

# **Northern Wasco County Parks & Recreation District** Proposed Budget Fiscal Year 2023 – 2024



Presented by Scott Baker, Executive Director April 12<sup>th</sup>, 2023



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

- I. Budget Process Timeline
- II. Agenda for Budget Committee Meeting April 12<sup>th</sup>, 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-todate 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. 2<sup>nd</sup> Street, The Dalles, OR 97058 Budget Process Timeline FY 2023-2024

January	L	
	01/18/2023	District Board Meeting 5:30pm
		*Propose the Budget Process Timeline Draft to Board Members
<u>Februa</u>	ry	
	02/15/2023	District Board Meeting 5:30pm
		*Appoint Budget Officer
		*Approve Budget Process Timeline
		*Prepare Proposed Budget
<u>March</u>		
	03/15/2023	District Board Meeting 5:30pm
		*Publish Notice of Budget Meeting
		- Columbia Gorge News - Nwprd.org
<u>April</u>		
	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 13 <sup>th</sup> .
		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 17 <sup>th</sup> )
	, ,	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 17 <sup>th</sup> )
July		
<u></u>	07/01/23 - 07/15/23	Submit Budget to County Assessor

Proposed Budget Committee	Board of Directors	NWCPRD Staff
Chuck Covert – unable to attend	Brewster Whitmire	Scott Baker
Antoine Tissott – term ending 2025	Annette Byers	Kailynn Elliott
Charlie Foote – term ending 2024	Rachel Carter	
Scott McKay – term ending 2023	Ellen Woods	
Marcus Denney	Tracy Dugick	



## Northern Wasco County Park and Recreation District Budget Committee Meeting Agenda Wednesday, April 12<sup>th</sup>, 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.

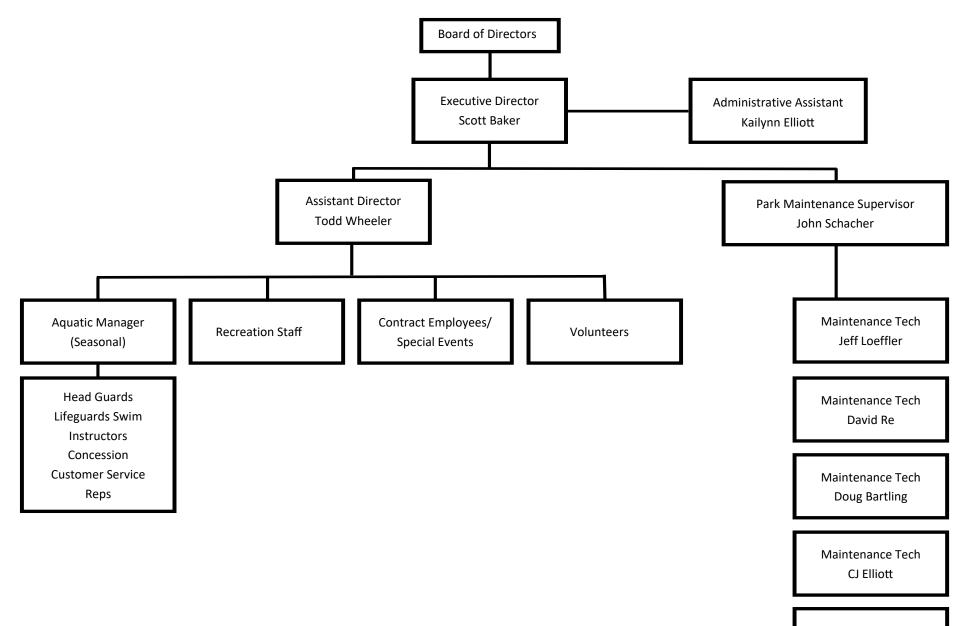
## **Executive Summary and Budget Methodology**

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,

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



Maintenance Tech Kash Willis

# 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.

# **<u>Revenue</u>** (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.

FO	RM							RESOURCES				
LB								Revenues		Northern	Wasco Co. Park & R	ec District
	20					-		General Fund		Northern	TWASCO CO. FAIR & IX	
			Histo	rica	l Data			General Fund		Budge	et for Next Year 202	3-2024
	Act	tual	11310		1 Data		Year to Date			Duugu		0 2021
				A	dopted Budget		Through				Approved By	
	Second	Fir	rst Preceding		This Year		mough			Proposed By	Budget	Adopted By
	Preceding	Yea	ar 2021-2022		2022-2023		31-Mar-23	RESOURCE DESCRIPTION	в	udget Officer	Committee	Governing Body
Yea	ar 2020-2021											
								Beginning Fund Balance:				
\$	606,657	\$	787,801	\$	1,092,363	\$	1,092,364	4000-1-1000 Working Capital/Beg Cash	\$	981,623		
								Tax Revenues				
\$	870,213		891,608	\$	1,041,000	\$	1,123,069	4001-1-1000 Current Year Tax	\$	1,138,700		
\$	13,617		23,512		12,000	\$	11,435	4002-1-1000 Prior Year	\$	12,000		
\$	1,332		4,481		-	\$	2,542	4003-1-1000 Unsegregated Tax Interest	\$	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		
\$	-	\$	92	\$	-	\$	2,136	4103-1-1000 Bank Interest Income-Gen	\$	2,000		
\$	13,886		1,019	\$	12,000	\$	2,459	4105-1-1000 Misc. Income - Admin	\$	3,000		
\$	5,960	\$	-	\$	1	\$	-	4106-1-1000 Sale of Surplus Property	\$	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		
\$	21,107	\$	17,250	\$	1	\$	900	4202-1-1000 Donations	\$	1		
\$	2,000	\$	-	\$	1,500	\$	3,478	4203-1-1000 Misc. Income - Park	\$	1,500		
								Park Revenues- Contractual				
\$	3,000	\$	4,000	\$	4,000	\$	3,529	4300-1-1000 Riverfront Trail	\$	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		
-								Recreation Revenues	-			
\$	-	\$	-	\$	-	\$	-	4400-1-1000 Adult Sports	\$	3,000		
\$	-	\$	-	\$	-	\$	-	4401-1-1000 Youth Sports	\$	-		
\$	1,859	\$	270	\$	2,000	\$	-	4402-1-1000 Classes and Programs	\$	2,000		
\$	-	\$	-	\$	6,000	\$	-	4403-1-1000 Special Events	\$	1,000		
\$	-	\$	-	\$	-	\$	-	4405-1-1000 Misc. Income - Rec	\$	-		
\$	-	\$	-	\$	-	\$	-	4406-1-1000 Kayak Shack	\$	-		
\$	15	\$	-	\$	500	\$	1,240	4407 -1-1000 Sponsorships	\$	4,000		
<u> </u>		<b>^</b>				<b>^</b>		Aquatic Revenues	<b>_</b>			
\$	9,262		79,639		40,000			4500-1-1000 Swim Passes	\$	55,000		
\$	30,546		44,133		48,000		28,293	4501-1-1000 Daily Admissions	\$	57,200		
\$	9,402		10,821		11,000		8,292	4502-1-1000 Pool Rentals	\$	9,000		
\$	-	\$	-	\$	-	\$	-	4503-1-1000 Soda Machine	\$	-		
\$	4,311	\$	7,960	\$	14,000	\$	5,300	4504-1-1000 Swim Lessons	\$	22,000		
\$	-	\$	-	\$	-	\$	-	4505-1-1000 Misc. Income - Aquatics	\$	-		
\$	112		8,535	\$	18,000	\$	15,185	4506-1-1000 Concessions	\$	24,000		
\$	-	\$	-	\$	-	\$	-	4507-1-1000 User Fees	\$	-		
\$	-	\$	-	\$	-	\$	-	4508-1-1000 Short/Gain	\$	-		
\$	1,910,946	\$	2,216,969	\$	2,589,366	\$	2,653,164	TOTAL EST. RESOURCES	\$	2,660,024		
Ψ	1,510,540	Ψ	2,210,000	Ψ	2,000,000	Ψ	2,000,104		Ψ	2,000,024		
		I						*Includes Unappropriated Balance Budgeted Last Year				

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1	Α			0		D	DETAILED EXPENDITURES		1	5	K
	FORM						DETRIEED EXPENDITORES				
							A desiristantian 4000				
-	LB-31						Administration 1000				
4							General Fund				
5			orical	Data							
6	Ac	tual		Adopted Budget		ar to Date			,	et for Next Year 202	
7	Second Preceding	First Precedi	na	This Year		hrough	EXPENDITURE DESCRIPTION		Proposed by	Approved by	Adopted by
	Year 2020-2021	2021-2022	.9	2022-2023	31	-Mar-23			Budget Officer	Budget Committee	Governing Body
8											
9							Personnel Expenses				
	\$ 131,268	\$ 143,4				114,844	5001-1-1000 Wages - FT - Admin		\$ 258,600		
	<u>\$</u> -	\$	-	\$ -		-	5003-1-1000 Wages- OT - Admin		\$ -		
	\$ 25,310		74			17,855	5103-1-1000 Medical/Dental/Vision		\$ 33,340		
	\$ 22,333	\$ 19,4	70	\$ 28,336	\$		5101-1-1000 Workers Comp Ins		\$ 35,081		
	1 1	\$ 2,4	95	\$ 3,200	\$		5102-1-1000 Unemployment Insurance		\$ 5,172		
			97	\$ 17,088		29,242	5100-1-1000 FICA 5104-1-1000 PERS		\$ 19,840		
	\$ 25,415		38			,			\$ 65,600		
	\$ 217,284	\$ 233,		\$ 368,212	\$	195,208	TOTAL PERSONNEL SERVICES		\$ 417,633		
	\$ 2	\$	2				Total Full-Time Equivalent (FTE) \$	2			
19							Materials and Services Expenses				
20	\$ 13,262	\$ 14,9	03	\$ 16,000	\$	9,803	6000-1-1000 Admin Services- Financial		\$ 25,800		
	\$ 12,580		30			14,750	6001-1-1000 Professional Services- Audit		\$ 15,500		
	\$ 5,822		43			5,679	6002-1-1000 Professional Services- Legal		\$ 14,000		
	\$ 5,199	\$ 5,5	84	\$ 7,000		4,518	6003-1-1000 Tech Services- Internet/Web hosting		\$ 13,000	i i	
	\$ 180	\$	-	\$ -	Ś	-	6005-1-1000 Other Contractual Services		\$ -		
	\$ 164	1	17	\$ 400		-	6016-1-1000 Staff Expense- Uniforms		\$ 800		
	\$ -	\$		\$ -	- i	-	6041-1-1000 Rental- Office Equipment		\$ -		
	\$ 14,538	\$ 15,	31	\$ 17,300		23,108	6050-1-1000 Insurance- Liability		\$ 28,500		
31	\$ 23,070	\$ 24,	26	\$ 26,500	\$	26,491	6051-1-1000 Insurance- Property		\$ 29,100		
32	\$ 4,971	\$ 6,8	65	\$ 7,600	\$	7,321	6052-1-1000 Insurance- Vehicle		\$ 8,500		
	\$-	\$		\$-		-	6060-1-1000 Communications- Postage		\$-		
	\$ 1,942		29			1,951	6061-1-1000 Communications- Telephone		\$ 4,310		
	\$ 4,053		40			-	6062-1-1000 Communications- Election/Legal Notices		\$ 1,200		
	<u>\$</u> -	\$	-	<u>\$</u> -		-	6063-1-1000 Communications-Promotions and Publicity		\$ -		
	\$ -	\$	-	\$ 3,200		1,959	6070-1-1000 Training & Travel-Travel/Food/Lodging		\$ 5,500		
	\$ 168	\$		\$ 1,800		1,030	6071-1-1000 Training & Travel- Conferences/Classes		\$ 3,800		
	\$ 3,811		18				6072-1-1000 Training & Travel- Memberships/Dues/Subs		\$ 4,670		
	\$ 4,297	\$ 5,2	68	\$ 6,000		3,636	6080-1-1000 Supplies- Office		\$ 7,000		
	<u>\$ 1,458</u>		83				6090-1-1000 Misc- Board Expense / Volunteer Appreciation		\$ 8,000 \$ 2,500		
	\$ <u>938</u> \$2,312		255 09)			816 46	Bank Fees/Charges 6092-1-1000 Misc- Other		\$ 2,500 \$ 2,700		
43 44	φ Z,31Z	φ (;	09)	φ 2,700	φ	40			φ <u>2,700</u>		
	\$ 98.764	\$ 109,	02	¢ 440.500	\$	106 005	TOTAL MATERIAL AND SERVICES		\$ 174.880	├	
	\$ 98,764	\$ 109,	03	\$ 140,500	Þ	106,085			\$ 174,880		
46	•	<b>^</b>		<b>^</b>			Capital Outlay				
	<del>\$</del> -	<b>6</b>	-	<del>\$</del> -		-	7000-1-1000 Capital Outlay		\$ -		
48	\$-	\$	-	\$-	\$	-	TOTAL CAPTIAL OUTLAY		\$-		
49							Debt Services				
50				\$-	\$	-	9000-1-1000 Debt Services- Short Term Loan Principal		\$ -		
					\$		9001-1-1000 Debt Services- Short Term Loan Interest		\$-	l l	
51	<b>*</b> 10.007	<b>A</b> 10.1				-					
52			43				9002-1-1000 Debt Services- Long Term Loan Principal		\$ -		
53		,	65			4,456	9003-1-1000 Debt Services- Long Term Loan Interest		\$-		
54	\$ 7,433	\$ 7,4	33	\$ 15,500	\$	15,476	9004-1-1000 Debt Services - Vehicle		\$ 15,500		
55			40		\$	201,700	TOTAL DEBT SERVICE		\$ 15,500		
56		,			1		Transfers to other funds		,		
57		\$	1		1		9904-1-1000 SDC				
58	\$ -	\$	-		1		9905-1-1000 Skatepark			l l	
59		\$	1		1		9912-1-1000 Debt Service				
60		\$	2		1		TOTAL INTERFUND TRANSFERS				
61	• -	¥	~							<u> </u>	
62		\$ 285,0	00	\$ 200,000	\$	-	URE EXPENDITURE				
63	\$ 787,801					-	ATED ENDING FUND BALANCE		\$ 910,000		
64						502.992	TOTAL		\$ 1.518.013		
04	φ 1,137,030	ψ 300,	03	φ 1,423,102	φ	JUZ,332	IUIAL		φ Ι,010,013		

	А	В	С	D	F G H		I	J	К	
1										
	FORM				DETAILED EXPENDITURES					
3	LB-31				Parks 1010					
4					General Fund					
5		Historica	al Data							
6	Ac	tual	Adopted Budget	Year to Date	EXPENDITURE DESCRIPTION		•	t for Next Year 2023-2		
7	Second Preceding	First Preceding	This Year	Through	EXPENDITURE DESCRIPTION		posed by	Approved by	Adopted by	
8	Year 2020-2021	Year 2021-2022	2022-2023	31-Mar-23		Bud	lget Officer	Budget Committee	Governing Body	
9					Personnel Expenses					
	\$ 31,136	\$-		\$-	5000-1-1010 Wages - FT - Park	\$	117,900			
11	\$ 131,264	\$ 209,303	\$ 278,000	\$ 194,033		\$	227,135			
12	\$ -	\$ -	\$ -	\$ -	5002-1-1010 Wages - SNL - Park	\$	-			
	\$ -	\$ -	\$ 2,000	\$ -	5003-1-1010 Wages - OT - Park	\$	-			
14	\$ 6,984	\$ -	\$ -	\$ -	5103-1-1010 Medical/Dental/Vision	\$	-			
	\$ -	\$ -	\$ -	\$ 81	5101-1-1010 Workers Comp Ins	\$	-			
	\$ 3,499	\$ 3,150	\$ 3,700		5102-1-1010 Unemployment Insurance	\$	6,901			
17	\$ 12,413	\$ 16,022	\$ 18,980	\$ 14,850	5100-1-1010 FICA	\$	26,471			
18	\$ 23,599	\$ 42,407	\$ 57,500		5104-1-1010 PERS	\$	76,900			
19	\$-	\$-	\$ 2,000	\$-	5200-1-1010 Accrued Vacation Payout	\$	-			
20	\$ 208,896	\$ 270,882	\$ 362,180	\$ 249,696	TOTAL PERSONNEL SERVICES	\$	455,307			
	\$ 5	\$ 5			Total Full-Time Equivalent (FTE) \$ 5					
					Materials and Services Expenses					
22	\$ 128,505	\$ 29,829	\$ 47,000	\$ 13,014	6005-1-1010 Other Contractual Services	¢	37,000			
23 24	\$ 128,505 \$ 119,001	\$				\$ \$	161,000			
		\$ 35,973				э \$	38,000			
	\$ <u>29,778</u> \$ 13,981				6013-1-1010 Utilities- Garbage	э \$	18,000			
20	\$ 15,981 \$ 957	\$ 1,595			6016-1-1010 Staff Expense- Uniforms/PPE	\$	3,300			
28	\$ 17,536	\$ 21,204			6020-1-1010 Repairs and Maint- Bdg./Grnd	\$	24,000			
29	\$ 3,351	\$ 6,390			6021-1-1010 Repairs and Maint- Equipment	\$	9,600			
30	\$ 1,879	\$ 1,534			6022-1-1010 Repairs and Maint- Small Tools	\$	2,000			
31	\$ 7,982	\$ 7,576			6023-1-1010 Repairs and Maint- Vehicles	\$	3,000			
32	\$ 300	\$ 365			6024-1-1010 Repairs and Maint- Tires and Tire Repair	\$	5,000			
33	\$ 7,903	\$ 16,534	\$ 20,900	\$ 13,817	6025-1-1010 Repairs and Maint- Gas/Oil/Diesel	\$	22,250			
34	\$ -	\$-	\$ -	\$ -	6030-1-1010 License & Permits	\$	-			
35	\$ 9,954	\$ 175		\$ 3,151	6042-1-1010 Rentals- Machinery and Equipment	\$	5,200			
	\$ -	\$-	\$-	\$-	6061-1-1010 Communications- Telephone	\$	-			
	\$ -	\$-	\$ -	\$ -	6070-1-1010 Training & Travel-Travel/Food/Lodging	\$	2,000			
	\$-	\$ -	\$ 900	\$ -	6071-1-1010 Training & Travel- Conferences/classes	\$	2,000			
	\$-	\$-	\$-	\$-	6072-1-1010 Training & Travel- Memberships/Dues/Subs	\$	-			
41	\$ 4,268	\$ 9,675		\$ 8,008	6081-1-1010 Supplies- Janitorial	\$	8,000			
42	\$ 1,418				6082-1-1010 Supplies- Agricultural	\$	9,000			
43		\$-	\$-	\$-	6083-1-1010 Supplies- PPE	\$	-			
44	\$-	\$-	Ŧ	\$-	6092-1-1010 Misc- Other	\$	-			
45	\$ 346,812	\$ 313,079	\$ 373,700	\$ 248,670	TOTAL MATERIAL AND SERVICES	\$	349,350			
46					Capital Outlay					
47	\$ 84,397	\$ 8,420			7001-1-1010 Capital Outlay- Vehicles	\$	-			
48	\$ 16,300		\$ 10,500	\$ 9,997	7002-1-1010 Capital Outlay- Other	\$	-			
49		\$ 8,420			TOTAL CAPITAL OUTLAY	\$	-			
50										
51					UNAPPROPRIATED ENDING FUND BALANCE					
52	\$ 656,406	\$ 592,381	\$ 846,380	\$ 508,363	TOTAL	\$	804,657			
53										

#### DETAILED EXPENDITURES

FORM LB-31

#### Recreation 1020 General Fund

		Historio	al Data						
	Act			Year to Date			Budge	et for Next Year 2023	3-2024
	Second	First Preceding	<ul> <li>Adopted Budget</li> <li>This Year</li> </ul>	Through	EXPENDITURE DESCRIPTION	Prop	osed by	Approved by	Adopted by
	Preceding	Year 2021-2022		31-Mar-23			et Officer	Budget Committee	Governing Body
Ye	ar 2020-2021	1 ear 202 1-2022	2022-2023	51-Mai-25				Ű	о ,
					Personnel Expenses				
\$	10,080	\$-	\$ 1	\$-	5000-1-1020 Wages - FT - Rec				
		\$-	\$ 15,001	\$-	5001-1-1020 Wages - PT - Rec	\$	26,445		
		\$-	\$ 1	\$-	5002-1-1020 Wages - SNL - Rec	\$	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	\$-	\$-	\$-	5100-1-1020 FICA	\$	2,957		
\$	2,151	\$-	\$-	\$-	5104-1-1020 PERS	\$	5,900		
\$	13,383	\$-	\$ 15,004	\$-	TOTAL PERSONNEL SERVICES	\$	48,173		
\$	1				Total Full-Time Equivalent (FTE) \$ -				
					Materials and Services Expenses				
\$	1,565	\$ 405	\$ 12,000	\$-	6005-1-1020 Other Contractual Services	\$	4,500		
\$	-	\$-	\$ 400	\$-	6016-1-1020 Staff Expense- Uniforms	\$	800		
\$	-	\$-	\$-	\$-	6025-1-1020 Repairs and Maint- Gas/Oil/Deisel	\$	-		
\$	-	\$-	\$-	\$-	6040-1-1020 Rentals- Buildings	\$	-		
\$	120	\$-	\$ 1,500	\$-	6063-1-1020 Communications- Promotions and Publicit	\$	3,200		
\$	-	\$-	\$ -	\$-	6070-1-1020 Training & Travel-Travel/Food/Lodging	\$	800		
\$	-	\$-	\$-	\$-	6071-1-1020 Training & Travel- Conferences	\$	500		
\$	2,255	\$ 1,490	\$ 2,800	\$-	6083-1-1020 Supplies- Programs	\$	8,000		
\$	-	\$-	\$ 7,500	\$ 1,582	6084-1-1020 Supplies- Special Event	\$	4,000		
\$	3,940	\$ 1,895	\$ 24,200	\$ 1,582	TOTAL MATERIAL AND SERVICES	\$	21,800		
					Capital Outlay	\$	-		
					TOTAL CAPITAL OUTLAY	\$	-		
					UNAPPROPRIATED ENDING FUND BALANCE				
\$	17,323	\$ 1,895	\$ 39,204	\$ 1,582	TOTAL	\$	69,973		

							DETAILED EXPENDITURES						
\$				3									
\$				0			Aquatics 1030						
							General Fund						
	Hi	storica	al Data	ia									
Ac	ctual		Ada	nted Dudget	Ye	ear to Date			Budget for Next Year 2023-2024				
Second	First Prece	ding		pted Budget his Year		Through	EXPENDITURE DESCRIPTION		Proposed by	Approved by	Adopted b		
receding r 2020-2021	Year 2021-2			022-2023	3	1-Mar-23		E	Budget Officer	Budget Committee	Governing B		
							Personnel Expenses						
\$ 51,158	\$ 86	,011	\$	117,100	\$	62,591	5002-1-1030 Wages - SNL - AQ	\$	152,000		-		
	\$	-	-		\$	-	5003-1-1030 Wages - OT - AQ	\$	-		-		
	\$	-	-		\$	44	5101-1-1030 Workers Comp Ins	\$	-				
\$ 1,709		985		1,900			5102-1-1030 Unemployment Insurance	\$	3,040				
\$ 3,914	\$6	,441	\$	9,000	\$	4,778	5100-1-1030 FICA	\$	11,661				
\$ 56,780	\$ 93	,437	\$	128,000	\$	68,189	TOTAL PERSONNEL SERVICES	\$	166,701				
\$ 3							Total Full-Time Equivalent   \$   3						
							Materials and Services Expenses						
\$ 2,385	\$8	,026	\$	11,000	\$	1,294	6005-1-1030 Other Contractual Services	\$	7,000				
\$ 10,298		,129		20,900			6012-1-1030 Utilities- Natural Gas	\$	19,000				
\$ 1,749		,612		3,200		2,601	6016-1-1030 Staff Expense- Uniforms	\$	3,200				
\$ 150		,787		4,500			6020-1-1030 Repairs and Maint- Buildings and Grounds	\$	4,500				
\$ 2,342		,433	\$	4,000		1,979	6021-1-1030 Repairs and Maint- Equipment	\$	5,000				
\$ -	\$	-	-		\$	-	6022-1-1030 Repairs and Maint- Small Tools	\$	-				
\$ -	\$	485	\$	1,400	\$	682	6030-1-1030 License and Permits	\$	1,000				
	\$	-	-		\$	-	6042-1-1030 Rentals - Machinery & Equip	\$	-				
	\$	-	-		\$	-	6060-1-1030 Postage	\$	-				
\$ 580	\$	-	\$	800	\$	-	6063-1-1030 Communications- Promotions and Publicity	\$	800				
\$ -	\$	-	-		\$	-	6070-1-1030 Training & Travel-Travel/Food/Lodging	\$	1,400				
\$ -	\$	-	-		\$	-	6081-1-1030 Supplies- Janitorial	\$	-				
\$ 166		,078		2,000		-	6083-1-1030 Supplies- Programs	\$	3,000				
\$ 24,642		,490		39,800		22,577	6085-1-1030 Supplies- Chemicals	\$	43,780				
\$ -	\$1	,754	\$	9,000	\$	11,693	6086-1-1030 Supplies- Concessions	\$	12,000				
\$ 238	\$	-	-		\$	-	6092-1-1030 Misc- Other	\$	-				
\$ 42,549	\$59	,794	\$	96,600	\$	59,616	TOTAL MATERIAL AND SERVICES	\$	100,680				
							Capital Outlay						
			\$	50,000			7999-4-3170 Capital Projects						
\$ -	\$	-	\$	50,000	\$	49,663	TOTAL CAPITAL OUTLAY	\$	-				
							UNAPPROPRIATED ENDING FUND BALANCE						
\$ 99,329	\$ 153	,231	\$	274,600	\$	177,468	TOTAL	\$	267,381	\$-			

					TOTAL (	GENERAL FU	ND						
М					Ex	oenditures			Northern W	/asco Co. Park & R	Rec District		
1													
		Listerias Data											
Δ	ctua			dopted Budget				Budget for Next Year 2023-2024					
			A		EXPENDIT	JRE DESCRIP	TION	F			Adopted by		
•		Year 2021-2022						Budget Officer Budget Committee Governin					
					General Fu	nd By Depar	tment		0	Ŭ			
350,089	\$	661,769	\$	711,819	Administration			\$	608,013				
,			\$		Parks								
		1,895	\$		Recreation				,				
		153,231	\$	274,600	Aquatics			\$	267,381				
1,123,147	\$	1,409,277	\$	1,872,003	TOTAL E	EXPENDITUR	ES	\$	1,750,024				
, ,		, ,	\$					·	, ,				
787,801	\$	325,000	\$					\$	910,000				
		1,734,277	\$	2,589,366		TOTAL		\$	2,660,024				
2,660,024													
	nd Preceding r 2020-2021 350,089 656,406 17,323 99,329 1,123,147 787,801	1 Actua ond Preceding r 2020-2021 350,089 \$ 656,406 \$ 17,323 \$ 99,329 \$ 1,123,147 \$ 787,801 \$ 1,910,948 \$	Historical Data           Historical Data           Actual           and Preceding         First Preceding           Year 2021-2022         Year 2021-2022           350,089         \$ 661,769           656,406         \$ 592,381           17,323         \$ 1,895           99,329         \$ 153,231           1,123,147         \$ 1,409,277           787,801         \$ 325,000           1,910,948         \$ 1,734,277	Historical Data         Actual       Actual         ond Preceding       First Preceding         Year 2021-2022       Year 2021-2022         350,089       \$ 661,769         350,089       \$ 661,769         656,406       \$ 592,381         17,323       \$ 1,895         99,329       \$ 153,231         1,123,147       \$ 1,409,277         787,801       \$ 325,000         1,910,948       \$ 1,734,277	Historical Data         Actual       Adopted Budget         ond Preceding       First Preceding       This Year         2020-2021       Year 2021-2022       2022-2023         350,089       661,769       711,819         656,406       592,381       846,380         17,323       1,895       39,204         99,329       153,231       274,600         1,123,147       1,409,277       1,872,003         1,123,147       325,000       517,363         1,910,948       1,734,277       2,589,366	M         Expl           1         Historical Data           Actual         Adopted Budget This Year 2020-2021         EXPENDITION           Year 2021-2022         2022-2023         EXPENDITION           350,089         \$ 661,769         \$ 711,819         Administration           656,406         \$ 592,381         \$ 846,380         Parks           17,323         \$ 1,895         \$ 39,204         Recreation           99,329         \$ 153,231         \$ 274,600         Aquatics           1,123,147         \$ 1,409,277         \$ 1,872,003         TOTAL E           \$ 200,000         RESERVE FOR FUT         \$ 200,000         RESERVE FOR FUT           787,801         \$ 325,000         \$ 517,363         UNAPPROPRIATE           1,910,948         \$ 1,734,277         \$ 2,589,366         \$ 2,589,366	M         Expenditures           1         Historical Data           Actual         Adopted Budget This Year         EXPENDITURE DESCRIP           2020-2021         First Preceding Year 2021-2022         Adopted Budget This Year         EXPENDITURE DESCRIP           350,089         \$ 661,769         \$ 711,819         Administration           656,406         \$ 592,381         \$ 846,380         Parks           17,323         \$ 1,895         \$ 39,204         Recreation           99,329         \$ 153,231         \$ 274,600         Aquatics           1,123,147         \$ 1,409,277         \$ 1,872,003         TOTAL EXPENDITURE           1,123,147         \$ 1,409,277         \$ 1,872,003         TOTAL EXPENDITURE           787,801         \$ 325,000         \$ 517,363         UNAPPROPRIATED ENDING FUND           1,910,948         \$ 1,734,277         \$ 2,589,366         TOTAL	M         Expenditures           1         Historical Data           Actual         Adopted Budget This Year 2020-2021         EXPENDITURE DESCRIPTION           350,089         \$ 661,769         \$ 711,819           350,089         \$ 661,769         \$ 711,819           Administration         656,406         \$ 592,381           17,323         \$ 1,895         \$ 39,204           17,323         \$ 1,895         \$ 39,204           1,123,147         \$ 1,409,277         \$ 1,872,003         TOTAL EXPENDITURE S           787,801         \$ 325,000         \$ 517,363         UNAPPROPRIATED ENDING FUND BALANCE           1,910,948         1,734,277         \$ 2,589,366         TOTAL	M         Expenditures           1         1           Actual         Adopted Budget This Year 2020-2021         EXPENDITURE DESCRIPTION           Year 2021-2022         2022-2023           Stopping         First Preceding Year 2021-2022         This Year 2022-2023           General Fund By Department         B           350,089         661,769         711,819           Administration         \$           350,089         5661,769         711,819           Administration         \$           350,089         5661,769         \$           17,323         1,895         \$           99,329         153,231         \$           1,123,147         1,409,277         \$           1,123,147         1,409,277         \$           \$         200,000         RESERVE FOR FUTURE EXPENDITURES           787,801         \$         325,000         \$           1,910,948         1,734,277         \$         2,589,366	M         Expenditures         Northern W           1	M         Expenditures         Northern Wasco Co. Park & R           1         Historical Data            Actual         Adopted Budget This Year         EXPENDITURE DESCRIPTION         Budget for Next Year 2023           Year 2021-2022         2022-2023         Proposed by         Approved by           350,089         661,769         711,819         Administration         \$ 608,013           656,406         592,381         846,380         Parks         \$ 804,657           17,323         1,895         39,204         Recreation         \$ 69,973           99,329         153,231         274,600         Aquatics         \$ 267,381           1,123,147         1,409,277         1,872,003         TOTAL EXPENDITURES         \$ 1,750,024           787,801         325,000         517,363         UNAPPROPRIATED ENDING FUND BALANCE         \$ 910,000           1,910,948         1,734,277         2,589,366         TOTAL         \$ 2,660,024		

FORM LB-10

## SPECIAL FUND **RESOURCES AND REQUIREMENTS**

#### System Development Charges

				(Fund)		sco County Park & Recre			
		storical Data			 Budg	et for Next Year 2023-	2024		
Ac Second Preceding r 2020-2021	First Preceding Year 2021-2022		First Preceding		opted Budget This Year 2022-202	DESCRIPTION RESOURCES AND REQUIREMENTS	oposed By dget Officer	Approved By Budget Committee	Adopted By Governing Body
				RESOURCES					
\$ 341,202	\$	568,082	\$ 515,000	1. Cash on hand * (cash basis), or	\$ 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				
\$ 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				
				REQUIREMENTS					
	\$	74,619	\$ 500,000	1 Capital Outlay	\$ 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)	-				
\$ 568,083	\$	-	\$ -	16. UNAPPROPRIATED ENDING FUND BA					
\$ 586,739	\$	151,423	\$ 547,040	TOTAL REQUIREMENTS	\$ 568,000				

\*Includes ending balance from prior year

FORM

## SPECIAL FUND **RESOURCES AND REQUIREMENTS**

#### **Capital Projects**

- 71	Ern	241	
- (1	r u	nd)	

				(Fund)	•	Northern Wasc	o County Park & Re	creation District
		Historical Data		(Fandy			for Next Year 202	
ŀ	Act				<u> </u>	2:390		
-	Second Preceding Year 2020-2021	First Preceding Year 2021-2022	lopted Budget This Year 2022-2023	DESCRIPTION RESOURCES AND REQUIREMENTS		Proposed By udget Officer	Approved By Budget Committee	Adopted By Governing Body
				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		
#			\$ 800,000	7 Grants	\$	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		
				REQUIREMENTS				
#			\$ 800,000	1 Capital Outlay	\$	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		

\*Includes ending balance from prior year

LB-10

FORM LB-35

#### BONDED DEBT RESOURCES AND REQUIREMENTS

Bond Debt Payments are for:

GO Bond (Fund) N. Wasco Co. Park & Rec District

Actu Preceding 020-2021 137,535 6,548 20 430,798	Jal Fir: Yea \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	st Preceding at 2021-2022 223,537 - 11,676 31 - -	٦	opted Budget This Year 2022-2023 299,913 - 7,000 -	RESOURCES A Re 1. Beginning Cash o 2. Working Capital ( <i>i</i>	RIPTION OF ND REQUIREMENTS sources n Hand (Cash Basis), or		oposed By get Officer	for Next Year 2 Approved By Budget Committee	023-2024 Adopted By Governing Body
Preceding 020-2021 137,535 6,548 20 430,798	Fir: Yea \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	nr 2021-2022 223,537 - 11,676	2 \$ \$ \$ \$ \$	This Year 2022-2023 299,913 -	RESOURCES A Re 1. Beginning Cash o 2. Working Capital ( <i>i</i>	ND REQUIREMENTS sources n Hand (Cash Basis), or	Bud	get Officer	Budget	
6,548 20 430,798	\$ \$ \$ \$ \$ \$ \$	- 11,676	\$ \$ \$ \$	-	<ol> <li>Beginning Cash of</li> <li>Working Capital (</li> </ol>	n Hand (Cash Basis), or	\$	264 745		
6,548 20 430,798	\$ \$ \$ \$ \$ \$ \$	- 11,676	\$ \$ \$ \$	-	2. Working Capital (		\$	264 745		
6,548 20 430,798	\$ \$ \$ \$ \$ \$ \$	- 11,676	\$ \$ \$	-		Accrual Basis)		361,715		
20 430,798	\$ \$ \$ \$	,	\$ \$	7,000 -	3 Previously Levied		\$	-		
430,798	\$ \$ \$	31 - - -	\$	-		Taxes to be Received	\$	7,000		
-	\$ \$				4. Interest		\$	-		
-	\$	-	¢	-	5. Transferred from	Other Funds	\$	-		
-	т	-		-	6.		\$	-		
-			\$	-		Except Taxes to be Levied	\$	-		
-	\$	-	\$	-	8. Taxes Estimated		\$	-		
	\$	436,642	\$	400,000	9. Taxes Collected in		\$	360,000		
574,901	\$	671,885	\$	706,913		SOURCES	\$	728,715		
						uirements				
						cipal Payments				
					Bond Issue	Budgeted Payment Date				
230,000	\$	240,000	\$	250,000	2013 - Pool Bond	15-Dec-23	\$	265,000		
230,000	\$	240.000	¢	250.000	Tatal	Dringing	¢	265.000		
\$ 230,000 \$		240,000	\$	250,000		Principal prest Payments	\$	265,000		 
					Bond Inte	Budgeted Payment Date				
121,365	\$	57,808	\$	51,808	2013 - Pool Bond	15-Dec-23	\$	45,558		<u> </u>
121,303	φ \$	51,808	ው ድ	45,557	2013 - POOI Boliu	15-Jun-24	φ \$	38,933		
	Ψ	51,000	Ψ	40,007		13-3011-24	Ψ	30,933		1
121,365	\$	109,615	\$	97,365	Т	otal Interest	\$	84,491		
,		,	Ŧ	01,000	Unappropriated Balance for Following Year By			0.,.0.		
					Bond Issue	Projected Payment Date	1			
	1									
	1									
\$ 223,536		307,836	\$	359,548	Total Unappropriated Ending Fund Balance		\$	379,224		
	\$	-	\$	-						
					Tax Credit Bond Reserve					
	\$	657,451	\$	706,913	16. TOTAL RE	QUIREMENTS	\$	728,715		
2		\$	\$ - 74,901 \$ 657,451	\$ - \$ 74,901 <b>\$ 657,451 \$</b>	\$ - \$ - 74,901 \$ 657,451 \$ 706,913	Ending balance (pr           23,536         \$ 307,836         \$ 359,548         Total Unappropriate           \$         -         \$ -         Loan Repayment to           Tax Credit Bond Repayment         Tax Credit Bond Repayment         Total Unappropriate	23,536       \$ 307,836       \$ 359,548       Total Unappropriated Ending Fund Balance         \$ -       \$ -       Loan Repayment to General Fund         Tax Credit Bond Reserve       Total Repurperion         74,901       \$ 657,451       \$ 706,913	23,536       \$ 307,836       \$ 359,548       Total Unappropriated Ending Fund Balance       \$         23,536       \$ 307,836       \$ 359,548       Total Unappropriated Ending Fund Balance       \$         \$       -       \$       -       Loan Repayment to General Fund       \$         74,901       \$ 657,451       \$ 706,913       16.       TOTAL REQUIREMENTS       \$	23,536       \$ 307,836       \$ 359,548       Total Unappropriated Ending Fund Balance       \$ 379,224         \$ -       \$ -       Loan Repayment to General Fund       Tax Credit Bond Reserve         74,901       \$ 657,451       \$ 706,913       16. TOTAL REQUIREMENTS       \$ 728,715	23,536       \$ 307,836       \$ 359,548       Total Unappropriated Ending Fund Balance       \$ 379,224         \$ -       \$ -       Loan Repayment to General Fund       Tax Credit Bond Reserve       Tax Credit Bond Reserve         74,901       \$ 657,451       \$ 706,913       16. TOTAL REQUIREMENTS       \$ 728,715

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

FORM

## SPECIAL FUND **RESOURCES AND REQUIREMENTS**

#### Skate Park

			(Fund)				
	Historical Data			Budget for Next Year 2023-2024			
Actual							
Second Preceding Year 2020-2021	First Preceding Year 2021-2022	Adopted Budget This Year 2022-2023	DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
			RESOURCES				
\$ 10,027			1. Cash on hand * (cash basis), or				
, , , , , , , , , , , , , , , , , , ,							
	\$ -	\$-		\$-	\$ -	\$-	
•	<b>+</b>	<b>•</b>		Ŧ	<b>•</b>		
			T –				
			- ,				
\$ 10,028	\$-	\$-	12. TOTAL RESOURCES	\$-	\$-	\$-	
		-	REQUIREMENTS	-		-	
\$ 10,028			1 Capital Outlay				
	\$ -	\$-	2 Materials and Services	\$-	\$ -	\$-	
		\$ -	3 Transfers Out	\$ -	\$ -	\$ -	
	· ·		\$ 4	-			
			\$ 5				
					1		
			·				
			\$ 10				
	\$ -	\$-		\$ -	\$ -	\$-	
		· ·	16. UNAPPROPRIATED ENDING FUND BALANCE		1		
\$ 10,028	\$ -	\$-	17. TOTAL REQUIREMENTS	\$-	\$-	\$-	
	Second Preceding Year 2020-2021 \$ 10,027 \$ 10,027 \$ - \$ - \$ \$ 10,028 \$ 10,028 \$ - \$ - \$ - \$ -	Actual         Second Preceding Year 2020-2021       First Preceding Year 2021-2022         \$ 10,027       -         \$ 10,027       -         \$ 10,027       -         \$ 10,027       -         \$ 10,027       -         \$ 10,027       -         \$ 10,027       -         \$ 10,028       -         \$ 10,028       -         \$ 10,028       -         \$ -       \$ -         \$ 10,028       -         \$ -       \$ -         \$ 10,028       -         \$ -       \$ -         \$ -       \$ -         \$ -       \$ -         \$ -       \$ -         \$ -       \$ -         \$ -       \$ -         \$ -       \$ -         \$ -       \$ -         \$ -       \$ -         \$ -       \$ -         \$ -       \$ -         \$ -       \$ -         \$ -       \$ -         \$ -       \$ -         \$ -       \$ -         \$ -       \$ -         \$ -       \$ -         \$ -       -         \$ -<	Actual         Adopted Budget This Year 2022-2023           Second Preceding Year 2020-2021         First Preceding Year 2021-2022           10,027	Historical Data         Actual         Second Preceding Year 2020-2021       Adopted Budget This Year 2022-2023         First Preceding Year 2020-2021       Adopted Budget This Year 2022-2023       RESOURCES RESOURCES         10,027       1. Cash on hand * (cash basis), or         2       Working Capital* (accrual basis)         3       Previously levied taxes estimated to be received         4       Interest         5       1       5. Transferred IN, from other funds         \$       \$       6       Donations         7       Grants       8         9       Total Resources, except taxes to be levied         11.       Taxes collected in year levied         \$       0       1 Capital Outlay         \$       2       2 Materials and Services         \$       \$       2 Materials and Services         \$       \$       0       \$         9       Call S       6       9         10,028       -       \$       2       2 Materials and Services         \$       0       \$       2       3 Transfers Out         10       \$       1       5       6         10	Historical Data       Budge         Actual       Budge         Second Preceding Year 2020-2021       Budget This Year 2022-2023       DESCRIPTION RESOURCES AND REQUIREMENTS       Budget Different Proposed By Budget Officer         \$       10,027       1. Cash on hand * (cash basis), or       2       Working Capital* (accrual basis)       1         \$       10,027       2. Working Capital* (accrual basis), or       2       Working Capital* (accrual basis)       Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2"       Budget Proposed By Budget Officer         \$       10,027       2       Working Capital* (accrual basis)       Colspan="2"       Colspan="2"       Colspan="2"       Budget Officer         \$       10,028       \$       6       Donations       \$       S        Budget Officer         \$       1        Colspan="2"        Colspan="2"        Budget Officer <th< td=""><td>Budget for Next Year 202           Adopted Budget This Year 2022-2023         Budget for Next Year 202           Proposed By Budget Officer         Approved By Budget Officer         Approved By Budget Officer           Second Presiding Year 2020-2021         RESOURCES AND REQUIREMENTS         Proposed By Budget Officer         Approved By Budget Officer         Approved By Budget Officer           Second Presiding Year 2022-2021         Colspan="2"&gt;Colspan="2"Co</td></th<>	Budget for Next Year 202           Adopted Budget This Year 2022-2023         Budget for Next Year 202           Proposed By Budget Officer         Approved By Budget Officer         Approved By Budget Officer           Second Presiding Year 2020-2021         RESOURCES AND REQUIREMENTS         Proposed By Budget Officer         Approved By Budget Officer         Approved By Budget Officer           Second Presiding Year 2022-2021         Colspan="2">Colspan="2"Co	

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