**High Desert Park and Recreation District**

**763 Ponderosa Village**

**PO Box 238**

**Burns, OR 97720**

**Budget Message**

**For Fiscal Year 2024-2025**

The proposed budget of the district for fiscal year 2024-25 was prepared by the District Manager and Oster Professional Group CPAs in accordance with the directions of the board of directors and current regulations.

The budget as proposed shows an increase in the overall General Funds revenue working capital from $125,000 to $130,000 that is an increase of $5,000. Interest has also increased by $2,000. Pool receipts are trending to lower every single year as you can see in previous years columns. Miscellaneous revenue has been increased due to previous years’ projections with additional tax coming in from common school funds and HERT funds.

Administration will show the largest changes. Administration payroll has increased with a new insurance incentive. Election costs have been renewed to $400 as we have a board member position coming up for election in 2025. With the loss of audit companies, prices have increased, audit has been increased to $20,000 as a proposed cost. Increased utilities with a newly heated building at the pool and a decreased rent cost due to having a new office. Rent includes the last July monthly rent and rent for storage unit. Sport activities have increased by $1000, due to t-shirt costs as jersey replacement for sports.

Salaries for the swimming pool have been split and a new column for a pool manager has been made, this increases total personnel change to $1200. With the new renovations and a new office down at the pool we have increased the utilities to account for the new office and heating the building in the winter months with the increase from $3200 to $3900. Insurance increases every year close to 12% and the insurance column represents that increase, that is to also include the new square footage to be covered. The chemicals column has decreased by $2,000 due to this previous year’s expenditure.

The Building Fund is set to accrue an additional $2,000 with an additional increase in interest. Those increases have been split between materials and supplies and the capital outlay columns, with the larger amount of $2000 going into the materials and supplies. The Equipment fund has a carryover increase of $5000 with that amount being put into the capital outlay column.

The Pool Replacement Fund budget page is where we track all donations and grants coming in this next year. With the pool grant we have received, most of those funds will be spent in the 2024 year. We are expecting to have some later reporting and invoices to roll into the month of July as the office and outdoor bathroom to finish that grant project.

The Hendricks fund will have a beginning working capital of $52,000 and has $16,000 set aside for the tennis court grant match, this includes the $7,300 set aside from last budget. That amount has been equally dispersed between materials and supplies and capital outlay and can be moved around as needed.

New funds pages included are:

Clinic grant, where HDPR has partnered with the Health Department in a $15,000 grant to be used to youth activities.

Safely Grant, this is a grant opportunity that will be put in for as it becomes available to help cover 50% of administration payroll and pool manager for 2 years. Along with some pool campaign literature.

Swim Team, HDPR will be running funds for Hi-Desert Swim Team, attached are their yearly budget numbers.

Tennis Refurb Grant, a submitted grant for the refurbishment of the tennis courts with attached ADA walkway and entrance.

The last two pages are Skatepark and Youth Baseball that have been phased out of HDPR.

The General Fund budget is $303,500 vs the prior year of $300,346.  The overall district budget is $762,135 vs the prior year of $901,182, the difference being amounts asked for in grants this year to last.

The proposed budget is balanced by a tax levy within our permanent rate. The proposed permanent rate is 0.4143 per $1,000.

The district will continue with accrual basis of accounting.

Respectfully Submitted

Brandy Branstetter

District Manager/Budget Officer