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# Budgets For Adoption: 2018 and adjustments for 2017

December 6, 2017

# General Fund – 3 Year Snapshot

	2016	2017	2017	2018
	Prior Year Actual	Current Year Budget	Current Year Amended	Next Year Budget
<b>Change In Net Position</b>				
<b>Revenue:</b>				
Taxes	3,383,055	3,340,087	3,380,010	3,437,890
Intergovernmental revenue	45,000	35,000	35,000	35,000
Charges for services				
Fieldhouse revenue	964,268	1,131,142	1,152,817	1,308,076
Recreation program revenue	483,659	397,165	399,290	409,350
Other charges for services	5,047	4,000	8,269	8,341
<b>Total Charges for services</b>	<b>1,452,974</b>	<b>1,532,307</b>	<b>1,560,376</b>	<b>1,725,767</b>
Interest	15,760	13,800	22,800	23,400
Miscellaneous revenue	5,133	3,500	3,500	3,500
Fund Balance	0	0	211,711	0
<b>Total Revenue:</b>	<b>4,901,922</b>	<b>4,924,694</b>	<b>5,213,397</b>	<b>5,225,557</b>
<b>Expenditures:</b>				
Administration Department	895,341	1,074,922	1,011,906	1,139,120
Parks Department	640,627	778,519	628,942	619,445
Facilities Department	106,821	126,264	225,668	239,963
Trails Department	596,640	739,870	705,109	838,361
Fieldhouse Department	1,120,114	1,530,603	1,469,834	1,626,958
Recreation Department	615,513	624,516	634,261	711,710
Miscellaneous	332,560	50,000	50,000	50,000
Transfers To Capital Fund	392,592	0	487,677	0
<b>Total Expenditures:</b>	<b>4,700,208</b>	<b>4,924,694</b>	<b>5,213,397</b>	<b>5,225,557</b>
<b>Total Change In Net Position</b>	<b>201,714</b>	<b>0</b>	<b>0</b>	<b>0</b>

# General Fund Budget – 2017 Amended

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- Reflects forecasted final numbers for revenue and expenses
- Revenues: amending up 1.5% or \$77,000
- Expenses: amending down 4.0% or \$200,000
- Contribution to Capital Fund: amending up \$487,000
- Year-End Fund Balance of \$2.6 million; 76% of allowed amount

# General Fund Budget – 2018 Proposed

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- \$5.2 million dollar budget, reflects a 6.1% increase from original 2017, due to:
  - Increase in Fieldhouse revenue
  - Conservative property tax revenue increase
  - Increase in Fieldhouse operation expenses
  - Increase in payroll and benefit expenses
    - 2 additional full-time employees
    - .8 additional full-time equivalents
    - 3% combined COLA and merit
- 34.2% overall cost recovery
- Year-End Fund Balance of \$2.6 million; 75% of allowed amount

# Capital Budget – 2017 Amended

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The 2017 budget will be amended down to \$7 million due to delayed or postponed projects totaling \$20 million.

- Trail system projects that are pending easements, permission, or property development
- Contribution to PCMC for additional ice sheet
- Acquisition of land for additional field space
- Acquisition of open space
- Trailside upper parking lot expansion

# Capital Budget – 2018 Proposed

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## Highlights of \$21.8 Million Budget:

Jan 2018 Fund Balance: \$24.2 million

- Discovery Trailhead
- Millennium Trail – Cooper Lane to Sun Peak Drive
- Backcountry trail in Toll Canyon
- Master planning of Silver Creek Village
- Trailside lower parking lot replacement
- Fieldhouse turf replacement
- Land acquisition for additional field space; *contingent on negotiations*
- Spend down of funds from 2011 and 2015 bonds:
  - Trails \$1.3 million (2011) and \$1.9 million (2015); *contingent on completion of County Transportation Master Plan*
  - Recreation Facilities \$2.5 million; *contingent on PCMC ice facility decision*
  - Open Space \$13.3 million; *contingent on negotiations*

# Impact Fee and Debt Service Budgets

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2017 Impact Fee budget will be amended.

- Increased revenue and decreased expenses

2018 Impact Fee budget:

- Revenues consistent with 2017
- Expenses totaling \$1.1 million reflected as a transfer to Capital Projects

2017 Debt Service budget will be amended.

- Increased revenue and expenses due to refunding the 2011 G.O. bonds

2018 Debt Service budget:

- Revenue from property taxes
- Expenses to pay for the 6 outstanding G.O. bonds of the District totaling \$4.2 million

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The detailed budgets follow...





**Snyderville Basin Special Recreation District**  
**2017 Amended and 2018 Budgets for Adoption**  
**General Fund**

	Prior Year Actual	Current Year Budget	Current Year Amended	Next Year Budget
<b>Change In Net Position</b>				
<b>Revenue:</b>				
<b>Taxes</b>				
3110 Property taxes - Current	3,097,704	3,045,841	3,085,764	3,100,890
3111 Property taxes - Redemption	166,017	181,000	181,000	181,000
3114 Property taxes - Fee in lieu of	119,334	113,246	113,246	156,000
<b>Total Taxes</b>	<b>3,383,055</b>	<b>3,340,087</b>	<b>3,380,010</b>	<b>3,437,890</b>
<b>Intergovernmental revenue</b>				
3140 Grants - Other	10,000	0	0	0
3192 Summit County Contribution	35,000	35,000	35,000	35,000
<b>Total Intergovernmental revenue</b>	<b>45,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Charges for services</b>				
<b>Fieldhouse revenue</b>				
<b>FH - Passes</b>				
3649 FH-Passes-Monthly	205,390	239,500	263,450	284,526
3650 FH-Passes-Annual	79,255	76,318	83,950	90,666
3651 FH-Passes-Daily	43,842	49,896	54,886	59,276
3652 FH-Passes-Punch	94,641	106,853	117,538	126,941
3653 FH-Passes-Senior	89,360	80,338	88,372	95,442
3654 FH-Passes-Lap Pool	0	20,000	0	0
<b>Total FH - Passes</b>	<b>512,488</b>	<b>572,905</b>	<b>608,196</b>	<b>656,851</b>
<b>FH - Programs</b>				
3601 FH-Baseball	4,370	13,850	12,348	17,450
3602 FH-Cages-Baseball/Golf	4,233	6,000	5,000	4,000
3603 FH-Camps	17,080	22,400	23,000	27,280
3604 FH-Football	195	18,400	23,000	21,800
3606 FH-Lacrosse	480	1,600	1,600	1,600
3608 FH-Soccer League	3,665	25,600	25,600	39,425
3609 FH-Volleyball	0	4,500	1,500	9,350
3610 FH-Fitness Passes	237,280	228,952	235,000	246,750
3612 FH-Birthday Parties	7,512	12,000	7,000	10,000
3613 FH-Fitness Programs	7,725	9,140	7,473	13,480
3614 FH-Pickleball	0	4,500	1,500	3,600
3615 FH-Basketball	0	3,600	4,500	13,250
3616 FH-Basketball (Other)	0	4,500	0	0
3617 FH-Aquatics	0	22,570	11,600	30,440
3675 FH-Soccer Other	10,355	15,000	7,000	7,000
3680 FH-Personal Training Fees	16,522	20,400	20,400	21,600
<b>Total FH - Programs</b>	<b>309,417</b>	<b>413,012</b>	<b>386,521</b>	<b>467,025</b>
<b>FH - Other</b>				
3607 FH-Rentals	113,016	94,900	100,000	110,000
3619 FH-Rentals - Gymnasium	0	9,775	6,750	17,200
3677 FH-Vending Income	747	1,200	1,200	2,000
3678 FH-Sales Misc - Taxable	630	3,150	3,150	4,000
3679 FH-Rentals - Special Events	27,970	36,200	47,000	51,000
<b>Total FH - Other</b>	<b>142,363</b>	<b>145,225</b>	<b>158,100</b>	<b>184,200</b>
<b>Total Fieldhouse revenue</b>	<b>964,268</b>	<b>1,131,142</b>	<b>1,152,817</b>	<b>1,308,076</b>
<b>Recreation program revenue</b>				
<b>Recreation Program Revenue</b>				
3196 Stakeholder Use Fees	13,300	13,000	13,000	13,950
3467 Scholarship Donations	0	0	2,125	0
3468 Ultimate Frisbee Y/A	1,960	1,970	1,970	1,800
3470 Events/Park Facilities Use Fees	52,788	53,900	53,900	50,050
3475 Rec-Special Events Income	31,895	20,000	20,000	17,000
3476 Camps	153,955	133,000	133,000	134,000
3477 Youth Basketball	45,575	28,500	28,500	31,000
3478 Youth Baseball	27,583	23,000	23,000	27,800
3479 Youth Soccer	52,921	52,000	52,000	56,000
3482 Youth Volleyball	15,520	11,400	11,400	10,500
3483 Youth Lacrosse	4,946	4,900	4,900	5,200
3489 Youth Crew	6,530	6,500	6,500	7,000
3493 Biking Programs	34,313	32,000	32,000	36,000
3494 Nordic Ski Program	2,105	1,600	1,600	1,600
3495 Fun Over Fifty Program	3,973	5,895	5,895	6,750

**Snyderville Basin Special Recreation District**  
**2017 Amended and 2018 Budgets for Adoption**  
**General Fund**

	Prior Year Actual	Current Year Budget	Current Year Amended	Next Year Budget
3496 Tennis Programs	0	9,500	9,500	10,700
<b>Total Recreation Program Revenue</b>	<b>447,364</b>	<b>397,165</b>	<b>399,290</b>	<b>409,350</b>
<b>Rec Programs at FH</b>				
34841 REC/FH Tee and Blast Ball	6,072	0	0	0
34842 REC/FH Youth Flag Football	13,394	0	0	0
34844 REC/FH Big Foot Soccer	7,389	0	0	0
34845 REC/FH Little Foot Soccer	6,370	0	0	0
34846 REC/FH Spring Soccer	3,070	0	0	0
<b>Total Rec Programs at FH</b>	<b>36,295</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Recreation program revenue</b>	<b>483,659</b>	<b>397,165</b>	<b>399,290</b>	<b>409,350</b>
<b>Other charges for services</b>				
3197 Trails Revenue - Other	792	0	3,849	3,921
3471 Facility use fees-Pavilions/Rm	4,255	4,000	4,420	4,420
<b>Total Other charges for services</b>	<b>5,047</b>	<b>4,000</b>	<b>8,269</b>	<b>8,341</b>
<b>Total Charges for services</b>	<b>1,452,974</b>	<b>1,532,307</b>	<b>1,560,376</b>	<b>1,725,767</b>
<b>Interest</b>				
3025 Interest earnings	15,760	13,800	22,800	23,400
<b>Total Interest</b>	<b>15,760</b>	<b>13,800</b>	<b>22,800</b>	<b>23,400</b>
<b>Miscellaneous revenue</b>				
3492 Misc Income	5,133	3,500	3,500	3,500
3900 Unappropriated Fund Balance	0	0	211,711	0
<b>Total Miscellaneous revenue</b>	<b>5,133</b>	<b>3,500</b>	<b>215,211</b>	<b>3,500</b>
<b>Total Revenue:</b>	<b>4,901,922</b>	<b>4,924,694</b>	<b>5,213,397</b>	<b>5,225,557</b>
<b>Expenditures:</b>				
<b>Administration Department</b>				
<b>Admin Dept Salaries</b>				
4700 Admin Full Time Salary	402,155	458,567	453,567	506,238
4703 Admin PT Non Benefited	8,189	12,340	12,340	0
4712 Admin Overtime	98	1,000	750	800
4714 Admin Merit Bonus	16,516	18,343	18,343	20,250
<b>Total Admin Dept Salaries</b>	<b>426,958</b>	<b>490,250</b>	<b>485,000</b>	<b>527,288</b>
<b>Admin Benefits</b>				
4815 Admin Benefits	180,567	224,059	205,000	257,003
<b>Total Admin Benefits</b>	<b>180,567</b>	<b>224,059</b>	<b>205,000</b>	<b>257,003</b>
<b>Administration</b>				
4322 Contract Service-Audit	9,000	9,270	9,100	10,010
4323 Continuing Disclosure	2,500	2,500	2,500	2,500
4325 County Services	0	24,000	24,000	24,000
4526 Materials and Supplies	2,026	5,000	2,500	2,950
4528 Consultants-Professional	31,074	5,000	5,000	8,000
45281 Consultants - Outsourced IT	60,715	70,000	70,000	83,580
4530 Consultants-Legal	59	5,000	5,000	5,000
4540 Insurance-Liability	25,220	27,150	27,150	29,865
4541 Insurance-Building/Contents	974	1,082	1,082	1,190
4542 Insurance-Vehicle	516	525	525	578
4711 Worker Compensation - Admin	5,419	5,723	4,000	4,400
4713 Unemployment Insurance - Admin	0	750	100	750
4818 Continuing Education/Travel	3,563	5,000	5,000	5,000
4820 Board Per Diem	5,040	5,040	5,040	5,040
4821 Board Compensation	26,550	35,000	31,800	35,000
4822 Board Expenses and Meetings	2,031	4,000	3,000	4,000
4905 Office Equipment	4,095	8,000	3,000	5,000
4906 Computer and Software Expenses	4,423	25,825	17,825	15,590
4907 Staff Meetings & Devel Training	5,977	8,500	7,000	7,500
4910 Office Supplies	6,449	6,930	6,930	7,200
4913 Website Costs	500	5,000	1,875	7,100
4915 Public Relations/Promotions	15,396	20,000	16,000	19,000
4917 Printing	1,502	3,000	1,500	2,000
4919 Business Office Expense	275	1,900	900	1,300
4920 Memberships/Subscriptions	8,471	8,550	9,900	10,050
4921 Uniforms - All Departments	8,825	11,900	11,900	11,900
4922 Water Lease Fees	5,853	2,000	2,000	2,000

**Snyderville Basin Special Recreation District**  
**2017 Amended and 2018 Budgets for Adoption**  
**General Fund**

	Prior Year Actual	Current Year Budget	Current Year Amended	Next Year Budget
4930 Internet/Email	2,801	3,400	4,000	0
4940 Telephone/Cellular	22,995	28,000	25,000	26,000
4941 Security	1,383	1,560	1,629	1,746
4950 Miscellaneous Expense	246	500	500	500
4951 Bank & Credit Card Fees	2,350	2,500	2,250	1,980
4960 Postage	557	700	700	700
4982 Office Equipment Maintenance	2,498	3,760	3,000	3,400
4985 Advertising	2,202	3,000	2,500	2,500
4991 Fuel	161	200	200	200
4992 Mileage	19	500	500	500
4994 Admin Operating Contingency	8,485	6,500	5,000	5,000
6560 Payroll Expenses	7,666	3,348	2,000	1,800
<b>Total Administration</b>	<b>287,816</b>	<b>360,613</b>	<b>321,906</b>	<b>354,829</b>
<b>Total Administration Department</b>	<b>895,341</b>	<b>1,074,922</b>	<b>1,011,906</b>	<b>1,139,120</b>
<b>Parks Department</b>				
<b>Parks Salaries-Benefited</b>				
7005 Parks Full Time Salary	296,768	298,944	236,600	208,669
7012 Parks FT Overtime Pay	160	3,000	1,750	2,300
7015 Parks Merit Bonus	11,033	11,958	9,425	8,347
<b>Total Parks Salaries-Benefited</b>	<b>307,961</b>	<b>313,902</b>	<b>247,775</b>	<b>219,316</b>
<b>Parks Salaries-Non Benefited</b>				
7009 Parks PT Seasonal	62,017	86,820	61,582	82,410
<b>Total Parks Salaries-Non Benefited</b>	<b>62,017</b>	<b>86,820</b>	<b>61,582</b>	<b>82,410</b>
<b>Parks Benefits</b>				
7021 Parks FT Benefits - Benefited	153,953	202,799	164,500	147,754
7023 Parks PT Seasonal FICA	4,888	6,685	4,745	6,346
<b>Total Parks Benefits</b>	<b>158,841</b>	<b>209,484</b>	<b>169,245</b>	<b>154,100</b>
<b>Parks Contract Services</b>				
7154 Contract Services-Parks	400	10,000	9,000	0
7255 Contract Service-EHMS	559	0	0	0
7355 Contract Services-Trailside	4,284	0	0	4,500
7455 Contract Service-WC	1,638	0	0	2,250
7555 Contract Service-Knoop	1,749	0	0	2,250
<b>Total Parks Contract Services</b>	<b>8,630</b>	<b>10,000</b>	<b>9,000</b>	<b>9,000</b>
<b>Parks Insurance</b>				
7942 Insurance - Building & Contents	2,213	2,790	2,790	3,069
7951 Insurance - Parks Vehicles	4,959	6,000	6,000	6,600
<b>Total Parks Insurance</b>	<b>7,172</b>	<b>8,790</b>	<b>8,790</b>	<b>9,669</b>
<b>Parks Other</b>				
7007 Unemployment-Parks	179	3,000	3,000	3,000
7014 Parks Workers Compensation Exp	5,195	5,723	4,000	4,400
7104 Departmental Supplies-Parks	1,734	20,000	55,000	55,000
7105 Dept Supplies DO NOT USE	9,514	0	0	0
7109 Fertilizer Exp-Parks	1,820	13,000	0	0
7110 Fertilizer/Chemical-TSP, DO NOT USE	9,177	0	0	0
7111 Chemicals	0	3,000	0	0
7112 Salt	0	1,500	0	0
7114 Plant Material Replacement	955	1,250	0	0
7119 Safety Exp-Parks	739	2,000	2,000	5,000
7124 Irrigation Maintenance-Parks	0	12,000	12,000	12,000
7125 Irrigation Maintenance-TS, DO NOT USE	3,153	0	0	0
7134 Seed/Sod Repairs-Parks	48	2,500	0	0
7135 Seed/Sod-TS, DO NOT USE	5	0	0	0
7140 Special Events - Supplies	13,248	12,000	0	0
7144 Repairs and Maintenance - Parks	2,302	4,000	13,000	19,000
7147 Playground Maint/Parts - All	2,236	7,000	0	0
7148 Resurface/Rebark - All Parks	6,883	8,000	0	0
7160 Consultant-Prof & Technical	0	2,000	2,000	2,000
7184 Equip Rental/Lease-Parks	0	3,500	3,500	3,500
7185 Equip Rental/Lease DO NOT USE	3,322	0	0	0
7225 Irrigation Maintenance-EHMS, DO NOT USE	1,062	0	0	0
7405 Dept Supplies-WC, DO NOT USE	1,087	0	0	0
7410 Fertilizer/Chemical-WC, DO NOT USE	878	0	0	0

**Snyderville Basin Special Recreation District**  
**2017 Amended and 2018 Budgets for Adoption**  
**General Fund**

	Prior Year Actual	Current Year Budget	Current Year Amended	Next Year Budget
7425 Irrigation Maintenance-WC, DO NOT USE	1,673	0	0	0
7625 Irrigation Maintenance-Knoop, DO NOT USE	105	0	0	0
7705 Dept Supplies-Knoop DO NOT USE	1,230	0	0	0
7725 Irrigation Maintenance-WoodsPar, DO NOT USE	313	0	0	0
7910 Field Repairs	818	3,000	0	0
7918 Continuing Education/Travel	1,884	4,000	4,000	4,000
7920 Memberships/Subscriptions	75	150	150	150
7921 Staff Mtg & Functions - Parks	248	500	500	500
7922 New Hire Costs	685	1,300	1,300	1,300
7925 Vehicle/Equip Repairs & Maint	11,117	15,000	15,000	15,000
7930 Vehicle/Equip Fuel	9,382	15,000	12,000	15,000
7935 Mileage Reimbursement	0	100	100	100
7940 Tools	2,171	5,000	0	0
7941 Parks Operating Contingency	2,768	5,000	5,000	5,000
<b>Total Parks Other</b>	<b>96,006</b>	<b>149,523</b>	<b>132,550</b>	<b>144,950</b>
<b>Total Parks Department</b>	<b>640,627</b>	<b>778,519</b>	<b>628,942</b>	<b>619,445</b>
<b>Facilities Department</b>				
<b>Facilities Salaries</b>				
7770 Facilities FT Salary	0	0	62,000	65,107
7771 Facilities Overtime	0	0	500	400
7772 Facilities Merit Bonus	0	0	2,500	2,604
<b>Total Facilities Salaries</b>	<b>0</b>	<b>0</b>	<b>65,000</b>	<b>68,111</b>
<b>Facilities Benefits</b>				
7775 Facilities FT Benefits	0	0	32,000	39,202
<b>Total Facilities Benefits</b>	<b>0</b>	<b>0</b>	<b>32,000</b>	<b>39,202</b>
<b>Utilities - Gas</b>				
7174 Utilities - Gas DO NOT USE	0	9,600	0	0
7175 Utility-Gas-TS	6,499	0	7,900	7,900
7275 Utility-Gas-EHMS	1,262	0	1,700	1,700
<b>Total Utilities - Gas</b>	<b>7,761</b>	<b>9,600</b>	<b>9,600</b>	<b>9,600</b>
<b>Utilities - Electric</b>				
7169 Utilities - Electric DO NOT USE	0	14,084	0	0
7170 Utility-Electric-TS	7,246	0	7,300	8,000
7470 Utility-Electric-WC	1,431	0	1,500	2,000
7570 Utility-Electric-Knoop	1,411	0	1,500	2,000
<b>Total Utilities - Electric</b>	<b>10,088</b>	<b>14,084</b>	<b>10,300</b>	<b>12,000</b>
<b>Utilities - Sewer</b>				
7179 Utilities - Sewer DO NOT USE	0	3,500	0	0
7180 Utility-Sewer-TS	1,201	0	1,000	1,200
7480 Utility-Sewer-WC	680	0	600	700
7580 Utility-Sewer-Knoop	922	0	400	500
<b>Total Utilities - Sewer</b>	<b>2,803</b>	<b>3,500</b>	<b>2,000</b>	<b>2,400</b>
<b>Utilities - Water</b>				
4823 Water Shares -Standby Fees	1,034	0	1,400	1,400
7164 Utility- Water- The Woods	0	55,580	3,750	3,750
7165 Utility-Water-TS	25,407	0	35,000	35,000
7465 Utility-Water-Culinary -WC	1,422	0	1,464	1,464
7565 Utility-Water-Knoop	19,207	0	21,000	18,000
7865 Utility-Water-FH-Splash&Irrig	1,730	0	271	0
<b>Total Utilities - Water</b>	<b>48,800</b>	<b>55,580</b>	<b>62,885</b>	<b>59,614</b>
<b>Other</b>				
7129 Cleaning Supplies	0	10,500	10,500	10,800
7130 Cleaning Supplies - TS, DO NOT USE	2,093	0	0	0
7146 Building Repair/Maint/Supplies	10,139	10,000	10,000	10,000
7155 Contract Service-Building Maint	19,131	22,000	22,383	23,236
7230 Cleaning Supplies-EHMS, DO NOT USE	1,834	0	0	0
7430 Cleaning Supplies-WC, DO NOT USE	1,991	0	0	0
7530 Cleaning Supplies-Knoop, DO NOT USE	1,991	0	0	0
7610 Building Maint Contingency	190	1,000	1,000	5,000
<b>Total Other</b>	<b>37,369</b>	<b>43,500</b>	<b>43,883</b>	<b>49,036</b>
<b>Total Facilities Department</b>	<b>106,821</b>	<b>126,264</b>	<b>225,668</b>	<b>239,963</b>
<b>Trails Department</b>				

**Snyderville Basin Special Recreation District**  
**2017 Amended and 2018 Budgets for Adoption**  
**General Fund**

	Prior Year Actual	Current Year Budget	Current Year Amended	Next Year Budget
<b>Trails Salaries-Benefited</b>				
8702 Trails Full Time Salary	269,505	289,014	289,014	328,942
8706 Trails FT Overtime	708	3,000	3,000	2,800
8709 Trails Merit Bonus	10,299	11,561	11,561	13,158
<b>Total Trails Salaries-Benefited</b>	<b>280,512</b>	<b>303,575</b>	<b>303,575</b>	<b>344,900</b>
<b>Trails Salaries-PT Seasonal</b>				
8704 Trails Salaries - PT Seasonal	61,862	73,274	62,746	66,890
<b>Total Trails Salaries-PT Seasonal</b>	<b>61,862</b>	<b>73,274</b>	<b>62,746</b>	<b>66,890</b>
<b>Trails Benefits</b>				
8715 Trails Fulltime & Hrly Benefits	105,078	150,881	130,000	179,611
8716 Trails PT Seasonal FICA	5,124	5,642	5,216	5,151
<b>Total Trails Benefits</b>	<b>110,202</b>	<b>156,523</b>	<b>135,216</b>	<b>184,762</b>
<b>Trails Insurance</b>				
8991 Insurance-Building/Cont - Trail	283	424	575	625
8998 Insurance - Trails Vehicles	4,011	4,325	4,325	4,758
<b>Total Trails Insurance</b>	<b>4,294</b>	<b>4,749</b>	<b>4,900</b>	<b>5,383</b>
<b>Trails Other</b>				
8400 Departmental Supplies-Trails	23,598	30,000	34,000	35,000
8420 Signage - Trails	6,732	8,000	7,000	12,000
8520 Contract Service-Trails Maint	19,130	25,000	21,000	25,000
8525 Contract Service-Weeds	4,300	10,000	0	0
8528 Consultant Fees-Prof & Tech	4,500	15,000	12,500	35,000
8550 Utility-Water-Trails	7,178	11,300	7,550	7,550
8551 Utility-Electric-Trails	2,254	3,500	3,000	3,500
8553 Utility-Sewer-Trails	3,293	4,750	4,000	4,000
8700 Unemployment-Trails	6,630	1,000	2,700	2,000
8720 Workers Comp Expense -Trails	5,195	5,723	4,000	4,400
8855 Open Space Maintenance	19,240	30,000	36,800	45,000
8918 Continuing Education/Travel	4,240	7,000	7,000	7,500
8920 Memberships/Subscriptions	300	300	300	300
8921 Staff Meetings and Funct Trails	107	250	250	250
8922 New Hire Expenses Trails	873	1,000	1,000	1,000
8925 GIS System Management	1,300	2,426	1,303	2,426
8926 GIS Consortium Fees	2,000	2,000	2,000	2,000
8930 Contribution to UOP Trail Groom	3,406	5,250	3,319	5,250
8982 Equipment Repairs & Maintenance	8,210	12,000	21,700	14,000
8990 Fuel-Vehicle/Equipment	8,293	10,000	10,000	11,000
8992 Mileage Reimbursement-Trails	0	250	250	250
8993 Equipment & Tools - Trails	8,991	14,000	14,000	14,000
8994 Operating Contingency - Trails	0	3,000	5,000	5,000
<b>Total Trails Other</b>	<b>139,770</b>	<b>201,749</b>	<b>198,672</b>	<b>236,426</b>
<b>Total Trails Department</b>	<b>596,640</b>	<b>739,870</b>	<b>705,109</b>	<b>838,361</b>
<b>Fieldhouse Department</b>				
<b>FH Salaries-Benefited</b>				
9139 FH Full Time Salary	274,045	355,726	340,000	356,579
9140 FH Overtime	153	2,000	1,000	1,800
9149 Fieldhouse Merit Bonus	10,352	14,229	14,229	14,263
<b>Total FH Salaries-Benefited</b>	<b>284,550</b>	<b>371,955</b>	<b>355,229</b>	<b>372,642</b>
<b>FH Salaries-PT Seasonal</b>				
9135 FH-Hrly-Athletic	3,639	13,020	13,020	15,257
9136 FH-Hrly-Fitness Floor Staff	30,294	43,602	26,000	0
9138 FH-Hrly-Front Desk	91,679	97,760	97,760	96,576
9141 FH-Hrly-Fitness Class Instructr	143,672	147,871	144,000	165,235
9144 FH-Hrly-Aquatics	0	29,470	54,142	86,175
9146 FH-Hrly-Custodial Non Benefited	22,818	23,725	18,000	22,802
<b>Total FH Salaries-PT Seasonal</b>	<b>292,102</b>	<b>355,448</b>	<b>352,922</b>	<b>386,045</b>
<b>FH PR-Tax/Benefits</b>				
9151 FH Full Time Benefits	111,535	198,764	160,000	172,554
9153 FH PT Seasonal FICA	22,435	27,369	27,369	29,725
<b>Total FH PR-Tax/Benefits</b>	<b>133,970</b>	<b>226,133</b>	<b>187,369</b>	<b>202,279</b>
<b>Fieldhouse Other</b>				
91011 Fieldhouse Advertising	3,413	4,402	4,402	5,500

**Snyderville Basin Special Recreation District**  
**2017 Amended and 2018 Budgets for Adoption**  
**General Fund**

	Prior Year Actual	Current Year Budget	Current Year Amended	Next Year Budget
91012 Fitness Advertising	8,397	6,276	5,500	4,000
9102 FH-Association Dues-CAM	77,772	90,000	85,530	89,807
9103 FH-Athletic Equipment	10,347	10,000	10,000	15,800
9106 FH-Fitness Class Expenses	14,444	9,569	9,000	11,260
9107 FH Fitness Program Expenses	1,034	3,805	3,500	2,000
9110 FH-Contract Svc-Cleaning/Pest	52,368	65,605	65,605	67,650
9111 FH-Contract Svc-Maintenance	9,225	19,990	19,990	21,160
9112 FH-Contract Svc-Programs	1,950	2,600	5,000	12,252
9113 FH Contract Svs/pyrll Camps	10,527	14,560	14,560	14,081
9114 FH-Program Supplies	837	14,668	14,668	31,797
9115 FH-Building/Contents Insurance	6,230	12,710	12,710	14,617
9116 FH-Computer license fees	4,628	5,140	5,140	8,400
9117 FH Birthday Party	0	400	200	400
9118 FH-Internet/Web/Cable TV	4,101	4,435	4,200	3,690
9120 FH-Lease-Equipment	0	0	0	5,020
9125 FH-Office Equipment	1,224	3,000	2,000	3,000
9126 FH-Office Equipment Maintenance	1,760	3,000	3,000	3,000
9155 FH-Repairs & Maint - Outside	2,209	7,000	10,000	20,000
9156 FH-Repairs & Maint - Inside	26,734	20,000	17,000	20,000
9157 FH-Rental-Misc Equipment	2,242	4,000	4,000	4,000
9158 FH-Repairs & Maint - Aquatics	1,097	18,700	18,700	13,400
9160 FH-Security	434	800	800	800
9161 FH-Workers Comp	5,195	5,723	4,000	4,400
9165 FH-Supplies-Bldg	27,721	29,284	40,000	40,000
9166 FH-Supplies-Office	4,811	7,000	7,000	10,700
9170 FH-Telephone	5,181	6,600	6,240	6,240
9173 FH-Transit Assess (Summit Co.)	2,186	3,200	2,186	3,440
9174 FH-Education & Travel	6,229	6,500	3,500	7,500
9176 FH-Memberships/Subscriptions	352	550	800	800
9177 FH-Unemployment	843	2,000	2,000	2,000
9178 FH-Utilities-Electricity	46,691	72,461	72,461	86,400
9179 FH-Utilities-Gas	26,999	63,700	59,300	66,000
9180 FH-Waste/Refuse	4,578	4,410	4,410	5,000
9185 FH-Water/Sewer	9,499	15,000	20,850	21,600
9186 FH-Bank & Credit Card Fees	23,405	28,279	25,362	28,778
9187 FH-New Hire Expenses	958	2,200	1,500	2,000
9188 FH-Staff Meetings and Functions	1,933	2,000	2,000	2,000
9189 FH - Mileage Reimbursement	0	500	200	500
9190 FH-Operating Contingency	1,938	5,000	5,000	5,000
9519 FH - Inventory	0	2,000	2,000	2,000
<b>Total Fieldhouse Other</b>	<b>409,492</b>	<b>577,067</b>	<b>574,314</b>	<b>665,992</b>
<b>Total Fieldhouse Department</b>	<b>1,120,114</b>	<b>1,530,603</b>	<b>1,469,834</b>	<b>1,626,958</b>
<b>Recreation Department</b>				
<b>Rec Salaries-Benefited</b>				
9654 Rec Staff Overtime	167	500	500	400
9655 Rec Full Time Salary	158,044	151,731	151,731	197,248
9725 Recreation Merit Bonus	6,137	6,069	6,069	7,890
<b>Total Rec Salaries-Benefited</b>	<b>164,348</b>	<b>158,300</b>	<b>158,300</b>	<b>205,538</b>
<b>Rec Salaries-PT Seasonal</b>				
9143 Hourly Wages-Youth Crew	890	1,500	1,500	1,450
9701 Hourly Wages-Basketball	12,407	15,500	15,500	16,200
9702 Hourly Wages-Soccer	11,888	13,500	13,500	13,500
9703 Hourly Wages-Baseball	12,416	12,500	12,500	11,200
9704 Hourly Wages-Camps	65,058	70,000	70,000	68,200
9706 Hourly Wages-Rec Staff	21,624	36,200	36,200	35,000
9709 Hourly Wages-Lacrosse	1,218	2,050	2,050	1,950
9712 Hourly Wages-Volleyball	1,494	4,300	4,300	4,200
9722 Hourly Wages - Biking	17,516	22,000	22,000	22,000
9723 Hourly Wages - Nordic Ski Prog	1,107	1,300	1,300	900
9724 Hourly Wages - Fun Over Fifty	3,371	2,042	2,042	2,300
9726 Hourly Wages - Tennis	0	6,300	6,300	5,100
9731 Wages - REC/FH Tee & Blast Ball	686	0	0	0
9732 Wages - REC/FH Youth Flag Foot	2,081	0	0	0
9734 Wages - REC/FH Big Foot Soccer	5,337	0	0	0
9735 Wages - REC/FH Little Foot Socc	1,029	0	0	0

**Snyderville Basin Special Recreation District**  
**2017 Amended and 2018 Budgets for Adoption**  
**General Fund**

	Prior Year Actual	Current Year Budget	Current Year Amended	Next Year Budget
9739 Hourly Wages - Ultimate Frisbee	359	1,305	429	375
<b>Total Rec Salaries-PT Seasonal</b>	<b>158,481</b>	<b>188,497</b>	<b>187,621</b>	<b>182,375</b>
<b>Rec Benefits</b>				
9676 Rec FT Staff Benefits	59,002	55,907	58,125	95,862
9678 Rec PT Seasonal FICA	12,243	14,514	14,514	14,043
<b>Total Rec Benefits</b>	<b>71,245</b>	<b>70,421</b>	<b>72,639</b>	<b>109,905</b>
<b>Rec Program Expenses</b>				
9323 Basketball Programs-Youth	9,913	12,100	12,100	12,500
9324 Soccer Programs-Youth	27,131	30,000	30,000	29,800
9325 Baseball Programs-Youth	21,212	19,100	19,100	19,100
9326 Camp Supplies	34,661	32,000	32,000	36,500
9328 Volleyball Programs-Youth	1,174	2,000	2,000	2,200
9331 Rec-Contract Expenses	1,152	1,500	1,500	1,500
9332 Scholarship - Rec Programs	33,604	29,000	39,000	34,000
9335 Lacrosse Programs-Youth	1,628	1,900	1,900	1,800
9336 Rec - FH programs - Youth	29	0	0	0
9337 Biking Programs	895	1,900	1,900	2,200
9338 Nordic Ski Program	129	250	250	400
9339 Fun Over Fifty Programs	2,752	2,785	2,785	3,000
9341 REC/FH Tee and Blast Ball	5,490	0	0	0
9342 REC/FH Youth Flag Football	10,512	0	0	0
9344 REC/FH Big Foot Soccer	5,130	0	0	0
9345 REC/FH Little Foot Soccer	2,892	0	0	0
9346 REC/FH Spring Soccer	2,425	0	0	0
9347 Ultimate Frisbee Programs	1,842	429	1,305	1,100
9348 Tennis Programs	0	1,100	1,100	1,200
9350 Events	21,027	24,000	24,000	17,000
9351 Youth Crew	5,033	4,800	4,800	4,800
<b>Total Rec Program Expenses</b>	<b>188,631</b>	<b>162,864</b>	<b>173,740</b>	<b>167,100</b>
<b>Rec Other</b>				
9154 Rec-Workers Comp Insurance	5,195	5,723	4,000	4,400
9162 Rec-Unemployment	684	1,000	1,000	1,000
9400 Rec-Department Supplies/Repairs	1,545	2,000	2,000	2,000
9500 Rec-Athletic Supplies	1,288	4,000	4,000	4,000
9800 Rec-Equipment Rental/Lease	0	500	500	500
9818 Rec-Continuing Education/Travel	3,695	5,000	5,000	5,000
9922 Rec-New Hire Expense	59	650	500	500
9923 Rec-Staff Mtgs & Function	468	500	500	500
9924 Rec-Bank Credit Card Fees	10,311	9,534	9,184	9,482
9926 Rec-Building/Contents Insurance	17	52	52	60
9927 Insurance - Recreation Vehicles	2,257	2,475	2,475	3,000
9951 Rec-Advertising/Promotions	248	1,000	750	750
9980 Rec-Software	0	0	0	3,600
9982 Rec-Vehicle Repair/Maintenance	1,725	3,500	3,500	3,500
9990 Rec-Fuel/Vehicle	1,589	3,000	3,000	3,000
9992 Rec-Mileage Reimbursement	0	500	500	500
9993 Rec-Operating Contingency	3,727	5,000	5,000	5,000
<b>Total Rec Other</b>	<b>32,808</b>	<b>44,434</b>	<b>41,961</b>	<b>46,792</b>
<b>Total Recreation Department</b>	<b>615,513</b>	<b>624,516</b>	<b>634,261</b>	<b>711,710</b>
<b>Miscellaneous</b>				
<b>Other</b>				
4990 URS Payment	282,560	0	0	0
4999 Ice fund (per agreement w/ PC)	50,000	50,000	50,000	50,000
<b>Total Other</b>	<b>332,560</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Total Miscellaneous</b>	<b>332,560</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Transfers out</b>				
10725 Replacement Reserve - Xfer Out	392,592	0	487,677	0
<b>Total Transfers out</b>	<b>392,592</b>	<b>0</b>	<b>487,677</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>4,700,208</b>	<b>4,924,694</b>	<b>5,213,397</b>	<b>5,225,557</b>
<b>Total Change In Net Position</b>	<b>201,714</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Snyderville Basin Special Recreation District**  
**2017 Amended and 2018 Budgets for Adoption**  
**Impact Fee Fund**

	<u>Prior Year Actual</u>	<u>Current Year Budget</u>	<u>Current Year Amended</u>	<u>Next Year Budget</u>
<b>Change In Net Position</b>				
<b>Revenue:</b>				
<b>Interest</b>				
3026 Interest - Impact Fees-Parks/Rec	20,727	16,000	22,000	22,000
3027 Interest - Impact Fees-Trails	2,200	1,500	4,000	4,000
<b>Total Interest</b>	<u>22,927</u>	<u>17,500</u>	<u>26,000</u>	<u>26,000</u>
<b>Miscellaneous revenue</b>				
3130 Impact Fees-Parks/Rec	431,938	500,000	680,000	680,000
3131 Impact Fees-Trails	95,002	80,000	180,000	180,000
<b>Total Miscellaneous revenue</b>	<u>526,940</u>	<u>580,000</u>	<u>860,000</u>	<u>860,000</u>
<b>Total Revenue:</b>	<u>549,867</u>	<u>597,500</u>	<u>886,000</u>	<u>886,000</u>
<b>Expenditures:</b>				
<b>Transfers out</b>				
10710 Interfund Xfer Impact Fees	52,303	2,110,000	1,358,434	1,125,000
<b>Total Transfers out</b>	<u>52,303</u>	<u>2,110,000</u>	<u>1,358,434</u>	<u>1,125,000</u>
<b>Total Expenditures:</b>	<u>52,303</u>	<u>2,110,000</u>	<u>1,358,434</u>	<u>1,125,000</u>
<b>Total Change In Net Position</b>	<u>497,564</u>	<u>(1,512,500)</u>	<u>(472,434)</u>	<u>(239,000)</u>



**Snyderville Basin Special Recreation District**  
**2017 Amended and 2018 Budgets for Adoption**  
**Debt Service Fund**

	Prior Year Actual	Current Year Budget	Current Year Amended	Next Year Budget
<b>Change In Net Position</b>				
<b>Revenue:</b>				
<b>Taxes</b>				
3110 Property taxes - Current	4,629,991	4,506,419	4,506,419	3,959,722
3111 Property taxes - Redemption	229,054	150,000	150,000	150,000
3114 Property Taxes - Fee in lieu of	151,295	100,000	100,000	84,000
<b>Total Taxes</b>	<b>5,010,340</b>	<b>4,756,419</b>	<b>4,756,419</b>	<b>4,193,722</b>
<b>Interest</b>				
3025 Interest income	23,210	18,000	18,000	37,000
<b>Total Interest</b>	<b>23,210</b>	<b>18,000</b>	<b>18,000</b>	<b>37,000</b>
<b>Miscellaneous revenue</b>				
3012 Premium on Refunding	0	0	1,979,845	0
3016 Refunding Proceeds	0	0	15,915,000	0
<b>Total Miscellaneous revenue</b>	<b>0</b>	<b>0</b>	<b>17,894,845</b>	<b>0</b>
<b>Total Revenue:</b>	<b>5,033,550</b>	<b>4,774,419</b>	<b>22,669,264</b>	<b>4,230,722</b>
<b>Expenditures:</b>				
<b>Miscellaneous</b>				
<b>Other</b>				
5045 Principal Series 2008A	435,000	455,000	455,000	475,000
5046 Interest Series 2008A	68,111	46,500	46,500	23,750
5047 Paying Agent Fees 2008A	500	500	500	500
5048 Principal Series 2010	525,000	755,000	755,000	780,000
5049 Interest Series 2010	179,862	164,200	164,200	141,550
5051 Paying Agent Fees 2010	500	500	500	500
5055 Principal Series 2011	350,000	365,000	16,695,000	0
5056 Interest Series 2011	814,160	804,012	804,012	0
5057 Paying Agent Fees 2011	500	500	500	0
5058 Principal Series 2012	190,000	180,000	180,000	185,000
5059 Interest Series 2012	56,954	55,125	55,125	54,045
5060 Paying Agent Fee 2012	500	500	500	500
5061 Principal Series 2015 A	1,015,000	1,035,000	1,035,000	1,060,000
5062 Interest Series 2015 A	680,645	660,700	660,700	640,000
5063 Paying Agent Fee 2015 A	500	500	500	500
5064 Principal Series 2015B	230,000	35,000	35,000	35,000
5065 Interest Series 2015B	224,817	215,882	215,882	214,481
5066 Paying Agent Fee 2015B	500	500	500	500
5068 Interest Series 2017	0	0	0	618,896
5069 Paying Agent Fee 2017	0	0	0	500
6800 Bond Expense	0	0	125,000	0
6825 Deferred Amount on Refunding	0	0	1,439,845	0
<b>Total Other</b>	<b>4,772,549</b>	<b>4,774,419</b>	<b>22,669,264</b>	<b>4,230,722</b>
<b>Total Miscellaneous</b>	<b>4,772,549</b>	<b>4,774,419</b>	<b>22,669,264</b>	<b>4,230,722</b>
<b>Total Expenditures:</b>	<b>4,772,549</b>	<b>4,774,419</b>	<b>22,669,264</b>	<b>4,230,722</b>
<b>Total Change In Net Position</b>	<b>261,001</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Snyderville Basin Special Recreation District**  
**2017 Amended and 2018 Budgets for Adoption**  
**Capital Fund**

	Prior Year Actual	Current Year Budget	Current Year Amended	Next Year Budget
<b>Change In Net Position</b>				
<b>Revenue:</b>				
<b>Intergovernmental revenue</b>				
31009 RAP Grant Revenue Music Playground	0	0	25,000	0
31010 RAP Grant Revenue Pool Deck Boiler	0	0	69,782	0
31011 RAP Grant Revenue Groomer	0	0	35,000	0
31012 RAP Grant Revenue AEDs	0	0	12,000	0
31050 Rest Tax Grant Revenue - Gym Floor Covering	0	0	27,015	0
31080 Trails Grant for ECC Trailhead	0	0	20,000	0
31081 Grant Revenue - Fieldhouse solar	0	0	124,000	0
<b>Total Intergovernmental revenue</b>	<b>0</b>	<b>0</b>	<b>312,797</b>	<b>0</b>
<b>Interest</b>				
3025 Interest income	23,861	14,000	20,118	20,000
3028 Interest-Replacement fund	6,911	6,000	7,950	6,000
3030 Interest-Open space bond	1,404	500	829	0
3031 Interest-Trails bond	20,240	10,000	13,588	13,000
3032 Interest-Ice arena	24,131	15,600	22,142	22,000
3033 Interest-2015 Open space	144,783	60,000	126,379	20,000
3034 Interest 2015 Rec & Trails Bond	60,003	20,000	23,229	22,000
<b>Total Interest</b>	<b>281,333</b>	<b>126,100</b>	<b>214,235</b>	<b>103,000</b>
<b>Miscellaneous revenue</b>				
3197 Trails Revenue - Other	5,000	0	0	0
3800 RMP Exchange Agreement	98,750	0	0	0
<b>Total Miscellaneous revenue</b>	<b>103,750</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contributions and transfers</b>				
3710 Transfer from impact fees	52,303	2,110,000	1,358,434	1,125,000
3725 Transfer from general - Replacement reserve	392,592	0	487,677	0
<b>Total Contributions and transfers</b>	<b>444,895</b>	<b>2,110,000</b>	<b>1,846,111</b>	<b>1,125,000</b>
<b>Total Revenue:</b>	<b>829,978</b>	<b>2,236,100</b>	<b>2,373,143</b>	<b>1,228,000</b>
<b>Expenditures:</b>				
<b>Miscellaneous</b>				
<b>Capital Projects</b>				
6000 Trail System Development	2,371	870,000	220,000	667,000
60178 RAP Grant Exp Music Playground	0	0	25,000	0
60179 RAP Grant Exp Boiler for Pool Deck	0	0	69,782	0
60180 RAP Grant Exp Groomer	0	0	35,000	0
60181 RAP Grant Exp AEDs	0	0	12,000	0
60210 Rest Tax Expense Gym Floor Covering	0	0	27,015	0
60280 Trails Grant Expense for ECC Trailhead	0	0	20,000	0
6211 Capital Proj-TRAILSIDE - Other	0	300,000	10,000	0
6212 Capital Proj-WILLOW CREEK	1,946	28,000	28,000	5,000
6217 Capital Proj-FIELDHOUSE - Other	0	108,927	124,000	0
6221 Shade Shelter-Trailside	3,845	0	0	0
6225 Dog Park at the Woods	5,605	0	0	0
6226 Capital Project - KNOOP	42,269	0	0	0
6233 Master Planning	69,784	50,000	50,000	50,000
6420 Run-A-Muk Extension (RMP)	62,375	36,375	36,375	0
6730 Capital Proj - FH Improvements	11,462	0	0	36,000
6733 Fieldhouse Expansion	0	511,000	511,000	0
<b>Total Capital Projects</b>	<b>199,657</b>	<b>1,904,302</b>	<b>1,168,172</b>	<b>758,000</b>
<b>Bond Expenses</b>				
6005 Trail-Bond-East Canyon Creek	1,505	298,885	298,885	0
6009 Trail-Bond-Backcountry Trails	4,670	95,000	0	95,000
6011 '11 Trails Bond (2010 Election) - Other	473,231	1,118,054	11,300	1,227,370
6032 O/S Bond 2011-Unspecified	0	148,505	149,187	0
6063 Trail-Bond-Bitner Rd/Silver Crk	0	98,626	0	0
6065 Trail-Bond-Comm Church-Milln Tr	231,613	0	0	0
6071 Open Space 2015 Bond	0	15,337,669	2,101,113	13,327,718
6072 Trails 2015 Bond	0	1,989,731	0	1,991,040
6073 Fieldhouse Final Phase '15 Bond	3,947,740	1,196,524	1,552,384	0
6074 Ice Sheet Contribution '15 Bond	0	2,557,482	0	2,570,000
<b>Total Bond Expenses</b>	<b>4,658,759</b>	<b>22,840,476</b>	<b>4,112,869</b>	<b>19,211,128</b>
<b>Impact Fee Projects</b>				

**Snyderville Basin Special Recreation District**  
**2017 Amended and 2018 Budgets for Adoption**  
**Capital Fund**

	Prior Year Actual	Current Year Budget	Current Year Amended	Next Year Budget
6318 Impact Fees - Parks - Expansion	0	750,000	0	750,000
6319 Impact Fees - FH Expansion	0	1,310,000	1,310,000	0
6400 Impact Fees-Trails Development	52,303	73,434	48,434	375,000
<b>Total Impact Fee Projects</b>	<b>52,303</b>	<b>2,133,434</b>	<b>1,358,434</b>	<b>1,125,000</b>
<b>Capital Equipment</b>				
6740 Capital Equip Purchase-PARKS	7,140	60,000	58,000	0
6744 Capital Equip Purchase-ADMIN	28,643	100,000	75,000	0
6750 Capital Equip Purchase-REC	4,060	0	0	0
<b>Total Capital Equipment</b>	<b>39,843</b>	<b>160,000</b>	<b>133,000</b>	<b>0</b>
<b>Replacement</b>				
6901 Replacement-Admin	5,868	10,000	7,000	0
6902 Replacement-Parks	131,215	91,200	91,200	339,000
6903 Replacement-Trails	92,713	75,000	75,000	105,000
6904 Replacement-Recreation	0	0	0	75,000
6905 Replacement-Fieldhouse	50,496	51,000	51,000	183,000
<b>Total Replacement</b>	<b>280,292</b>	<b>227,200</b>	<b>224,200</b>	<b>702,000</b>
<b>Total Miscellaneous</b>	<b>5,230,854</b>	<b>27,265,412</b>	<b>6,996,675</b>	<b>21,796,128</b>
<b>Total Expenditures:</b>	<b>5,230,854</b>	<b>27,265,412</b>	<b>6,996,675</b>	<b>21,796,128</b>
<b>Total Change In Net Position</b>	<b>(4,400,876)</b>	<b>(25,029,312)</b>	<b>(4,623,532)</b>	<b>(20,568,128)</b>

## SBSRD 2018 Capital Fund Assumptions

Project Description	Amount	Type
Toll Canyon natural surface trail	\$ 50,000	2011 Bond
Mid Mtn to Ecker Hill (Hi Ute) natural surface trail	\$ 40,000	2011 Bond
Project(s) created by County Transportation Master Plan	\$ 3,023,410	2011 Bond/2015 Bond
Pedestrian crossing at Jeremy Ranch interchange	\$ 200,000	2015 Bond
Open Space	\$ 13,327,718	2015 Bond
Ice Arena expansion contribution	\$ 2,570,000	2015 Bond
Willow Creek storage building drainage	\$ 5,000	Capital
N/E Highland Drive landscaping and driveway cleanup	\$ 30,000	Capital
Block sealing on pool and restroom vestibule	\$ 6,000	Capital
Master planning for Silver Creek Village	\$ 50,000	Capital
Rob's Trail parking lot enhancement	\$ 15,000	Capital
Millennium Trail raised crosswalk at Bear Hollow Dr.	\$ 27,000	Capital
Bitner Road to Silver Creek trail	\$ 350,000	Capital
Land acquisition for field space	\$ 750,000	Impact fees
Discovery Trailhead	\$ 500,000	Impact Fees/Capital
Millennium Trail - Cooper Lane to Sun Peak Drive	\$ 150,000	Impact Fees/Capital
Replace 1 furnace/condenser at Administration building	\$ 8,000	Replacement
Stain/paint Willow Creek park buildings	\$ 8,000	Replacement
Replace indoor turf	\$ 168,000	Replacement
Fieldhouse contingency	\$ 15,000	Replacement
Trailside lower parking lot and trail replacement	\$ 300,000	Replacement
Replace signs at Willow Creek and Trailside parks	\$ 8,000	Replacement
Parks/Facilities contingency	\$ 15,000	Replacement
Replace 2006 Fun Bus	\$ 40,000	Replacement
Replace 2003 Envoy	\$ 35,000	Replacement
Seal coat, crack seal, patching	\$ 75,000	Replacement
Replace asphalt trail sections	\$ 30,000	Replacement

**\$ 21,796,128**