Blaine County Recreation District
Dept.: Overall Budget Roll Up
Budget for FYE Sept-30-2024
Draft Date: 07/27/2023

Acct. #	Account Name	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Total
Tax and Enterprise Revenue:														
4000	Property Tax & Revenue Sharing	-	-	-	-	-	-	-	-	-	-	-	1,745,098	1,745,098
4020	Proceeds From Asset Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
4030	Advertising Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
4100	Program Fees	-	2,000	5,000	15,000	-	20,500	8,500	-	1,000	-	34,000	138,500	224,500
4101	Program Fees - non taxable	-	-	-	-	-	-	-	3,000	-	-	-	118,500	121,500
4200	Facility Rental	-	-	-	-	-	-	-	-	-	-	-	4,300	4,300
4201	Facility Rental - non taxable	-	-	-	-	-	-	-	-	-	-	-	15,000	15,000
4210	Equipment Rental	-	-	-	-	-	-	-	-	-	-	750	-	750
4220	Special Events Revenue	-	-	10,000	-	-	-	-	-	10,000	-	-	-	20,000
4240	League Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
4305	Combo Pass	-	-	-	-	-	-	-	-	120,000	-	-	20,000	140,000
4310	Annual Passes	-	-	650,000	-	-	50,000	-	-	-	-	-	84,000	784,000
4315	Combo Day Pass	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Day Passes	-	-	30,000	-	-	100,000	-	-	-	-	-	37,000	167,000
4330	Weekly Passes	-	-	15,000	-	-	25,000	-	-	-	-	-	-	40,000
4335	Month Pass	-	-	-	-	-	-	-	-	-	-	-	35,000	35,000
4340	Combo Monthly Pass	-	-	-	-	-	-	-	-	-	-	-	-	-
4350	Lessons Revenue	-	-	-	-	-	-	-	-	-	-	-	34,000	34,000
4360	Class Fees	-	-	-	-	-	-	-	-	-	-	-	15,000	15,000
4400	Merchandise Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
4410	Food Sales	-	-	-	-	-	-	-	-	-	-	-	20,000	20,000
4420	Beverage Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
4430	Vending Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
4500	Miscellaneous Revenue	-	-	-	-	-	-	6,000	-	-	-	-	-	6,000
4700	Fundraising-Nordic Pins	-	-	-	-	-	-	40,000	-	-	-	-	-	40,000
4710	Fundraising - Donations	-	-	220,000	-	-	31,000	50,000	30,000	-	70,000	-	160,000	561,000
4711	Fundraising - Earmarked Donations	-	-	400,000	-	-	-	-	-	-	-	-	200,000	600,000
4715	Fundraising - Developer Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
4720	Fundraising - Sponsorships	-	-	-	-	-	-	-	-	-	10,000	-	10,000	20,000
4730	Fundraising - Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-
4740	Fundraising - Grants	-	-	-	-	-	-	-	-	-	-	-	13,750	13,750
4750	Fundraising - Taxable	-	-	-	-	-	-	-	-	-	-	-	-	-
4760	Fundraising - Raffles	-	-	-	-	-	-	-	-	-	-	-	-	-
4900	Interest Income	8,168	8,168	8,168	8,168	8,168	8,168	8,168	8,168	8,168	8,168	8,160	8,160	98,000
	Returned Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		8,168	10,168	1,338,168	23,168	8,168	234,668	112,668	41,168	139,168	88,168	42,910	2,658,308	4,704,898
Cost of Sales:														
5010	COS - Merchandise	-	-	-	-	-	-	-	-	-	-	-	16,900	16,900
5020	COS - Food	-	-	-	-	-	-	-	-	-	-	-	14,000	14,000
5030	COS - Beverage	-	-	-	-	-	-	-	-	-	-	-	-	-
5040	COS - Vending	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cost of Sales		-	-	-	-	-	-	-	-	-	-	-	30,900	30,900
Gross Profit		8,168	10,168	1,338,168	23,168	8,168	234,668	112,668	41,168	139,168	88,168	42,910	2,627,408	4,673,998
Payroll & Payroll Costs:														
6010	Salaries	55,506	55,506	55,506	55,506	55,506	83,260	55,506	55,506	55,506	55,506	83,260	55,506	721,584
6020	Hourly Wages	62,227	62,227	62,227	62,227	62,227	93,340	62,227	62,227	62,227	62,227	93,340	62,227	808,949
6030	Overtime	-	-	3,000	1,500	1,500	900	-	-	800	500	700	500	9,400
6040	Seasonal Payroll	4,300	3,400	3,000	4,200	4,800	86,300	4,400	9,650	34,050	31,300	73,800	246,231	505,431
6045	Seasonal Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-
6050	Bonuses	-	-	-	-	-	-	-	-	-	-	-	-	-
6060	Commissions	-	-	-	-	-	-	-	-	-	-	-	-	-
6070	Employee Relations	2,480	40	2,575	375	115	-	250	490	200	350	2,740	5,150	14,765
6080	Workmen's Compensation	-	-	-	-	27,499	-	-	-	-	-	-	-	27,499
6110	FICA	9,336	9,267	9,466	9,443	9,489	20,181	9,343	9,745	11,673	11,439	19,209	27,882	156,470
6120	SUTA	915	908	928	926	930	1,978	916	955	1,144	1,121	1,883	2,733	15,340
6130	PERSI	13,613	13,638	14,003	13,805	13,805	20,319	13,673	13,638	13,757	13,693	20,297	13,758	178,000
6140	Health Insurance	16,256	16,256	16,256	16,256	16,256	16,256	16,256	16,256	16,256	16,256	16,256	16,256	195,072
6145	Employee Benefits	312	312	312	312	312	312	312	312	312	312	312	312	3,744
	Gratuities & Tips	-	-	-	-	-	-	-	-	-	-	-	-	-
	FUTA	-	-	-	-	-	-	-	-	-	-	-	-	-
	Payroll - Other Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Payroll & Payroll Costs		164,945	161,554	167,273	164,550	192,439	322,847	162,883	168,779	195,925	192,706	311,798	430,556	2,636,254

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Acct. #	Account Name	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Total
Operating Expenses:														
7005	Accounting & Auditing Fees	-	-	19,000	-	-	-	-	-	-	-	-	-	19,000
7010	Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
7015	Advertising - Design	-	5,350	25	100	-	1,675	1,625	700	1,200	-	450	6,375	17,500
7020	Advertising - Production	-	5,100	500	-	250	300	5,625	1,000	-	-	275	5,000	18,050
7025	Advertising - Distribution	-	-	250	-	-	-	1,505	350	-	-	100	200	2,405
7030	Advertising - Placement	200	3,800	3,000	4,200	200	1,300	3,700	850	-	2,000	1,500	4,830	25,580
7035	Advertising - Other	-	-	-	-	-	-	-	-	-	-	-	-	-
7040	Advertising - Web Development	-	-	-	-	-	-	-	-	-	-	-	-	-
7050	Allocated Expenses	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)
7055	Amenities	2,000	-	-	-	-	715	-	-	1,760	-	-	660	5,135
7060	Automobile Expense	-	-	-	-	-	-	-	-	1,600	1,600	1,000	1,300	5,500
7065	Bad Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
7070	Bank Charges/Financing	-	-	-	-	-	-	-	-	-	-	-	-	-
7080	Cash Variances	-	-	-	-	-	-	-	-	-	-	-	-	-
7085	Cellular & Satellite Phones	135	202	202	202	202	202	202	202	202	202	202	6,759	8,914
7090	Chemicals	-	-	-	-	-	-	-	-	-	-	-	25,000	25,000
7095	Computer Services	16,226	1,710	12,811	1,785	1,710	10,987	1,860	1,710	11,047	1,710	6,610	9,810	77,976
7096	Computer Software	463	509	499	474	474	504	504	504	566	483	5,513	16,964	27,453
7097	Computer Supplies	220	2,650	75	50	50	75	150	50	75	50	50	525	4,020
7099	Computer Hardware	2,000	100	-	-	-	-	-	-	-	100	-	2,000	4,200
7100	Courier	-	-	-	-	-	-	-	-	-	-	-	-	-
7105	Credit Card Fees	-	81	26,663	548	-	7,238	533	485	4,851	300	1,265	18,854	60,817
7110	Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
7200	Dues	185	50	-	100	-	125	-	450	500	-	50	625	2,085
7205	Entertainment & Business Meals	-	-	200	600	3,000	200	-	500	200	3,000	600	200	8,500
7209	Equipment Purchase	-	-	-	-	-	-	-	8,000	-	-	-	36,800	44,800
7210	Equipment Rental	-	-	-	-	-	-	-	-	-	-	-	-	-
7215	Fertilizer	-	-	-	-	-	-	-	-	-	-	-	-	-
7220	Freight	-	-	-	-	-	-	-	-	-	-	-	-	-
7222	Fundraising Expense	-	-	1,000	10,000	10,500	-	-	-	-	10,000	11,000	-	42,500
7223	Furniture & Fixtures	-	-	-	-	-	-	-	100	-	-	-	8,500	8,600
7225	Gasoline, Diesel & Motor Oil	70	10	5,010	10	10	12,010	40	40	2,040	10	70	93,990	113,310
7230	Insurance	19,925	-	-	-	-	-	19,925	1,000	-	-	-	-	40,850
7235	Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
7250	Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	15,550	15,550
7255	Laundry	-	-	-	-	-	-	-	-	-	-	-	-	-
7300	Leases	-	-	-	-	-	-	-	-	-	-	-	-	-
7310	Lease - Automobiles	-	-	-	-	-	-	-	-	-	-	-	-	-
7320	Lease - Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-
7330	Lease - Equipment	64	64	64	64	64	64	64	64	64	64	64	64	768
7340	Lease - Groomers	-	-	-	-	-	-	-	-	-	-	-	-	-
7350	Lease - Snowmobiles	-	-	-	-	-	-	-	-	-	-	-	-	-
7360	Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
7390	Other	-	-	-	-	-	-	-	-	-	-	-	300	300
7400	Legal Fees	-	-	500	-	-	250	-	-	500	-	-	3,650	4,900
7405	Licenses & Permits	-	-	-	-	-	-	50	50	50	50	3,050	42,400	45,650
7410	Repair/Maintenance	20	20	20	20	20	20	20	20	20	20	20	220	440
7420	Mtce. & Repair - Automobiles	40	440	340	240	240	240	240	440	440	440	440	6,240	9,780
7430	Mtce. & Repair - Buildings	75	1,675	1,175	1,175	675	1,175	675	675	1,175	675	675	6,050	15,875
7440	Mtce. & Repair - Equipment	170	805	255	255	755	255	3,655	1,105	555	455	1,055	8,090	17,410
7450	Mtce. & Repair - Grooming Equipment	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	35,000	43,000
7460	Mtce. & Repair - Paths, Fields & Grounds	-	-	-	-	-	300	-	1,200	-	-	-	95,000	96,500
7470	Mtce. & Repair - Snowmobiles	-	250	350	250	350	250	350	500	-	-	500	-	2,800
7480	Mtce. & Repair - WRT Reconstruction	-	-	-	-	-	-	-	-	-	-	-	7,000	7,000
7490	Mtce. & Repair - Other	-	-	-	-	-	-	-	-	-	-	-	-	-
7500	Marketing	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000
7505	Miscellaneous	35	185	35	35	35	35	35	35	35	35	35	185	720
7510	Office Supplies	460	730	430	530	530	430	405	455	405	405	510	3,520	8,810
7511	Operating Supplies	60	60	360	60	60	310	60	160	160	160	60	4,110	5,620
7515	Penalties & Late Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
7520	Postage	300	650	400	50	50	1,550	50	50	50	1,550	50	11,256	16,006
7525	Printing	-	-	100	-	-	-	-	-	-	100	-	-	200
7530	Professional & Consulting Fees	185	-	1,000	675	60	20	585	985	75	1,375	1,095	131,825	137,880

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Acct. #	Account Name	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Total
7535	Promotion	2,435	4,085	85	185	1,085	85	1,585	1,285	3,085	385	1,085	5,085	20,470
7605	Raffle Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
7610	Rent - Equipment	-	-	-	-	-	-	-	-	-	-	2,500	12,500	15,000
7620	Rent - Property	18,101	16,199	16,199	16,199	16,199	16,199	16,499	18,649	16,499	16,199	16,499	27,897	211,334
7630	Rent - Other	-	-	-	-	-	-	-	-	-	-	-	1,400	1,400
7800	Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
7810	Sanitation	600	-	-	-	-	-	-	275	180	180	390	15,890	17,515
7815	Security	-	-	-	-	-	-	-	-	-	-	-	560	560
7820	Seeds & Plants	-	-	-	-	-	-	-	-	-	-	-	-	-
7823	Signs	-	-	-	-	-	-	-	-	-	-	-	8,175	8,175
7825	Small Tools & Parts	-	100	100	100	100	100	100	100	100	100	100	950	1,950
7830	Soil & Sand	-	-	-	-	-	-	-	-	-	-	-	-	-
7835	Storage	-	-	-	-	-	-	-	-	-	-	-	-	-
7840	Subscriptions	300	100	40	40	20	-	100	-	100	-	30	2,700	3,430
7845	Supplies	1,050	1,050	450	250	250	50	1,850	4,000	1,550	950	3,325	31,050	45,825
7850	Telephone	-	-	-	-	-	-	-	-	-	-	-	1,950	1,950
7855	Training	1,050	-	-	450	-	1,250	1,200	2,716	1,150	-	-	19,870	27,686
7860	Travel	-	-	-	250	-	1,250	1,300	-	1,500	-	-	19,175	23,475
7865	Uniforms	-	-	-	500	3,360	300	3,140	7,450	-	-	-	16,100	30,850
7910	Utilities - Electric	-	-	-	-	-	-	-	-	-	-	-	16,760	16,760
7915	Utilities - Natural Gas	-	75	160	220	210	215	165	90	75	40	20	6,840	8,110
7920	Utilities - Water	20	20	805	13	513	73	13	20	320	20	20	20,320	22,157
7925	Utilities - CATV	-	-	-	-	-	-	-	-	-	-	-	1,200	1,200
7930	Utilities - Internet Connection	186	186	186	186	186	186	186	186	186	186	186	186	2,232
7980	Web Hosting	265	175	175	265	175	175	265	175	175	265	175	2,635	4,920
	Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
	Depreciation - Automobiles	-	-	-	-	-	-	-	-	-	-	-	-	-
	Depreciation - Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-
	Depreciation - Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
	Depreciation - Groomers	-	-	-	-	-	-	-	-	-	-	-	-	-
	Depreciation - Other	-	-	-	-	-	-	-	-	-	-	-	-	-
	Depreciation - Snowmobiles	-	-	-	-	-	-	-	-	-	-	-	-	-
	Lease - Other	-	-	-	-	-	-	-	-	-	-	-	-	-
	Relocation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-
	Use Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenses		68,840	46,430	93,463	41,080	42,332	61,112	69,260	57,625	53,489	44,109	60,569	820,094	1,458,401
Total Payroll + Operating Expenses		233,784	207,984	260,735	205,630	234,771	383,959	232,143	226,404	249,414	236,814	372,366	1,250,650	4,094,655
Surplus (Deficit)		(225,616)	(197,816)	1,077,433	(182,462)	(226,603)	(149,291)	(119,475)	(185,236)	(110,246)	(148,646)	(329,456)	1,376,758	579,342
9010	**Capital Expenditures**	-	-	-	-	-	-	-	-	6,000	-	70,000	655,000	731,000
Net Cash Flow		(225,616)	(197,816)	1,077,433	(182,462)	(226,603)	(149,291)	(119,475)	(185,236)	(116,246)	(148,646)	(399,456)	721,758	(151,658)

BCRD
Pursue the Active Life

Meeting Notice of the Blaine County Recreation District Board of Directors

Date: Wednesday, August 9, 2023
Regular Session Time: 4:30 pm
Public Hearing Time: 5:00 pm
Place: BCRD Conference Room

Board Members: Mark Mary, Mat Hall, Mary Fauth
BCRD Staff: Mark Davidson, Joan Kino, Mollie Santo, Eric Rector, Morgan Buckert, Mary Rose
Public: Jenny Busdon, Jim Keller

Public Session – Regular Session of the Board of Directors

Mark Mary called the meeting to order at 4:30 pm.

Agenda of the Regular Session of the Board of Directors

1. **Public Comment (3-minute time limit)**
   Jenny Busdon gave thanks to Mark Davidson and BCRD staff for their assistance putting together the Celebration of Life for Mary Austin Crofts. Approximately 90 people attended the celebration. Jenny reported $2,240 in books were sold at the event. Books will continue to be sold at the BCRD for those interested. A total of $7,450 was donated to get the book published, so every book sold is a net gain for BCRD. Mark Davidson remarked how humbling it is to see many of Mary's friends come together to celebrate their friend and assist with getting her book published.

2. **Review of Prior Meeting Minutes**
   a. **07/12/2023 Regular Session (ACTION ITEM)**
      Mary Fauth wanted to clarify from the last Board meeting that property tax revenue is behind the annual budget. The minutes also read as though property tax is behind the year-to-date budget by $539,000. Kino confirmed property tax was behind the annual budget by $539,000. Mary Fauth asked to have minutes updated to include 'annual' budget.

      Mary Fauth wanted to follow up on a question she asked Mollie Santo about HUB After School Care enrollment, specifically if those who were enrolled in HUB After School Care last year can re-enroll. Santo confirmed that is how it is set up right now. The remaining spots will go to a lottery system. Mary Fauth asked to update the July 2023 minutes to include this information.

Mat Hall made a motion to approve minutes with the above additions. Mary Fauth seconded. The motion passed unanimously.

3. **Department Updates**
   a. **Finance:**
      - **Recommendation from Board President to approve cash disbursements for July 2023 and authorize payment of bills and payroll for August 2023 when they become due. Consideration of approval of June 2023 credit card statement of Executive Director (ACTION ITEM).**
        Mark Mary reviewed cash disbursements for July 2023 and noted we received another check for property tax. Kino stated we are on budget for property tax, however, that will not show up in this month's cash disbursements. Mark Mary inquired about the line items for Vocational Rehabilitation. Santo commented that it is a state program that places an employee who may struggle to find work with an employer. The program reimburses BCRD for the hours the employee works. They have steps throughout the program that must be completed by the employee. Mark Mary made a recommendation to approve cash disbursements for July 2023 and authorize payment of bills and payroll for August 2023 when they become due and approve June 2023 credit card statement of Executive Director. Mary Fauth seconded. The motion passed unanimously.

      - **Finance Report – Review and approve June 2023 Balance Sheet and Profit & Loss Statement (ACTION ITEM).**
        Joan Kino reviewed the June financial reports. Property tax is behind the annual budget, however, BCRD received a check for $442,000, which will be reflected in future finance reports. All revenue is over budget year-to-date, except for fundraising due to timing. There is $100,000 in fundraising budgeted for Quigley infrastructure, however due to changes in plans BCRD is choosing not to raise these funds at this time.

        Kino stated rent is the only category in expenses that is over budget. Rent increased this year due to the extended winter and pothole repair in the entrance to the Wood River High School, Community Campus, and Silver Creek High School was unexpectedly high. As of July 1, 2023, the lease with the School District has changed to a square-footage lease which will include all expenses related to the Community Campus. Capital expenditures are over budget year-to-date due to a timing issue in reporting. Looking at remaining items that will fall under capital expenditures, we are anticipating $12,000 for structures at Quigley Bike Park and seal coating for the Wood River Trail, which is a budgeted expense, will be completed during this fiscal year. We will need to also remove some of the asphalt in the Quigley parking lot as part of the landscaping plan approved by the City of Hailey. We are anticipating completing this during the 22-23 fiscal year. Mark Mary made a motion to approve June 2023

Balance Sheet and Profit & Loss Statement. Mat Hall seconded. The motion passed unanimously.

b. Development and Communications
See written report for details.

c. Programs
Mark Mary inquired about PERSI impacts related to our Part-Time staff. Santo explained PERSI typically is not an issue for our summer camp counselors and as they usually do not work 11 weeks and over 20 hours/week. Employees who are seasonal do not go on PERSI because they work less than 11 weeks and over 20 hours/week. The issue this year is that Summer Camp is an 11-week program, and some counselors did not take a vacation. We are working to keep those employees off PERSI, which means they will have to work one week under 20 hours. Looking ahead to next summer, BCRD Summer Camp will need to be a 10-week program to avoid issues with PERSI.

See written report for additional details.

d. Trails
Mat Hall inquired about the status of gates getting repaired along the Harriman. Eric Rector said the repairs are complete.

See written report for additional details.

e. Executive Director
See written report for details.

4. Old Business

a. Update on Sports and Recreation Infrastructure Feasibility Study (DISCUSSION).
Davidson provided an update on the Sports and Recreation Infrastructure Feasibility Study. GGLO and J-U-B submitted proposals and after internal discussion, GGLO was selected. City of Bellevue, Hailey, Ketchum, Sun Valley, the School District, and the County all supported GGLO as the chosen company. GGLO's proposal was less expensive and has a more condensed timeline to complete the project. BCRD is looking forward to working with GGLO as they are already working around the valley, including the Oppenheimer property. GGLO have included Marty and Moghan Lyon. Marty is a long-time resident of the Wood River Valley, part of the BCRD Courtesy Patrol, and worked on the landscaping for the Aquatic Center.

5. New Business:

a. Wood River Trail seal coat contractor selection (ACTION ITEM).
Eric Rector remarked that the proposal was sent to several companies, including a local person. Imperial Asphalt was the only bidder. BCRD has worked with Imperial Asphalt in the past and we are happy with their work.

Mat Hall made a motion to approve Wood River Trail seal coat bid packet as presented. Mary Fauth seconded. The motion passed unanimously.

b. Review fee increases for BCRD programs (ACTION ITEM).
Mollie Santo stated that all fee increases are below 4%. Prices across the board are still going up and even with these increases, our expenses to run the programs are not covered. Santo recommends this type of increase each year compared to a big increase every few years. Mary Fauth made a motion to approve the fee increase schedule for youth programing as presented. Mat Hall seconded. The motion passed unanimously.

6. Public Hearing:

a. 2023-2024 FY Budget Hearing of the Board of Directors (ACTION ITEM).
Mark Mary called the 2023-2024 FY Budget Hearing of the Board of Directors to order at 5:01pm. Davidson presented the 2023-2024 FY Budget. The focus on this budget is structured around big projects like the Feasibility Assessment, Galena Lodge, planning for infrastructure, and programming that will help shape the future of BCRD.

The final budget has about $100,000 – $200,000 difference compared to the draft budget presented at the July board meeting. Items were cut from the budget to reduce the deficit. The deficit resulted from capital expenditures, which will be covered by restricted funding we have in reserve. Unrestricted fundraising will see a decrease in the 2023-2024 FY Budget primarily due to not budgeting for Quigley infrastructure. The primary driver impacting the expense budget come from wages and benefits. As an example of this at the Aquatic Center we need to continue to increase staffing. To keep both pools open at all times we will need to have a minimum of 55 lifeguards on staff. We are also looking to add programming, which requires more staff. This year we increased the budgeted cost of benefits with a 15% increase from last fiscal year. Wages and benefits are the largest component of the expenses and exceed the amount received from property tax. BCRD will need to continue increasing the role of fundraising to meet our staffing needs. In the coming years, we anticipate the need to explore opportunities to increase our current mill rate. Mark Mary remarked that the valley is growing and in turn our programs grow. We need to have the ability to expand.

Mat Hall asked Mark Davidson to speak about what BCRD is doing to be inclusive with programming. Davidson said that we are looking to hire a Program Outreach Coordinator who will aid BCRD with outreach into the Hispanic community and other underserved components of our community. Current programs being offered to be more inclusive with the Hispanic community include Hispanic Ski Days and Futsal. Scholarships and a Spanish version of our website are also available. Davidson said the Hispanic community may feel intimated by language barriers or lack of representation. We are striving to increase the amount of information available, increase bi-

lingual staff, and where needed make access to financial assistance easier. The goal is to build trust. Morgan Buckert said the Spanish website is not being utilized by many, but having the information assessable will help build that trust. Davidson said we are prioritizing having Spanish speaking employees work at the front desk in the afternoons and evenings.

Jim Keller asked if comments from the July board meeting were taken into consideration with the 2023-2024 FY Budget. Davidson confirmed the comments were taken into consideration and the budget includes $142,000 for consulting and planning which includes Galena Lodge. Mat Hall remarked Galena Lodge and associated trails and infrastructure are supported daily by the staff. We commit as much as $250,000 for the Lodge specifically and as much as $1,000,000 that includes trails, equipment and staff for the trails and parking which can all benefit the Lodge operations each year.

Mark Mary made a motion to approve the budget for Fiscal Year ending September 30, 2024 with a budgeted total revenue of $4,704,898, total expenditures of $4,856,555, and a projected deficit of $151,658 which will be covered by an available fund balance. Mary Fauth seconded. The motion passed unanimously.

See 2023-2024 Budget Presentation for additional details.

Mary Mark made a motion to adjourn the regular session meeting and 2023-2024 Budget Hearing of the Board of Directors at 5:40pm. Mary Fauth seconded. The motion passed unanimously.

Attest:

BCRD Board President

Mark Davidson, BCRD Executive Director