2025 TAX RATE INCREASE

RECREATION SERVICE DISTRICT

Tax Rate Timeline

Tentative Budget Presented to Board – August

Board Proposes Tax Rate Increase (If Needed) – By 1 October

Notices to printer – 3 Weeks prior to mailing

Notices of Tax Rate Mailed to Residents – 7 days prior to election

Public Hearing on Tax Rate

Approval of Tax Rate

Certified Tax Rate - June

2025 TAX INCREASE PARAMETERS

2025 operations will be conducted using money collected at the end of 2024.

2026 operations will be conducted using money collected at the end of 2025.

Final Tax Rate Certification will be in June 2025 for 2025

The Agency Uses a Fiscal Year

- State Requires Any Potential Tax Rate Increase be Approved with the Annual Budget (December 2024)
- Requires a Bit of Guesswork on the Part of the Agency

2025 Proposed Tax Rate

Assumptions:

- The 2025 tax rate will be adjusted lower based on increased house values and increased number of homes.
- Proposed increases in operation costs, safety required repairs, critical maintenance repairs and operational improvements will leave limited funds in the 2025 budget for transfer to 2026
- We expect those factors will reduce year end funding available to transfer to 2026 to be near zero if we don't increase the 2025 tax to maximize funding
- Anticipate the move back to a .0014 tax rate will generate about $150K per District, or $300K overall.
- Anticipated cost to the taxpayers is about $38 per household over projected 2025 taxes per district.

Tax Scenario

Tax rate is lowered due to increased value of houses in area and additional homes in area.

Current Tax Rate - .0014

Current Revenue from Taxes - $2,000,000

Current Tax on Resident - $200

The following year no tax increase

Future Tax Rate - .00134

Future Revenue from Taxes - $2,000,000

Future Tax on Resident - $190

Future Year with tax increase

Future Tax Rate - .0014

Future Revenue - $2,300,000

Future tax on Resident - $200

Impact of Not Increasing Taxes

2024 Carryover (to execute 2025 Budget)
- Operations - $812 K
- Capital Projects - $565 K

2025 Carryover (no tax increase)
- Operations - $1000 K
- Capital Projects - $24 K

2025 Carryover (with tax increase)
- Operations - $1000 K
- Capital Projects - $324 K

Tax Rate Proposal

Increase tax rate back to .0014 (Based on Assumption that the rate will be lowered next year)

Will require a truth in taxation hearing, based on projected tax increase.

Operational Costs

Increased due to wages, salary and benefits increases

- Example mow crew increased from $13/hr to $19/hr (Tooele is paying $19.50/hr.)
- Hiring and Retention Issue

Increases in parts and supplies

Increases in Utilities

Increased personnel to execute basic services

- Parks side was 50% staffed last year

Increase from $25K to $35K

Proposed Budget

2025 Safety Repairs

Priority	Safety Action	Proshop	Greens	Clubhouse	Parks	Cemetery	
1	Fire Safety Inspection			$ 750.00			
2	Clubhouse Fire Supression/warning system not functional			$ 6,000.00			
3	Replace Maste Breaker at Clubhouse			$ 15,000.00			
4	Fire Suppression system not working in Golf Shack	$ 4,700.00					
5	Add Wood Chips to Play Areas				$ 32,000.00		
6	Replace/Repair Playground Equipment at Parks				$ 40,000.00		
7	50-year test of suppression system*			$750.00			
8	Convert Downstairs Doors to Fire Compliants system			$ 10,000.00			
9	Replace Railing Around Gazebo				$ 15,000.00		
10	Repair Railings in and around the pool/basketball area				$ 4,500.00		
11	AED	$ 2,350.00					
	Total for Safety Priority	**$ 7,050.00**	**$ -**	**$ 32,500.00**	**$ 91,500.00**	**$ -**	**$ 131,050.00**

Proposed Budget

2025 Critical Maintenance

	Critical Repairs						
Priority	Action	Proshop	Greens	Clubhouse	Parks	Cemetery	
12	Overhead Windows Replaced/wooden framing seals replaced			$ 10,000.00			
13	Repair Header Over Clubhouse Windows			$ 20,000.00			
14	Install Security Cameras			$ 3,000.00	$ 5,000.00		
15	Replacing Maintenance Roof				25000		
16	Fixing Proshop Leaks	10000					
17	Fix Entry Way Doors in Main Lobby and off pool.			$ 10,000.00			
18	Entry Way Concrete Leaking into storage area below, Needs to be Replaced and Rebuilt*			$10,000			
19	Millpond Bridge Evaluation and Repair				$ 150,000.00		
20	North Side of Clubhouse Wall rebuilt/remediated/Sealed				$ 45,000.00		
21	Trim and Replace Trees Around Golf Course*		$50,000				
	Total for Critical Repairs Priority	**$ 10,000.00**	**$ 50,000.00**	**$ 53,000.00**	**$ 225,000.00**	**$ -**	**$ 338,000.00**

Projected Budget

2025 Operational Improvements

Priority	Operations - Critical Repairs						
	Action	Proshop	Greens	Clubhouse	Parks	Cemetery	
22	Golf Course Irrigation System Restoration*	$ -	$35,000.00				
23	Reinstall weather related control systems.*	$0.00		$5,000.00			
24	Cemetery Survey/Development*	$ 10,000.00				$ 29,000.00	
25	Upgrade of Sound and Video System in Clubhouse	$ -		$15,000.00			
26	Add Automated Locks to Bathrooms*	$ -			$ 10,000.00		
27	Flyswatters	$ -		$35.00			
28	Install All Abilities Playground*	$0.00			$120,000.00		
29	Prepare New Section of Cemetary	$ -				$ 46,000.00	
	Total for Operations Critical Repairs	**$ 10,000.00**	**$ 35,000.00**	**$ 20,035.00**	**$ 130,000.00**	**$ 75,000.00**	**$ 270,035.00**

Proposed Budget

Equipment Purchases

2025 Stansbury Service Agency Equipment - Approved					
	Description	Estimated Amou	Purchase or Lease	Status	Notes
Greens					
3	Utility vehicle	40,000	Purchase		
1	Verticut Reels	9,000	Purchase		
1	Large Rough Mower	95,000	Lease		
	Total	**144,000**			
Recreation					
	Truck	50,000	Purchase		
2	Utility vehicle	30,000.00	Purchase		
	Lake Boat Mower	160,000.00	Purchase		
	Total	**240,000**			
Proshop					
	Ice Machine	7,000			
	Total	7,000			
Pool					
2	Diving Boards	15,000	Purchase		
	Total	**15,000**			
		406,000.00			
2025 Stansbury Service Agency Equipment - Optional					
	Ditch Witch	85,000.00	Purchase		
	Tractor	30,000.00	Purchase		
	Large Area Mower	185,000.00	Purchase		
	Large Compressor	45,000.00	Purchase		
	Total	**345,000**			
Grand Total		751,000			