet fragrance lifted on the air
A bounty that we all must share.

Robert Basinger



Agenda Item #5.b.

Agenda Item Name:

Consider Letter of Support - CPW Colorado Outdoor Equity Grant Program - Wamsley Elementary School

Presenter:

Austin Rickstrew, Parks & Recreation Director

Item Description:

Consider Letter of Support

Recommended Action:

Move to approve and have the Chair sign the letter of support for the Outdoor Equity Grant Application.

Fiscal Impact:

N/A

Operational Impact:

N/A

Prior Board Motions:

N/A

Background Information:

N/A

Executive Summary:

Walmsley Elementary School is applying for the CPW Colorado Outdoor Equity Grant Program. They are seeking a letter to support their grant application. The school will use these funds to continue its Experiential Education Program. City staff support the school programs because they give students camping experience, outdoor skills, and time on public land. The Earned Gear program equips students with backpacks and outdoor equipment they keep and use outside of school hours.

Notification Requirements:

N/A

Prepared By:

Austin Rickstrew, Parks & Recreation Director

Attachments:

1. Wamsley Elementary School, Outdoor Equity Grant Application - City of Rifle Letter of Support

September 14, 2026

Outdoor Equity Grant Board

Colorado Parks and Wildlife

1313 Sherman Street, Room 618

Denver, CO 80203



RE: Letter of Support — Wamsley Elementary School, Outdoor Equity Grant Application

Dear Members of the Outdoor Equity Grant Board:

The City of Rifle Parks and Recreation Advisory Board writes in support of Wamsley Elementary School's application to the Colorado Outdoor Equity Grant Program.

Wamsley sits within Rifle's city limits and serves approximately 420 students in preschool through fifth grade, nearly all of whom live in the neighborhoods this Board plans and builds for. The school's experiential education program gives those students camping experience, outdoor skills, and time on public land, and through its Earned Gear program, equips them with backpacks and outdoor equipment they keep and use outside of school hours.

This work advances the mission of Rifle Parks and Recreation, "to commit to build and maintain parks, programs, facilities, and services necessary to establish Rifle as a premier recreational community on the Western Slope of Colorado," and our vision that "we enrich lives through quality parks, programs, facilities, and services." A premier recreational community depends on residents who know how to use and care for what has been built for them, and Wamsley is cultivating exactly that among the youngest members of our community.

The benefit to the City is direct. Children who gain outdoor skills and their own equipment at school become regular users of Rifle's parks, trails, river access, and recreation programming, and they bring their families along. Grant support for the school's program extends the reach of the City's own recreational investment into households our programming does not always reach, at no additional cost to the municipal budget.

At our regularly scheduled meeting on September 14, 2026, the Board voted to submit this letter of support.

The Board encourages your investment in Wamsley Elementary School and looks forward to continued partnership with the school in connecting Rifle's young people to the outdoors.

Sincerely,

Annie MacGregor

Chair, City of Rifle Parks and Recreation Advisory Board



Agenda Item #6.a.

Agenda Item Name:

2027 Parks and Recreation Budget Request Presentation

Presenter:

Austin Rickstrew, Parks & Recreation Director

Item Description:

Budget Request Presentation

Recommended Action:

No Action on Presentation

Fiscal Impact:

N/A

Operational Impact:

N/A

Prior Board Motions:

N/A

Background Information:

N/A

Executive Summary:

Staff will present the 2027 Parks and Recreation and Rifle Creek Golf Course budget requests.

2027 Projections: Parks and Recreation

- Starting Fund Balance: \$2,744,782
- Revenues: \$4,695,714
- Personnel Expenditures: \$2,151,121
- Non-Personnel Expenditures: \$2,011,382
- Total Operating Expenditures: \$4,162,504
- Debt Service (Principal & Interest): \$289,116
- Capital Expenditures: \$555,000
- Transfers Out: \$50,000
- Total Inflows: \$4,695,714
- Total Outflows: \$5,056,620
- Deficit Spend: 360,905

- 2027 Ending Projected Fund Balance: \$2,383,877

2027 Projections: Rifle Creek Golf Course

- Starting Fund Balance: \$96,351
- Revenues: \$1,602,443
- Personnel Expenditures: \$555,343
- Non-Personnel Expenditures: \$672,212
- Total Operating Expenditures: \$1,227,555
- Capital Expenditures: \$8,005,300
- Total Inflows: 1,602,443
- Total Outflows: 9,232,855

Notification Requirements:

N/A

Prepared By:

Sarah Stubbs, Senior Administrative Specialist

Attachments:

1. 2027 Parks and Recreation Budget Request Presentation
2. 2027 Parks and Recreation Budget Request
3. 2027 Rifle Creek Golf Course Budget Request

2027 Parks and Recreation Budget Requests



Recreation Requests

- July 3rd Celebration - \$50,000.00
- Replacement Balls - \$2,700.00
- Replacement Catcher's Gear - \$1,000.00
- Junior Golf Club Sets - \$800.00

Pool Request s

- Pump Rebuild - \$30,000.00
- Replacement Vacuum Motors - \$1,000.00
- Replacement Lane Line Parts - \$2,000.00
- Replacement Radios - \$2,500.00
- Replacement Starting Block Covers - \$3,000.00

Parks Request s

- Playground Replacement Parks - \$20,000.00
- RMP Fire Rings, Picnic Tables, Signage - \$30,000.00
- Landscape and Tree Replacement - \$15,000.00
- Train Maintenance - \$25,000.00
- Henize Park Shed Replacement - \$13,000.00
- Deerfield Filter Replacement - \$20,000.00
- Splash Pad Bollards - \$13,000.00
- Toro Proline H800 Mower - \$47,000.00
- Toro FieldPro 6040 - \$63,000.00
- Fleet Replacement for Unit 1603 - \$50,000.00

Parks Capital Request s

- Trail Extension to Stephens Hill Rd - \$20,000.00
- Infield Renovation - \$60,000.00
- Deerfield Playground Replacement - \$350,000.00
- Splash Pad Design - \$125,000.00

Golf Course Operations Requests

- Fertilizer/Chemicals – \$40,000.00
- Bunker Sand - \$6,500.00
- Top Dressing Sand - \$8,000.00
- Toro Triflex Greens Mower - \$75,000.00
- Toro Reelmaster 5410-D Mower - \$120,000.00
- Toro Groundsmaster 3500-D Rough Mower - \$55,000.00
- 19" DT20 Overseeder – \$10,500.000
- Top Dresser - \$25,000.00
- True Surface Vibratory - \$15,000.00
- Golf Cart Lease Payment - \$77,800.00

Golf Course Pro Shop Requests

- Water Station Replacements - \$15,000.00
- Tee Sign Replacement - \$20,000.00
- Pro Shop Flooring Replacement - \$20,000.00
- Lighting Alert System - \$15,000.00
- Cart Wash Bay - \$12,500.00
- Ball Washer - \$5,000.00
- Range Ball Dispenser - \$15,000.00

Golf Course Pro Shop Requests

- Water Station Replacements - \$15,000.00
- Tee Sign Replacement - \$20,000.00
- Pro Shop Flooring Replacement - \$20,000.00
- Lighting Alert System - \$15,000.00
- Cart Wash Bay - \$12,500.00
- Ball Washer - \$5,000.00
- Range Ball Dispenser - \$15,000.00

Golf Course Capital Requests

- Irrigation Replacement Project - \$5,000,000.000
- Bridge Replacement - \$1,500,000.00
- Flat Roof Replacement - \$45,000.00
- HVAC Replacement - \$275,000.00
- 14 Tee Box Replacement - \$500,000.00
- Three Box Culverts - \$120,000.00
- Restaurant R&M - \$45,000.00

210-3XXX Parks & Recreation Fund Revenue													
		2025	2026	2026	2027	2028	2029	2030	2031			% Diff 2026	% Diff 2026
REF	Account Number	Account Title	Prior Year Actual	Current Year Amended Budget	Current Year Projected	Requested Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget		Bdgt	Actual
1	210-3000-311-001	General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	N/A
2	210-3000-312-100	Specific Ownership Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	N/A
3	210-3000-313-001	General Sales Tax (1%)	\$ 3,494,807	\$ 3,553,974	\$ 3,553,974	\$ 3,660,593	\$ 3,770,411	\$ 3,883,523	\$ 4,000,029	\$ 4,120,030		3.00%	3.00%
4	210-3000-313-002	General Use Tax	\$ 107,182	\$ 119,227	\$ 107,304	\$ 110,524	\$ 113,839	\$ 117,254	\$ 120,772	\$ 124,395		-7.30%	3.00%
5	210-3000-313-003	Rebates-Sales & Use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	N/A
6	210-3000-313-004	Motor Vehicle Use Tax	\$ 370,755	\$ 372,243	\$ 325,828	\$ 335,603	\$ 345,671	\$ 356,041	\$ 366,722	\$ 377,724		-9.84%	3.00%
7	210-3000-319-001	Penalties & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	N/A
8	210-3000-334-017	DOLA Grant Parks	\$ -	\$ -	\$ 23,750	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	-100.00%
9	210-3000-334-018	RIFLE METRO DISTRICT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	N/A
10	210-3000-334-020	GOCO Grant	\$ -	\$ 800,000	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -		-100.00%	-100.00%
11	210-3000-334-021	Garfield County Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	N/A
12	210-3000-334-024	Other Agency Grants	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	N/A
13	210-3000-334-025	Federal Grants	\$ 110,581	\$ 1,150,000	\$ 1,150,000	\$ -	\$ -	\$ -	\$ -	\$ -		-100.00%	-100.00%
14	210-3000-337-001	Other Agency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	N/A
15	210-3000-337-025	Re-2 School Dist Raw Wtr IGA	\$ 3,920	\$ 2,500	\$ 2,023	\$ 2,250	\$ 2,318	\$ 2,387	\$ 2,459	\$ 2,532		-10.00%	11.22%
16	210-3000-341-400	Sale of Maps/Pubs/Copies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	N/A
17	210-3000-347-001	Recreation Fees	\$ 108,049	\$ 85,000	\$ 98,000	\$ 90,000	\$ 92,700	\$ 95,481	\$ 98,345	\$ 101,296		5.88%	-8.16%
18	210-3000-347-002	Tournament Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	N/A
19	210-3000-347-004	Farmers Market Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	N/A
20	210-3000-347-005	Facility Rental	\$ 28,463	\$ 20,000	\$ 18,500	\$ 25,000	\$ 25,750	\$ 26,523	\$ 27,318	\$ 28,138		25.00%	35.14%
21	210-3000-347-010	Pool-Admissions	\$ 174,835	\$ 160,000	\$ 158,000	\$ 165,000	\$ 169,950	\$ 175,049	\$ 180,300	\$ 185,709		3.13%	4.43%
22	210-3000-347-011	Pool-Swim Lessons	\$ 70,144	\$ 65,000	\$ 69,812	\$ 68,000	\$ 70,040	\$ 72,141	\$ 74,305	\$ 76,535		4.62%	-2.60%
23	210-3000-347-012	Pool-Rentals	\$ 3,987	\$ 5,000	\$ 4,098	\$ 5,000	\$ 5,150	\$ 5,305	\$ 5,464	\$ 5,628		0.00%	22.01%
24	210-3000-347-013	Pool-Concessions	\$ 56,780	\$ 50,000	\$ 52,300	\$ 51,500	\$ 53,045	\$ 54,636	\$ 56,275	\$ 57,964		3.00%	-1.53%
25	210-3000-347-100	RMP Park Fees	\$ 94,306	\$ 80,000	\$ 75,000	\$ 85,000	\$ 87,550	\$ 90,177	\$ 92,882	\$ 95,668		6.25%	13.33%
26	210-3000-347-101	RMP Annual Pass Fees	\$ 27,720	\$ 20,000	\$ 18,000	\$ 23,500	\$ 24,205	\$ 24,931	\$ 25,679	\$ 26,449		17.50%	30.56%
27	210-3000-347-102	RMP Community House	\$ 3,184	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,150	\$ 5,305	\$ 5,464	\$ 5,628		0.00%	0.00%
28	210-3000-361-001	Interest Earnings	\$ 126,497	\$ 123,855	\$ 75,646	\$ 37,745	\$ 38,877	\$ 40,044	\$ 41,245	\$ 42,482		-69.52%	-50.10%
29	210-3000-362-001	Unrealized Gains/Losses	\$ 8,139	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	N/A
30	210-3000-363-001	Rental Income	\$ 418	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	N/A
31	210-3000-365-004	Donations Other	\$ 119,952	\$ 25,000	\$ 37,148	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000		20.00%	-19.24%
32	210-3000-365-005	Donations Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	N/A
33	210-3000-365-006	Donations - Community Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	N/A
34	210-3000-365-012	Donations-Field of Dreams	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	N/A
35	210-3000-365-013	Donations-Fireworks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	N/A
36	210-3000-365-016	Donation-Pool LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	N/A
37	210-3000-378-001	Miscellaneous Income	\$ -	\$ 1,000	\$ 17,663	\$ 1,000	\$ 1,030	\$ 1,061	\$ 1,093	\$ 1,126		0.00%	-94.34%
38	210-3000-391-100	OTI-General Fund	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -		-100.00%	-100.00%
39	210-3000-391-202	OTI-Conservation Trust	\$ -	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -		-100.00%	-100.00%
40	210-3000-391-204	OTI-Visitor Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	N/A
41	210-3000-391-205	OTI-DDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	N/A
42	210-3000-391-999	Transfer In	\$ 644,883	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-100.00%	N/A
43	210-3000-392-001	Sales of GFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	N/A
44	210-3000-392-002	Insurance Proceeds	\$ 6,340	\$ -	\$ 4,808	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	-100.00%
45	210-3000-393-001	Debt Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	N/A
46	Total Parks & Recreation Fund Revenue		\$ 5,580,940	\$ 7,252,799	\$ 7,196,854	\$ 4,695,714	\$ 4,835,686	\$ 4,979,856	\$ 5,128,352	\$ 5,281,303		-35.26%	-34.75%

REF

47

48

49

50

51

52

53

54

55

56

57

58

59

60

61

62

63

64

65

66

67

68

69

70

71

72

73

74

75

76

77

78

79

80

81

82

83

84

85

86

87

88

89

90

91

		2025	2026	2026	2027	2028	2029	2030	2031
Account Number	Account Title	Prior Year Actual	Current Year Amended Budget	Current Year Projected	Requested Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget

% Diff 2026 Bdgt	% Diff 2026 Actual
------------------	--------------------

210-4XXX Parks & Recreation Fund Expenditures

		2025	2026	2026	2027	2028	2029	2030	2031
Account Number	Account Title	Prior Year Actual	Current Year Amended Budget	Current Year Projected	Requested Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget
210-4512-400-110	Regular Employees-S&W	\$ 286,282	\$ 394,364	\$ 330,154	\$ 356,554	\$ 370,816	\$ 385,648	\$ 401,074	\$ 417,117
210-4512-400-120	Part-Time/Temp Empl-S&W	\$ 30,529	\$ 129,280	\$ 35,964	\$ 75,000	\$ 78,000	\$ 81,120	\$ 84,365	\$ 87,739
210-4512-400-130	Overtime-S&W	\$ 2,645	\$ 5,000	\$ 2,848	\$ 5,000	\$ 5,000	\$ 5,001	\$ 5,002	\$ 5,003
210-4512-400-210	Health Insurance	\$ 117,518	\$ 162,247	\$ 108,204	\$ 85,124	\$ 89,381	\$ 93,850	\$ 98,542	\$ 103,469
210-4512-400-211	Dental	\$ 2,989	\$ 6,437	\$ 3,285	\$ 3,377	\$ 3,545	\$ 3,723	\$ 3,909	\$ 4,104
210-4512-400-212	Vision	\$ 480	\$ 1,070	\$ 523	\$ 563	\$ 591	\$ 620	\$ 651	\$ 684
210-4512-400-213	Life	\$ 385	\$ 567	\$ 459	\$ 473	\$ 496	\$ 521	\$ 547	\$ 574
210-4512-400-214	HRA Health Reimb Acct	\$ -	\$ 2,790	\$ -	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
210-4512-400-215	HSA Health Savings Acct	\$ 3,750	\$ 3,500	\$ 6,882	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
210-4512-400-220	FICA	\$ 19,606	\$ 32,466	\$ 22,762	\$ 27,066	\$ 27,827	\$ 28,940	\$ 30,097	\$ 31,301
210-4512-400-221	Medicare	\$ 4,585	\$ 7,593	\$ 5,323	\$ 6,330	\$ 6,508	\$ 6,768	\$ 7,039	\$ 7,320
210-4512-400-230	Retirement	\$ 14,140	\$ 19,718	\$ 16,540	\$ 17,828	\$ 18,541	\$ 19,282	\$ 20,054	\$ 20,856
210-4512-400-231	457 Retirement	\$ 6,568	\$ 11,831	\$ 8,849	\$ 10,697	\$ 11,124	\$ 11,569	\$ 12,032	\$ 12,514
210-4512-400-250	Unemployment Insurance	\$ 632	\$ 1,571	\$ 655	\$ 1,310	\$ 1,375	\$ 1,444	\$ 1,516	\$ 1,592
210-4512-400-260	Workers Comp Insurance	\$ 11,336	\$ 24,082	\$ 8,368	\$ 12,906	\$ 13,552	\$ 14,229	\$ 14,941	\$ 15,688
210-4512-400-261	Workers Comp Deductibles	\$ 1,134	\$ 1,000	\$ -	\$ 1,000	\$ 1,030	\$ 1,061	\$ 1,093	\$ 1,126
210-4512-400-320	Professional Services	\$ 2,076	\$ 10,500	\$ 2,500	\$ 11,500	\$ 11,845	\$ 12,200	\$ 12,566	\$ 12,943
210-4512-400-340	Postal Services	\$ 25	\$ 50	\$ 50	\$ 50	\$ 52	\$ 53	\$ 55	\$ 56
210-4512-400-430	Repair & Maint Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210-4512-400-441	Rental Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210-4512-400-442	Rental Equip/Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210-4512-400-445	Rental Toilets	\$ 520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210-4512-400-501	Other Purchased Services	\$ 51,646	\$ 53,500	\$ 53,500	\$ 72,000	\$ 74,160	\$ 76,385	\$ 78,676	\$ 81,037
210-4512-400-510	Dues/Memberships	\$ 1,740	\$ 2,500	\$ 2,500	\$ 2,250	\$ 2,318	\$ 2,387	\$ 2,459	\$ 2,532
210-4512-400-520	Insurance	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210-4512-400-530	Communication-Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210-4512-400-540	Advertising	\$ 11,674	\$ 15,000	\$ 12,000	\$ 15,000	\$ 15,450	\$ 15,914	\$ 16,391	\$ 16,883
210-4512-400-550	Printing/Binding	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -
210-4512-400-580	Training & Meetings	\$ 10,266	\$ 12,900	\$ 11,000	\$ 14,400	\$ 14,832	\$ 15,277	\$ 15,735	\$ 16,207
210-4512-400-610	General Supplies	\$ 24,147	\$ 21,500	\$ 21,500	\$ 22,000	\$ 22,660	\$ 23,340	\$ 24,040	\$ 24,761
210-4512-400-612	Traveler Donation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210-4512-400-613	Sr Ctr Recreation Program	\$ 1,976	\$ 7,000	\$ 2,500	\$ 4,500	\$ 4,635	\$ 4,774	\$ 4,917	\$ 5,065
210-4512-400-617	Uniforms/Clothing	\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,750	\$ 1,803	\$ 1,857	\$ 1,912	\$ 1,970
210-4512-400-618	Program Team Uniforms/Clothing	\$ 7,954	\$ 12,000	\$ 10,000	\$ 10,000	\$ 10,300	\$ 10,609	\$ 10,927	\$ 11,255
210-4512-400-641	Minor Equipment	\$ 5,436	\$ 5,150	\$ 5,000	\$ 5,000	\$ 5,150	\$ 5,305	\$ 5,464	\$ 5,628
210-4512-400-741	Equipment	\$ -	\$ 12,500	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -
210-4512-400-742	Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210-4512-400-803	Cost Allocation	\$ 81,732	\$ 89,906	\$ 89,906	\$ 117,284	\$ 123,148	\$ 129,306	\$ 135,771	\$ 142,559
210-4512-400-810	Fleet Maintenance Allocation	\$ 46,413	\$ 10,992	\$ 10,992	\$ 16,183	\$ 16,669	\$ 17,169	\$ 17,684	\$ 18,215
210-4512-400-820	I.T. Maintenance	\$ 61,386	\$ 68,262	\$ 68,262	\$ 85,429	\$ 87,992	\$ 90,632	\$ 93,351	\$ 96,151
210-4512-400-860	Fleet Debt Service Princ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

% Diff 2026 Bdgt	% Diff 2026 Actual
-9.59%	8.00%
-41.99%	108.54%
0.00%	75.53%
-47.53%	-21.33%
-47.55%	2.79%
-47.44%	7.58%
-16.67%	2.98%
-74.91%	N/A
85.71%	-5.56%
-16.63%	18.91%
-16.64%	18.91%
-9.59%	7.79%
-9.59%	20.88%
-16.64%	99.82%
-46.41%	54.22%
0.00%	N/A
9.52%	360.00%
0.00%	0.00%
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A
34.58%	34.58%
-10.00%	-10.00%
N/A	N/A
N/A	N/A
0.00%	25.00%
N/A	-100.00%
11.63%	30.91%
2.33%	2.33%
N/A	N/A
-35.71%	80.00%
16.67%	75.00%
-16.67%	0.00%
-2.91%	0.00%
-100.00%	-100.00%
N/A	N/A
30.45%	30.45%
47.23%	47.23%
25.15%	25.15%
N/A	N/A

REF			2025	2026	2026	2027	2028	2029	2030	2031		
	Account Number	Account Title	Prior Year Actual	Current Year Amended Budget	Current Year Projected	Requested Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget	% Diff 2026 Bdgt	% Diff 2026 Actual
92	210-4512-400-861	Fleet Debt Service Int	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
93	210-4512-400-870	Debt Service Princ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
94	210-4512-400-871	Debt Service Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
95	Total Recreation Department		\$ 811,113	\$ 1,126,776	\$ 860,028	\$ 987,772	\$ 1,025,997	\$ 1,066,182	\$ 1,108,010	\$ 1,151,549	-12.34%	14.85%
96												
97	210-4513-400-110	Regular Employees-S&W	\$ 24,239	\$ 57,423	\$ 57,112	\$ 92,523	\$ 96,224	\$ 100,073	\$ 104,076	\$ 108,239	61.13%	62.00%
98	210-4513-400-120	Part-Time/Temp Empl-S&W	\$ 243,346	\$ 294,336	\$ 300,000	\$ 300,000	\$ 312,000	\$ 324,480	\$ 337,459	\$ 350,958	1.92%	0.00%
99	210-4513-400-130	Overtime-S&W	\$ 1,666	\$ 5,000	\$ 6,874	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%	-27.27%
100	210-4513-400-210	Health Insurance	\$ 426	\$ 21,050	\$ 1,166	\$ 13,104	\$ 13,759	\$ 14,447	\$ 15,170	\$ 15,928	-37.75%	1023.93%
101	210-4513-400-211	Dental	\$ 322	\$ 859	\$ 433	\$ 431	\$ 452	\$ 475	\$ 499	\$ 524	-49.86%	-0.41%
102	210-4513-400-212	Vision	\$ 54	\$ 143	\$ 69	\$ 72	\$ 75	\$ 79	\$ 83	\$ 87	-49.75%	4.33%
103	210-4513-400-213	Life	\$ 38	\$ 90	\$ 92	\$ 90	\$ 95	\$ 99	\$ 104	\$ 109	0.00%	-1.92%
104	210-4513-400-215	HSA Health Savings Acct	\$ 875	\$ 3,500	\$ 1,588	\$ 1,500	\$ 1,500	\$ 1,501	\$ 1,502	\$ 1,503	-57.14%	-5.56%
105	210-4513-400-220	FICA	\$ 16,627	\$ 21,809	\$ 26,805	\$ 5,736	\$ 25,310	\$ 26,322	\$ 27,375	\$ 28,470	-73.70%	-78.60%
106	210-4513-400-221	Medicare	\$ 3,889	\$ 5,100	\$ 6,791	\$ 1,342	\$ 5,919	\$ 6,156	\$ 6,402	\$ 6,658	-73.70%	-80.25%
107	210-4513-400-230	Retirement	\$ 1,198	\$ 2,871	\$ 2,856	\$ 3,015	\$ 4,811	\$ 5,004	\$ 5,204	\$ 5,412	5.00%	5.57%
108	210-4513-400-231	457 Retirement	\$ 220	\$ 1,723	\$ 520	\$ 1,809	\$ 2,887	\$ 3,002	\$ 3,122	\$ 3,247	5.00%	247.85%
109	210-4513-400-250	Unemployment Insurance	\$ 536	\$ 1,055	\$ 922	\$ 278	\$ 291	\$ 306	\$ 321	\$ 337	-73.69%	-69.91%
110	210-4513-400-260	Workers Comp Insurance	\$ 4,443	\$ 11,344	\$ 11,462	\$ 2,984	\$ 3,133	\$ 3,290	\$ 3,455	\$ 3,627	-73.69%	-73.96%
111	210-4513-400-320	Professional Services	\$ 8,459	\$ 23,500	\$ 10,000	\$ 15,500	\$ 15,965	\$ 16,444	\$ 16,937	\$ 17,445	-34.04%	55.00%
112	210-4513-400-410	Utility Services	\$ 82,417	\$ 75,000	\$ 75,000	\$ 80,000	\$ 82,400	\$ 84,872	\$ 87,418	\$ 90,041	6.67%	6.67%
113	210-4513-400-430	Repair & Maint Services	\$ 40,719	\$ 69,500	\$ 42,000	\$ 46,000	\$ 47,380	\$ 48,801	\$ 50,265	\$ 51,773	-33.81%	9.52%
114	210-4513-400-442	Rental Equip/Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
115	210-4513-400-501	Other Purchased Services	\$ 7,925	\$ 7,500	\$ 6,000	\$ 10,250	\$ 10,558	\$ 10,874	\$ 11,200	\$ 11,536	36.67%	70.83%
116	210-4513-400-510	Dues/Memberships	\$ 3,533	\$ 2,750	\$ -	\$ 2,800	\$ 2,884	\$ 2,971	\$ 3,060	\$ 3,151	1.82%	N/A
117	210-4513-400-520	Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
118	210-4513-400-530	Communication-Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
119	210-4513-400-540	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
120	210-4513-400-550	Printing/Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
121	210-4513-400-580	Training & Meetings	\$ 6,416	\$ 7,350	\$ 7,350	\$ 7,550	\$ 7,777	\$ 8,010	\$ 8,250	\$ 8,498	2.72%	2.72%
122	210-4513-400-610	General Supplies	\$ 8,849	\$ 20,000	\$ 10,000	\$ 18,000	\$ 18,540	\$ 19,096	\$ 19,669	\$ 20,259	-10.00%	80.00%
123	210-4513-400-611	Pool Chemical Supplies	\$ 34,873	\$ 40,000	\$ 40,000	\$ 40,000	\$ 41,200	\$ 42,436	\$ 43,709	\$ 45,020	0.00%	0.00%
124	210-4513-400-614	Resale Supplies	\$ 24,272	\$ 28,500	\$ 28,500	\$ 28,500	\$ 29,355	\$ 30,236	\$ 31,143	\$ 32,077	0.00%	0.00%
125	210-4513-400-617	Uniforms/Clothing	\$ 5,801	\$ 10,000	\$ 6,000	\$ 7,500	\$ 7,725	\$ 7,957	\$ 8,195	\$ 8,441	-25.00%	25.00%
126	210-4513-400-641	Minor Equipment	\$ -	\$ 20,000	\$ 20,000	\$ 16,500	\$ 16,995	\$ 17,505	\$ 18,030	\$ 18,571	-17.50%	-17.50%
127	210-4513-400-730	Improvements-Othr thn Bld	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
128	210-4513-400-741	Equipment	\$ 6,378	\$ 5,500	\$ 5,500	\$ -	\$ -	\$ -	\$ -	\$ -	-100.00%	-100.00%
129	210-4513-400-803	Cost Allocation	\$ 105,878	\$ 116,466	\$ 116,466	\$ 151,932	\$ 159,529	\$ 167,505	\$ 175,880	\$ 184,674	30.45%	30.45%
130	210-4513-400-820	I.T. Maintenance	\$ 30,693	\$ 37,762	\$ 37,762	\$ 43,403	\$ 44,705	\$ 46,046	\$ 47,428	\$ 48,850	14.94%	14.94%
131	210-4513-400-821	I.T. Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
132	Total Pool Department		\$ 664,095	\$ 890,132	\$ 821,269	\$ 895,818	\$ 956,469	\$ 992,987	\$ 1,030,957	\$ 1,070,439	0.64%	9.08%
133												
134	210-4521-400-110	Regular Employees-S&W	\$ 534,101	\$ 668,222	\$ 636,726	\$ 605,299	\$ 629,511	\$ 654,692	\$ 680,879	\$ 708,115	-9.42%	-4.94%
135	210-4521-400-120	Part-Time/Temp Empl-S&W	\$ 180,887	\$ 201,301	\$ 186,314	\$ 205,000	\$ 213,200	\$ 221,728	\$ 230,597	\$ 239,821	1.84%	10.03%
136	210-4521-400-130	Overtime-S&W	\$ 5,893	\$ 7,000	\$ 7,133	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	0.00%	-1.86%
137	210-4521-400-135	Standby Time-S&W	\$ 2,088	\$ 3,500	\$ 1,569	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	0.00%	123.01%
138	210-4521-400-210	Health Insurance	\$ 101,090	\$ 170,896	\$ 107,069	\$ 143,461	\$ 150,634	\$ 158,166	\$ 166,074	\$ 174,378	-16.05%	33.99%
139	210-4521-400-211	Dental	\$ 4,783	\$ 6,623	\$ 5,306	\$ 5,828	\$ 6,119	\$ 6,425	\$ 6,746	\$ 7,083	-12.01%	9.83%

			2025	2026	2026	2027	2028	2029	2030	2031		
REF	Account Number	Account Title	Prior Year Actual	Current Year Amended Budget	Current Year Projected	Requested Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget	% Diff 2026 Bdgt	% Diff 2026 Actual
140	210-4521-400-212	Vision	\$ 797	\$ 1,103	\$ 845	\$ 971	\$ 1,019	\$ 1,070	\$ 1,124	\$ 1,180	-12.00%	14.84%
141	210-4521-400-213	Life	\$ 713	\$ 810	\$ 723	\$ 743	\$ 780	\$ 819	\$ 860	\$ 903	-8.33%	2.76%
142	210-4521-400-214	HRA Health Reimb Acct	\$ -	\$ 2,300	\$ -	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	-60.87%	N/A
143	210-4521-400-215	HSA Health Savings Acct	\$ 9,875	\$ 8,500	\$ 12,306	\$ 13,750	\$ 13,750	\$ 13,750	\$ 13,750	\$ 13,750	61.76%	11.73%
144	210-4521-400-220	FICA	\$ 44,779	\$ 41,430	\$ 51,325	\$ 50,422	\$ 52,248	\$ 54,338	\$ 56,512	\$ 58,772	21.70%	-1.76%
145	210-4521-400-221	Medicare	\$ 10,472	\$ 9,689	\$ 12,004	\$ 11,792	\$ 12,219	\$ 12,708	\$ 13,216	\$ 13,745	21.70%	-1.76%
146	210-4521-400-230	Retirement	\$ 25,282	\$ 33,411	\$ 29,798	\$ 30,265	\$ 31,476	\$ 32,735	\$ 34,044	\$ 35,406	-9.42%	1.57%
147	210-4521-400-231	457 Retirement	\$ 9,635	\$ 20,047	\$ 11,689	\$ 18,159	\$ 18,885	\$ 19,641	\$ 20,426	\$ 21,243	-9.42%	55.35%
148	210-4521-400-250	Unemployment Insurance	\$ 1,444	\$ 2,005	\$ 1,534	\$ 1,816	\$ 1,907	\$ 2,002	\$ 2,102	\$ 2,207	-9.42%	18.36%
149	210-4521-400-260	Workers Comp Insurance	\$ 13,940	\$ 16,725	\$ 20,487	\$ 12,908	\$ 13,554	\$ 14,231	\$ 14,943	\$ 15,690	-22.82%	-36.99%
150	210-4521-400-261	Workers Comp Deductibles	\$ 1,804	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	N/A
151	210-4521-400-320	Professional Services	\$ 31,188	\$ 51,500	\$ 51,500	\$ 27,500	\$ 28,325	\$ 29,175	\$ 30,050	\$ 30,951	-46.60%	-46.60%
152	210-4521-400-340	Postal Services	\$ 73	\$ -	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	-100.00%
153	210-4521-400-410	Utility Services	\$ 194,172	\$ 144,900	\$ 160,000	\$ 150,000	\$ 154,500	\$ 159,135	\$ 163,909	\$ 168,826	3.52%	-6.25%
154	210-4521-400-430	Repair & Maint Services	\$ 146,732	\$ 163,000	\$ 120,000	\$ 190,000	\$ 195,700	\$ 201,571	\$ 207,618	\$ 213,847	16.56%	58.33%
155	210-4521-400-431	Contract Maint Services	\$ 41,138	\$ 48,500	\$ 48,500	\$ 27,500	\$ 28,325	\$ 29,175	\$ 30,050	\$ 30,951	-43.30%	-43.30%
156	210-4521-400-441	Rental Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
157	210-4521-400-442	Rental Equip/Vehicles	\$ 1,510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
158	210-4521-400-445	Rental Toilets	\$ 34,985	\$ 45,000	\$ 40,000	\$ 50,000	\$ 51,500	\$ 53,045	\$ 54,636	\$ 56,275	11.11%	25.00%
159	210-4521-400-501	Other Purchased Services	\$ 1,244	\$ 5,000	\$ 2,000	\$ 5,000	\$ 5,150	\$ 5,305	\$ 5,464	\$ 5,628	0.00%	150.00%
160	210-4521-400-510	Dues/Memberships	\$ -	\$ 800	\$ 800	\$ 500	\$ 515	\$ 530	\$ 546	\$ 563	-37.50%	-37.50%
161	210-4521-400-520	Insurance	\$ 2,586	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
162	210-4521-400-530	Communication-Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
163	210-4521-400-540	Advertising	\$ -	\$ -	\$ 220	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	-100.00%
164	210-4521-400-550	Printing/Binding	\$ 3,092	\$ 3,500	\$ 1,000	\$ 3,500	\$ 3,605	\$ 3,713	\$ 3,825	\$ 3,939	0.00%	250.00%
165	210-4521-400-580	Training & Meetings	\$ 2,785	\$ 3,000	\$ 3,300	\$ 6,750	\$ 6,953	\$ 7,161	\$ 7,376	\$ 7,597	125.00%	104.55%
166	210-4521-400-610	General Supplies	\$ 100,769	\$ 105,000	\$ 105,000	\$ 105,000	\$ 108,150	\$ 111,395	\$ 114,736	\$ 118,178	0.00%	0.00%
167	210-4521-400-617	Uniforms/Clothing	\$ 973	\$ 1,000	\$ 1,000	\$ 1,250	\$ 1,288	\$ 1,326	\$ 1,366	\$ 1,407	25.00%	25.00%
168	210-4521-400-641	Minor Equipment	\$ 27,629	\$ 21,000	\$ 15,000	\$ 23,500	\$ 24,205	\$ 24,931	\$ 25,679	\$ 26,449	11.90%	56.67%
169	210-4521-400-660	Road Materials	\$ 14,820	\$ 15,000	\$ 15,000	\$ 16,500	\$ 16,995	\$ 17,505	\$ 18,030	\$ 18,571	10.00%	10.00%
170	210-4521-400-720	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
171	210-4521-400-741	Equipment	\$ 146,126	\$ 10,000	\$ 10,000	\$ 110,000	\$ 113,300	\$ 116,699	\$ 120,200	\$ 123,806	1000.00%	1000.00%
172	210-4521-400-742	Vehicles Leasing	\$ 11,935	\$ 61,118	\$ 61,118	\$ -	\$ -	\$ -	\$ -	\$ -	-100.00%	-100.00%
173	210-4521-400-803	Cost Allocation	\$ 128,017	\$ 140,819	\$ 140,819	\$ 183,701	\$ 192,886	\$ 202,530	\$ 212,657	\$ 223,290	30.45%	30.45%
174	210-4521-400-810	Fleet Maintenance Allocation	\$ 47,432	\$ 68,958	\$ 68,958	\$ 119,218	\$ 122,794	\$ 126,478	\$ 130,273	\$ 134,181	72.88%	72.88%
175	210-4521-400-820	I.T. Maintenance	\$ 96,801	\$ 101,668	\$ 101,668	\$ 73,149	\$ 75,343	\$ 77,604	\$ 79,932	\$ 82,330	-28.05%	-28.05%
176	210-4521-400-860	Fleet Debt Service Princ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
177	210-4521-400-861	Fleet Debt Service Int	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
178	210-4521-400-870	Debt Service Princ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
179	210-4521-400-871	Debt Service Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
180	Total Parks Maintenance Department		\$ 1,981,593	\$ 2,184,324	\$ 2,030,754	\$ 2,205,880	\$ 2,287,236	\$ 2,371,982	\$ 2,460,020	\$ 2,551,483	0.99%	8.62%
181												
182	210-4523-400-110	Regular Employees-S&W	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
183	210-4523-400-130	Overtime-S&W	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
184	210-4523-400-210	Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
185	210-4523-400-220	FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
186	210-4523-400-221	Medicare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
187	210-4523-400-230	Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A

			2025	2026	2026	2027	2028	2029	2030	2031		
REF	Account Number	Account Title	Prior Year Actual	Current Year Amended Budget	Current Year Projected	Requested Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget	% Diff 2026 Bdgt	% Diff 2026 Actual
188	210-4523-400-250	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
189	210-4523-400-260	Workers Comp Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
190	210-4523-400-320	Professional Services	\$ 1,845,744	\$ 3,500,000	\$ 3,050,465	\$ 125,000	\$ -	\$ -	\$ -	\$ -	-96.43%	-95.90%
191	210-4523-400-641	Minor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
192	210-4523-400-710	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
193	210-4523-400-722	Bldg Imp. - Energy Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
194	210-4523-400-724	Tennis Court Modular Surface	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
195	210-4523-400-725	Deerfield Landscape Plan/Const	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
196	210-4523-400-726	Pumpstation Improvements RE-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
197	210-4523-400-727	Bldgs - Park Maint Facy	\$ 179,757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
198	210-4523-400-728	Bldgs DavidsonPk elecshed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
199	210-4523-400-729	Bldg - Health&Welfare Ctr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
200	210-4523-400-730	Improvements-Othr thn Bld	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
201	210-4523-400-731	MacIntosh Pk Raw Wtr/Cemt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
202	210-4523-400-732	Metro/DF Pk SecurityLight	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
203	210-4523-400-733	ArtDague Pool HandicapAcc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
204	210-4523-400-734	Deerfield Park Trail	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
205	210-4523-400-735	Deerfield Baseball Field	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
206	210-4523-400-736	DF BB/SB Goco Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
207	210-4523-400-737	Action Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
208	210-4523-400-738	DF Sidewalk along prkglot	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
209	210-4523-400-739	DF Landscaping parkinglot	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
210	210-4523-400-740	DF Pumpstation expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
211	210-4523-400-741	Deerfield Park	\$ 46,471	\$ 300,000	\$ 300,000	\$ 430,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	43.33%	43.33%
212	210-4523-400-742	Deerfield Dog Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
213	210-4523-400-743	Action Park Landscaping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
214	210-4523-400-744	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
215	210-4523-400-745	Generator Sr Ctr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
216	210-4523-400-746	Parks Maint Facility Construct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
217	210-4523-400-747	Park Maintenance facility FFE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
218	210-4523-400-748	Parks Maint Facility Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
219	210-4523-400-749	Centennial Park Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
220	210-4523-400-750	Parks Maint Facility Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
221	210-4523-400-751	Rifle Creek Trail 9th to 16th	\$ 80,639	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-100.00%	N/A
222	210-4523-400-752	Pool renovation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
223	210-4523-400-870	Debt Service Principal	\$ 171,442	\$ 177,226	\$ 177,226	\$ 183,205	\$ 189,104	\$ 195,766	\$ 202,371	\$ 209,199	3.37%	3.37%
224	210-4523-400-871	Debt Service Interest	\$ 117,674	\$ 111,890	\$ 111,890	\$ 105,911	\$ 100,012	\$ 93,350	\$ 86,745	\$ 79,918	-5.34%	-5.34%
225	Total Parks & Recreation Capital Improvement		\$ 2,441,727	\$ 4,139,116	\$ 3,639,581	\$ 844,116	\$ 539,116	\$ 539,116	\$ 539,116	\$ 539,117	-79.61%	-76.81%
226												
227	210-4800-400-314	City Attorney-Gen'l Legal P&R	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	0.00%
228	210-4800-400-320	Prof. Services:Fireworks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
229	210-4800-400-520	Insurance	\$ 30,100	\$ 31,906	\$ 33,183	\$ 36,501	\$ 37,596	\$ 38,724	\$ 39,886	\$ 41,082	14.40%	10.00%
230	210-4800-400-801	Miscellaneous	\$ 1,295	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
231	210-4800-400-803	Cost Allocation	\$ 24,762	\$ 27,238	\$ 27,238	\$ 35,532	\$ 37,309	\$ 39,174	\$ 41,133	\$ 43,189	30.45%	30.45%
232	210-4800-400-808	Salary Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
233	210-4800-400-809	457 Retirement Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
234	210-4800-400-810	Salary Adjustments Benefi	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
235	210-4800-400-811	Rental Property Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A

			2025	2026	2026	2027	2028	2029	2030	2031		
REF	Account Number	Account Title	Prior Year Actual	Current Year Amended Budget	Current Year Projected	Requested Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget	% Diff 2026 Bdgt	% Diff 2026 Actual
236	210-4800-400-812	Salary Pay Plan Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
237	210-4800-400-820	I.T. Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
238	210-4800-400-862	I.T. Debt Service - Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
239	210-4800-400-863	I.T. Debt Service - Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
240	210-4800-400-900	Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
241	Total Parks & Recreation Non-Departmental		\$ 57,156	\$ 60,144	\$ 61,421	\$ 73,033	\$ 75,905	\$ 78,898	\$ 82,018	\$ 85,272	21.43%	18.91%
242												
243	210-4910-400-893	OTO to General - Ute Event	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
244	210-4910-400-895	OTO to General - Gov. Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
245	210-4910-400-896	OTO to General - Maint.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
246	210-4910-400-897	OTO to General - RFC Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
247	210-4910-400-899	Tranfer to DDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
248	210-4910-491-999	Transfer Out	\$ 176,660	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	N/A	N/A
249	Total Parks & Recreation Transfers		\$ 176,660	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	N/A	N/A
250												
251	Beginning Fund Balance		\$ 3,461,209	\$ 2,960,980	\$ 2,960,980	\$ 2,744,782	\$ 2,383,877	\$ 2,561,052	\$ 2,727,129	\$ 2,880,301		
252	Total Revenues		\$ 5,580,940	\$ 7,252,799	\$ 7,196,854	\$ 4,695,714	\$ 4,835,686	\$ 4,979,856	\$ 5,128,352	\$ 5,281,303		
253	Total Expenditures		\$ 6,132,344	\$ 8,400,492	\$ 7,413,052	\$ 5,056,620	\$ 4,884,722	\$ 5,049,165	\$ 5,220,121	\$ 5,397,859		
254	Less: Vacancy Rate (10%)		\$ -	\$ -	\$ -	\$ -	\$ (226,211)	\$ (235,385)	\$ (244,941)	\$ (254,895)		
255	Adjustment: GAAP to Budget Basis		\$ (51,176)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
256	Ending Fund Balance		\$ 2,960,980	\$ 1,813,287	\$ 2,744,782	\$ 2,383,877	\$ 2,561,052	\$ 2,727,129	\$ 2,880,301	\$ 3,018,641		
257												
258	Ending Fund Balance Categorization											
259	Nonspendable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
260	Restricted		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
261	Assigned		\$ 2,960,980	\$ 1,813,287	\$ 2,744,782	\$ 2,383,877	\$ 2,561,052	\$ 2,727,129	\$ 2,880,301	\$ 3,018,641		
262	Unassigned (Unrestricted)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
263	Ending Fund Balance		\$ 2,960,980	\$ 1,813,287	\$ 2,744,782	\$ 2,383,877	\$ 2,561,052	\$ 2,727,129	\$ 2,880,301	\$ 3,018,641		

350-3XXX Rifle Creek Golf Course Revenue												
			2025	2026	2026	2027	2028	2029	2030	2031		
REF	Account Number	Account Title	Prior Year Actual	Current Year Amended Budget	Current Year Projected	Requested Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget	% Diff 2026 Bdgt	% Diff 2026 Actual
1	350-3000-348-010	Interdepartmental Sales & Serv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
2	350-3000-358-001	Annual Membership Dues	\$ -	\$ 100,000	\$ 39,936	\$ 400,000	\$ 412,000	\$ 424,360	\$ 437,091	\$ 450,204	300.00%	901.60%
3	350-3000-358-002	Public Golf - Green Fees	\$ -	\$ 425,000	\$ 300,000	\$ 650,000	\$ 669,500	\$ 689,585	\$ 710,273	\$ 731,581	52.94%	116.67%
4	350-3000-358-003	Public Golf - Cart Fees	\$ -	\$ 150,000	\$ 125,000	\$ 275,000	\$ 283,250	\$ 291,748	\$ 300,500	\$ 309,515	83.33%	120.00%
5	350-3000-358-004	Tournaments - Green Fees	\$ -	\$ 65,000	\$ 45,000	\$ 65,000	\$ 66,950	\$ 68,959	\$ 71,027	\$ 73,158	0.00%	44.44%
6	350-3000-358-005	Tournaments - Cart Fees	\$ -	\$ 1,350	\$ 1,490	\$ 12,000	\$ 12,360	\$ 12,731	\$ 13,113	\$ 13,506	788.89%	705.37%
7	350-3000-358-006	Tournaments - Mgmt Payout	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-100.00%	N/A
8	350-3000-358-007	Tournaments - Food/Concessions	\$ -	\$ 14,000	\$ 10,000	\$ 15,000	\$ 15,450	\$ 15,914	\$ 16,391	\$ 16,883	7.14%	50.00%
9	350-3000-358-010	Driving Range Revenue	\$ -	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,450	\$ 15,914	\$ 16,391	\$ 16,883	50.00%	0.00%
10	350-3000-358-020	Pro Shop - Club Rental	\$ -	\$ 3,000	\$ 19,000	\$ 20,000	\$ 20,600	\$ 21,218	\$ 21,855	\$ 22,510	566.67%	5.26%
11	350-3000-358-021	Pro Shop - Clubs	\$ -	\$ 35,000	\$ 15,000	\$ 25,000	\$ 25,750	\$ 26,523	\$ 27,318	\$ 28,138	-28.57%	66.67%
12	350-3000-358-022	Pro Shop - Other Sales	\$ -	\$ 100,000	\$ 75,000	\$ 10,000	\$ 10,300	\$ 10,609	\$ 10,927	\$ 11,255	-90.00%	-86.67%
13	350-3000-358-023	Pro Shop - Special Orders	\$ -	\$ 25,000	\$ 10,000	\$ 25,000	\$ 25,750	\$ 26,523	\$ 27,318	\$ 28,138	0.00%	150.00%
14	350-3000-358-024	Pro Shop - Other Services	\$ -	\$ 2,500	\$ 500	\$ 2,500	\$ 2,575	\$ 2,652	\$ 2,732	\$ 2,814	0.00%	400.00%
15	350-3000-361-001	Interest Earnings	\$ -	\$ -	\$ 3,970	\$ 7,943	\$ 8,340	\$ 8,757	\$ 9,195	\$ 9,655	N/A	100.08%
16	350-3000-362-001	Unrealized Gains/Losses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
17	350-3000-363-001	Facility Rental Revenue	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	-100.00%	-100.00%
18	350-3000-363-005	Restaurant Lease Revenue	\$ -	\$ 30,000	\$ 17,600	\$ 30,000	\$ 30,900	\$ 31,827	\$ 32,782	\$ 33,765	0.00%	70.45%
19	350-3000-365-020	Sponsorships	\$ -	\$ 10,000	\$ 39,000	\$ 50,000	\$ 51,500	\$ 53,045	\$ 54,636	\$ 56,275	400.00%	28.21%
20	350-3000-365-021	Donations - Golf Course	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-100.00%	N/A
21	350-3000-378-001	Miscellaneous Income	\$ -	\$ -	\$ 6,090	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	-100.00%
22	350-3000-392-003	Gain/Loss on Sale/Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
23	350-3000-391-999	Tranfer In	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	-100.00%	-100.00%
24	Total Rifle Creek Golf Course Revenues		\$ -	\$ 1,544,350	\$ 1,225,086	\$ 1,602,443	\$ 1,650,675	\$ 1,700,362	\$ 1,751,548	\$ 1,804,279	3.76%	30.80%
25												
26	350-4XXX Rifle Creek Golf Course Expenditures											
27			2025	2026	2026	2027	2028	2029	2030	2031		
	Account Number	Account Title	Prior Year Actual	Current Year Amended Budget	Current Year Projected	Requested Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget	% Diff 2026 Bdgt	% Diff 2026 Actual
28	350-4350-400-110	Regular Employees-S&W	\$ -	\$ 143,059	\$ 89,023	\$ 220,027	\$ 228,828	\$ 237,981	\$ 247,501	\$ 257,401	53.80%	147.16%
30	350-4350-400-120	Part-Time/Temp Emp-S&W	\$ -	\$ 50,000	\$ 105,671	\$ 105,000	\$ 110,250	\$ 115,763	\$ 121,551	\$ 127,628	110.00%	-0.63%
31	350-4350-400-130	Overtime-S&W	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
32	350-4350-400-135	Standby Time-S&W	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
33	350-4350-400-210	Health Insurance	\$ -	\$ 55,860	\$ 23,875	\$ 55,363	\$ 58,131	\$ 61,038	\$ 64,089	\$ 67,294	-0.89%	131.89%
34	350-4350-400-211	Dental	\$ -	\$ 2,234	\$ 973	\$ 2,257	\$ 2,370	\$ 2,488	\$ 2,613	\$ 2,743	1.01%	132.02%
35	350-4350-400-212	Vision	\$ -	\$ 372	\$ 155	\$ 376	\$ 395	\$ 414	\$ 435	\$ 457	1.07%	142.51%
36	350-4350-400-213	Life	\$ -	\$ 180	\$ 115	\$ 248	\$ 260	\$ 273	\$ 287	\$ 301	37.50%	115.77%
37	350-4350-400-214	HRA Health Reimb Acct	\$ -	\$ 1,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-100.00%	N/A
38	350-4350-400-215	HSA Health Savings Acct	\$ -	\$ -	\$ 3,529	\$ 7,625	\$ 5,875	\$ 5,875	\$ 5,875	\$ 5,875	N/A	116.04%
39	350-4350-400-220	FICA	\$ -	\$ 8,923	\$ 11,989	\$ 20,151	\$ 21,023	\$ 21,932	\$ 22,881	\$ 23,872	125.84%	68.08%
40	350-4350-400-221	Medicare	\$ -	\$ 2,074	\$ 2,804	\$ 4,713	\$ 4,917	\$ 5,129	\$ 5,351	\$ 5,583	127.22%	68.11%
41	350-4350-400-230	Retirement	\$ -	\$ 7,153	\$ 4,451	\$ 11,001	\$ 11,441	\$ 11,899	\$ 12,375	\$ 12,870	53.80%	147.16%
42	350-4350-400-231	457 Retirement	\$ -	\$ 4,292	\$ -	\$ 6,601	\$ 6,865	\$ 7,139	\$ 7,425	\$ 7,722	53.80%	N/A
43	350-4350-400-250	Unemployment Insurance	\$ -	\$ 429	\$ 387	\$ 975	\$ 1,024	\$ 1,075	\$ 1,129	\$ 1,185	127.20%	152.14%
44	350-4350-400-260	Workers Comp Insurance	\$ -	\$ 1,681	\$ 4,830	\$ 2,830	\$ 2,972	\$ 3,120	\$ 3,276	\$ 3,440	68.41%	-41.41%
45	350-4350-400-261	Workers Comp Deductibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
46	350-4350-400-320	Professional Services	\$ -	\$ 12,500	\$ 10,000	\$ 10,000	\$ 10,300	\$ 10,609	\$ 10,927	\$ 11,255	-20.00%	0.00%

REF	Account Number	Account Title	2025	2026	2026	2027	2028	2029	2030	2031	% Diff 2026 Bdgt	% Diff 2026 Actual
			Prior Year Actual	Current Year Amended Budget	Current Year Projected	Requested Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget		
47	350-4350-400-340	Postal Services	\$ -	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	-100.00%
48	350-4350-400-410	Utility Services	\$ -	\$ 40,000	\$ 30,000	\$ 43,000	\$ 44,290	\$ 45,619	\$ 46,987	\$ 48,397	7.50%	43.33%
49	350-4350-400-430	Repair & Maint Services	\$ -	\$ 15,000	\$ 14,500	\$ 76,500	\$ 78,795	\$ 81,159	\$ 83,594	\$ 86,101	410.00%	427.59%
50	350-4350-400-431	Contract Maint Services	\$ -	\$ 40,000	\$ 30,000	\$ 15,500	\$ 15,965	\$ 16,444	\$ 16,937	\$ 17,445	-61.25%	-48.33%
51	350-4350-400-442	Rental Equipment/Vehicles	\$ -	\$ 5,000	\$ -	\$ 3,500	\$ 3,605	\$ 3,713	\$ 3,825	\$ 3,939	-30.00%	N/A
52	350-4350-400-443	Tournament Reimbursements	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-100.00%	N/A
53	350-4350-400-445	Rental Toilets	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	-100.00%	-100.00%
54	350-4350-400-501	Other Purchased Services	\$ -	\$ 10,000	\$ 13,000	\$ 16,500	\$ 16,995	\$ 17,505	\$ 18,030	\$ 18,571	65.00%	26.92%
55	350-4350-400-510	Dues/Memberships	\$ -	\$ 2,500	\$ 1,000	\$ 1,100	\$ 1,133	\$ 1,167	\$ 1,202	\$ 1,238	-56.00%	10.00%
56	350-4350-400-520	Insurance	\$ -	\$ 15,000	\$ 4,251	\$ 25,000	\$ 25,750	\$ 26,523	\$ 27,318	\$ 28,138	66.67%	488.10%
57	350-4350-400-530	Communications- Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
58	350-4350-400-540	Advertising	\$ -	\$ 1,500	\$ 950	\$ 1,500	\$ 1,545	\$ 1,591	\$ 1,639	\$ 1,688	0.00%	57.89%
59	350-4350-400-550	Printing/Binding	\$ -	\$ 500	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	-100.00%	-100.00%
60	350-4350-400-580	Training & Meetings	\$ -	\$ 1,500	\$ 1,500	\$ 6,500	\$ 6,695	\$ 6,896	\$ 7,103	\$ 7,316	333.33%	333.33%
61	350-4350-400-610	General Supplies	\$ -	\$ 40,000	\$ 35,000	\$ 28,500	\$ 29,355	\$ 30,236	\$ 31,143	\$ 32,077	-28.75%	-18.57%
62	350-4350-400-612	Tires	\$ -	\$ 5,000	\$ 2,500	\$ 5,000	\$ 5,150	\$ 5,305	\$ 5,464	\$ 5,628	0.00%	100.00%
63	350-4350-400-614	Resale Supplies	\$ -	\$ 100,000	\$ 660	\$ -	\$ -	\$ -	\$ -	\$ -	-100.00%	-100.00%
64	350-4350-400-617	Uniforms/Clothing	\$ -	\$ 1,500	\$ 750	\$ 1,500	\$ 1,545	\$ 1,591	\$ 1,639	\$ 1,688	0.00%	100.00%
65	350-4350-400-624	Oil	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,575	\$ 2,652	\$ 2,732	\$ 2,814	0.00%	0.00%
66	350-4350-400-641	Minor Equipment	\$ -	\$ 2,500	\$ 2,500	\$ 3,500	\$ 3,605	\$ 3,713	\$ 3,825	\$ 3,939	40.00%	40.00%
67	350-4350-400-720	Buildings	\$ -	\$ 5,000	\$ 2,500	\$ 3,500	\$ 3,605	\$ 3,713	\$ 3,825	\$ 3,939	-30.00%	40.00%
68	350-4350-400-726	Gasoline	\$ -	\$ 10,000	\$ 15,000	\$ 18,000	\$ 18,540	\$ 19,096	\$ 19,669	\$ 20,259	80.00%	20.00%
69	350-4350-400-741	Equipment	\$ -	\$ 5,000	\$ 6,750	\$ 400,500	\$ 250,000	\$ 250,001	\$ 250,002	\$ 250,003	7910.00%	5833.33%
70	350-4350-400-742	Vehicles/Leasing	\$ -	\$ 60,500	\$ 60,500	\$ 77,800	\$ 80,134	\$ 82,538	\$ 85,014	\$ 87,565	28.60%	28.60%
71	350-4350-400-750	Capitalized Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
72	350-4350-400-801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
73	350-4350-400-802	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
74	350-4350-400-803	Cost Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
75	350-4350-400-805	Amortization Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
76	350-4350-400-810	Fleet Maintenance Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
77	350-4350-400-820	I.T Maintenance Allocation	\$ -	\$ -	\$ -	\$ 32,212	\$ 33,178	\$ 34,174	\$ 35,199	\$ 36,255	N/A	N/A
78	350-4350-400-873	Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
79	350-4351-400-110	Regular Employees - S&W	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
80	350-4351-400-120	Part-Time/Temp Empl - S&W	\$ -	\$ 50,000	\$ 91,050	\$ 105,000	\$ 109,200	\$ 113,568	\$ 118,111	\$ 122,835	110.00%	15.32%
81	350-4351-400-130	Overtime - S&W	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	-100.00%
82	350-4351-400-135	Standby Time - S&W	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
83	350-4351-400-210	Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
84	350-4351-400-211	Dental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
85	350-4351-400-212	Vision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
86	350-4351-400-213	Life	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
87	350-4351-400-214	HRA Health Reimb Acct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
88	350-4351-400-215	HSA Health Savings Acct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
89	350-4351-400-220	FICA	\$ -	\$ -	\$ 5,722	\$ 6,510	\$ 6,770	\$ 7,041	\$ 7,323	\$ 7,616	N/A	13.77%
90	350-4351-400-221	Medicare	\$ -	\$ -	\$ 1,338	\$ 1,523	\$ 1,583	\$ 1,647	\$ 1,713	\$ 1,781	N/A	13.77%
91	350-4351-400-230	Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
92	350-4351-400-231	457 Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
93	350-4351-400-250	Unemployment Insurance	\$ -	\$ -	\$ 185	\$ 315	\$ 331	\$ 347	\$ 365	\$ 383	N/A	70.65%
94	350-4351-400-260	Workers Comp Insurance	\$ -	\$ -	\$ 2,258	\$ 4,829	\$ 5,070	\$ 5,324	\$ 5,590	\$ 5,870	N/A	113.88%
95	350-4351-400-261	Workers Comp Deductibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
96	350-4351-400-320	Professional Services	\$ -	\$ 12,500	\$ 7,500	\$ 30,250	\$ 31,158	\$ 32,092	\$ 33,055	\$ 34,047	142.00%	303.33%

			2025	2026	2026	2027	2028	2029	2030	2031		
REF	Account Number	Account Title	Prior Year Actual	Current Year Amended Budget	Current Year Projected	Requested Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget	Forecasted Budget	% Diff 2026 Bdgt	% Diff 2026 Actual
97	350-4351-400-340	Postal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
98	350-4351-400-410	Utility Services	\$ -	\$ 20,000	\$ 20,000	\$ 39,500	\$ 40,685	\$ 41,906	\$ 43,163	\$ 44,458	97.50%	97.50%
99	350-4351-400-430	Repair & Maint Services	\$ -	\$ 15,000	\$ 15,000	\$ 67,500	\$ 69,525	\$ 71,611	\$ 73,759	\$ 75,972	350.00%	350.00%
100	350-4351-400-431	Contract Maint Services	\$ -	\$ 40,000	\$ 10,000	\$ 32,000	\$ 32,960	\$ 33,949	\$ 34,967	\$ 36,016	-20.00%	220.00%
101	350-4351-400-442	Rental Equip/Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
102	350-4351-400-445	Rental Toilets	\$ -	\$ -	\$ -	\$ 4,500	\$ 4,635	\$ 4,774	\$ 4,917	\$ 5,065	N/A	N/A
103	350-4351-400-501	Other Purchased Services	\$ -	\$ 15,000	\$ 17,500	\$ 55,000	\$ 56,650	\$ 58,350	\$ 60,100	\$ 61,903	266.67%	214.29%
104	350-4351-400-510	Dues/Memberships	\$ -	\$ 2,500	\$ 250	\$ 2,000	\$ 2,060	\$ 2,122	\$ 2,185	\$ 2,251	-20.00%	700.00%
105	350-4351-400-520	Insurance	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-100.00%	N/A
106	350-4351-400-540	Advertising	\$ -	\$ 1,500	\$ -	\$ 2,000	\$ 2,060	\$ 2,122	\$ 2,185	\$ 2,251	33.33%	N/A
107	350-4351-400-550	Printing/Binding	\$ -	\$ 500	\$ -	\$ 500	\$ 515	\$ 530	\$ 546	\$ 563	0.00%	N/A
108	350-4351-400-580	Trainings & Meetings	\$ -	\$ 1,500	\$ -	\$ 5,650	\$ 5,820	\$ 5,994	\$ 6,174	\$ 6,359	276.67%	N/A
109	350-4351-400-610	General Supplies	\$ -	\$ 40,000	\$ 10,000	\$ 20,000	\$ 20,600	\$ 21,218	\$ 21,855	\$ 22,510	-50.00%	100.00%
110	350-4351-400-614	Resale Supplies	\$ -	\$ -	\$ 50,000	\$ 100,000	\$ 103,000	\$ 106,090	\$ 109,273	\$ 112,551	N/A	100.00%
111	350-4351-400-617	Uniforms/Clothing	\$ -	\$ 1,500	\$ -	\$ 2,000	\$ 2,060	\$ 2,122	\$ 2,185	\$ 2,251	33.33%	N/A
112	350-4351-400-625	Diesel Fuel	\$ -	\$ 10,000	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	-100.00%	-100.00%
113	350-4351-400-641	Minor Equipment	\$ -	\$ 2,500	\$ -	\$ 17,500	\$ 18,025	\$ 18,566	\$ 19,123	\$ 19,696	600.00%	N/A
114	350-4351-400-720	Buildings	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-100.00%	N/A
115	350-4351-400-741	Equipment	\$ -	\$ 5,000	\$ -	\$ 42,000	\$ 43,260	\$ 44,558	\$ 45,895	\$ 47,271	740.00%	N/A
116	350-4351-400-742	Vehicle Leasing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
117	350-4351-400-803	Cost Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
118	350-4351-400-810	Fleet Maintenance Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
119	350-4351-400-820	I.T Maintenance Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
120	350-4352-400-320	Professional Services	\$ -	\$ 30,000	\$ -	\$ 7,440,000	\$ -	\$ -	\$ -	\$ -	24700.00%	N/A
121	350-4352-400-641	Minor Equipment	\$ -	\$ 60,000	\$ 2,500	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	-25.00%	1700.00%
122	350-4352-400-741	Equipment	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-100.00%	N/A
123	350-4352-400-742	Vehicle Leasing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
124	350-4352-400-750	Capitalized Assets	\$ -	\$ 443,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	-100.00%	-100.00%
125	350-4352-400-900	Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
126	Total Rifle Creek Golf Course Expenditures		\$ -	\$ 1,598,356	\$ 1,128,735	\$ 9,232,855	\$ 1,688,077	\$ 1,737,301	\$ 1,788,343	\$ 1,841,275	477.65%	717.98%
127												
128	Beginning Net Position		\$ -	\$ -	\$ -	\$ 96,351	\$ (7,534,061)	\$ (7,571,463)	\$ (7,608,402)	\$ (7,645,197)		
129	Total Rifle Creek Golf Course Revenues		-	1,544,350	1,225,086	1,602,443	1,650,675	1,700,362	1,751,548	1,804,279		
130	Total Rifle Creek Golf Course Expenditures		-	1,598,356	1,128,735	9,232,855	1,688,077	1,737,301	1,788,343	1,841,275		
131	Less: Vacancy Rate (10%)		-	-	-	-	-	-	-	-		
132	Adjustment: GAAP to Budget Basis		-	-	-	-	-	-	-	-		
133	Ending Net Position		\$ -	\$ (54,006)	\$ 96,351	\$ (7,534,061)	\$ (7,571,463)	\$ (7,608,402)	\$ (7,645,197)	\$ (7,682,194)		
134												
135	Ending Net Position Categorization											
136	Net Investment in Capital Assets		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
137	Restricted (Emergencies & O & M Reserve)		-	-	-	-	-	-	-	-		
138	Assigned		-	-	-	-	-	-	-	-		
139	Unassigned (Unrestricted)		-	(54,006)	96,351	(7,534,061)	(7,571,463)	(7,608,402)	(7,645,197)	(7,682,194)		
140	Total Ending Net Position		\$ -	\$ (54,006)	\$ 96,351	\$ (7,534,061)	\$ (7,571,463)	\$ (7,608,402)	\$ (7,645,197)	\$ (7,682,194)		