

## Basin Recreation | DRAFT Summary | Tentative 2024 Operations Budget

	<u>2023</u>	<u>2024</u>
	Budget	Tentative Budget
<b>Change In Net Position</b>		
<b>Revenue:</b>		
<b>Taxes</b>		
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
<b>Total Taxes</b>	<u>8,753,377.00</u>	<u>9,103,512.08</u>
<b>Intergovernmental revenue</b>		
Grants	55,000.00	-
<b>Total Intergovernmental revenue</b>	<u>55,000.00</u>	<u>-</u>
<b>Charges for services</b>		
<b>FH - Passes</b>		
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
<b>Total FH - Passes</b>	<u>1,076,200.00</u>	<u>1,372,100.00</u>
<b>Recreation Programs</b>		
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
<b>Total Recreation Programs</b>	<u>679,330.00</u>	<u>686,500.00</u>
<b>Other charges for services</b>		
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
<b>Total Other charges for services</b>	<u>306,350.00</u>	<u>277,350.00</u>
<b>Total Charges for services</b>	<u>2,061,880.00</u>	<u>2,335,950.00</u>
<b>Interest</b>		
Interest earnings	29,330.00	90,000.00
<b>Total Interest</b>	<u>29,330.00</u>	<u>90,000.00</u>
<b>Miscellaneous revenue</b>		
Surplus	-	-
Misc Income	2,000.00	2,000.00
Unappropriated Fund Balance	300,000.00	300,000.00
<b>Total Miscellaneous revenue</b>	<u>302,000.00</u>	<u>302,000.00</u>
<b>Contributions and transfers</b>		
Transfer From Debt Service	-	-

<b>Total Contributions and transfers</b>	-	-
<b>Total Revenue:</b>	<b>11,201,587.00</b>	<b>11,831,462.08</b>
<b>Expenditures:</b>		
<b>Administration Department</b>		
<b>Admin Dept Salaries</b>		
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
<b>Total Admin Dept Salaries</b>	<b>1,192,865.00</b>	<b>1,625,298.96</b>
<b>Admin Salaries-Non-Benefited</b>		
Non-Benefited Pay	-	72,991.03
<b>Total Admin Salaries-Non-Benefited</b>	<b>-</b>	<b>72,991.03</b>
<b>Admin Benefits</b>		
Health Insurance	520,354.00	335,874.25
FICA/WC		133,989.97
Retirement		257,307.50
Supplemental		43,515.22
<b>Total Admin Benefits</b>	<b>520,354.00</b>	<b>770,686.94</b>
<b>Administration</b>		
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
<b>Total Administration</b>	<u>1,200,492.00</u>	<u>1,205,377.00</u>
<b>Total Administration Department</b>	<u>2,913,711.00</u>	<u>3,674,353.93</u>
<b>Parks &amp; Facilities Department</b>		
<b>Parks &amp; Facilities Salaries-Benefited</b>		
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
<b>Total Parks &amp; Facilities Salaries-Benefited</b>	<u>626,268.00</u>	<u>706,565.61</u>
<b>Parks &amp; Facilities Salaries-Non Benefited</b>		
Non-Benefited Pay	55,000.00	25,000.00
<b>Total Parks &amp; Facilities Salaries-Non Benefited</b>	<u>55,000.00</u>	<u>25,000.00</u>
<b>Parks &amp; Facilities Benefits</b>		
Health Insurance	353,181.00	169,598.05
FICA/WC		65,582.70
Retirement		116,489.39
Supplemental		22,681.06
<b>Total Parks &amp; Facilities Benefits</b>	<u>353,181.00</u>	<u>374,351.20</u>
<b>Utilities - Water</b>		
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
<b>Total Utilities - Water</b>	<u>159,250.00</u>	<u>114,250.00</u>
<b>Utilities - Gas</b>		
Facilities - Utility - Gas	11,200.00	12,700.00
Fieldhouse - Utility - Gas	55,000.00	60,000.00
<b>Total Utilities - Gas</b>	<u>66,200.00</u>	<u>72,700.00</u>
<b>Utilities - Electric</b>		
Facilities - Utility - Electric	14,800.00	16,800.00
Fieldhouse - Utility - Electric	75,000.00	78,000.00
<b>Total Utilities - Electric</b>	<u>89,800.00</u>	<u>94,800.00</u>
<b>Utilities - Sewer</b>		
Facilities - Utility - Sewer	3,400.00	3,400.00
Fieldhouse - Utility - Sewer	6,000.00	7,000.00
<b>Total Utilities - Sewer</b>	<u>9,400.00</u>	<u>10,400.00</u>
<b>Parks &amp; Facilities Other</b>		
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
<b>Total Parks &amp; Facilities Other</b>	<u>685,000.00</u>	<u>752,500.00</u>
<b>Other</b>		
Fieldhouse - Building Maint Contingency	-	-
<b>Total Other</b>	<u>-</u>	<u>-</u>
<b>Total Parks &amp; Facilities Department</b>	<u>2,044,099.00</u>	<u>2,150,566.82</u>
<b>Trails and Open Space</b>		
<b>Wages - Benefited</b>		
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
<b>Total Wages - Benefited</b>	<u>892,421.00</u>	<u>850,213.33</u>
<b>Wages - PT Seasonal</b>		
Non-Benefited Pay	70,720.00	70,720.00
<b>Total Wages - PT Seasonal</b>	<u>70,720.00</u>	<u>70,720.00</u>
<b>Benefits</b>		
Health Insurance	429,490.00	202,811.24
FICA/WC		78,951.72
Retirement		137,341.93
Supplemental		27,685.40
<b>Total Benefits</b>	<u>429,490.00</u>	<u>446,790.29</u>
<b>Trails Other</b>		
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
<b>Total Trails Other</b>	<u>629,050.00</u>	<u>630,500.00</u>
<b>Total Trails and Open Space</b>	<u>2,021,681.00</u>	<u>1,998,223.61</u>
<b>Recreation Department</b>		
<b>Rec Salaries-Benefited</b>		
Benefited Pay	753,828.00	865,639.79
Benefited Overtime Pay	2,000.00	900.00
Benefited Bonus	22,000.00	5,800.00
<b>Total Rec Salaries-Benefited</b>	<u>777,828.00</u>	<u>872,339.79</u>
<b>Rec Salaries-PT Seasonal</b>		

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
<b>Total Rec Salaries-PT Seasonal</b>	<u>957,500.00</u>	<u>1,086,800.00</u>
<b>Rec Benefits</b>		
Health Insurance	423,668.00	207,728.34
FICA/WC		80,972.29
Retirement		142,527.15
Supplemental		27,750.15
<b>Total Rec Benefits</b>	<u>423,668.00</u>	<u>458,977.93</u>
<b>Rec Program Expenses</b>		
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
<b>Total Rec Program Expenses</b>	<u>368,100.00</u>	<u>309,000.00</u>
<b>Rec Other</b>		
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
<b>Total Rec Other</b>	<u>29,000.00</u>	<u>31,200.00</u>
<b>Total Recreation Department</b>	<u>2,556,096.00</u>	<u>2,758,317.72</u>
<b>Miscellaneous</b>		
<b>Other</b>		
4999 Ice fund (per agreement w/ PC)	66,000.00	50,000.00
<b>Total Other</b>	<u>66,000.00</u>	<u>50,000.00</u>
<b>Total Miscellaneous</b>	<u>66,000.00</u>	<u>50,000.00</u>
<b>Transfers out</b>		
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	-	-
<b>Total Transfers out</b>	<u>1,600,000.00</u>	<u>1,200,000.00</u>
<b>Total Expenditures:</b>	<u>11,201,587.00</u>	<u>11,831,462.08</u>
<b>Total Change In Net Position</b>	-	-

## Basin Recreation | DRAFT Summary | Tentative 2024 Debt Service Fund Budget

	<u>2023</u>	<u>2024</u>
	Budget	Tentative Budget
<b>Change In Net Position</b>		
<b>Revenue:</b>		
<b>Taxes</b>		
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
<b>Total Taxes</b>	<u>4,602,823</u>	<u>4,627,295</u>
<b>Interest</b>		
3025 Interest income	31,158	58,687
<b>Total Interest</b>	<u>31,158</u>	<u>58,687</u>
<b>Total Revenue:</b>	<u>4,633,981</u>	<u>4,685,981</u>
<b>Expenditures:</b>		
<b>Miscellaneous</b>		
<b>Other</b>		
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
<b>Total Other</b>	<u>4,633,981</u>	<u>4,685,981</u>
<b>Total Miscellaneous</b>	<u>4,633,981</u>	<u>4,685,981</u>
<b>Total Expenditures:</b>	<u>4,633,981</u>	<u>4,685,981</u>
<b>Total Change In Net Position</b>	<u>-</u>	<u>-</u>

**Basin Recreation | DRAFT Summary | Tentative 2024 Impact Fee Budget**

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

**Basin Recreation | DRAFT Summary | Tentative 2024 Capitol Fund Budget**

	<b>2023</b>	<b>2024</b>
	Budget	Tentative Budget
<b>Change In Net Position</b>		
<b>Revenue:</b>		
<b>Intergovernmental revenue</b>		
3140 Grants - Capital	-	-
<b>Total Intergovernmental revenue</b>	<b>-</b>	<b>-</b>
<b>Interest</b>		
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
<b>Total Interest</b>	<b>109,697</b>	<b>268,815</b>
<b>Miscellaneous revenue</b>		
3200 Sale of Surplus Property	-	-
<b>Total Miscellaneous revenue</b>	<b>-</b>	<b>-</b>
<b>Contributions and transfers</b>		
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
<b>Total Contributions and transfers</b>	<b>3,142,000</b>	<b>2,702,000</b>
<b>Total Revenue:</b>	<b>3,251,697</b>	<b>2,970,815</b>
<b>Expenditures:</b>		
<b>Miscellaneous</b>		
<b>Capital Projects</b>		
6000 Trail System Development	1,902,000	1,162,000
6219 Capital Projects - Parks/Buildings	-	-
<b>Total Capital Projects</b>	<b>1,902,000</b>	<b>1,162,000</b>
<b>Bond Expenses</b>		
6071 Open Space 2015 Bond	-	-
6072 Trails 2015 Bond	1,532,478	-
6074 Ice Sheet Contribution '15 Bond	-	-
<b>Total Bond Expenses</b>	<b>1,532,478</b>	<b>-</b>
<b>Impact Fee Projects</b>		
6318 Impact Fees - Parks - Expansion	-	-
6400 Impact Fees-Trails Development	50,000	400,000
<b>Total Impact Fee Projects</b>	<b>50,000</b>	<b>400,000</b>
<b>Grant Expenses</b>		
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
<b>Total Grant Expenses</b>	<u>2,138,234</u>	<u>186,720</u>
<b>Capital Equipment</b>		
6740 Capital Equip Purchase-PARKS	-	75,000
6744 Capital Equip Purchase-ADMIN	-	-
6745 Capital Equip Purchase-TRAILS	172,000	12,000
<b>Total Capital Equipment</b>	<u>172,000</u>	<u>87,000</u>
<b>Replacement</b>		
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
<b>Total Replacement</b>	<u>2,264,700</u>	<u>1,226,000</u>
<b>Total Miscellaneous</b>	<u>8,059,412</u>	<u>3,061,720</u>
<b>Total Expenditures:</b>	<u>8,059,412</u>	<u>3,061,720</u>
<b>Total Change In Net Position</b>	<u>(4,807,715)</u>	<u>(90,905)</u>