

WESTERN ADA RECREATION DISTRICT

NOTICE OF ADOPTED BUDGET FY2022

NOTICE IS HEREBY GIVEN to all interested parties that Western Ada Recreation District, a duly constituted recreation district of the State of Idaho, held a budget hearing for FY2022 during its regular business meeting on August 23, 2021 at the hour of 12:00 Noon. By Resolution of the Board, the Operating Budget for Fiscal Year 2022 has been set as follows:

| | <u>2020-2021 Current Year Original Budget</u> | <u>2021-2022 Future Year Proposed Budget</u> |
|---|---|--|
| REVENUES | | |
| Ag Replacement Tax | \$ 270.00 | \$ 270.00 |
| Interest Income | 6,000.00 | 1,500.00 |
| Total Miscellaneous Income | \$ 6,270.00 | \$ 1,770.00 |
| Pool Receipts | | |
| Concessions | 14,500.00 | 14,500.00 |
| Lock Rental | 500.00 | 500.00 |
| Miscellaneous | 1,105.00 | 1,105.00 |
| Pool General Admission | 70,000.00 | 70,000.00 |
| Private Parties | 8,500.00 | 8,500.00 |
| Private Party Event Room Rental | 500.00 | 500.00 |
| Season Pass | 10,500.00 | 10,500.00 |
| Swim Lessons | 150,000.00 | 150,000.00 |
| Swim Team Fees | 9,000.00 | 9,000.00 |
| Total Pool Receipts | \$ 264,605.00 | \$ 264,605.00 |
| Property Taxes | 588,319.00 | 588,319.00 |
| Sales Tax Income | 30,000.00 | 30,000.00 |
| Fund Balance Carryover from Previous Fiscal Year | \$ 1,475,000.00 | \$ 1,053,395.00 |
| TOTAL REVENUE & FUND BALANCE CARRYOVER | \$ 2,364,194.00 | \$ 1,938,089.00 |
| EXPENDITURES | | |
| Pool Advertising | 2,000.00 | 2,000.00 |
| Bank Service Charges | 8,250.00 | 5,500.00 |
| Capital Improvements | | |
| Lakeview Golf Course | 1,415,000.00 | 1,000,000.00 |
| Pool Renovation - Other | 30,000.00 | 92,500.00 |
| Total Capital Improvements | \$ 1,445,000.00 | \$ 1,092,500.00 |
| Office Computer & Internet Exp. | 3,080.00 | 3,080.00 |
| Pool Computer & Internet Exp. | 3,200.00 | 3,200.00 |
| Concessions Inventory Expense | 12,500.00 | 12,500.00 |
| Employee Benefits | 11,410.00 | 11,485.00 |
| Office Training | 1,000.00 | 1,000.00 |
| Pool Training | 9,000.00 | 9,000.00 |
| Pool equipment | 25,000.00 | 25,000.00 |
| Pool equip rent | 1,000.00 | 1,000.00 |
| Insurance Expense | 12,000.00 | 12,000.00 |
| Investment Expense | 4,700.00 | 1,000.00 |
| Irrigation Assessment | 150.00 | 75.00 |
| Meals & Entertainment | 1,000.00 | 1,000.00 |
| Pool misc | | |
| Dues & Subscription | 1,000.00 | 500.00 |
| Gifts | 525.00 | 525.00 |
| Meals & Entertainment | 1,000.00 | 1,000.00 |
| Permits & Licenses | 300.00 | 300.00 |
| Pool misc - Other | 1,000.00 | 1,500.00 |
| Total Pool misc | \$ 3,825.00 | \$ 3,825.00 |
| Office Expense | | |
| Mileage reimbursement | 500.00 | 500.00 |
| Public Notices | 500.00 | 500.00 |
| Software Renewals | 500.00 | 500.00 |
| Total Office Expense | \$ 1,500.00 | \$ 1,500.00 |
| Payroll Expenses | | |
| Background Checks | 1,500.00 | 1,500.00 |
| Payroll Processing Fees | 3,500.00 | 3,500.00 |
| Salaries and Wages | | |
| Office Salaries | 35,000.00 | 35,000.00 |
| Pool Manager | 31,150.00 | 31,150.00 |
| Pool Salaries | 237,155.00 | 229,000.00 |
| Total Salaries and Wages | \$ 303,305.00 | \$ 300,150.00 |
| Taxes | 25,000.00 | 25,000.00 |
| Total Payroll Expenses | \$ 333,305.00 | \$ 325,150.00 |
| Professional Fees | | |
| Accountant fees | 4,200.00 | 4,200.00 |
| General Legal | 7,000.00 | 7,000.00 |
| Engineer/Survey fees | 2,500.00 | 2,500.00 |
| HR Consulting | 1,500.00 | 1,500.00 |
| Secretarial Fees | - | - |
| Professional Fees - Other | 2,250.00 | 2,250.00 |
| Total Professional Fees | \$ 17,450.00 | \$ 17,450.00 |
| Lakeview Golf Course Repairs and Maintenance | 60,000.00 | - |
| Pool Repairs | 28,000.00 | 28,000.00 |
| Settler's Park Repairs | 3,250.00 | 4,250.00 |
| Office Supplies | 1,800.00 | 1,800.00 |
| Pool supplies | | |
| Dairy Days Supplies | 1,200.00 | 1,200.00 |
| Pool supplies - Other | 30,000.00 | 30,000.00 |
| Total Pool Supplies | \$ 31,200.00 | \$ 31,200.00 |
| Office Utilities | 120.00 | 120.00 |
| Pool Utilities | 30,625.00 | 31,000.00 |
| Settler's Village Park Util's | 750.00 | 375.00 |
| TOTAL REGULAR EXPENDITURES | \$ 2,051,115.00 | \$ 1,625,010.00 |
| Other Expenditures | | |
| Fund Set Aside for Future Renovations | \$ 161,244.00 | \$ 161,244.00 |
| Depreciation Fund Balance Funding | \$ 151,835.00 | \$ 151,835.00 |
| TOTAL REGULAR AND OTHER EXPENDITURES | \$ 2,364,194.00 | \$ 1,938,089.00 |