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 BOARD POLICY INFO ONLY, NO ACTION REQUIRED

AGENDA
Idaho Park and Recreation Board Meeting
August 16-17, 2023
Hampton Inn Lewiston
2701 Nez Perce Drive
Lewiston, ID 83501

AGENDA ITEM: **FY 2025 Budget Proposal**
ACTION REQUIRED: **Board Action Required**
PRESENTER: **Steve Martin**

PRESENTATION

BACKGROUND INFORMATION

Information regarding the fiscal year (FY) 2024 budget along with an overview of the department’s funding sources and state’s budgeting process was presented to the Board in their June 2023 meeting.

FY 2025 BUDGET PROPOSAL

Note: The final FY 2025 budget proposal is nearly identical to the “draft” proposal presented to the Board in June. The only change being the deletion of \$113,900 in personnel costs for the Development Bureau Project Manager 2 FTP request (DU 12.13).

A comparison of the FY 2024 appropriated budget and the FY 2025 budget proposal is provided on page 1.

The FY 2025 budget proposal assumes increases in benefit costs of \$137,900 and CEC of \$444,000 (page 2). Actual benefit cost increases and CEC will be adjusted to match instructions received from the Division of Financial Management (DFM) before the budget is submitted at the end of August. These amounts are being reserved to more accurately reflect the cash balances needed for these anticipated expenditures.

The FY 2025 budget includes enhancement requests (detailed on pages 6 &7) for increases in personnel costs for seven (7) new full-time positions (FTPs), seasonal personnel, and operating expenditures in the Operations division (see DUs 12.01 – 12.03, and 12.13). It also includes a 2% departmentwide personnel cost increase to address ongoing compression and equity issues

(DU 12.04). All personnel related requests require approval from the Division of Human Resources (DHR) prior to being submitted.

The Recreation Bureau is requesting enhancements for an OHV law enforcement program, a travel trailer, additional funds for the responsible OHV use media campaign, and one-time operating expense for snowmobile trail signs and trail makers (DUs 12.05 – 12.08).

Development Bureau enhancements include one-time capital outlay requests for the Farragut Brig intersection, RV camping improvements statewide, and federal grant spending authority for two Bureau of Reclamation grants at Lake Walcott and Lake Cascade (DUs 12.09 – 12.12).

All enhancement requests are fully supported by conservative revenue estimates from dedicated and federal funds.

The FY 2025 budget request for one-time capital outlay is \$2,676,000 (see Form B-7 on page 8) and represents a 46% decrease from the total approved in FY 2024. This is attributable to the absence of any capital repair and maintenance projects in this request. These projects will be adequately funded by ARPA and the \$95 million budget surplus for the next several years. The total by category is as follows:

- Capital Equipment Replacement - \$2,676,000 (14% increase versus FY 2024) includes recreation program specialty equipment, park vehicle fleet, and equipment items. This level of replacement is consistent with our historical equipment replacement needs.
- Capital Repairs – Maintenance Projects - \$0. Historically, we have only been able to budget \$3 to \$5 million annually for one-time capital repairs. As noted above, with an anticipated \$45 million in ARPA funding and \$95 million from the state budget surplus appropriation we will not have to request a budget for specific projects for the next several years.

Overall, the FY 2025 budget proposal is a 13% decrease from the FY 2024 appropriation (excluding the effects from the \$95 million extraordinary appropriation). Additional ongoing personnel and operating total approximately \$2 million. Current cash balance projections support this proposal while preserving appropriate balances in our dedicated funds.

STAFF RECOMMENDATIONS

Staff recommends Board approval of the FY 2025 budget proposal based upon the ranked replacement and enhancement items, for a total of \$68,609,500, as summarized on page 2 of the attachment. Additionally, staff requests Board approval to adjust Health Benefit Costs and CEC, if any, to the actual amounts included in DFM's budget instructions when they are issued.

Idaho Department of Parks and Recreation
FY 2025 Budget Request
Appropriation Comparison

Budget by Appropriation (All Funds)	FY 2024	FY 2025	% Change
Management Services			
FTP	33.08	33.08	0.0%
Personnel Costs	\$ 3,075,600	\$ 3,253,400	5.8%
Operating Expenditures	3,279,400	3,279,400	0.0%
Capital Outlay	100,000	170,000	70.0%
Trustee and Benefit	16,041,800	16,041,800	0.0%
Management Services Total	\$ 22,496,800	\$ 22,744,600	1.1%
Operations			
FTP	150.72	157.72	4.6%
Personnel Costs	\$ 15,003,800	\$ 16,351,400	9.0%
Operating Expenditures	7,605,000	8,055,000	5.9%
Capital Outlay	3,488,000	2,581,000	-26.0%
Trustee and Benefit	1,427,500	1,927,500	35.0%
Operations Total	\$ 27,524,300	\$ 28,914,900	5.1%
Capital Development			
FTP	-	-	
Personnel Costs	\$ -	\$ -	
Operating Expenditures	-	-	
Capital Outlay	28,880,000	16,950,000	-41.3%
Trustee and Benefit	-	-	
Capital Development Total	\$ 28,880,000	\$ 16,950,000	-41.3%
Department Total			
FTP	183.80	190.80	3.8%
Personnel Costs	\$ 18,079,400	\$ 19,604,800	8.4%
Operating Expenditures	10,884,400	11,334,400	4.1%
Capital Outlay	32,468,000	19,701,000	-39.3%
Trustee and Benefit	17,469,300	17,969,300	2.9%
Department Total	\$ 78,901,100	\$ 68,609,500	-13.0%

Idaho Department of Parks and Recreation
FY 2025 Budget Request
All Agency Functions

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2024 Total Appropriation	183.80	3,915,000	53,622,300	21,363,800	78,901,100
FY 2024 Total Estimated Expenditures	183.80	4,665,000	140,422,300	36,863,800	181,951,100
FTP or Fund Adjustment	-	-	-	-	-
Removal of One-time Expenditures	-	-	(17,308,000)	(5,260,000)	(22,568,000)
Removal of Reappropriation	-	(750,000)	(86,800,000)	(15,500,000)	(103,050,000)
Base Reductions	-	-	-	-	-
FY 2025 Base	183.80	3,915,000	36,314,300	16,103,800	56,333,100
Program Maintenance					
Benefit Cost Increase (Estimate \$750 per FTP)	-	26,400	102,300	9,200	137,900
CEC Salary Multiplier (Estimate 3%)	-	86,800	327,700	29,500	444,000
Replacement Items - Rec Bureau Equipment	-	-	1,406,000	100,000	1,506,000
Replacement Items - Park Infrastructure & Equipment	-	-	340,000	-	340,000
Replacement Items - Vehicles	-	-	730,000	-	730,000
Replacement Items - Computer Replacement	-	-	100,000	-	100,000
Replacement Items - Capital Maintenance Projects	-	-	-	-	-
FY 2025 Program Maintenance	183.80	4,028,200	39,320,300	16,242,500	59,591,000
Program Enhancements					
12.01 - Park Operations 7.0 FTPs	7.00	-	443,500	-	443,500
12.02 - Park Operations Increase Seasonal PC	-	-	200,000	-	200,000
12.03 - Park Operations Increase OE	-	-	300,000	-	300,000
12.04 - 2% Equity Departmentwide	-	-	300,000	-	300,000
12.05 - Rec Bureau OHV Law Enforcement Program	-	-	500,000	-	500,000
12.06 - Rec Bureau Travel Trailer	-	-	75,000	-	75,000
12.07 - Rec Bureau OHV Responsible Use Media	-	-	150,000	-	150,000
12.08 - Rec Bureau Snowmobile Signs and Trail Markers	-	-	100,000	-	100,000
12.09 - Farragut Brig Intersection	-	-	1,800,000	-	1,800,000
12.10 - Statewide RV Camping Improvements	-	-	4,500,000	-	4,500,000
12.11 - Lake Walcott BOR Grant Water Utilities	-	-	-	400,000	400,000
12.12 - Lake Cascade BOR Grant Shoreline Erosion	-	-	-	250,000	250,000
FY 2025 Budget Request	190.80	4,028,200	47,688,800	16,892,500	68,609,500
Budget by Expenditure Object					
Personnel Costs	-	3,088,200	15,232,800	1,283,800	19,604,800
Operating Expenditures	-	940,000	9,763,200	631,200	11,334,400
Capital Outlay	-	-	8,951,000	10,750,000	19,701,000
Trustee and Benefit	-	-	13,741,800	4,227,500	17,969,300
		4,028,200	47,688,800	16,892,500	68,609,500

**Idaho Department of Parks and Recreation
 FY 2025 Budget Request
 Management Services**

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2024 Total Appropriation	33.08	806,200	18,688,000	3,002,600	22,496,800
FY 2024 Total Estimated Expenditures	33.08	806,200	18,688,000	3,002,600	22,496,800
FTP or Fund Adjustment	-	-	-	-	-
Removal of One-time Expenditures	-	-	(100,000)	-	(100,000)
Base Reductions	-	-	-	-	-
FY 2025 Base	33.08	806,200	18,588,000	3,002,600	22,396,800
Program Maintenance					
Benefit Cost Increase (Estimate \$750 per FTP)	-	3,500	21,200	-	24,700
CEC Salary Multiplier (Estimate 3%)	-	13,700	77,400	-	91,100
Replacement Items - Vehicles	-	-	70,000	-	70,000
Replacement Items - Computer Replacement	-	-	100,000	-	100,000
Replacement Items - Capital Maintenance Projects	-	-	-	-	-
FY 2025 Program Maintenance	33.08	823,400	18,856,600	3,002,600	22,682,600
Program Enhancements					
12.04 - 2% Equity Departmentwide	-	-	62,000	-	62,000
FY 2025 Budget Request	33.08	823,400	18,918,600	3,002,600	22,744,600
Budget by Expenditure Object					
Personnel Costs		472,100	2,781,300	-	3,253,400
Operating Expenditures		351,300	2,925,500	2,600	3,279,400
Capital Outlay		-	170,000	-	170,000
Trustee and Benefit		-	13,041,800	3,000,000	16,041,800
		823,400	18,918,600	3,002,600	22,744,600

**Idaho Department of Parks and Recreation
FY 2025 Budget Request
Operations**

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2024 Total Appropriation	150.72	3,108,800	21,054,300	3,361,200	27,524,300
FY 2024 Total Estimated Expenditures	150.72	3,108,800	21,054,300	3,361,200	27,524,300
FTP or Fund Adjustment		-	-	-	-
Removal of One-time Expenditures		-	(3,328,000)	(260,000)	(3,588,000)
Base Reductions		-	-	-	-
FY 2025 Base	150.72	3,108,800	17,726,300	3,101,200	23,936,300
Program Maintenance					
Benefit Cost Increase (Estimate \$750 per FTP)		22,900	81,100	9,200	113,200
CEC Salary Multiplier (Estimate 3%)		73,100	250,300	29,500	352,900
Replacement Items - Rec Bureau Equip & Vehicles (10.31 and 10.33)		-	1,406,000	100,000	1,506,000
Replacement Items - Park Infrastructure & Equip (10.31)		-	340,000	-	340,000
Replacement Items - Park Vehicles (10.33)		-	660,000	-	660,000
Replacement Items - Capital Maintenance Projects (10.36)		-	-	-	-
FY 2025 Program Maintenance	150.72	3,204,800	20,463,700	3,239,900	26,908,400
Program Enhancements					
12.01 - Park Operations 7.0 FTPs	7.00	-	443,500	-	443,500
12.02 - Park Operations Increase Seasonal PC	-	-	200,000	-	200,000
12.03 - Park Operations Increase OE	-	-	300,000	-	300,000
12.04 - 2% Equity Departmentwide	-	-	238,000	-	238,000
12.05 - Rec Bureau OHV Law Enforcement Program	-	-	500,000	-	500,000
12.06 - Rec Bureau Travel Trailer	-	-	75,000	-	75,000
12.07 - Rec Bureau OHV Responsible Use Media	-	-	150,000	-	150,000
12.08 - Rec Bureau Snowmobile Signs and Trail Markers	-	-	100,000	-	100,000
FY 2025 Budget Request	157.72	3,204,800	22,470,200	3,239,900	28,914,900
Budget by Expenditure Object					
Personnel Costs		2,616,100	12,451,500	1,283,800	16,351,400
Operating Expenditures		588,700	6,837,700	628,600	8,055,000
Capital Outlay		-	2,481,000	100,000	2,581,000
Trustee and Benefit		-	700,000	1,227,500	1,927,500
		3,204,800	22,470,200	3,239,900	28,914,900

Idaho Department of Parks and Recreation
FY 2025 Budget Request
Capital Development

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2024 Original Appropriation	-	-	13,880,000	15,000,000	28,880,000
Reappropriation	-	750,000	86,800,000	15,500,000	103,050,000
FY 2024 Total Estimated Expenditures	-	750,000	100,680,000	30,500,000	131,930,000
FTP or Fund Adjustment	-	-	-	-	-
Removal of One-time Expenditures	-	-	(13,880,000)	(5,000,000)	(18,880,000)
Removal of Reappropriation	-	(750,000)	(86,800,000)	(15,500,000)	(103,050,000)
Base Reductions	-	-	-	-	-
FY 2025 Base	-	-	-	10,000,000	10,000,000
Program Maintenance					
Capital Maintenance - Health & Safety (10.35)	-	-	-	-	-
Capital Maintenance - Preservation / Preventative Maintenance	-	-	-	-	-
Capital Maintenance - Building and Infrastructure Improvement	-	-	-	-	-
FY 2025 Program Maintenance	-	-	-	10,000,000	10,000,000
Program Enhancements					
12.09 - Farragut Brig Intersection			1,800,000		1,800,000
12.10 - Statewide RV Camping Improvements			4,500,000		4,500,000
12.11 - Lake Walcott BOR Grant Water Utilities				400,000	400,000
12.12 - Lake Cascade BOR Grant Shoreline Erosion				250,000	250,000
FY 2025 Budget Request	-	-	6,300,000	10,650,000	16,950,000
Budget by Expenditure Object					
Personnel Costs		-	-	-	-
Operating Expenditures		-	-	-	-
Capital Outlay		-	6,300,000	10,650,000	16,950,000
Trustee and Benefit		-	-	-	-
		-	6,300,000	10,650,000	16,950,000

**Idaho Department of Parks and Recreation
FY 2025 Budget Request**

Program Enhancement Summary

Priority Rank	DU	Description	Fund	FTP	Personnel Costs	Operating Expenditure	Capital Outlay	Trustee/Benefit	TOTAL
1	12.01	Park Operations - 7.0 FTP New Positions Request 3 new Rangers, 1 Asst Manager, 2 Admin Asst, and 1 OS2 to support park operations. Ongoing PC.	0243	7.00	443,500				443,500
		Subtotal		7.00	443,500	-	-	-	443,500
2	12.02	Park Operations - Statewide Increase in Seasonal PC Increase in ongoing PC appropriation for parks to provide for additional hours and pay rates to support increased visitation.	0243		200,000				200,000
		Subtotal		-	200,000	-	-	-	200,000
3	12.03	Park Operations - Statewide Increase in Operating Exp Increase in ongoing OE appropriation for parks to provide for increased utility costs and demand from increased visitation.	0243			300,000			300,000
		Subtotal		-	-	300,000	-	-	300,000
4	12.04	Departmentwide - 2% Equity Increase for all FTPs Increase in ongoing PC to address systemic compression, below market salaries, and cost of labor statewide.	0243		300,000				300,000
		Subtotal		-	300,000	-	-	-	300,000
5	12.05	Recreation Bureau - OHV Law Enforcement Program Program to distribute a portion of OHV sticker fees to county law enforcement for education and safety.	0250.04					500,000	500,000
		Subtotal		-	-	-	-	500,000	500,000
6	12.06	Recreation Bureau - Trails Program Travel Trailer One-time capital outlay for the purchase of a towable travel trailer for the OHV trail maintenance crew.	0247.03				75,000		75,000
		Subtotal		-	-	-	75,000	-	75,000
7	12.07	Recreation Bureau - Responsible OHV Use Media One-time OE appropriation for a public awareness advertising campaign to promote responsible OHV use in Idaho.	0250.04			150,000			150,000
		Subtotal		-	-	150,000	-	-	150,000
8	12.08	Recreation Bureau - Snowmobile Signs and Trail Markers One-time OE appropriation for the purchase of signs and trail markers for snowmobile trails and trailheads statewide.	0250.03			100,000			100,000
		Subtotal		-	-	100,000	-	-	100,000
9	12.09	Farragut - Brig Intersection One-time capital outlay for ITD's contribution for reconstruction of Farragut central entrance road.	0349				1,800,000		1,800,000
		Subtotal		-	-	-	1,800,000	-	1,800,000
10	12.10	Statewide - RV Camping Improvements One-time capital outlay for RV grant program funds for camping improvements at various parks. Development Bureau will be refining a prioritized list where RV Grants can be used.	0250.05				4,500,000		4,500,000
		Subtotal		-	-	-	4,500,000	-	4,500,000

**Idaho Department of Parks and Recreation
FY 2025 Budget Request**

Program Enhancement Summary

Priority Rank	DU	Description	Fund	FTP	Personnel Costs	Operating Expenditure	Capital Outlay	Trustee/Benefit	TOTAL
			Subtotal	-	-	-	4,500,000	-	4,500,000
11	12.11	Lake Walcott - BOR Grant Water Utilities One-time capital outlay for federal spending authority for Bureau of Reclamation grant to upgrade water throughout campground. Matching funds from FY 2023 surplus funds.	0348				400,000		400,000
			Subtotal	-	-	-	400,000	-	400,000
12	12.12	Lake Cascade - BOR Shoreline Erosion One-time capital outlay for federal spending authority for Bureau of Reclamation grant for shoreline erosion control. Matching funds from FY 2023 surplus funds.	0348				250,000		250,000
			Subtotal	-	-	-	250,000	-	250,000
			Total Program Enhancements	7.00	943,500	550,000	7,025,000	500,000	9,018,500

FORM B7: ONE-TIME OE AND ONE-TIME CO SUMMARY

Agency/Department: Department of Parks and Recreation
 Program (if applicable):

Request for Fiscal Year : 2025
 Agency Number: 340
 Function/Activity Number:

Original Request Date: 9/1/2023
 Revision Request Date:

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Priority Order	Program	DU	Fund	Subject Code	Item/Description	Mileage	Date Acquired	Quantity in Stock	Request Quantity Desired	Request Unit Cost	Request Total Cost
02		10.31	0247.03	6610	OHV Rec - Replace 3 Snowmobile Trail Groomers		2014	40	3	325,000	975,000
02		10.31	0247.03	6610	OHV Rec - Replace 2 Snowmobile Trail Groomer Drags		2014	40	2	50,000	100,000
02		10.31	0247.03	6610	OHV Rec - Replace Trail Cat / Trail Dozer		2020	6	1	100,000	100,000
02		10.33	0247.03	6650	OHV Rec - Replace 2 ATVs		2011	8	2	12,500	25,000
02		10.33	0247.03	6650	OHV Rec - Replace 2 Snowmobiles		2018	9	2	18,000	36,000
02		10.33	0247.03	6650	OHV Rec - Replace 4 Off-highway Motorcycles		2013	18	4	12,500	50,000
02		10.33	0247.03	6630	OHV Rec - Replace 3/4-ton Crew Cab Utility Truck (R413)	130,000	2011	1	1	60,000	60,000
02		10.33	0247.03	6630	OHV Rec - Replace 3/4-ton Crew Cab Utility Truck (R382)	110,000	2008	1	1	60,000	60,000
02		10.33	0348	6630	Boating Rec - Replace 3/4-ton Crew Cab Work Truck (R355)	110,000	2007	1	1	60,000	60,000
02		10.33	0348	6650	Boating Rec - Replace 2 Waverunners and Trailer		2006	4	2	20,000	40,000
02		10.33	0243	6630	Park Operations Replace 12 Standard Duty Work Trucks (TBD)			12	12	55,000	660,000
02		10.31	0243	6650	Park Operations Other Equipment Replacement (TBD)			1	1	340,000	340,000
01		10.34	0243	6410	PC and Laptop Replacement				40	2,500	100,000
01		10.33	0243	6630	Replace HQ Pool Vehicle Ford Fusion or Similar	100,000	2014	4	1	35,000	35,000
01		10.33	0243	6630	Replace HQ Pool Vehicle Ford Fusion or Similar	140,000	2014	4	1	35,000	35,000
										Grand Total	2,676,000

Grand Total by Program											
01			Management Services								170,000
02			Park Operations								2,506,000
03			Capital Development								-

Grand Total by Decision Unit											
10.31			Replacement Items - Park Infrastructure Repair & Equipment Replacement								1,515,000
10.33			Replacement Items - Vehicles								1,061,000
10.34			Replacement Items - IT Replacement Equipment								100,000
10.35			Capital Maintenance - Health & Safety								-
10.36			Capital Maintenance - Preservation / Preventative Maintenance								-
10.37			Capital Maintenance - Building and Infrastructure Improvements								-

Grand Total by Fund Source											
		0001	General Fund								-
		0243	Parks and Recreation Fund								1,170,000
		0247.03	Recreational Fuels - Off-road Motor Vehicle								1,406,000
		0348	Federal Fund								100,000

Grand Total by Category											
		6198	Other Site Development - 1099 Reportable					0	0		-
		6398	Other Property Improvements - 1099 Reportable					0	0		-
		6410	Personal Computer Hardware					0	40		100,000
		6610	Landscape Equipment					86	6		1,175,000
		6630	Auto & Light Trucks					23	17		910,000
		6650	Small Motorized Equipment					40	11		491,000