



**Budget Message**  
**2010-2011**  
**July 21, 2011**

The Pinedale Aquatic Center (PAC) has begun another year. We have been successful from the opening of the doors and expanded recreation in Pinedale for residents and visitors alike. All of this is only possible by the vision of the Board of Trustees for Sublette County School District # 1 (SCSD#1) and their continued support.

Again this year, the majority of the funding for the PAC comes from SCSD#1 and the recreation mill the school district is able to levy. Even with the decline in the assessed value we can be thankful the gas industry provides a large source of revenues.

This budget is the creation of the Director Julie Huntley, Office Manager Ruth Mack, the directors and staff of the Pinedale Aquatic Center. Together with my assistance we have developed a budget to be as complete as possible. Directors at the PAC developed department budgets tied to programs they are planning for the new fiscal year. We added the hours of operations and fixed costs to complete this budget. Like any budget this is a plan on how we expect the operations to run this new fiscal year.

The staff at the PAC has worked diligently to specify recreation and other programs for the coming fiscal year and identify the expected costs. Still, some areas in this budget could be compared to broad brushstrokes; as opposed to a fine pencil; as we work to refine recreation programs. This approach allows for this budget to cover the costs of operations for the new fiscal year and provide guidance on our operations; yet provide flexibility as we grow our recreation programs and the use of the facility.

Respectively Submitted:

A handwritten signature in black ink, appearing to read "Vern R. McAdams".

Vern R. McAdams, MBA, CPA  
Chief Financial Officer

**Pinedale Aquatic Center  
Budget  
For the Fiscal Year Ending June 30, 2011**

**GENERAL FUND REVENUES AND EXPENDITURES**

	2007-2008	2008-2009	2009-2010	2009-2010 <u>Estimated</u>	2010-2011	2011-2012	2010-2011 % of
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Total</u>
<b>REVENUES</b>							
Interest	203,239	93,908	100,000	67,413	100,000	100,000	2.93%
Membership/Use Fees	131,051	370,679	300,000	323,929	300,000	300,000	8.79%
Sales	16,643	32,665	30,000	31,773	30,000	30,000	0.88%
Contributions	419	5,268	-	4,654	5,000	5,000	0.15%
Cost of Good Sold	(7,940)	(28,931)	(20,000)	(19,210)	(20,000)	(20,000)	-0.59%
Memberships				(175)	(500)	(500)	-0.01%
Services Provided - SCSD#1	3,250,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	87.86%
	3,593,411	3,473,589	3,410,000	3,408,384	3,414,500	3,414,500	100.00%
<b>TOTAL REVENUES</b>		3,473,589	3,410,000	3,408,384	3,414,500	3,414,500	100.00%
<b>EXPENDITURES</b>							
Salaries	777,353	1,103,606	1,264,775	1,180,164	1,313,500	1,379,175	35.44%
Benefits	341,089	425,107	530,265	464,015	615,265	646,029	16.60%
Rentals	607,451	612,207	634,000	614,680	640,300	640,300	17.28%
Purchased Services	43,101	110,324	123,000	107,597	135,226	135,226	3.65%
Travel	8,271	7,359	28,310	17,919	39,211	39,211	1.06%
Advertising	23,373	7,358	12,000	6,038	16,661	16,661	0.45%
Insurance	25,398	23,841	40,500	37,776	43,000	44,300	1.16%
Software	35,772	8,377	7,700	6,603	7,500	7,500	0.20%
Supplies	194,584	167,018	257,500	125,581	268,505	268,505	7.24%
Utilities	222,099	319,991	413,500	208,066	362,750	362,750	9.79%
Building	-	-	200,000	132,438	200,000	200,000	5.40%
Equipment	228,575	7,562	135,000	5,753	60,000	60,000	1.62%
Vehicles	29,471	-	-	-	-	-	0.00%
Depreciation	6,576	11,674	-	-	-	-	
Dues & Fees	1,998	1,652	5,450	752	4,295	4,295	0.12%
<b>TOTAL EXPENDITURES</b>	2,545,111	2,806,075	\$ 3,652,000	2,907,384	3,706,213	3,803,952	100.00%

**Pinedale Aquatic Center  
Expenditure Budget Detail  
For Fiscal Year Ending June 30, 2011**

**General Fund**

	Actual 2007-2008	Actual 2008-2009	Budget 2009-2010	Estimated Actual 2009-2010	Budget 2010-2011	Budget 2011-2012
Salaries	777,363	1,103,606	1,264,775	1,180,164	1,313,500	1,379,175
Benefits	341,089	425,107	530,265	464,015	615,265	646,029
Rentals	607,451	612,207	634,000	614,980	640,300	640,300
Purchased Services	43,101	110,324	123,000	107,597	135,226	135,226
Travel	8,271	7,359	28,310	17,919	39,211	39,211
Advertising	23,373	7,358	12,000	6,038	16,661	16,661
Insurance	25,398	23,841	40,500	37,776	43,000	44,300
Software	35,772	8,377	7,700	6,603	7,500	7,500
Supplies	194,684	167,018	257,500	125,581	268,505	268,505
Utilities\Telephone	222,099	319,991	413,500	208,066	362,750	362,750
Building			200,000	132,438	200,000	200,000
Equipment			135,000	5,753	60,000	60,000
Vehicles	228,575	7,562	-	-	-	-
Depreciation	29,471	-	-	-	-	-
Dues & Fees	6,576	11,674	-	752	-	-
	1,998	1,952	5,450	-	4,295	4,295
	<u>2,545,111</u>	<u>2,806,075</u>	<u>3,652,000</u>	<u>2,907,384</u>	<u>3,706,213</u>	<u>3,803,952</u>
Office	442,864	426,460	507,871	434,646	539,950	560,720
Maintenance	611,551	823,727	1,373,407	796,766	1,248,950	1,270,535
Aquatics	\$ 925,174	\$ 1,010,599	\$ 1,168,180	\$ 1,070,290	\$ 1,111,700	\$ 1,138,743
Diy	555,556	508,841	514,207	546,579	716,398	740,538
Childcare	9,865	36,448	88,335	59,103	89,215	93,416
	<u>2,545,111</u>	<u>2,806,075</u>	<u>3,652,000</u>	<u>2,907,384</u>	<u>3,706,213</u>	<u>3,803,952</u>
	17%	15%	14%	15%	15%	15%
	24%	29%	38%	27%	34%	33%
	36%	36%	32%	37%	30%	30%
	22%	18%	14%	19%	19%	19%
	0%	1%	2%	2%	2%	2%

**Pinedale Aquatic Center  
Expenditure Budget Detail  
For Fiscal Year Ending June 30, 2011**

**General Fund**

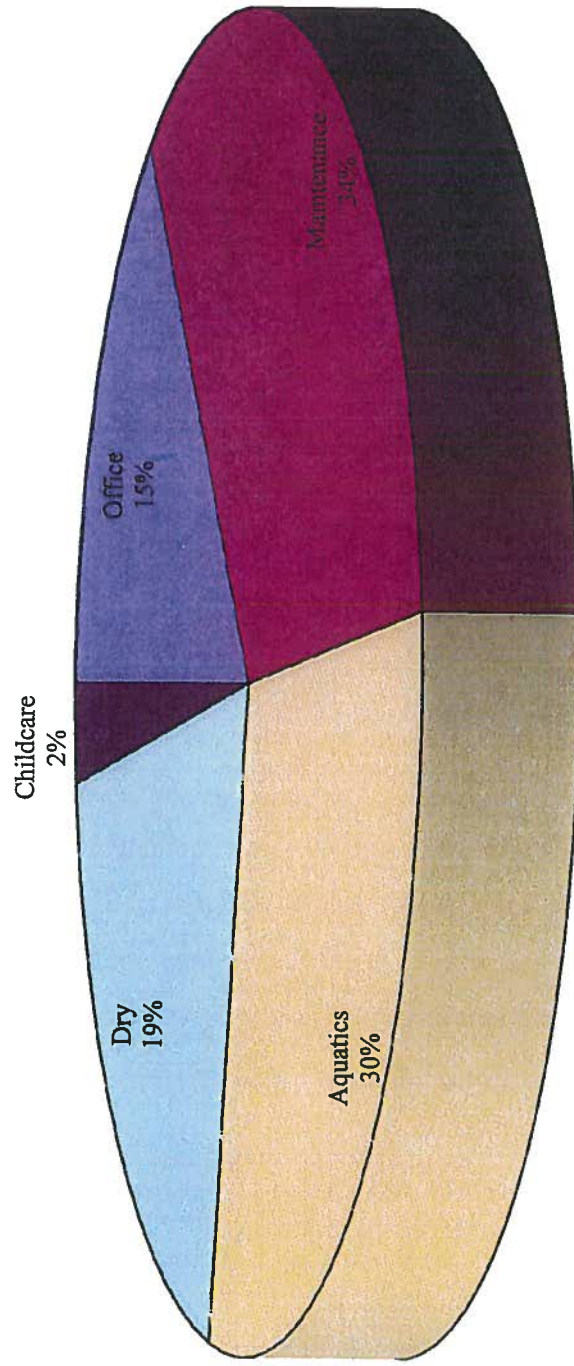
	Actual 2007-2008	Actual 2008-2009	Budget 2009-2010	Estimated Actual 2009-2010	Budget 2010-2011	Budget 2011-2012
<b>Aquatics</b>						
Salaries	\$ 231,426	\$ 371,835	\$ 439,812	386,612	\$ 395,000	\$ 414,750
Benefits	98,435	120,414.6	\$ 127,618	121,572	\$ 145,850	\$ 153,143
Rentals	480,000	480,000	480,000	480,000	490,000	490,000
Purchased Services	3,119	435	15,000	51,036	9,500	9,500
Travel	4,591	1,580	7,500	3,968	9,000	9,000
Advertising					1,500	1,500
Supplies	42,269	27,915	57,000	21,213	54,600	54,600
Equipment	64,084	7,562	30,000	5,489	5,000	5,000
Dues & Fees	1,250	857	1,250	300	1,250	1,250
	<u>\$ 925,174</u>	<u>\$ 1,010,599</u>	<u>\$ 1,168,180</u>	<u>\$ 1,070,290</u>	<u>\$ 1,111,700</u>	<u>\$ 1,138,743</u>
<b>Dry Elements</b>						
Salaries	150,379	\$ 242,039	\$ 232,888	270,602	\$ 343,500	\$ 360,675
Benefits	58,739	87,566	\$ 104,819	99,879	\$ 139,300	\$ 146,265
Rentals	122,193	120,000	122,000	121,800	125,800	125,800
Purchased Services	3,161	14,851	2,000	8,900	8,726	8,726
Travel	2,809	1,266	4,500	9,432	13,611	13,611
Advertising					1,541	1,541
Supplies	47,042	42,768	47,000	35,361	83,075	83,075
Equipment	171,136	-	-	253	-	-
Dues & Fees	297	350	1,000	351	845	845
	<u>555,556</u>	<u>508,841</u>	<u>514,207</u>	<u>546,579</u>	<u>716,398</u>	<u>740,538</u>
<b>Director's / Business Office</b>						
Salaries	187,750	\$ 231,583	\$ 266,251	235,164	\$ 265,000	\$ 278,250
Benefits	80,483	91,082	\$ 109,920	90,364	\$ 124,400	\$ 130,620
Purchased Services	17,193	23,372	19,500	33,658	31,000	31,000
Rentals	5,068	12,207	17,000	12,880	17,000	17,000
Travel-Office	1,071	3,477	8,000	3,777	2,500	2,500
Travel-Director					6,100	6,100
Advertising- Office	23,373	7,358	12,000	6,038	12,000	12,000
Advertising- Director					1,620	1,620
Insurance	25,398	23,841	40,500	37,776	43,000	44,300
Software	35,772	8,377	7,700	6,603	7,500	7,500
Supplies- Office	38,562	19,458	21,000	8,310	18,000	18,000
Supplies- Director					5,830	5,830
Equipment	(6,645)	-	5,000	-	5,000	5,000
Vehicles	29,471	-	-	-	-	-
Depreciation	4,938	5,265	-	-	-	-
Dues & Fees	430	441	1,000	76	1,000	1,000
	<u>442,864</u>	<u>426,460</u>	<u>507,871</u>	<u>434,646</u>	<u>639,950</u>	<u>560,720</u>

**Pinedale Aquatic Center  
Expenditure Budget Detail  
For Fiscal Year Ending June 30, 2011**

**General Fund**

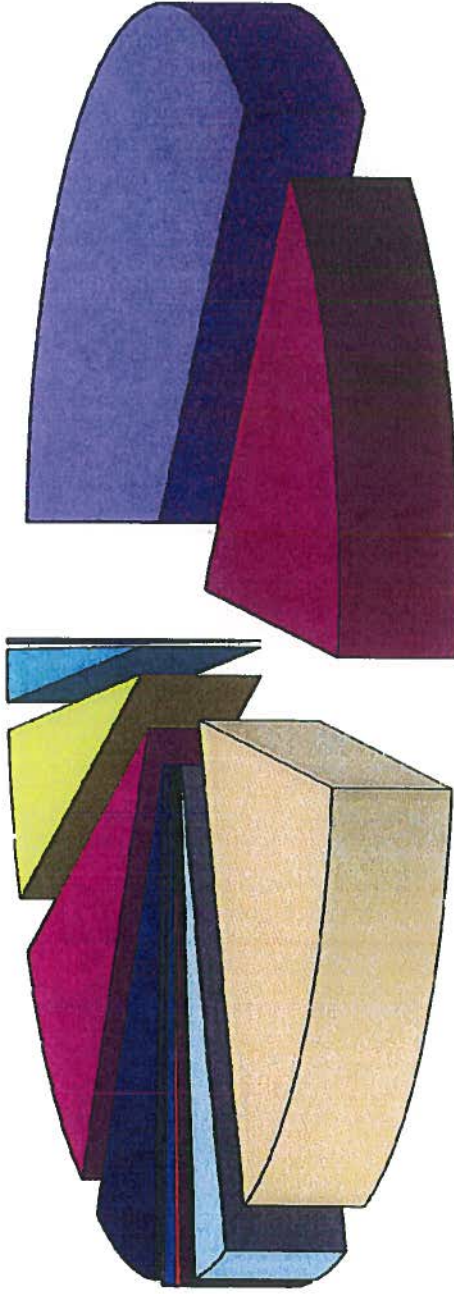
	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Budget 2011-2012</u>
<b>Maintenance</b>						
Salaries	200,195	\$ 230,878	\$ 272,657	252,771	\$ 260,000	\$ 273,000
Benefits	102,609	119,782	\$ 158,750	129,807	\$ 171,700	\$ 180,285
Purchased Services	19,828	71,616	85,500	13,918	85,000	85,000
Rentals	190	-	5,000	-	7,500	7,500
Travel	-	93	6,000	368	6,000	6,000
Telephones	2,928	5,039	6,500	5,555	6,500	6,000
Supplies	65,170	74,952	130,000	59,386	105,000	105,000
Utilities	219,171	314,952	407,000	202,511	356,250	356,250
Building	-	-	200,000	132,438	200,000	200,000
Equipment	-	-	100,000	12	50,000	50,000
Depreciation	1,638	6,409	-	-	-	-
Dues & Fees	21	5	2,000	-	1,000	1,000
		<u>823,727</u>	<u>1,373,407</u>	<u>796,766</u>	<u>1,248,950</u>	<u>1,270,535</u>
<b>Childcare</b>						
Salaries	7,603	\$ 27,270	\$ 53,167	35,016	\$ 50,000	\$ 52,500
Benefits	822	6,262	\$ 28,158	22,292	\$ 34,015	\$ 35,716
Purchased Services	-	50	1,000	85	1,000	1,000
Travel	-	942	2,310	374	2,000	2,000
Supplies	1,540	1,925	2,500	1,311	2,000	2,000
Equipment	-	-	-	-	-	-
Dues & Fees	-	-	200	25	200	200
		<u>36,448</u>	<u>88,335</u>	<u>59,103</u>	<u>89,215</u>	<u>93,416</u>
<b>Total for the Fiscal Year</b>		<u>\$ 2,806,075</u>	<u>\$ 3,652,000</u>	<u>\$ 2,907,384</u>	<u>\$ 3,706,213</u>	<u>\$ 3,803,952</u>

# Pinedale Aquatic Center Budgeted Expenses by Area



# Pinedale Aquatic Center Budgeted Expenditures by Major Object

- Salaries
- Benefits
- Rentals
- Purchased Services
- Travel
- Advertising
- Insurance
- Software
- Supplies
- Utilities\Telephone
- Building
- Equipment
- Vehicles
- Depreciation
- Dues & Fees



2010-2011 BUDGET WORKSHEET BY PROGRAM

Account Number	Account Description	2009-2010 Budget	Expenditures to Date	2010-2011 Proposed Budget
10 000 81510	INTEREST	\$100,000.00	\$67,412.95	\$100,000.00
10 000 81710	MEMBERSHIPS/USE FEES	\$300,000.00	\$323,929.45	\$300,000.00
10 000 81720	SALES	\$30,000.00	\$31,772.87	\$30,000.00
10 000 81725	COST OF GOODS SOLD	(\$20,000.00)	(\$19,210.00)	(\$20,000.00)
10 000 81920	CONTRIBUTIONS AND DONATIONS	\$0.00	\$4,653.50	\$5,000.00
10 000 81980	SERVICES PROVIDED	\$3,000,000.00	\$3,000,000.00	\$3,000,000.00
10 000 81990	MISC	\$0.00	\$30.00	\$0.00
10 000 84310	MEMBERSHIPS	\$0.00	(\$175.00)	(\$500.00)
		<u>\$3,410,000.00</u>	<u>\$3,408,413.77</u>	<u>\$3,414,500.00</u>
3310	CENTRAL ADMINISTRATION			
10 000 3310 101 000	SALARIES - OFFICE	\$266,251.00	\$235,163.58	\$265,000.00
10 000 3310 211 000	FICA - OFFICE	\$20,368.00	\$17,751.00	\$20,300.00
10 000 3310 221 000	RETIREMENT - OFFICE	\$22,409.00	\$21,477.39	\$30,000.00
10 000 3310 231 000	HEALTH INSURANCE- OFFICE	\$58,920.00	\$43,618.84	\$63,000.00
10 000 3310 241 000	WORKERS' COMP- OFFICE	\$7,295.00	\$6,414.71	\$5,500.00
10 000 3310 291 000	LONG TERM DISABILITY- OFFICE	\$928.00	\$1,101.88	\$5,600.00
10 000 3310 319 000	PURCHASED SERVICES- OFFICE	\$19,500.00	\$33,658.40	\$31,000.00
10 000 3310 325 000	RENTALS- OFFICE	\$17,000.00	\$12,879.83	\$17,000.00
10 000 3310 332 000	TRAVEL- OFFICE	\$8,000.00	\$3,776.92	\$2,500.00
10 000 3310 332 100	TRAVEL-DIRECTOR	\$0.00	\$1,000.00	\$6,100.00
10 000 3310 350 000	ADVERTISING- OFFICE	\$12,000.00	\$6,038.12	\$12,000.00
10 000 3310 350 100	ADVERTISING-DIRECTOR	\$0.00	\$742.38	\$1,620.00
10 000 3310 380 000	INSURANCE- OFFICE	\$40,500.00	\$37,776.00	\$43,000.00
10 000 3310 410 000	SUPPLIES- OFFICE	\$21,000.00	\$8,310.14	\$18,000.00
10 000 3310 410 100	SUPPLIES-DIRECTOR	\$0.00	\$2,217.93	\$5,830.00
10 000 3310 411 000	COMPUTER SOFTWARE- OFFICE	\$7,700.00	\$6,603.00	\$7,500.00
10 000 3310 540 000	EQUIPMENT AND MACHINERY- OFFICE	\$5,000.00	\$0.00	\$5,000.00
10 000 3310 640 000	DUES AND FEES- OFFICE	\$1,000.00	\$76.00	\$1,000.00
3310	CENTRAL ADMINISTRATION	<u>\$507,871.00</u>	<u>\$438,606.12</u>	<u>\$539,950.00</u>



2010-2011 BUDGET WORKSHEET BY PROGRAM

Account Number	Account Description	2009-2010 Budget	Expenditures to Date	2010-2011 Proposed Budget
3420	OPERATING BUILDINGS SERVICES			
1000 3420 101 000	SALARIES MAINT/CUST	\$272,657.00	\$252,770.55	\$260,000.00
10 000 3420 211 000	FICA- MAINT/CUST	\$20,858.00	\$18,920.59	\$20,000.00
10 000 3420 221 000	RETIREMENT- MAINT/CUST	\$30,674.00	\$28,436.70	\$36,800.00
10 000 3420 231 000	HEALTH INSURANCE- MAINT/CUST	\$98,200.00	\$73,903.44	\$105,000.00
10 000 3420 241 000	WORKERS' COMP- MAINT/CUST	\$7,471.00	\$6,869.77	\$5,400.00
10 000 3420 251 000	UNEMPLOYMENT	\$0.00	\$6,619.12	\$0.00
10 000 3420 291 000	LONG TERM DISABILITY- MAINT/CUST	\$1,547.00	\$1,677.70	\$4,500.00
10 000 3420 319 000	PURCHASED SERVICES- MAINT/CUST	\$85,500.00	\$13,917.80	\$85,000.00
10 000 3420 325 000	RENTAL- MAINT/CUST	\$5,000.00	\$0.00	\$7,500.00
10 000 3420 332 000	TRAVEL- MAINT/CUST	\$6,000.00	\$368.40	\$6,000.00
10 000 3420 342 000	TELEPHONES	\$6,500.00	\$5,554.87	\$6,500.00
10 000 3420 410 000	SUPPLIES- MAINT/CUST	\$130,000.00	\$59,386.12	\$105,000.00
10 000 3420 451 000	NATURAL GAS	\$295,000.00	\$142,389.50	\$250,000.00
10 000 3420 452 000	ELECTRICITY	\$105,000.00	\$56,555.25	\$100,000.00
10 000 3420 457 000	WATER	\$4,000.00	\$1,044.40	\$3,450.00
10 000 3420 459 000	GARBAGE COLLECTION	\$3,000.00	\$2,522.00	\$2,800.00
10 000 3420 460 000	BUILDING	\$200,000.00	\$132,437.90	\$200,000.00
10 000 3420 540 000	EQUIPMENT AND MACHINERY- MAINT/CUST	\$100,000.00	\$12.25	\$50,000.00
10 000 3420 640 000	DUES AND FEES- MAINT/CUST	\$2,000.00	\$0.00	\$1,000.00
3420	OPERATING BUILDINGS SERVICES	\$1,373,407.00	\$803,386.36	\$1,248,950.00
1000	RECREATION ACTIVITIES			
10 001 1000 101 000	SALARIES- AQUATICS	\$439,812.00	\$386,611.80	\$395,000.00
10 001 1000 211 000	FICA- AQUATICS	\$33,646.00	\$29,320.67	\$30,250.00
10 001 1000 221 000	RETIREMENT- AQUATICS	\$22,073.00	\$23,683.04	\$36,000.00
10 001 1000 231 000	HEALTH INSURANCE- AQUATICS	\$58,920.00	\$57,139.47	\$63,000.00
10 001 1000 241 000	WORKERS' COMP- AQUATICS	\$12,051.00	\$10,472.68	\$8,200.00
10 001 1000 291 000	LONG TERM DISABILITY- AQUATICS	\$928.00	\$1,056.61	\$8,400.00
10 001 1000 319 000	PURCHASED SERVICES- AQUATICS	\$15,000.00	\$51,035.67	\$9,500.00
10 001 1000 325 000	RENTALS- AQUATICS	\$490,000.00	\$480,000.00	\$490,000.00
10 001 1000 332 000	TRAVEL- AQUATICS	\$7,500.00	\$3,967.60	\$9,000.00
10 001 1000 350 000	ADVERTISING-AQUATIC	\$0.00	\$0.00	\$1,500.00
10 001 1000 410 000	SUPPLIES- AQUATICS	\$57,000.00	\$21,213.41	\$54,600.00

2010-2011 BUDGET WORKSHEET BY PROGRAM

Account Number	Account Description	2009-2010 Budget	Expenditures to Date	2010-2011 Proposed Budget
10 001 1000 540 000	EQUIPMENT AND MACHINERY- AQUATICS	\$30,000.00	\$5,488.65	\$5,000.00
10 001 1000 640 000	DUES AND FEES- AQUATICS	\$1,250.00	\$300.00	\$1,250.00
1000	RECREATION ACTIVITIES	\$1,168,180.00	\$1,070,289.60	\$1,111,700.00
4200	CHILDCARE			
10 001 4200 231 000	HEALTH INSURANCE- CHILDCARE	\$0.00	\$0.00	\$0.00
4200	CHILDCARE	\$0.00	\$0.00	\$0.00
1000	RECREATION ACTIVITIES			
10 005 1000 101 000	SALARIES- DRY ELEMENT	\$232,888.00	\$270,602.43	\$343,500.00
10 005 1000 211 000	FICA- DRY ELEMENT	\$17,816.00	\$20,295.71	\$28,500.00
10 005 1000 221 000	RETIREMENT- DRY ELEMENT	\$20,774.00	\$20,271.27	\$32,300.00
10 005 1000 231 000	HEALTH INSURANCE- DRY ELEMENT	\$58,920.00	\$50,988.64	\$63,000.00
10 005 1000 241 000	WORKERS' COMP- DRY ELEMENT	\$6,381.00	\$7,306.65	\$7,700.00
10 005 1000 291 000	LONG TERM DISABILITY- DRY ELEMENT	\$928.00	\$1,017.17	\$7,800.00
10 005 1000 319 000	PURCHASED SERVICES- DRY ELEMENT	\$2,000.00	\$8,899.90	\$8,726.00
10 005 1000 325 000	RENTALS- DRY ELEMENT	\$122,000.00	\$121,800.00	\$125,800.00
10 005 1000 332 000	TRAVEL- DRY ELEMENT	\$4,500.00	\$9,432.31	\$13,611.00
10 005 1000 350 000	ADVERTISING-DRYLAND	\$0.00	\$564.37	\$1,541.00
10 005 1000 410 000	SUPPLIES- DRY ELEMENT	\$47,000.00	\$35,361.01	\$83,075.00
10 005 1000 540 000	EQUIPMENT AND MACHINERY- DRY ELEMENT	\$0.00	\$252.55	\$0.00
10 005 1000 640 000	DUES AND FEES- DRY ELEMENT	\$1,000.00	\$351.47	\$845.00
1000	RECREATION ACTIVITIES	\$514,207.00	\$547,143.48	\$716,398.00
4200	CHILDCARE			
10 010 4200 101 000	SALARIES CHILDCARE	\$53,167.00	\$35,016.03	\$50,000.00
10 010 4200 211 000	FICA CONTRIBUTIONS CHILDCARE	\$4,067.00	\$2,610.29	\$3,825.00
10 010 4200 221 000	RETIREMENT CHILDCARE	\$3,685.00	\$3,639.04	\$7,060.00
10 010 4200 231 000	GROUP INSURANCE CHILDCARE	\$19,640.00	\$14,821.42	\$21,000.00
10 010 4200 241 000	WORKMEN'S COMP CHILDCARE	\$1,457.00	\$950.58	\$1,030.00
10 010 4200 291 000	LONG TERM DISABILITY- CHILDCARE	\$309.00	\$271.16	\$1,100.00
10 010 4200 319 000	PURCHASED SERVICES - CHILDCARE	\$1,000.00	\$85.00	\$1,000.00
10 010 4200 332 000	TRAVEL-CHILDCARE	\$2,310.00	\$373.96	\$2,000.00
10 010 4200 410 000	SUPPLIES- CHILDCARE	\$2,500.00	\$1,310.71	\$2,000.00
10 010 4200 640 000	DUES AND FEES	\$200.00	\$25.00	\$200.00