



2020 Budget Amendments and 2021 Budgets for Adoption

December 2, 2020

Amended 2020 General Fund Budget

The proposed amended budget is a 12.5% reduction from the original 2020 budget due to the COVID-19 pandemic's impact on revenue.

The budget has been increased by \$76,055 after it was amended in August because program revenue was higher than expected.

The fund balance at year end is estimated to be \$4.1M, which is the same as 2019. This is one-third of the maximum allowed fund balance.

General Fund Amended 2020 Budget

	2020	2020	2020	2020 Original	
	Original Budget	Amended 8.26.20	Proposed Amended	% Change	\$ Change
Change In Net Position					
Revenue:					
Total Taxes	\$6,098,298	\$5,979,206	\$5,979,206	-2.0%	-119,092
Total Intergovernmental revenue	\$10,000	\$10,000	\$10,000	0.0%	0
Total Fieldhouse revenue	\$1,486,306	\$725,582	\$736,162	-50.5%	-750,144
Total Recreation program revenue	\$406,825	\$236,528	\$298,607	-26.6%	-108,218
Total Other charges for services	\$10,921	\$4,155	\$4,155	-62.0%	-6,766
Total Interest	\$73,000	\$40,580	\$40,580	-44.4%	-32,420
Total Miscellaneous revenue	\$4,000	\$7,604	\$11,000	175.0%	7,000
Total Revenue:	\$8,089,350	\$7,003,655	\$7,079,710	-12.5%	-1,009,640
Expenditures:					
Total Administration Department	\$1,560,371	\$1,380,031	\$1,388,141	-11.0%	-172,230
Total Parks Department	\$720,153	\$552,646	\$562,386	-21.9%	-157,767
Total Facilities Department	\$249,503	\$176,528	\$176,528	-29.2%	-72,975
Total Open Space	\$796,949	\$715,024	\$716,274	-10.1%	-80,675
Total Trails Department	\$772,072	\$650,218	\$651,468	-15.6%	-120,605
Total Fieldhouse Department	\$1,749,534	\$1,472,874	\$1,462,867	-16.4%	-286,667
Total Recreation Department	\$790,768	\$680,198	\$697,375	-11.8%	-93,393
Total Miscellaneous	\$50,000	\$50,000	\$50,000	0.0%	0
Total Transfers out	\$1,400,000	\$1,326,136	\$1,374,671	-1.8%	-25,329
Total Expenditures:	\$8,089,350	\$7,003,655	\$7,079,710	-12.5%	-1,009,640
Total Change In Net Position	\$0	\$0	\$0	0%	\$0

Amended 2020 Capital Fund Budget

Despite the receipt of several grants, revenue has decreased mainly because of declining PTIF interest rates and a reduced transfer from the Impact Fee fund.

Expenses have decreased due to construction projects, such as the Discovery trailhead and Amenti fields, extending into next year. Other capital outlays, such as open space acquisition and trail development were postponed due to factors outside of the District's control.

The fund balance at year end is estimated to be \$12.5M.

- Projects \$2.6M
- Bonds \$8.4M
- Replacement \$1.5M

Capital Fund Amended 2020 Budget

	2020 Adopted Budget	2020 Proposed Amended	% Change	\$ Change
Change In Net Position				
Revenue:				
Total Intergovernmental revenue	\$0	\$319,280		\$319,280
Total Interest	\$308,400	\$135,100	-56.2%	-\$173,300
Total Miscellaneous revenue	\$10,000	\$20,100	101.0%	\$10,100
Total Contributions and transfers	\$4,912,946	\$1,844,671	-62.5%	-\$3,068,275
Total Revenue:	\$5,231,346	\$2,319,151	-55.7%	-\$2,912,195
Expenditures:				
Total Capital Projects	\$854,500	\$75,000	-91.2%	-\$779,500
Total Bond Expenses	\$5,621,779	\$0	-100.0%	-\$5,621,779
Total Impact Fee Projects	\$3,512,946	\$470,000	-86.6%	-\$3,042,946
Total Capital Equipment	\$49,000	\$135,350	176.2%	\$86,350
Total Replacement	\$521,500	\$475,955	-8.7%	-\$45,545
Total Expenditures:	\$10,559,725	\$1,156,305	-89.0%	-\$9,403,420
Total Change In Net Position	-\$5,328,379	\$1,162,846	-121.8%	\$6,491,225

Amended 2020 Impact Fee and Debt Service Budgets

The significant change in the Impact Fee budget is the reduction of funds to be transferred to the Capital Fund due to postponed and extended projects.

Estimated fund balances at year end:

- Parks/Recreation \$3.6M
- Trails \$540,000

There is no significant change to the Debt Service budget.

Impact Fee Fund Amended 2020 Budget

	2020	2020	% Change	\$ Change
	Adopted Budget	Proposed Amended		
Change In Net Position				
Revenue:				
Total Interest	\$82,200	\$47,000	42.8%	-\$35,200
Total Miscellaneous revenue	\$600,000	\$620,000	-3.3%	\$20,000
Total Revenue:	\$682,200	\$667,000	2.2%	-\$15,200
Expenditures:				
Total Transfers out	\$3,512,946	\$470,000	86.6%	-\$3,042,946
Total Expenditures:	\$3,512,946	\$470,000	86.6%	-\$3,042,946
Total Change In Net Position	-\$2,830,746	\$197,000	107.0%	\$3,027,746

Debt Service Fund Amended 2020 Budget

	2020	2020	% Change	\$ Change
	Adopted Budget	Proposed Amended		
Change In Net Position				
Revenue:				
Total Taxes	\$4,559,291	\$4,593,736	-0.8%	\$34,445
Total Interest	\$75,000	\$40,555	45.9%	-\$34,445
Total Revenue:	\$4,634,291	\$4,634,291	0.0%	\$0
Expenditures:				
Total Miscellaneous	\$4,634,291	\$4,634,291	0.0%	\$0
Total Expenditures:	\$4,634,291	\$4,634,291	0.0%	\$0
Total Change In Net Position	\$0	\$0	0.0%	\$0

General Fund Budget - 3 Year Snapshot

	2019	2020	2020	2021	2020 Original	2020 Proposed Amended
	Actuals	Original Budget	Proposed Amended	Proposed Budget	% Change	% Change
Change In Net Position						
Revenue:						
Total Taxes	\$3,633,624	\$6,098,298	\$5,979,206	\$6,397,901	4.9%	7.0%
Total Intergovernmental revenue	\$15,500	\$10,000	\$10,000	\$10,000	0.0%	0.0%
Total Fieldhouse revenue	\$1,439,662	\$1,486,306	\$736,162	\$1,038,060	-30.2%	41.0%
Total Recreation program revenue	\$505,159	\$406,825	\$298,607	\$354,835	-12.8%	18.8%
Total Other charges for services	\$37,779	\$10,921	\$4,155	\$6,196	-43.3%	49.1%
Total Interest	\$68,187	\$73,000	\$40,580	\$19,332	-73.5%	-52.4%
Total Miscellaneous revenue	\$16,408	\$4,000	\$11,000	\$4,000	0.0%	-63.6%
Total Revenue:	<u>\$5,716,318</u>	<u>\$8,089,350</u>	<u>\$7,079,710</u>	<u>\$7,830,324</u>	<u>-3.2%</u>	<u>10.6%</u>
Expenditures:						
Total Administration Department	\$1,149,403	\$1,560,371	\$1,388,141	\$1,518,071	-2.7%	9.4%
Total Parks Department	\$466,511	\$720,153	\$562,386	\$604,319	-16.1%	7.5%
Total Facilities Department	\$197,922	\$249,503	\$176,528	\$65,175	-73.9%	-63.1%
Total Open Space	\$211,910	\$796,949	\$716,274	\$832,204	4.4%	16.2%
Total Trails Department	\$538,260	\$772,072	\$651,468	\$815,951	5.7%	25.2%
Total Fieldhouse Department	\$1,520,577	\$1,749,534	\$1,462,867	\$1,746,109	-0.2%	19.4%
Total Recreation Department	\$666,567	\$790,768	\$697,375	\$798,495	1.0%	14.5%
Total Miscellaneous	\$50,000	\$50,000	\$50,000	\$50,000	0.0%	0.0%
Total Transfers out	\$19,500	\$1,400,000	\$1,374,671	\$1,400,000	0.0%	1.8%
Total Expenditures:	<u>\$4,820,649</u>	<u>\$8,089,350</u>	<u>\$7,079,710</u>	<u>\$7,830,324</u>	<u>-3.2%</u>	<u>10.6%</u>
Total Change In Net Position	<u>\$895,669</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0%</u>	<u>0%</u>

General Fund Budget – 2021 Proposed

The \$7.8M budget reflects a 3.2% (\$259,000) decrease from the 2020 original budget.

- Property Tax revenue is increasing 5.3%, using a conservative assumption for new growth.
- Charges for Services revenue reflects a 12.8% decrease.
 - Fieldhouse and recreation program fees are the main components in this category. The general assumption is that COVID-19 will continue to have an impact, particularly at The Fieldhouse.
- The estimated year-end fund balance is expected to hold steady at \$4.1M, which is 32% of the maximum allowed amount under Utah law.

General Fund Budget – 2021 Proposed

- Payroll and benefits are budgeted to increase .5%.
 - Full-Time Annual Employees: 33 to 31
 - New position under Trails for enforcement
 - Seasonal and Part-Time Employees: 22.4 to 21.8 FTE
 - COLA and merit increases totaling 4%
 - No increase to medical insurance premiums

General Fund Budget – 2021 Proposed

- Enforcement Related Expenses
 - Administrative Law Judge services
 - SecurePark software
 - Staff
- Open Space Maintenance & Restoration
 - Forest health and fuels reduction in Summit Park
 - Noxious weed treatment program expansion
- Transfer to Capital Fund Reserves
 - \$630,000 to fund capital replacement projects
 - \$770,000 to fund future capital projects

Capital Fund Budget - 3 Year Snapshot

	2019	2020	2020	2021	2020 Adopted	
	Actuals	Adopted Budget	Proposed Amended	Proposed Budget	% Change	\$ Change
Change In Net Position						
Revenue:						
Total Intergovernmental revenue	\$335,067	\$0	\$319,280	\$0	0.0%	\$0
Total Interest	\$546,493	\$308,400	\$135,100	\$85,300	-72.3%	-\$223,100
Total Miscellaneous revenue	\$303,600	\$10,000	\$20,100	\$15,000	50.0%	\$5,000
Total Contributions and transfers	\$53,494	\$4,912,946	\$1,844,671	\$5,511,526	12.2%	\$598,580
Total Revenue:	\$1,238,654	\$5,231,346	\$2,319,151	\$5,611,826	7.3%	\$380,480
Expenditures:						
Total Capital Projects	\$6,161	\$854,500	\$75,000	\$1,204,500	41.0%	\$350,000
Total Bond Expenses	\$11,170,882	\$5,621,779	\$0	\$8,363,893	48.8%	\$2,742,114
Total Impact Fee Projects	\$33,994	\$3,512,946	\$470,000	\$4,111,526	17.0%	\$598,580
Total Capital Equipment	\$66,944	\$49,000	\$135,350	\$30,000	-38.8%	-\$19,000
Total Replacement	\$748,492	\$521,500	\$475,955	\$551,400	5.7%	\$29,900
Total Expenditures:	\$12,026,472	\$10,559,725	\$1,156,305	\$14,261,319	35.1%	\$3,701,594
Total Change In Net Position	-\$10,787,819	-\$5,328,379	\$1,162,846	-\$8,649,493	62.3%	-\$3,321,114

Capital Budget – 2021 Proposed

The most significant projects in the \$14.3M Capital budget are:

- Open space acquisition* \$4.1M
- Amenti multi-purpose fields (2) \$3.6M
- Contribution to additional ice sheet** \$2.7M
- Trail system development** \$2.7M
- Discovery trailhead completion \$0.5M
- Capital replacement purchases and projects \$0.5M

*contingent on negotiations

**contingent on master planning

Capital Fund Balance By Type

Assuming use of all budgeted amounts in 2021, the District will have approximately \$4.5 million available for future capital projects.

	2020	2021
Parks and Rec Impact Fees	\$ 3,646,526	\$ 500,000
Trails Impact Fees	\$ 537,715	\$ 172,715
Capital Replacement	\$ 1,554,652	\$ 1,633,252
Capital Projects	\$ 2,625,095	\$ 2,160,595
Bond Funds - Trails	\$ 1,526,000	\$ -
Bond Funds - Open Space	\$ 4,115,363	\$ -
Bond Funds - Ice Arena	\$ 2,722,530	\$ -
Total Estimated Capital Fund Balance	\$ 16,727,881	\$ 4,466,562

Impact Fee Fund Budget - 3 Year Snapshot

	2019 Actuals	2020 Adopted Budget	2020 Amended	2021 Proposed Budget	2020 Adopted	
					% Change	\$ Change
Change In Net Position						
Revenue:						
Total Interest	\$89,509	\$82,200	\$47,000	\$29,160	-64.5%	-\$53,040
Total Miscellaneous revenue	\$1,052,393	\$600,000	\$620,000	\$600,000	0.0%	\$0
Total Revenue:	\$1,141,903	\$682,200	\$667,000	\$629,160	-7.8%	-\$53,040
Expenditures:						
Total Transfers out	\$33,994	\$3,512,946	\$470,000	\$4,111,526	17.0%	\$598,580
Total Expenditures:	\$33,994	\$3,512,946	\$470,000	\$4,111,526	17.0%	\$598,580
Total Change In Net Position	\$1,107,909	-\$2,830,746	\$197,000	-\$3,482,366	23.0%	-\$651,620

The District anticipates using \$4.1M of impact fee funds on Capital projects in 2021, as described in the Capital budget.

Debt Service Fund Budget - 3 Year Snapshot

	2019 Actuals	2020 Adopted Budget	2020 Amended	2021 Proposed Budget	2020 Adopted % Change	\$ Change
Change In Net Position						
Revenue:						
Total Taxes	\$4,682,994	\$4,559,291	\$4,593,736	\$4,609,282	1.1%	\$49,991
Total Interest	\$84,096	\$75,000	\$40,555	\$21,480	-71.4%	-\$53,520
Total Revenue:	\$4,767,091	\$4,634,291	\$4,634,291	\$4,630,762	-0.1%	-\$3,529
Expenditures:						
Total Miscellaneous	\$4,641,761	\$4,634,291	\$4,634,291	\$4,630,762	-0.1%	-\$3,529
Total Expenditures:	\$4,641,761	\$4,634,291	\$4,634,291	\$4,630,762	-0.1%	-\$3,529
Total Change In Net Position	\$125,330	\$0	\$0	\$0	0.0%	\$0

The Debt Service budget reflects the amount of property tax revenue needed to pay for the principal, interest, and fees due on the District’s five outstanding general obligation bonds.

At year end, the District estimates the Debt Service fund balance to be approximately \$3.3M.

CONCLUSION

- Detailed budgets follow this presentation
- Questions, comments, and/or concerns of the Council

Thank you for your time today.

Snyderville Basin Special Recreation District
2020 Amended and 2021 Budgets for Adoption
General Fund

	Prior Year Actual	Current Year Budget	Current Year Amended	Next Year Budget
Change In Net Position				
Revenue:				
Taxes				
3110 Property taxes - Current	3,316,972	5,699,298	5,600,156	5,998,901
3111 Property taxes - Redemption	196,351	230,000	218,500	230,000
3114 Property taxes - Fee in lieu of	120,302	169,000	160,550	169,000
Total Taxes	3,633,625	6,098,298	5,979,206	6,397,901
Intergovernmental revenue				
3140 Grants	15,500	10,000	10,000	10,000
Total Intergovernmental revenue	15,500	10,000	10,000	10,000
Charges for services				
Fieldhouse revenue				
FH - Passes				
3610 FH-Fitness Passes	412,823	425,964	170,963	277,803
3649 FH-Passes-Monthly	276,973	256,479	114,872	183,965
3650 FH-Passes-Annual	102,331	95,835	31,875	63,787
3651 FH-Passes-Daily	77,182	65,760	39,156	55,568
3652 FH-Passes-Punch	90,211	76,998	38,884	59,135
3653 FH-Passes-Senior and Youth	191,124	217,938	78,129	120,997
Total FH - Passes	1,150,644	1,138,974	473,879	761,255
FH - Programs				
3601 FH-Baseball	10,165	11,500	2,400	10,250
3602 FH-Cages-Baseball/Golf	4,570	4,500	2,250	3,500
3603 FH-Camps	15,938	17,500	27,000	40,050
3604 FH-Football	14,470	15,700	12,560	13,200
3608 FH-Soccer Leagues/Programs	25,378	36,675	22,008	26,925
3609 FH-Volleyball	15	1,800	0	0
3613 FH-Fitness Programs	9,703	10,092	4,300	5,275
3614 FH-Adult Programs (Pickleball, Basketball)	8,404	8,580	8,580	6,650
3615 FH-Basketball (2021 No Longer Using)	5,565	7,040	4,096	0
3617 FH-Aquatics	24,460	33,320	41,900	32,500
Total FH - Programs	118,668	146,707	125,094	138,350
FH - Other				
3607 FH-Rentals	73,388	91,000	72,800	81,000
3612 FH-Birthday Parties	9,326	8,500	2,125	4,000
3619 FH-Rentals - Gymnasium	9,296	17,200	13,760	14,800
3677 FH-Vending Income	2,530	3,000	1,500	2,400
3678 FH-Sales Misc - Taxable	6,367	3,000	1,500	3,000
3679 FH-Rentals - Special Events	44,834	46,425	30,384	13,755
3680 FH-Personal Training Fees	24,610	31,500	15,120	19,500
Total FH - Other	170,351	200,625	137,189	138,455
Total Fieldhouse revenue	1,439,663	1,486,306	736,162	1,038,060
Recreation program revenue				
Recreation Program Revenue				
3196 Stakeholder Use Fees	21,224	17,500	13,400	13,400
3467 Scholarship Donations	5,361	2,000	3,045	2,000
3468 Ultimate Frisbee Y/A	345	0	0	0
3470 Events/Park Facilities Use Fees	66,386	60,000	28,000	42,000
3475 Rec-Special Events Income	25,739	13,600	1,800	10,840
3476 Camps	173,035	131,100	117,000	120,955
3477 Youth Basketball	59,534	42,150	20,000	33,208
3478 Youth Baseball	24,220	23,750	4,600	18,412
3479 Youth Soccer	58,212	49,000	34,300	39,000
3482 Youth Volleyball	9,160	5,950	5,000	6,000
3483 Youth Lacrosse	9,682	7,500	3,250	6,880
3489 Youth Crew	6,134	6,300	337	5,040
3493 Biking Programs	30,326	31,500	50,000	43,000
3494 Nordic Ski Program	880	875	875	0
3495 Adult Programs	4,518	6,000	4,000	4,900
3496 Tennis Programs	10,404	9,600	13,000	9,200
Total Recreation Program Revenue	505,160	406,825	298,607	354,835
Total Recreation program revenue	505,160	406,825	298,607	354,835
Other charges for services				

Snyderville Basin Special Recreation District
2020 Amended and 2021 Budgets for Adoption
General Fund

	Prior Year Actual	Current Year Budget	Current Year Amended	Next Year Budget
3197 Trails Revenue - Other	29,646	3,921	4,155	4,996
3471 Facility use fees-Pavilions/Rm	8,133	7,000	0	1,200
Total Other charges for services	37,779	10,921	4,155	6,196
Total Charges for services	1,982,602	1,904,052	1,038,924	1,399,091
Interest				
3025 Interest earnings	68,187	73,000	40,580	19,332
Total Interest	68,187	73,000	40,580	19,332
Miscellaneous revenue				
3492 Misc Income	16,408	4,000	11,000	4,000
Total Miscellaneous revenue	16,408	4,000	11,000	4,000
Total Revenue:	5,716,322	8,089,350	7,079,710	7,830,324
Expenditures:				
Administration Department				
Admin Dept Salaries				
4700 Admin Full Time Salary	540,427	612,101	652,333	669,320
4703 Admin PT Non Benefited	767	0	0	0
4712 Admin Overtime	231	800	800	500
4714 Admin Merit Bonus	17,864	24,484	19,873	24,833
Total Admin Dept Salaries	559,289	637,385	673,006	694,653
Admin Benefits				
4815 Admin Benefits	235,746	320,620	305,335	349,646
Total Admin Benefits	235,746	320,620	305,335	349,646
Administration				
4322 Contract Service-Audit	9,300	9,500	9,500	9,700
4323 Continuing Disclosure	2,500	2,750	2,500	2,500
4325 County Services	40,000	190,000	40,000	105,000
4528 Consultants-Professional	34,160	70,800	70,800	52,790
45281 Consultants - Outsourced IT	76,121	76,280	76,280	89,522
4530 Consultants-Legal	0	5,000	0	0
4540 Insurance-Liability	35,818	36,000	36,000	38,160
4541 Insurance-Building/Contents	1,137	1,155	1,215	1,288
4542 Insurance-Vehicle	552	560	590	608
4711 Worker Compensation - Admin	3,140	0	0	0
4713 Unemployment Insurance - Admin	0	750	750	500
4818 Continuing Education/Travel	3,868	6,500	500	3,500
4820 Board Per Diem	4,800	5,040	4,920	5,040
4821 Board Compensation	26,350	35,000	30,450	35,000
4822 Board Expenses and Meetings	2,698	3,200	2,400	1,500
4905 Office Equipment	1,275	3,000	3,000	2,000
4906 Computer and Software Expenses	17,835	27,925	23,425	24,000
4907 Staff Meetings & Devel Training	4,095	7,500	2,500	5,000
4910 Office Supplies	6,719	7,200	7,200	7,200
4913 Website Costs	3,300	3,300	3,300	3,300
4915 Public Relations/Promotions	13,754	18,456	8,000	17,244
4917 Printing	3,516	2,000	2,000	1,750
4919 Business Office Expense	1,688	1,950	1,950	2,100
4920 Memberships/Subscriptions	10,014	13,260	13,260	14,000
4921 Uniforms - All Departments	7,169	12,500	10,000	10,000
4922 Water Lease Fees	2,274	2,300	2,300	2,300
4940 Telephone/Cellular	25,092	43,000	43,000	25,720
4941 Security	1,653	2,040	0	0
4950 Miscellaneous Expense	53	500	0	0
4951 Bank & Credit Card Fees	605	1,200	960	750
4960 Postage	6,477	700	700	700
4982 Office Equipment Maintenance	2,186	2,800	2,240	2,400
4985 Advertising	3,548	3,000	3,000	3,000
4991 Fuel	147	200	160	200
4992 Mileage	0	500	400	500
4994 Admin Operating Contingency	1,039	5,000	5,000	5,000
6560 Payroll Expenses	1,488	1,500	1,500	1,500
Total Administration	354,371	602,366	409,800	473,772
Total Administration Department	1,149,406	1,560,371	1,388,141	1,518,071
Parks Department				

Snyderville Basin Special Recreation District
2020 Amended and 2021 Budgets for Adoption
General Fund

	Prior Year Actual	Current Year Budget	Current Year Amended	Next Year Budget
Parks Salaries-Benefited				
7005 Parks Full Time Salary	169,739	272,600	202,190	213,768
7012 Parks FT Overtime Pay	1,262	2,300	2,300	1,500
7015 Parks Merit Bonus	5,877	10,904	8,222	8,551
Total Parks Salaries-Benefited	176,878	285,804	212,712	223,819
Parks Salaries-Non Benefited				
7009 Parks PT Seasonal	14,392	51,480	21,120	35,640
Total Parks Salaries-Non Benefited	14,392	51,480	21,120	35,640
Parks Benefits				
7021 Parks FT Benefits - Benefited	86,321	153,351	109,099	114,067
7023 Parks PT Seasonal FICA/WC	1,101	4,288	1,795	3,015
Total Parks Benefits	87,422	157,639	110,894	117,082
Parks Contract Services				
7355 Contract Services-Trailside	2,692	4,500	6,540	8,766
7455 Contract Service-WC	2,006	2,250	2,250	4,500
7555 Contract Service-Knoop	1,898	2,250	2,250	2,250
Total Parks Contract Services	6,596	9,000	11,040	15,516
Parks Insurance				
7942 Insurance - Building & Contents	2,942	2,960	3,140	3,337
7951 Insurance - Parks Vehicles	4,959	5,920	5,920	6,275
Total Parks Insurance	7,901	8,880	9,060	9,612
Utilities - Water				
4823 Water Shares -Standby Fees	1,520	1,500	1,500	1,500
7164 Utility- Water- The Woods	2,074	3,750	3,750	3,750
7165 Utility-Water-TS	34,519	32,500	38,500	50,000
7465 Utility-Water-Culinary -WC	2,035	1,700	1,700	1,700
7565 Utility-Water-Knoop	15,609	20,000	20,000	20,000
Total Utilities - Water	55,757	59,450	65,450	76,950
Parks Other				
7007 Unemployment-Parks	0	3,000	3,000	3,000
7014 Parks Workers Compensation Exp	3,140	0	0	0
7104 Departmental Supplies-Parks	57,044	60,500	47,650	48,000
7119 Safety Exp-Parks	5,816	5,000	4,500	4,500
7124 Irrigation Maintenance-Parks	9,278	12,000	17,600	12,000
7144 Repairs and Maintenance - Parks	8,273	25,000	22,500	22,500
7160 Consultant-Prof & Technical	0	2,000	1,800	1,800
7184 Equip Rental/Lease-Parks	2,211	3,500	3,150	3,500
7918 Continuing Education/Travel	2,044	5,000	1,500	1,500
7920 Memberships/Subscriptions	0	250	225	200
7921 Staff Mtg & Functions - Parks	740	750	675	600
7922 New Hire Costs	593	1,300	1,170	1,000
7925 Vehicle/Equip Repairs & Maint	18,498	12,000	15,000	12,000
7930 Vehicle/Equip Fuel	9,931	12,500	8,250	10,000
7935 Mileage Reimbursement	0	100	90	100
7941 Parks Operating Contingency	0	5,000	5,000	5,000
Total Parks Other	117,568	147,900	132,110	125,700
Total Parks Department	466,514	720,153	562,386	604,319
Facilities Department				
Facilities Salaries				
7770 Facilities FT Salary	67,786	87,303	71,100	0
7771 Facilities Overtime	236	400	400	0
7772 Facilities Merit Bonus	2,443	3,492	2,756	0
Total Facilities Salaries	70,465	91,195	74,256	0
Facilities Benefits				
7775 Facilities FT Benefits	40,265	58,858	37,822	0
Total Facilities Benefits	40,265	58,858	37,822	0
Utilities - Gas				
7175 Utility-Gas-TS	7,427	8,000	8,000	8,000
7275 Utility-Gas-EHMS	913	1,700	1,700	1,700
Total Utilities - Gas	8,340	9,700	9,700	9,700
Utilities - Electric				

Snyderville Basin Special Recreation District
2020 Amended and 2021 Budgets for Adoption
General Fund

	Prior Year Actual	Current Year Budget	Current Year Amended	Next Year Budget
7170 Utility-Electric-TS	6,829	7,500	7,500	9,250
7470 Utility-Electric-WC	830	1,750	1,750	1,750
7570 Utility-Electric-Knoop	1,689	1,750	1,750	1,750
Total Utilities - Electric	9,348	11,000	11,000	12,750
Utilities - Sewer				
7180 Utility-Sewer-TS	711	1,000	1,000	1,575
7480 Utility-Sewer-WC	433	575	575	575
7580 Utility-Sewer-Knoop	511	575	575	575
Total Utilities - Sewer	1,655	2,150	2,150	2,725
Other				
7129 Cleaning Supplies	6,457	9,600	9,600	12,000
7146 Building Repair/Maint/Supplies	12,872	17,000	17,000	20,000
7155 Contract Service-Building Maint	48,519	43,500	8,500	8,000
7590 Fuel	0	1,500	1,500	0
7610 Building Maint Contingency	0	5,000	5,000	0
Total Other	67,848	76,600	41,600	40,000
Total Facilities Department	197,921	249,503	176,528	65,175
Open Space				
Open Space Wages - Benefited				
8802 Open Space FT Salary	86,710	124,154	143,161	148,287
8806 Open Space Overtime	0	500	500	400
8809 Open Space Merit Bonus	3,966	5,780	6,540	6,778
Total Open Space Wages - Benefited	90,676	130,434	150,201	155,465
Open Space Wages - PT Seasonal				
8804 Open Space Seasonal Wages	11,308	17,160	5,280	17,160
Total Open Space Wages - PT Seasonal	11,308	17,160	5,280	17,160
Open Space Benefits				
8815 Open Space FT Benefits	31,905	66,283	57,201	76,484
8816 Open Space Seasonal FICA/WC	857	1,429	449	1,452
Total Open Space Benefits	32,762	67,712	57,650	77,936
Open Space Other				
8817 New Hire Expenses - Open Space	42	200	200	200
8818 Continuing Education/Travel - Open Space	2,839	5,000	2,500	3,000
8820 Contract Service - OS Maintenance/Restoration	57,138	540,643	465,643	517,643
8828 Consultant Fees - Open Space	4,038	15,000	15,000	40,000
8855 Open Space Maintenance Expenses	6,665	13,200	13,200	13,200
8882 Equipment/Vehicle Repairs - Open Space	563	2,000	1,000	2,000
8890 Fuel - Open Space	409	600	600	600
8894 Operating Contingency - Open Space	5,469	5,000	5,000	5,000
Total Open Space Other	77,163	581,643	503,143	581,643
Total Open Space	211,909	796,949	716,274	832,204
Trails Department				
Trails Salaries-Benefited				
8702 Trails Full Time Salary	237,289	284,038	261,500	316,330
8706 Trails Overtime	566	2,800	2,800	1,500
8709 Trails Merit Bonus	8,643	11,362	10,460	12,653
Total Trails Salaries-Benefited	246,498	298,200	274,760	330,483
Trails Salaries-PT Seasonal				
8704 Trails Salaries - PT Seasonal	26,252	44,880	46,500	65,355
Total Trails Salaries-PT Seasonal	26,252	44,880	46,500	65,355
Trails Benefits				
8715 Trails Fulltime & Hrly Benefits	108,069	148,543	118,455	167,334
8716 Trails PT Seasonal FICA/WC	2,010	3,739	3,953	5,529
Total Trails Benefits	110,079	152,282	122,408	172,863
Trails Insurance				
8991 Insurance-Building/Cont - Trail	2,118	2,150	2,200	2,332
8998 Insurance - Trails Vehicles	4,976	3,860	5,300	5,618
Total Trails Insurance	7,094	6,010	7,500	7,950
Trails Other				
8400 Departmental Supplies-Trails	43,552	67,400	60,000	60,000

Snyderville Basin Special Recreation District
2020 Amended and 2021 Budgets for Adoption
General Fund

	Prior Year Actual	Current Year Budget	Current Year Amended	Next Year Budget
8420 Signage - Trails	7,092	8,000	2,500	6,000
8520 Contract Service-Trails Maint	24,705	100,000	65,000	100,000
8528 Consultant Fees-Prof & Tech	4,332	20,000	10,000	10,000
8550 Utility-Water-Trails	5,201	7,550	7,550	7,550
8551 Utility-Electric-Trails	3,247	3,500	3,500	4,000
8553 Utility-Sewer-Trails	3,413	4,000	4,000	4,000
8700 Unemployment-Trails	965	2,000	2,000	2,000
8720 Workers Comp Expense -Trails	3,140	0	0	0
8918 Continuing Education/Travel	6,030	6,000	4,000	4,000
8920 Memberships/Subscriptions	120	500	500	500
8921 Staff Meetings and Funct Trails	286	750	750	750
8922 New Hire Expenses Trails	852	1,000	750	750
8930 Contribution to UOP Trail Groom	0	5,250	0	0
8982 Equipment Repairs & Maintenance	14,111	14,000	14,000	14,000
8990 Fuel-Vehicle/Equipment	9,548	10,500	10,500	10,500
8992 Mileage Reimbursement-Trails	0	250	250	250
8993 Equipment & Tools - Trails	19,937	15,000	10,000	10,000
8994 Operating Contingency - Trails	1,808	5,000	5,000	5,000
Total Trails Other	148,339	270,700	200,300	239,300
Total Trails Department	538,262	772,072	651,468	815,951
Fieldhouse Department				
FH Salaries-Benefited				
9139 FH Full Time Salary	336,212	377,128	323,850	401,256
9140 FH Overtime	1,194	1,800	1,440	1,500
9149 Fieldhouse Merit Bonus	7,833	15,085	12,866	16,050
Total FH Salaries-Benefited	345,239	394,013	338,156	418,806
FH Salaries-PT Seasonal				
9135 FH-Hrly-Athletic	20,774	18,151	32,000	48,047
9138 FH-Hrly-Front Desk	126,004	131,160	130,100	129,000
9141 FH-Hrly-Fitness Class Instructr	171,995	179,809	127,000	187,000
9144 FH-Hrly-Aquatics	88,592	96,190	94,100	110,000
9146 FH-Hrly-Custodial Non Benefited	11,581	19,604	14,319	14,040
Total FH Salaries-PT Seasonal	418,946	444,914	397,519	488,087
FH PR-Tax/Benefits				
9151 FH Full Time Benefits	133,224	194,604	138,000	189,229
9153 FH PT Seasonal FICA/WC	32,307	37,061	33,789	41,292
Total FH PR-Tax/Benefits	165,531	231,665	171,789	230,521
Fieldhouse Other				
91011 Fieldhouse Advertising	5,896	6,335	2,100	4,020
91012 Fitness Advertising	2,934	3,975	2,500	0
9102 FH-Association Dues-CAM	91,614	96,389	92,260	95,028
9103 FH-Athletic Equipment	12,007	12,400	6,900	5,000
9104 FH - Aquatic Program Expenses	8,083	15,212	4,700	10,200
9105 FH - Football Program Expenses	5,986	7,510	5,250	7,300
9106 FH-Fitness Class Expenses	9,587	10,600	6,000	17,404
9107 FH Fitness Program Expenses	2,171	1,500	1,500	0
9108 FH - Soccer Program Expenses	4,943	6,278	2,920	3,646
9109 FH - Basketball Program Expenses	0	1,900	200	0
9110 FH-Contract Svc-Cleaning/Pest	67,520	74,400	70,100	70,706
9111 FH-Contract Svc-Maintenance	18,580	31,336	19,980	22,856
9112 FH-Contract Svc-Programs	3,154	2,730	3,015	4,580
9113 FH Contract Svs- Camps	442	2,285	2,530	3,475
9114 FH-Adult Program Supplies	6,007	1,400	1,050	3,300
9115 FH-Building/Contents Insurance	12,181	12,370	13,000	13,780
9116 FH-Computer license fees	8,950	8,950	8,950	7,346
9118 FH-Internet/Web/Cable TV	4,139	4,374	5,075	5,976
9120 FH-Lease-Equipment	4,913	4,920	4,920	4,800
9121 FH - Baseball Program Expenses	3,161	7,410	2,400	3,498
9125 FH-Office Equipment	1,957	2,500	1,500	1,500
9126 FH-Office Equipment Maintenance	1,214	3,000	1,500	2,600
9155 FH-Repairs & Maint - ALL	43,072	55,000	40,500	43,500
9157 FH-Rental-Misc Equipment	2,098	4,000	1,800	2,400
9158 FH-Repairs & Maint - Aquatics	26,464	27,000	25,000	31,400
9160 FH-Security	807	720	733	772

Snyderville Basin Special Recreation District
2020 Amended and 2021 Budgets for Adoption
General Fund

	Prior Year Actual	Current Year Budget	Current Year Amended	Next Year Budget
9161 FH-Workers Comp	3,140	0	0	0
9165 FH-Supplies-Bldg	37,916	49,609	47,800	47,836
9166 FH-Supplies-Office	7,834	8,800	2,000	3,757
9170 FH-Telephone	3,112	3,500	3,200	3,300
9173 FH-Transit Assess (Summit Co.)	3,480	3,480	3,480	3,480
9174 FH-Education & Travel	3,646	7,500	2,000	3,950
9176 FH-Memberships/Subscriptions	267	800	200	200
9177 FH-Unemployment	0	1,800	7,300	1,800
9178 FH-Utilities-Electricity	73,769	68,880	67,600	69,060
9179 FH-Utilities-Gas	43,525	48,000	40,000	48,000
9180 FH-Waste/Refuse	6,274	6,880	4,710	4,212
9185 FH-Water/Sewer	20,864	30,000	21,600	24,300
9186 FH-Bank & Credit Card Fees	26,858	32,699	19,880	24,913
9187 FH-New Hire Expenses	789	2,000	1,000	1,000
9188 FH-Staff Meetings and Functions	4,134	3,500	2,000	1,500
9189 FH - Mileage Reimbursement	121	500	250	300
9190 FH-Operating Contingency	5,468	5,000	5,000	5,000
9519 FH - Inventory	1,785	1,500	1,000	1,000
Total Fieldhouse Other	590,862	678,942	555,403	608,695
Total Fieldhouse Department	1,520,578	1,749,534	1,462,867	1,746,109
Recreation Department				
Rec Salaries-Benefited				
9654 Rec Staff Overtime	0	400	400	400
9655 Rec Full Time Salary	207,448	227,453	232,772	242,083
9725 Recreation Merit Bonus	7,560	9,098	9,311	9,683
Total Rec Salaries-Benefited	215,008	236,951	242,483	252,166
Rec Salaries-PT Seasonal				
9143 Hourly Wages-Youth Crew	500	1,800	450	1,330
9701 Hourly Wages-Basketball	18,796	15,000	16,000	19,100
9702 Hourly Wages-Soccer	12,114	13,900	13,900	13,900
9703 Hourly Wages-Baseball	9,495	10,200	2,010	10,200
9704 Hourly Wages-Camps	65,223	82,500	75,000	82,500
9706 Hourly Wages-Rec Staff	22,517	35,550	17,064	25,500
9709 Hourly Wages-Lacrosse	2,043	2,500	1,125	2,500
9712 Hourly Wages-Volleyball	3,605	3,300	2,475	3,400
9722 Hourly Wages - Biking	12,421	21,500	25,000	32,350
9723 Hourly Wages - Nordic Ski Program	390	750	938	0
9724 Hourly Wages - Adult Programs	2,087	2,325	3,500	4,050
9726 Hourly Wages - Tennis	2,092	4,300	3,225	4,300
9739 Hourly Wages - Ultimate Frisbee	431	0	0	0
Total Rec Salaries-PT Seasonal	151,714	193,625	160,687	199,130
Rec Benefits				
9676 Rec FT Staff Benefits	89,471	109,608	111,010	113,543
9678 Rec PT Seasonal FICA/WC	11,586	16,129	13,658	16,847
Total Rec Benefits	101,057	125,737	124,668	130,390
Rec Program Expenses				
9323 Basketball Programs-Youth	22,798	24,400	16,348	20,248
9324 Soccer Programs-Youth	22,549	34,850	27,880	32,000
9325 Baseball Programs-Youth	15,217	14,100	7,401	8,500
9326 Camp Supplies	35,177	45,500	31,850	45,500
9328 Volleyball Programs-Youth	604	2,650	795	2,600
9332 Scholarship - Rec Programs	35,609	34,000	34,000	34,000
9335 Lacrosse Programs-Youth	1,037	2,000	750	950
9337 Biking Programs	2,019	4,450	3,115	5,650
9338 Nordic Ski Program	400	125	125	0
9339 Adult Rec Programs	2,069	3,700	925	3,300
9348 Tennis Programs	1,366	2,100	788	2,100
9350 Events	16,935	16,000	2,680	12,727
9351 Youth Crew	5,017	5,000	875	5,000
Total Rec Program Expenses	160,797	188,875	127,532	172,575
Rec Other				
9154 Rec-Workers Comp Insurance	3,140	0	0	0
9162 Rec-Unemployment	117	900	5,700	900
9400 Rec-Department Supplies/Repairs	5,599	11,000	6,000	6,000

Snyderville Basin Special Recreation District
2020 Amended and 2021 Budgets for Adoption
General Fund

	Prior Year Actual	Current Year Budget	Current Year Amended	Next Year Budget
9818 Rec-Continuing Education/Travel	4,810	5,000	2,500	4,000
9922 Rec-New Hire Expense	477	500	500	500
9923 Rec-Staff Mtgs & Function	544	600	600	600
9924 Rec-Bank Credit Card Fees	8,787	8,950	8,075	7,806
9926 Rec-Building/Contents Insurance	10	20	20	22
9927 Insurance - Recreation Vehicles	2,378	3,210	3,210	3,306
9951 Rec-Advertising/Promotions	761	750	750	750
9980 Rec-Software	3,600	3,600	3,600	9,300
9982 Rec-Vehicle Repair/Maintenance	1,325	3,000	3,000	3,000
9990 Rec-Fuel/Vehicle	2,101	2,750	2,750	2,750
9992 Rec-Mileage Reimbursement	0	300	300	300
9993 Rec-Operating Contingency	4,343	5,000	5,000	5,000
Total Rec Other	37,992	45,580	42,005	44,234
Total Recreation Department	666,568	790,768	697,375	798,495
Miscellaneous				
Other				
4999 Ice fund (per agreement w/ PC)	50,000	50,000	50,000	50,000
Total Other	50,000	50,000	50,000	50,000
Total Miscellaneous	50,000	50,000	50,000	50,000
Transfers out				
10701 Capital Projects - Xfer Out	0	770,000	770,000	770,000
10725 Replacement Reserve - Xfer Out	19,500	630,000	604,671	630,000
Total Transfers out	19,500	1,400,000	1,374,671	1,400,000
Total Expenditures:	4,820,658	8,089,350	7,079,710	7,830,324
Total Change In Net Position	895,664	0	0	0

Snyderville Basin Special Recreation District
2020 Amended and 2021 Budgets for Adoption
Impact Fee Fund

	Prior Year Actual	Current Year Budget	Current Year Amended	Next Year Budget
Change In Net Position				
Revenue:				
Interest				
3026 Interest - Impact Fees-Parks/Rec	75,296	70,200	40,000	27,600
3027 Interest - Impact Fees-Trails	14,213	12,000	7,000	1,560
Total Interest	89,509	82,200	47,000	29,160
Miscellaneous revenue				
3130 Impact Fees-Parks/Rec	845,202	500,000	500,000	500,000
3131 Impact Fees-Trails	207,191	100,000	120,000	100,000
Total Miscellaneous revenue	1,052,393	600,000	620,000	600,000
Total Revenue:	1,141,902	682,200	667,000	629,160
Expenditures:				
Transfers out				
10710 Interfund Xfer Impact Fees	33,994	3,512,946	470,000	4,111,526
Total Transfers out	33,994	3,512,946	470,000	4,111,526
Total Expenditures:	33,994	3,512,946	470,000	4,111,526
Total Change In Net Position	1,107,908	(2,830,746)	197,000	(3,482,366)

**Snyderville Basin Special Recreation District
2020 Amended and 2021 Budgets for Adoption
Debt Service Fund**

	Prior Year Actual	Current Year Budget	Current Year Amended	Next Year Budget
Change In Net Position				
Revenue:				
Taxes				
3110 Property taxes - Current	4,291,193	4,299,291	4,299,291	4,349,282
3111 Property taxes - Redemption	247,630	150,000	204,445	160,000
3114 Property Taxes - Fee in lieu of	144,171	110,000	90,000	100,000
Total Taxes	4,682,994	4,559,291	4,593,736	4,609,282
Interest				
3025 Interest income	84,096	75,000	40,555	21,480
Total Interest	84,096	75,000	40,555	21,480
Total Revenue:	4,767,090	4,634,291	4,634,291	4,630,762
Expenditures:				
Miscellaneous				
Other				
5047 Paying Agent Fees 2008A	500	0	0	0
5048 Principal Series 2010	815,000	855,000	855,000	885,000
5049 Interest Series 2010	110,350	69,600	69,600	35,400
5051 Paying Agent Fees 2010	500	500	500	500
5055 Principal Series 2011	390,000	400,000	400,000	0
5056 Interest Series 2011	31,600	16,000	16,000	0
5057 Paying Agent Fees 2011	500	500	500	500
5058 Principal Series 2012	180,000	180,000	180,000	180,000
5059 Interest Series 2012	52,380	50,760	50,760	48,330
5060 Paying Agent Fee 2012	500	500	500	500
5061 Principal Series 2015 A	1,080,000	1,110,000	1,110,000	1,145,000
5062 Interest Series 2015 A	618,800	586,400	586,400	553,100
5063 Paying Agent Fee 2015 A	500	500	500	500
5064 Principal Series 2015B	540,000	565,000	565,000	580,000
5065 Interest Series 2015B	213,081	191,481	191,481	168,882
5066 Paying Agent Fee 2015B	500	500	500	500
5067 Principal Series 2017	0	0	0	425,000
5068 Interest Series 2017	607,050	607,050	607,050	607,050
5069 Paying Agent Fee 2017	500	500	500	500
Total Other	4,641,761	4,634,291	4,634,291	4,630,762
Total Miscellaneous	4,641,761	4,634,291	4,634,291	4,630,762
Total Expenditures:	4,641,761	4,634,291	4,634,291	4,630,762
Total Change In Net Position	125,329	0	0	0

Snyderville Basin Special Recreation District
2020 Amended and 2021 Budgets for Adoption
Capital Fund

	Prior Year Actual	Current Year Budget	Current Year Amended	Next Year Budget
Change In Net Position				
Revenue:				
Intergovernmental revenue				
3140 Grants - Capital	335,067	0	319,280	0
Total Intergovernmental revenue	335,067	0	319,280	0
Interest				
3025 Interest income	49,412	48,000	24,000	15,600
3028 Interest-Replacement fund	42,733	44,400	15,000	9,600
3031 Interest-Trails bond	28,452	0	100	100
3032 Interest-Ice arena	73,884	72,000	31,000	19,200
3033 Interest-2015 Open space	299,167	96,000	47,500	30,000
3034 Interest 2015 Rec & Trails Bond	52,846	48,000	17,500	10,800
Total Interest	546,494	308,400	135,100	85,300
Miscellaneous revenue				
3200 Sale of Surplus Property	303,600	10,000	20,100	15,000
Total Miscellaneous revenue	303,600	10,000	20,100	15,000
Contributions and transfers				
3701 Transfer from general - O&M	0	770,000	770,000	770,000
3710 Transfer from impact fees	33,994	3,512,946	470,000	4,111,526
3725 Transfer from general - Replacement reserve	19,500	630,000	604,671	630,000
Total Contributions and transfers	53,494	4,912,946	1,844,671	5,511,526
Total Revenue:	1,238,655	5,231,346	2,319,151	5,611,826
Expenditures:				
Miscellaneous				
Capital Projects				
6000 Trail System Development	0	674,500	75,000	1,204,500
6219 Capital Projects - Parks/Buildings	6,161	180,000	0	0
Total Capital Projects	6,161	854,500	75,000	1,204,500
Bond Expenses				
6011 '11 Trails Bond (2010 Election) - Other	1,060,000	0	0	0
6071 Open Space 2015 Bond	9,670,882	4,102,078	0	4,115,363
6072 Trails 2015 Bond	440,000	1,519,701	0	1,526,000
6074 Ice Sheet Contribution '15 Bond	0	0	0	2,722,530
Total Bond Expenses	11,170,882	5,621,779	0	8,363,893
Impact Fee Projects				
6317 Impact Fees Used - IFFP update	0	40,000	20,000	0
6318 Impact Fees - Parks - Expansion	0	2,957,946	200,000	3,646,526
6400 Impact Fees-Trails Development	33,994	515,000	250,000	465,000
Total Impact Fee Projects	33,994	3,512,946	470,000	4,111,526
Capital Equipment				
6740 Capital Equip Purchase-PARKS	9,444	0	0	0
6745 Capital Equip Purchase-TRAILS	57,500	0	75,350	30,000
6750 Capital Equip Purchase-REC	0	40,000	40,000	0
6754 Capital Equip Purchase-FH	0	9,000	20,000	0
Total Capital Equipment	66,944	49,000	135,350	30,000
Replacement				
6901 Replacement-Admin	0	45,000	17,000	40,000
6902 Replacement-Parks	576,764	140,500	95,000	182,500
6903 Replacement-Trails	122,017	121,000	135,310	271,000
6905 Replacement-Fieldhouse	49,711	215,000	228,645	57,900
Total Replacement	748,492	521,500	475,955	551,400
Total Miscellaneous	12,026,473	10,559,725	1,156,305	14,261,319
Total Expenditures:	12,026,473	10,559,725	1,156,305	14,261,319
Total Change In Net Position	(10,787,818)	(5,328,379)	1,162,846	(8,649,493)

Capital Budget Assumptions for 2021

Dept	Project Description	Amount	Type
Admin	Ice Arena Contribution	\$ 2,722,530	2015 Bond
Admin	Trailside Office Printer/Copier	\$ 10,000	Replacement
Admin	Contingency	\$ 30,000	Replacement
Fieldhouse	Contingency	\$ 15,000	Replacement
Fieldhouse	Shower System Improvements	\$ 6,500	Replacement
Fieldhouse	Fieldhouse Office Printer/Copier	\$ 10,000	Replacement
Fieldhouse	Fieldhouse Fitness Equipment	\$ 26,400	Replacement
Open Space	Open Space Property Acquisitions	\$ 4,115,363	2015 Bond
Parks	Park/Field Development	\$ 3,646,526	P/R Impact Fees
Parks	Trailside HVAC Unit	\$ 24,000	Replacement
Parks	Contingency	\$ 25,000	Replacement
Parks	Park Furniture and Shade Cells	\$ 27,000	Replacement
Parks	Trailside Court Resurfacing	\$ 31,000	Replacement
Parks	Fencing	\$ 20,000	Replacement
Parks	Tennis Court Windscreens	\$ 13,000	Replacement
Parks	Security Camera Improvements	\$ 25,000	Replacement
Parks	Lacrosse and Soccer Goals	\$ 7,500	Replacement
Parks	Kawasaki UTV	\$ 10,000	Replacement
Trails	Discovery Trailhead	\$ 539,500	T Impact Fees/Capital/Grant
Trails	General Trails Development	\$ 230,000	Capital
Trails	Project(s) created by County Active Transportation Plan	\$ 1,526,000	2015 Bond
Trails	Gillmor/Triangle Trailhead	\$ 500,000	T Impact Fees/Capital
Trails	Trailside Bike Park Jump Line Project	\$ 50,000	Capital
Trails	New Vehicle for Enforcement	\$ 30,000	Capital
Trails	Bitner Road to Silver Creek	\$ 350,000	Capital
Trails	Contingency	\$ 15,000	Replacement
Trails	Asphalt Trail Sections	\$ 150,000	Replacement
Trails	Stealth Trail Bridge aka Bufflehead	\$ 100,000	Replacement
Trails	Honda ATV	\$ 6,000	Replacement
	Total Expense	\$ 14,261,319	