

2022 BUDGET AMENDMENTS & 2023 BUDGET PRESENTATION

Expanded Budgets

- Debt Service Fund
- Impact Fee Fund
- Capital Fund
- General Fund



B A S I N
RECREATION

County Council

November 2, 2022

Debt Service Fund	2022 Approved Budget	2022 Proposed Amended Budget	2023 Proposed Budget
Change In Net Position			
Revenue:			
Taxes			
3110 Property taxes - Current	4,346,966	4,346,966	4,274,291
3111 Property taxes - Redemption	170,000	170,000	219,861
3114 Property Taxes - Fee in lieu of	105,000	105,000	108,672
Total Taxes	4,621,966	4,621,966	4,602,823
Interest			
3025 Interest income	9,666	9,666	31,158
Total Interest	9,666	9,666	31,158
Total Revenue:	4,631,632	4,631,632	4,633,981
Expenditures:			
Miscellaneous			
Other			
5058 Principal Series 2012	1,135,000	1,135,000	1,160,000
5059 Interest Series 2012	45,900	45,900	23,200
5060 Paying Agent Fee 2012	500	500	500
5061 Principal Series 2015 A	1,180,000	1,180,000	1,200,000
5062 Interest Series 2015 A	518,750	518,750	495,150
5063 Paying Agent Fee 2015 A	500	500	500
5064 Principal Series 2015B	605,000	605,000	630,000
5065 Interest Series 2015B	145,682	145,682	121,481
5066 Paying Agent Fee 2015B	500	500	500
5067 Principal Series 2017	405,000	405,000	420,000
5068 Interest Series 2017	594,300	594,300	582,150
5069 Paying Agent Fee 2017	500	500	500
Total Other	4,631,632	4,631,632	4,633,981
Total Miscellaneous	4,631,632	4,631,632	4,633,981
Total Expenditures:	4,631,632	4,631,632	4,633,981
Total Change In Net Position	-	-	-

Impact Fee Fund	2022 Original Budget	2022 Revised Budget	2023 Proposed Budget
Change In Net Position			
Revenue:			
Interest			
3026 Interest - Impact Fees-Parks/Rec	14,400	25,000	21,500
3027 Interest - Impact Fees-Trails	1,800	4,000	5,200
3028 Interest - Impact Fees Combined	1,800	4,500	10,000
Total Interest	<u>18,000</u>	<u>33,500</u>	<u>36,700</u>
Miscellaneous revenue			
3130 Impact Fees-Parks/Rec			
3131 Impact Fees-Trails	-	-	-
3132 Impact Fees Combined	665,444	995,000	906,000
Total Miscellaneous revenue	<u>665,444</u>	<u>995,000</u>	<u>906,000</u>
Total Revenue:	<u>683,444</u>	<u>1,028,500</u>	<u>942,700</u>
Expenditures:			
Transfers out			
10710 Interfund Xfer Impact Fees	3,900,000	3,700,000	1,542,000
Total Transfers out	<u>3,900,000</u>	<u>3,700,000</u>	<u>1,542,000</u>
Total Expenditures:	<u>3,900,000</u>	<u>3,700,000</u>	<u>1,542,000</u>
Total Change In Net Position	<u>(3,216,556)</u>	<u>(2,671,500)</u>	<u>(599,300)</u>

Capital Fund	2022 Approved Budget	2022 Proposed Amended Budget	2023 Proposed Budget W/O TnT	2023 Proposed Budget W/TnT
Change In Net Position				
Revenue:				
Total Intergovernmental revenue	-	-	-	-
Total Interest	29,400	109,400	109,697	109,697
Miscellaneous revenue				
Total Miscellaneous revenue	15,000	6,000	-	-
Contributions and transfers				
3701 Transfer from general - Capital Projects	770,000	770,000	500,000	500,000
3710 Transfer from impact fees	3,900,000	3,700,000	1,542,000	1,542,000
3725 Transfer from general - Replacement reser	630,000	730,000	900,000	1,100,000
Total Contributions and transfers	5,300,000	5,200,000	2,942,000	3,142,000
Total Revenue:	5,344,400	5,315,400	3,051,697	3,251,697
Expenditures:				
Miscellaneous				
Capital Projects				
6000 Trail System Development	1,065,000	415,000	1,902,000	1,902,000
6219 Capital Projects - Parks/Buildings	369,658	65,000	-	-
Total Capital Projects	1,434,658	480,000	1,902,000	1,902,000
Bond Expenses				
6071 Open Space 2015 Bond	4,159,803	4,159,803	-	-
6072 Trails 2015 Bond	1,532,478	-	1,532,478	1,532,478
6074 Ice Sheet Contribution '15 Bond	2,760,000	2,760,000	-	-
Total Bond Expenses	8,452,281	6,919,803	1,532,478	1,532,478
Impact Fee Projects				
6318 Impact Fees - Parks - Expansion	3,700,000	3,700,000	-	-
6400 Impact Fees-Trails Development	200,000	-	50,000	50,000
Total Impact Fee Projects	3,900,000	3,700,000	50,000	50,000
Grant Expenses				
Total Grant Expenses	-	1,180,832	2,138,234	2,138,234
Capital Equipment				
6740 Capital Equip Purchase-PARKS	45,000	45,000	-	-
6744 Capital Equip Purchase-ADMIN	-	30,000	-	-
6745 Capital Equip Purchase-TRAILS	52,000	122,590	172,000	172,000
Total Capital Equipment	97,000	197,590	172,000	172,000
Total Replacement	771,800	830,400	2,264,700	2,264,700
Total Miscellaneous	14,655,739	13,308,625	8,059,412	8,059,412
Total Expenditures:	14,655,739	13,308,625	8,059,412	8,059,412
Total Change In Net Position	(9,311,339)	(7,993,225)	(5,007,715)	(4,807,715)

10 General Fund	2022 Approved Budget	2022 Proposed Amended Budget	2023 Proposed Budget w/o TnT	2023 Proposed Budget w/ TnT
Change In Net Position				
Revenue:				
Taxes				
3110 Property taxes - Current	6,440,360	6,440,360	6,958,972	8,262,891
3111 Property taxes - Redemption	290,000	290,000	316,300	316,300
3114 Property taxes - Fee in lieu of	167,000	167,000	174,186	174,186
Total Taxes	6,897,360	6,897,360	7,449,458	8,753,377
Intergovernmental revenue				
3140 Grants	30,000	52,490	55,000	55,000
Total Intergovernmental revenue	30,000	52,490	55,000	55,000
Charges for services				
FH - Passes				
3610 FH-Fitness Passes	448,597	298,000	278,000	278,000
3649 FH-Passes-Monthly	329,268	422,000	440,700	440,700
3650 FH-Passes-Annual	70,166	61,722	-	-
3651 FH-Passes-Daily	69,460	111,800	132,500	132,500
3653 FH-Passes-Senior and Youth	162,669	67,844	225,000	225,000
Total FH - Passes	1,080,160	961,366	1,076,200	1,076,200
Recreation Programs				
3604 FH-Football	13,900	19,000	17,250	17,250
3613 FH-Fitness Programs	5,275	14,000	12,000	12,000
3617 FH-Aquatics	56,200	76,000	60,380	60,380
3467 Scholarship Donations	3,500	3,500	3,500	3,500
3476 Camps	280,000	377,000	335,000	335,000
3477 Youth Basketball	43,200	42,000	48,000	48,000
3478 Youth Baseball	31,000	28,300	28,150	28,150
3479 Youth Soccer	69,600	70,000	69,250	69,250
3482 Youth Volleyball	7,300	14,000	8,200	8,200
3483 Youth Lacrosse	9,600	9,400	9,200	9,200
3489 Youth Crew	7,200	2,500	7,200	7,200
3493 Biking Programs	51,000	59,000	51,000	51,000
3495 Adult Programs	14,450	13,100	19,000	19,000
3496 Tennis Programs	11,200	16,200	11,200	11,200
Total Programs	603,425	744,000	679,330	679,330
Other charges for services				
3196 Stakeholder Dues	15,500	18,000	19,800	19,800
3197 Trails & Open Space Revenue	10,000	11,241	15,000	15,000
3470 Parks/Facilities Use Fees	67,525	115,528	74,000	74,000
3471 Facility use fees-Pavilions/Rm	7,000	9,300	7,000	7,000
3475 District Events Income	6,200	5,000	8,450	8,450
3602 FH-Cages-Baseball/Golf	7,000	3,500	-	-
3607 FH-Rentals	80,000	95,000	100,000	100,000
3612 FH-Birthday Parties	5,000	25,000	15,000	15,000
3677 FH-Vending Income	3,300	3,300	3,600	3,600
3678 FH-Sales Misc - Taxable	10,000	10,000	10,000	10,000

3679 FH-Rentals - Special Events	40,000	30,000	45,000	45,000
3680 FH-Personal Training Fees	25,000	10,000	8,000	8,000
NEW # Enforcement Revenue	960	960	500	500
Total Other charges for services	277,485	336,829	306,350	306,350
Total Charges for services	1,961,070	2,042,195	2,061,880	2,061,880
Interest				
3025 Interest earnings	10,500	28,000	29,330	29,330
Total Interest	10,500	28,000	29,330	29,330
Miscellaneous revenue				
3492 Misc Income	4,000	4,000	2,000	2,000
3900 Unappropriated Fund Balance	475,000	150,000	300,000	300,000
Total Miscellaneous revenue	479,000	154,000	302,000	302,000
Total Revenue:	9,377,930	9,174,045	9,897,668	11,201,587
Expenditures:				
Administration Department				
Admin Dept Salaries				
4700 Admin Full Time Salary	922,169	908,646	892,898	1,126,865
4712 Admin Overtime	1,000	1,000	5,000	5,000
4714 Admin Recruitment/Retention	46,108	18,000	26,000	26,000
Total Admin Dept Salaries	969,277	927,646	923,898	1,157,865
Admin Salaries-Non Benefited				
4703 Admin PT Non benefited	26,000	26,000	-	-
9138 FH-Hrly-Front Desk	139,100	191,700	219,000	219,000
Total Admin Salaries - Non Benefited	165,100	217,700	219,000	219,000
Admin Benefits				
4815 Admin Benefits	517,744	517,744	399,013	520,354
Total Admin Benefits	517,744	517,744	399,013	520,354
Administration				
4322 Contract Service-Audit	9,700	9,700	10,000	10,000
4323 Continuing Disclosure	2,500	2,500	2,500	2,500
4325 County Services	52,080	52,080	54,684	54,684
4528 Consultants-Professional	210,000	100,000	300,000	300,000
45281 Outsourced IT	108,000	90,000	110,000	110,000
4540 Insurance-Liability	40,068	40,068	42,071	42,071
4541 Insurance-Building/Contents	22,835	22,835	25,118	25,118
4542 Insurance-Vehicle	17,388	17,388	19,126	19,126
4713 Unemployment Insurance	5,000	5,000	5,000	5,000
4818 Continuing Education/Travel	6,500	15,000	27,300	27,300
4820 Board Per Diem	5,040	5,040	5,040	5,040
4821 Board Compensation	35,000	35,000	35,000	35,000
4822 Board Expenses and Meetings	2,000	2,000	2,500	2,500
4905 Office Equipment	6,015	25,015	13,020	13,020
4906 Software Expenses	41,000	56,000	84,000	84,000
4907 Staff Meetings	5,000	5,000	8,000	8,000
4910 Office Supplies	15,000	15,000	12,000	12,000
4913 Website Costs	3,300	3,300	3,300	3,300

4915 Public Relations/Marketing	16,500	16,500	20,000	20,000
4917 Printing	1,750	2,500	3,500	3,500
4919 New Hire Expenses	7,565	15,000	10,000	10,000
4920 Memberships	12,350	20,000	13,700	13,700
4921 Uniforms - All Departments	10,530	10,530	10,000	10,000
4922 Water Lease Fees	2,300	2,300	2,300	2,300
4930 Internet Costs	-	-	13,224	13,224
4940 Telephone/Cellular	35,000	35,000	45,000	45,000
4951 Bank & Credit Card Fees	49,027	49,027	50,000	50,000
4960 Postage	700	700	1,000	1,000
4982 Office Equipment Maintenance	4,000	4,000	4,000	4,000
4985 Public Noticing Expense	4,200	4,200	4,200	4,200
4991 Fuel	200	546	1,200	1,200
4992 Mileage	500	500	-	1,000
4994 Admin Operating Contingency	5,000	5,000	5,000	15,000
4996 Office/Storage Space Lease	77,000	25,500	-	-
9102 FH-Association Dues-CAM	95,575	95,575	110,000	110,000
9176 FH -Subscriptions	3,500	500	3,500	3,500
9173 FH-Transit Assess (Summit Co.)	3,480	3,480	3,480	3,480
9350 Event Expenses	17,150	15,000	15,000	15,000
9519 FH - Inventory	5,000	5,000	5,000	5,000
Total Administration	937,753	811,784	1,078,763	1,089,763
Total Administration Department	2,589,874	2,474,874	2,620,674	2,986,982
Parks and Facilities Department				
Parks Salaries-Benefited				
7005 Parks Full Time Salary	497,998	450,998	548,079	606,268
7012 Parks FT Overtime Pay	2,000	2,000	2,000	2,000
7015 Parks Recruitment/Retention	24,900	16,000	18,000	18,000
Total Parks Salaries-Benefited	524,898	468,998	568,079	626,268
Parks Salaries-Non Benefited				
7009 Parks and Facilities PT/ Seasonal	54,400	23,400	55,000	55,000
Total Parks Salaries-Non Benefited	54,400	23,400	55,000	55,000
Parks Benefits				
7021 Parks FT Benefits - Benefited	319,226	319,226	311,809	347,199
7023 Parks PT Seasonal FICA/WC	22,015	22,015	5,982	5,982
Total Parks Benefits	341,241	341,241	317,791	353,181
Utilities - Water				
4823 Water Shares -Standby Fees	2,500	2,500	2,750	2,750
7164 Utility- Water- The Woods	3,500	3,500	3,500	3,500
7165 Utility-Water-TS	55,000	55,000	55,000	55,000
7465 Utility-Water-Culinary -WC	2,000	2,000	2,000	2,000
7565 Utility-Water-Knoop	20,000	25,000	20,000	20,000
Trailside East Water	-	-	55,000	55,000
9185 FH-Water	19,000	21,000	21,000	21,000
Total Utilities - Water	102,000	109,000	159,250	159,250
Utilities - Gas				
7175 Utility-Gas-TS	8,000	10,000	10,000	10,000
7275 Utility-Gas-EHMS	1,200	1,200	1,200	1,200

9179 FH-Utilities-Gas	48,000	60,000	55,000	55,000
Total Utilities - Gas	57,200	71,200	66,200	66,200
Utilities - Electric				
7170 Utility-Electric-TS	8,500	9,000	8,500	8,500
7470 Utility-Electric-WC	1,700	1,700	1,900	1,900
7570 Utility-Electric-Knoop	1,700	1,900	1,900	1,900
9178 FH-Utilities-Electricity	75,000	75,000	75,000	75,000
Trailside East- Electricity	-	-	2,500	2,500
Total Utilities - Electric	86,900	87,600	89,800	89,800
Utilities - Sewer				
7180 Utility-Sewer-TS	1,300	1,300	1,300	1,300
7480 Utility-Sewer-WC	600	700	700	700
7580 Utility-Sewer-Knoop	600	700	700	700
New for FH Sewer	7,000	7,000	6,000	6,000
Trailside East- Sewer	-	-	700	700
Total Utilities - Sewer	9,500	9,700	9,400	9,400
Parks & Facilities - Other				
7104 Departmental Supplies-Parks	50,000	60,000	65,000	65,000
7119 Safety Exp-Parks	5,000	9,000	12,000	12,000
7124 Irrigation Maintenance-Parks	12,000	12,000	12,000	45,000
7144 Repairs and Maintenance - Parks	23,000	32,500	32,500	32,500
7160 Consultant-Prof Services	2,000	-	3,000	10,000
7184 Equip Rental/Lease-Parks	2,500	2,500	3,000	3,000
7918 Continuing Education/Travel	5,600	5,600	14,000	14,000
7920 Memberships/Subscriptions	200	200	-	-
7921 Staff Mtg & Functions - Parks	1,020	1,020	2,000	2,000
7925 Vehicle/Equip Repairs & Maint	15,000	17,000	18,000	18,000
7930 Vehicle/Equip Fuel	10,000	16,600	18,000	18,000
7935 Mileage Reimbursement	-	-	500	1,500
7941 Parks Operating Contingency	25,000	40,000	15,000	35,000
7999 Special Event Expenses	-	-	16,300	16,300
7129 Cleaning Supplies	8,300	11,000	13,000	13,000
7146 Building Repair/Maint/Supplies	12,000	13,000	15,000	15,000
7155 Contract Service-Maintenance	15,500	22,500	15,000	60,000
9103 FH-Athletic Equipment Expenses	30,000	30,000	30,000	30,000
9111 FH-Contract Svc-Maintenance	107,800	125,500	135,000	200,000
9155 FH-Building Repairs & Maint	45,000	80,000	55,000	55,000
9157 FH-Rental-Misc Equipment	2,500	5,000	6,000	6,000
9158 FH-Aquatic Facility Expenses	38,000	38,000	45,000	45,000
9165 FH-Supplies-Bldg	45,000	45,000	49,000	55,000
Total Parks Other	455,420	566,420	574,300	751,300
Total Parks and Facilities Department	1,631,559	1,677,559	1,839,820	2,110,399
Trails and Open Space Department				
Trails & Open Space Salaries-Benefited				
8702 Trails & Open Space Full Time Salary	631,518	646,115	755,963	864,421
8706 Trails & Open Space Overtime	2,000	2,000	2,000	2,000
8709 Trails and Open Space Recruitment/Retention	31,576	20,000	26,000	26,000
Total Trails & Open Space Salaries-Benefited	665,094	668,115	783,963	892,421

Trails & Open Space Salaries-PT Seasonal				
8704 Trails & Open Space Salaries - PT Seasonal	70,720	70,720	70,720	70,720
Total Trails & Open Space Salaries-PT Seasonal	70,720	70,720	70,720	70,720
Trails & Open Space Benefits				
8715 Trails & Open Space Fulltime & Hrly Benefits	410,402	410,402	354,751	423,508
8716 Trails & Open Space PT Seasonal FICA/WC	5,982	5,982	5,982	5,982
Total Trails & Open Space Benefits	416,384	416,384	360,733	429,490
Trails & Open Space - Other				
8400 Departmental Supplies & Maintenance-Trails	69,000	69,000	63,000	69,000
NEW # Enforcement Expenses	10,000	10,000	10,000	10,000
8520 Contract Service-Trails Maint	90,000	90,000	50,000	100,000
8528 Consultant Fees-Prof & Tech	-	-	-	10,000
8550 Utility-Water-Trails	8,000	8,000	8,000	8,000
8551 Utility-Electric-Trails	4,200	4,200	4,200	4,200
8553 Utility-Sewer-Trails	4,350	4,350	4,350	4,350
8820 Contract Service - OS Maintenance/Restoration	313,412	313,412	290,000	350,000
8828 Consultant Fees - Open Space	40,000	40,000	40,000	40,000
8855 Open Space Maintenance Expenses	10,000	10,000	10,000	10,000
8918 Continuing Education/Travel	12,000	20,000	20,000	20,000
8920 Memberships/Subscriptions	250	1,000	1,000	1,000
8921 Staff Meetings and Functions	1,000	1,000	1,000	1,000
8982 Equipment Repairs & Maintenance	16,000	16,000	16,000	16,000
8990 Fuel-Vehicle/Equipment	12,500	15,729	15,729	15,729
8992 Mileage Reimbursement	250	250	319	1,500
8994 Operating Contingency	10,000	10,000	10,000	30,000
Total Trails Other	600,962	612,941	543,598	690,779
Total Trails and Open Space Department	1,753,160	1,768,160	1,759,014	2,083,410
Recreation Department				
Rec Salaries-Benefited				
9654 Rec Staff Overtime	900	900	2,000	2,000
9655 Rec Full Time Salary	441,360	451,979	703,559	753,828
9725 Recreation Recruitment/Retention	22,068	20,000	22,000	22,000
Total Rec Salaries-Benefited	464,328	472,879	727,559	777,828
Rec Salaries-PT Seasonal				
NEW # Hourly Wages - Personal Trainers	-	-	-	-
9135 Hourly Wages - Football	-	6,000	8,000	8,000
9141 FH-Hrly-Fitness Class Instructr	188,500	188,500	210,500	210,500
9144 FH-Hrly-Aquatics	132,500	110,000	162,500	162,500
9143 Hourly Wages-Youth Crew	1,650	1,650	2,700	2,700
9701 Hourly Wages-Basketball	18,500	25,000	26,800	26,800
9702 Hourly Wages-Soccer	21,225	26,000	29,300	29,300
9703 Hourly Wages-Baseball	11,250	9,800	15,700	15,700
9704 Hourly Wages-Camps	120,000	160,000	170,400	170,400
9706 Hourly Wages-Rec Staff	43,600	25,000	40,000	40,000
9709 Hourly Wages-Lacrosse	2,500	3,100	3,800	3,800
9712 Hourly Wages-Volleyball	3,500	5,795	5,800	5,800
9722 Hourly Wages - Biking	31,900	31,900	39,000	39,000
9724 Hourly Wages - Adult Programs	8,700	8,700	17,500	17,500

9726 Hourly Wages - Tennis	5,000	5,000	6,500	6,500
Total Rec Salaries-PT Seasonal	588,825	606,445	738,500	738,500
Rec Benefits				
9676 Rec FT Staff Benefits	262,337	262,337	339,954	373,321
9678 Rec PT Seasonal FICA/WC	50,347	50,347	50,347	50,347
Total Rec Benefits	312,684	312,684	390,301	423,668
Rec Program Expenses				
9323 Basketball Programs-Youth	22,900	22,900	23,500	23,500
9324 Soccer Programs-Youth	37,500	37,500	39,700	39,700
9325 Baseball Programs-Youth	19,400	19,400	18,000	18,000
9326 Camp Supplies	104,000	90,000	125,000	125,000
9328 Volleyball Programs-Youth	2,500	2,500	2,500	2,500
9332 Scholarship - Rec Programs	40,000	50,000	51,000	51,000
9335 Lacrosse Programs-Youth	1,900	1,900	2,000	2,000
9337 Biking Programs	6,300	6,300	10,150	10,150
9339 Adult Rec Programs	5,800	5,800	2,500	2,500
9348 Tennis Programs	1,700	2,144	3,000	3,000
9351 Youth Crew	5,600	5,600	5,600	5,600
9104 FH - Aquatic Program Expenses	9,500	9,500	11,500	11,500
9105 FH - Football Program Expenses	7,000	7,000	10,550	10,550
9106 FH-Fitness Class Expenses	10,900	10,900	13,100	13,100
9112 FH-Contract Svc-Programs	-	-	-	50,000
Total Rec Program Expenses	275,000	271,444	318,100	368,100
Rec Other				
9400 Rec-Department Supplies/Repairs	3,500	3,500	6,000	10,000
9818 Rec-Continuing Education/Travel	5,500	7,000	16,000	16,000
9923 Rec-Staff Mtgs & Function	1,000	1,000	2,500	2,500
9982 Rec-Vehicle Repair/Maintenance	2,750	2,750	3,200	3,200
9990 Rec-Fuel/Vehicle	2,500	3,500	3,500	3,500
9992 Rec-Mileage Reimbursement	250	250	500	1,500
9993 Rec-Operating Contingency	6,000	6,000	6,000	10,000
Total Rec Other	21,500	24,000	37,700	46,700
Total Recreation Department	1,662,337	1,687,452	2,212,160	2,354,796
Miscellaneous				
Other				
4999 Ice fund (per agreement w/ PC)	341,000	66,000	66,000	66,000
Total Other	341,000	66,000	66,000	66,000
Total Miscellaneous	341,000	66,000	66,000	66,000
Transfers out				
10701 Capital Projects - Xfer Out	770,000	770,000	500,000	500,000
10725 Replacement Reserve - Xfer Out	630,000	730,000	900,000	1,100,000
Total Transfers out	1,400,000	1,500,000	1,400,000	1,600,000
Total Expenditures:	9,377,930	9,174,045	9,897,668	11,201,587
Total Change In Net Position	-	-	(0)	(0)