

**Bear River Recreation Park District
2025-26 Adopted Budget**

OPERATING INCOME		General	Cascade	Quimby	Total	Actual
		Fund	Fund	Fund	All Funds	as of
		6775	6800	6770	TDB	
CODE	ACCOUNT	unrestricted	restricted	restricted		
	Property Tax Revenue					
4005	Current Secured Taxes	\$35,800				
4010	Current Unsecured Taxes	\$650				
4020	Prior Unsecured Taxes	\$15				
4025	Supplemental Secured Taxes	\$920				
4030	Supplemental Unsecured Taxes	\$35				
var	Other Misc Tax Revenue	\$230				
	Total Property Tax Revenue	37,650				
4100	Special Assessments					
	Combie Road - Multi Purpose Trail		\$4,429			
	Saddle Ridge Neighborhood Park		\$25,839			
	Saddle Ridge Drainage		\$26,578			
	Total Special Assessment Revenue		\$56,846			
4200	Facility Rental Income					
4220	Facility Rentals - Fields	\$10,000				
4230	Facility Rentals - Pool	\$4000				
	Disc Golf Course	\$200				
	Total Facility Rental Income	\$14,200				
4300	Recreation Program Income					
4360	Aquatics (Swimming +)	0				
4310	Camps	\$75,000				
4330	Clinics, Classes & Workshops	\$6,500				

4350	Leagues		\$85,000				
4395	Misc Events & Other Rec Pgm Income		0				
	Total Recreation Program Income		167,000				
4400	Interest Income		\$7,800	\$9,200	\$1,500	\$18,500	
4999	Other Operating Income (donations)						
	Donations		500				
	Other Miscellaneous Income		0				
	Total Other Operating Income		0				
	TOTAL OPERATING INCOME		227,150	66,046			
OPERATING EXPENSE			General	Cascade	Quimby	Total	Actual
			Fund	Fund	Fund	All Funds	as of
			6775	6800	6770	TDB	
6000	Employee Salaries and Benefits						
6010	Regular Employee Wages		90,000	25,000			
	Casual Employee Wages (Rec Pgm Staff)		15,000				
	Federal Payroll Tax - Employee (IRS)	15%	17,250	3750			
	Federal Payroll Tax - Employer (IRS)	15%	17,250	3750			
	State Payroll Tax - Employee (EDD)	2%	2100	500			
	State Payroll Tax - Employer (EDD)	1%	1050	250			
	Workmans Comp Insurance		2845.50	3115			
	Total Employee Salaries & Benefits		128,300	32,250			
	Services and Supplies						
	Assessment District Maint & Mgmt						
6110	Saddle Ridge Drainage		-	\$1,000		\$1,000	
6130	Combie Road - Multi Purpose Trail		-	\$500		\$500	
6140	Saddle Ridge Neighborhood Park		-	\$1,000		\$1,000	

	Total Assessment District Maint & Mgmt		\$0	\$2,500	\$0	\$2,500	
6215	Facility Maint/Repair & Rental Expense					\$0	
???	BRHS Pool Expense		15,500			0	
???	Disc Golf Course		\$100			\$100	
???	Field Maintenance		\$1,200			\$1,200	
6216	Facility Maint & Repair		-			\$0	
6217	Facility Rent Expense		-			\$0	
6218	Utilities		-			\$0	
	Total Facility Maint/Repair & Rental Expense		16,800	\$2,500	\$0	\$9,000	
	Fees (County, Facility, Maint)		0	0		0	
6225	Insurance - Liability		\$9,648			\$9,648	
6230	Membership & Subscriptions (CSDA&CPRS)		\$1,200			\$1,200	

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6235	Mileage Expense		\$0			\$0	
6240	Office Expense		\$5,000			\$5,000	
6245	Outside Services						
6250	Professional Services (Audit, Legal)		4500	4500			
6300	Program Expenses						
6360	Aquatics (Swimming +)		0				
6310	Camps		\$4000				
6330	Clinics, Classes & Workshops		\$500				
	Field		\$100				
	Pool		0				
	Soccer		\$500				
	Tennis		0				

	Volleyball		\$300				
6395	Misc Events & Other Rec Pgm Expenses		0				
6350	Leagues		\$10,000				
6395	Other Program Expenses (fingerprinting)		\$500				
	Total Recreation Program Expenses						
	Utilities (see 6218)						
	TOTAL OPERATING EXPENSE		172,350	39,250			
	GAIN/LOSS on OPERATIONS		50,302	17,596			
	OTHER INCOME (non-operating)						
	NSS Agreement - Accounted for as operating		0				
	Grants		0				
7040	Mitigation Fees		0				
	TOTAL OTHER INCOME		0				
	OTHER EXPENSE (non-operating)						
	NSS Agreement - Accounted for as operating		0				
	Scholarship Fund		500				
	Capital Outlay (land/buildings/equip)		5000				
	TOTAL OTHER EXPENSE						
	GAIN/LOSS on NON-OPERATIONS		\$46302	\$17,596			