

**SNYDERVILLE BASIN CEMETERY DISTRICT
BOARD OF DIRECTORS**

**PUBLIC HEARING
TO CONSIDER ACTION ON AMENDMENTS
TO THE 2025 BUDGET
DECEMBER 8, 2025
6:00 PM
RICHINS BUILDING AUDITORIUM**

**TO: BOARD OF DIRECTORS
FROM: DAN WHITEHURST, VICE CHAIR
RE: AMENDMENTS TO 2025 BUDGET**

In December 2024, the Board adopted a budget for 2025. At the time, the Board anticipated being able to move forward on a particular site in the Olympic Park area and devoted most of its projected revenues to initial site improvements. As it turned out, there were objections to the site from stakeholders, so plans there were set aside and there has been little expenditure of funds in the current year.

Property tax revenues for the year are forecast at \$495,000. Actual operating expenses are expected to be \$19,945 (primarily legal fees), and after a transfer of \$350,000 to the Capital Projects Fund, there will be a General Fund Balance of \$125,055.

At its November 19, 2025 meeting, the Board adopted a set of tentative amendments to the 2025 Budget. Under the proposed Amended Budget (attached), the Capital Projects Fund receives \$350,000 from the General Fund and will only have outlays of \$22,400 in the current year for planning and surveying, leaving an Ending Fund Balance of \$327,600.

RECOMMENDATION: That the Board conduct a public hearing and then take action on the Amended 2025 Budget.

SNYDERVILLE BASIN CEMETERY DISTRICT**SBCD BUDGET - 2025 - with Amendments**

General Fund	Current	As Amended
Income		
Property Tax Revenues	495000	495000
Expenses		
Interest on Line of Credit	15000	475
Marketing/Communications	20000	0
Legal	15000	14000
Accounting/Audit	8000	0
Utilities	5000	0
Insurance	10000	470
Miscellaneous	25000	5000
Total Expense	98000	19945
Net Revenues	397000	475055
Transfer to Capital Fund	395000	350000
Ending Fund Balance	2000	125055
Capital Projects Fund	2025 Budget	As Amended
Beginning Fund Balance	0	0
Transfer from General Fund	395000	350000
Available Funds	395000	350000
Capital Outlay		
Master Plan Consultant	20000	20000
Survey/Design/Engineering	25000	2400
Permitting	10000	0
Site Prep and Improvements	300000	0
Contingency	40000	0
Total Capital Outlay	395000	22400
Ending Fund Balance	0	327600

**A BUDGET RESOLUTION OF THE SNYDERVILLE BASIN
CEMETERY DISTRICT
2025 BUDGET AMENDMENTS**

WHEREAS, pursuant to Utah Code § 17B-1-622, on December 8, 2025, the Board of Trustees of the Snyderville Basin Cemetery District held a noticed public hearing to amend the following 2025 budgets: Operating Fund and Capital Fund; and,

WHEREAS, the Board of Trustees of the Snyderville Basin Cemetery District finds that it is in the best interests of the Snyderville Basin Cemetery District to amend the 2025 budgets;

NOW THEREFORE, BE IT RESOLVED, pursuant to Utah Code § 17B-1-614, the Board of Trustees of the Snyderville Basin Cemetery District hereby amends the 2025 budgets as shown herein:

2025

2025 Amended Operating Budget

Revenue: \$495,000

Expense: \$16,845

Non-operating expenses, transfer to capital funds: (\$350,000)

Change in Net Position: \$128,155

2025 Amended Capital Budget

Revenues, transfers in from operating funds: \$350,000

Expenses: \$22,400

Change in net position: \$327,600

2025 Amended Debt Service Budget

\$0 (no change)

[signatures on following page]

APPROVED, ADOPTED, AND PASSED and ordered published by the
Snyderville Basin Cemetery District Board of Trustees, this 8th day of
December, 2025.

**SNYDERVILLE BASIN
CEMETERY DISTRICT
SUMMIT COUNTY, STATE OF UTAH**

ATTEST:

By:

Max Greenhalgh
Chair

Secretary

APPROVED AS TO FORM:

Ryan P.C. Stack
Deputy County Attorney