

Operations Budget - 10

Tentative Budget

Revenue:

Taxes

Property taxes - Current	8,593,407	8,937,100
Property taxes - Redemption	328,952	342,100
Property taxes - Fee in lieu of	181,153	188,400

Total Taxes	9,103,512	9,467,600
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Intergovernmental revenue

Grants	-	30,000
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Total Intergovernmental revenue	-	30,000
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Charges for services

FH - Passes

FH-Fitness Passes	237,000	288,200
FH-Passes-Monthly	631,500	700,000
FH-Passes-Daily	186,850	188,000
FH-Passes-Senior and Youth	316,750	364,400

Total FH - Passes	1,372,100	1,540,600
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Recreation Programs

Scholarship Donations	3,000	1,900
Youth Activities Revenue	358,200	335,400
Athletics Revenue	258,500	357,950
FH-Fitness Programs	12,000	13,100
FH-Aquatics	54,800	51,550

Total Recreation Programs	686,500	759,900
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Other charges for services

Stakeholder Use Fees	-	-
Trails & Open Space Revenue	15,000	17,000
Park/Facilities Use Fees	87,200	90,000
Facility use fees-Pavilions/Rm	7,000	5,000
District Events Income	6,850	1,000
FH-Rentals	94,000	120,000
FH-Birthday Parties (Facility & Equipment Rental)	22,000	-
FH-Vending Income	3,200	4,500
FH-Sales Misc - Taxable	8,000	3,750
FH-Rentals - Special Events	26,000	28,000
FH-Personal Training Fees	8,000	5,550
Enforcement Revenue	100	-

Total Other charges for services	277,350	274,800
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Total Charges for services	2,335,950	2,575,300
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Interest

Interest earnings	90,000	190,000
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Total Interest	90,000	190,000
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Miscellaneous revenue		
Surplus	-	-
Misc Income	2,000	2,000
Unappropriated Fund Balance	300,000	-
Total Miscellaneous revenue	302,000	2,000
Total Revenue:	11,831,462	12,264,900
Expenditures:		
Administration Department		
Admin Dept Salaries		
Admin Full Time Salary	1,583,999	1,712,400
Admin Overtime	1,000	1,000
Admin Merit Bonus	5,300	-
Board Compensation	35,000	35,000
Total Admin Dept Salaries	1,625,299	1,748,400
Admin Salaries-Non-Benefited		
Admin PT Non Benefited	72,991	168,200
Non-benefitted - RNG Wages	-	65,000
Total Admin Salaries-Non-Benefited	72,991	233,200
Admin Benefits		
Admin - Health Insurance	335,874	274,100
Admin - FICA/Medicare/WC	133,990	138,100
Admin - Retirement	257,308	263,200
Admin - Supplemental	43,515	26,200
Admin - PT Non-Benefited FICA/WC		19,700
Total Admin Benefits	770,687	701,600
Administration		
Capital Outlay - Lease	-	-
Contract Service-Audit	14,000	14,000
Continuing Disclosure	2,500	2,500
County Services	54,684	40,000
Consultants-Professional/Contract Services	100,000	32,500
Outsourced IT	110,000	120,000
Insurance-Liability	59,000	64,900
Insurance-Building/Contents	35,000	38,500
Insurance-Vehicle	24,000	26,400
Unemployment Insurance	5,000	5,000
Continuing Education	60,000	57,600
Travel	20,000	30,000
Board Per Diem	5,040	5,040
Board Expenses and Meetings	2,500	2,500
Office Equipment	13,020	12,000
Software Expenses	75,000	111,000
Staff Meetings	8,000	5,000

ADM-Team Building & Communication	-	2,100
Office Supplies	12,000	12,000
Vending Expense	16,500	8,000
Website Costs	3,300	3,660
Marketing Software	16,000	8,360
Public Relations/Marketing	22,000	28,000
Printing	8,500	8,500
New Hire Expenses	10,000	10,000
Memberships	13,700	13,700
Uniforms - All Departments	10,000	12,000
Uniforms - Rangers & Mechanic	-	8,000
Water Lease Fees	2,300	2,300
Internet	13,224	19,700
Telephone/Cellular	45,000	45,000
Bank & Credit Card Fees	70,000	-
Postage	2,500	900
Office Equipment Maintenance	4,000	4,000
Public Notice Expense	5,500	3,200
Mileage	1,000	1,000
Debt Service - Lease Interest	-	1,970
Admin Operating Contingency	35,700	-
Office/Storage Space Lease	85,000	61,800
Vehicle/Equip Fuel	41,929	51,000
Vehicle/Equipment Repairs & Maintenance	30,000	43,555
Special Event Expenses	15,500	22,000
Ranger Program	25,000	14,500
FH-Association Dues-CAM	110,000	131,620
FH-Transit Assess (Summit Co.)	3,480	3,480
FH-Subscriptions	3,500	-
Events Expenses	12,000	12,000
Total Administration	1,205,377	1,099,285
Total Administration Department	3,674,354	3,782,485
Parks & Facilities Department		
Parks & Facilities Salaries-Benefited		
Parks Full Time Salary	700,966	745,500
Parks FT Overtime Pay	2,000	2,000
Parks Merit Bonus	3,600	-
Total Parks & Facilities Salaries-Benefited	706,566	747,500
Parks & Facilities Salaries-Non Benefited		
Parks PT Seasonal	25,000	15,000
Total Parks & Facilities Salaries-Non Benefited	25,000	15,000
Parks & Facilities Benefits		
Parks & Facilities - Health Insurance	169,598	121,100
Parks & Facilities - FICA/Medicare/WC	65,583	63,900
Parks & Facilities - Retirement	116,489	115,800

Parks & Facilities - Supplemental	22,681	13,700
Parks & Facilities - PT Non-Benefited FICA/WC		1,300
Total Parks & Facilities Benefits	374,351	315,800
Utilities - Water		
Water Shares -Standby Fees	3,250	4,000
Parks - Utility - Water	90,000	75,000
FH-Water	21,000	21,000
Total Utilities - Water	114,250	100,000
Utilities - Gas		
Facilities - Utility - Gas	12,700	13,200
FH-Utilities-Gas	60,000	75,000
Total Utilities - Gas	72,700	88,200
Utilities - Electric		
Facilities - Utility - Electric	16,800	19,320
FH-Utilities-Electricity	78,000	89,700
Total Utilities - Electric	94,800	109,020
Utilities - Sewer		
Facilities - Utility - Sewer	3,400	3,400
FH-Utility Sewer	7,000	7,000
Total Utilities - Sewer	10,400	10,400
Parks & Facilities Other		
Departmental Supplies-Parks	65,000	64,000
P&F Department Safety Gear	-	3,000
Cleaning Supplies	18,000	16,000
Repairs and Maintenance - Parks	32,500	42,600
Building Repair/Maint/Supplies	15,000	15,000
Contract Service-Maintenance	163,000	227,000
P&F - Team Building & Communication	2,000	2,000
Mileage Reimbursement	1,500	-
Parks & Facilities Operating Contingency	26,000	-
FH-Contract Svc-Maintenance	222,500	229,500
FH-Repairs & Maintenance	80,000	80,000
FH-Aquatics Facility Expenses	45,000	35,000
FH-Supplies-Bldg	55,000	70,000
Total Parks & Facilities Other	725,500	784,100
Other		
Building Maint Contingency	27,000	-
Total Other	27,000	-
Total Parks & Facilities Department	2,150,567	2,170,020
Trails and Open Space		
Wages - Benefited		
Trails & Open Space Full Time Salary	843,513	881,600
Trails & Open Space Overtime	1,900	1,900
Trails & Open Space Merit Bonus	4,800	-
Total Wages - Benefited	850,213	883,500

Wages - PT Seasonal		
Trails Salaries - PT Seasonal	70,720	74,700
Total Wages - PT Seasonal	70,720	74,700
Benefits		
Trails & Open Space - Health Insurance	202,811	137,700
Trails & Open Space - FICA/Medicare/WC	78,952	75,500
Trails & Open Space - Retirement	137,342	134,000
Trails & Open Space - Supplemental	27,685	16,700
Trails & Open Space - PT Non-Benefited FICA/WC		5,900
Total Benefits	446,790	369,800
Trails Other		
Departmental Supplies & Maintenance-Trails	69,000	67,000
T&OS - Department Safety Gear	-	2,000
Contract Service-Trails Maint	120,000	188,000
Utility-Water-Trails	8,000	6,000
Utility-Electric-Trails	5,000	12,000
Utility-Sewer-Trails	5,000	5,000
Contract Service - OS Maintenance/Restoration	338,500	277,220
Grant Specific Projects	-	30,000
Consultant Fees - Open Space	40,000	40,000
Open Space Maintenance Expenses	10,000	10,000
Memberships/Subscriptions	1,000	1,000
T&OS - Team Building & Communication	1,000	1,000
Mileage Reimbursement	1,500	-
Operating Contingency	31,500	-
Total Trails Other	630,500	639,220
Total Trails and Open Space	1,998,224	1,967,220
Recreation Department		
Rec Salaries-Benefited		
Rec Staff Overtime	900	900
Rec Full Time Salary	865,640	932,100
Recreation Merit Bonus	5,800	-
Total Rec Salaries-Benefited	872,340	933,000
Rec Salaries-PT Seasonal		
Non-benefited - Front Desk & Facility	283,800	281,150
FH-Hrly-Fitness Class Instructor	225,500	236,200
FH-Hrly-Aquatics	181,100	186,650
Non-benefited - Youth Activities Pay	219,900	233,250
Non-benefited - Athletics Pay	176,500	191,675
Total Rec Salaries-PT Seasonal	1,086,800	1,128,925
Rec Benefits		
Recreation - Health Insurance	207,728	187,200
Recreation - FICA/Medicare/WC	80,972	79,700
Recreation - Retirement	142,527	143,200
Recreation - Supplemental	27,750	16,900

Recreation - PT Non-Benefited FICA/WC		95,200
Total Rec Benefits	458,977	522,200
Rec Program Expenses		
Bank & Credit Card Fees	-	80,000
FH - Aquatic Program Expenses	11,500	11,500
FH-Fitness Class Expenses	13,500	14,100
Youth Activities Expenses	123,150	139,700
Scholarship - Rec Programs	51,000	40,000
Athletics Expenses	109,850	166,250
Front Desk & Facility Expenses	2,000	2,000
Total Rec Program Expenses	311,000	453,550
Rec Other		
FH-Subscriptions	-	3,500
Rec-Department Supplies/Repairs	10,000	10,000
FH - Inventory	5,000	2,500
Rec-Software Expenses	-	36,500
REC - Team Building & Communication	2,500	5,000
Rec-Mileage Reimbursement	1,500	-
Rec-Operating Contingency	10,200	-
Total Rec Other	29,200	57,500
Total Recreation Department	2,758,317	3,095,175
Miscellaneous		
Other		
Ice fund (per agreement w/ PC)	50,000	50,000
Total Other	50,000	50,000
Total Miscellaneous	50,000	50,000
Transfers out		
Capital Projects - Xfer Out	500,000	500,000
Replacement Reserve - Xfer Out	700,000	700,000
Debt Service - Xfer Out	-	-
Impact Fee - Xfer Out	-	-
Total Transfers out	1,200,000	1,200,000
Total Expenditures:	11,831,461	12,264,900
Total Change in Net Position	1	-

Snyderville Basin Special Recreation District

Impact Fee Fund - 21

Tentative Budget

Change In Net Position

Revenue:

Interest

3026 Interest - Impact Fees-Parks/Rec
 3027 Interest - Impact Fees-Trails
 3028 Interest - Impact Fees Combined

	2024 Approved Budget	2025 Proposed Budget
	63,400	59,700
	18,200	600
	48,400	69,900
Total Interest	<u>130,000</u>	<u>130,200</u>

Total Interest

Miscellaneous revenue

3130 Impact Fees-Parks/Rec
 3131 Impact Fees-Trails
 3132 Impact Fees Combined

	-	-
	-	-
	837,600	479,600
Total Miscellaneous revenue	<u>837,600</u>	<u>479,600</u>

Total Miscellaneous revenue

Total Revenue:

	<u>967,600</u>	<u>609,800</u>
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Expenditures:

Transfers out

10710 Interfund Xfer Impact Fees

	1,502,000	1,317,000
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Total Transfers out

	<u>1,502,000</u>	<u>1,317,000</u>
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Total Expenditures:

	<u>1,502,000</u>	<u>1,317,000</u>
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Total Change In Net Position

	<u>(534,400)</u>	<u>(707,200)</u>
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Debt Service Fund - 31

Tentative Budget

	2024 Approved Budget	2025 Proposed Budget
Change In Net Position		
Revenue:		
Taxes		
3110 Property taxes - Current	4,272,506	4,228,173
3111 Property taxes - Redemption	244,478	265,699
3114 Property Taxes - Fee in lieu of	110,310	109,309
Total Taxes	4,627,294	4,603,181
Interest		
3025 Interest income	58,687	85,900
Total Interest	58,687	85,900
Total Revenue:	4,685,981	4,689,081
Expenditures:		
Miscellaneous		
Other		
5058 Principal Series 2012	-	-
5059 Interest Series 2012	-	-
5060 Paying Agent Fee 2012	500	500
5061 Principal Series 2015 A	1,230,000	1,260,000
5062 Interest Series 2015 A	468,150	437,400
5063 Paying Agent Fee 2015 A	500	500
5064 Principal Series 2015B	655,000	685,000
5065 Interest Series 2015B	96,281	70,081
5066 Paying Agent Fee 2015B	500	500
5067 Principal Series 2017	1,665,000	1,715,000
5068 Interest Series 2017	569,550	519,600
5069 Paying Agent Fee 2017	500	500
Total Other	4,685,981	4,689,081
Total Miscellaneous	4,685,981	4,689,081
Total Expenditures:	4,685,981	4,689,081
Total Change In Net Position	-	-

Capital Fund - 41

Tentative Budget

Change In Net Position**Revenue:****Intergovernmental revenue**

3140 Grants - Capital

-

-

Total Intergovernmental revenue

-

-

Interest

3025 Interest income

138,142

105,000

3028 Interest-Replacement fund

80,692

18,000

3032 Interest-Ice arena

-

-

3033 Interest-2015 Open space

49,649

342

3034 Interest 2015 Rec & Trails Bond

332

51,000

Total Interest

268,815

174,342

Contributions and transfers

3701 Transfer from general - Capital Projects

500,000

500,000

3710 Transfer from impact fees

1,502,000

1,317,800

3725 Transfer from general - Replacement reserve

700,000

700,000

Total Contributions and transfers

2,702,000

2,517,800

Total Revenue:

2,970,815

2,692,142

Expenditures:**Miscellaneous****Capital Projects**

6000 Trail System Development

1,162,000

715,000

6219 Capital Projects - Parks/Buildings

-

22,000

Total Capital Projects

1,162,000

737,000

Impact Fee Projects

6320 Impact Fees - Combined

-

1,317,800

6400 Impact Fees - Trails Development

400,000

-

Total Impact Fee Projects

400,000

1,317,800

Grant Expenses

6910 RAP Grant (RAPREC-15-21)

87,231

-

6912 RAP Grant (RAPREC-13-22)

99,489

-

Total Grant Expenses

186,720

-

Capital Equipment

6740 Capital Equip Purchase-PARKS

75,000

55,000

6744 Capital Equip Purchase-ADMIN

-

96,400

6745 Capital Equip Purchase-TRAILS

12,000

229,000

6750 Capital Equip Purchase-RECREATION

-

50,000

Total Capital Equipment

87,000

430,400

Replacement

6901 Replacement-Admin

-

97,500

6902 Replacement-Parks	800,000	616,500
6903 Replacement-Trails	76,000	12,000
6904 Replacement-Recreation	350,000	805,400
Total Replacement	<u>1,226,000</u>	<u>1,531,400</u>
Total Expenditures:	<u>3,061,720</u>	<u>4,016,600</u>
Total Change In Net Position	<u>(90,905)</u>	<u>(1,324,458)</u>