



STANSBURY
SERVICE AGENCY
Parks and Recreation District

2023 Budget Proposal

January 1, 2023 through December 31, 2023



Prepared by:

Veronica Hobby
General Manager

Budget Message

To the Board of Directors of Stansbury Service Agency:

The Stansbury Service Agency Management is pleased to present the Calendar Year 2023 budget for your consideration. The budget begins January 1, 2023 and ends December 31, 2023. This document reflects the efforts of the General Manager, department managers, their staff, and each of you.

The CY 2023 budget proposal provides the resources necessary to improve the quality of recreational services to Stansbury Park residents. In consideration of the Stansbury Park Community Master Plan adopted in 2019, this year's budget was designed with the following objectives, goals, and strategic plan as outlined in that document:

Objectives

- Aspire toward providing all Stansbury residents with adequate access to high-quality, clean, and safe park and recreation facilities.
- Support the development of an integrated trail network connecting Stansbury neighborhoods to parks, recreation areas, and community amenities.

Goals

- Goal 1 – Connecting Tooele County and Stansbury Park parks and facilities.
- Goal 2 – Stansbury neighborhoods shall have adequate parks, trails, and open space access or distribution.
- Goal 3 – Create a good first impression of the Agency through specified gateway areas.
- Goal 4 – Beautify and enhance appearance and environment.
- Goal 5 – Develop concept plans for new venues or venues to be renovated.
- Goal 6 – Ensure public venues are safe, cost effective, functional, and desired facilities.
- Goal 7 – Establish maintenance standards of recreation facilities and equipment.
- Goal 8 – Encourage relationship building and coordination among government and nonprofit entities.
- Goal 9 – Provide sports and recreation programs which adequately meet community needs.
- Goal 10 – Provide adequate recreation, wellness, and fitness facilities to fulfill needed community programs.
- Goal 11 – Adequately inform the public of programs and activities available.
- Goal 12 – Connect paths on the Agency trail system.
- Goal 13 – Implement innovative recruitment and marketing of major events.
- Goal 14 – Find new revenue sources to achieve goals.

Strategic Plan Course of Action

- Create a realistic budget for capital improvements and operation and maintenance.
- Create a plan for fundraising/finding funds.
- Begin fundraising efforts that include:
 - Change in program fees
 - Increase in donations
 - Increase in taxes
 - Identify matching funding sources
 - Build funding relationships with partners
 - Bond

The CY 2023 budget is formed with the consideration and a determined examination of the long-range needs and financial stability of Stansbury Service Agency. As of December 31, 2021, Stansbury Service Agency’s combined net position totaled \$29,687,872 in land, equipment, and facility assets. In consideration of the Agency’s net position and based on an analysis of the objectives and goals of the Master Plan and the strategic course stated to achieve these goals, it is apparent that additional staffing and an investment in facilities, recreational venues, parks, and trail systems is necessary to improve the level of services offered to residents. As such, a modest increase in property taxes and select program fees is necessary to accomplish this. During 2021, property values in Stansbury Park increased, which means the mill levy decreased in 2022. It is expected that property values in 2023 will remain consistent with 2022 values while the cost to provide services increased in 2022 and is expected to continue to increase in 2023. Additional tax income would enable management to increase access to the higher-quality, clean and safe park, recreation facilities, and trail systems as stated in the Master Plan.

CAPITAL BUDGET

Capital Projects

Management is continually updating and revising capital project plans that ensure development of new recreation areas, current systems, and physical infrastructure are maintained in the future. During the CY 2022 budget year, Management struggled to complete planned capital projects due to shortages in staffing and limited availability of needed contractors. These limitations have led to projects initially planned for Calendar year 2022 re-budgeted to 2023.

For the CY 2023 budget, Management is proposing \$2,519,000 in capital improvement projects that includes \$470,500 in development of new Cemetery areas, improvements to the Clubhouse and Golf Course Pro Shop, improvements to Ponderosa and Sutton Parks, and continued improvement in our landscaping throughout the area. In addition, Management is proposing \$2,048,500 in capital improvement impact fee projects that include installing a new bridge across the Mill Pond, completing development of Solomon Park and the Amphitheater, beginning development on Oscarson Park, and to begin design work for a new swimming pool. Capital projects by fund are outlined below:

Capital Improvement Projects	Estimated Cost	Funding Source
Cemetery	77,000	General Fund
Clubhouse Improvements	145,000	General Fund
Clubhouse Complex	49,500	General Fund
Golf Course Pro Shop Improvements	87,000	General Fund
Ponderosa Park	12,000	General Fund
General Landscaping Improvements	100,000	General Fund
Total General Fund Projects	470,500	
Amphitheater	390,000	Impact Fee Fund
Mill Pond Bridge	495,000	Impact Fee Fund
Oscarson Park	765,000	Impact Fee Fund
Pickleball Courts	183,500	Impact Fee Fund
Solomon Park	65,000	Impact Fee Fund
Swimming Pool	150,000	Impact Fee Fund
Total Impact Fee Projects	2,048,500	
Grand Total	2,519,000	

Equipment

Management’s equipment goal is to replace older, ineffective, and unsafe equipment with newer equipment that will limit the downtime from breakdowns due to overuse and aging equipment that leads to a decrease in productivity. Management also aims to provide access to the necessary tools that enable equipment to be worked on and maintained in-house and limit the time that equipment is serviced by third parties. The CY 2023 proposed equipment budget totals \$283,850 and requests major purchases for the Golf Course that include netting for the driving range, a new weed/fertilizer sprayer, and a Toro Fairway Mower. Additional equipment needs include a mower for the Cemetery and Kawasaki Mule to transport staff, supplies, and equipment to work areas.

Department	Description	Estimated Amount
Pool	AED	1,700
Pool	Pool cover storage	1,500
Pool	Duraflex Diving Board	6,600
Pool	Diving Board Mounting Kit	150
Pool	Employee Lockers	1,500
Pool	Sound System	1,000
Pool	Pool basketball hoop	1,100
Pool	Pool volleyball	800
Total Pool		14,350
Golf Course Pro Shop	Range Turf	7,500
Golf Course Pro Shop	Judge Netting	65,000
Golf Course Pro Shop	Ball Washer	3,500
Golf Course Pro Shop	Grill	18,000
Total Golf Course Pro Shop		94,000
Golf Course Greens	John Deer sprayer	50,000
Golf Course Greens	Toro Roller	8,000
Golf Course Greens	Toro Fairway Mower	40,000
Total Golf Course Greens		98,000
Recreation & Greenbelt	Mower - Cemetery	20,000
Recreation & Greenbelt	Mule Kawasaki	9,000
Recreation & Greenbelt	Plate Compactor - Cemetery	2,500
Recreation & Greenbelt	Sod Cutter - Cemetery	5,000
Recreation & Greenbelt	Compressor	6,000
Recreation & Greenbelt	Tow Post Lift	12,000
Recreation & Greenbelt	Fourtrax Foreman with Plow	6,000
Recreation & Greenbelt	Washer Steamer	1,000
Recreation & Greenbelt	Miscellaneous Office	6,000
Recreation & Greenbelt	Truck	10,000
Total Recreation & Greenbelt		77,500
Total Requested Equipment		283,850

OPERATING AND MAINTENANCE BUDGET

It is the philosophy of Management to budget revenues conservatively and expenditures liberally. Management believes such an approach will better guard against unexpected downward fluctuations in revenues and increased costs due to economic factors outside the control of Management. The CY 2023 proposed Operating and Maintenance budget totals \$3,203,810 in revenues with \$2,447,130 in expenses with \$754,350 of revenues to be allocated to capital expenditures. To meet the capital and operating costs, the mill levy needs to be increased to 0.000994 to allow for an additional \$600,000 in revenues to covers needed expenditures.

Revenues

Overview of Revenues

Forecasted revenues for CY 2023 total \$3,303,810 compared to an estimated \$2,532,660 for CY 2022. This is a forecasted 26% increase in revenues over the previous year and is the result of a proposed increase in the property tax rate.

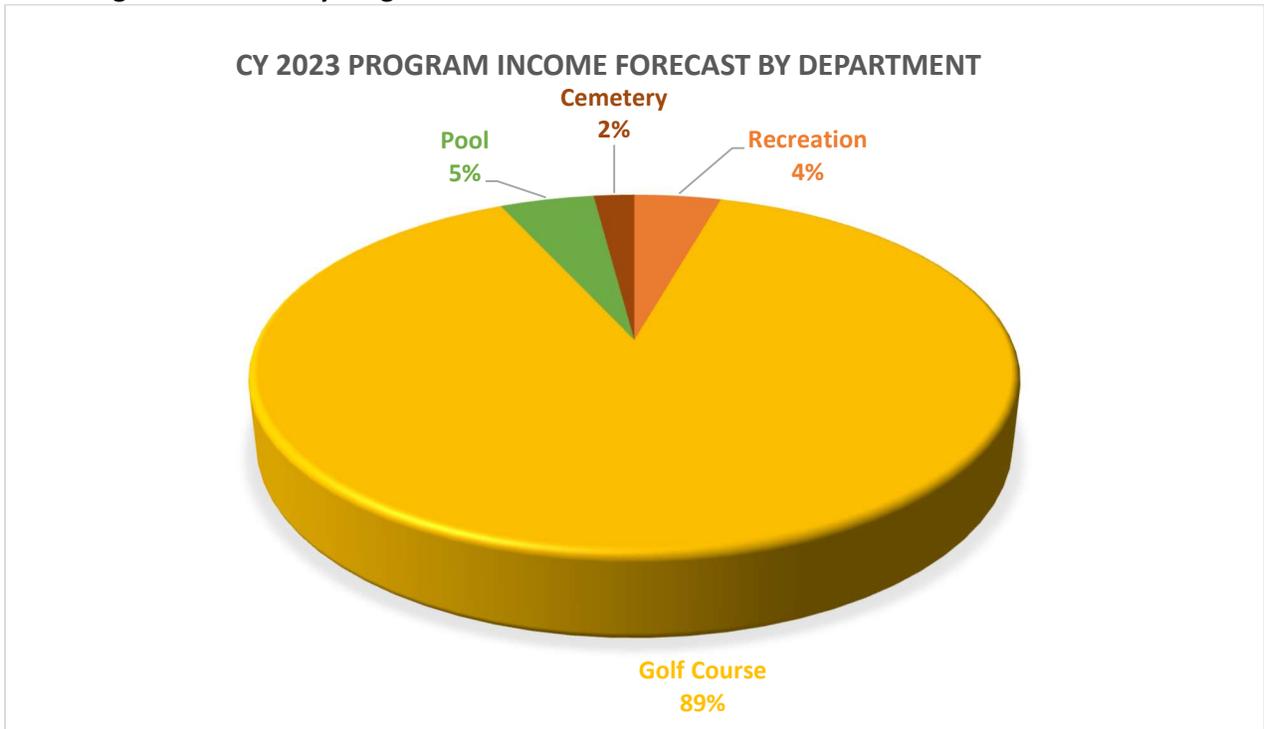
REVENUES		2023 Proposed	2022 Estimated
Tax Revenue			
	General property tax	1,965,172	1,526,950
	Sales tax	14,330	13,963
Total Taxes		1,979,502	1,540,913
Program Revenue			
	4200 Recreation	53,410	53,370
	4300 Pool	58,150	57,556
	4400 Golf Course	1,082,548	848,121
	4700 Library	5,200	5,200
	4800 Cemetery	25,000	27,500
Total Program Revenue		1,224,308	991,747
Other			
	Sale of Land	0	0
Total Other Revenue		0	0
Total Revenue		3,203,810	2,532,660

In CY 2023, tax revenues are estimated to comprise 62% of revenues with program income revenues to make up the remaining 38%. Golf Course program fees comprise 89% of total program fees collected. As any sale of land is not definitive in the period, any revenues of this nature have not been considered for the CY 2023 Budget.

Percentage of Revenues by Funding Source



Percentage of Revenues by Program



Proposed Revenue Increase Comparisons and Analysis

Tax Rate

Management is requesting that the Board of Trustees from The Stansbury Recreation District and the Stansbury Greenbelt Area consider an increase in the tax rate per district that would collectively result in approximately \$600,000 of additional tax revenue. Currently excess revenues from the Golf Course are used to offset costs generally. As Management strives to improve conditions at the Golf Course, these excess revenues are required for staffing and capital improvements at the Golf Course and are not available to be allocated to non-Golf Course expenditures. The increase in tax revenues will be used to cover costs in Recreation and Greenbelt department staffing and capital improvements to the Clubhouse and Clubhouse Complex that will not be possible without the additional funding.

The proposed increase for 2023 results in a \$76.29 per district amount adjustment over 2022 but is lower than the highest rate and amount collected in years 2018 through 2020. The table below shows the tax rate and amount assessed per district for a home valued at \$460,000.

YEAR	TAX RATE	TOTAL TAX	\$460,000	+/- PROPOSED RATE
2018	0.001013	482,910	256.29	4.92
2019	0.001054	608,203	266.66	15.29
2020	0.001007	621,136	254.77	3.40
2021	0.000939	651,713	237.57	-13.80
2022	0.000692	688,475	175.08	-76.29
2023	0.000994	988,475	251.37	

Contributed Revenue

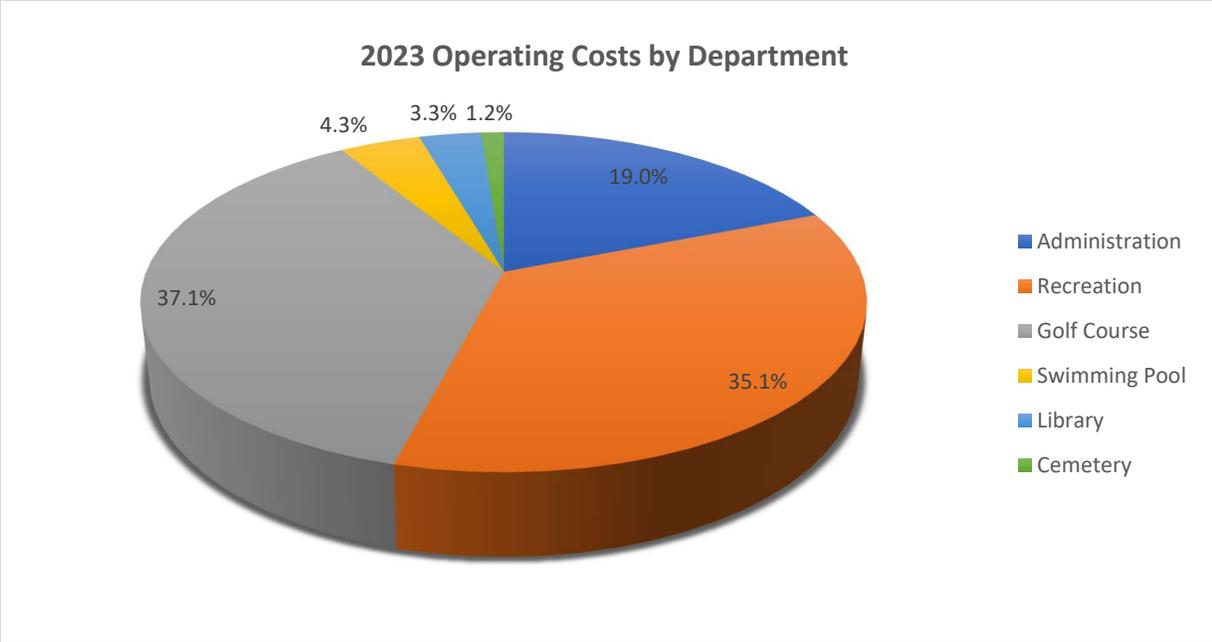
For the CY 2023 budget period, Management will pursue funding sources from grants, donors, and private partners. Funding sources have been identified for the Mill Pond Bridge and Amphitheater for CY 2023 and further funding will be pursued for Oscarson Park during the 2023 and 2024 funding periods.

Project	Estimated Cost	SSA Contribution	Grant/Donor
Amphitheater	457,000	407,000	50,000
Mill Pond Bridge	495,000	195,000	300,000
Oscarson Park	1,245,000	745,000	500,000
Total Contributed	2,197,000	1,347,000	850,000

Expenditures

Overview of Expenditures

As expected, expenditures associated with the Golf Course and Recreation comprise the majority of costs for CY 2023 at 72.2% of combined costs. Proposed Administrative costs equal 19% which include any legal, outside financial, and development costs. Agency liability and workers compensation insurance costs are also included in Administrative expenditures. The remaining 8.8% of costs are allocated to the Swimming Pool, Library, and Cemetery.



Payroll

For Calendar year 2023, Management proposes a payroll budget that includes \$1,257,660 in wage-related costs and \$266,678 in benefit-related costs for a total of \$1,524,338. Compared to the total budget for operations, this represents a 2% increase in payroll costs over CY 2022 that totaled \$1,253,313. The increase is due mainly to additional staff needed for work on the Golf Course greens and additional staff for the Recreation and Greenbelt department for the mowing and irrigation crews. Please note that payroll costs were less in CY 2022 than originally budgeted due to shortages in the labor market.

Maintenance

Management proposes an increase of \$57,000 in maintenance fees. This increase reflects an implementation of maintenance standards that includes regular scheduled maintenance on the Agency’s fleet vehicles, mowing equipment, and golf course equipment. Management is further implementing additional maintenance standards for park wide maintenance on irrigation systems, turf management, gardening, and tree maintenance as well as weed control and weed management that includes enhanced standards for water systems that includes Stansbury Lake, the Mill Pond and all Golf Course ponds.

Equipment Rental

Management proposes an increase of \$29,500 in equipment rental fees. In CY 2023, the Golf Course contract for golf carts ends and a new agreement is required. The proposed budget reflects increases in pricing and an upgrade in the quality of golf carts provided to patrons by the Golf Course.

Additional Costs

- In CY 2023, \$15,000 is budgeted for election costs that were not needed in CY 2022.
- A slight increase of \$16,550 in inventory costs is proposed in anticipation of increased costs.

- Professional services in CY 2023 are estimated at \$95,000. This includes legal, accounting, and audit services. Management is proposing an additional \$46,000 for grant writing and development services.

CY 2023 PROPOSED BUDGET SUMMARY AND DEPARTMENT BY LINE ITEM

CY 2023 Proposed Operating and Maintenance Budget Summary

REVENUES		2023 Proposed	2022 Estimated
Tax Revenue			
	General property tax	1,965,172	1,526,950
	Sales tax	14,330	13,963
Total Taxes		1,979,502	1,540,913
Program Revenue			
4200	Recreation	53,410	53,370
4300	Pool	58,150	57,556
4400	Golf Course	1,082,548	848,121
4700	Library	5,200	5,200
4800	Cemetery	25,000	27,500
Total Program Revenue		1,224,308	991,747
Other			
	Sale of Land	0	0
Total Other Revenue		0	0
Total Revenue		3,203,810	2,532,660
Expenditures		2023 Proposed	2022 Estimated
Council			
110	Board Member Compensation	15,600	15,600
Total Council			
EXPENDITURES			
General Government			
110	Salary	430,616	400,984
115	Hourly	500,380	370,320
120	Seasonal	326,664	268,080
130	Employee taxes, Benefits	266,678	213,929
135	Employee Incentive	12,500	12,250
210	Dues & Subscriptions	5,675	4,272
230	Mileage Reimbursement	1,400	1,450
240	Office Supplies	7,250	7,780
250	Maintenance	240,752	183,400
260	Waste/Trash	5,000	5,500
270	Electricity	28,000	34,000
271	Natural Gas	11,300	13,750
272	Telephone/Internet	8,600	11,062
273	Water	87,000	88,200
280	Fuel	40,000	39,000
310	Professional Services	95,500	91,800
312	Security/IT	40,499	38,650
320	Community Outreach	15,600	14,800
330	Training	7,750	7,150
410	Inventory, Food	40,400	34,850
415	Inventory, Non food	101,000	90,000
510	Insurance	36,000	36,000
520	Sales Tax	14,330	12,725
530	Elections	15,000	0
620	Merchant Fees	16,536	15,870
621	Bank Fees	3,600	3,600
741	Equipment Rental	71,000	41,500
810	Interest Expense	2,500	2,500
Total Operating Expenditures		2,447,130	2,059,022

Department Level Budgets

CY 2023 Proposed Administrative Budget

REVENUES			2023 Proposed	2022 Estimated
Gross Revenues			0	0
EXPENDITURES				
Council				
	110	Board Member Compensation	15,600	15,600
Total Council				
General Government Administration				
51	110	Salary	135,512	145,000
51	115	Hourly	54,340	30,000
51	120	Seasonal	0	0
51	130	Employee taxes, Benefits	40,257	37,108
51	135	Employee Incentive	10,000	10,000
51	210	Dues & Subscriptions	3,575	2,500
51	230	Mileage Reimbursement	250	400
51	240	Office Supplies	3,500	4,000
51	250	Maintenance	0	0
51	260	Waste/Trash	0	0
51	270	Electricity	0	0
51	271	Natural Gas	0	0
51	272	Telephone/Internet	6,000	6,000
51	273	Water	0	0
51	280	Fuel	0	0
51	310	Professional Services	93,000	90,000
51	312	Security/IT	34,020	35,000
51	320	Community Outreach	10,000	10,000
51	330	Training	5,000	5,000
51	410	Inventory, Food	0	0
51	415	Inventory, Non food	0	0
51	510	Insurance	36,000	36,000
51	520	Sales Tax	0	0
51	530	Elections	15,000	0
51	620	Merchant Fees	0	0
51	621	Bank Fees	3,600	3,600
51	741	Equipment Rental	0	0
51	810	Interest Expense	0	0
Total Expenditures			465,654	430,208

CY 2023 Proposed Golf Course Budget

REVENUES			2023 Proposed	2022 Estimated
52	4400	Trail Fees	3,000	2903
52	4401	Green Fees	366,949	279,106
52	4402	Cart Fees	213,795	162,472
52	4403	Driving Range Fees	12,000	9,569
52	4404	Food Court	45,000	36,581
52	4405	Leagues & Tournaments	45,000	41,074
52	4406	Pro Shop Retail	150,000	134,499
52	4407	Punch Cards	88,278	45,676
52	4408	Season Passes	106,546	87,288
52	4409	Beer Sales	38,000	35,330
52	4130	Sales Tax	13,980	13,623
Gross Revenues			1,082,548	848,121
EXPENDITURES				
Council				
	110	Board Member Compensation		
Total Council				
General Government				
GC Pro Shop				
52	110	Salary	140,984	140,984
52	115	Hourly	189,280	100,320
52	120	Seasonal	107,120	118,080
52	130	Employee taxes, Benefits	92,744	76,205
52	135	Employee Incentive	1,000	750
52	210	Dues & Subscriptions	1,000	1,122
52	230	Mileage Reimbursement	500	500
52	240	Office Supplies	1,450	1,450
52	250	Maintenance	87,742	65,000
52	260	Waste/Trash	0	500
52	270	Electricity	0	6,000
52	271	Natural Gas	0	2,500
52	272	Telephone/Internet	2,500	2,328
52	273	Water	45,000	45,500
52	280	Fuel	12,000	11,000
52	310	Professional Services	0	0
52	312	Security/IT	679	700
52	320	Community Outreach	3,500	3,000
52	330	Training	1,100	700
52	410	Inventory, Food	35,000	30,000
52	415	Inventory, Non food	90,000	85,000
52	510	Insurance	0	0
52	520	Sales Tax	13,980	12,385
52	530	Elections	0	0
52	620	Merchant Fees	12,000	12,000
52	621	Bank Fees	0	0
52	741	Equipment Rental	68,500	39,000
52	810	Interest Expense	2,500	2,500
Total Expenditures			908,579	757,524

CY 2023 Proposed Recreation and Greenbelt Budget

REVENUES			2023 Proposed	2022 Estimated
53	115	General property tax	1,965,172	1,500,000
53	130	Sales tax	14,330	13,963
53	4001	Charter Membership	130	130
53	4180	Interest	4,500	4,500
53	4200	Facilities	30,000	30,000
53	4200	Rental	14,880	14,880
53	4170	Pavillon/Gazebo	3,700	3,700
53	4950	Water Vehicle Registration	200	160
53		Sale of Land	0	0
Gross Revenues			2,032,912	1,567,333
EXPENDITURES				
Council				
	110	Board Member Compensation		
Total Council				
General Government				
Recreation				
53	110	Salary	109,120	70,000
53	115	Hourly	243,100	220,000
53	120	Seasonal	156,000	85,000
53	130	Employee taxes, Benefits	107,765	79,516
53	135	Employee Incentive	500	500
53	210	Dues & Subscriptions	200	200
53	230	Mileage Reimbursement	300	300
53	240	Office Supplies	500	500
53	250	Maintenance	125,180	90,000
53	260	Waste/Trash	5,000	5,000
53	270	Electricity	28,000	28,000
53	271	Natural Gas	6,500	6,500
53	272	Telephone/Internet	2,400	2,304
53	273	Water	40,000	40,000
53	280	Fuel	28,000	28,000
53	310	Professional Services	0	0
53	312	Security/IT	700	700
53	320	Community Outreach	0	0
53	330	Training	500	500
53	410	Inventory, Food	0	0
53	415	Inventory, Non food	0	0
53	510	Insurance	0	0
53	520	Sales Tax	0	0
53	530	Elections	0	0
53	620	Merchant Fees	1,700	1,706
53	621	Bank Fees	0	0
53	741	Equipment Rental	2,500	2,500
53	810	Interest Expense	0	0
Total Expenditures			857,965	661,226

CY Proposed Swimming Pool Budget

REVENUES			2023 Proposed	2022 Estimated
55	4300	Swimming pool - Season passes	4,650	4,645
55	4310	Swimming pool - Daily admission	15,500	15,500
55	4320	Swimming pool - Party rental	14,000	13,800
55	4330	Swimming pool - Lessons	19,000	18,611
55	4500	Pool concessions	5,000	5,000
55	4130	Sales Tax	350	340
Gross Revenues			58,150	57,556
EXPENDITURES				
Council				
Total Council				
General Government				
Pool				
55	110	Salary	0	0
55	115	Hourly	0	0
55	120	Seasonal	63,544	65,000
55	130	Employee taxes, Benefits	4,861	4,550
55	135	Employee Incentive	800	800
55	210	Dues & Subscriptions	350	350
55	230	Mileage Reimbursement	50	0
55	240	Office Supplies	500	530
55	250	Maintenance	18,830	18,200
55	260	Waste/Trash	0	0
55	270	Electricity	0	0
55	271	Natural Gas	4,800	4,750
55	272	Telephone/Internet	200	180
55	273	Water	2,000	1,900
55	280	Fuel	0	0
55	310	Professional Services	0	0
55	312	Security/IT	1,100	1,050
55	320	Community Outreach	100	0
55	330	Training	600	600
55	410	Inventory, Food	4,900	4,850
55	415	Inventory, Non food	0	0
55	510	Insurance	0	0
55	520	Sales Tax	350	340
55	530	Elections	0	0
55	620	Merchant Fees	2,035	2,014
55	621	Bank Fees	0	0
55	741	Equipment Rental		
55	810	Interest Expense	0	0
Total Expenditures			105,020	105,114

CY 2023 Proposed Library Budget

REVENUES			2023 Proposed	2022 Estimated
56	4600	Grants	5000	5000
56	4700	Library Fees	200	200
Gross Revenues			5,200	5,200
EXPENDITURES				
Council				
	110	Board Member Compensation		
Total Council				
General Government				
Library				
56	110	Salary	45,000	45,000
56	115	Hourly	0	0
56	120	Seasonal	0	0
56	130	Employee taxes, Benefits	14,693	15,150
56	135	Employee Incentive	200	200
56	210	Dues & Subscriptions	300	100
56	230	Mileage Reimbursement	100	250
56	240	Office Supplies	1,200	1,200
56	250	Maintenance	1,000	2,200
56	260	Waste/Trash	0	0
56	270	Electricity	0	0
56	271	Natural Gas	0	0
56	272	Telephone/Internet	0	250
56	273	Water	0	0
56	280	Fuel	0	0
56	310	Professional Services	0	0
56	312	Security/IT	4,000	1,200
56	320	Community Outreach	1,800	1,800
56	330	Training	300	0
56	410	Inventory	500	0
56	415	Collections	11,000	5,000
56	510	Insurance	0	0
56	520	Sales Tax	0	0
56	530	Elections	0	0
56	620	Merchant Fees	0	0
56	621	Bank Fees	0	0
56	741	Equipment Rental	0	0
56	810	Interest Expense	0	0
Total Expenditures			80,093	72,350

CY 2023 Proposed Cemetery Budget

REVENUES			2023 Proposed	2022 Estimated
57	4800	Cemetery Plots	22,000	24,000
57	4810	Cemetery Services	3,000	3,500
Gross Revenues			25,000	27,500
EXPENDITURES				
Council				
	110	Board Member Compensation		
Total Council				
General Government				
Cemetery				
57	110	Salary	0	0
57	115	Hourly	13,660	20,000
57	120	Seasonal	0	0
57	130	Employee taxes, Benefits	3,710	1,400
57	135	Employee Incentive	0	0
57	210	Dues & Subscriptions	250	0
57	230	Mileage Reimbursement	200	0
57	240	Office Supplies	100	100
57	250	Maintenance	8,000	8,000
57	260	Waste/Trash	0	0
57	270	Electricity	0	0
57	271	Natural Gas	0	0
57	272	Telephone/Internet	0	0
57	273	Water	0	800
57	280	Fuel	0	0
57	310	Professional Services	2,500	1,800
57	312	Security/IT	0	0
57	320	Community Outreach	200	0
57	330	Training	250	350
57	410	Inventory, Food	0	0
57	415	Inventory, Non food	0	0
57	510	Insurance	0	0
57	520	Sales Tax	0	0
57	530	Elections	0	0
57	620	Merchant Fees	800	150
57	621	Bank Fees	0	0
57	741	Equipment Rental	0	0
57	810	Interest Expense	0	0
Total Expenditures			29,670	32,600