

Snyderville Basin Special Recreation District

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General Fund

	<u>Prior Year Actual</u>	<u>Current Year Budget</u>	<u>Current Year Amended</u>	<u>Next Year Budget</u>
9339 Adult Programming	2,579	3,700	3,700	3,700
9347 Ultimate Frisbee Programs	125	475	475	0
9348 Tennis Programs	10	2,100	2,100	2,100
9350 Events	16,980	16,300	16,300	16,000
9351 Youth Crew	5,084	5,200	5,200	5,000
Total Rec Program Expenses	161,023	181,075	181,075	188,875
Rec Other				
9154 Rec-Workers Comp Insurance	2,783	3,760	3,760	0
9162 Rec-Unemployment	0	1,000	1,000	900
9400 Rec-Department Supplies/Repairs	1,865	6,000	6,000	11,000
9500 Rec-Athletic Supplies DON'T USE	3,617	0	0	0
9818 Rec-Continuing Education/Travel	4,450	5,000	5,000	5,000
9922 Rec-New Hire Expense	104	500	500	500
9923 Rec-Staff Mtgs & Function	322	600	600	600
9924 Rec-Bank Credit Card Fees	8,295	7,697	7,697	8,950
9926 Rec-Building/Contents Insurance	17	65	65	20
9927 Insurance - Recreation Vehicles	2,457	3,150	3,150	3,210
9951 Rec-Advertising/Promotions	0	750	750	750
9980 Rec-Software	3,300	3,600	3,600	3,600
9982 Rec-Vehicle Repair/Maintenance	274	2,500	2,500	3,000
9990 Rec-Fuel/Vehicle	1,647	3,000	3,000	2,750
9992 Rec-Mileage Reimbursement	32	500	500	300
9993 Rec-Operating Contingency	4,279	5,000	5,000	5,000
Total Rec Other	33,442	43,122	43,122	45,580
Total Recreation Department	606,699	730,289	731,849	790,768
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	0	0	770,000
10725 Replacement Reserve - Xfer Out	1,012,534	19,500	19,500	630,000
Total Transfers out	1,012,534	19,500	19,500	1,400,000
Total Expenditures:	5,545,276	5,551,848	5,551,848	8,089,350
Total Change In Net Position	89,402	0	0	0

**Snyderville Basin Special Recreation District
 Adopted 2020 and Amended 2019 Budgets
 Impact Fee Fund**

	2018 Actual	2019 Budget	2019 Amended	2020 Budget
Change In Net Position				
Revenue:				
Interest				
3026 Interest - Impact Fees-Parks/Rec	51,081	48,000	48,000	70,200
3027 Interest - Impact Fees-Trails	10,749	9,600	9,600	12,000
Total Interest	61,830	57,600	57,600	82,200
Miscellaneous revenue				
3130 Impact Fees-Parks/Rec	373,083	500,000	515,993	500,000
3131 Impact Fees-Trails	78,489	100,000	117,015	100,000
Total Miscellaneous revenue	451,572	600,000	633,008	600,000
Total Revenue:	513,402	657,600	690,608	682,200
Expenditures:				
Transfers out				
10710 Interfund Xfer Impact Fees	25,000	1,200,000	34,000	3,512,946
Total Transfers out	25,000	1,200,000	34,000	3,512,946
Total Expenditures:	25,000	1,200,000	34,000	3,512,946
Total Change In Net Position	488,402	(542,400)	656,608	(2,830,746)

**Snyderville Basin Special Recreation District
Adopted 2020 and Amended 2019 Budgets
Debt Service Fund**

	2018 Actual	2019 Budget	2019 Amended	2020 Budget
Change In Net Position				
Revenue:				
Taxes				
3110 Property taxes - Current	4,351,546	4,325,262	4,325,262	4,299,291
3111 Property taxes - Redemption	140,089	150,000	150,000	150,000
3114 Property Taxes - Fee in lieu of	103,553	100,000	100,000	110,000
Total Taxes	4,595,188	4,575,262	4,575,262	4,559,291
Interest				
3025 Interest income	69,974	66,000	66,500	75,000
Total Interest	69,974	66,000	66,500	75,000
Total Revenue:	4,665,162	4,641,262	4,641,762	4,634,291
Expenditures:				
Miscellaneous				
Other				
5045 Principal Series 2008A	475,000	0	0	0
5046 Interest Series 2008A	23,750	0	0	0
5047 Paying Agent Fees 2008A	500	0	500	0
5048 Principal Series 2010	780,000	815,000	815,000	855,000
5049 Interest Series 2010	141,550	110,350	110,350	69,600
5051 Paying Agent Fees 2010	500	500	500	500
5055 Principal Series 2011	370,000	390,000	390,000	400,000
5056 Interest Series 2011	46,400	31,600	31,600	16,000
5057 Paying Agent Fees 2011	500	500	500	500
5058 Principal Series 2012	185,000	180,000	180,000	180,000
5059 Interest Series 2012	54,045	52,380	52,380	50,760
5060 Paying Agent Fee 2012	500	500	500	500
5061 Principal Series 2015 A	1,060,000	1,080,000	1,080,000	1,110,000
5062 Interest Series 2015 A	640,000	618,800	618,800	586,400
5063 Paying Agent Fee 2015 A	500	500	500	500
5064 Principal Series 2015B	35,000	540,000	540,000	565,000
5065 Interest Series 2015B	214,481	213,082	213,082	191,481
5066 Paying Agent Fee 2015B	500	500	500	500
5068 Interest Series 2017	585,129	607,050	607,050	607,050
5069 Paying Agent Fee 2017	500	500	500	500
Total Other	4,613,855	4,641,262	4,641,762	4,634,291
Total Miscellaneous	4,613,855	4,641,262	4,641,762	4,634,291
Transfers out				
6830 Transfer To General Fund	194,826	0	0	0
Total Transfers out	194,826	0	0	0
Total Expenditures:	4,808,681	4,641,262	4,641,762	4,634,291
Total Change In Net Position	(143,519)	0	0	0

**Snyderville Basin Special Recreation District
Adopted 2020 and Amended 2019 Budgets
Capital Fund**

	2018 Actual	2019 Budget	2019 Amended	2020 Budget
Change In Net Position				
Revenue:				
Intergovernmental revenue				
3140 Grants - Capital	26,076	15,000	4,341,002	0
Total Intergovernmental revenue	26,076	15,000	4,341,002	0
Interest				
3025 Interest income	41,108	38,400	46,000	48,000
3028 Interest-Replacement fund	25,576	27,600	44,000	44,400
3031 Interest-Trails bond	32,348	0	25,000	0
3032 Interest-Ice arena	62,457	57,600	66,000	72,000
3033 Interest-2015 Open space	319,141	264,000	290,000	96,000
3034 Interest 2015 Rec & Trails Bond	49,268	45,600	50,000	48,000
Total Interest	529,898	433,200	521,000	308,400
Miscellaneous revenue				
3197 Trails Revenue - Other	7,000	0	0	0
3200 Sale of Surplus Property	5,250	0	300,000	10,000
Total Miscellaneous revenue	12,250	0	300,000	10,000
Contributions and transfers				
3701 Transfer from general - O&M	0	0	0	770,000
3710 Transfer from impact fees	25,000	1,200,000	34,000	3,512,946
3725 Transfer from general - Replacement reserve	1,012,534	0	19,500	630,000
Total Contributions and transfers	1,037,534	1,200,000	53,500	4,912,946
Total Revenue:	1,605,758	1,648,200	5,215,502	5,231,346
Expenditures:				
Miscellaneous				
Capital Projects				
6000 Trail System Development	173,462	150,000	0	674,500
6212 Capital Proj-WILLOW CREEK	0	50,000	0	0
6219 Capital Projects - Parks/Buildings	0	0	4,015,000	180,000
6233 Park Planning	0	100,000	100,000	0
6730 Capital Proj - FH Improvements	19,911	15,000	0	0
Total Capital Projects	193,373	315,000	4,115,000	854,500
Bond Expenses				
6009 Trail-Bond-Backcountry Trails	60,000	0	0	0
6011 '11 Trails Bond (2010 Election) - Other	300,000	1,010,000	1,060,000	0
6071 Open Space 2015 Bond	230,495	13,400,000	9,675,000	4,102,078
6072 Trails 2015 Bond	200,000	1,860,000	440,000	1,519,701
6074 Ice Sheet Contribution '15 Bond	0	2,586,189	0	0
Total Bond Expenses	790,495	18,856,189	11,175,000	5,621,779
Impact Fee Projects				
6317 Impact Fees Used - IFFP update	0	0	0	40,000
6318 Impact Fees - Parks - Expansion	0	750,000	0	2,957,946
6400 Impact Fees-Trails Development	25,000	450,000	34,000	515,000
Total Impact Fee Projects	25,000	1,200,000	34,000	3,512,946
Capital Equipment				
6740 Capital Equip Purchase-PARKS	0	0	0	0
6745 Capital Equip Purchase-TRAILS	26,076	0	57,500	0
6750 Capital Equip Purchase-REC	0	0	12,000	40,000
6754 Capital Equip Purchase-FH	0	0	0	9,000
Total Capital Equipment	26,076	0	69,500	49,000
Replacement				
6901 Replacement-Admin	0	0	0	45,000
6902 Replacement-Parks	286,791	469,600	619,600	140,500
6903 Replacement-Trails	49,613	227,000	227,000	121,000
6904 Replacement-Recreation	78,442	0	0	0
6905 Replacement-Fieldhouse	198,427	50,000	59,252	215,000
Total Replacement	613,273	746,600	905,852	521,500
Total Miscellaneous	1,648,217	21,117,789	16,299,352	10,559,725
Total Expenditures:	1,648,217	21,117,789	16,299,352	10,559,725
Total Change In Net Position	(42,459)	(19,469,589)	(11,083,850)	(5,328,379)

Capital Budget Assumptions for 2020

Dept	Project Description	Amount	Type
Admin	Impact Fee Facilities Plan Update	\$ 40,000	P/R Impact Fees
Admin	Admin Contingency	\$ 30,000	Replacement
Admin	Office Updates/Equipment & IT Replacements	\$ 15,000	Replacement
Facilities	Trailside - Furnace/Condenser/AC Unit	\$ 12,000	Replacement
Facilities	Facilities Contingency	\$ 10,000	Replacement
Fieldhouse	2003 Fieldhouse Running Track	\$ 110,000	Replacement
Fieldhouse	2009 Splashpad Resurfacing	\$ 50,000	Replacement
Fieldhouse	Fieldhouse Fitness Equipment	\$ 40,000	Replacement
Fieldhouse	Fieldhouse Contingency	\$ 15,000	Replacement
Fieldhouse	Fitness Equipment (InBody)	\$ 9,000	Capital
Open Space	Open Space Property Acquisitions	\$ 4,102,078	2015 Bond
Open Space	2007 Chevrolet Colorado Truck	\$ 32,000	Replacement
Parks	Park Development	\$ 3,137,946	P/R Impact Fees/Capital
Parks	2008 Chevrolet Express Van	\$ 45,000	Replacement
Parks	Trailside Skate Park Improvements	\$ 20,000	Replacement
Parks	Fencing at Parks	\$ 20,000	Replacement
Parks	Parks Contingency	\$ 15,000	Replacement
Parks	Trailside Court Resurfacing	\$ 11,000	Replacement
Parks	Lacrosse and Soccer Goals	\$ 7,500	Replacement
Recreation	Vehicle for camps	\$ 40,000	Capital
Trails	General Trails Development	\$ 1,919,701	Capital/ 2015 Bond
Trails	Discovery Trailhead and Trails	\$ 789,500	T Impact Fees/Capital/Grant
Trails	Asphalt Trail Sections	\$ 30,000	Replacement
Trails	2009 Honda MUV 700 (Big Red)	\$ 30,000	Replacement
Trails	Trails Contingency	\$ 15,000	Replacement
Trails	2011 Underpass: Lighting	\$ 8,000	Replacement
Trails	2008 Yamaha ATV Big Bear 400	\$ 6,000	Replacement
	TOTAL CAPITAL EXPENSE	\$ 10,559,725	