

Basin Recreation | Approved 2024 Operations Budget

	<u>2023</u>	<u>2024</u>
	Budget	Budget
Change In Net Position		
Revenue:		
Taxes		
Property taxes - Current	8,262,891.00	8,593,406.64
Property taxes - Redemption	316,300.00	328,952.00
Property taxes - Fee in lieu of	174,186.00	181,153.44
Total Taxes	<u>8,753,377.00</u>	<u>9,103,512.08</u>
Intergovernmental revenue		
Grants	55,000.00	-
Total Intergovernmental revenue	<u>55,000.00</u>	<u>-</u>
Charges for services		
FH - Passes		
FH-Fitness Passes	278,000.00	237,000.00
FH-Passes-Monthly	440,700.00	631,500.00
FH-Passes-Daily	132,500.00	186,850.00
FH-Passes-Senior and Youth	225,000.00	316,750.00
Total FH - Passes	<u>1,076,200.00</u>	<u>1,372,100.00</u>
Recreation Programs		
Youth Activities Revenue	342,200.00	358,200.00
Athletics Revenue	261,250.00	258,500.00
Fitness Revenue	12,000.00	12,000.00
Aquatics Revenue	60,380.00	54,800.00
Scholarship Donations	3,500.00	3,000.00
Total Recreation Programs	<u>679,330.00</u>	<u>686,500.00</u>
Other charges for services		
Trails & Open Space Revenue	15,000.00	15,000.00
Park/Facilities Use Fees	93,800.00	87,200.00
Facility use fees-Pavilions/Rm	7,000.00	7,000.00
District Events Income	8,450.00	6,850.00
FH-Rentals	100,000.00	94,000.00
FH-Birthday Parties (Facility & Equipment Rental)	15,000.00	22,000.00
FH-Rentals - Gymnasium	-	-
FH-Vending Income	3,600.00	3,200.00
FH-Sales Misc - Taxable	10,000.00	8,000.00
FH-Rentals - Special Events	45,000.00	26,000.00
FH-Personal Training Fees	8,000.00	8,000.00
Enforcement Revenue	500.00	100.00
Total Other charges for services	<u>306,350.00</u>	<u>277,350.00</u>
Total Charges for services	<u>2,061,880.00</u>	<u>2,335,950.00</u>
Interest		
Interest earnings	29,330.00	90,000.00
Total Interest	<u>29,330.00</u>	<u>90,000.00</u>
Miscellaneous revenue		
Surplus	-	-
Misc Income	2,000.00	2,000.00
Unappropriated Fund Balance	300,000.00	300,000.00
Total Miscellaneous revenue	<u>302,000.00</u>	<u>302,000.00</u>
Contributions and transfers		
Transfer From Debt Service	-	-

Total Contributions and transfers	-	-
Total Revenue:	11,201,587.00	11,831,462.08
Expenditures:		
Administration Department		
Admin Dept Salaries		
Full Time Pay	1,126,865.00	1,583,998.96
Overtime Pay	5,000.00	1,000.00
Bonus	26,000.00	5,300.00
Board Compensation	35,000.00	35,000.00
Total Admin Dept Salaries	1,192,865.00	1,625,298.96
Admin Salaries-Non-Benefited		
Non-Benefited Pay	-	72,991.03
Total Admin Salaries-Non-Benefited	-	72,991.03
Admin Benefits		
Health Insurance	520,354.00	335,874.25
FICA/WC		133,989.97
Retirement		257,307.50
Supplemental		43,515.22
Total Admin Benefits	520,354.00	770,686.94
Administration		
Contract Service-Audit	10,000.00	14,000.00
Continuing Disclosure	2,500.00	2,500.00
County Services	54,684.00	54,684.00
Consultants-Professional	300,000.00	100,000.00
Outsourced IT	110,000.00	110,000.00
Insurance-Liability	42,071.00	59,000.00
Insurance-Building/Contents	25,118.00	35,000.00
Insurance-Vehicle	19,126.00	24,000.00
Unemployment Insurance	5,000.00	5,000.00
Continuing Education	77,300.00	60,000.00
Travel		20,000.00
Board Per Diem	5,040.00	5,040.00
Board Expenses and Meetings	2,500.00	2,500.00
Vending Expense		16,500.00
Office Equipment	13,020.00	13,020.00
Software Expenses	84,000.00	75,000.00
Staff Meetings	8,000.00	8,000.00
Office Supplies	12,000.00	12,000.00
Public Relations/Marketing	20,000.00	22,000.00
Marketing Software		16,000.00
Website	3,300.00	3,300.00
Printing	3,500.00	8,500.00
New Hire Expenses	10,000.00	10,000.00
Memberships	13,700.00	13,700.00
Apparel - All Departments	10,000.00	10,000.00
Water Lease Fees	2,300.00	2,300.00
Internet	13,224.00	13,224.00
Telephone/Cellular	45,000.00	45,000.00
Bank & Credit Card Fees	50,000.00	70,000.00
Postage	1,000.00	2,500.00
Office Equipment Maintenance	4,000.00	4,000.00
Public Notice Expense	4,200.00	5,500.00
Fuel	38,429.00	41,929.00

Vehicle Equipment Repairs & Maintenance	37,200.00	30,000.00
Mileage	1,000.00	1,000.00
Admin Operating Contingency	15,000.00	35,700.00
Office/Storage Space Lease	-	85,000.00
FH-Association Dues-CAM	110,000.00	110,000.00
FH-Transit Assess (Summit Co.)	3,480.00	3,480.00
Subscriptions	3,500.00	3,500.00
District Events Expenses	15,000.00	12,000.00
Special Event Expenses	16,300.00	15,500.00
Enforcement Expenses	10,000.00	25,000.00
Total Administration	<u>1,200,492.00</u>	<u>1,205,377.00</u>
Total Administration Department	<u>2,913,711.00</u>	<u>3,674,353.93</u>
Parks & Facilities Department		
Parks & Facilities Salaries-Benefited		
Benefited Pay	606,268.00	700,965.61
Benefited Overtime Pay	2,000.00	2,000.00
Benefited Bonus	18,000.00	3,600.00
Total Parks & Facilities Salaries-Benefited	<u>626,268.00</u>	<u>706,565.61</u>
Parks & Facilities Salaries-Non Benefited		
Non-Benefited Pay	55,000.00	25,000.00
Total Parks & Facilities Salaries-Non Benefited	<u>55,000.00</u>	<u>25,000.00</u>
Parks & Facilities Benefits		
Health Insurance	353,181.00	169,598.05
FICA/WC		65,582.70
Retirement		116,489.39
Supplemental		22,681.06
Total Parks & Facilities Benefits	<u>353,181.00</u>	<u>374,351.20</u>
Utilities - Water		
Parks - Utility - Water	135,500.00	90,000.00
Fieldhouse - Utility - Water	21,000.00	21,000.00
Water Shares - Standby Fees	2,750.00	3,250.00
Total Utilities - Water	<u>159,250.00</u>	<u>114,250.00</u>
Utilities - Gas		
Facilities - Utility - Gas	11,200.00	12,700.00
Fieldhouse - Utility - Gas	55,000.00	60,000.00
Total Utilities - Gas	<u>66,200.00</u>	<u>72,700.00</u>
Utilities - Electric		
Facilities - Utility - Electric	14,800.00	16,800.00
Fieldhouse - Utility - Electric	75,000.00	78,000.00
Total Utilities - Electric	<u>89,800.00</u>	<u>94,800.00</u>
Utilities - Sewer		
Facilities - Utility - Sewer	3,400.00	3,400.00
Fieldhouse - Utility - Sewer	6,000.00	7,000.00
Total Utilities - Sewer	<u>9,400.00</u>	<u>10,400.00</u>
Parks & Facilities Other		
Departmental Supplies-Parks	65,000.00	65,000.00
Safety Exp-Parks	12,000.00	-
Irrigation Maintenance-Parks	45,000.00	-
Cleaning Supplies	13,000.00	18,000.00
Repairs and Maintenance - Parks	32,500.00	32,500.00
Building Repair/Maint/Supplies	15,000.00	15,000.00
Contract Service-Maintenance	60,000.00	163,000.00
Consultant-Prof Services	10,000.00	-

Equip Rental/Lease-Parks	3,000.00	-
Memberships/Subscriptions	-	-
Staff Mtg & Functions - Parks	2,000.00	2,000.00
Mileage Reimbursement	1,500.00	1,500.00
Parks & Facilities Operating Contingency	35,000.00	26,000.00
FH-Contract Svc-Maintenance	200,000.00	222,500.00
FH-Repairs & Maintenance	91,000.00	80,000.00
FH-Aquatics Facility Expenses	45,000.00	45,000.00
FH-Supplies-Bldg	55,000.00	55,000.00
Building Maint Contingency	-	27,000.00
Total Parks & Facilities Other	685,000.00	752,500.00
Other		
Fieldhouse - Building Maint Contingency	-	-
Total Other	-	-
Total Parks & Facilities Department	2,044,099.00	2,150,566.82
Trails and Open Space		
Wages - Benefited		
Benefited Pay	864,421.00	843,513.33
Benefited Overtime Pay	2,000.00	1,900.00
Benefited Bonus	26,000.00	4,800.00
Total Wages - Benefited	892,421.00	850,213.33
Wages - PT Seasonal		
Non-Benefited Pay	70,720.00	70,720.00
Total Wages - PT Seasonal	70,720.00	70,720.00
Benefits		
Health Insurance	429,490.00	202,811.24
FICA/WC		78,951.72
Retirement		137,341.93
Supplemental		27,685.40
Total Benefits	429,490.00	446,790.29
Trails Other		
Departmental Supplies & Maintenance-Trails	69,000.00	69,000.00
Contract Service-Trails Maint	100,000.00	120,000.00
Consultant Fees-Prof & Tech	10,000.00	-
Utility-Water-Trails	8,000.00	8,000.00
Utility-Electric-Trails	4,200.00	5,000.00
Utility-Sewer-Trails	4,350.00	5,000.00
Contract Service - OS Maintenance/Restoration	350,000.00	338,500.00
Consultant Fees - Open Space	40,000.00	40,000.00
Open Space Maintenance Expenses	10,000.00	10,000.00
Memberships/Subscriptions	1,000.00	1,000.00
Staff Meetings & Functions	1,000.00	1,000.00
Mileage Reimbursement	1,500.00	1,500.00
Operating Contingency	30,000.00	31,500.00
Total Trails Other	629,050.00	630,500.00
Total Trails and Open Space	2,021,681.00	1,998,223.61
Recreation Department		
Rec Salaries-Benefited		
Benefited Pay	753,828.00	865,639.79
Benefited Overtime Pay	2,000.00	900.00
Benefited Bonus	22,000.00	5,800.00
Total Rec Salaries-Benefited	777,828.00	872,339.79
Rec Salaries-PT Seasonal		

Non-Benefited - Athletics Pay	152,400.00	176,500.00
Non-Benefited - Fitness Pay	210,500.00	225,500.00
Non-Benefited - Youth Activities Pay	173,100.00	219,900.00
Non-Benefited - Aquatics Pay	162,500.00	181,100.00
Non-Benefited - Front Desk & Facility	259,000.00	283,800.00
Total Rec Salaries-PT Seasonal	<u>957,500.00</u>	<u>1,086,800.00</u>
Rec Benefits		
Health Insurance	423,668.00	207,728.34
FICA/WC		80,972.29
Retirement		142,527.15
Supplemental		27,750.15
Total Rec Benefits	<u>423,668.00</u>	<u>458,977.93</u>
Rec Program Expenses		
Athletics Expenses	111,900.00	109,850.00
Youth Activities Expenses	130,600.00	123,150.00
Aquatic Program Expenses	11,500.00	11,500.00
Fitness Class Expenses	13,100.00	13,500.00
FH-Contract Svc-Programs	50,000.00	-
Scholarship - Rec Programs	51,000.00	51,000.00
Total Rec Program Expenses	<u>368,100.00</u>	<u>309,000.00</u>
Rec Other		
Front Desk & Facility Expenses		2,000.00
Rec-Department Supplies/Repairs	10,000.00	10,000.00
Rec-Staff Mtgs & Function	2,500.00	2,500.00
Rec-Mileage Reimbursement	1,500.00	1,500.00
Rec-Inventory	5,000.00	5,000.00
Rec-Operating Contingency	10,000.00	10,200.00
Total Rec Other	<u>29,000.00</u>	<u>31,200.00</u>
Total Recreation Department	<u>2,556,096.00</u>	<u>2,758,317.72</u>
Miscellaneous		
Other		
4999 Ice fund (per agreement w/ PC)	66,000.00	50,000.00
Total Other	<u>66,000.00</u>	<u>50,000.00</u>
Total Miscellaneous	<u>66,000.00</u>	<u>50,000.00</u>
Transfers out		
10701 Capital Projects - Xfer Out	500,000.00	500,000.00
10725 Replacement Reserve - Xfer Out	1,100,000.00	700,000.00
10726 Debt Service - Xfer Out	-	-
10727 Impact Fee - Xfer Out	-	-
Total Transfers out	<u>1,600,000.00</u>	<u>1,200,000.00</u>
Total Expenditures:	<u>11,201,587.00</u>	<u>11,831,462.08</u>
Total Change In Net Position	-	-

Basin Recreation | Approved 2024 Debt Service Fund Budget

	<u>2023</u>	<u>2024</u>
	Budget	Budget
Change In Net Position		
Revenue:		
Taxes		
3110 Property taxes - Current	4,274,290	4,272,506
3111 Property taxes - Redemption	219,861	244,478
3114 Property Taxes - Fee in lieu of	108,672	110,310
Total Taxes	<u>4,602,823</u>	<u>4,627,295</u>
Interest		
3025 Interest income	31,158	58,687
Total Interest	<u>31,158</u>	<u>58,687</u>
Total Revenue:	<u>4,633,981</u>	<u>4,685,981</u>
Expenditures:		
Miscellaneous		
Other		
5058 Principal Series 2012	1,160,000	-
5059 Interest Series 2012	23,200	-
5060 Paying Agent Fee 2012	500	500
5061 Principal Series 2015 A	1,200,000	1,230,000
5062 Interest Series 2015 A	495,150	468,150
5063 Paying Agent Fee 2015 A	500	500
5064 Principal Series 2015B	630,000	655,000
5065 Interest Series 2015B	121,481	96,281
5066 Paying Agent Fee 2015B	500	500
5067 Principal Series 2017	420,000	1,665,000
5068 Interest Series 2017	582,150	569,550
5069 Paying Agent Fee 2017	500	500
Total Other	<u>4,633,981</u>	<u>4,685,981</u>
Total Miscellaneous	<u>4,633,981</u>	<u>4,685,981</u>
Total Expenditures:	<u>4,633,981</u>	<u>4,685,981</u>
Total Change In Net Position	<u>-</u>	<u>-</u>

Basin Recreation | Approved 2024 Impact Fee Budget

	<u>2023</u> Budget	<u>2024</u> Budget
Change In Net Position		
Revenue:		
Interest		
3026 Interest - Impact Fees-Parks/Rec	21,500	63,400
3027 Interest - Impact Fees-Trails	5,200	18,200
3028 Interest - Impact Fees Combined	10,000	48,400
Total Interest	<u>36,700</u>	<u>130,000</u>
Miscellaneous revenue		
3130 Impact Fees-Parks/Rec	-	-
3131 Impact Fees-Trails	-	-
3132 Impact Fees Combined	906,000	837,600
Total Miscellaneous revenue	<u>906,000</u>	<u>837,600</u>
Total Revenue:	<u>942,700</u>	<u>967,600</u>
Expenditures:		
Transfers out		
10710 Interfund Xfer Impact Fees	1,542,000	1,502,000
Total Transfers out	<u>1,542,000</u>	<u>1,502,000</u>
Total Expenditures:	<u>1,542,000</u>	<u>1,502,000</u>
Total Change In Net Position	<u>(599,300)</u>	<u>(534,400)</u>

Basin Recreation | Approved 2024 Capitol Fund Budget

	2023	2024
	Budget	Budget
Change In Net Position		
Revenue:		
Intergovernmental revenue		
3140 Grants - Capital	-	-
Total Intergovernmental revenue	-	-
Interest		
3025 Interest income	24,726	138,142
3028 Interest-Replacement fund	27,059	80,692
3032 Interest-Ice arena	-	-
3033 Interest-2015 Open space	42,320	49,649
3034 Interest 2015 Rec & Trails Bond	15,592	332
Total Interest	109,697	268,815
Miscellaneous revenue		
3200 Sale of Surplus Property	-	-
Total Miscellaneous revenue	-	-
Contributions and transfers		
3701 Transfer from general - Capital Projects	500,000	500,000
3710 Transfer from impact fees	1,542,000	1,502,000
3725 Transfer from general - Replacement reserve	1,100,000	700,000
Total Contributions and transfers	3,142,000	2,702,000
Total Revenue:	3,251,697	2,970,815
Expenditures:		
Miscellaneous		
Capital Projects		
6000 Trail System Development	1,902,000	1,162,000
6219 Capital Projects - Parks/Buildings	-	-
Total Capital Projects	1,902,000	1,162,000
Bond Expenses		
6071 Open Space 2015 Bond	-	-
6072 Trails 2015 Bond	1,532,478	-
6074 Ice Sheet Contribution '15 Bond	-	-
Total Bond Expenses	1,532,478	-
Impact Fee Projects		
6318 Impact Fees - Parks - Expansion	-	-
6400 Impact Fees-Trails Development	50,000	400,000
Total Impact Fee Projects	50,000	400,000
Grant Expenses		
6906 RAP Grant (RAPREC-14-20)	-	-
6907 RAP Grant (RAPREC-16-21)	-	-

6908 RAP Grant (RAPREC-17-21)	1,358,763	-
6909 RAP Grant (RAPREC-18-21)	670,000	-
6910 RAP Grant (RAPREC-15-21)	109,471	87,231
6912 RAP Grant (RAPREC-13-22)		99,489
Total Grant Expenses	<u>2,138,234</u>	<u>186,720</u>
Capital Equipment		
6740 Capital Equip Purchase-PARKS	-	75,000
6744 Capital Equip Purchase-ADMIN	-	-
6745 Capital Equip Purchase-TRAILS	172,000	12,000
Total Capital Equipment	<u>172,000</u>	<u>87,000</u>
Replacement		
6901 Replacement-Admin	-	-
6902 Replacement-Parks	1,724,000	800,000
6903 Replacement-Trails	185,700	76,000
6904 Replacement-Recreation	355,000	350,000
Total Replacement	<u>2,264,700</u>	<u>1,226,000</u>
Total Miscellaneous	<u>8,059,412</u>	<u>3,061,720</u>
Total Expenditures:	<u>8,059,412</u>	<u>3,061,720</u>
Total Change In Net Position	<u>(4,807,715)</u>	<u>(90,905)</u>