



Meeting Notice of the Blaine County Recreation District Board of Directors

Date: Wednesday, August 7, 2024

Regular Session Time: 4:00 pm

Place: BCRD Conference Room

Agenda of the Regular Session of the Board of Directors

1. Public Comment (3-minute time limit)
2. Review of Prior Meeting Minutes
 - a. 07/01/2024 Regular Session (ACTION ITEM)
3. Department Updates
 - a. Finance:
 - o Recommendation from Board President to approve cash disbursements for July 2024 and authorize payment of bills and payroll for August 2024 when they become due. Consideration of approval of June 2024 credit card statement of Executive Director (ACTION ITEM).
 - o Finance Report – Review and approve June 2024 Balance Sheet and Profit & Loss Statement (ACTION ITEM).
 - b. Development and Communications
 - c. Programs
 - d. Trails
 - e. Executive Director
4. Old Business
 - a. Quigley update from Blaine County Commission hearings regarding Quigley Farms proposed Simple Planned Unit Proposal (DISCUSSION).
 - b. Recreation Infrastructure Master Plan update (DISCUSSION).
5. New Business:
 - a. Review insurance benefits. (DISCUSSION)
 - b. Consideration and confirmation of date and time for September, October, November and December Board Meetings (ACTION ITEM).
6. Public Hearing:
 - a. Review fee increases for BCRD Nordic, Dog, and Snowshoe passes (ACTION ITEM).
 - b. 2024-2025 FY Budget Hearing of the Board of Directors (ACTION ITEM).

Participation Information:

Anyone needing special accommodations to participate in this meeting should contact the Blaine County Recreation District at (208) 578-2273

Topic: BCRD Regular Board Meeting

Time: August 7, 2024 04:00PM Mountain Time

Microsoft Teams

[Join the meeting now](#)

Meeting ID: 239 929 561 321

Passcode: MZwbdt



Meeting Notice of the Blaine County Recreation District Board of Directors

Date: Monday, July 1, 2024

Time: 10:00am

Place: BCRD Conference Room

Board: Mark Mary, Mat Hall, Mary Fauth

Staff: Mark Davidson, Joan Kino, Eric Rector, Mollie Santo, Mary Rose, Jeremy Greenberg

Public: Jane Lopez (via Teams)

Mark Mary called the Regular Session of the Board of Directors meeting to order at 10:02am.

Agenda of the Regular Session of the Board of Directors

1. Public Comment (3-minute time limit)

No public comment.

2. Review of Prior Meeting Minutes

a. 06/03/2024 Regular Session (ACTION ITEM)

Mark Mary made a motion to approve the June 3, 2024 Regular Session Minutes. Mary Fauth seconded. The motion passed unanimously.

3. Department Updates

a. Finance:

- **Recommendation from Board President to approve cash disbursements for June 2024 and authorize payment of bills and payroll for July 2024 when they become due. Consideration of approval of May 2024 credit card statement of Executive Director (ACTION ITEM).**

Mark Mary made a motion to approve cash disbursements for June 2024 and authorize payment of bills and payroll for July 2024 when they become due and approve May 2024 credit card statement of Executive Director. Mat Hall seconded. The motion passed unanimously.

- **Finance Report – Review and approve May 2024 Balance Sheet and Profit & Loss Statement (ACTION ITEM).**

Revenue accounted in the P&L report appear to be on a downward trend. This is due to received revenues being placed in advanced revenue accounts. Funds in advanced revenue accounts are recognized as income in their corresponding general ledger account codes on the first day of each month while a program is running. This accounting practice can be seen in the HUB, Summer Camp, and Aquatics due to incoming

revenue not being recognized as income. The same process occurs with revenues from donations. Even though we have raised money for the purchase of the electric Pisten Bully it will not be recognized as income until the purchase is completed. Mat Hall inquired what 'Other Revenue' is. Joan Kino stated 'Other Revenue' is from interest income. Mary Fauth made a motion to approve May 2024 Balance Sheet and Profit & Loss Statement. Mat Hall seconded. The motion passed unanimously.

b. Development and Communications

See written report for details.

c. Programs

See written report for details.

d. Trails

The Wood River Trail has seen an increase in use, likely a result of bike commuters between Bellevue and Ketchum.

e. Executive Director

See written report for details.

4. Old Business

a. Review Strategic Plan. (DISCUSSION)

Mark Davidson reviewed the Strategic Plan, specifically the infrastructure and programming aspects of the plan to confirm if the sports and recreation infrastructure Master Planning efforts align with the plan. Mark Mary commented that we developed the Strategic Plan, but new opportunities have presented themselves which ultimately influence how we move forward. It is appropriate to modify our strategies and outcomes as new information and opportunities arise. Mat Hall stated his opinion that the Plan was designed to be flexible on specifics without straying from the core elements of the Plan. Mary Fauth sees value in periodically reviewing the Strategic Plan to maintain alignment and refresh our collective memory.

b. Master Plan Update. (DISCUSSION)

J-U-B Engineers conducted a site visit on June 27th and 28th, touring various locations including Blaine County School District (BCSD) properties with Shawn Bennion (Director of Grounds and Facilities). Eric Rector emphasized the value of J-U-B Engineers' expertise and the importance of in-person meetings. J-U-B Engineers and BCRD staff hosted a meeting with our core Partner Group which includes the Cities, County, and BCSD. This was a positive and productive meeting and with partners showing strong support for the effort.

5. New Business

a. Staff presentation and discussion of the draft fiscal year 2024-2025 budget. (DISCUSSION)

Davidson and Kino updated the budgeting process, with the assistance of Brent Davis (finance consultant). Davidson clarified that administrative expenses are now consolidated in one department with the total allocation of administrative expenses remaining similar to past budgets. Davidson proposed the addition of a new line item in the budget, a Revenue Neutral Contingency. The intent is to create flexibility in the budget to pursue new opportunities that may arise over the course of the fiscal year. To utilize the Contingency fund would require board approval and securing new revenue prior to any spending that would occur. Examples of how this fund may work include new revenue for a specific purpose meeting the needs of the organization or use of reserve funds for specific agreed upon organizational needs.

Mat Hall inquired about how BCRD has managed budget surpluses in the past. Kino stated if there is a surplus, it is reflected as a Fund Balance.

The Board of Directors supported trying a new format to present and track organization finances for the Fiscal Year 2024-2025 budget at the August 7, 2024 Budget Hearing.

6. Executive Session per Idaho Statute to discuss organization issues 74-206(b)

Attest:

BCRD Board President

Mark Davidson, BCRD Executive Director

BCRD Financial Summary

Financial Review Period: June 2024

Total BCRD Income Statement	MTD	YTD	FY 2023-2024	\$ Over Annual	% of Annual
	Actuals	Actuals	Annual Budget	Budget	Budget
Revenue					
Property Tax	111,287	1,316,683	1,745,098	(428,415)	75.5%
Programs Fees, Classes Lessons	42,261	176,090	395,000	(218,910)	44.6%
Passes	44,069	1,119,155	1,166,000	(46,845)	96.0%
Fundraising	55,067	376,942	1,234,750	(857,808)	30.5%
Other Revenue	31,049	256,813	164,050	92,763	156.5%
Total Revenue	283,733	3,245,682	4,704,898	(1,459,216)	69.0%
Expenses					
COGS	2,422	7,758	30,900	(23,142)	25.1%
Operating Expenditures					
Wages & Benefits	182,895	1,562,385	2,636,254	(1,073,869)	59.3%
Marketing	4,082	58,024	144,511	(86,487)	40.2%
Repair & Maintenance	14,648	158,851	193,105	(34,254)	82.3%
Consulting/Legal	2,175	55,856	142,780	(86,924)	39.1%
Rent	15,426	141,359	211,334	(69,975)	66.9%
Supplies	4,014	29,415	64,275	(34,860)	45.8%
Utilities	8,153	37,427	67,974	(30,547)	55.1%
Other Misc.	76,818	449,127	634,423	(185,296)	70.8%
Total Operating Expenses	308,211	2,492,444	4,094,656	(1,602,212)	60.9%
Capital Expenditures	10,675	170,530	731,000	(560,470)	23.3%
Net Income	(37,574)	574,950	(151,658)	726,608	-379.1%

Notes:

Tax Related Income Statement	MTD	YTD	FY 2023-2024	\$ Over Annual	% of Annual
	Actuals	Actuals	Annual Budget	Budget	Budget
Revenue					
Property Tax	111,287	1,316,683	1,745,098	(428,415)	75.5%
Programs Fees, Classes Lessons	42,261	176,090	395,000	(218,910)	44.6%
Passes	44,069	144,214	156,000	(11,786)	92.4%
Fundraising	2,530	170,963	275,000	(104,037)	62.2%
Other Revenue	21,185	130,116	77,050	53,066	168.9%
Total Revenue	221,332	1,938,066	2,648,148	(710,082)	73.2%
Expenses					
COGS	2,422	2,422	9,900	(7,478)	24.5%
Operating Expenditures					
Wages & Benefits	152,272	1,170,782	2,003,853	(833,071)	58.4%
Marketing	3,257	29,639	52,111	(22,472)	56.9%
Repair & Maintenance	9,832	83,004	85,830	(2,826)	96.7%
Consulting/Legal	2,175	54,393	61,280	(6,887)	88.8%
Rent	12,752	115,658	177,950	(62,292)	65.0%
Supplies	3,536	23,673	51,495	(27,822)	46.0%
Utilities	6,815	24,848	51,225	(26,377)	48.5%
Other Misc.	26,996	40,079	126,186	(86,107)	31.8%
Total Expenses	217,634	1,542,076	2,609,930	(1,067,854)	59.1%
Capital Expenditures	-	5,165	121,000	(115,835)	4.3%
Net Income	1,276	388,403	(92,682)	481,085	-419.1%

Non-Tax Related Income Statement	MTD	YTD	FY 2023-2024	\$ Over Annual	% of Annual
	Actuals	Actuals	Annual Budget	Budget	Budget
Revenue					
Property Tax	-	-	-	-	
Programs Fees, Classes Lessons	-	-	-	-	
Passes	-	974,941	1,010,000	(35,059)	96.5%
Fundraising	52,537	205,979	959,750	(753,771)	21.5%
Other Revenue	9,864	126,697	87,000	39,697	145.6%
Total Revenue	62,402	1,307,617	2,056,750	(749,133)	63.6%
Expenses					
COGS	-	5,336	21,000	(15,664)	25.4%
Operating Expenditures					
Wages & Benefits	30,623	391,603	632,401	(240,798)	61.9%
Marketing	826	28,385	92,400	(64,015)	30.7%
Repair & Maintenance	4,816	75,847	107,275	(31,428)	70.7%
Consulting/Legal	-	1,463	81,500	(80,037)	1.8%
Rent	2,674	25,702	33,384	(7,682)	77.0%
Supplies	478	5,742	12,780	(7,038)	44.9%
Utilities	1,338	12,579	16,749	(4,170)	75.1%
Other Misc.	49,822	409,048	508,237	(99,189)	80.5%
Total Expenses	90,576	950,369	1,484,726	(534,357)	64.0%
Capital Expenditures	10,675	165,365	610,000	(444,635)	27.1%
Net Income	(38,850)	186,547	(58,976)	245,523	-316.3%

Blaine County Recreation District
Balance Sheet
As of June 30, 2024

	Jun 30, 24
ASSETS	
Current Assets	
Checking/Savings	
0105 · Mountain West Bank-Checking	118,283
0110 · Mountain West-Imprest	559
0115 · Petty Cash	100
0120 · Cash On Hand	400
0140 · Savings-General Fund #980	2,493,669
0145 · Savings - WRT Fund #3178	321,330
0150 · Savings-Galena #1396	1,809,564
0160 · Savings-Harriman Trail #2273	177,748
0170 · Diversified Fund	424,666
0180 · Mtn West Bank-FLEX Acct	25,729
Total Checking/Savings	5,372,049
Accounts Receivable	
0205 · Accounts Receivable	2,380
Total Accounts Receivable	2,380
Total Current Assets	5,374,429
Fixed Assets	
1110 · Property/Equip-Rec Dist	133,444
1120 · Property/Fixtures-Rec Dist	128,620
1130 · Aquatic-Property/Equipment	759,587
1140 · Aquatic-Furn/Fixtures	83,508
1150 · Aquatic-Design	54,951
1160 · Aquatic-Engineering	15,137
1170 · Aquatic-Construction	2,789,947
1180 · Aquatic-Landscape	36,704
1190 · Aquatic-Phase I	18,073
1220 · Storage Shed	8,207
1230 · Parks	128,626
1310 · WRT-Maintenance Equipment	2,593,259
1320 · WRT-Construction	6,944,496
1330 · WRT-Engineering	208,403
1340 · WRT-Land	308,259
1360 · Quigley Land	75,000
1410 · Galena Lodge	1,916,442
1420 · Galena Equipment	298,309
1510 · Community Campus Construction	666,747
1553 · Construction in Progress	363,730
1610 · HUB-Construction	183,089
1620 · HUB-Equipment	11,251
1700 · Accumulated Depreciation	-9,118,593
Total Fixed Assets	8,607,197
TOTAL ASSETS	13,981,626
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	
2011 · Rent Payable	39,648
Total 2010 · Accounts Payable	39,648
Total Accounts Payable	39,648
Other Current Liabilities	
2130 · PERSI Payable	0
2161 · AFLAC Pre-tax Payable	617
2162 · AFLAC (After-tax) Payable	346
2200 · Sales Tax Payable	4,526

Blaine County Recreation District
Balance Sheet
As of June 30, 2024

	<u>Jun 30, 24</u>
2314 · Advanced Rev. Xplor	
2314.01 · Advanced Rev. - Memberships	54,860
2314.02 · Advanced Rev. - Events	27,029
2314.03 · Advanced Rev.-HUB & Summer Camp	66,727
2314.04 · Advanced Rev. - Facility Rental	165
2314.05 · Advanced Rev. - Credit	964
2314 · Advanced Rev. Xplor - Other	<u>1,548</u>
Total 2314 · Advanced Rev. Xplor	151,294
2323 · Advanced Revenue-NVT/Harriman	219,646
2329 · Advanced Revenue-Other Programs	
2329.03 · Advanced Rev Quigley Developmnt	<u>53,171</u>
Total 2329 · Advanced Revenue-Other Programs	53,171
2350 · Galena Adventure Camp Scholarsh	<u>520</u>
Total Other Current Liabilities	<u>430,119</u>
Total Current Liabilities	<u>469,767</u>
Total Liabilities	469,767
Equity	
3000 · Investment in Fixed Asset	8,607,197
3010 · Fund Balance	4,329,712
Net Income	<u>574,950</u>
Total Equity	<u>13,511,859</u>
TOTAL LIABILITIES & EQUITY	<u><u>13,981,626</u></u>

Blaine County Recreation District P&L Budget Performance-All BCRD

June 2024

	Jun 24	Budget	Oct '23 - Jun 24	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Property Tax					
4000 · Property Tax & Revenue Sharing	111,287.03		1,316,682.84	1,745,098.00	1,745,098.00
Total Property Tax	111,287.03		1,316,682.84	1,745,098.00	1,745,098.00
Program Fees, Lessons					
4100 · Program Fees					
4100.08 · Volleyball	0.00		3,065.88		
4100.01 · Baseball	0.00		18,708.13	17,000.00	17,000.00
4100.02 · Track & Field	0.00		8,453.70	8,500.00	8,500.00
4100.04 · Soccer	0.00		-75.48	27,000.00	27,000.00
4100.05 · Basketball	0.00		15,035.28	15,000.00	15,000.00
4100.06 · Pickleball	0.00		8,098.39		
4100.07 · Futsal	0.00		154.79		
4100 · Program Fees - Other	22,928.83		26,600.89	157,000.00	157,000.00
Total 4100 · Program Fees	22,928.83		80,041.58	224,500.00	224,500.00
4101 · Program Fees (non-taxable)	4,821.04		75,248.53	121,500.00	121,500.00
4350 · Lessons	11,435.70		12,938.20	34,000.00	34,000.00
4360 · Class Fees	3,075.19		7,861.45	15,000.00	15,000.00
Total Program Fees, Lessons	42,260.76		176,089.76	395,000.00	395,000.00
Passes					
4305 · Combo Annual Pass	0.00		129,151.00	140,000.00	140,000.00
4310 · Annual Passes					
4310.01 · Adult Season Pass (083)	0.00		619,646.29		
4310.02 · Dog Season Pass (083)	0.00		47,528.42		
4310.03 · Snowshoe Season Pass (083)	0.00		10,064.40		
4310 · Annual Passes - Other	22,620.92		48,313.45	784,000.00	784,000.00
Total 4310 · Annual Passes	22,620.92		725,552.56	784,000.00	784,000.00
4320 · Day Passes					
4320.01 · Adult Day Pass (083)	0.00		115,217.20		
4320.02 · Dog Day Pass (083)	0.00		2,555.96		
4320.03 · Quigley Day Pass (086)	0.00		1,638.93		
4320.04 · Snowshoe Day Pass (083)	0.00		13,043.40		
4320 · Day Passes - Other	13,985.05		20,647.25	167,000.00	167,000.00
Total 4320 · Day Passes	13,985.05		153,102.74	167,000.00	167,000.00
4330 · Weekly Passes	0.00		36,095.27	40,000.00	40,000.00
4335 · Month Pass	7,462.99		75,253.01	35,000.00	35,000.00
Total Passes	44,068.96		1,119,154.58	1,166,000.00	1,166,000.00
Fundraising					
4700 · Fundrasing - Nordic Pins	0.00		37,100.00	40,000.00	40,000.00
4710 · Fundraising-Donations					
4710.01 · Galena Donation	52,066.51		130,286.51		
4710.02 · NVT Donation	0.00		11,675.00		
4710.03 · Harriman Trail Donation	0.00		3,750.00		
4710.04 · WRT Donation	0.00		9,204.70		
4710.05 · Quigley Trails Park Donation	0.00		2,800.00		
4710 · Fundraising-Donations - Other	2,530.00		161,758.14	561,000.00	561,000.00
Total 4710 · Fundraising-Donations	54,596.51		319,474.35	561,000.00	561,000.00
4711 · Fundraising-Earmarked Donations	0.00		16,289.84	600,000.00	600,000.00
4720 · Fundraising-Sponsorships	0.00		0.00	20,000.00	20,000.00
4730 · Fundraising-Special Events	0.00		0.00	0.00	0.00
4740 · Fundraising-Grants	470.86		4,078.12	13,750.00	13,750.00
Total Fundraising	55,067.37		376,942.31	1,234,750.00	1,234,750.00
Other Revenue					
4200 · Facility Rental	578.68		5,630.19	4,300.00	4,300.00
4201 · Facility Rental (non-taxable)	0.00		30,000.00	15,000.00	15,000.00
4210 · Equipment Rental	270.77		293.45	750.00	750.00
4220 · Special Events	188.68		288.68	20,000.00	20,000.00
4400 · Merchandise Sales	156.60		3,798.87	0.00	0.00
4410 · Food Sales	7,117.32		7,872.78	20,000.00	20,000.00
4415 · Rounding Adjustment Account	0.00		0.40		
4500 · Miscellaneous	-102.00		11,346.49	6,000.00	6,000.00
4900 · Interest Income	22,838.98		197,581.99	98,000.00	98,000.00

Blaine County Recreation District P&L Budget Performance-All BCRD

June 2024

	Jun 24	Budget	Oct '23 - Jun 24	YTD Budget	Annual Budget
Total Other Revenue	31,049.03		256,812.85	164,050.00	164,050.00
Total Income	283,733.15		3,245,682.34	4,704,898.00	4,704,898.00
Cost of Goods Sold					
5010 · COS-Merchandise	104.67		5,440.75	16,900.00	16,900.00
5020 · COS-Food	2,317.00		2,317.00	14,000.00	14,000.00
Total COGS	2,421.67		7,757.75	30,900.00	30,900.00
Gross Profit	281,311.48		3,237,924.59	4,673,998.00	4,673,998.00
Expense					
Payroll & Payroll Related					
Salaries					
6010 · Salaries	59,029.71	0.00	534,180.83	721,585.00	721,585.00
6011 · Salary Sick Leave	830.19		17,790.12		
6012 · Salary Vacation Leave	2,356.89		24,480.47		
Total Salaries	62,216.79	0.00	576,451.42	721,585.00	721,585.00
Hourly					
6020 · Hourly Wages	38,704.43	0.00	407,726.48	808,951.00	808,951.00
6021 · Hourly Sick Leave	972.34		9,854.30	0.00	0.00
6022 · Hourly Vacation Leave	2,456.07		15,651.68		
6030 · Overtime	48.98		1,035.56	9,400.00	9,400.00
Total Hourly	42,181.82	0.00	434,268.02	818,351.00	818,351.00
Seasonal					
6040 · Seasonal Payroll	42,386.66	0.00	207,067.74	505,431.00	505,431.00
6045 · Seasonal Overtime	0.00		398.47		
Total Seasonal	42,386.66	0.00	207,466.21	505,431.00	505,431.00
Payroll Expenses					
6080 · Worker's Compensation	0.00	0.00	17,030.00	27,498.00	27,498.00
6110 · FICA	10,779.07	0.00	89,103.85	156,468.00	156,468.00
6120 · SUTA	366.91	0.00	2,612.30	15,339.00	15,339.00
6130 · PERSI	11,671.75	0.00	113,339.53	178,000.00	178,000.00
6140 · Health Insurance	11,437.58	0.00	101,591.77	195,073.00	195,073.00
6141 · HSA Company Contribution	1,518.00		14,005.94		
6145 · Employee Benefits	288.00	0.00	2,688.00	3,744.00	3,744.00
Total Payroll Expenses	36,061.31	0.00	340,371.39	576,122.00	576,122.00
6050 · Bonuses	0.00		0.00		
6070 · Employee Relations	48.89	0.00	3,828.32	14,765.00	14,765.00
Total Payroll & Payroll Related	182,895.47	0.00	1,562,385.36	2,636,254.00	2,636,254.00
Marketing					
7015 · Advertising-Design	187.50	0.00	8,785.00	17,500.00	17,500.00
7020 · Advertising-Production	504.48		9,623.84	18,050.00	18,050.00
7025 · Advertising-Distribution	0.00		0.00	2,405.00	2,405.00
7030 · Advertising-Placement	3,201.86	0.00	15,385.78	25,580.00	25,580.00
7035 · Advertising-Other	0.00		0.00	0.00	0.00
7040 · Advertising Web Developmen	0.00		0.00	0.00	0.00
7222 · Fundraising Expense	0.00		10,619.67	42,500.00	42,500.00
7500 · Marketing	0.00		1,716.69	2,000.00	2,000.00
7520 · Postage	33.55		4,354.05	16,006.00	16,006.00
7535 · Promotion	154.95		7,539.05	20,470.00	20,470.00
Total Marketing	4,082.34	0.00	58,024.08	144,511.00	144,511.00
Repair & Maintenance					
7410 · Repair/Maintenance - other	0.00		0.00	440.00	440.00
7420 · Automobiles R/M					
7421.09 · F350 - 1997	0.00		175.20		
7421.15 · Dodge Ram - 2008-RETIRED	0.00		23.00		
7421.16 · Ford F250 - 2008	48.12		60.71		
7421.17 · Ford F150 - 2016	0.00		1,676.98		
7421.18 · Dodge Ram 2500 - 2016	0.00		463.00		
7421.19 · Dodge Journey - 2018	0.00		1,039.10		
7421.20 · Ford F250 - 2019	0.00		900.28		
7421.21 · RAM 3500 - 2022	209.95		546.90		
7421.22 · Ford F350 Van - 2012	0.00		3,448.39	0.00	0.00
7421.23 · Ford F250 Super Duty XLT- 2023	0.00		1,854.37		
7420 · Automobiles R/M - Other	0.00	0.00	0.00	10,080.00	10,080.00

Blaine County Recreation District P&L Budget Performance-All BCRD

June 2024

	Jun 24	Budget	Oct '23 - Jun 24	YTD Budget	Annual Budget
Total 7420 · Automobiles R/M	258.07	0.00	10,187.93	10,080.00	10,080.00
7430 · Buildings Repair/Maint	4,471.95		19,845.27	15,875.00	15,875.00
7440 · Equipment R/M					
7441.11 · John Deer Compact Excavator	0.00		234.79		
7441.14 · Tool Cat-2015	0.00		198.90		
7441.16 · 2019 Polaris Sportsman 850SP	0.00		418.49		
7441.17 · 2021 Polaris Sportsman 850	0.00		179.48		
7440 · Equipment R/M - Other	2,435.34	0.00	10,348.75	17,410.00	17,410.00
Total 7440 · Equipment R/M	2,435.34	0.00	11,380.41	17,410.00	17,410.00
7450 · Grooming Equipment R/M					
7451.09 · 2011 PB100-(081)	942.32		2,169.17		
7451.10 · 2012 PB100 WRT-Lake Creek-(083)	0.00		11,464.21		
7451.11 · 2017 PB100-NVT (083)	349.24		5,287.86		
7451.12 · 2017 PB100-NVT-(083)	578.70		13,623.70		
7451.13 · 2020 PB100-(083)-Quigley	407.88		14,553.28		
7451.14 · 2022 PB100 - Baker Crk.	93.54		6,192.69		
7450 · Grooming Equipment R/M - Other	249.00		755.89	43,000.00	43,000.00
Total 7450 · Grooming Equipment R/M	2,620.68		54,046.80	43,000.00	43,000.00
7460 · Path Field Grounds Repair/Maint	4,861.62		63,377.69	96,500.00	96,500.00
7470 · Snowmobiles Repair/Maint	0.00		12.99	2,800.00	2,800.00
7480 · WRT Reconstruction	0.00		0.00	7,000.00	7,000.00
Total Repair & Maintenance	14,647.66	0.00	158,851.09	193,105.00	193,105.00
Consulting / Legal					
7400 · Legal Fees	0.00		4,765.00	4,900.00	4,900.00
7530 · Professional & Consulting Fees	2,174.75		51,090.90	137,880.00	137,880.00
Total Consulting / Legal	2,174.75		55,855.90	142,780.00	142,780.00
Rent					
7620 · Property Rent	15,426.04	0.00	141,359.36	211,334.00	211,334.00
Total Rent	15,426.04	0.00	141,359.36	211,334.00	211,334.00
Supplies					
7097 · Computer Supplies	0.00	0.00	199.99	4,020.00	4,020.00
7510 · Office Supplies	280.92	0.00	2,418.06	8,810.00	8,810.00
7511 · Operating Supplies	0.00		87.67	5,620.00	5,620.00
7845 · Supplies - other	3,732.81		26,709.77	45,825.00	45,825.00
Total Supplies	4,013.73	0.00	29,415.49	64,275.00	64,275.00
Utilities					
7810 · Sanitation	2,144.76		13,845.20	17,515.00	17,515.00
7910 · Electric	1,195.16		8,855.28	16,760.00	16,760.00
7915 · Natural Gas	1,322.74		1,700.58	8,110.00	8,110.00
7920 · Water	2,905.79		8,155.69	22,157.00	22,157.00
7925 · Cable TV	94.30		848.70	1,200.00	1,200.00
7930 · Internet Connection	490.01	0.00	4,021.20	2,232.00	2,232.00
Total Utilities	8,152.76	0.00	37,426.65	67,974.00	67,974.00
Other Miscellaneous					
7005 · Accounting & Auditing Fees	0.00		19,250.00	19,000.00	19,000.00
7050 · Allocated Expenses	0.00	0.00	0.00	-1.00	-1.00
7055 · Amenities	859.10		1,464.65	5,135.00	5,135.00
7060 · Automobile	0.00		0.00	5,200.00	5,200.00
7085 · Cellular & Satellite Phones	694.14	0.00	5,708.22	8,914.00	8,914.00
7090 · Chemicals	16,035.98		16,665.90	25,000.00	25,000.00
7095 · Computer Services	3,957.47	0.00	75,108.33	77,976.00	77,976.00
7096 · Computer Software	3,088.03	0.00	38,254.14	27,453.00	27,453.00
7099 · Computer Hardware	0.00	0.00	5,964.73	4,200.00	4,200.00
7105 · Credit Card Fees	3,766.33		47,117.68	60,817.00	60,817.00
7200 · Dues	0.00	0.00	1,056.63	2,085.00	2,085.00
7205 · Entertainment & Meals	1,890.94		11,406.40	8,500.00	8,500.00
7209 · Equipment Purchase	13,122.00		29,568.11	44,800.00	44,800.00
7223 · Furniture & Fixtures	0.00		0.00	8,600.00	8,600.00
7225 · Gasoline, Diesel & Motor Oil	1,325.90	0.00	51,391.05	113,310.00	113,310.00
7230 · Insurance	0.00	0.00	39,825.00	40,850.00	40,850.00
7250 · Janitorial Services	0.00		0.00	15,550.00	15,550.00
7310 · Automobile Lease	0.00		0.00	0.00	0.00
7330 · Equipment Lease	60.00		540.00	768.00	768.00
7390 · Other	0.00		0.00	300.00	300.00
7405 · Licenses & Permits	23,782.54		56,738.40	45,650.00	45,650.00

Blaine County Recreation District P&L Budget Performance-All BCRD

June 2024

	Jun 24	Budget	Oct '23 - Jun 24	YTD Budget	Annual Budget
7505 · Miscellaneous Exp	431.51		466.84	720.00	720.00
7525 · Printing	0.00		335.45	200.00	200.00
7610 · Equipment Rent	1,084.90		4,477.40	15,000.00	15,000.00
7630 · Other Rent	115.50	0.00	1,039.50	1,400.00	1,400.00
7800 · Sales Tax	16.80		16.80		
7815 · Security	350.81		590.51	560.00	560.00
7823 · Signs	0.00		6,589.97	8,175.00	8,175.00
7825 · Small Tools and Parts	55.18		1,262.74	1,950.00	1,950.00
7840 · Subscriptions	21.98		538.73	3,430.00	3,430.00
7850 · Telephone	64.42		497.58	1,950.00	1,950.00
7855 · Training	380.00	0.00	3,135.30	27,686.00	27,686.00
7860 · Travel	0.00	0.00	5,545.36	23,475.00	23,475.00
7865 · Uniforms	5,365.49	0.00	21,307.19	30,850.00	30,850.00
7980 · Web Hosting	349.00		3,263.94	4,920.00	4,920.00
Total Other Miscellaneous	76,818.02	0.00	449,126.55	634,423.00	634,423.00
Total Expense	308,210.77	0.00	2,492,444.48	4,094,656.00	4,094,656.00
Net Ordinary Income	-26,899.29	0.00	745,480.11	579,342.00	579,342.00
Other Income/Expense					
Other Expense					
9010 · Capital Expenditures	10,675.00		170,530.24	731,000.00	731,000.00
Total Other Expense	10,675.00		170,530.24	731,000.00	731,000.00
Net Other Income	-10,675.00	0.00	-170,530.24	-731,000.00	-731,000.00
Net Income	-37,574.29	0.00	574,949.87	-151,658.00	-151,658.00

Development and Communications

Nordic passes will go on sale 10/7. We will start publishing information after today's board meeting.

Donor renewals will go out November 4.

The Trails appeal will go out November 14.

An appeal for the PistenBully 100E has resulted in additional gifts. The funding gap is small and we're working to close it.

We promoted our new Wood River Trail comment form in the July newsletter (and August) as part of our ongoing education efforts on the Wood River Trail and are sharing the results with local municipalities.

We are working with developers to rebuild the crumbling Summer Trailink. This project is in its early stages and is set to launch March 1, 2025.

We are helping the Programs team with Soccer and Pump Track Challenge.

The Pump Track Challenge is Saturday, September 14.

Programs

Youth Sports

Soccer Registration is open from July 31st- August 23rd with the season running September 7th October 26th.

Summer Camp/HUB Afterschool Program

Summer camp wraps on August 23rd and HUB afterschool programs starts the first day of school; August 28th.

Aquatic Center

The Aquatic center hours will shift to reduced hours on August 19th and close for the season on Labor Day.

Adult Recreation

Basketball and Pickleball programming is currently running in the gymnasium.

Gymnasium/FitWorks

The Fall FitWorks class schedule will launch the first week of September, bringing back a full class schedule with the change of the seasons.

Trails

Wood River Trail

Chasing irrigation repairs.

Staining benches, signs, etc.
Sweeping and trash.
Weeds.

Quigley

Finished the parking lot landscaping project.
Installed 3 new ramps in the green jump line.
Mowed the Quigley loop.
Irrigation at the park.
Mowing and weed whacking.
Weeds.

Galena/North Valley Trails

Cutting trees off the system.
Lodge projects.
Working on updating the map to show the travel plan work from the SNRA.

Shop

Cat summer maintenance.
Working on the drags etc.

Pool

Keeping up with the water quality.
Grounds work.

Executive Director

Summer activities are in full swing at the Blaine County Recreation District. As temperatures soar, our Aquatic Center pools have become a popular destination for residents seeking relief from the heat. The intermittent smoke in the Wood River Valley has led to an uptick in indoor recreation. We've had increased activity in our gym and FitWorks facility as people opt for indoor fitness options during smoky periods.

A recent development that warrants our attention is the Blaine County Commissioners' unanimous decision to deny the Quigley Farms Simple Planned Unit Development. This 3-0 vote could have significant implications for the recreational trails BCRD has established and manages on this property, both for summer use and winter Nordic skiing. At this juncture, it's premature to predict the full impact of this decision. We're closely monitoring how the landowner chooses to proceed in their dealings with Blaine County, the Wood River Land Trust (which holds the conservation easement), and our organization. BCRD remains committed to working diligently to preserve as much public access as possible to these valuable recreational resources.

On a positive note, our master planning efforts continue to progress. The JUB team is currently preparing initial site plan drafts for the properties we recently visited together. We are also pleased to report that our partnership with the Blaine County School District continues to strengthen. Shawn Bennion has agreed to be an active participant in all

aspects of our planning process. This collaboration is particularly promising as it appears increasingly likely that we'll be able to develop sports-related recreational assets in conjunction with the School District.

As we move forward, we remain focused on enhancing recreational opportunities for our community while navigating the challenges and opportunities that arise.



Proposed 2024 Nordic Pricing

Type	23/24 Pricing	24/25 Pricing	% Change
Adult Pre-Season	\$255	\$265	3.92
Adult Regular Season	\$309	\$320	3.55
Youth	Free	Free	Same
Snowshoe Only	\$72	\$75	4.16
Dog	\$56	\$60	7.1
Day Pass	\$20	\$23	15
3-Day	\$54	\$63	16.67
7-Day	\$119	\$140	17.6
Dog Day Pass	\$5	\$8	60
Snowshoe Day Pass	\$10	\$12	20
Quigley Nordic	\$10	\$10	Same



August 7, 2024
Blaine County Recreation District
Fiscal Year 2024/2025

FY 2024-2025 Guiding Principles

- Staffing to meet our current context given available infrastructure, program needs, maintenance obligations, and sufficient administrative support.
- Prioritize planning efforts – Sports and Recreation Infrastructure Master Plan, Galena Lodge, and strategic marketing campaign supporting a 2025 county levy and/or bond vote.
- Manage capital expenditures to meet core needs.

**Blaine County Recreation District
Budget Hearing Notice**

Budget for FYE September 30, 2025

Revenue

Property Tax Income \$ 1,845,393.00

Earned Income \$ 1,902,150.00

Contributed Income \$ 1,244,000.00

Total Revenue \$ **4,991,543.00**

% Revenue from Taxes 37%

Expenditures

Cost of Sales \$ 20,200.00

General & Administrative \$ 1,170,179.57

Youth and Adult Programs and
Aquatics \$ 1,451,746.79

Trails and Facilities \$ 1,735,728.08

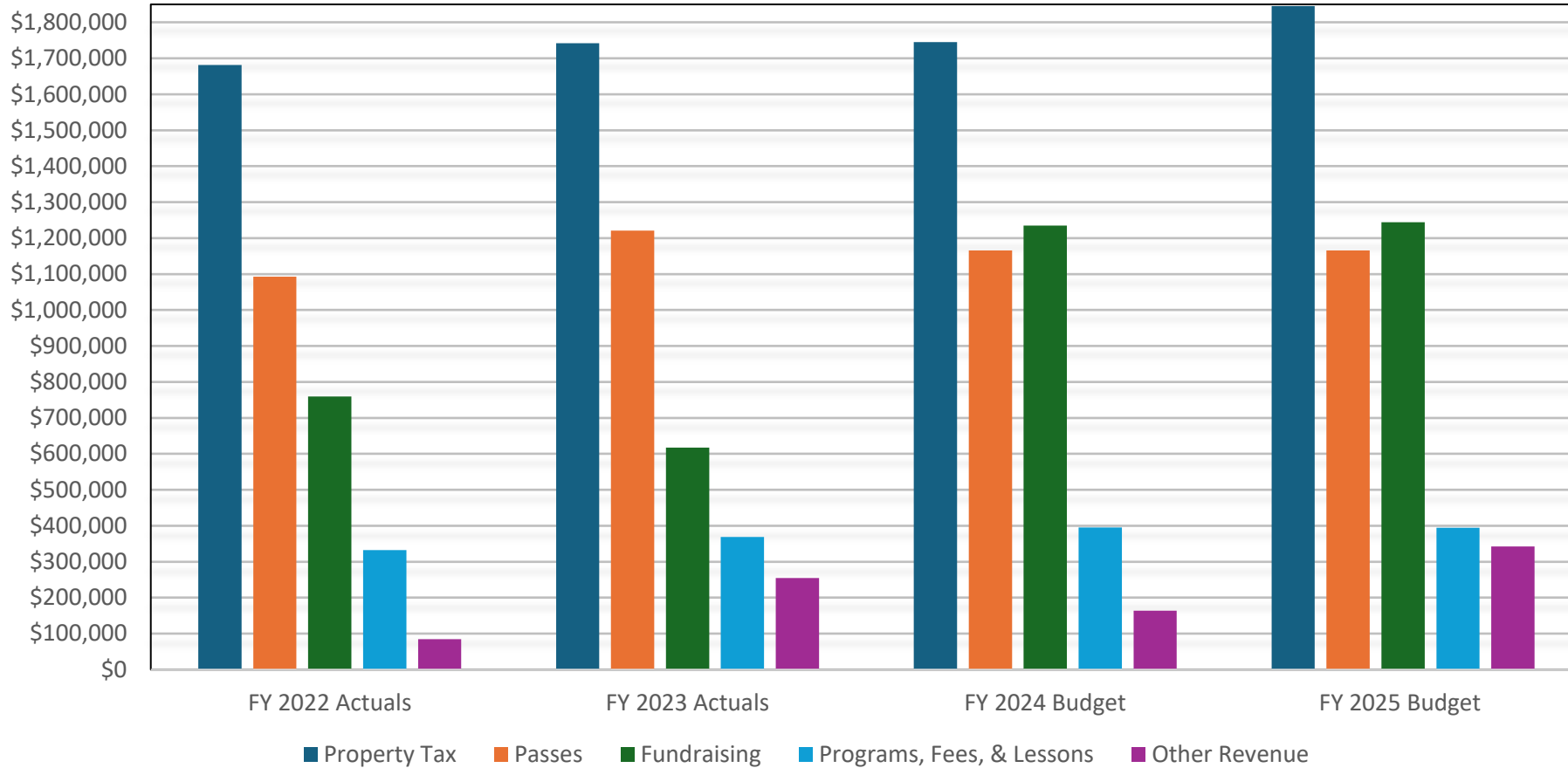
Capital Expenditures \$ 862,500.00

Total Expenditures \$ **5,240,354.45**

Surplus (Deficit) \$ **(248,811.45)**

Transfer from Fund Balance \$ **248,811.45**

BCRD Total Revenue

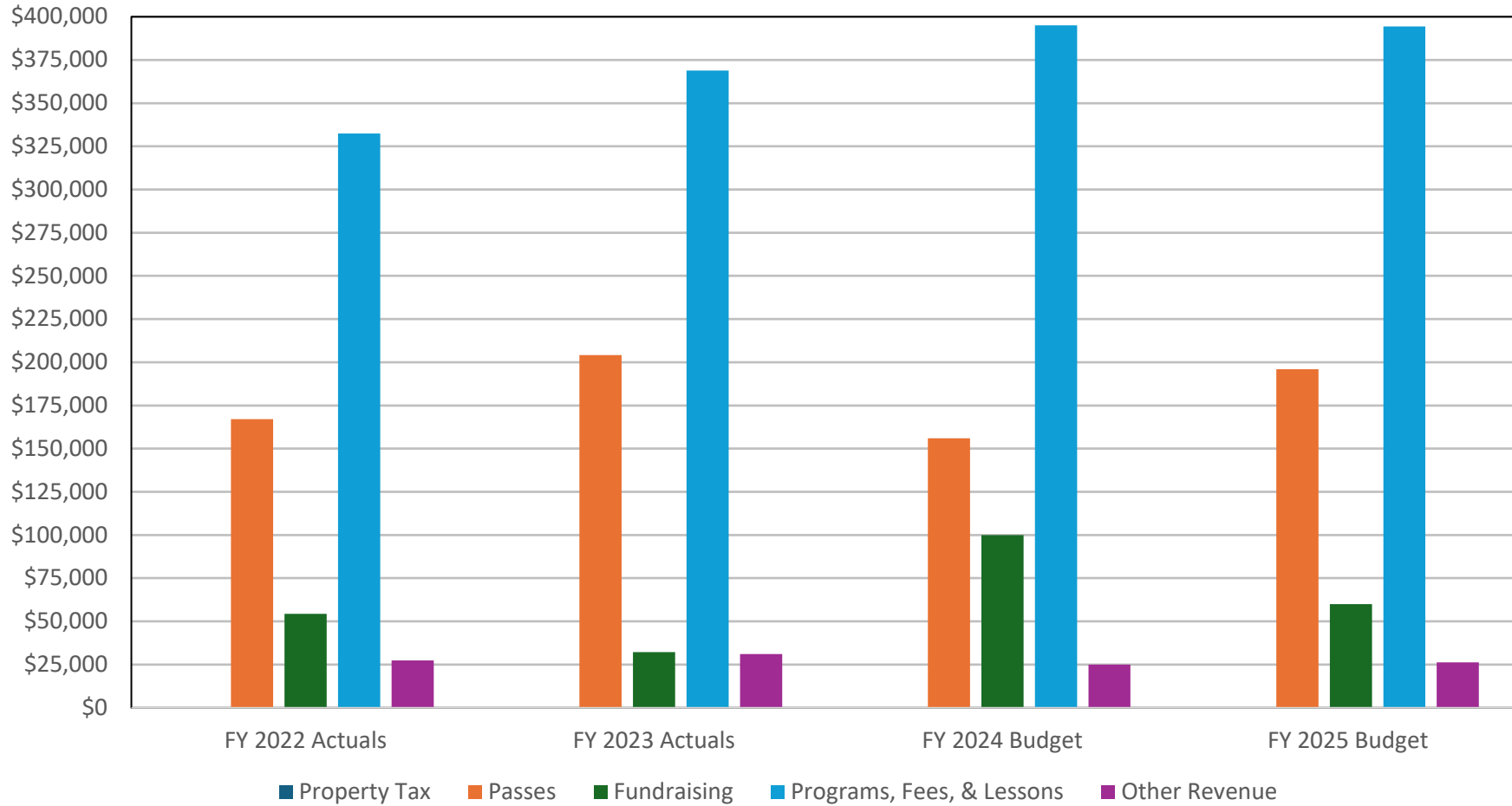


<i>BCRD Total Revenue</i>	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Budget	FY 2025 Budget
Property Tax	\$1,681,172	\$1,742,209	\$1,745,098	\$1,845,393
Passes	\$1,092,391	\$1,220,946	\$1,166,000	\$1,165,500
Fundraising	\$759,198	\$617,521	\$1,234,750	\$1,244,000
Programs, Fees, & Lessons	\$332,418	\$368,884	\$395,000	\$394,400
Other Revenue	\$84,864	\$254,760	\$164,050	\$342,250
Total Revenue	\$3,950,043	\$4,204,320	\$4,704,898	\$4,991,543

Notes

- Increases in private fundraising efforts relative to previous years.
- Other revenue includes income from interest and revenue neutral contingency

Programs Total Revenue

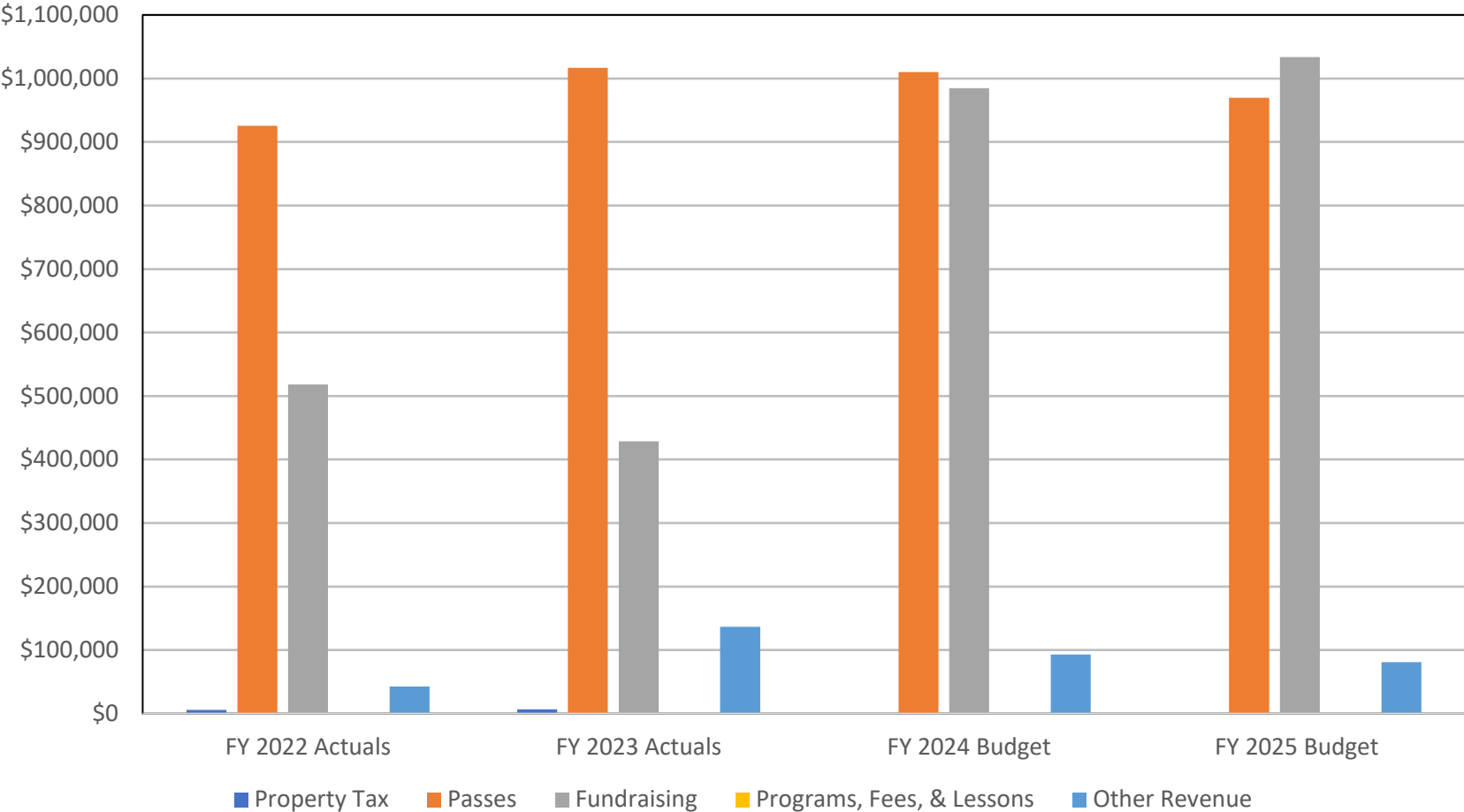


Programs Total Revenue	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Budget	FY 2025 Budget
Property Tax	\$0	\$0	\$0	\$0
Passes	\$166,994	\$204,152	\$156,000	\$196,000
Fundraising	\$54,330	\$32,252	\$100,000	\$60,000
Programs, Fees, & Lessons	\$332,418	\$368,884	\$395,000	\$394,400
Other Revenue	\$27,363	\$31,023	\$25,050	\$26,250
Total Revenue	\$581,105	\$636,311	\$676,050	\$676,650

Notes

- Memberships for FitWorks have improved and should be steady.
- Increase revenue from lessons and program offerings.

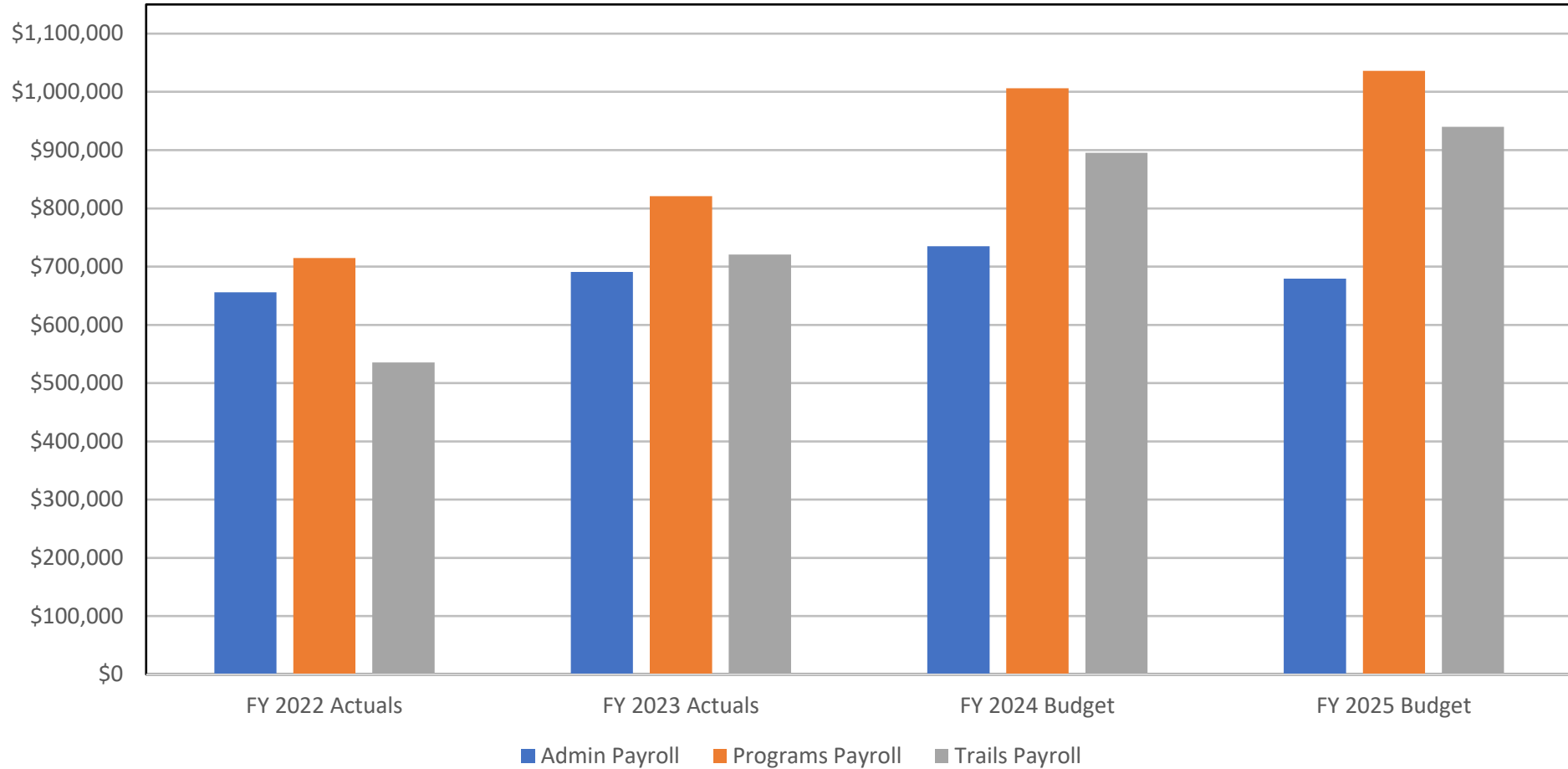
Trails Total Revenue



Trails Total Revenue	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Budget	FY 2025 Budget
Property Tax	\$5,724	\$6,456	\$0	\$0
Passes	\$925,397	\$1,016,794	\$1,010,000	\$969,500
Fundraising	\$518,209	\$428,571	\$984,750	\$1,034,000
Programs, Fees, & Lessons	\$0	\$0	\$0	\$0
Other Revenue	\$42,638	\$136,468	\$93,000	\$81,000
Total Revenue	\$1,491,969	\$1,588,289	\$2,087,750	\$2,084,500

- Notes**
- Donations for electric snow cat will carry forward to FY2025 budget.
 - Donations for additional equipment.
 - Slight decrease in Nordic pass sales.

Payroll by Department

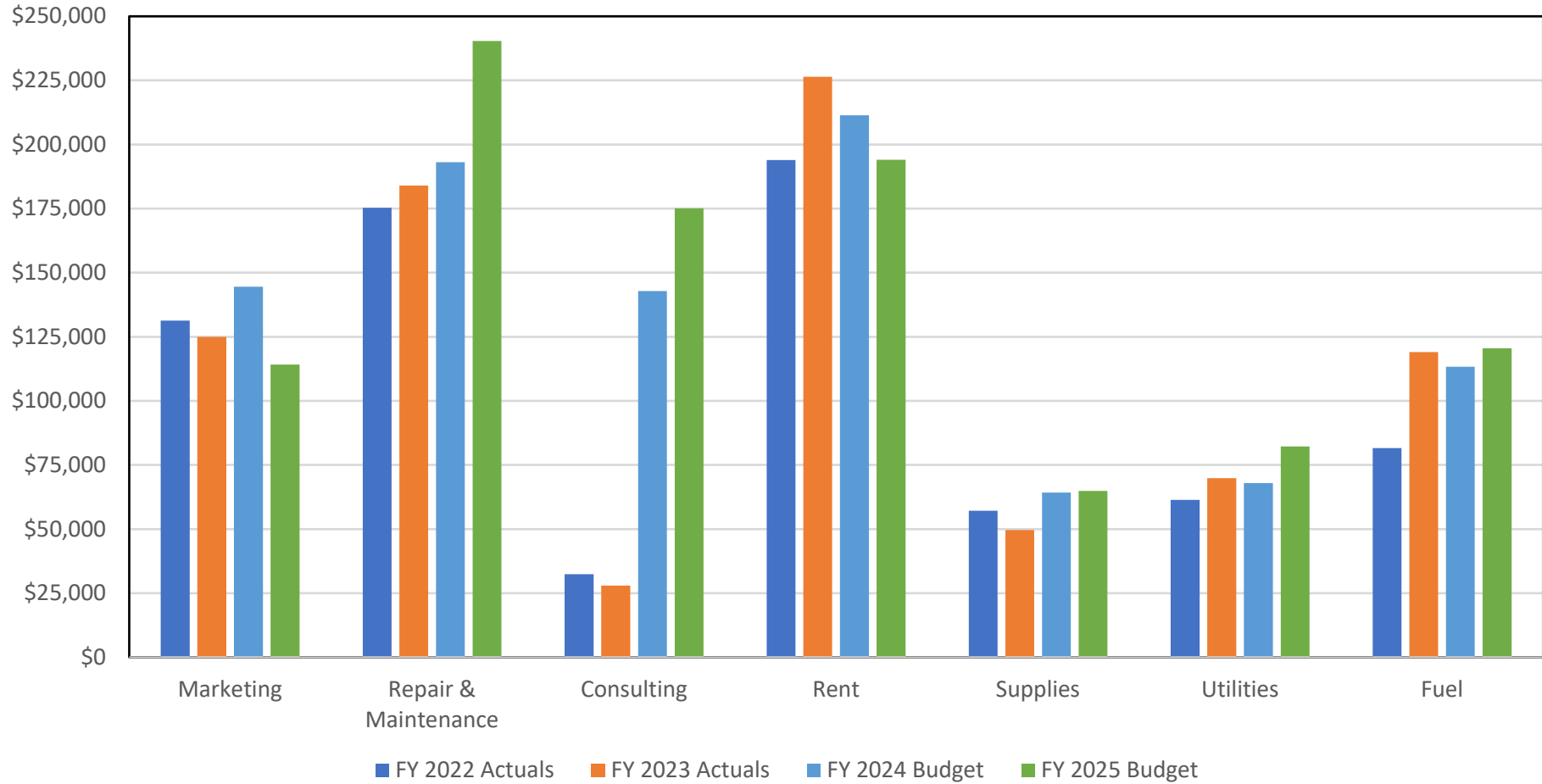


	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Budget	FY 2025 Budget
BCRD Total Payroll				
Admin Payroll	\$656,121	\$690,634	\$735,024	\$679,416
Programs Payroll	\$714,894	\$821,121	\$1,006,042	\$1,035,827
Trails Payroll	\$535,257	\$720,554	\$895,188	\$940,103
Total Payroll	\$1,906,272	\$2,232,308	\$2,636,254	\$2,655,345

Notes

- Increases in payroll primarily due to annual salary increases.
- Continue to strive for full staffing at the Aquatic Center.
- Increase in trails staff.

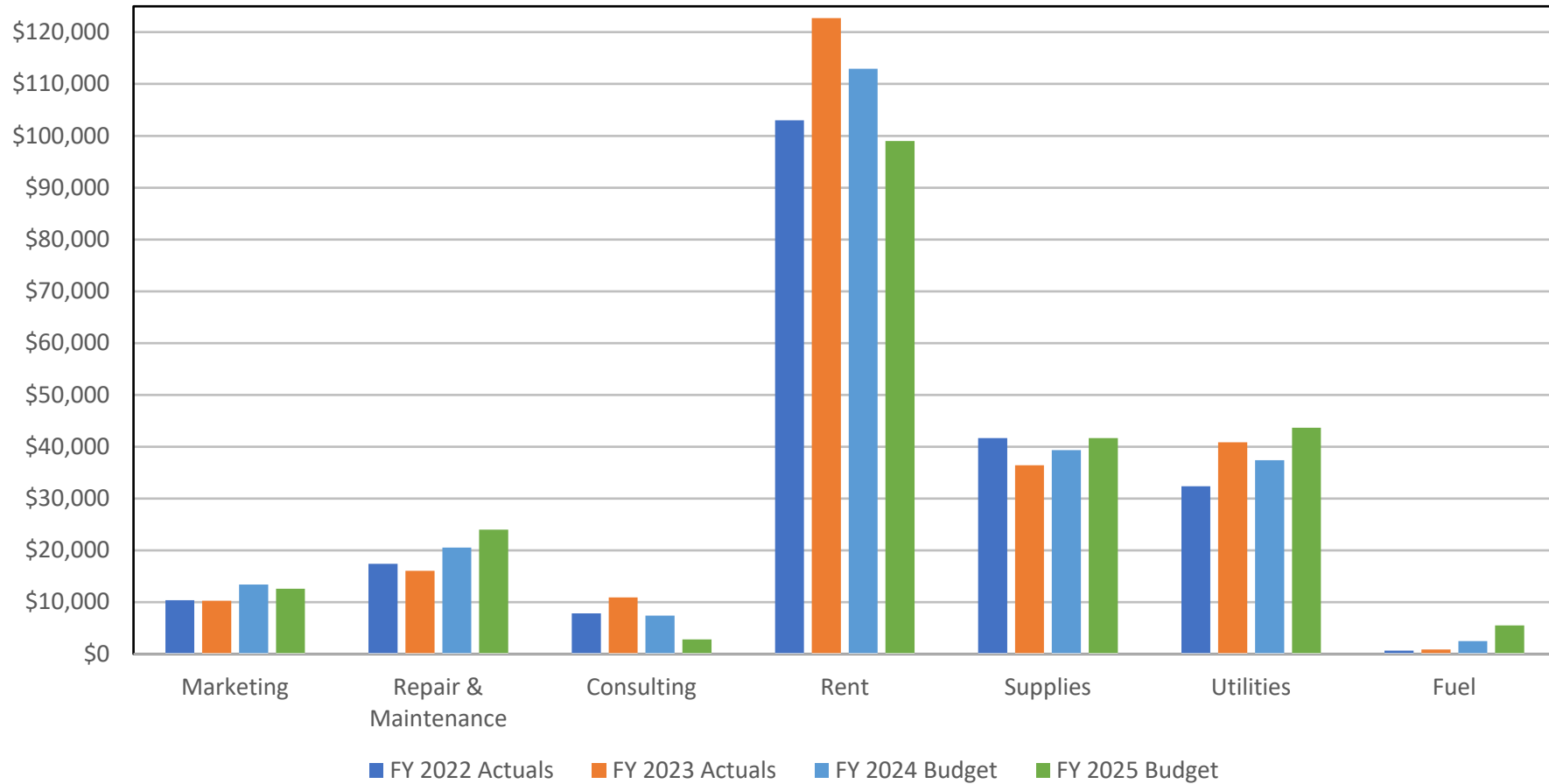
BCRD Total Major Expenses



<i>BCRD Total Major Expenses</i>	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Budget	FY 2025 Budget
Marketing	\$131,252	\$124,958	\$144,511	\$114,120
Repair & Maintenance	\$175,328	\$184,025	\$193,105	\$240,400
Consulting	\$32,431	\$27,919	\$142,780	\$175,100
Rent	\$193,916	\$226,421	\$211,334	\$194,000
Supplies	\$57,099	\$49,619	\$64,275	\$64,915
Utilities	\$61,381	\$69,885	\$67,974	\$82,264
Fuel	\$81,601	\$118,977	\$113,310	\$120,500
Capital Expenses	\$393,100	\$610,437	\$731,000	\$862,500
Total Expenses	\$1,126,108	\$1,412,242	\$1,668,289	\$1,853,799

Notes

Programs Total Major Expenses

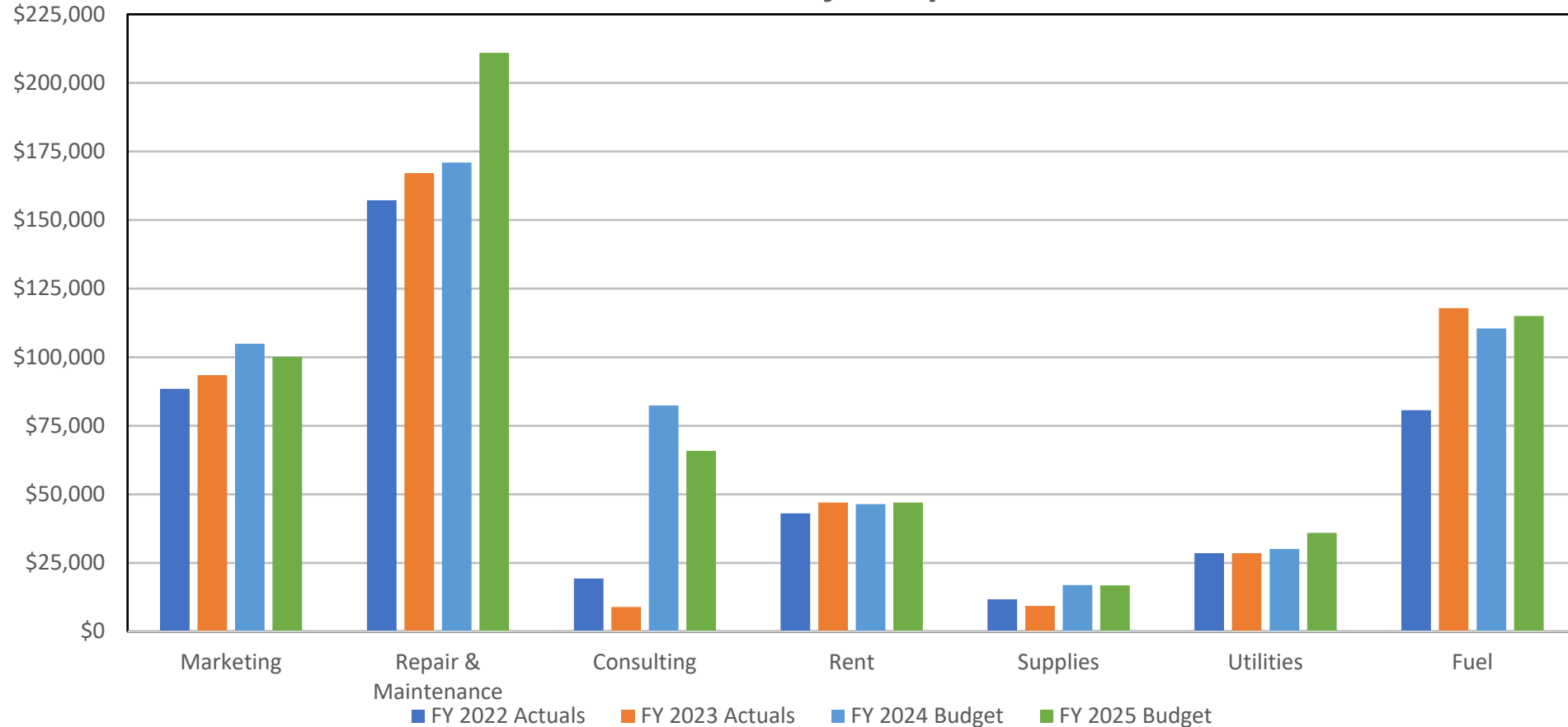


Programs Total Major Expenses	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Budget	FY 2025 Budget
Marketing	\$10,352	\$10,272	\$13,380	\$12,600
Repair & Maintenance	\$17,379	\$16,058	\$20,530	\$24,000
Consulting	\$7,856	\$10,922	\$7,415	\$2,800
Rent	\$103,014	\$122,750	\$112,950	\$99,000
Supplies	\$41,684	\$36,434	\$39,355	\$41,685
Utilities	\$32,354	\$40,858	\$37,379	\$43,664
Fuel	\$658	\$860	\$2,490	\$5,500
Total Expenses	\$213,297	\$238,153	\$233,499	\$229,249

Notes

- Rent includes Community Campus and field rentals.
- Aquatic Center accounts for most of the expenses other than rent.

Trails Total Major Expenses

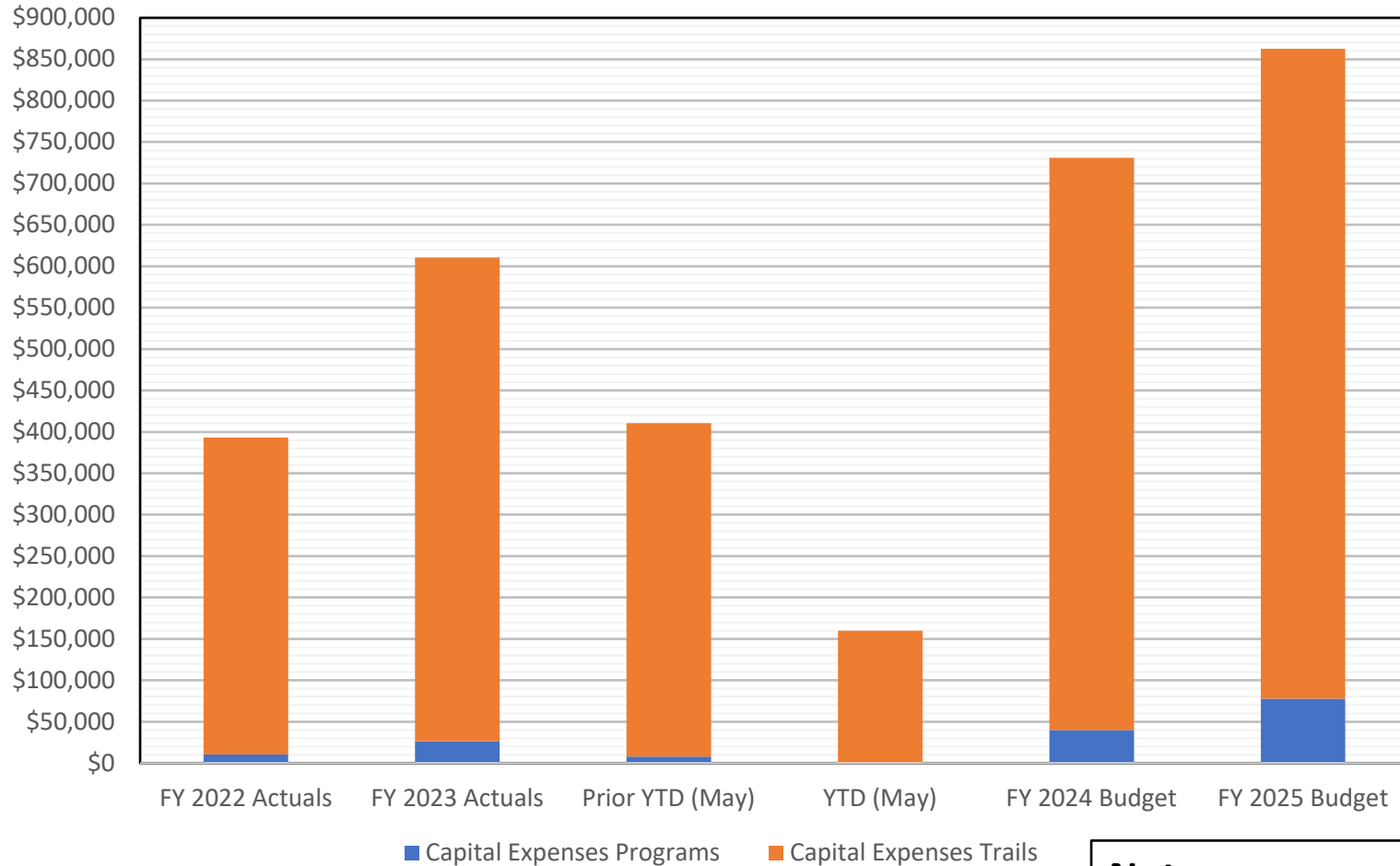


Trails Total Major Expenses	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Budget	FY 2025 Budget
Marketing	\$88,413	\$93,429	\$104,850	\$100,100
Repair & Maintenance	\$157,177	\$167,119	\$170,915	\$211,000
Consulting	\$19,324	\$8,902	\$82,375	\$65,800
Rent	\$43,046	\$46,968	\$46,384	\$47,000
Supplies	\$11,739	\$9,342	\$16,900	\$16,810
Utilities	\$28,553	\$28,553	\$30,031	\$35,900
Fuel	\$80,670	\$117,865	\$110,500	\$115,000
Total Expenses	\$428,921	\$472,179	\$561,955	\$591,610

Notes

- Anticipating increases in repair and maintenance costs due to older equipment.
- Fuel expense is unpredictable due to winter conditions and fluctuating costs.

Capital Expenses

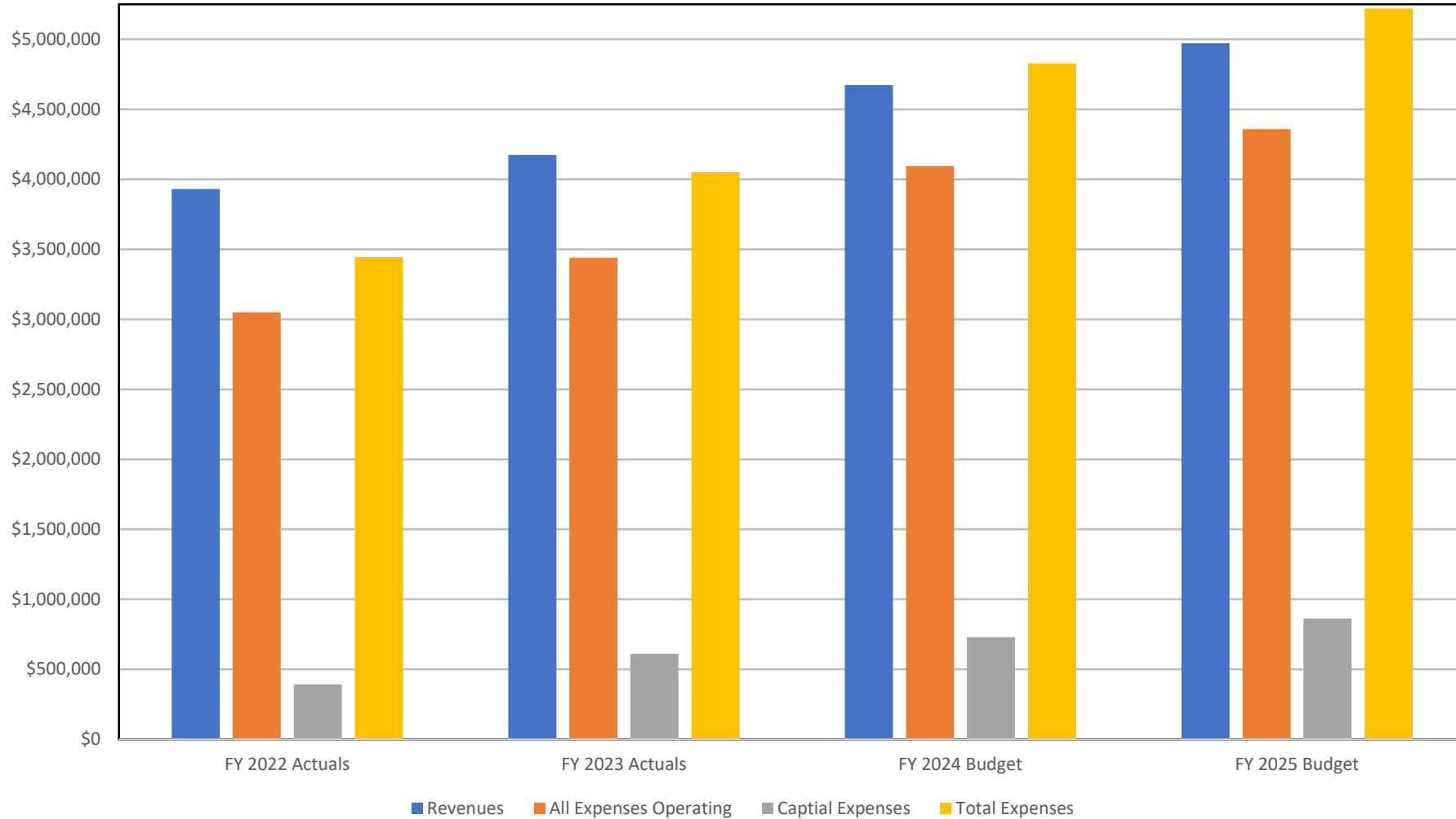


BCRD Capital Expenses	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Budget	FY 2025 Budget
Capital Expenses BCRD Total	\$393,100	\$610,437	\$731,000	\$862,500
Capital Expenses Programs	\$10,460	\$26,452	\$40,000	\$77,500
Capital Expenses Trails	\$382,640	\$583,985	\$691,000	\$785,000

Notes

- Trails – E-cat, kei truck, snowplow, and mini-excavator
- QTP trail update
- Galena Lodge roof
- WRT – paint, sealcoat, steel bridge
- Pool cover, vehicle, and trailer

BCRD Total Revenue and Expenses



BCRD Total Budget	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Budget	FY 2025 Budget
Revenues	\$3,930,140	\$4,174,291	\$4,673,998	\$4,971,343
All Expenses Operating	\$3,050,412	\$3,439,079	\$4,094,656	\$4,357,654
Capital Expenses	\$393,100	\$610,437	\$731,000	\$862,500
Total Expenses	\$3,443,511	\$4,049,516	\$4,825,656	\$5,220,154