

PEOPLE • PARKS • PROGRAMS



NWC PARKS & RECREATION DISTRICT

Northern Wasco County Parks & Recreation District

Proposed Budget Fiscal Year 2023 – 2024



Presented by
Scott Baker, Executive Director
April 12th, 2023

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NWC PARKS & RECREATION DISTRICT

**Northern Wasco County Park and Recreation District
Budget Packet Contents FY 2023-24**

- I. Budget Process Timeline
- II. Agenda for Budget Committee Meeting April 12th, 2023
- III. District Overview and Executive Summary
- IV. Budget Narrative – Provides a written explanation of significant changes from prior fiscal year.
- V. Historical Data – Provides prior year “actuals” side by side with current year budget, year-to-date and proposed budget. Staff will review this document line-by-line with Committee. (Various colors by department)



NWC PARKS & RECREATION DISTRICT

**Northern Wasco County Parks and Recreation District
 NWCPRD, 602 W. 2nd Street, The Dalles, OR 97058
 Budget Process Timeline
 FY 2023-2024**

January

01/18/2023 District Board Meeting 5:30pm
 *Propose the Budget Process Timeline Draft to Board Members

February

02/15/2023 District Board Meeting 5:30pm
 *Appoint Budget Officer
 *Approve Budget Process Timeline
 *Prepare Proposed Budget

March

03/15/2023 District Board Meeting 5:30pm
 ***Publish Notice of Budget Meeting**
 - Columbia Gorge News - Nwprd.org

April

04/12/2023 Budget Committee Meeting #1 5:30pm
 *May approve proposed budget
 04/19/2023 Budget Committee Meeting #2 5:30pm, if needed.
 *Approved proposed budget, if not approved on April 13th.
 District Board Meeting immediately following Budget Meeting
 (Board Meeting at 5:30pm if no budget meeting)

May

05/03/2023 ***Publish Notice of Budget Hearing & Budget Summary**
 - Columbia Gorge News - Nwprd.org
 05/17/2023 Hold Budget Hearing 5:30pm (May adopt budget on May 17th)
 District Board Meeting Immediately Following Budget Meeting

June

06/21/2023 District Board Meeting 5:30pm
 *Adopt budget, make appropriations (If not adopted on May 17th)

July

07/01/23 – 07/15/23 **Submit Budget to County Assessor**

Proposed Budget Committee

Chuck Covert – unable to attend
 Antoine Tissott – term ending 2025
 Charlie Foote – term ending 2024
 Scott McKay – term ending 2023
 Marcus Denney

Board of Directors

Brewster Whitmire
 Annette Byers
 Rachel Carter
 Ellen Woods
 Tracy Dugick

NWCPRD Staff

Scott Baker
 Kailynn Elliott



**Northern Wasco County Park and Recreation District
Budget Committee Meeting Agenda
Wednesday, April 12th, 2023
5:30pm
Hybrid In-Person & Via Zoom**

Agenda

- | | | |
|-------|---|------------------------|
| I. | Call to order | |
| II. | Approval of Agenda | Approval |
| III. | Public Comment Taken | |
| IV. | Election of Committee Chair and Secretary | Approval |
| V. | Presentation of FY2023-24 Budget | Information/Discussion |
| VI. | Additional Opportunity for Public Comment | |
| VII. | Budget Committee Remarks | Information/Discussion |
| VIII. | Discuss need for additional Meeting | Information/Discussion |
| IX. | Approve Tax Rate and Bond | Approval |

Proposed motion: I move that the Northern Wasco County Parks and Recreation District budget committee approve taxes for the 2022-23 fiscal year at the rate of \$0.6799 per \$1000 of assessed value for operating purposes, and in the amount of \$360,000 for payment of bond principal and interest.

- | | | |
|----|----------------|----------|
| X. | Approve Budget | Approval |
|----|----------------|----------|

Proposed motion: I move that the Northern Wasco County Parks and Recreation District budget committee approve the budget as presented for the 2023-24 fiscal year with any additional funds going into working capital.

- | | | |
|-----|-------------|--|
| XI. | Adjournment | |
|-----|-------------|--|

Northern Wasco County Parks & Recreation District
District Overview and Executive Summary
FY2023-24

Mission Statement

Building community through people, parks and programs.

Overview

Northern Wasco County Parks & Recreation was established in 1984 to provide parks and recreational services to the citizens of The Dalles and the surrounding community in Wasco County. We have a dedicated staff of professionals committed to providing safe and enjoyable experiences at all of our parks, trails, and programs.

Executive Summary and Budget Methodology

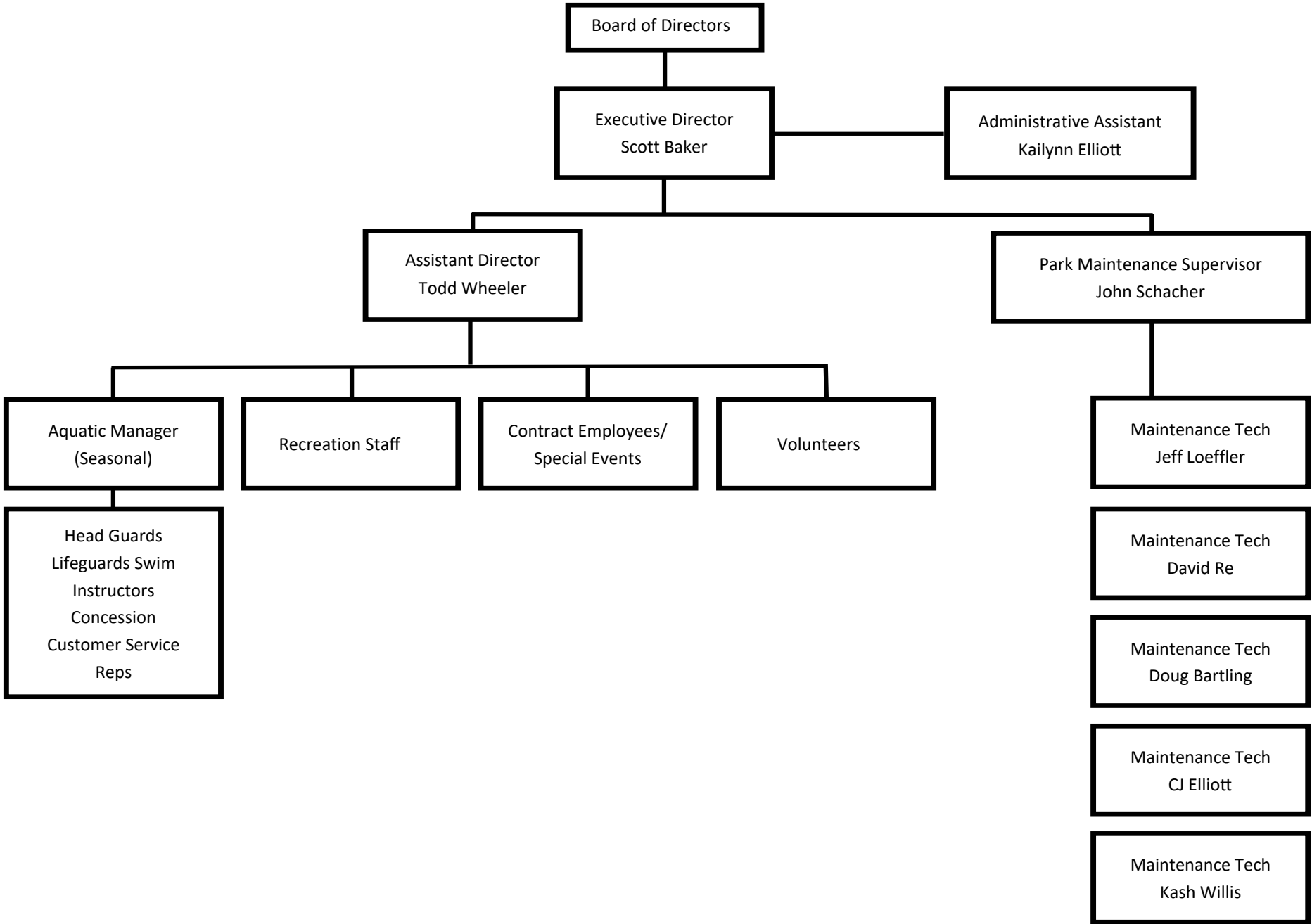
As the appointed Budget Officer of the Northern Wasco County Parks & Recreation District, I respectfully submit to you the proposed budget for fiscal year 2023-2024. All funds within the budget are balanced and all revenues and expenditures are identified for fiscal year 2023-2024. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year. The development of the budget has included input from District Board of Directors and staff and addresses current levels of service as well as the significant capital improvements required this year. The budget is designed to function as a work plan in guiding departmental operations, in an attempt to accomplish the goals and objectives established by the Board of Directors. Administration staff is committed to a budget that allocates funds in a way that is fiscally prudent, socially responsible, and transparent.

The District had many successes over the past year, including completing Phase One of the Sorosis Park rehabilitation project. We are excited to build upon these accomplishments as we continue to strive for the highest level of service delivery to members of our community.

Respectfully Submitted,

A handwritten signature in black ink, appearing to be 'S. Baker', with a long horizontal line extending to the right.

Scott Baker | Executive Director
Northern Wasco County Parks & Recreation District



Northern Wasco County Parks & Recreation District Budget Narrative FY2023- 24

The following budget narrative will discuss significant changes from the prior fiscal year by category.

Revenue (light yellow pages)

Working Capital/Beginning Cash – (4800-1-1000) We anticipate ending the year with \$961,623 in Working Capital. This exceeds the \$910,000 needed to carry us from July to December 2023. We will reallocate some of these funds to reach District goals.

Current Year Tax – (4000-1-1000) FY2023-34 will be second year that the first Data Center building has been paying property taxes. The District used the additional funds received in FY2022-23 to retire the long term debt owed on the District office.

Transient Room Tax – (4102-1-1000) We are currently on track to collect well over the \$280,000 we budgeted for this year, and expect this trend to continue next year. We have increased anticipated revenue to \$330,000.

Expenses

Administration (salmon pages)

Wages – FT – Admin – (5000-1-1000) We have hired Todd Wheeler as our Assistant Director. He started in February of 2023.

Admin Services – Financial – (6000-1-1000) The City of The Dalles has proposed doubling the fees charged to provide the District bookkeeping services. Although we hope to negotiate for better terms, we are budgeting at the higher amount.

Misc. Board Expense/Volunteer Appreciation – (6090-1-1000) This line has been increased substantially to allow for Board members to attend conferences and to properly recognize our outstanding volunteers.

Debt services – Long Term Loan Principal – (9002-1-1000) This debt was retired in FY2022-23.

Debt services – Long Term Loan Interest – (9003-1-1000) This debt was retired in FY2022-23.

Debt services – Vehicle – (9004-1-1000) This is our 3rd of 5 lease payments for the new dump truck.

Parks (light green pages)

Wages – FT – Park – (5000-1-1010) – This will allow for two FT Park Maintenance staff.

Wages – PT – Park – (5001-1-1010) – This line was increased to provide one additional PT staff member as well as wage increases for current staff.

Utilities – Water and Sewer – (6010-1-1010) System-wide repairs and upgrades have lowered our water use, while improving our level of service.

Recreation (light purple)

Wages – PT – Rec –(5001-1-1020) The amount will fund one PT Rec staff at 20 hours per week.

Wages – SNL – Rec–(5002-1-1020) The amount will fund one SNL Rec staff at 30 hours per week during the summer months.

Materials and Services – Recreation – These funds across categories represent a soft return to recreational programming.

Aquatics (light blue pages)

Personnel expenses – Labor market forces have required us to provide a substantial increase in the wages offered to Aquatic Staff.

Supplies – Chemicals – (6085-1-1030) We anticipate price increases to continue in FY2023-24.

Special Funds (dark green pages)

SDC – New home construction has remained strong. We anticipate a balance of \$536,000 going into FY2023-24, most of which has been earmarked as grant match for future capital projects.

Skatepark – This fund is retired and will not be included in the FY2023-24 budget.

GO Bond –The goal was to collect the maximum amount allowed annually to build a reserve payment of \$350,000. We have met, and slightly exceeded, that goal with \$361,715 in Reserve/Beginning cash. We are now able to lower our collection to just the amount necessary to cover our annual payment.

Capital Projects – This fund served as a place to bring in the significant ARPA fund contributions from the City and County. We will continue to use this fund as a place to hold donations and grant awards for our many future capital projects.

FORM				RESOURCES				
LB-20				Revenues				
				Northern Wasco Co. Park & Rec District				
				General Fund				
Historical Data				Budget for Next Year 2023-2024				
Actual		Adopted Budget This Year 2022-2023	Year to Date		RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2020-2021	First Preceding Year 2021-2022		Through					
		31-Mar-23						
				Beginning Fund Balance:				
\$ 606,657	\$ 787,801	\$ 1,092,363	\$ 1,092,364	4800-1-1000 Working Capital/Beg Cash	\$ 981,623	\$ 981,623	\$ 981,623	
				Tax Revenues				
\$ 870,213	\$ 891,608	\$ 1,041,000	\$ 1,123,069	4001-1-1000 Current Year Tax	\$ 1,138,700	\$ 1,138,700	\$ 1,138,700	
\$ 13,617	\$ 23,512	\$ 12,000	\$ 11,435	4002-1-1000 Prior Year	\$ 12,000	\$ 12,000	\$ 12,000	
\$ 1,332	\$ 4,481	\$ -	\$ 2,542	4003-1-1000 Unsegregated Tax Interest	\$ 2,000	\$ 2,000	\$ 2,000	
\$ 92,708	\$ 15,170	\$ 1	\$ -	4015-1-1000 Enterprise Zone/Grants	\$ -	\$ -	\$ -	
				Other Admin Revenues				
\$ -	\$ -	\$ -	\$ -	4100-1-1000 Bank Short Term Loan	\$ -	\$ -	\$ -	
\$ 219,828	\$ 317,917	\$ 280,000	\$ 276,749	4102-1-1000 Transient Room Tax	\$ 330,000	\$ 330,000	\$ 330,000	
\$ -	\$ 92	\$ -	\$ 2,136	4103-1-1000 Bank Interest Income-Gen	\$ 2,000	\$ 2,000	\$ 2,000	
\$ 13,886	\$ 1,019	\$ 12,000	\$ 2,459	4105-1-1000 Misc. Income - Admin	\$ 3,000	\$ 3,000	\$ 3,000	
\$ 5,960	\$ -	\$ 1	\$ -	4106-1-1000 Sale of Surplus Property	\$ 1,500	\$ 1,500	\$ 1,500	
\$ -	\$ -	\$ -	\$ -	Transfers in from other funds	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	loan repayment	\$ -	\$ -	\$ -	
				Park Revenues				
\$ 4,200	\$ -	\$ -	\$ -	4200-1-1000 Field Use Fees	\$ -	\$ -	\$ -	
\$ 931	\$ 960	\$ 1,000	\$ 500	4201-1-1000 Park Reservation Fees	\$ 500	\$ 500	\$ 500	
\$ 21,107	\$ 17,250	\$ 1	\$ 900	4202-1-1000 Donations	\$ 1	\$ 1	\$ 1	
\$ 2,000	\$ -	\$ 1,500	\$ 3,478	4203-1-1000 Misc. Income - Park	\$ 1,500	\$ 1,500	\$ 1,500	
				Park Revenues- Contractual				
\$ 3,000	\$ 4,000	\$ 4,000	\$ 3,529	4300-1-1000 Riverfront Trail	\$ 4,000	\$ 4,000	\$ 4,000	
\$ -	\$ -	\$ -	\$ -	4301-1-1000 Downtown Trees	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	4302-1-1000 Street Spraying	\$ -	\$ -	\$ -	
\$ -	\$ 1,800	\$ 6,000	\$ 3,500	4303-1-1000 Marina Maintenance Agreement	\$ 6,000	\$ 6,000	\$ 6,000	
				Recreation Revenues				
\$ -	\$ -	\$ -	\$ -	4400-1-1000 Adult Sports	\$ 3,000	\$ 3,000	\$ 3,000	
\$ -	\$ -	\$ -	\$ -	4401-1-1000 Youth Sports	\$ -	\$ -	\$ -	
\$ 1,859	\$ 270	\$ 2,000	\$ -	4402-1-1000 Classes and Programs	\$ 2,000	\$ 2,000	\$ 2,000	
\$ -	\$ -	\$ 6,000	\$ -	4403-1-1000 Special Events	\$ 1,000	\$ 1,000	\$ 1,000	
\$ -	\$ -	\$ -	\$ -	4405-1-1000 Misc. Income - Rec	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	4406-1-1000 Kayak Shack	\$ -	\$ -	\$ -	
\$ 15	\$ -	\$ 500	\$ 1,240	4407 -1-1000 Sponsorships	\$ 4,000	\$ 4,000	\$ 4,000	
				Aquatic Revenues				
\$ 9,262	\$ 79,639	\$ 40,000	\$ 72,195	4500-1-1000 Swim Passes	\$ 55,000	\$ 55,000	\$ 55,000	
\$ 30,546	\$ 44,133	\$ 48,000	\$ 28,293	4501-1-1000 Daily Admissions	\$ 57,200	\$ 57,200	\$ 57,200	
\$ 9,402	\$ 10,821	\$ 11,000	\$ 8,292	4502-1-1000 Pool Rentals	\$ 9,000	\$ 9,000	\$ 9,000	
\$ -	\$ -	\$ -	\$ -	4503-1-1000 Soda Machine	\$ -	\$ -	\$ -	
\$ 4,311	\$ 7,960	\$ 14,000	\$ 5,300	4504-1-1000 Swim Lessons	\$ 22,000	\$ 22,000	\$ 22,000	
\$ -	\$ -	\$ 0	\$ -	4505-1-1000 Misc. Income - Aquatics	\$ -	\$ -	\$ -	
\$ 112	\$ 8,535	\$ 18,000	\$ 15,185	4506-1-1000 Concessions	\$ 24,000	\$ 24,000	\$ 24,000	
\$ -	\$ -	\$ -	\$ -	4507-1-1000 User Fees	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	4508-1-1000 Short/Gain	\$ -	\$ -	\$ -	
\$ 1,910,946	\$ 2,216,968	\$ 2,589,366	\$ 2,653,166	TOTAL EST. RESOURCES	\$ 2,660,024	\$ 2,660,024	\$ 2,660,024	

*Includes Unappropriated Balance Budgeted Last Year

	A	B	C	D	F	G	H	I	J	K
1						DETAILED EXPENDITURES				
2	FORM									
3	LB-31					Administration 1000				
4						General Fund				
5	Historical Data									
6	Actual		Adopted Budget This Year 2022-2023	Year to Date		EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024			
7	Second Preceding Year 2020-2021	First Preceding 2021-2022		Through			Proposed by	Approved by	Adopted by	
8			31-Mar-23		Budget Officer		Budget Committee	Governing Body		
9						Personnel Expenses				
10	\$ 131,268	\$ 143,469	\$ 224,515	\$ 114,844	5000-1-1000 Wages - FT - Admin	\$ 258,600	\$ 258,600	\$ 258,600		
11	\$ -	\$ -	\$ -	\$ -	5003-1-1000 Wages- OT - Admin	\$ -	\$ -	\$ -		
12	\$ 25,310	\$ 21,374	\$ 37,300	\$ 17,855	5103-1-1000 Medical/Dental/Vision	\$ 33,340	\$ 33,340	\$ 33,340		
13	\$ 22,333	\$ 19,470	\$ 28,336	\$ 23,420	5101-1-1000 Workers Comp Ins	\$ 35,081	\$ 35,081	\$ 35,081		
14	\$ 2,916	\$ 2,495	\$ 3,200	\$ 1,055	5102-1-1000 Unemployment Insurance	\$ 5,172	\$ 5,172	\$ 5,172		
15	\$ 10,042	\$ 11,297	\$ 17,088	\$ 8,792	5100-1-1000 FICA	\$ 19,840	\$ 19,840	\$ 19,840		
16	\$ 25,415	\$ 35,038	\$ 57,773	\$ 29,242	5104-1-1000 PERS	\$ 65,600	\$ 65,600	\$ 65,600		
17	\$ 217,284	\$ 233,143	\$ 368,212	\$ 195,208	TOTAL PERSONNEL SERVICES	\$ 417,633	\$ 417,633	\$ 417,633		
18	\$ 2	\$ 2	\$ 2	\$ 3	Total Full-Time Equivalent (FTE)	\$ 3				
19						Materials and Services Expenses				
20	\$ 13,262	\$ 14,903	\$ 16,000	\$ 9,803	6000-1-1000 Admin Services- Financial	\$ 25,800	\$ 25,800	\$ 25,800		
21	\$ 12,580	\$ 13,830	\$ 14,500	\$ 14,750	6001-1-1000 Professional Services- Audit	\$ 15,500	\$ 15,500	\$ 15,500		
22	\$ 5,822	\$ 12,043	\$ 16,000	\$ 5,679	6002-1-1000 Professional Services- Legal	\$ 14,000	\$ 14,000	\$ 14,000		
23	\$ 5,199	\$ 5,584	\$ 7,000	\$ 4,518	6003-1-1000 Tech Services- Internet/Web hosting	\$ 13,000	\$ 13,000	\$ 13,000		
24	\$ 180	\$ -	\$ -	\$ -	6005-1-1000 Other Contractual Services	\$ -	\$ -	\$ -		
27	\$ 164	\$ 117	\$ 400	\$ -	6016-1-1000 Staff Expense- Uniforms	\$ 800	\$ 800	\$ 800		
29	\$ -	\$ -	\$ -	\$ -	6041-1-1000 Rental- Office Equipment	\$ -	\$ -	\$ -		
30	\$ 14,538	\$ 15,731	\$ 17,300	\$ 23,108	6050-1-1000 Insurance- Liability	\$ 28,500	\$ 28,500	\$ 28,500		
31	\$ 23,070	\$ 24,126	\$ 26,500	\$ 26,491	6051-1-1000 Insurance- Property	\$ 29,100	\$ 29,100	\$ 29,100		
32	\$ 4,971	\$ 6,865	\$ 7,600	\$ 7,321	6052-1-1000 Insurance- Vehicle	\$ 8,500	\$ 8,500	\$ 8,500		
33	\$ -	\$ -	\$ -	\$ -	6060-1-1000 Communications- Postage	\$ -	\$ -	\$ -		
34	\$ 1,942	\$ 2,729	\$ 3,500	\$ 1,951	6061-1-1000 Communications- Telephone	\$ 4,310	\$ 4,310	\$ 4,310		
35	\$ 4,053	\$ 340	\$ 8,200	\$ -	6062-1-1000 Communications- Election/Legal Notices	\$ 1,200	\$ 1,200	\$ 1,200		
36	\$ -	\$ -	\$ -	\$ -	6063-1-1000 Communications-Promotions and Publicity	\$ -	\$ -	\$ -		
37	\$ -	\$ -	\$ 3,200	\$ 1,959	6070-1-1000 Training & Travel-Travel/Food/Lodging	\$ 5,500	\$ 5,500	\$ 5,500		
38	\$ 168	\$ -	\$ 1,800	\$ 1,030	6071-1-1000 Training & Travel- Conferences/Classes	\$ 3,800	\$ 3,800	\$ 3,800		
39	\$ 3,811	\$ 3,818	\$ 4,000	\$ 3,675	6072-1-1000 Training & Travel- Memberships/Dues/Subs	\$ 4,670	\$ 4,670	\$ 4,670		
40	\$ 4,297	\$ 5,268	\$ 6,000	\$ 3,636	6080-1-1000 Supplies- Office	\$ 7,000	\$ 7,000	\$ 7,000		
41	\$ 1,458	\$ 1,483	\$ 1,800	\$ 1,302	6090-1-1000 Misc- Board Expense / Volunteer Appreciation	\$ 8,000	\$ 8,000	\$ 8,000		
42	\$ 938	\$ 3,255	\$ 4,000	\$ 816	Bank Fees/Charges	\$ 2,500	\$ 2,500	\$ 2,500		
43	\$ 2,312	\$ (509)	\$ 2,700	\$ 46	6092-1-1000 Misc- Other	\$ 2,700	\$ 2,700	\$ 2,700		
44										
45	\$ 98,765	\$ 109,583	\$ 140,500	\$ 106,085	TOTAL MATERIAL AND SERVICES	\$ 174,880	\$ 174,880	\$ 174,880		
46						Capital Outlay				
47	\$ -	\$ -	\$ -	\$ -	7000-1-1000 Capital Outlay	\$ -	\$ -	\$ -		
48	\$ -	\$ -	\$ -	\$ -	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -		
49						Debt Services				
50	\$ -	\$ -	\$ -	\$ -	9000-1-1000 Debt Services- Short Term Loan Principal	\$ -	\$ -	\$ -		
51	\$ -	\$ -	\$ -	\$ -	9001-1-1000 Debt Services- Short Term Loan Interest	\$ -	\$ -	\$ -		
52	\$ 18,205	\$ 18,843	\$ 180,000	\$ 181,767	9002-1-1000 Debt Services- Long Term Loan Principal	\$ -	\$ -	\$ -		
53	\$ 8,402	\$ 7,765	\$ 7,607	\$ 4,456	9003-1-1000 Debt Services- Long Term Loan Interest	\$ -	\$ -	\$ -		
54	\$ 7,433	\$ 7,433	\$ 15,500	\$ 15,476	9004-1-1000 Debt Services - Vehicle	\$ 15,500	\$ 15,500	\$ 15,500		
55	\$ 34,040	\$ 34,041	\$ 203,107	\$ 201,699	TOTAL DEBT SERVICE	\$ 15,500	\$ 15,500	\$ 15,500		
56						Transfers to other funds				
57	\$ -	\$ 1	\$ -	\$ -	9904-1-1000 SDC	\$ -	\$ -	\$ -		
58	\$ -	\$ -	\$ -	\$ -	9905-1-1000 Skatepark	\$ -	\$ -	\$ -		
59	\$ -	\$ 1	\$ -	\$ -	9912-1-1000 Debt Service	\$ -	\$ -	\$ -		
60	\$ -	\$ 2	\$ -	\$ -	TOTAL INTERFUND TRANSFERS	\$ -	\$ -	\$ -		
61										
62	\$ -	\$ 285,000	\$ 200,000	RESERVE FOR FUTURE EXPENDITURE						
63	\$ 787,801	\$ 325,000	\$ 517,363	UNAPPROPRIATED ENDING FUND BALANCE			\$ 910,000	\$ 910,000	\$ 910,000	
64	\$ 1,137,890	\$ 986,769	\$ 1,429,182	\$ 502,992	TOTAL		\$ 1,518,013	\$ 1,518,013	\$ 1,518,013	

	A	B	C	D	F	G	H	I	J	K
1					DETAILED EXPENDITURES					
2	FORM									
3	LB-31				Parks 1010					
4					General Fund					
5	Historical Data				EXPENDITURE DESCRIPTION			Budget for Next Year 2023-2024		
6	Actual		Adopted Budget	Year to Date				Proposed by	Approved by	Adopted by
7	Second Preceding	First Preceding	This Year	Through				Budget Officer	Budget Committee	Governing Body
8	Year 2020-2021	Year 2021-2022	2022-2023	31-Mar-23						
9					Personnel Expenses					
10	\$ 31,136	\$ -	\$ -	\$ -	5000-1-1010 Wages - FT - Park	\$ 117,900	\$ 117,900	\$ 117,900		
11	\$ 131,264	\$ 209,303	\$ 278,000	\$ 194,033	5001-1-1010 Wages - PT - Park	\$ 227,135	\$ 227,135	\$ 227,135		
12	\$ -	\$ -	\$ -	\$ -	5002-1-1010 Wages - SNL - Park	\$ -	\$ -	\$ -		
13	\$ -	\$ -	\$ 2,000	\$ -	5003-1-1010 Wages - OT - Park	\$ -	\$ -	\$ -		
14	\$ 6,984	\$ -	\$ -	\$ -	5103-1-1010 Medical/Dental/Vision	\$ -	\$ -	\$ -		
15	\$ -	\$ -	\$ -	\$ 81	5101-1-1010 Workers Comp Ins	\$ -	\$ -	\$ -		
16	\$ 3,499	\$ 3,150	\$ 3,700	\$ 2,233	5102-1-1010 Unemployment Insurance	\$ 6,901	\$ 6,901	\$ 6,901		
17	\$ 12,413	\$ 16,022	\$ 18,980	\$ 14,850	5100-1-1010 FICA	\$ 26,471	\$ 26,471	\$ 26,471		
18	\$ 23,599	\$ 42,407	\$ 57,500	\$ 38,500	5104-1-1010 PERS	\$ 76,900	\$ 76,900	\$ 76,900		
19	\$ -	\$ -	\$ 2,000	\$ -	5200-1-1010 Accrued Vacation Payout					
20	\$ 208,895	\$ 270,882	\$ 362,180	\$ 249,697	TOTAL PERSONNEL SERVICES	\$ 455,307	\$ 455,307	\$ 455,307		
21	\$ 5	\$ 5	\$ 6	\$ 6	Total Full-Time Equivalent (FTE) \$ 7					
22					Materials and Services Expenses					
23	\$ 128,505	\$ 29,829	\$ 47,000	\$ 13,014	6005-1-1010 Other Contractual Services	\$ 37,000	\$ 37,000	\$ 37,000		
24	\$ 119,001	\$ 165,810	\$ 181,000	\$ 126,161	6010-1-1010 Utilities- Water and Sewer	\$ 161,000	\$ 161,000	\$ 161,000		
25	\$ 29,778	\$ 35,973	\$ 35,200	\$ 25,784	6011-1-1010 Utilities- Electric	\$ 38,000	\$ 38,000	\$ 38,000		
26	\$ 13,981	\$ 13,733	\$ 16,700	\$ 14,173	6013-1-1010 Utilities- Garbage	\$ 18,000	\$ 18,000	\$ 18,000		
27	\$ 957	\$ 1,595	\$ 3,300	\$ 1,539	6016-1-1010 Staff Expense- Uniforms/PPE	\$ 3,300	\$ 3,300	\$ 3,300		
28	\$ 17,536	\$ 21,204	\$ 29,000	\$ 24,050	6020-1-1010 Repairs and Maint- Bdg./Grnd	\$ 24,000	\$ 24,000	\$ 24,000		
29	\$ 3,351	\$ 6,390	\$ 9,600	\$ 6,286	6021-1-1010 Repairs and Maint- Equipment	\$ 9,600	\$ 9,600	\$ 9,600		
30	\$ 1,879	\$ 1,534	\$ 1,700	\$ 1,009	6022-1-1010 Repairs and Maint- Small Tools	\$ 2,000	\$ 2,000	\$ 2,000		
31	\$ 7,982	\$ 7,576	\$ 3,000	\$ 3,824	6023-1-1010 Repairs and Maint- Vehicles	\$ 3,000	\$ 3,000	\$ 3,000		
32	\$ 300	\$ 365	\$ 2,400	\$ 2,187	6024-1-1010 Repairs and Maint- Tires and Tire Repair	\$ 5,000	\$ 5,000	\$ 5,000		
33	\$ 7,903	\$ 16,534	\$ 20,900	\$ 13,817	6025-1-1010 Repairs and Maint- Gas/Oil/Diesel	\$ 22,250	\$ 22,250	\$ 22,250		
34	\$ -	\$ -	\$ -	\$ -	6030-1-1010 License & Permits	\$ -	\$ -	\$ -		
35	\$ 9,954	\$ 175	\$ 4,000	\$ 3,151	6042-1-1010 Rentals- Machinery and Equipment	\$ 5,200	\$ 5,200	\$ 5,200		
36	\$ -	\$ -	\$ -	\$ -	6061-1-1010 Communications- Telephone	\$ -	\$ -	\$ -		
37	\$ -	\$ -	\$ -	\$ -	6070-1-1010 Training & Travel-Travel/Food/Lodging	\$ 2,000	\$ 2,000	\$ 2,000		
38	\$ -	\$ -	\$ 900	\$ -	6071-1-1010 Training & Travel- Conferences/classes	\$ 2,000	\$ 2,000	\$ 2,000		
39	\$ -	\$ -	\$ -	\$ -	6072-1-1010 Training & Travel- Memberships/Dues/Subs	\$ -	\$ -	\$ -		
41	\$ 4,268	\$ 9,675	\$ 11,000	\$ 8,008	6081-1-1010 Supplies- Janitorial	\$ 8,000	\$ 8,000	\$ 8,000		
42	\$ 1,418	\$ 2,688	\$ 8,000	\$ 5,669	6082-1-1010 Supplies- Agricultural	\$ 9,000	\$ 9,000	\$ 9,000		
43	\$ -	\$ -	\$ -	\$ -	6083-1-1010 Supplies- PPE	\$ -	\$ -	\$ -		
44	\$ -	\$ -	\$ -	\$ -	6092-1-1010 Misc- Other	\$ -	\$ -	\$ -		
45	\$ 346,813	\$ 313,081	\$ 373,700	\$ 248,672	TOTAL MATERIAL AND SERVICES	\$ 349,350	\$ 349,350	\$ 349,350		
46					Capital Outlay					
47	\$ 84,397	\$ 8,420	\$ -	\$ -	7001-1-1010 Capital Outlay- Vehicles	\$ -	\$ -	\$ -		
48	\$ 16,300	\$ -	\$ 110,500	\$ 9,997	7002-1-1010 Capital Outlay- Other	\$ -	\$ -	\$ -		
49	\$ 100,697	\$ 8,420	\$ 110,500	\$ 9,997	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -		
50										
51					UNAPPROPRIATED ENDING FUND BALANCE					
52	\$ 656,405	\$ 592,383	\$ 846,380	\$ 508,366	TOTAL	\$ 804,657	\$ 804,657	\$ 804,657		

DETAILED EXPENDITURES

**FORM
LB-31**

Recreation 1020
General Fund

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024		
Actual		Adopted Budget This Year 2022-2023	Year to Date		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2020-2021	First Preceding Year 2021-2022		Through 31-Mar-23				
				Personnel Expenses			
\$ 10,080	\$ -	\$ 1	\$ -	5000-1-1020 Wages - FT - Rec	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 15,001	\$ -	5001-1-1020 Wages - PT - Rec	\$ 26,445	\$ 26,445	\$ 26,445
\$ -	\$ -	\$ 1	\$ -	5002-1-1020 Wages - SNL - Rec	\$ 12,100	\$ 12,100	\$ 12,100
\$ -	\$ -	\$ -	\$ -	5003-1-1020 Wages - OT - Rec	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 1	\$ -	5103-1-1020 Medical/Dental/Vision	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	5101-1-1020 Workers Comp Ins	\$ -	\$ -	\$ -
\$ 381	\$ -	\$ -	\$ -	5102-1-1020 Unemployment Insurance	\$ 771	\$ 771	\$ 771
\$ 771	\$ -	\$ -	\$ -	5100-1-1020 FICA	\$ 2,957	\$ 2,957	\$ 2,957
\$ 2,151	\$ -	\$ -	\$ -	5104-1-1020 PERS	\$ 5,900	\$ 5,900	\$ 5,900
\$ 13,383	\$ -	\$ 15,004	\$ -	TOTAL PERSONNEL SERVICES	\$ 48,173	\$ 48,173	\$ 48,173
\$ 1	\$ -	\$ 1	\$ -	Total Full-Time Equivalent (FTE)	\$ 2		
				Materials and Services Expenses			
\$ 1,565	\$ 405	\$ 12,000	\$ -	6005-1-1020 Other Contractual Services	\$ 4,500	\$ 4,500	\$ 4,500
\$ -	\$ -	\$ 400	\$ -	6016-1-1020 Staff Expense- Uniforms	\$ 800	\$ 800	\$ 800
\$ -	\$ -	\$ -	\$ -	6025-1-1020 Repairs and Maint- Gas/Oil/Deisel	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	6040-1-1020 Rentals- Buildings	\$ -	\$ -	\$ -
\$ 120	\$ -	\$ 1,500	\$ -	6063-1-1020 Communications- Promotions and Publicity	\$ 3,200	\$ 3,200	\$ 3,200
\$ -	\$ -	\$ -	\$ -	6070-1-1020 Training & Travel-Travel/Food/Lodging	\$ 800	\$ 800	\$ 800
\$ -	\$ -	\$ -	\$ -	6071-1-1020 Training & Travel- Conferences	\$ 500	\$ 500	\$ 500
\$ 2,255	\$ 1,490	\$ 2,800	\$ -	6083-1-1020 Supplies- Programs	\$ 8,000	\$ 8,000	\$ 8,000
\$ -	\$ -	\$ 7,500	\$ 1,582	6084-1-1020 Supplies- Special Event	\$ 4,000	\$ 4,000	\$ 4,000
\$ 3,940	\$ 1,895	\$ 24,200	\$ 1,582	TOTAL MATERIAL AND SERVICES	\$ 21,800	\$ 21,800	\$ 21,800
				Capital Outlay			
				TOTAL CAPITAL OUTLAY			
				UNAPPROPRIATED ENDING FUND BALANCE			
\$ 17,323	\$ 1,895	\$ 39,204	\$ 1,582	TOTAL	\$ 69,973	\$ 69,973	\$ 69,973

				DETAILED EXPENDITURES					
				Aquatics 1030					
				General Fund					
Historical Data				EXPENDITURE DESCRIPTION			Budget for Next Year 2023-2024		
Actual		Adopted Budget This Year 2022-2023	Year to Date				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2020-2021	First Preceding Year 2021-2022		Through						
		31-Mar-23							
				Personnel Expenses					
\$ 51,158	\$ 86,011	\$ 117,100	\$ 62,591	5002-1-1030 Wages - SNL - AQ	\$ 152,000	\$ 152,000	\$ 152,000		
\$ -	\$ -	\$ -	\$ -	5003-1-1030 Wages - OT - AQ	\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -	\$ 44	5101-1-1030 Workers Comp Ins	\$ -	\$ -	\$ -		
\$ 1,709	\$ 985	\$ 1,900	\$ 776	5102-1-1030 Unemployment Insurance	\$ 3,040	\$ 3,040	\$ 3,040		
\$ 3,914	\$ 6,441	\$ 9,000	\$ 4,778	5100-1-1030 FICA	\$ 11,661	\$ 11,661	\$ 11,661		
\$ 56,781	\$ 93,437	\$ 128,000	\$ 68,189	TOTAL PERSONNEL SERVICES	\$ 166,701	\$ 166,701	\$ 166,701		
				Total Full-Time Equivalent \$ -					
				Materials and Services Expenses					
\$ 2,385	\$ 8,026	\$ 11,000	\$ 1,294	6005-1-1030 Other Contractual Services	\$ 7,000	\$ 7,000	\$ 7,000		
\$ 10,298	\$ 14,129	\$ 20,900	\$ 12,598	6012-1-1030 Utilities- Natural Gas	\$ 19,000	\$ 19,000	\$ 19,000		
\$ 1,749	\$ 1,612	\$ 3,200	\$ 2,601	6016-1-1030 Staff Expense- Uniforms	\$ 3,200	\$ 3,200	\$ 3,200		
\$ 150	\$ 1,787	\$ 4,500	\$ 6,191	6020-1-1030 Repairs and Maint- Buildings and Grounds	\$ 4,500	\$ 4,500	\$ 4,500		
\$ 2,342	\$ 5,433	\$ 4,000	\$ 1,979	6021-1-1030 Repairs and Maint- Equipment	\$ 5,000	\$ 5,000	\$ 5,000		
\$ -	\$ -	\$ -	\$ -	6022-1-1030 Repairs and Maint- Small Tools	\$ -	\$ -	\$ -		
\$ -	\$ 485	\$ 1,400	\$ 682	6030-1-1030 License and Permits	\$ 1,000	\$ 1,000	\$ 1,000		
\$ -	\$ -	\$ -	\$ -	6042-1-1030 Rentals - Machinery & Equip	\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -	\$ -	6060-1-1030 Postage	\$ -	\$ -	\$ -		
\$ 580	\$ -	\$ 800	\$ -	6063-1-1030 Communications- Promotions and Publicity	\$ 800	\$ 800	\$ 800		
\$ -	\$ -	\$ -	\$ -	6070-1-1030 Training & Travel-Travel/Food/Lodging	\$ 1,400	\$ 1,400	\$ 1,400		
\$ -	\$ -	\$ -	\$ -	6081-1-1030 Supplies- Janitorial	\$ -	\$ -	\$ -		
\$ 166	\$ 1,078	\$ 2,000	\$ -	6083-1-1030 Supplies- Programs	\$ 3,000	\$ 3,000	\$ 3,000		
\$ 24,642	\$ 25,490	\$ 39,800	\$ 22,577	6085-1-1030 Supplies- Chemicals	\$ 43,780	\$ 43,780	\$ 43,780		
\$ -	\$ 1,754	\$ 9,000	\$ 11,693	6086-1-1030 Supplies- Concessions	\$ 12,000	\$ 12,000	\$ 12,000		
\$ 238	\$ -	\$ -	\$ -	6092-1-1030 Misc- Other	\$ -	\$ -	\$ -		
\$ 42,550	\$ 59,794	\$ 96,600	\$ 59,615	TOTAL MATERIAL AND SERVICES	\$ 100,680	\$ 100,680	\$ 100,680		
				Capital Outlay					
\$ -	\$ -	\$ 50,000	\$ 49,663	7999-4-3170 Capital Projects	\$ -	\$ -	\$ -		
\$ -	\$ -	\$ 50,000	\$ 49,663	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -		
				UNAPPROPRIATED ENDING FUND BALANCE					
\$ 99,331	\$ 153,231	\$ 274,600	\$ 177,467	TOTAL	\$ 267,381	\$ 267,381	\$ 267,381		

			TOTAL GENERAL FUND							
FORM			Expenditures			Northern Wasco Co. Park & Rec District				
LB-31										
Historical Data			EXPENDITURE DESCRIPTION			Budget for Next Year 2023-2024				
Actual		Adopted Budget This Year 2022-2023				Proposed by		Approved by		Adopted by
Second Preceding Year 2020-2021	First Preceding Year 2021-2022					Budget Officer		Budget Committee		Governing Body
						General Fund By Department				
\$ 350,089	\$ 661,769	\$ 711,819	Administration		\$ 608,013	\$ 608,013	\$ 608,013			
\$ 656,405	\$ 592,383	\$ 846,380	Parks		\$ 804,657	\$ 804,657	\$ 804,657			
\$ 17,323	\$ 1,895	\$ 39,204	Recreation		\$ 69,973	\$ 69,973	\$ 69,973			
\$ 99,331	\$ 153,231	\$ 274,600	Aquatics		\$ 267,381	\$ 267,381	\$ 267,381			
\$ 1,123,148	\$ 1,409,278	\$ 1,872,003	TOTAL EXPENDITURES		\$ 1,750,024	\$ 1,750,024	\$ 1,750,024			
		\$ 200,000	RESERVE FOR FUTURE EXPENDITURES		\$ -	\$ -	\$ -			
\$ 787,801	\$ 325,000	\$ 517,363	UNAPPROPRIATED ENDING FUND BALANCE		\$ 910,000	\$ 910,000	\$ 910,000			
\$ 1,910,949	\$ 1,734,278	\$ 2,589,366	TOTAL		\$ 2,660,024	\$ 2,660,024	\$ 2,660,024			

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

System Development Charges

(Fund)

Northern Wasco County Park & Recreation District

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024		
Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
			RESOURCES			
\$ 341,202	\$ 568,082	\$ 515,000	1. Cash on hand * (cash basis), or	\$ 536,000	\$ 536,000	\$ 536,000
\$ -	\$ -	\$ -	2. Working Capital* (accrual basis)	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	3. Previously levied taxes estimated to be received	\$ -	\$ -	\$ -
\$ 63	\$ 56	\$ 40	4. Interest	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	5. Transferred IN, from other funds	\$ -	\$ -	\$ -
\$ 211,475	\$ 239,836	\$ 32,000	6 To collect	\$ 32,000	\$ 32,000	\$ 32,000
\$ 34,000	\$ -	\$ -	Grants	\$ -	\$ -	\$ -
			\$ 8			
			10. Taxes estimated to be received			
			11. Taxes collected in year levied			
\$ 586,740	\$ 807,974	\$ 547,040	TOTAL RESOURCES	\$ 568,000	\$ 568,000	\$ 568,000
			REQUIREMENTS			
\$ -	\$ 74,619	\$ 500,000	1 Capital Outlay	\$ 568,000	\$ 568,000	\$ 568,000
\$ 18,656	\$ 76,804	\$ 47,040	2 Materials and Services	\$ -	\$ -	\$ -
			3 Transfers Out			
			\$ 4			
			\$ 5			
			\$ 6			
			\$ 7			
			\$ 8			
			\$ 9			
			\$ 10			
\$ -	\$ -	\$ -	15. Ending balance (prior years)			
\$ 568,084	\$ -	\$ -	16. UNAPPROPRIATED ENDING FUND BALANCE			
\$ 568,084	\$ 151,423	\$ 547,040	TOTAL REQUIREMENTS	\$ 568,000	\$ 568,000	\$ 568,000

*Includes ending balance from prior year

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Capital Projects

(Fund)

Northern Wasco County Park & Recreation District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024		
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
				RESOURCES			
#	\$ -	\$ -	\$ -	1. Cash on hand * (cash basis), or	\$ -		
#	\$ -	\$ -	\$ -	2. Working Capital* (accrual basis)			
#	\$ -	\$ -	\$ -	3. Previously levied taxes estimated to be received			
#	\$ -	\$ -	\$ -	4. Interest			
#	\$ -	\$ -	\$ -	5. Transferred IN, from other funds			
#	\$ -	\$ -	\$ -	6 Donations	\$ 450,000	\$ 450,000	\$ 450,000
#	\$ -	\$ -	\$ 800,000	7 Grants	\$ 450,000	\$ 450,000	\$ 450,000
#	\$ -	\$ -					
#	\$ -	\$ -		9. Total Resources, except taxes to be levied			
#	\$ -	\$ -		10. Taxes estimated to be received			
#	\$ -	\$ -		11. Taxes collected in year levied			
##	\$ -	\$ -	\$ 800,000	12. TOTAL RESOURCES	\$ 900,000	\$ 900,000	\$ 900,000
				REQUIREMENTS			
#	\$ -	\$ -	\$ 800,000	1 Capital Outlay	\$ 900,000	\$ 900,000	\$ 900,000
#	\$ -	\$ -	\$ -	2 Materials and Services			
#	\$ -	\$ -	\$ -	3 Transfers Out			
#	\$ -	\$ -		\$ 4			
#	\$ -	\$ -		\$ 5			
#	\$ -	\$ -		\$ 6			
#	\$ -	\$ -		\$ 7			
#	\$ -	\$ -		\$ 8			
#	\$ -	\$ -		\$ 9			
#	\$ -	\$ -		\$ 10			
##	\$ -	\$ -	\$ -	15. Ending balance (prior years)			
##	\$ -	\$ -	\$ -	16. UNAPPROPRIATED ENDING FUND BALANCE			
##	\$ -	\$ -	\$ 800,000	17. TOTAL REQUIREMENTS	\$ 900,000	\$ 900,000	\$ 900,000

*Includes ending balance from prior year

FORM
LB-35

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

GO Bond
(Fund)

N. Wasco Co. Park & Rec District

Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024		
Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
			Resources			
\$ 137,535	\$ 223,537	\$ 299,913	1. Beginning Cash on Hand (Cash Basis), or	\$ 361,715	\$ 361,715	\$ 361,715
\$ -	\$ -	\$ -	2. Working Capital (Accrual Basis)	\$ -	\$ -	\$ -
\$ 6,548	\$ 11,676	\$ 7,000	3. Previously Levied Taxes to be Received	\$ 7,000	\$ 7,000	\$ 7,000
\$ 20	\$ 31	\$ -	4. Interest	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	5. Transferred from Other Funds	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	6.	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	7. Total Resources, Except Taxes to be Levied	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	8. Taxes Estimated to be Received *	\$ -	\$ -	\$ -
\$ 430,798	\$ 436,642	\$ 400,000	9. Taxes Collected in Year Levied	\$ 360,000	\$ 360,000	\$ 360,000
\$ 574,901	\$ 671,886	\$ 706,913	10. TOTAL RESOURCES	\$ 728,715	\$ 728,715	\$ 728,715
			Requirements			
			Bond Principal Payments			
			Bond Issue	Budgeted Payment Date		
\$ 230,000	\$ 240,000	\$ 250,000	2013 - Pool Bond	15-Dec-23	\$ 265,000	\$ 265,000
\$ 230,000	\$ 240,000	\$ 250,000	Total Principal		\$ 265,000	\$ 265,000
			Bond Interest Payments			
			Bond Issue	Budgeted Payment Date		
\$ 121,365	\$ 57,808	\$ 51,808	2013 - Pool Bond	15-Dec-23	\$ 45,558	\$ 45,558
\$ -	\$ 51,808	\$ 45,557		15-Jun-24	\$ 38,933	\$ 38,933
\$ 121,365	\$ 109,616	\$ 97,365	Total Interest		\$ 84,491	\$ 84,491
			Unappropriated Balance for Following Year By			
			Bond Issue	Projected Payment Date		
			Ending balance (prior years)			
\$ 223,536	\$ 307,836	\$ 359,548	Total Unappropriated Ending Fund Balance	\$ 379,224	\$ 379,224	\$ 379,224
		\$ -	Loan Repayment to General Fund	\$ -	\$ -	\$ -
			Tax Credit Bond Reserve			
\$ 574,901	\$ 657,452	\$ 706,913	16. TOTAL REQUIREMENTS	\$ 728,715	\$ 728,715	\$ 728,715

150-504-035 (Rev 01-13) If this form is used for revenue bonds, property tax resources may not be included

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Northern Wasco County Parks & Recreation District will be held on May 17th, 2023 at 5:30 pm at 602 W 2nd Street, The Dalles, Oregon. The meeting may be viewed at <https://us02web.zoom.us/j/89593646485> Meeting ID: 895 9364 6485. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Northern Wasco County Parks & Recreation District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 602 W 2nd Street, The Dalles OR between the hours of 8 a.m. and 5 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Scott Baker

Telephone: 541-296-9533

Email: scottb@nwprd.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2021-2022	Adopted Budget 2022-2023	Approved Budget 2023-2024
Beginning Fund Balance/Net Working Capital	1,579,420	1,907,276	1,879,338
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	733,121	462,502	551,701
Federal, State and all Other Grants, Gifts, Allocations and Donations	15,170	1	900,000
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	0	0	0
All Other Resources Except Current Year Property Taxes	5,587	813,541	8,000
Current Year Property Taxes Estimated to be Received	1,363,438	1,460,000	1,517,700
Total Resources	3,696,736	4,643,320	4,856,739

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	597,462	873,396	1,087,814
Materials and Services	561,156	682,040	646,710
Capital Outlay	83,039	1,460,500	1,468,000
Debt Service	383,657	550,472	364,991
Interfund Transfers	2	0	0
Contingencies	0	0	0
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	632,836	1,076,911	1,289,224
Total Requirements	2,258,152	4,643,319	4,856,739

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Administration	986,769	1,429,182.00	1,518,013.00
FTE	2.00	2.00	3.00
Recreation	1,895	39,204.00	69,973.00
FTE	1.50	0.00	1.50
Parks	592,383	846,380.00	804,657.00
FTE	5.00	5.00	5.00
Aquatics	153,231	274,600.00	267,381.00
FTE	3.86	3.00	4.00
SDC	151,423	547,040.00	568,000.00
FTE	0.00	0.00	0.00
Debt Service Fund	657,452	706,913.00	728,715.00
FTE	0.00	0.00	0.00
Aggregate Remaining Funds	0	800,000.00	900,000.00
FTE	0.00	0.00	0.00
Total Requirements	2,543,153	4,643,319	4,856,739
Total FTE	12.36	10.00	13.50

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *	

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit \$0.6799 per \$1,000)	0.6799	0.6799	0.6799
Local Option Levy	0	0	0
Levy For General Obligation Bonds	400000	400000	\$360,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$1,815,000	\$0
Other Bonds		\$0
Other Borrowings	\$0	\$0
Total	\$1,815,000	\$0

Published

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment, or Charge on Property

FORM OR-LB-50 2023–2024

To assessor of _____ County

Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions.

The N. Wasco Co. Parks & Recreation District District name has the responsibility and authority to place the following property tax, fee, charge, or assessment

on the tax roll of _____ County. County name The property tax, fee, charge, or assessment is categorized as stated by this form.

Mailing address of district	City	State	ZIP code	Date submitted
Contact person	Title	Daytime telephone number	Contact person e-mail address	

CERTIFICATION— You **must** check one box if you are subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

	Subject to General Government Limits		
	Rate	—or— Dollar Amount	
1. Rate per \$1,000 or total dollar amount levied (within permanent rate limit) ... 1			
2. Local option operating tax2			Excluded from Measure 5 Limits
3. Local option capital project tax3			
4. City of Portland Levy for pension and disability obligations4			Dollar Amount of Bond Levy
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....5a			
5b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 5b			
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b).....5c			

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000.....6	
7. Election date when your new district received voter approval for your permanent rate limit7	
8. Estimated permanent rate limit for newly merged/consolidated district.....8	

PART III: SCHEDULE OF LOCAL OPTION TAXES— Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters

PART IV: SPECIAL ASSESSMENTS, FEES, AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor’s account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

** **The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.**

(see the back for worksheet for lines 5a, 5b, and 5c)
File with your assessor no later than JULY 15, unless granted an extension in writing.

Worksheet for Allocating Bond Taxes

Debt service requirements for bonds approved **prior to** October 6, 2001 (including advanced refunding issues to redeem them):

	Principal	Interest	Total
Bond Issue 1			
Bond Issue 2			
Bond Issue 3			
Total A			

Debt service requirements for bonds approved **on or after** October 6, 2001:

	Principal	Interest	Total
Bond Issue 1			
Bond Issue 2			
Bond Issue 3			
Total B			
Total Bond (A + B)			

Total Bonds

$$\frac{\text{Total A} = \$ \underline{\hspace{2cm}}}{\text{Total A + B} = \$ \underline{\hspace{2cm}}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{\hspace{2cm}} \quad (\text{enter on line 5a on the front})$$

$$\frac{\text{Total B} = \$ \underline{\hspace{2cm}}}{\text{Total A + B} = \$ \underline{\hspace{2cm}}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{\hspace{2cm}} \quad (\text{enter on line 5b on the front})$$

Total Bond Levy \$ (enter on line 5c on the front)

Example – Total Bond Levy = \$5,000

Debt service requirements for bonds approved **prior to** October 6, 2001 (including advanced refunding issues to redeem them):

	Principal	Interest	Total
Bond A: Bond Issue 1	5,000.00	500.00	5,500.00
Bond Issue 2	3,000.00	250.00	3,250.00
Bond Issue 3	1,000.00	100.00	1,100.00
Total A			9,850.00

Debt service requirements for bonds approved **on or after** October 6, 2001:

	Principal	Interest	Total
Bond B: Bond Issue 1	3,000.00	50.00	3,050.00
Total B			3,050.00
Total Bond (A + B)			\$12,900.00

Formula for determining the division of tax:

$$\frac{\text{Total A} = \$ \underline{9,850.00}}{\text{Total A + B} = \$ \underline{12,900.00}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{3,818.00} \quad (\text{enter on line 5a on the front})$$

$$\frac{\text{Total B} = \$ \underline{3,050.00}}{\text{Total A + B} = \$ \underline{12,900.00}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{1,182.00} \quad (\text{enter on line 5b on the front})$$

Total Bond Levy \$ 5,000.00 (enter on line 5c on the front)

Resolution No. 2023-04

A RESOLUTION ADOPTING THE 2023-2024 BUDGET OF THE NORTHERN WASCO COUNTY PARKS & RECREATION DISTRICT, DECLARING AND CATEGORIZING THE TAX LEVY, APPROPRIATING FUNDS AND AUTHORIZING THE DIRECTOR TO TAKE SUCH ACTION AS NECESSARY TO CARRY OUT THE ADOPTED BUDGET

WHEREAS, the District Budget Committee has reviewed and acted on the proposed District Budget; and

WHEREAS, the Budget Committee has recommended a balanced budget to District Board on April 19th, 2023; and

WHEREAS, in accordance with State Law, the District Board held a public hearing on the Approved Budget on May 17th, 2023; and

WHEREAS, District Board desires to adopt the Approved Budget with some amendments and carry out the programs identified in the budget; NOW THEREFORE,

BE IT RESOLVED BY THE NORTHERN WASCO COUNTY PARKS & RECREATIONS BOARD AS FOLLOWS:

Section 1. Clerical Changes. District staff is authorized to make the necessary clerical changes to the amended budget.

Section 2. Adoption. The District Board hereby adopts the FY2023-2024 budget as approved and recommended by the Budget Committee of the District on April 19th, 2023, as amended.

Section 3. Taxes Levied. The District Board hereby levies the taxes provided for in the Adopted Budget at the permanent rate of \$0.6799 per thousand dollars of estimated assessed value and general obligation bond in the amount of \$360,000 taxes are hereby levied and assessed pro rata upon all taxable property within the District as of 1:00AM on July 1, 2023.

General Fund

Subject to General Government Limitation General Fund:

Permanent Tax Rate \$0.6799 per thousand dollars of estimated assessed value

Excluded from the Limitation

GO Bond:

Bond Levy \$360,000.00

Section 4. Appropriation. The amount for the fiscal year beginning July 1, 2023 and the purposes shown are hereby appropriated as follows:

<u>General Fund</u>		<u>System Development Charges Fund</u>	
Administration	\$608,013.00	System Development Charges	\$568,000.00
Parks	\$804,657.00	Total System Development Charges Fund	\$568,000.00
Recreation	\$69,973.00		
Aquatica	\$267,381.00	<u>Capital Projects Fund</u>	
Debt Service	-	Capital Projects	\$900,000.00
Interfund Transfers	-	Total Capital Projects Funds	\$900,000.00
Contingency	-		
<u>Total General Fund</u>	\$1,750,024.00	<u>Debt Service Fund</u>	
		Debt Service	\$349,491.00
		Total Debt Service	\$349,491.00
		Total Appropriations of All Funds	\$3,567,515.00

An Unappropriated Ending Fund and Reserve Balance has been set for the General Fund in the amount of: \$910,000.00

An Unappropriated Ending Fund and Reserve Balance has been set for Debt Service Fund in the amount of: \$379,224.00

TOTAL ADOPTED BUDGET \$4,856,739.00

Section 5. The District Director is hereby authorized to take such action as is necessary and consistent with State Statutes and District Laws, including but not limited to entering into contracts to carry out the programs, projects, and services identified in the adopted budget.

PASSED AND ADOPTED THIS 17th DAY OF MAY, 2023.

Voting Yes, Board Members : Annette Byers, Brewster Whitmire, Rachel Carter, Tracy Dugick

Voting No, Board Members : _____

Absent, Board Members : Ellen Woods

Abstaining, Board Members : _____

AND APPROVED BY THE PRESIDENT THIS 17th DAY OF MAY, 2023

Signed: [Signature]

Attest: [Signature]