



**B A S I N**  
R E C R E A T I O N

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# Tentative 2019 and 2018 Amended Budgets for Approval

November 7, 2018

# General Fund Budget – 2018 Amended

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The 2018 budget will be amended to reflect forecasted final numbers for revenue and expenses.

- Transfer of \$1,012,534 to Capital replacement, comprised of:
  - \$367,708 amended budget excess
  - \$644,826 General fund balance
- Year-end fund balance at \$2.6 million; 76% of allowed amount

# General Fund Budget – 2019 Proposed

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The 2019 budget reflects a 6.2% increase from the 2018 budget.

- Property tax revenue reflects a 3.8% increase; matching new growth from 2017
- Charges for Services revenue reflects a 4.8% increase
- \$90,000 of fund balance is used as revenue
- Year-end fund balance at \$2.5 million; 71% of allowed amount

# General Fund Budget – 2019 Proposed, continued

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## Noteworthy expense increases

- Open space maintenance \$25,000
- Strategic plan consulting \$90,000
- Payroll and benefits \$168,000
  - Full-Time Annual Employees: 29.0 to 30.0
  - Seasonal and Part-Time Employees: 22.5 to 22.0 FTE
  - COLA and merit increases totaling 6%
  - Medical insurance premiums increasing 5.5%

## General Fund Budget - 3 Year Snapshot

	2017	2018	2018	2019	Adopted YOY Change	
	Prior Year Actuals	Current Year Budget	Current Year Amended	Next Year Budget	\$	%
<b>Change In Net Position</b>						
<b>Revenue:</b>						
Total Taxes	3,517,777	3,437,890	3,496,157	3,592,229	154,339	4.5%
Total Intergovernmental revenue	35,000	35,000	10,000	10,000	-25,000	-71.4%
Total Charges for services	1,632,346	1,725,767	1,794,733	1,808,119	82,352	4.8%
Interest earnings	24,614	23,400	43,000	48,000	24,600	105.1%
Misc Income	3,561	3,500	3,500	3,500	0	0.0%
Unappropriated Fund Balance	0	0	450,000	90,000	90,000	-
Transfer From Debt Service	0	0	194,826	0	0	0.0%
<b>Total Revenue:</b>	<b>5,213,298</b>	<b>5,225,557</b>	<b>5,992,216</b>	<b>5,551,848</b>	<b>326,291</b>	<b>6.2%</b>
<b>Expenditures:</b>						
Total Administration	271,997	354,829	346,469	458,358	103,529	29.2%
Total Parks Department	628,787	679,059	535,574	582,481	-96,578	-14.2%
Total Facilities Department	148,118	180,349	174,113	205,152	24,803	13.8%
Total Open Space	36,789	45,000	45,000	223,779	178,779	397.3%
Total Trails Department	623,634	793,361	684,484	656,343	-137,018	-17.3%
Total Fieldhouse Department	1,409,521	1,626,958	1,588,200	1,665,586	38,628	2.4%
Total Recreation Department	565,238	711,710	677,586	730,289	18,579	2.6%
Contribution to Ice Arena	50,000	50,000	50,000	50,000	0	0.0%
Transfer to Replacement Reserve	487,677	0	1,012,534	19,500	19,500	-
<b>Total Expenditures:</b>	<b>4,906,963</b>	<b>5,225,557</b>	<b>5,992,216</b>	<b>5,551,848</b>	<b>326,291</b>	<b>6.2%</b>
<b>Total Change In Net Position</b>	<b>306,335</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

# Capital Fund Budget – 2018 Amended

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- Capital replacement will receive a \$1 million transfer from the General fund
- 2018 expenditures will be amended down by \$18.5 million due to:
  - Delayed projects
  - Land acquisitions still under negotiation
  - Project uncertainty
  - Master plans still being developed

# Capital Budget – 2019 Proposed

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## Budget Highlights:

- Discovery trailhead construction \$550,00
- Master planning of Silver Creek Village \$100,000
- Capital replacement purchases and projects \$746,000
- Spend down of funds from 2015 bond:
  - Trail projects \$1,370,000; contingent on County Transportation Master Plan
  - Recreation facilities \$2,586,000; contingent on PCMC ice facility decision
  - Open space acquisitions \$13,400,000; contingent on negotiations

# Impact Fee and Debt Service Budgets

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## 2018 Impact Fee budget will be amended

- Decreased revenue and expenses based on forecasted year-end amounts

## 2019 Impact Fee budget:

- Revenues estimated higher than amended 2018
- Expenses for Discovery trailhead construction and potential park development

## 2018 Debt Service budget will be amended

- Increased revenue from property taxes
- Increased expenses for GO bond 2011 and transfer to General fund

## 2019 Debt Service budget:

- Revenue from property taxes
- Expenses to pay for the 6 outstanding GO bonds of the District



# Looking Forward

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- The District will evaluate if truth-in-taxation is necessary to operate and maintain pending open space acquisitions and park development to current standards.
- Next Steps
  - Final Board review on November 15
  - Public hearing and Council approval on December 5

The detailed budgets follow...

**Snyderville Basin Special Recreation District**  
**Tentative Budget Report**  
**10 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	3,104,817	3,100,890	3,140,157	3,217,229
3111 Property taxes - Redemption	231,656	181,000	200,000	205,000
3114 Property taxes - Fee in lieu of	181,304	156,000	156,000	170,000
<b>Total Taxes</b>	<b>3,517,777</b>	<b>3,437,890</b>	<b>3,496,157</b>	<b>3,592,229</b>
<b>Intergovernmental revenue</b>				
3140 Grants	0	0	10,000	10,000
3192 Summit County Contribution	35,000	35,000	0	0
<b>Total Intergovernmental revenue</b>	<b>35,000</b>	<b>35,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Charges for services</b>				
<b>Fieldhouse revenue</b>				
<b>FH - Passes</b>				
3610 FH-Fitness Passes	295,589	246,750	386,192	350,000
3649 FH-Passes-Monthly	235,986	284,526	261,458	293,062
3650 FH-Passes-Annual	116,311	90,666	113,403	116,805
3651 FH-Passes-Daily	66,548	59,276	82,852	85,338
3652 FH-Passes-Punch	123,506	126,941	134,108	138,131
3653 FH-Passes-Senior	76,589	95,442	61,252	63,090
<b>Total FH - Passes</b>	<b>914,529</b>	<b>903,601</b>	<b>1,039,265</b>	<b>1,046,426</b>
<b>FH - Programs</b>				
3601 FH-Baseball	12,368	17,450	10,225	14,275
3602 FH-Cages-Baseball/Golf	3,438	4,000	3,450	4,000
3603 FH-Camps	18,257	27,280	23,733	18,860
3604 FH-Football	21,846	21,800	18,025	22,075
3606 FH-Lacrosse	520	1,600	0	0
3608 FH-Soccer Leagues/Programs	17,687	39,425	26,100	35,850
3609 FH-Volleyball	15	9,350	2,400	6,500
3613 FH-Fitness Programs	6,556	13,480	8,620	11,200
3614 FH-Pickleball	1,220	3,600	5,468	4,680
3615 FH-Basketball	1,112	13,250	13,088	13,710
3617 FH-Aquatics	11,524	30,440	23,390	30,970
3675 FH-Soccer Other	4,050	7,000	0	0
<b>Total FH - Programs</b>	<b>98,593</b>	<b>188,675</b>	<b>134,499</b>	<b>162,120</b>
<b>FH - Other</b>				
3607 FH-Rentals	93,598	110,000	98,000	100,000
3612 FH-Birthday Parties	7,520	10,000	8,000	8,000
3619 FH-Rentals - Gymnasium	2,175	17,200	16,252	17,200
3677 FH-Vending Income	1,813	2,000	3,000	3,000
3678 FH-Sales Misc - Taxable	2,203	4,000	2,500	3,000
3679 FH-Rentals - Special Events	45,355	51,000	49,830	42,800
3680 FH-Personal Training Fees	23,757	21,600	28,750	31,500
<b>Total FH - Other</b>	<b>176,421</b>	<b>215,800</b>	<b>206,332</b>	<b>205,500</b>
<b>Total Fieldhouse revenue</b>	<b>1,189,543</b>	<b>1,308,076</b>	<b>1,380,096</b>	<b>1,414,046</b>
<b>Recreation program revenue</b>				
<b>Recreation Program Revenue</b>				
3196 Stakeholder Use Fees	15,500	13,950	22,000	16,200
3467 Scholarship Donations	3,005	0	3,100	2,000
3468 Ultimate Frisbee Y/A	1,355	1,800	45	750
3470 Events/Park Facilities Use Fees	53,993	50,050	58,000	55,000
3475 Rec-Special Events Income	21,103	17,000	15,000	13,600
3476 Camps	132,634	134,000	111,200	111,000
3477 Youth Basketball	47,195	31,000	48,000	41,600
3478 Youth Baseball	29,160	27,800	27,737	26,500
3479 Youth Soccer	53,133	56,000	49,265	49,200
3482 Youth Volleyball	11,371	10,500	9,100	6,750
3483 Youth Lacrosse	5,430	5,200	4,735	4,700
3489 Youth Crew	6,122	7,000	6,200	7,000
3493 Biking Programs	35,068	36,000	34,009	33,500
3494 Nordic Ski Program	630	1,600	1,600	1,000
3495 Fun Over Fifty Program	7,065	6,750	4,200	6,000
3496 Tennis Programs	10,460	10,700	12,105	10,050
<b>Total Recreation Program Revenue</b>	<b>433,224</b>	<b>409,350</b>	<b>406,296</b>	<b>384,850</b>

**Snyderville Basin Special Recreation District**  
**Tentative Budget Report**  
**10 General Fund**

	Prior Year Actual	Current Year Budget	Current Year Amended	Next Year Budget
<b>Rec Programs at FH</b>				
34845 REC/FH Little Foot Soccer	910	0	0	0
<b>Total Rec Programs at FH</b>	<b>910</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Recreation program revenue</b>	<b>434,134</b>	<b>409,350</b>	<b>406,296</b>	<b>384,850</b>
<b>Other charges for services</b>				
3197 Trails Revenue - Other	3,849	3,921	3,921	3,921
3471 Facility use fees-Pavilions/Rm	4,820	4,420	4,420	5,302
<b>Total Other charges for services</b>	<b>8,669</b>	<b>8,341</b>	<b>8,341</b>	<b>9,223</b>
<b>Total Charges for services</b>	<b>1,632,346</b>	<b>1,725,767</b>	<b>1,794,733</b>	<b>1,808,119</b>
<b>Interest</b>				
3025 Interest earnings	24,614	23,400	43,000	48,000
<b>Total Interest</b>	<b>24,614</b>	<b>23,400</b>	<b>43,000</b>	<b>48,000</b>
<b>Miscellaneous revenue</b>				
3492 Misc Income	3,561	3,500	3,500	3,500
3900 Unappropriated Fund Balance	0	0	450,000	90,000
<b>Total Miscellaneous revenue</b>	<b>3,561</b>	<b>3,500</b>	<b>453,500</b>	<b>93,500</b>
<b>Contributions and transfers</b>				
3703 Transfer From Debt Service	0	0	194,826	0
<b>Total Contributions and transfers</b>	<b>0</b>	<b>0</b>	<b>194,826</b>	<b>0</b>
<b>Total Revenue:</b>	<b>5,213,298</b>	<b>5,225,557</b>	<b>5,992,216</b>	<b>5,551,848</b>
<b>Expenditures:</b>				
<b>Administration Department</b>				
<b>Admin Dept Salaries</b>				
4700 Admin Full Time Salary	453,072	506,238	596,589	630,431
4703 Admin PT Non Benefited	11,395	0	0	0
4712 Admin Overtime	231	800	800	800
4714 Admin Merit Bonus	17,334	20,250	23,864	25,217
<b>Total Admin Dept Salaries</b>	<b>482,032</b>	<b>527,288</b>	<b>621,253</b>	<b>656,448</b>
<b>Admin Benefits</b>				
4815 Admin Benefits	203,170	257,003	257,003	303,912
<b>Total Admin Benefits</b>	<b>203,170</b>	<b>257,003</b>	<b>257,003</b>	<b>303,912</b>
<b>Administration</b>				
4322 Contract Service-Audit	9,100	10,010	9,200	9,500
4323 Continuing Disclosure	2,500	2,500	2,500	2,500
4325 County Services	24,000	24,000	24,000	40,000
4526 Materials and Supplies	1,161	2,950	2,950	0
4528 Consultants-Professional	4,456	8,000	8,000	96,000
45281 Consultants - Outsourced IT	69,123	83,580	83,580	87,800
4530 Consultants-Legal	0	5,000	5,000	5,000
4540 Insurance-Liability	27,305	29,865	29,865	31,358
4541 Insurance-Building/Contents	966	1,190	1,190	1,250
4542 Insurance-Vehicle	516	578	578	610
4711 Worker Compensation - Admin	3,586	4,400	3,350	3,760
4713 Unemployment Insurance - Admin	0	750	750	750
4818 Continuing Education/Travel	4,076	5,000	5,000	7,500
4820 Board Per Diem	4,440	5,040	5,040	5,040
4821 Board Compensation	19,250	35,000	35,000	35,000
4822 Board Expenses and Meetings	1,835	4,000	3,500	3,500
4905 Office Equipment	1,275	5,000	5,000	3,000
4906 Computer and Software Expenses	14,191	15,590	11,590	18,500
4907 Staff Meetings & Devel Training	5,155	7,500	7,500	7,500
4910 Office Supplies	4,918	7,200	7,200	7,200
4913 Website Costs	1,161	7,100	7,100	3,300
4915 Public Relations/Promotions	11,595	19,000	17,000	18,000
4917 Printing	1,381	2,000	2,000	2,000
4919 Business Office Expense	964	1,300	1,300	1,950
4920 Memberships/Subscriptions	10,616	10,050	10,050	10,285
4921 Uniforms - All Departments	11,157	11,900	11,900	11,900
4922 Water Lease Fees	1,922	2,000	2,000	2,000
4930 Internet/Email	4,039	0	0	0
4940 Telephone/Cellular	19,303	26,000	26,000	26,920
4941 Security	1,612	1,746	1,746	1,835

**Snyderville Basin Special Recreation District**  
**Tentative Budget Report**  
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	Prior Year Actual	Current Year Budget	Current Year Amended	Next Year Budget
4950 Miscellaneous Expense	405	500	500	500
4951 Bank & Credit Card Fees	1,831	1,980	1,980	1,200
4960 Postage	559	700	700	700
4982 Office Equipment Maintenance	1,786	3,400	3,400	2,800
4985 Advertising	1,615	2,500	2,500	2,000
4991 Fuel	10	200	200	200
4992 Mileage	0	500	500	500
4994 Admin Operating Contingency	2,238	5,000	5,000	5,000
6560 Payroll Expenses	1,950	1,800	1,800	1,500
<b>Total Administration</b>	<b>271,997</b>	<b>354,829</b>	<b>346,469</b>	<b>458,358</b>
<b>Total Administration Department</b>	<b>957,199</b>	<b>1,139,120</b>	<b>1,224,725</b>	<b>1,418,718</b>
<b>Parks Department</b>				
<b>Parks Salaries-Benefited</b>				
7005 Parks Full Time Salary	236,409	208,669	163,192	176,471
7012 Parks FT Overtime Pay	496	2,300	2,300	2,300
7015 Parks Merit Bonus	8,885	8,347	6,528	7,059
<b>Total Parks Salaries-Benefited</b>	<b>245,790</b>	<b>219,316</b>	<b>172,020</b>	<b>185,830</b>
<b>Parks Salaries-Non Benefited</b>				
7009 Parks PT Seasonal	45,237	82,410	30,000	56,805
<b>Total Parks Salaries-Non Benefited</b>	<b>45,237</b>	<b>82,410</b>	<b>30,000</b>	<b>56,805</b>
<b>Parks Benefits</b>				
7021 Parks FT Benefits - Benefited	141,482	147,754	105,025	116,207
7023 Parks PT Seasonal FICA	3,330	6,346	6,346	4,374
<b>Total Parks Benefits</b>	<b>144,812</b>	<b>154,100</b>	<b>111,371</b>	<b>120,581</b>
<b>Parks Contract Services</b>				
7154 Contract Services-Parks	722	0	0	0
7355 Contract Services-Trailside	3,488	4,500	4,500	4,500
7455 Contract Service-WC	1,333	2,250	2,250	2,250
7555 Contract Service-Knoop	1,377	2,250	2,250	2,250
<b>Total Parks Contract Services</b>	<b>6,920</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
<b>Parks Insurance</b>				
7942 Insurance - Building & Contents	2,243	3,069	3,069	3,225
7951 Insurance - Parks Vehicles	5,057	6,600	6,600	6,930
<b>Total Parks Insurance</b>	<b>7,300</b>	<b>9,669</b>	<b>9,669</b>	<b>10,155</b>
<b>Utilities - Water</b>				
4823 Water Shares -Standby Fees	0	1,400	1,400	1,500
7164 Utility- Water- The Woods	3,453	3,750	3,750	3,750
7165 Utility-Water-TS	47,952	35,000	35,000	32,500
7465 Utility-Water-Culinary -WC	1,478	1,464	1,464	1,700
7565 Utility-Water-Knoop	20,694	18,000	18,000	20,000
7865 Utility-Water-FH-Splash&Irrig	271	0	0	0
<b>Total Utilities - Water</b>	<b>73,848</b>	<b>59,614</b>	<b>59,614</b>	<b>59,450</b>
<b>Parks Other</b>				
7007 Unemployment-Parks	0	3,000	3,000	3,000
7014 Parks Workers Compensation Exp	3,586	4,400	3,350	3,760
7104 Departmental Supplies-Parks	59,170	55,000	55,000	55,000
7119 Safety Exp-Parks	2,309	5,000	5,000	5,000
7124 Irrigation Maintenance-Parks	10,323	12,000	12,000	12,000
7144 Repairs and Maintenance - Parks	3,561	19,000	19,000	15,000
7160 Consultant-Prof & Technical	335	2,000	2,000	2,000
7184 Equip Rental/Lease-Parks	2,794	3,500	3,500	3,500
7918 Continuing Education/Travel	1,943	4,000	4,000	5,000
7920 Memberships/Subscriptions	0	150	150	250
7921 Staff Mtg & Functions - Parks	311	500	500	500
7922 New Hire Costs	252	1,300	1,300	1,300
7925 Vehicle/Equip Repairs & Maint	8,072	15,000	15,000	14,250
7930 Vehicle/Equip Fuel	9,782	15,000	15,000	15,000
7935 Mileage Reimbursement	0	100	100	100
7941 Parks Operating Contingency	2,442	5,000	5,000	5,000
<b>Total Parks Other</b>	<b>104,880</b>	<b>144,950</b>	<b>143,900</b>	<b>140,660</b>
<b>Total Parks Department</b>	<b>628,787</b>	<b>679,059</b>	<b>535,574</b>	<b>582,481</b>
<b>Facilities Department</b>				

**Snyderville Basin Special Recreation District**  
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**10 General Fund**

	Prior Year Actual	Current Year Budget	Current Year Amended	Next Year Budget
<b>Facilities Salaries</b>				
7770 Facilities FT Salary	60,418	65,107	65,107	67,555
7771 Facilities Overtime	501	400	400	400
7772 Facilities Merit Bonus	1,324	2,604	2,604	2,702
<b>Total Facilities Salaries</b>	<b>62,243</b>	<b>68,111</b>	<b>68,111</b>	<b>70,657</b>
<b>Facilities Benefits</b>				
7775 Facilities FT Benefits	31,680	39,202	39,202	40,545
<b>Total Facilities Benefits</b>	<b>31,680</b>	<b>39,202</b>	<b>39,202</b>	<b>40,545</b>
<b>Utilities - Gas</b>				
7175 Utility-Gas-TS	7,933	7,900	7,900	8,000
7275 Utility-Gas-EHMS	1,408	1,700	1,500	1,700
<b>Total Utilities - Gas</b>	<b>9,341</b>	<b>9,600</b>	<b>9,400</b>	<b>9,700</b>
<b>Utilities - Electric</b>				
7170 Utility-Electric-TS	6,846	8,000	6,900	7,500
7470 Utility-Electric-WC	1,396	2,000	1,500	1,750
7570 Utility-Electric-Knoop	1,351	2,000	1,400	1,750
<b>Total Utilities - Electric</b>	<b>9,593</b>	<b>12,000</b>	<b>9,800</b>	<b>11,000</b>
<b>Utilities - Sewer</b>				
7180 Utility-Sewer-TS	765	1,200	900	1,000
7480 Utility-Sewer-WC	421	700	550	575
7580 Utility-Sewer-Knoop	335	500	550	575
<b>Total Utilities - Sewer</b>	<b>1,521</b>	<b>2,400</b>	<b>2,000</b>	<b>2,150</b>
<b>Other</b>				
7129 Cleaning Supplies	8,226	10,800	9,600	9,600
7146 Building Repair/Maint/Supplies	8,444	10,000	10,000	10,000
7155 Contract Service-Building Maint	17,070	23,236	21,000	46,500
7610 Building Maint Contingency	0	5,000	5,000	5,000
<b>Total Other</b>	<b>33,740</b>	<b>49,036</b>	<b>45,600</b>	<b>71,100</b>
<b>Total Facilities Department</b>	<b>148,118</b>	<b>180,349</b>	<b>174,113</b>	<b>205,152</b>
<b>Open Space</b>				
<b>Open Space Wages - Benefited</b>				
8802 Open Space FT Salary	0	0	0	77,478
8806 Open Space Overtime	0	0	0	500
8809 Open Space Merit Bonus	0	0	0	3,874
<b>Total Open Space Wages - Benefited</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>81,852</b>
<b>Open Space Wages - PT Seasonal</b>				
8804 Open Space PT Seasonal Wages	0	0	0	16,120
<b>Total Open Space Wages - PT Seasonal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,120</b>
<b>Open Space Benefits</b>				
8815 Open Space FT Benefits	0	0	0	48,027
8816 Open Space PT Seasonal FICA	0	0	0	1,280
<b>Total Open Space Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49,307</b>
<b>Open Space Other</b>				
8817 New Hire Expenses - Open Space	0	0	0	200
8818 Continuing Education/Travel - Open Space	0	0	0	2,500
8820 Contract Service - Open Space Maintenance	0	0	0	55,800
8828 Consultant Fees - Open Space	0	0	0	5,000
8855 Open Space Maintenance Expenses	36,789	45,000	45,000	5,200
8882 Equipment/Vehicle Repairs - Open Space	0	0	0	1,000
8890 Fuel - Open Space	0	0	0	1,800
8894 Operating Contingency - Open Space	0	0	0	5,000
<b>Total Open Space Other</b>	<b>36,789</b>	<b>45,000</b>	<b>45,000</b>	<b>76,500</b>
<b>Total Open Space</b>	<b>36,789</b>	<b>45,000</b>	<b>45,000</b>	<b>223,779</b>
<b>Trails Department</b>				
<b>Trails Salaries-Benefited</b>				
8702 Trails Full Time Salary	288,997	328,942	281,150	269,069
8706 Trails Overtime	37	2,800	2,800	2,800
8709 Trails Merit Bonus	3,734	13,158	11,977	10,763
<b>Total Trails Salaries-Benefited</b>	<b>292,768</b>	<b>344,900</b>	<b>295,927</b>	<b>282,632</b>
<b>Trails Salaries-PT Seasonal</b>				

**Snyderville Basin Special Recreation District**  
**Tentative Budget Report**  
**10 General Fund**

	Prior Year Actual	Current Year Budget	Current Year Amended	Next Year Budget
8704 Trails Salaries - PT Seasonal	51,269	66,890	52,000	37,500
<b>Total Trails Salaries-PT Seasonal</b>	<b>51,269</b>	<b>66,890</b>	<b>52,000</b>	<b>37,500</b>
<b>Trails Benefits</b>				
8715 Trails Fulltime & Hrly Benefits	116,321	179,611	135,647	158,538
8716 Trails PT Seasonal FICA	3,962	5,151	5,151	2,888
<b>Total Trails Benefits</b>	<b>120,283</b>	<b>184,762</b>	<b>140,798</b>	<b>161,426</b>
<b>Trails Insurance</b>				
8991 Insurance-Building/Cont - Trail	1,646	625	625	725
8998 Insurance - Trails Vehicles	4,127	4,758	4,758	5,000
<b>Total Trails Insurance</b>	<b>5,773</b>	<b>5,383</b>	<b>5,383</b>	<b>5,725</b>
<b>Trails Other</b>				
8400 Departmental Supplies-Trails	31,840	35,000	35,000	35,000
8420 Signage - Trails	6,345	12,000	12,000	10,000
8520 Contract Service-Trails Maint	20,046	25,000	25,000	25,000
8528 Consultant Fees-Prof & Tech	12,452	35,000	35,000	20,000
8550 Utility-Water-Trails	5,271	7,550	7,550	7,550
8551 Utility-Electric-Trails	2,434	3,500	3,500	3,500
8553 Utility-Sewer-Trails	3,887	4,000	4,000	4,000
8700 Unemployment-Trails	2,159	2,000	2,000	2,000
8720 Workers Comp Expense -Trails	3,586	4,400	3,350	3,760
8918 Continuing Education/Travel	6,124	7,500	7,500	6,000
8920 Memberships/Subscriptions	300	300	300	500
8921 Staff Meetings and Funct Trails	145	250	250	500
8922 New Hire Expenses Trails	322	1,000	1,000	1,000
8925 GIS System Management	1,303	2,426	2,426	0
8926 GIS Consortium Fees	2,000	2,000	2,000	0
8930 Contribution to UOP Trail Groom	3,319	5,250	5,250	5,250
8982 Equipment Repairs & Maintenance	22,577	14,000	14,000	14,250
8990 Fuel-Vehicle/Equipment	10,041	11,000	11,000	10,500
8992 Mileage Reimbursement-Trails	0	250	250	250
8993 Equipment & Tools - Trails	14,759	14,000	14,000	15,000
8994 Operating Contingency - Trails	4,631	5,000	5,000	5,000
<b>Total Trails Other</b>	<b>153,541</b>	<b>191,426</b>	<b>190,376</b>	<b>169,060</b>
<b>Total Trails Department</b>	<b>623,634</b>	<b>793,361</b>	<b>684,484</b>	<b>656,343</b>
<b>Fieldhouse Department</b>				
<b>FH Salaries-Benefited</b>				
9139 FH Full Time Salary	331,722	356,579	356,579	351,062
9140 FH Overtime	1,308	1,800	1,800	1,800
9149 Fieldhouse Merit Bonus	6,157	14,263	14,263	14,042
<b>Total FH Salaries-Benefited</b>	<b>339,187</b>	<b>372,642</b>	<b>372,642</b>	<b>366,904</b>
<b>FH Salaries-PT Seasonal</b>				
9135 FH-Hrly-Athletic	9,588	15,257	13,300	17,703
9136 FH-Hrly-Fitness Floor Staff	19,319	0	0	0
9138 FH-Hrly-Front Desk	105,294	96,576	112,964	113,356
9141 FH-Hrly-Fitness Class Instructr	145,106	165,235	160,263	172,978
9144 FH-Hrly-Aquatics	54,777	86,175	91,694	87,372
9146 FH-Hrly-Custodial Non Benefited	16,102	22,802	22,028	32,604
<b>Total FH Salaries-PT Seasonal</b>	<b>350,186</b>	<b>386,045</b>	<b>400,249</b>	<b>424,013</b>
<b>FH PR-Tax/Benefits</b>				
9151 FH Full Time Benefits	141,508	172,554	156,449	178,144
9153 FH PT Seasonal FICA	27,550	29,725	30,819	32,649
<b>Total FH PR-Tax/Benefits</b>	<b>169,058</b>	<b>202,279</b>	<b>187,268</b>	<b>210,793</b>
<b>Fieldhouse Other</b>				
91011 Fieldhouse Advertising	4,668	5,500	4,800	4,963
91012 Fitness Advertising	2,700	4,000	4,000	4,043
9102 FH-Association Dues-CAM	85,528	89,807	90,868	94,297
9103 FH-Athletic Equipment	7,925	15,800	15,000	12,400
9104 FH - Aquatic Program Expenses	0	0	0	11,484
9105 FH - Football Program Expenses	0	0	0	7,410
9106 FH-Fitness Class Expenses	9,300	11,260	10,300	9,032
9107 FH Fitness Program Expenses	2,808	2,000	1,500	1,450
9108 FH - Soccer Program Expenses	0	0	0	9,396
9109 FH - Basketball Program Expenses	0	0	0	4,250

**Snyderville Basin Special Recreation District**  
**Tentative Budget Report**  
**10 General Fund**

	Prior Year Actual	Current Year Budget	Current Year Amended	Next Year Budget
9110 FH-Contract Svc-Cleaning/Pest	57,704	67,650	67,650	67,650
9111 FH-Contract Svc-Maintenance	11,605	21,160	21,160	19,136
9112 FH-Contract Svc-Programs	4,108	12,252	8,070	2,520
9113 FH Contract Svs/pyrll Camps	14,217	14,081	7,298	1,951
9114 FH-Program Supplies	18,922	31,797	28,000	1,900
9115 FH-Building/Contents Insurance	13,367	14,617	14,617	15,350
9116 FH-Computer license fees	3,724	8,400	8,840	8,840
9117 FH Birthday Party	26	400	0	0
9118 FH-Internet/Web/Cable TV	3,967	3,690	3,690	4,374
9120 FH-Lease-Equipment	0	5,020	5,020	9,960
9121 FH - Baseball Program Expenses	0	0	0	8,565
9125 FH-Office Equipment	1,791	3,000	3,000	3,500
9126 FH-Office Equipment Maintenance	1,511	3,000	3,000	3,000
9155 FH-Repairs & Maint - Outside	10,027	20,000	20,000	54,000
9156 FH-Repairs & Maint - Inside	22,199	20,000	20,000	0
9157 FH-Rental-Misc Equipment	5,442	4,000	4,000	4,000
9158 FH-Repairs & Maint - Aquatics	18,939	13,400	19,500	21,500
9160 FH-Security	576	800	720	720
9161 FH-Workers Comp	3,586	4,400	3,350	3,760
9165 FH-Supplies-Bldg	38,373	40,000	40,000	42,784
9166 FH-Supplies-Office	9,099	10,700	8,800	8,800
9170 FH-Telephone	4,327	6,240	3,800	3,800
9173 FH-Transit Assess (Summit Co.)	2,186	3,440	3,480	3,480
9174 FH-Education & Travel	3,575	7,500	6,100	7,000
9176 FH-Memberships/Subscriptions	654	800	800	800
9177 FH-Unemployment	257	2,000	2,000	2,000
9178 FH-Utilities-Electricity	71,152	86,400	75,900	76,000
9179 FH-Utilities-Gas	57,151	66,000	58,000	61,500
9180 FH-Waste/Refuse	4,644	5,000	5,800	6,880
9185 FH-Water/Sewer	21,132	21,600	18,700	21,600
9186 FH-Bank & Credit Card Fees	24,233	28,778	28,778	28,281
9187 FH-New Hire Expenses	892	2,000	2,000	2,000
9188 FH-Staff Meetings and Functions	2,105	2,000	2,000	2,500
9189 FH - Mileage Reimbursement	0	500	500	500
9190 FH-Operating Contingency	4,525	5,000	5,000	5,000
9519 FH - Inventory	2,145	2,000	2,000	1,500
<b>Total Fieldhouse Other</b>	<b>551,090</b>	<b>665,992</b>	<b>628,041</b>	<b>663,876</b>
<b>Total Fieldhouse Department</b>	<b>1,409,521</b>	<b>1,626,958</b>	<b>1,588,200</b>	<b>1,665,586</b>
<b>Recreation Department</b>				
<b>Rec Salaries-Benefited</b>				
9654 Rec Staff Overtime	0	400	400	400
9655 Rec Full Time Salary	152,401	197,248	192,548	208,351
9725 Recreation Merit Bonus	3,067	7,890	7,890	8,334
<b>Total Rec Salaries-Benefited</b>	<b>155,468</b>	<b>205,538</b>	<b>200,838</b>	<b>217,085</b>
<b>Rec Salaries-PT Seasonal</b>				
9143 Hourly Wages-Youth Crew	645	1,450	1,100	1,800
9701 Hourly Wages-Basketball	13,054	16,200	13,500	14,300
9702 Hourly Wages-Soccer	13,027	13,500	13,500	13,125
9703 Hourly Wages-Baseball	10,814	11,200	6,619	10,650
9704 Hourly Wages-Camps	56,594	68,200	64,000	77,100
9706 Hourly Wages-Rec Staff	21,947	35,000	35,000	33,000
9709 Hourly Wages-Lacrosse	1,258	1,950	1,508	1,900
9712 Hourly Wages-Volleyball	2,799	4,200	4,200	3,250
9722 Hourly Wages - Biking	18,315	22,000	22,000	20,800
9723 Hourly Wages - Nordic Ski Program	531	900	500	750
9724 Hourly Wages - Fun Over Fifty	2,670	2,300	1,750	2,350
9726 Hourly Wages - Tennis	3,062	5,100	3,200	3,250
9739 Hourly Wages - Ultimate Frisbee	202	375	100	275
<b>Total Rec Salaries-PT Seasonal</b>	<b>144,918</b>	<b>182,375</b>	<b>166,977</b>	<b>182,550</b>
<b>Rec Benefits</b>				
9676 Rec FT Staff Benefits	58,104	95,862	83,742	92,401
9678 Rec PT Seasonal FICA	11,040	14,043	12,860	14,056
<b>Total Rec Benefits</b>	<b>69,144</b>	<b>109,905</b>	<b>96,602</b>	<b>106,457</b>
<b>Rec Program Expenses</b>				

**Snyderville Basin Special Recreation District**  
**Tentative Budget Report**  
**10 General Fund**

	<u>Prior Year Actual</u>	<u>Current Year Budget</u>	<u>Current Year Amended</u>	<u>Next Year Budget</u>
9323 Basketball Programs-Youth	11,234	12,500	19,500	24,100
9324 Soccer Programs-Youth	30,611	29,800	30,100	33,350
9325 Baseball Programs-Youth	16,060	19,100	15,701	17,500
9326 Camp Supplies	33,897	36,500	36,500	35,000
9328 Volleyball Programs-Youth	901	2,200	2,200	3,100
9331 Rec-Contract Expenses	1,304	1,500	1,698	0
9332 Scholarship - Rec Programs	42,788	34,000	34,000	34,400
9335 Lacrosse Programs-Youth	1,096	1,800	1,053	2,000
9337 Biking Programs	1,335	2,200	3,100	3,600
9338 Nordic Ski Program	0	400	400	250
9339 Fun Over Fifty Programs	2,832	3,000	3,000	3,700
9347 Ultimate Frisbee Programs	1,115	1,100	125	475
9348 Tennis Programs	606	1,200	500	2,100
9350 Events	17,802	17,000	17,000	16,300
9351 Youth Crew	5,109	4,800	4,800	5,200
<b>Total Rec Program Expenses</b>	<b>166,690</b>	<b>167,100</b>	<b>169,677</b>	<b>181,075</b>
<b>Rec Other</b>				
9154 Rec-Workers Comp Insurance	3,586	4,400	3,350	3,760
9162 Rec-Unemployment	144	1,000	1,000	1,000
9400 Rec-Department Supplies/Repairs	280	2,000	2,000	6,000
9500 Rec-Athletic Supplies	1,349	4,000	4,000	0
9800 Rec-Equipment Rental/Lease	346	500	250	0
9818 Rec-Continuing Education/Travel	3,204	5,000	5,000	5,000
9922 Rec-New Hire Expense	75	500	500	500
9923 Rec-Staff Mtgs & Function	438	500	500	600
9924 Rec-Bank Credit Card Fees	9,082	9,482	9,482	7,697
9926 Rec-Building/Contents Insurance	16	60	60	65
9927 Insurance - Recreation Vehicles	2,421	3,000	3,000	3,150
9951 Rec-Advertising/Promotions	461	750	750	750
9980 Rec-Software	0	3,600	3,600	3,600
9982 Rec-Vehicle Repair/Maintenance	2,557	3,500	2,000	2,500
9990 Rec-Fuel/Vehicle	1,787	3,000	2,750	3,000
9992 Rec-Mileage Reimbursement	86	500	250	500
9993 Rec-Operating Contingency	3,186	5,000	5,000	5,000
<b>Total Rec Other</b>	<b>29,018</b>	<b>46,792</b>	<b>43,492</b>	<b>43,122</b>
<b>Total Recreation Department</b>	<b>565,238</b>	<b>711,710</b>	<b>677,586</b>	<b>730,289</b>
<b>Miscellaneous</b>				
<b>Other</b>				
4999 Ice fund (per agreement w/ PC)	50,000	50,000	50,000	50,000
<b>Total Other</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Total Miscellaneous</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Transfers out</b>				
10725 Replacement Reserve - Xfer Out	487,677	0	1,012,534	19,500
<b>Total Transfers out</b>	<b>487,677</b>	<b>0</b>	<b>1,012,534</b>	<b>19,500</b>
<b>Total Expenditures:</b>	<b>4,906,963</b>	<b>5,225,557</b>	<b>5,992,216</b>	<b>5,551,848</b>
<b>Total Change In Net Position</b>	<b>306,335</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Snyderville Basin Special Recreation District**  
**Tentative Budget Report**  
**21 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	25,656	22,000	42,000	48,000
3027 Interest - Impact Fees-Trails	4,872	4,000	8,000	9,600
<b>Total Interest</b>	<u>30,528</u>	<u>26,000</u>	<u>50,000</u>	<u>57,600</u>
<b>Miscellaneous revenue</b>				
3130 Impact Fees-Parks/Rec	857,444	680,000	400,000	500,000
3131 Impact Fees-Trails	220,879	180,000	75,000	100,000
<b>Total Miscellaneous revenue</b>	<u>1,078,323</u>	<u>860,000</u>	<u>475,000</u>	<u>600,000</u>
<b>Total Revenue:</b>	<u>1,108,851</u>	<u>886,000</u>	<u>525,000</u>	<u>657,600</u>
<b>Expenditures:</b>				
<b>Transfers out</b>				
10710 Interfund Xfer Impact Fees	1,347,900	1,125,000	25,000	1,200,000
<b>Total Transfers out</b>	<u>1,347,900</u>	<u>1,125,000</u>	<u>25,000</u>	<u>1,200,000</u>
<b>Total Expenditures:</b>	<u>1,347,900</u>	<u>1,125,000</u>	<u>25,000</u>	<u>1,200,000</u>
<b>Total Change In Net Position</b>	<u>(239,049)</u>	<u>(239,000)</u>	<u>500,000</u>	<u>(542,400)</u>

**Snyderville Basin Special Recreation District**  
**Tentative Budget Report**  
**31 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	4,535,713	3,959,722	4,376,622	4,325,262
3111 Property taxes - Redemption	159,384	150,000	150,000	150,000
3114 Property Taxes - Fee in lieu of	102,308	84,000	84,000	100,000
<b>Total Taxes</b>	<b>4,797,405</b>	<b>4,193,722</b>	<b>4,610,622</b>	<b>4,575,262</b>
<b>Interest</b>				
3025 Interest income	40,749	37,000	60,000	66,000
<b>Total Interest</b>	<b>40,749</b>	<b>37,000</b>	<b>60,000</b>	<b>66,000</b>
<b>Miscellaneous revenue</b>				
3012 Premium on Refunding	1,875,992	0	0	0
3016 Refunding Proceeds	15,905,000	0	0	0
<b>Total Miscellaneous revenue</b>	<b>17,780,992</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenue:</b>	<b>22,619,146</b>	<b>4,230,722</b>	<b>4,670,622</b>	<b>4,641,262</b>
<b>Expenditures:</b>				
<b>Miscellaneous</b>				
<b>Other</b>				
5045 Principal Series 2008A	455,000	475,000	475,000	0
5046 Interest Series 2008A	46,500	23,750	23,750	0
5047 Paying Agent Fees 2008A	500	500	500	0
5048 Principal Series 2010	755,000	780,000	780,000	815,000
5049 Interest Series 2010	164,200	141,550	141,550	110,350
5051 Paying Agent Fees 2010	500	500	500	500
5055 Principal Series 2011	16,695,000	0	370,000	390,000
5056 Interest Series 2011	804,013	0	46,400	31,600
5057 Paying Agent Fees 2011	500	0	500	500
5058 Principal Series 2012	180,000	185,000	185,000	180,000
5059 Interest Series 2012	55,125	54,045	54,045	52,380
5060 Paying Agent Fee 2012	500	500	500	500
5061 Principal Series 2015 A	1,035,000	1,060,000	1,060,000	1,080,000
5062 Interest Series 2015 A	660,700	640,000	640,000	618,800
5063 Paying Agent Fee 2015 A	500	500	500	500
5064 Principal Series 2015B	35,000	35,000	35,000	540,000
5065 Interest Series 2015B	215,881	214,481	214,481	213,082
5066 Paying Agent Fee 2015B	500	500	500	500
5068 Interest Series 2017	0	618,896	618,896	607,050
5069 Paying Agent Fee 2017	0	500	500	500
6800 Bond Expense	175,000	0	0	0
6825 Deferred Amount on Refunding	1,275,992	0	0	0
<b>Total Other</b>	<b>22,555,411</b>	<b>4,230,722</b>	<b>4,647,622</b>	<b>4,641,262</b>
<b>Total Miscellaneous</b>	<b>22,555,411</b>	<b>4,230,722</b>	<b>4,647,622</b>	<b>4,641,262</b>
<b>Transfers out</b>				
6830 Transfer To General Fund	0	0	194,826	0
<b>Total Transfers out</b>	<b>0</b>	<b>0</b>	<b>194,826</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>22,555,411</b>	<b>4,230,722</b>	<b>4,842,448</b>	<b>4,641,262</b>
<b>Total Change In Net Position</b>	<b>63,735</b>	<b>0</b>	<b>(171,826)</b>	<b>0</b>

**Snyderville Basin Special Recreation District**  
**Tentative Budget Report**  
**41 Capital Projects 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	25,000	0	0	0
31010 RAP Grant Revenue Pool Deck Boiler	69,782	0	0	0
31011 RAP Grant Revenue Groomer	35,000	0	0	0
31012 RAP Grant Revenue AEDs	12,000	0	0	0
31050 Rest Tax Grant Revenue - Gym Floor Covering	27,015	0	0	0
31080 Trails Grant for ECC Trailhead	20,000	0	0	0
31081 Grant Revenue - Fieldhouse solar	124,000	0	0	0
3140 Grants - Capital	0	0	26,076	15,000
<b>Total Intergovernmental revenue</b>	<b>312,797</b>	<b>0</b>	<b>26,076</b>	<b>15,000</b>
<b>Interest</b>				
3025 Interest income	30,109	20,000	37,236	38,400
3028 Interest-Replacement fund	12,392	6,000	26,645	27,600
3030 Interest-Open space bond	829	0	0	0
3031 Interest-Trails bond	20,871	13,000	28,817	0
3032 Interest-Ice arena	35,777	22,000	54,475	57,600
3033 Interest-2015 Open space	197,021	20,000	259,399	264,000
3034 Interest 2015 Rec & Trails Bond	34,059	22,000	43,231	45,600
<b>Total Interest</b>	<b>331,058</b>	<b>103,000</b>	<b>449,803</b>	<b>433,200</b>
<b>Miscellaneous revenue</b>				
3197 Trails Revenue - Other	13,500	0	7,000	0
<b>Total Miscellaneous revenue</b>	<b>13,500</b>	<b>0</b>	<b>7,000</b>	<b>0</b>
<b>Contributions and transfers</b>				
3710 Transfer from impact fees	1,347,900	1,125,000	25,000	1,200,000
3725 Transfer from general - Replacement reserve	487,677	0	1,012,534	0
<b>Total Contributions and transfers</b>	<b>1,835,577</b>	<b>1,125,000</b>	<b>1,037,534</b>	<b>1,200,000</b>
<b>Total Revenue:</b>	<b>2,492,932</b>	<b>1,228,000</b>	<b>1,520,413</b>	<b>1,648,200</b>
<b>Expenditures:</b>				
<b>Miscellaneous</b>				
<b>Capital Projects</b>				
6000 Trail System Development	168,207	667,000	217,000	150,000
60178 RAP Grant Exp Music Playground	25,266	0	0	0
60179 RAP Grant Exp Boiler for Pool Deck	69,782	0	0	0
60180 RAP Grant Exp Groomer	35,000	0	0	0
60181 RAP Grant Exp AEDs	11,986	0	0	0
60210 Rest Tax Expense Gym Floor Covering	27,015	0	0	0
60280 Trails Grant Expense for ECC Trailhead	20,000	0	0	0
6211 Capital Proj-TRAILSIDE - Other	9,081	0	0	0
6212 Capital Proj-WILLOW CREEK	28,000	5,000	5,000	50,000
6217 Capital Proj-FIELDHOUSE - Other	124,000	0	0	0
6233 Park Planning	6,372	50,000	0	100,000
6420 Run-A-Muk Extension (RMP)	23,730	0	0	0
6730 Capital Proj - FH Improvements	0	36,000	20,000	15,000
6733 Fieldhouse Expansion	404,725	0	0	0
<b>Total Capital Projects</b>	<b>953,164</b>	<b>758,000</b>	<b>242,000</b>	<b>315,000</b>
<b>Bond Expenses</b>				
6005 Trail-Bond-East Canyon Creek	259,758	0	0	0
6009 Trail-Bond-Backcountry Trails	150	95,000	60,000	0
6011 '11 Trails Bond (2010 Election) - Other	10,912	1,227,370	1,309,054	0
6032 O/S Bond 2011-Unspecified	149,187	0	0	0
6071 Open Space 2015 Bond	2,101,113	13,327,718	250,000	13,400,000
6072 Trails 2015 Bond	0	1,991,040	690,946	1,370,000
6073 Fieldhouse Final Phase '15 Bond	1,493,415	0	0	0
6074 Ice Sheet Contribution '15 Bond	0	2,570,000	0	2,586,189
<b>Total Bond Expenses</b>	<b>4,014,535</b>	<b>19,211,128</b>	<b>2,310,000</b>	<b>17,356,189</b>
<b>Impact Fee Projects</b>				
6318 Impact Fees - Parks - Expansion	0	750,000	0	750,000
6319 Impact Fees - FH Expansion	1,310,000	0	0	0
6400 Impact Fees-Trails Development	37,900	375,000	25,000	450,000
<b>Total Impact Fee Projects</b>	<b>1,347,900</b>	<b>1,125,000</b>	<b>25,000</b>	<b>1,200,000</b>
<b>Capital Equipment</b>				

**Snyderville Basin Special Recreation District**  
**Tentative Budget Report**  
**41 Capital Projects Fund**

	<u>Prior Year Actual</u>	<u>Current Year Budget</u>	<u>Current Year Amended</u>	<u>Next Year Budget</u>
6740 Capital Equip Purchase-PARKS	56,862	0	0	0
6744 Capital Equip Purchase-ADMIN	49,625	0	0	0
6745 Capital Equip Purchase-TRAILS	0	0	26,076	0
<b>Total Capital Equipment</b>	<b>106,487</b>	<b>0</b>	<b>26,076</b>	<b>0</b>
<b>Replacement</b>				
6901 Replacement-Admin	6,741	0	0	0
6902 Replacement-Parks	52,579	339,000	332,500	469,600
6903 Replacement-Trails	58,295	105,000	75,000	227,000
6904 Replacement-Recreation	0	75,000	79,300	0
6905 Replacement-Fieldhouse	43,030	183,000	199,000	50,000
<b>Total Replacement</b>	<b>160,645</b>	<b>702,000</b>	<b>685,800</b>	<b>746,600</b>
<b>Total Miscellaneous</b>	<b>6,582,731</b>	<b>21,796,128</b>	<b>3,288,876</b>	<b>19,617,789</b>
<b>Total Expenditures:</b>	<b>6,582,731</b>	<b>21,796,128</b>	<b>3,288,876</b>	<b>19,617,789</b>
<b>Total Change In Net Position</b>	<b>(4,089,799)</b>	<b>(20,568,128)</b>	<b>(1,768,463)</b>	<b>(17,969,589)</b>

**Capital Budget Assumptions for 2019**

<b>Dept</b>	<b>Project Description</b>	<b>Amount</b>	<b>Type</b>
Trails	Project(s) created by County Transportation Master Plan	\$ 1,370,000	2015 Bond
Open Space	Open space property acquisitions	\$ 13,400,000.00	2015 Bond
Admin	Ice arena expansion contribution	\$ 2,586,189	2015 Bond
Fieldhouse	Yoga room improvements (GRANT only)	\$ 15,000	Capital
Parks	Planning Silver Creek Village	\$ 100,000	Capital
Parks	Mountain Regional Water hook up at Willow Creek Park	\$ 50,000	Capital
Trails	Trails contingency	\$ 35,000	Capital
Trails	Wayfinding (with PCMC and County)	\$ 15,000	Capital
Trails	Discovery trailhead	\$ 550,000	Impact Fees/Capital
Parks	Park development TBD	\$ 750,000	Impact fees
Facilities	Replace furnace/condenser at Trailside	\$ 22,600	Replacement
Facilities	Replace red Escape	\$ 32,000	Replacement
Facilities	Facilities contingency	\$ 10,000	Replacement
Fieldhouse	Fieldhouse contingency	\$ 15,000	Replacement
Fieldhouse	Replace field curtain divider	\$ 5,000	Replacement
Fieldhouse	Replace fitness cardio equipment	\$ 30,000	Replacement
Parks	Parks contingency	\$ 15,000	Replacement
Parks	Replace upper playground at Trailside	\$ 350,000	Replacement
Parks	Court resurfacing	\$ 20,000	Replacement
Parks	Parking lot resurfacing	\$ 20,000	Replacement
Trails	Seal coat, crack seal, patching	\$ 75,000	Replacement
Trails	Replace asphalt trail sections	\$ 60,000	Replacement
Trails	Replace snowmobile	\$ 12,000	Replacement
Trails	Replace PT-30	\$ 40,000	Replacement
Trails	Improve bike park features	40,000	Replacement
		<b>\$ 19,617,789</b>	<b>TOTAL</b>

**Year End Estimated Account Balances\***

Parks and Rec Impact Fees (\$500k revenue annually)	\$ 2,239,169
Trails Impact Fees (\$100k revenue annually)	\$ 147,527
Bond Funds - Trails	\$ -
Bond Funds - Open Space	\$ -
Bond Funds - Ice Arena	\$ -
Capital Projects	\$ 1,304,521
Capital Replacement	\$ 973,377

\*This assumes all of what is budgeted in 2019 is spent.