



Snyderville Basin Special Recreation District

Adopted Budget Packet

Amended 2016 and Proposed 2017 Budgets

Operations & Maintenance
Capital & Impact Fees
Debt Service

Adopted December 7, 2016

**Snyderville Basin Special Recreation District
Adopted General Fund Budget**

	Actuals		Adopted		Amended		Adopted	
	2015		2016		2016		2017	
Ordinary Income/Expense								
Income								
3025 - Interest Income	\$	11,863	\$	12,000	\$	15,718	\$	13,800
3112 - Property Taxes								
3110 - Property Taxes - Current	\$	3,036,852	\$	3,003,039	\$	3,045,841	\$	3,045,841
3111 - Redemption	\$	222,673	\$	195,000	\$	181,000	\$	181,000
3114 - Fee in Lieu	\$	116,281	\$	97,200	\$	113,246	\$	113,246
Total 3112 - Property Taxes	\$	3,375,806	\$	3,295,239	\$	3,340,087	\$	3,340,087
3192 - Summit County Contribution	\$	35,000	\$	35,000	\$	35,000	\$	35,000
Total 3488 - Facility Use Fees	\$	4,725	\$	4,000	\$	4,000	\$	4,000
3492 - Misc Income	\$	6,881	\$	500	\$	5,132	\$	3,500
Total 3600 - Fieldhouse Revenue	\$	945,284	\$	977,024	\$	961,244	\$	1,131,142
Total 3474 - Recreation Program Revenue	\$	454,099	\$	457,380	\$	447,156	\$	397,165
3900 Unappropriated Fund Balance	\$	-	\$	-	\$	325,000	\$	-
Total Income	\$	4,833,568	\$	4,781,143	\$	5,133,337	\$	4,924,694
Gross Profit	\$	4,833,568	\$	4,781,143	\$	5,133,337	\$	4,924,694
Expense								
4000 - Administration Department								
4700 - Admin Full Time Salary	\$	452,437	\$	456,804	\$	403,500	\$	458,567
4703 - Admin PT Non Benefited	\$	17,150	\$	32,473	\$	9,400	\$	12,340
4712 - Admin Overtime	\$	151	\$	1,000	\$	1,000	\$	1,000
4714 - Admin Merit Bonus	\$	13,145	\$	17,130	\$	16,516	\$	18,343
4815 - Admin Benefits	\$	155,339	\$	205,605	\$	221,409	\$	224,059
4985 - Advertising	\$	1,730	\$	5,000	\$	3,000	\$	3,000
4951 - Bank & Credit Card Fees	\$	1,696	\$	3,475	\$	2,500	\$	2,500
4820 - Board Per Diem	\$	3,600	\$	6,720	\$	5,040	\$	5,040
4821 - Board Compensation	\$	9,250	\$	35,000	\$	35,000	\$	35,000
4822 - Board Expenses and Meetings	\$	1,674	\$	3,000	\$	4,000	\$	4,000
4529 - Board and Staff Development	\$	2,886	\$	5,000	\$	-	\$	-
4919 - Business Office Expense	\$	797	\$	1,000	\$	800	\$	1,900
4906 - Computer and Software Expenses	\$	5,719	\$	9,000	\$	9,600	\$	25,825
4323 - Continuing Disclosure	\$	2,500	\$	2,750	\$	2,500	\$	2,500
4818 - Continuing Education/Travel	\$	2,181	\$	5,000	\$	5,000	\$	5,000
Total 4528 - Consultants-Professional	\$	69,655	\$	75,000	\$	105,000	\$	75,000
4530 - Consultants-Legal	\$	11,865	\$	18,000	\$	5,000	\$	5,000
4322 - Contract Service-Audit	\$	8,800	\$	9,500	\$	9,000	\$	9,270
4325 - County Services	\$	-	\$	-	\$	-	\$	24,000
4991 - Fuel	\$	95	\$	500	\$	200	\$	200
4540 - Insurance-Liability	\$	4,496	\$	5,305	\$	24,500	\$	27,150
4541 - Insurance-Building/Contents	\$	1,523	\$	1,680	\$	1,050	\$	1,082
4542 - Insurance-Vehicle	\$	831	\$	685	\$	510	\$	525
4930 - Internet/Email	\$	3,427	\$	3,400	\$	3,400	\$	3,400
4526 - Materials and Supplies	\$	4,606	\$	7,200	\$	4,480	\$	5,000
4992 - Mileage	\$	696	\$	750	\$	500	\$	500
4920 - Memberships/Subscriptions	\$	8,286	\$	8,550	\$	8,550	\$	8,550
4950 - Miscellaneous Expense	\$	286	\$	500	\$	500	\$	500
4905 - Office Equipment	\$	6,462	\$	8,000	\$	8,000	\$	8,000
4982 - Office Equipment Maintenance	\$	2,751	\$	3,760	\$	3,760	\$	3,760
4910 - Office Supplies	\$	4,722	\$	6,930	\$	6,930	\$	6,930
4916 - Newsletter	\$	8,578	\$	10,000	\$	-	\$	-
4917 - Printing	\$	2,082	\$	3,000	\$	3,000	\$	3,000
4960 - Postage	\$	612	\$	750	\$	700	\$	700
4915 - Public Relations/Promotions	\$	15,140	\$	21,000	\$	16,000	\$	20,000
4941 - Security	\$	1,479	\$	1,560	\$	1,500	\$	1,560
4918 - Special Projects Expense	\$	-	\$	500	\$	-	\$	-
4907 - Staff Meetings & Devel Training	\$	7,462	\$	8,500	\$	8,500	\$	8,500
4940 - Telephone/Cellular	\$	21,695	\$	27,620	\$	26,000	\$	28,000
4921 - Uniforms - All Departments	\$	9,647	\$	11,900	\$	11,900	\$	11,900
4713 - Unemployment Insurance - Admin	\$	-	\$	1,000	\$	250	\$	750
4922 - Water Lease Fees	\$	-	\$	-	\$	5,860	\$	2,000
4913 - Website Costs	\$	500	\$	1,000	\$	1,000	\$	5,000
4711 - Worker Compensation - Admin	\$	6,153	\$	5,100	\$	5,420	\$	5,723
4994 - Admin Operating Contingency	\$	5,129	\$	6,500	\$	6,500	\$	6,500
6560 - Payroll Expenses	\$	7,748	\$	8,610	\$	8,610	\$	3,348
Total 4000 - Administration Department	\$	884,981	\$	1,045,757	\$	995,885	\$	1,074,922
7000 - Parks Department								
7005 - Parks Full Time Salary	\$	328,335	\$	319,593	\$	297,000	\$	298,944
7012 - Parks FT Overtime Pay	\$	746	\$	3,000	\$	3,000	\$	3,000
7015 - Parks Merit Bonus	\$	11,865	\$	11,985	\$	11,880	\$	11,958
7009 - Parks PT Seasonal	\$	68,588	\$	126,456	\$	75,000	\$	86,820
Total 7020 - Parks Benefits	\$	125,479	\$	156,574	\$	180,966	\$	209,484

**Snyderville Basin Special Recreation District
Adopted General Fund Budget**

	2015	2016	2016	2017
7111 - Chemicals Exp-Parks	\$ -	\$ -	\$ -	\$ 3,000
Total 7154 - Contract Services-Parks	\$ 11,043	\$ 12,000	\$ 10,000	\$ 10,000
Total 7104 - Departmental Supplies-Parks	\$ 14,334	\$ 20,000	\$ 18,000	\$ 20,000
Total 7184 - Equip Rental/Lease-Parks	\$ 2,744	\$ 3,500	\$ 3,500	\$ 3,500
Total 7109 - Fertilizer Exp-Parks	\$ 14,447	\$ 12,000	\$ 13,000	\$ 13,000
7144 - Hardscape Repairs-Parks	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
Total 7124 - Irrigation Maintenance-Parks	\$ 11,769	\$ 12,000	\$ 10,000	\$ 12,000
7114 - Plant Material Replacment-Parks	\$ 7	\$ 1,250	\$ 1,250	\$ 1,250
Total 7134 - Seed/Sod Repairs-Parks	\$ 2,020	\$ 3,000	\$ 2,500	\$ 2,500
7160 - Consultant-Prof & Technical	\$ 870	\$ 2,000	\$ 2,000	\$ 2,000
7918 - Continuing Education/Travel	\$ 4,184	\$ 4,000	\$ 4,000	\$ 4,000
7910 - Field Repairs	\$ 2,951	\$ 3,000	\$ 3,000	\$ 3,000
Total 7950 - Insurance - Parks	\$ 11,380	\$ 12,125	\$ 7,655	\$ 8,790
7920 - Memberships/Subscriptions	\$ 150	\$ 150	\$ 150	\$ 150
7935 - Mileage Reimbursement	\$ -	\$ 200	\$ 100	\$ 100
7922 - New Hire Costs	\$ 348	\$ 700	\$ 700	\$ 1,300
7147 - Playground Maint/Parts - All	\$ 1,741	\$ 7,000	\$ 7,000	\$ 7,000
7148 - Resurface/Rebark - All Parks	\$ 6,434	\$ 8,000	\$ 8,000	\$ 8,000
7112 - Salt Exp-Parks	\$ -	\$ -	\$ -	\$ 1,500
7140 - Special Events - Supplies	\$ 10,376	\$ 12,000	\$ 10,000	\$ 12,000
7119 - Safety Exp-Parks	\$ 2,261	\$ 2,000	\$ 2,000	\$ 2,000
7921 - Staff Mtg & Functions - Parks	\$ 102	\$ 800	\$ 500	\$ 500
7940 - Tools	\$ 4,518	\$ 5,000	\$ 5,000	\$ 5,000
7930 - Vehicle/Equip Fuel	\$ 11,882	\$ 20,000	\$ 12,000	\$ 15,000
7925 - Vehicle/Equip Repairs & Maint	\$ 6,204	\$ 20,000	\$ 12,000	\$ 15,000
7007 - Unemployment-Parks	\$ (431)	\$ 3,000	\$ 3,000	\$ 3,000
7014 - Parks Workers Compensation Exp	\$ 6,153	\$ 5,100	\$ 5,200	\$ 5,723
7941 - Parks Operating Contingency	\$ 6,599	\$ 5,000	\$ 5,000	\$ 5,000
7600 - Building Maintenance				
7155 - Contract Service-Building Maint	\$ 19,646	\$ 22,000	\$ 22,000	\$ 22,000
Total 7129 - Cleaning Supplies-Parks	\$ 7,051	\$ 11,000	\$ 10,500	\$ 10,500
Total 7174 - Utilities - Gas	\$ 7,096	\$ 9,100	\$ 9,100	\$ 9,600
Total 7169 - Utilities - Electric	\$ 10,648	\$ 12,584	\$ 12,584	\$ 14,084
Total 7179 - Utilities - Sewer	\$ 3,082	\$ 3,900	\$ 3,500	\$ 3,500
Total 7164 - Utilities - Water	\$ 49,501	\$ 52,580	\$ 61,880	\$ 55,580
7146 - Building Repair/Maint/Supplies	\$ 9,988	\$ 10,000	\$ 10,000	\$ 10,000
7610 - Building Maint Contingency	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Total 7600 - Building Maintenance	\$ 107,012	\$ 122,164	\$ 130,564	\$ 126,264
Total 7000 - Parks Department	\$ 774,110	\$ 917,597	\$ 847,965	\$ 904,783
8000 - Trails Department				
8702 - Trails Full Time Salary	\$ 227,055	\$ 290,847	\$ 270,621	\$ 289,014
8706 - Trails FT Overtime	\$ 394	\$ 3,000	\$ 3,000	\$ 3,000
8709 - Trails Merit Bonus	\$ 9,480	\$ 10,907	\$ 10,825	\$ 11,561
8704 - Trails Salaries - PT Seasonal	\$ 76,097	\$ 96,058	\$ 70,000	\$ 73,274
Total 8710 - Trails Benefits	\$ 90,917	\$ 140,928	\$ 133,586	\$ 156,523
8528 - Consultant Fees-Prof & Tech	\$ 1,455	\$ 5,000	\$ 5,000	\$ 15,000
8918 - Continuing Education/Travel	\$ 3,058	\$ 3,500	\$ 5,500	\$ 7,000
8520 - Contract Service-Trails Maint	\$ 19,389	\$ 25,000	\$ 25,000	\$ 25,000
8525 - Contract Service-Weeds	\$ 4,575	\$ 10,000	\$ 10,000	\$ 10,000
8930 - Contribution to UOP Trail Groom	\$ 2,586	\$ 5,250	\$ 3,406	\$ 5,250
8400 - Departmental Supplies-Trails	\$ 34,647	\$ 35,000	\$ 27,000	\$ 30,000
8993 - Equipment & Tools - Trails	\$ 5,023	\$ 6,000	\$ 9,000	\$ 14,000
8982 - Equipment Repairs & Maintenance	\$ 8,612	\$ 16,000	\$ 12,000	\$ 12,000
8990 - Fuel-Vehicle/Equipment	\$ 8,960	\$ 17,000	\$ 9,000	\$ 10,000
8925 - GIS System Management	\$ 2,426	\$ 2,426	\$ 2,426	\$ 2,426
8926 - GIS Consortium Fees	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Total 8999 - Insurance - Trails	\$ 7,603	\$ 8,350	\$ 4,490	\$ 4,749
8920 - Memberships/Subscriptions	\$ 200	\$ 300	\$ 300	\$ 300
8992 - Mileage Reimbursement-Trails	\$ -	\$ 250	\$ 250	\$ 250
8922 - New Hire Expenses Trails	\$ 156	\$ 400	\$ 800	\$ 1,000
8855 - Open Space Expenses	\$ 24,961	\$ 30,000	\$ 30,000	\$ 30,000
8994 - Operating Contingency - Trails	\$ 1,850	\$ 3,000	\$ 3,000	\$ 3,000
8420 - Signage - Trails	\$ 6,746	\$ 9,000	\$ 6,000	\$ 8,000
8921 - Staff Meetings and Funct Trails	\$ 113	\$ 250	\$ 250	\$ 250
8700 - Unemployment-Trails	\$ 320	\$ 1,000	\$ 11,000	\$ 1,000
8551 - Utility-Electric-Trails	\$ 3,005	\$ 3,500	\$ 3,500	\$ 3,500
8553 - Utility-Sewer-Trails	\$ 2,856	\$ 3,000	\$ 3,000	\$ 4,750
8550 - Utility-Water-Trails	\$ 7,415	\$ 10,500	\$ 10,500	\$ 11,300
8720 - Workers Comp Expense -Trails	\$ 6,153	\$ 5,100	\$ 5,200	\$ 5,723
Total 8000 - Trails Department	\$ 558,052	\$ 743,566	\$ 676,654	\$ 739,870
9002 - Fieldhouse Department				
9139 - FH Full Time Salary	\$ 265,215	\$ 276,048	\$ 276,048	\$ 355,726

**Snyderville Basin Special Recreation District
Adopted General Fund Budget**

	2015	2016	2016	2017
9140 · FH Overtime	\$ 289	\$ 2,000	\$ 2,000	\$ 2,000
9149 · Fieldhouse Merit Bonus	\$ 16,027	\$ 10,352	\$ 10,352	\$ 14,229
9146 · FH-Hrly-Custodial Non Benefited	\$ 21,707	\$ 30,928	\$ 30,928	\$ 23,725
9144 · FH-Hrly-Splash Pad/Aquatics	\$ 4,904	\$ 5,725	\$ -	\$ 29,470
9138 · FH-Hrly-Front Desk	\$ 94,219	\$ 95,680	\$ 95,680	\$ 97,760
9135 · FH-Hrly-Athletic	\$ 5,190	\$ 9,229	\$ 4,586	\$ 13,020
9136 · FH-Hrly-Fitness Floor Staff	\$ 33,744	\$ 41,184	\$ 35,401	\$ 43,602
9141 · FH-Hrly-Fitness Class Instructr	\$ 158,632	\$ 163,655	\$ 147,245	\$ 147,871
Total 9150 · FH-PR-Tax/Benefits	\$ 121,617	\$ 166,801	\$ 155,501	\$ 226,133
9113 · FH Contract Svs/pyrll Camps	\$ 10,634	\$ 10,685	\$ 12,204	\$ 14,560
9112 · FH-Contract Svc-Programs	\$ 460	\$ 3,000	\$ 1,720	\$ 2,600
Total 9101 · FH-Advertising	\$ 8,668	\$ 14,240	\$ 12,282	\$ 10,678
9102 · FH-Association Dues-CAM	\$ 74,310	\$ 77,830	\$ 77,830	\$ 90,000
9103 · FH-Athletic Equipment	\$ 11,063	\$ 12,000	\$ 10,000	\$ 10,000
9186 · FH-Bank & Credit Card Fees	\$ 22,330	\$ 23,449	\$ 23,449	\$ 28,279
9116 · FH-Computer license fees	\$ 3,192	\$ 3,692	\$ 4,700	\$ 5,140
9110 · FH-Contract Svc-Cleaning/Pest	\$ 58,664	\$ 69,264	\$ 52,839	\$ 65,605
9111 · FH-Contract Svc-Maintenance	\$ 8,759	\$ 14,300	\$ 13,350	\$ 19,990
9174 · FH-Education & Travel	\$ 3,568	\$ 7,250	\$ 6,500	\$ 6,500
9106 · FH-Fitness Class Expenses	\$ 17,201	\$ 16,168	\$ 14,000	\$ 9,569
9107 · FH Fitness Program Expenses	\$ 34	\$ 2,200	\$ 1,500	\$ 3,805
Total 9119 · Insurance - Fieldhouse	\$ 13,386	\$ 17,085	\$ 7,000	\$ 12,710
9118 · FH-Internet/Web/Cable TV	\$ 3,939	\$ 4,080	\$ 4,232	\$ 4,435
9176 · FH-Memberships/Subscriptions	\$ 357	\$ 550	\$ 550	\$ 550
9189 · FH - Mileage Reimbursement	\$ 113	\$ 500	\$ 200	\$ 500
9187 · FH-New Hire Expenses	\$ 947	\$ 1,000	\$ 1,000	\$ 2,200
9125 · FH-Office Equipment	\$ 2,729	\$ 2,550	\$ 2,000	\$ 3,000
9126 · FH-Office Equipment Maintenance	\$ 2,694	\$ 4,200	\$ 2,600	\$ 3,000
9117 · FH Birthday Party	\$ 31	\$ 200	\$ 200	\$ 400
9114 · FH-Program Supplies	\$ 870	\$ 3,000	\$ 1,000	\$ 14,668
9155 · FH-Repairs & Maint - Outside	\$ 3,311	\$ 7,000	\$ 7,000	\$ 7,000
9156 · FH-Repairs & Maint - Inside	\$ 19,401	\$ 20,000	\$ 20,000	\$ 20,000
9158 · FH-Repairs.Maint.Supplies - Splash Pad/Pool	\$ 2,153	\$ 4,000	\$ 1,500	\$ 18,700
9157 · FH-Rental-Misc Equipment	\$ 1,454	\$ 3,000	\$ 3,000	\$ 4,000
9519 · FH-Retail/Inventory	\$ -	\$ -	\$ -	\$ 2,000
9160 · FH-Security	\$ 434	\$ 460	\$ 460	\$ 800
9188 · FH-Staff Meetings and Functions	\$ 1,985	\$ 3,000	\$ 2,000	\$ 2,000
9165 · FH-Supplies-Bldg	\$ 27,954	\$ 25,584	\$ 25,584	\$ 29,284
9166 · FH-Supplies-Office	\$ 6,282	\$ 7,500	\$ 6,500	\$ 7,000
9170 · FH-Telephone	\$ 5,787	\$ 6,000	\$ 5,880	\$ 6,600
9173 · FH-Transit Assess (Summit Co.)	\$ 2,186	\$ 2,190	\$ 2,186	\$ 3,200
9177 · FH-Unemployment	\$ (119)	\$ 3,000	\$ 1,200	\$ 2,000
9178 · FH-Utilities-Electricity	\$ 55,026	\$ 51,311	\$ 51,311	\$ 72,461
9179 · FH-Utilities-Gas	\$ 30,832	\$ 32,570	\$ 32,570	\$ 63,700
9180 · FH-Waste/Refuse	\$ 3,215	\$ 4,440	\$ 4,170	\$ 4,410
9185 · FH-Water/Sewer	\$ 8,519	\$ 9,420	\$ 9,420	\$ 15,000
9190 · FH-Operating Contingency	\$ 7,942	\$ 5,000	\$ 5,000	\$ 5,000
9161 · FH-Workers Comp	\$ 6,153	\$ 5,100	\$ 5,200	\$ 5,723
Total 9002 · Fieldhouse Department	\$ 1,148,007	\$ 1,278,420	\$ 1,189,878	\$ 1,530,603
9000 · Recreation Department				
9300 · Rec Programs - Operating Exp				
9655 · Rec Full Time Salary	\$ 171,160	\$ 172,747	\$ 160,239	\$ 151,731
9654 · Rec Staff Overtime	\$ 394	\$ 500	\$ 500	\$ 500
9725 · Recreation Merit Bonus	\$ 6,376	\$ 6,478	\$ 6,410	\$ 6,069
9739 · Hourly Wages - Ultimate Frisbee	\$ -	\$ 1,015	\$ 360	\$ 1,305
9724 · Hourly Wages - Fun Over Fifty	\$ 364	\$ 2,357	\$ 3,375	\$ 2,042
9723 · Hourly Wages - Nordic Ski Prog	\$ 136	\$ 900	\$ 1,107	\$ 1,300
9722 · Hourly Wages - Biking	\$ 4,456	\$ 17,129	\$ 17,129	\$ 22,000
9706 · Hourly Wages-Rec Staff	\$ 39,129	\$ 36,247	\$ 36,247	\$ 36,200
9704 · Hourly Wages-Camps	\$ 87,226	\$ 73,826	\$ 69,000	\$ 70,000
9703 · Hourly Wages-Baseball	\$ 7,024	\$ 9,420	\$ 12,416	\$ 12,500
9701 · Hourly Wages-Basketball	\$ 11,239	\$ 15,440	\$ 15,440	\$ 15,500
9702 · Hourly Wages-Soccer	\$ 13,042	\$ 13,700	\$ 13,700	\$ 13,500
9712 · Hourly Wages-Volleyball	\$ 2,385	\$ 4,260	\$ 2,500	\$ 4,300
9143 · Hourly Wages-Youth Crew	\$ 707	\$ 1,539	\$ 1,539	\$ 1,500
9709 · Hourly Wages-Lacrosse	\$ 1,405	\$ 2,500	\$ 1,218	\$ 2,050
9726 · Tennis	\$ 1,405	\$ -	\$ -	\$ 6,300
9731 · Wages - REC/FH Tee & Blast Ball	\$ 936	\$ 1,440	\$ 687	\$ -
9732 · Wages - REC/FH Youth Flag Foot	\$ 1,804	\$ 2,550	\$ 2,550	\$ -
9734 · Wages - REC/FH Big Foot Soccer	\$ 2,719	\$ 2,068	\$ 2,068	\$ -
9735 · Wages - REC/FH Little Foot Soccc	\$ -	\$ 900	\$ 1,030	\$ -
Total 9675 · Recreation Benefits	\$ 69,041	\$ 67,140	\$ 80,193	\$ 70,421

**Snyderville Basin Special Recreation District
Adopted General Fund Budget**

	2015	2016	2016	2017
9322 - Recreation Program Expenses				
9339 - Fun Over Fifty Programs	\$ 3,413	\$ 2,770	\$ 4,353	\$ 2,785
9347 - Ultimate Frisbee Programs	\$ -	\$ 683	\$ 1,843	\$ 429
9338 - Nordic Ski Program	\$ 200	\$ 480	\$ 160	\$ 250
9337 - Biking Programs	\$ 110	\$ 1,900	\$ 1,000	\$ 1,900
9327 - Camp Scholarships Granted	\$ 17,470	\$ 16,000	\$ -	\$ -
9332 - Scholarship - Rec Programs	\$ 9,900	\$ 11,000	\$ 28,000	\$ 29,000
9326 - Camp Supplies	\$ 39,445	\$ 37,500	\$ 32,500	\$ 32,000
9325 - Baseball Programs-Youth	\$ 15,283	\$ 15,844	\$ 19,228	\$ 19,100
9323 - Basketball Programs-Youth	\$ 11,104	\$ 12,141	\$ 12,141	\$ 12,100
9335 - Lacrosse Programs-Youth	\$ 1,619	\$ 1,960	\$ 1,629	\$ 1,900
9324 - Soccer Programs-Youth	\$ 28,407	\$ 30,672	\$ 30,672	\$ 30,000
9328 - Volleyball Programs-Youth	\$ 2,495	\$ 2,095	\$ 2,095	\$ 2,000
9351 - Youth Crew	\$ 3,903	\$ 3,300	\$ 4,850	\$ 4,800
9348 - Tennis	\$ 3,903	\$ -	\$ -	\$ 1,100
9341 - REC/FH Tee and Blast Ball	\$ 5,200	\$ 7,230	\$ 5,490	\$ -
9342 - REC/FH Youth Flag Football	\$ 12,277	\$ 10,672	\$ 10,672	\$ -
9344 - REC/FH Big Foot Soccer	\$ 4,433	\$ 5,267	\$ 5,267	\$ -
9345 - REC/FH Little Foot Soccer	\$ 2,917	\$ 3,460	\$ 2,120	\$ -
9346 - REC/FH Spring Soccer	\$ 3,293	\$ 4,290	\$ 2,425	\$ -
9350 - Events	\$ 12,053	\$ 13,000	\$ 20,225	\$ 24,000
Total 9322 - Recreation Program Expenses	\$ 177,422	\$ 180,264	\$ 184,670	\$ 161,364
9331 - Rec-Contract Expenses	\$ 1,116	\$ 1,500	\$ 1,152	\$ 1,500
9951 - Rec-Advertising/Promotions	\$ 1,000	\$ 1,000	\$ 500	\$ 1,000
9500 - Rec-Athletic Supplies	\$ 3,461	\$ 4,000	\$ 4,000	\$ 4,000
9924 - Rec-Bank Credit Card Fees	\$ 8,841	\$ 9,584	\$ 9,584	\$ 9,534
9818 - Rec-Continuing Education/Travel	\$ 3,999	\$ 5,000	\$ 5,000	\$ 5,000
9400 - Rec-Department Supplies/Repairs	\$ 1,463	\$ 2,000	\$ 2,000	\$ 2,000
9800 - Rec-Equipment Rental/Lease	\$ -	\$ 500	\$ 500	\$ 500
9990 - Rec-Fuel/Vehicle	\$ 1,811	\$ 4,000	\$ 2,000	\$ 3,000
Total 9930 - Insurance - Recreation	\$ 5,769	\$ 7,020	\$ 2,450	\$ 2,527
9920 - Rec-Memberships/Subscriptions	\$ 330	\$ 500	\$ -	\$ -
9992 - Rec-Mileage Reimbursement	\$ 191	\$ 1,000	\$ 250	\$ 500
9922 - Rec-New Hire Expense	\$ 319	\$ 350	\$ 350	\$ 650
9993 - Rec-Operating Contingency	\$ 4,908	\$ 5,000	\$ 5,000	\$ 5,000
9923 - Rec-Staff Mtgs & Function	\$ 514	\$ 500	\$ 500	\$ 500
9162 - Rec-Unemployment	\$ 473	\$ 1,000	\$ 1,000	\$ 1,000
9982 - Rec-Vehicle Repair/Maintenance	\$ 2,615	\$ 3,500	\$ 3,500	\$ 3,500
9154 - Rec-Workers Comp Insurance	\$ 6,153	\$ 5,100	\$ 5,200	\$ 5,723
Total 9300 - Rec Programs - Operating Exp	\$ 636,027	\$ 663,974	\$ 655,363	\$ 624,516
Total 9000 - Recreation Department	\$ 636,027	\$ 663,974	\$ 655,363	\$ 624,516
Total Expense	\$ 4,001,176	\$ 4,649,314	\$ 4,365,745	\$ 4,874,694
Net Ordinary Income	\$ 832,392	\$ 131,829	\$ 767,592	\$ 50,000
Other Income/Expense				
Other Expense				
4990 - URS payment	\$ -	\$ -	\$ 325,000	\$ -
4999 - Ice Fund (Per Agreement w/ PC)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
10000 - Interfund Transfers--Out				
10701 - Capital Projects - Xfer Out	\$ 876,022	\$ -	\$ -	\$ -
10725 - Replacement Reserve - Xfer Out	\$ 332,575	\$ 81,829	\$ 392,592	\$ -
Total 10000 - Interfund Transfers--Out	\$ 1,208,597	\$ 81,829	\$ 392,592	\$ -
Total Other Expense	\$ 1,258,597	\$ 131,829	\$ 767,592	\$ 50,000
Net Other Income	\$ (1,258,597)	\$ (131,829)	\$ (767,592)	\$ (50,000)
Net Income	\$ (426,205)	\$ -	\$ (0)	\$ 0

**Snyderville Basin Special Recreation District
Adopted Capital Budget**

	Actuals	Adopted	Amending	Proposed
	2015	2016	2016	2017
Ordinary Income/Expense				
Income				
3025 · Interest Income	\$ 13,321.78	\$ 14,000.00	\$ 20,000.00	\$ 14,000.00
3028 · Interest-Replacement Fund	\$ 3,764.66	\$ 3,700.00	\$ 6,000.00	\$ 6,000.00
3030 · Interest-Open Space Bond	\$ 869.16	\$ -	\$ 1,000.00	\$ 500.00
3031 · Interest-Trails Bond	\$ 15,437.89	\$ 12,000.00	\$ 17,000.00	\$ 10,000.00
3032 · Interest - Ice Arena	\$ 12,167.09	\$ 15,600.00	\$ 15,600.00	\$ 15,600.00
3033 · Interest - 2015 Open Space	\$ 72,982.15	\$ 50,000.00	\$ 120,000.00	\$ 60,000.00
3034 · Interest 2015 Rec & Trails Bond	\$ 36,095.66	\$ 20,000.00	\$ 45,000.00	\$ 20,000.00
3197 · Trails Revenue	\$ -	\$ -	\$ 5,000.00	\$ -
Total Income	\$ 154,638.39	\$ 115,300.00	\$ 229,600.00	\$ 126,100.00
Gross Profit	\$ 154,638.39	\$ 115,300.00	\$ 229,600.00	\$ 126,100.00
Expense				
6000 · Trail System Development				
6420 · Run-A-Muk Extension (RMP)	\$ -	\$ 98,750.00	\$ 62,375.00	\$ 36,375.00
6000 · Trail System Development - Other	\$ 3,931.43	\$ 320,000.00	\$ 5,000.00	\$ 870,000.00
Total 6000 · Trail System Development	\$ 3,931.43	\$ 418,750.00	\$ 67,375.00	\$ 906,375.00
6011 · Trails Bond 2011				
6033 · Trail-Bond-Hwy 40 Underpass	\$ (27,201.39)	\$ -	\$ -	\$ -
6065 · Trail-Bond-Comm Church-Milln Tr	\$ 44,488.18	\$ 108,000.00	\$ 232,000.00	\$ -
6063 · Trail-Bond-Bitner Rd/Silver Crk	\$ -	\$ 98,626.00	\$ -	\$ 98,626.00
6062 · Trail-Bond-Gorgoza to Summit Pk	\$ 165,284.06	\$ -	\$ -	\$ -
6005 · Trail-Bond-East Canyon Creek	\$ 8,443.11	\$ -	\$ 2,000.00	\$ 298,885.00
6006 · Trail-Bond-Kimball Junction	\$ 264,997.77	\$ -	\$ -	\$ -
6008 · Trail-Bond-Silver Quinn Connct	\$ 262.00	\$ -	\$ -	\$ -
6009 · Trail-Bond-Backcountry Trails	\$ -	\$ 100,000.00	\$ 5,000.00	\$ 95,000.00
6011 · Trails Bond 2011	\$ 14,700.00	\$ 1,635,284.00	\$ 473,231.00	\$ 1,118,054.00
Total 6011 · Trails Bond 2011	\$ 470,973.73	\$ 1,941,910.00	\$ 712,231.00	\$ 1,610,565.00
6027 · Open Space Bond 2011				
6032 · O/S Bond 2011-Unspecified	\$ -	\$ 146,700.00	\$ -	\$ 148,505.00
Total 6027 · Open Space Bond 2011*	\$ -	\$ 146,700.00	\$ -	\$ 148,505.00
6070 · 2015 Bond				
6071 · Open Space 2015 Bond*	\$ -	\$ 15,084,687.00	\$ -	\$ 15,337,669.00
6072 · Trails 2015 Bond	\$ 63,686.50	\$ 1,919,292.00	\$ -	\$ 1,989,731.00
6073 · Fieldhouse Final Phase '15 Bond	\$ 89,897.17	\$ 5,431,052.00	\$ 4,303,600.00	\$ 1,196,524.00
6074 · Ice Sheet Contribution '15 Bond	\$ -	\$ 2,514,115.00	\$ -	\$ 2,557,482.00
Total 6070 · 2015 Bond	\$ 153,583.67	\$ 24,949,146.00	\$ 4,303,600.00	\$ 21,081,406.00
6219 · Capital Proj-Parks/Bldg				
6226 · Capital Project - KNOOP	\$ 46,640.38	\$ 50,000.00	\$ 50,000.00	\$ -
6225 · Dog Park at The Woods	\$ -	\$ 10,000.00	\$ 8,860.00	\$ -
6233 · Master Planning	\$ -	\$ -	\$ 100,000.00	\$ 50,000.00
6217 · Capital Proj-FIELDHOUSE				
6733 · Fieldhouse Expansion	\$ -	\$ -	\$ -	\$ 511,000.00
6730 · Capital Proj-FH Improvements	\$ -	\$ 17,500.00	\$ 11,500.00	\$ -
6217 · Capital Proj-FIELDHOUSE - Solar	\$ -	\$ -	\$ -	\$ 108,927.00
Total 6217 · Capital Proj-FIELDHOUSE	\$ -	\$ 17,500.00	\$ 11,500.00	\$ 619,927.00
6211 · Capital Proj-TRAILSIDE				
6221 · Shade Shelter-Trailside	\$ -	\$ 15,000.00	\$ 5,000.00	\$ -
6211 · Capital Proj-TRAILSIDE - Other	\$ -	\$ 25,000.00	\$ -	\$ 300,000.00
Total 6211 · Capital Proj-TRAILSIDE	\$ -	\$ 40,000.00	\$ 5,000.00	\$ 300,000.00
6212 · Capital Proj-WILLOW CREEK	\$ 139,445.33	\$ 130,000.00	\$ 2,000.00	\$ 28,000.00
6230 · Capital Proj-Silver Creek Village				
62301 · Master Planning SCV	\$ -	\$ 100,000.00	\$ -	\$ -
Total 6215 · Capital Proj-Silver Creek Village	\$ -	\$ 100,000.00	\$ -	\$ -
Total 6219 · Capital Proj-Parks/Bldg	\$ 186,085.71	\$ 347,500.00	\$ 177,360.00	\$ 997,927.00
6314 · Impact Fees used for CapProject				
6317 · Impact Fees Used - IFFP update	\$ 4,834.00	\$ -	\$ -	\$ -
6319 · Impact Fees Used - FH Expansion	\$ -	\$ 525,000.00	\$ -	\$ 1,310,000.00
6220 · Impact Fees Used-Cap Proj-PARKS				
6318 · Impact Fees - Parks - Expansion	\$ 376,130.13	\$ 750,000.00	\$ -	\$ 750,000.00
Total 6220 · Impact Fees Used-Cap Proj-PARKS	\$ 376,130.13	\$ 750,000.00	\$ -	\$ 750,000.00

**Snyderville Basin Special Recreation District
Adopted Capital Budget**

	Actuals	Adopted	Amending	Proposed
	2015	2016	2016	2017
6400 · Impact Fees-Trails Development	\$ 18,129.50	\$ 152,000.00	\$ 52,566.00	\$ 73,434.00
Total 6314 · Impact Fees used for CapProject	\$ 399,093.63	\$ 1,427,000.00	\$ 52,566.00	\$ 2,133,434.00
6907 · Capital Replacement				
6901 · Replacement-Admin	\$ 8,517.33	\$ 15,000.00	\$ 15,000.00	\$ 10,000.00
6902 · Replacement-Parks	\$ 46,407.48	\$ 191,000.00	\$ 168,800.00	\$ 91,200.00
6903 · Replacement-Trails	\$ 81,658.05	\$ 100,000.00	\$ 100,000.00	\$ 75,000.00
6904 · Replacement-Recreation	\$ -	\$ -	\$ -	\$ -
6905 · Replacement-Fieldhouse	\$ 96,349.58	\$ 60,000.00	\$ 60,000.00	\$ 51,000.00
Total 6907 · Capital Replacement	\$ 232,932.44	\$ 366,000.00	\$ 343,800.00	\$ 227,200.00
6743 · Capital Equipment Purchase				
6744 · Capital Equip Purchase-ADMIN	\$ 5,681.60	\$ 10,000.00	\$ 40,000.00	\$ 100,000.00
6740 · Capital Equip Purchase-PARKS	\$ 127,698.50	\$ 6,000.00	\$ 7,140.00	\$ 60,000.00
6745 · Capital Equip Purchase-TRAILS	\$ 17,671.49	\$ -	\$ -	\$ -
6754 · Capital Equip Purchase-FH	\$ 81,418.66	\$ 150,000.00	\$ -	\$ -
6750 · Capital Equip Purchase-REC	\$ 28,277.00	\$ 8,000.00	\$ 4,100.00	\$ -
Total 6743 · Capital Equipment Purchase	\$ 260,747.25	\$ 174,000.00	\$ 51,240.00	\$ 160,000.00
Total Expense	\$ 1,707,347.86	\$ 29,771,006.00	\$ 5,708,172.00	\$ 27,265,412.00
Net Ordinary Income	\$ (1,552,709.47)	\$ (29,655,706.00)	\$ (5,478,572.00)	\$ (27,139,312.00)
Other Income/Expense				
Other Income				
3700 · Interfund Transfers--In				
3701 · Contributions From O&M	\$ 876,022.00	\$ -	\$ -	\$ -
3703 · FUNDS FROM BOND ISSUANCE	\$ 25,141,145.06	\$ -	\$ -	\$ -
3710 · INTERFUND TRANSFER - IMPACT FEE	\$ 399,093.63	\$ 1,427,000.00	\$ 1,427,000.00	\$ 2,110,000.00
3725 · Replacement Reserve - Xfer In	\$ 332,575.00	\$ 81,829.00	\$ 392,592.00	\$ -
Total 3700 · Interfund Transfers--In	\$ 26,748,835.69	\$ 1,508,829.00	\$ 1,819,592.00	\$ 2,110,000.00
3800 · RMP Exchange Agreement	\$ -	\$ -	\$ 98,750.00	\$ -
Total Other Income	\$ 26,748,835.69	\$ 1,508,829.00	\$ 1,918,342.00	\$ 2,110,000.00
Net Other Income	\$ 26,748,835.69	\$ 1,508,829.00	\$ 1,918,342.00	\$ 2,110,000.00
Net Income	\$ 25,196,126.22	\$ (28,146,877.00)	\$ (3,560,230.00)	\$ (25,029,312.00)

* The Board approves the inclusion of \$15,486,174 in the 2017 budget with the understanding that any open space purchase agreement will be negotiated and executed by the County. Further, the Board understands that, in such execution, the County Council will adhere to the recreational requirements as dictated by the bonds to the extent such purchase uses District bond funds.

**Snyderville Basin Special Recreation District
Assumptions to the Proposed Capital Budgets for Adoption**

Capital Expenditures	2016	2017
Willow Creek Park Enhancements - Pond and Water Pump	2,000	28,000
Trailhead Restroom - East Canyon Creek	2,000	298,885
Trailside - Bike Park Shade Structure	5,000	
Trail - 24/7 improvements	5,000	
Trail - Spend down of 2011 Bond Funds**	5,000	1,300,380
The Woods - Dog Park enhancements	8,860	
Parks Equipment	11,240	
Sound System for Field	11,500	
Ice Arena - Contribution for evaporative condenser	40,000	
Matt Knoop - Community Garden Enhancements	50,000	
Trail - Run-A-Muk expansion (Rocky Mtn Power agreement)	62,375	36,375
Master Planning	100,000	50,000
Trails - Community Church section of Millennium Trail	232,000	
Replacement Purchases/ Projects	343,800	227,200
Trail - Hwy 224 Silver Springs to Redstone	525,797	11,300
Fieldhouse Final Expansion	4,303,600	3,126,451
Office Equipment		10,000
Trail - Connector from Mid-Mountain to Kimball Junction (through UOP)		23,434
IT - Website Redevelopment		40,000
Trail - Cooper Lane to Sun Peak Drive		50,000
IT - Accounting/HRIS/Payroll software		50,000
Parks Equipment		60,000
Trailhead Expansion - Olympic Parkway		200,000
Trailside - Upper Parking Lot Expansion		300,000
Trailhead - Discovery property		320,000
Trail - Bitner Road		350,000
Land Acquisition - Field Space		750,000
Trail - Spend down of 2015 Bond Funds**		1,989,731
Ice Arena - Contribution towards 2nd sheet		2,557,482
Open Space Acquisition (2011 and 2015 Bond Funds)		15,486,174

Annual Total 5,708,172 27,265,412

**Trail project(s) consistent with the County's Transportation Master Plan

**Snyderville Basin Special Recreation District
Adopted Impact Fee Budget**

	Actuals	Adopted	Adopted
	2015	2016	2017
Ordinary Income/Expense			
Income			
3026 · Interest-Impact Fees-Parks/Rec	\$ 11,814.23	\$ 11,730.00	\$ 16,000.00
3027 · Interest-Impact Fees-Trails	\$ 1,110.02	\$ 1,030.20	\$ 1,500.00
3132 · Impact Fees			
3130 · Impact Fees-Parks/Rec	\$ 458,665.09	\$ 500,000.00	\$ 500,000.00
3131 · Impact Fees-Trails	\$ 45,823.76	\$ 75,000.00	\$ 80,000.00
Total 3132 · Impact Fees	<u>\$ 504,488.85</u>	<u>\$ 575,000.00</u>	<u>\$ 580,000.00</u>
Total Income	<u>\$ 517,413.10</u>	<u>\$ 587,760.20</u>	<u>\$ 597,500.00</u>
Gross Profit	<u>\$ 517,413.10</u>	<u>\$ 587,760.20</u>	<u>\$ 597,500.00</u>
Net Ordinary Income	<u>\$ 517,413.10</u>	<u>\$ 587,760.20</u>	<u>\$ 597,500.00</u>
Other Income/Expense			
Other Expense			
10000 · Interfund Transfers--Out			
10710 · INTERFUND XFER IMPACT FEES	\$ 399,093.63	\$ 1,427,000.00	\$ 2,110,000.00
Total 10000 · Interfund Transfers--Out	<u>\$ 399,093.63</u>	<u>\$ 1,427,000.00</u>	<u>\$ 2,110,000.00</u>
Total Other Expense	<u>\$ 399,093.63</u>	<u>\$ 1,427,000.00</u>	<u>\$ 2,110,000.00</u>
Net Other Income	<u>\$ (399,093.63)</u>	<u>\$ (1,427,000.00)</u>	<u>\$ (2,110,000.00)</u>
Net Income	<u><u>\$ 118,319.47</u></u>	<u><u>\$ (839,239.80)</u></u>	<u><u>\$ (1,512,500.00)</u></u>

**Snyderville Basin Special Recreation District
Adopted Debt Service Budget**

	Actuals	Adopted	Adopted
	2015	2016	2017
Ordinary Income/Expense			
Income			
3012 · Premium on Refunding 2015B	\$ 520,644.50	\$ -	\$ -
3013 · Reoffering Premium 2015A	\$ 453,783.90	\$ -	\$ -
3015 · Cap-Bond Proceeds 2015A			
30151 · Bond Proceeds for Open Space	\$ 15,000,000.00	\$ -	
30152 · Bond Proceeds - Ice Arena	\$ 2,500,000.00	\$ -	
30153 · Bond Proceeds - Rec Facility	\$ 5,500,000.00	\$ -	
30154 · Bond Proceeds - Trails	\$ 2,000,000.00	\$ -	
Total 3015 · Cap-Bond Proceeds 2015A	\$ 25,000,000.00	\$ -	\$ -
3016 · Cap-Refunding Proceeds 2015B	\$ 7,385,000.00	\$ -	\$ -
3025 · Interest Income	\$ 13,303.84	\$ 12,000.00	\$ 18,000.00
3112 · Property Taxes			
3110 · Property Taxes - Current	\$ 4,195,750.99	\$ 4,516,319.00	\$ 4,506,419.00
3111 · Redemption	\$ 228,549.56	\$ 150,000.00	\$ 150,000.00
3114 · Fee in Lieu	\$ 102,103.53	\$ 96,000.00	\$ 100,000.00
Total 3112 · Property Taxes	\$ 4,526,404.08	\$ 4,762,319.00	\$ 4,756,419.00
Total Income	\$ 37,899,136.32	\$ 4,774,319.00	\$ 4,774,419.00
Gross Profit	\$ 37,899,136.32	\$ 4,774,319.00	\$ 4,774,419.00
Expense			
5030 · Principal Series 2004A	\$ 780,000.00	\$ -	\$ -
5035 · Interest Series 2004A	\$ (115.68)	\$ -	\$ -
5036 · Paying Agent Fees 2004	\$ -	\$ 500.00	\$ -
5045 · Principal Series 2008A	\$ 6,570,000.00	\$ 435,000.00	\$ 455,000.00
5046 · Interest Series 2008A	\$ 88,626.27	\$ 68,250.00	\$ 46,500.00
5047 · Paying Agent Fees 2008A	\$ 500.00	\$ 500.00	\$ 500.00
5048 · Principal Series 2010	\$ 110,000.00	\$ 525,000.00	\$ 755,000.00
5049 · Interest Series 2010	\$ 182,366.80	\$ 179,950.00	\$ 164,200.00
5051 · Paying Agent Fees 2010	\$ 500.00	\$ 500.00	\$ 500.00
5055 · Principal Series 2011	\$ 340,000.00	\$ 350,000.00	\$ 365,000.00
5056 · Interest Series 2011	\$ 824,476.66	\$ 814,513.00	\$ 804,012.00
5057 · Paying Agent Fees 2011	\$ 500.00	\$ 500.00	\$ 500.00
5058 · Principal Series 2012	\$ 190,000.00	\$ 190,000.00	\$ 180,000.00
5059 · Interest Series 2012	\$ 58,876.63	\$ 57,025.00	\$ 55,125.00
5060 · Paying Agent Fee 2012	\$ 500.00	\$ 500.00	\$ 500.00
5061 · Principal Series 2015A	\$ 500,000.00	\$ 1,015,000.00	\$ 1,035,000.00
5062 · Interest Series 2015A	\$ 525,875.90	\$ 681,000.00	\$ 660,700.00
5063 · Paying Agent Fee 2015A	\$ 500.00	\$ 500.00	\$ 500.00
5064 · Principal Series 2015B	\$ 680,000.00	\$ 230,000.00	\$ 35,000.00
5065 · Interest Series 2015B	\$ 191,996.04	\$ 225,081.00	\$ 215,882.00
5066 · Paying Agent Fee 2015B	\$ -	\$ 500.00	\$ 500.00
6809 · Bond Issue Fees 2015			
68091 · COI Series 2015A	\$ 311,835.09	\$ -	\$ -
68092 · COI Series 2015B Refunding	\$ 121,789.42	\$ -	\$ -
Total 6809 · Bond Issue Fees 2015	\$ 433,624.51	\$ -	\$ -
6825 · Deferred Amount on Refund 2015B	\$ 843,762.00	\$ -	\$ -
Total Expense	\$ 12,321,989.13	\$ 4,774,319.00	\$ 4,774,419.00
Net Ordinary Income	\$ 25,577,147.19	\$ -	\$ -
Other Income/Expense			

**Snyderville Basin Special Recreation District
Adopted Debt Service Budget**

	Actuals	Adopted	Adopted
	2015	2016	2017
Other Expense			
10000 · Interfund Transfers--Out			
10702 · Xfer to Capital - Bond Projects	\$ 25,141,145.06	\$ -	\$ -
Total 10000 · Interfund Transfers--Out	\$ 25,141,145.06	\$ -	\$ -
Total Other Expense	\$ 25,141,145.06	\$ -	\$ -
Net Other Income	\$ (25,141,145.06)	\$ -	\$ -
Net Income	\$ 436,002.13	\$ -	\$ -