BCRD
Pursue the Active Life

Meeting Notice of the Blaine County Recreation District Board of Directors

Date: Wednesday, August 12, 2026
Public Hearing: 10:00AM
Regular Session Time: Following Public Hearing
Place: BCRD Conference Room

Public Hearing:

1. Fee Increase Hearing
   a. Review fee increases for 2026-2027 1-day, 3-Day and 7-day Nordic passes (ACTION ITEM).

2. Budget Hearing
   a. 2026-2027 FY Budget Hearing of the Board of Directors (ACTION ITEM).

Agenda of the Regular Session of the Board of Directors

1. Public Comment (3-minute time limit)

2. Administrative Items
   a. Consideration and designation of BCRD Officer position for Vice President (ACTION ITEM).

3. Review of Prior Meeting Minutes
   a. 07/01/2026 Regular Session (ACTION ITEM)

3. Department Updates
   a. Finance:
      - Recommendation from Board President to approve cash disbursements for July 2026 and authorize payment of bills and payroll for August 2026 when they become due. Consideration of approval of July 2026 credit card statement of Executive Director. (ACTION ITEM)
      - Finance Report – Review and approve June 2026 Balance Sheet and Profit & Loss Statement. (ACTION ITEM)
      - Review 3rd quarter financial report (DISCUSSION)
   b. Development and Communications
   c. Programs
   d. Trails
   e. Executive Director

4. Old Business
   a. Recreation Coalition Update (DISCUSSION)

5. Executive Session
    a. Pursuant to Idaho Code 74-206(a) to discuss board governance.

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

Topic: Public Hearing and Regular Session Board Meeting
Time: August 12, 2026 10:00AM Mountain Time

Microsoft Teams
Join the meeting now
Meeting ID: 278 710 001 831 47
Passcode: mF9q8PY3

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Proposed 2026 – 2027 Nordic Pricing

Type	25/26 Pricing	26/27 Pricing	% Change
Adult Pre-Season	$275	$285	3.6%
Adult Regular Season	$330	$340	3%
Adult Combo Pre-Season	$604	$615	1.8%
Adult Combo Regular Season	$719	$740	2.9%
Youth	Free	Free	Same
Snowshoe Only	$75	$78	4%
Dog	$60	$62	3.3%
Day Pass	$23	$25	8.6%
3-Day	$63	$68	7.9%
7-Day	$140	$152	8.57%
Dog Day Pass	$8	$8	Same
Snowshoe Day Pass	$12	$12	Same
Quigley Nordic	$10	$10	Same
Fat Bike ONLY Pass	$75	$78	4%

For reference only:

SV Adult pre-season	$329	$340
SV Adult regular season	$389	$400

BLAINE COUNTY RECREATION DISTRICT BUDGET HEARING NOTICE
BUDGET FOR FYE SEPTEMBER 30, 2027

Revenue	
Property Tax Income	$ 1,995,862.00
Recovered/Recaptured Property Tax	
Earned Income	$ 2,032,700.00
Contributed Income	$ 681,000.00
Total Revenue	$ 4,709,562.00
% Revenue from Taxes	42%
Expenditures	
Cost of Sales	$ 25,300.00
General & Administrative	$ 861,600.20
Youth and Adult Programs and Aquatics	$ 1,805,976.18
Trails and Facilities	$ 1,791,347.61
Capital Expenditures	$ 455,000.00
Total Expenditures	$ 4,939,223.99
Surplus (Deficit)	$ (229,661.99)
Transfer from Fund Balance	$ 229,661.99

NOTICE IS HEREBY GIVEN that the Blaine County Recreation District's Board of Directors will hold a public hearing to consider the district's budget for the fiscal year ending September 30, 2027. The hearing will be held August 12, 2026, 10:00 A.M., BCRD Conference Room, Community Campus, 1050 Fox Acres Road, Hailey, Idaho.

ALL INTERESTED PERSONS ARE INVITED to attend this public hearing to comment on the budget. Persons may review the budget prior to the public hearing during normal business hours at the Blaine County Recreation District's offices at the Community Campus, 1050 Fox Acres Road, Hailey, Idaho.

PUBLISH
IDAHO MOUNTAIN EXPRESS
AUGUST 5, 2026

BCRD
Pursue the Active Life

Meeting Notice of the Blaine County Recreation District Board of Directors

Date: Wednesday, July 1, 2026
Regular Session Time: 10:00AM
Place: BCRD Conference Room

Board: Mat Hall, Jane Lopez, Alan Hogg
Staff: Mark Davidson, Diane Renfro, Morgan Buckert, Eric Rector, Mary Rose
Public: Michael Miller, Chelan Pauly

Mat Hall called the Regular Session of the Board of Directors to order at 10:05AM.

Agenda of the Regular Session of the Board of Directors

1. **Public Comment (3-minute time limit)**
   No public comment.

2. **Administrative Items**
   a. **Swearing in of Alan Hogg as an appointed Board Member of the BCRD (ACTION ITEM)**
      Alan Hogg was officially sworn in to BCRD Board of Directors, filing Mary Fauth's seat for the remaining term.

3. **Review of Prior Meeting Minutes**
   a. **06/03/2026 Regular Session (ACTION ITEM)**
      Jane Lopez motioned to approve June 3, 2026. Mat Hall seconded. The motion passed unanimously.

3. **Department Updates**
   a. **Finance:**
      - **Recommendation from Board President to approve cash disbursements for June 2026 and authorize payment of bills and payroll for July 2026 when they become due. Consideration of approval of June 2026 credit card statement of Executive Director. (ACTION ITEM)**
        Mat Hall motioned to approve cash disbursements for June 2026 and authorize payment of bills and payroll for July 2026 when they become due and approve June 2026 credit card statement of Executive Director. Jane Lopez seconded. The motion passed unanimously.

      - **Finance Report – Review and approve May 2026 Balance Sheet and Profit & Loss Statement. (ACTION ITEM)**

Mat Hall motioned to approve May 2026 Balance Sheet and Profit & Loss Statement. Alan Hogg seconded. The motion passed unanimously.

b. **Development and Communications**
BCRD will be in the 4th of July parade and is this year's Grand Marshal.

c. **Programs**
BCRD hired Kyle Caddo as the Recreation Manager. Kyle will start mid-July.

d. **Trails**
The Wood River Trail is busy. Maintenance is an ongoing project, with crack fill happening into August. Idaho Power will be working around the hospital tunnel. The tunnel will remain open. Quigley is busy with programs and camps. In the coming days, Quigley Farms will commence work and will have road closures from July 7th – October 31st.

e. **Executive Director**
Update in the following agenda items.

4. **Old Business**

a. **Recreation Coalition Update (DISCUSSION)**
The group met twice. Mark reviewed the 2025 levy initiative with the group.

b. **Employee Handbook (ACTION ITEM)**
Alan Hogg motioned to approve the Employee Handbook. Jane Lopez seconded. The motion passed unanimously.

c. **Quigley Trails Park Enhancement Project (ACTION ITEM)**
Davidson reviewed the proposed project. Alan Hogg expressed support for the project, adding that the project provides an opportunity for soliciting donations. Davidson shared while BCRD has a dedicated donor base for Galena and trails, we have not been as successful in raising money for traditional sports. This project may provide an opportunity to start building relationships within the traditional sports community.

Mat Hall motioned to approve Quigley Trails Park Enhancement Project. Alan Hogg seconded. The motion passed unanimously.

5. **New Business:**

a. **Review and approve Operating Reserve Policy (ACTION ITEM)**
Alan Hogg reviewed the policy and would like to work with Mark and Diane to revise the proposed policy for review and approval later.

Mat Hall motioned to table the action item. Alan Hogg seconded. The motion passed unanimously.

b. **FY 26-27 Budget Preview (DISCUSSION)**
Davidson presented the FY 26-27 Budget Preview. BCRD organizational priorities include investing in people and culture, expanding our role in the SNRA, tracking the Flying Hat/Blaine Crossing Annexation, developing and approving a 5-year Capital Improvement Plan, and expanding sources of revenue.

Mat Hall motioned to adjourn the Regular Session of the Board of Directors at 12:12pm. Jane Lopez seconded. The motion passed unanimously.

Mat Hall called the Executive Session to order at 12:14pm.

6. **Executive Session**
   a. **Pursuant to Idaho Code § 74-206(1)(b) to consider personnel matter.**

Mat Hall motioned to adjourn the Executive Session at 12:51pm. Alan Hogg seconded. The motion passed unanimously.

Attest:

BCRD Board President

Mark Davidson, BCRD Executive Director

1:59 PM
08/03/26
Accrual Basis

Blaine County Recreation District
Balance Sheet
As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
0105 · Mountain West Bank-Checking	272,488.44
0110 · Mountain West-Imprest	558.98
0115 · Petty Cash	100.00
0120 · Cash On Hand	400.00
0140 · Savings-General Fund #980	5,331,616.99
0170 · Diversified Fund	457,995.31
0180 · Mtn West Bank-FLEX Acct	25,827.04
Total Checking/Savings	6,088,986.76
Accounts Receivable	
0205 · Accounts Receivable	9,245.61
0210 · Taxes Receivable	1,861,871.00
Total Accounts Receivable	1,871,116.61
Total Current Assets	7,960,103.37
Fixed Assets	
1110 · Property/Equip-Rec Dist	133,444.39
1120 · Property/Fixtures-Rec Dist	128,621.10
1130 · Aquatic-Property/Equipment	759,587.24
1140 · Aquatic-Furn/Fixtures	83,508.32
1150 · Aquatic-Design	54,951.06
1160 · Aquatic-Engineering	15,137.17
1170 · Aquatic-Construction	2,789,946.65
1180 · Aquatic-Landscape	36,703.72
1190 · Aquatic-Phase I	18,073.00
1220 · Storage Shed	8,207.00
1230 · Parks	128,625.94
1310 · WRT-Maintenance Equipment	2,593,259.25
1320 · WRT-Construction	6,944,496.05
1330 · WRT-Engineering	208,403.43
1340 · WRT-Land	308,258.54
1360 · Quigley Land	75,000.00
1410 · Galena Lodge	1,916,441.84
1420 · Galena Equipment	298,308.97
1510 · Community Campus Construction	666,747.00
1553 · Construction in Progress	363,730.00
1610 · HUB-Construction	183,089.00
1620 · HUB-Equipment	11,251.00
1700 · Accumulated Depreciation	-9,118,592.63
Total Fixed Assets	8,607,198.04
TOTAL ASSETS	**16,567,301.41**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	115.95
Total Accounts Payable	115.95
Other Current Liabilities	
Accrued Compensation	17,500.00
Accrued Payroll Taxes	3,432.00
2070 · Deferred Tax Revenue	1,859,422.00
2090 · Rental Deposit Holding	134.00
2160 · Health Insurance Payable	2,456.22
2161 · AFLAC Pre-tax Payable	658.14
2162 · AFLAC (After-tax) Payable	1,030.12
2165 · Life Flight Network	-562.50
2185 · S. V. Co. Combo Pass Payable	

Blaine County Recreation District
Balance Sheet
As of June 30, 2026

		Jun 30, 26
2185.01 · Combo Season Pass	-311.31	
2185 · S. V. Co. Combo Pass Payable - Other	367.72	
Total 2185 · S. V. Co. Combo Pass Payable		56.41
2200 · Sales Tax Payable		4,577.99
2314 · Advanced Rev. Xplor		
2314.01 · Advanced Rev. - Memberships	80,931.35	
2314.02 · Advanced Rev. - Events	40,334.51	
2314.03 · Advanced Rev.-HUB & Summer Camp	96,613.22	
2314.05 · Advanced Rev. - Credit	3,460.42	
Total 2314 · Advanced Rev. Xplor		221,339.50
2323 · Advanced Revenue-NVT/Harriman		419,022.17
2329 · Advanced Revenue-Other Programs		
2329.03 · Advanced Rev Quigley Developmnt	53,170.50	
Total 2329 · Advanced Revenue-Other Programs		53,170.50
Total Other Current Liabilities		2,582,236.55
Total Current Liabilities		2,582,352.50
Total Liabilities		2,582,352.50
Equity		
3200 · General Fund		2,678,494.50
3204 · E-Cat Fund		412,876.01
3203 · Quigley Fund		53,170.50
3202 · WRT Fund		286,925.54
3201 · GNVT Fund		1,900,150.44
3000 · Investment in Fixed Asset		8,607,197.04
3010 · Fund Balance		-1,001,904.25
3900 · Current Profit or Loss		4,227.27
Net Income		1,043,811.86
Total Equity		13,984,948.91
TOTAL LIABILITIES & EQUITY		**16,567,301.41**

Blaine County Recreation District
P&L Budget Performance-All BCRD
June 2026

	Jun 26	Budget	Oct '25 - Jun 26	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Property Tax					
4000 · Property Tax & Revenue Sharing	128,022.90		1,465,220.62	1,918,395.40	1,918,395.40
Total Property Tax	128,022.90		1,465,220.62	1,918,395.40	1,918,395.40
Program Fees, Lessons					
4100 · Program Fees					
4100.08 · Volleyball	0.00		0.00		
4100.01 · Baseball	5,597.33		5,693.68		
4100.02 · Track & Field	-113.21		11,253.12		
4100.04 · Soccer	0.00		10,251.64		
4100.05 · Basketball	0.00		12,068.47		
4100.06 · Pickleball	0.00		3,420.56		
4100.07 · Futsal	0.00		3,608.44		
4100 · Program Fees - Other	35,323.76		49,699.68	202,000.00	202,000.00
Total 4100 · Program Fees	40,807.88		95,995.59	202,000.00	202,000.00
4101 · Program Fees (non-taxable)	6,057.74		114,747.60	134,000.00	134,000.00
4350 · Lessons	13,773.38		16,038.98	34,000.00	34,000.00
4360 · Class Fees	4,610.74		12,844.46	11,000.00	11,000.00
Total Program Fees, Lessons	65,249.74		239,626.63	381,000.00	381,000.00
Passes					
4305 · Combo Annual Pass	0.00		105,466.11	150,000.00	150,000.00
4310 · Annual Passes					
4310.04 · Fat Bike Season Pass (083)	0.00		1,575.00		
4310.01 · Adult Season Pass (083)	0.00		702,077.11	690,000.00	690,000.00
4310.02 · Dog Season Pass (083)	0.00		51,187.20	45,000.00	45,000.00
4310.03 · Snowshoe Season Pass (083)	0.00		12,993.00	10,000.00	10,000.00
4310 · Annual Passes - Other	24,634.32		52,177.97	106,000.00	106,000.00
Total 4310 · Annual Passes	24,634.32		820,010.28	851,000.00	851,000.00
4320 · Day Passes					
4320.01 · Adult Day Pass (083)	0.00		148,802.52	115,000.00	115,000.00
4320.02 · Dog Day Pass (083)	0.00		3,102.79	3,000.00	3,000.00
4320.03 · Quigley Day Pass (086)	0.00		56.61	3,500.00	3,500.00
4320.04 · Snowshoe Day Pass (083)	0.00		14,778.11	10,000.00	10,000.00
4320 · Day Passes - Other	10,370.84		17,245.39	43,000.00	43,000.00
Total 4320 · Day Passes	10,370.84		183,985.42	174,500.00	174,500.00
4330 · Weekly Passes	0.00		22,501.44	25,000.00	25,000.00
4335 · Month Pass	11,150.39		102,769.01	105,000.00	105,000.00
Total Passes	46,155.55		1,234,732.26	1,305,500.00	1,305,500.00
Fundraising					
4700 · Fundrasing - Nordic Pins	0.00		43,150.00	40,000.00	40,000.00
4710 · Fundraising-Donations					
4710.01 · Galena Donation	53,000.00		193,972.12	150,000.00	150,000.00
4710.02 · NVT Donation	0.00		0.00	25,000.00	25,000.00
4710 · Fundraising-Donations - Other	44,775.00		338,019.87	305,000.00	305,000.00
Total 4710 · Fundraising-Donations	97,775.00		531,991.99	480,000.00	480,000.00
4740 · Fundraising-Grants	2,616.96		3,613.90		
Total Fundraising	100,391.96		578,755.89	520,000.00	520,000.00
Other Revenue					
4200 · Facility Rental	297.50		1,237.50	38,900.00	38,900.00
4201 · Facility Rental (non-taxable)	0.00		33,000.00	0.00	0.00
4210 · Equipment Rental	153.08		216.85	650.00	650.00
4400 · Merchandise Sales	345.30		567.28		
4410 · Food Sales	6,831.70		8,093.18	20,100.00	20,100.00
4415 · Rounding Adjustment Account	0.00		0.05		
4500 · Miscellaneous	0.00		7,636.75	205,000.00	205,000.00
4900 · Interest Income	18,915.82		160,660.03	106,555.85	106,555.85
Total Other Revenue	26,543.40		211,411.64	371,205.85	371,205.85
Total Income	366,363.55		3,729,747.04	4,496,101.25	4,496,101.25
Cost of Goods Sold					
5010 · COS-Merchandise	894.34		4,095.18	12,500.00	12,500.00
5020 · COS-Food	2,988.56		4,767.96	10,000.00	10,000.00
Total COGS	3,882.90		8,863.14	22,500.00	22,500.00
Gross Profit	362,480.65		3,720,883.90	4,473,601.25	4,473,601.25
Expense					
Payroll & Payroll Related					
Salaries					
6010 · Salaries	57,976.88		531,880.57	783,917.68	783,917.68
6011 · Salary Sick Leave	0.00		8,899.75		
6012 · Salary Vacation Leave	1,909.20		37,237.91		

Blaine County Recreation District
P&L Budget Performance-All BCRD
June 2026

	Jun 26	Budget	Oct '25 - Jun 26	YTD Budget	Annual Budget
Total Salaries	59,886.08		578,018.23	783,917.68	783,917.68
Hourly					
6025 · Hourly Admin Leave	0.00		2,542.24		
6024 · Hourly Bereavement Leave	518.10		984.02		
6020 · Hourly Wages	36,298.00		426,497.26	644,279.32	644,279.32
6021 · Hourly Sick Leave	1,164.99		19,210.41	42,169.42	42,169.42
6022 · Hourly Vacation Leave	6,351.66		32,032.73		
6030 · Overtime	75.16		2,645.25		
Total Hourly	44,407.91		483,911.91	686,448.74	686,448.74
Seasonal					
6040 · Seasonal Payroll	48,772.63		235,091.77	574,100.00	574,100.00
6045 · Seasonal Overtime	0.00		0.00	38,300.00	38,300.00
Total Seasonal	48,772.63		235,091.77	612,400.00	612,400.00
Payroll Expenses					
6080 · Worker's Compensation	0.00		23,196.00	22,524.85	22,524.85
6110 · FICA	10,922.95		91,588.99	140,724.48	140,724.48
6120 · SUTA	456.36		3,230.06	25,063.55	25,063.55
6130 · PERSI	12,473.58		126,655.67	147,572.93	147,572.93
6140 · Health Insurance	11,831.82		117,893.19	230,000.02	230,000.02
6141 · HSA Company Contribution	1,893.00		16,658.00		
6145 · Employee Benefits	1,656.37		6,731.87	7,875.00	7,875.00
Total Payroll Expenses	39,234.08		385,953.78	573,760.83	573,760.83
6050 · Bonuses	0.00		0.00	10,000.00	10,000.00
6070 · Employee Relations	2,521.55		10,485.53	13,335.00	13,335.00
Total Payroll & Payroll Related	194,822.25		1,693,461.22	2,679,862.25	2,679,862.25
Marketing					
7015 · Advertising-Design	0.00		12,543.50	17,250.00	17,250.00
7020 · Advertising-Production	1,262.67		16,705.58	21,700.00	21,700.00
7025 · Advertising-Distribution	2,545.20		2,545.20	2,609.00	2,609.00
7030 · Advertising-Placement	2,685.62		18,062.35	21,800.00	21,800.00
7040 · Advertising Web Developmen	0.00		0.00	25,000.00	25,000.00
7222 · Fundraising Expense	0.00		12,520.31	40,000.00	40,000.00
7500 · Marketing	462.50		1,446.36	6,500.00	6,500.00
7520 · Postage	22.10		5,623.84	11,926.00	11,926.00
7535 · Promotion	5,381.70		9,185.95	17,350.00	17,350.00
Total Marketing	12,359.79		78,633.09	164,135.00	164,135.00
Repair & Maintenance					
7410 · Repair/Maintenance - other	0.00		403.68		
7420 · Automobiles R/M					
7421.27 · Ford F150 - 2019-Programs	0.00		55.09	800.00	800.00
7421.26 · Ford E350 Van - 2011	0.00		2,058.78	800.00	800.00
7421.25 · KEI TRUCK, DAIHATSU - 2022	0.00		225.94		
7421.16 · Ford F250 - 2008 - N.Chickrell	0.00		1,271.31		
7421.17 · Ford F150 - 2016-Knox	0.00		331.02		
7421.18 · Dodge Ram 2500 - 2016	0.00		3,100.70		
7421.20 · Ford F250 - 2019	0.00		2,382.99		
7421.21 · RAM 3500 - 2022	0.00		53.01		
7421.22 · Ford F350 Van - 2012	0.00		2,108.22	2,500.00	2,500.00
7421.23 · Ford F250 Super Duty XLT- 2023	0.00		519.26		
7421.24 · Ford F250 Super Duty SRW-2024	0.00		33.54		
7420 · Automobiles R/M - Other	0.00		0.00	11,300.00	11,300.00
Total 7420 · Automobiles R/M	0.00		12,139.86	15,400.00	15,400.00
7430 · Buildings Repair/Maint	2,570.29		13,341.31	30,160.00	30,160.00
7440 · Equipment R/M					
7441.10 · Catepillar Micro Excavator -25	0.00		27.53		
7441.14 · Tool Cat-2015	0.00		204.58		
7441.15 · 2019 Polaris 500 Ranger	0.00		86.14	1,000.00	1,000.00
7441.16 · 2019 Polaris Sportsman 850SP	0.00		258.83		
7440 · Equipment R/M - Other	773.57		6,448.69	15,290.00	15,290.00
Total 7440 · Equipment R/M	773.57		7,025.77	16,290.00	16,290.00
7450 · Grooming Equipment R/M					
7451.09 · 2011 PB100-(081)	0.00		56.34		
7451.10 · 2012 PB100 WRT-Lake Creek-(083)	0.00		56.34		
7451.11 · 2017 PB100-NVT (083)	0.00		8,490.44		
7451.12 · 2018 PB100-NVT-(083)	0.00		8,337.55		
7451.13 · 2020 PB100-(083)-Quigley	0.00		8,076.06		
7451.14 · 2022 PB100 - Baker Crk.	0.00		3,428.42		
7450 · Grooming Equipment R/M - Other	0.00		47.98	90,013.00	90,013.00
Total 7450 · Grooming Equipment R/M	0.00		28,493.13	90,013.00	90,013.00
7460 · Path Field Grounds Repair/Maint	3,873.98		24,466.82	85,300.00	85,300.00
Total Repair & Maintenance	7,217.84		85,870.57	237,163.00	237,163.00
Consulting / Legal					
7400 · Legal Fees	0.00		10,661.00		

Blaine County Recreation District
P&L Budget Performance-All BCRD
June 2026

	Jun 26	Budget	Oct '25 - Jun 26	YTD Budget	Annual Budget
7530 · Professional & Consulting Fees	2,129.00		39,926.65	165,000.00	165,000.00
Total Consulting / Legal	2,129.00		50,587.65	165,000.00	165,000.00
Rent					
7620 · Property Rent	15,826.04		150,731.69	214,360.00	214,360.00
Total Rent	15,826.04		150,731.69	214,360.00	214,360.00
Supplies					
7097 · Computer Supplies	0.00		1,810.88	3,900.00	3,900.00
7510 · Office Supplies	106.01		2,335.66	9,260.00	9,260.00
7511 · Operating Supplies	341.80		4,947.08	6,620.00	6,620.00
7845 · Supplies - other	10,292.16		39,652.02	47,700.00	47,700.00
Total Supplies	10,739.97		48,745.64	67,480.00	67,480.00
Utilities					
7810 · Sanitation	2,709.46		15,711.82	24,000.00	24,000.00
7910 · Electric	1,150.47		8,114.25	18,000.00	18,000.00
7915 · Natural Gas	1,067.43		1,539.42	10,000.00	10,000.00
7920 · Water	6,570.80		7,204.91	26,125.00	26,125.00
7925 · Cable TV	150.89		1,358.01	2,580.00	2,580.00
7930 · Internet Connection	596.86		2,903.28	4,296.00	4,296.00
Total Utilities	12,245.91		36,831.69	85,001.00	85,001.00
Other Miscellaneous					
7005 · Accounting & Auditing Fees	0.00		23,100.00	26,500.00	26,500.00
7055 · Amenities	0.00		2,023.11		
7060 · Automobile	0.00		0.00	6,000.00	6,000.00
7070 · Bank Charges/Financing	0.00		30.00		
7085 · Cellular & Satellite Phones	453.42		5,574.52	12,370.00	12,370.00
7090 · Chemicals	17,130.88		17,554.74	26,000.00	26,000.00
7095 · Computer Services	1,808.97		38,492.27	51,460.00	51,460.00
7096 · Computer Software	2,854.67		39,263.61	41,270.00	41,270.00
7099 · Computer Hardware	0.00		1,182.18	12,200.00	12,200.00
7105 · Credit Card Fees	2,433.39		39,688.98	60,000.00	60,000.00
7200 · Dues	0.00		945.00	975.00	975.00
7205 · Entertainment & Meals	795.05		17,740.31	4,300.00	4,300.00
7209 · Equipment Purchase	3,747.10		30,503.35	37,900.00	37,900.00
7223 · Furniture & Fixtures	0.00		8,695.82	9,500.00	9,500.00
7225 · Gasoline, Diesel & Motor Oil	5,085.13		56,015.67	123,100.00	123,100.00
7230 · Insurance	0.00		50,523.00	50,523.00	50,523.00
7250 · Janitoral Services	2,080.00		2,080.00		
7330 · Equipment Lease	144.07		1,297.15	3,700.00	3,700.00
7405 · Licenses & Permits	1,695.00		38,227.33	48,750.00	48,750.00
7505 · Miscellaneous Exp	0.00		6,000.00	200,000.00	200,000.00
7515 · Penaltlies & Late Fees	0.00		76.53		
7525 · Printing	195.33		3,754.79	300.00	300.00
7610 · Equipment Rent	165.00		2,932.55	15,000.00	15,000.00
7630 · Other Rent	115.50		1,039.50		
7800 · Sales Tax	0.90		8.37		
7815 · Security	571.71		931.26	1,500.00	1,500.00
7820 · Seeds & Plants	0.00		551.62	5,150.00	5,150.00
7823 · Signs	0.00		293.38	7,500.00	7,500.00
7825 · Small Tools and Parts	1,357.22		6,075.72	3,000.00	3,000.00
7840 · Subscriptions	2,201.77		2,419.77	1,164.99	1,164.99
7850 · Telephone	233.09		939.96	805.44	805.44
7855 · Training	2,460.50		7,437.18	15,100.00	15,100.00
7860 · Travel	98.60		8,786.75	12,600.00	12,600.00
7865 · Uniforms	1,815.44		18,701.57	44,300.00	44,300.00
7980 · Web Hosting	370.58		3,540.52	7,400.00	7,400.00
Total Other Miscellaneous	47,813.32		436,426.51	828,368.43	828,368.43
Total Expense	303,154.12		2,581,288.06	4,441,369.68	4,441,369.68
Net Ordinary Income	59,326.53		1,139,595.84	32,231.57	32,231.57
Other Income/Expense					
Other Expense					
9010 · Capital Expenditures	0.00		95,783.98	570,000.00	570,000.00
Total Other Expense	0.00		95,783.98	570,000.00	570,000.00
Net Other Income	0.00	0.00	-95,783.98	-570,000.00	-570,000.00
Net Income	**59,326.53**	**0.00**	**1,043,811.86**	**-537,768.43**	**-537,768.43**

Total BCRD Income Statement -Quarter 3 Reporting

Revenue

BCRD Total Revenue	FY23 as of Q3	FY24 as of Q3	FY25 as of Q3	FY26 as of Q3	FY26 Budget vs Actuals	2026 Budget
Property Tax	$1,686,896	$1,755,694	$1,826,906	$1,917,192	-$1,203	$1,918,395
Programs, Fees, & Lessons	$281,569	$253,631	$330,985	$340,584	-$40,416	$381,000
Passes	$1,195,424	$1,167,909	$1,281,189	$1,288,859	-$16,641	$1,305,500
Fundraising	$521,992	$384,313	$426,968	$608,149	$88,149	$520,000
Other Revenue	$205,957	$286,908	$478,854	$221,679	-$149,527	$371,206
Total Revenue	**$3,891,838**	**$3,848,456**	**$4,344,903**	**$4,376,463**	**-$119,638**	**$4,496,101**
Expenses						
COGS	**$ 10,008.96**	**$ 10,900.11**	**$ 14,178.29**	**$ 20,347.11**	**$ (2,152.89)**	**$ 22,500.00**
OPERATING EXPENDITURES						
Wages & Benefits	$1,733,531	$1,792,526	$1,899,409	$2,087,992	-$591,871	$2,679,862
Marketing	$109,956	$59,848	$62,276	$83,204	-$80,931	$164,135
Repair & Maintenance	$141,283	$170,172	$130,263	$94,785	-$142,378	$237,163
Consulting/Legal	$18,640	$59,786	$233,174	$52,506	-$112,494	$165,000
Rent	$198,592	$159,165	$161,148	$168,963	-$45,397	$214,360
Supplies	$34,434	$34,451	$42,179	$53,007	-$14,473	$67,480
Utilities	$42,404	$47,779	$52,182	$42,424	-$42,577	$85,001
Other Misc.	$436,792	$475,959	$987,585	$462,595	-$365,773	$828,368
Total Operating Expenses	**$2,715,632**	**$2,799,687**	**$3,568,217**	**$3,045,476**	**-$1,395,894**	**$4,441,370**
CAPITAL EXPENDITURES	**$485,232**	**$198,363**	**$172,211**	**$108,702**	**-$461,298**	**$570,000**
Total Expenses	**$3,200,864**	**$2,998,050**	**$3,740,428**	**$3,154,178**	**-$1,857,192**	**$5,011,370**
Net Income	**$680,965**	**$839,506**	**$590,297**	**$1,201,938**	**$1,739,707**	**-$537,768**

*Other Misc. = fuel, licenses, insurance, computer, accounting, c/c fees, etc.

Programs Income Statement - Quarter 3 Reporting						
Revenue						
Programs Revenue	FY23 as of Q3	FY24 as of Q3	FY25 as of Q3	FY26 as of Q3	FY26 Budget vs Actuals	2026 Budget
Property Tax	$0	$0	$0	$0	$0	$0
Programs, Fees, & Lessons	$281,569	$253,631	$330,985	$340,584	-$40,416	$381,000
Passes	$178,631	$192,968	$210,267	$226,319	-$27,681	$254,000
Fundraising	$28,252	$23,200	$39,578	$74,250	$29,250	$45,000
Other Revenue	$25,606	$23,065	$28,796	$23,163	-$6,487	$29,650
Total Revenue	**$514,058**	**$492,864**	**$609,627**	**$664,316**	**-$45,334**	**$709,650**
Expenses						
COGS	$ 4,138.96	$ 5,564.03	$ 9,433.29	$ 9,083.04	$ (1,416.96)	$ 10,500.00
OPERATING EXPENDITURES						
Wages & Benefits	$591,858	$626,498	$693,051	$959,919	-$292,314	$1,252,233
Marketing	$6,552	$12,081	$8,266	$11,671	-$4,429	$16,100
Repair & Maintenance	$11,759	$18,008	$22,050	$18,311	-$5,839	$24,150
Consulting/Legal	$8,614	$5,224	$4,720	$3,395	-$3,605	$7,000
Rent	$106,906	$82,653	$83,986	$88,420	-$28,440	$116,860
Supplies	$24,202	$24,308	$28,083	$41,770	-$330	$42,100
Utilities	$21,685	$23,019	$24,258	$16,163	-$32,517	$48,680
Other Misc.	$295,625	$311,608	$148,764	$145,801	-$31,360	$177,161
Total Operating Expenses	**$1,067,201**	**$1,103,399**	**$1,013,178**	**$1,285,450**	**-$398,834**	**$1,684,284**
CAPITAL EXPENDITURES	**$26,452**	**$8,475**	**$18,196**	**$22,462**	**-$12,538**	**$35,000**
Total Expenses	**$1,093,653**	**$1,111,874**	**$1,031,374**	**$1,307,911**	**-$411,373**	**$1,719,284**
Net Income	**-$583,734**	**-$624,574**	**-$431,181**	**-$652,678**	**$367,456**	**-$1,020,134**
*Other Misc. = fuel, licenses, insurance, computer, accounting, c/c fees, etc.						

Trails Income Statement - Quarter 3 Reporting						
Revenue						
Trails Revenue	FY23 as of Q3	FY24 as of Q3	FY25 as of Q3	FY26 as of Q3	FY26 Budget vs Actuals	2026 Budget
Property Tax	$6,456	$6,456	$0	$0	$0	$0
Programs, Fees, & Lessons	$0	$0	$0	$0	$0	$0
Passes	$1,016,794	$974,941	$1,070,921	$1,062,540	$11,040	$1,051,500
Fundraising	$344,146	$222,555	$235,744	$311,798	-$13,202	$325,000
Other Revenue	$112,563	$155,481	$134,981	$46,489	-$39,261	$85,750
Total Revenue	**$1,479,959**	**$1,359,432**	**$1,441,647**	**$1,420,827**	**-$41,423**	**$1,462,250**
Expenses						
COGS	**$ 5,870.00**	**$ 5,336.08**	**$ 4,745.00**	**$ 11,264.07**	**$ (735.93)**	**$ 12,000.00**
OPERATING EXPENDITURES						
Wages & Benefits	$592,493	$598,107	$667,524	$809,236	-$252,015	$1,061,251
Marketing	$84,359	$36,185	$31,021	$27,942	-$71,758	$99,700
Repair & Maintenance	$128,894	$151,206	$107,507	$74,597	-$137,616	$212,213
Consulting/Legal	$8,533	$1,472	$10,474	$314	-$104,687	$105,000
Rent	$42,092	$38,368	$39,018	$42,228	-$7,272	$49,500
Supplies	$8,006	$8,407	$10,879	$8,316	-$10,494	$18,810
Utilities	$20,324	$24,210	$27,359	$25,631	-$9,934	$35,565
Other Misc.	$487,175	$505,953	$265,978	$227,067	-$115,188	$342,255
Total Operating Expenses	**$1,371,877**	**$1,363,908**	**$1,159,760**	**$1,215,330**	**-$708,963**	**$1,924,293**
CAPITAL EXPENDITURES	**$458,780**	**$189,888**	**$154,015**	**$86,240**	**-$448,760**	**$535,000**
Total Expenses	**$1,830,657**	**$1,553,795**	**$1,313,775**	**$1,301,570**	**-$1,157,723**	**$2,459,293**
Net Income	**-$356,568**	**-$199,699**	**$123,128**	**$107,993**	**$1,117,036**	**-$1,009,043**
*Other Misc. = fuel, licenses, insurance, computer, accounting, c/c fees, etc.						