

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

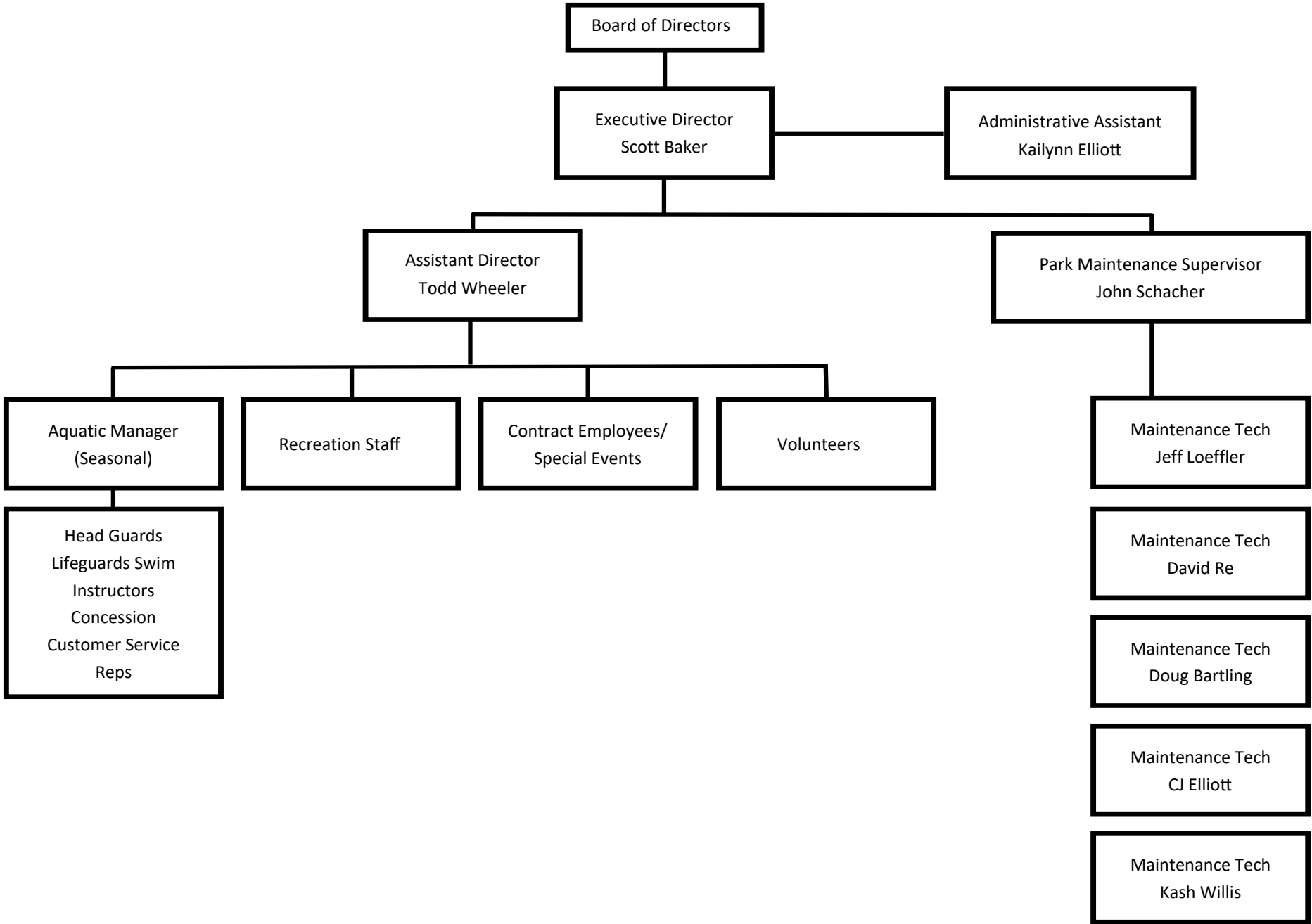
As the appointed Budget Officer of the Northern Wasco County Parks & Recreation District, I respectfully submit to you the proposed budget for fiscal year 2023-2024. All funds within the budget are balanced and all revenues and expenditures are identified for fiscal year 2023-2024. This budget is for 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 Soroosis 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) FY2023-24 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		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		
					Aquatic Revenues			
\$ 9,262	\$ 79,639	\$ 40,000	\$ 72,195		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		

*Includes Unappropriated Balance Budgeted Last Year

	A	B	C	D	F	G	H	I	J	K		
1	DETAILED EXPENDITURES											
2	FORM											
3	LB-31											
4	Administration 1000											
5	General Fund											
6	Historical Data				EXPENDITURE DESCRIPTION			Budget for Next Year 2023-2024				
7	Actual		Adopted Budget This Year 2022-2023	Year to Date Through 31-Mar-23				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
8	Second Preceding Year 2020-2021	First Preceding 2021-2022										
9												
10	\$ 131,268	\$ 143,469	\$ 224,515	\$ 114,844	5001-1-1000 Wages - FT - Admin			\$ 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				
13	\$ 22,333	\$ 19,470	\$ 28,336	\$ 23,420	5101-1-1000 Workers Comp Ins			\$ 35,081				
14	\$ 2,916	\$ 2,495	\$ 3,200	\$ 1,055	5102-1-1000 Unemployment Insurance			\$ 5,172				
15	\$ 10,042	\$ 11,297	\$ 17,088	\$ 8,792	5100-1-1000 FICA			\$ 19,840				
16	\$ 25,415	\$ 35,038	\$ 57,773	\$ 29,242	5104-1-1000 PERS			\$ 65,600				
17	\$ 217,284	\$ 233,144	\$ 368,212	\$ 195,208	TOTAL PERSONNEL SERVICES			\$ 417,633				
18	\$ 2	\$ 2			Total Full-Time Equivalent (FTE)		\$ 2					
19	Materials and Services Expenses											
20	\$ 13,262	\$ 14,903	\$ 16,000	\$ 9,803	6000-1-1000 Admin Services- Financial			\$ 25,800				
21	\$ 12,580	\$ 13,830	\$ 14,500	\$ 14,750	6001-1-1000 Professional Services- Audit			\$ 15,500				
22	\$ 5,822	\$ 12,043	\$ 16,000	\$ 5,679	6002-1-1000 Professional Services- Legal			\$ 14,000				
23	\$ 5,199	\$ 5,584	\$ 7,000	\$ 4,518	6003-1-1000 Tech Services- Internet/Web hosting			\$ 13,000				
24	\$ 180	\$ -	\$ -	\$ -	6005-1-1000 Other Contractual Services			\$ -				
27	\$ 164	\$ 117	\$ 400	\$ -	6016-1-1000 Staff Expense- Uniforms			\$ 800				
29	\$ -	\$ -	\$ -	\$ -	6041-1-1000 Rental- Office Equipment			\$ -				
30	\$ 14,538	\$ 15,731	\$ 17,300	\$ 23,108	6050-1-1000 Insurance- Liability			\$ 28,500				
31	\$ 23,070	\$ 24,126	\$ 26,500	\$ 26,491	6051-1-1000 Insurance- Property			\$ 29,100				
32	\$ 4,971	\$ 6,865	\$ 7,600	\$ 7,321	6052-1-1000 Insurance- Vehicle			\$ 8,500				
33	\$ -	\$ -	\$ -	\$ -	6060-1-1000 Communications- Postage			\$ -				
34	\$ 1,942	\$ 2,729	\$ 3,500	\$ 1,951	6061-1-1000 Communications- Telephone			\$ 4,310				
35	\$ 4,053	\$ 340	\$ 8,200	\$ -	6062-1-1000 Communications- Election/Legal Notices			\$ 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				
38	\$ 168	\$ -	\$ 1,800	\$ 1,030	6071-1-1000 Training & Travel- Conferences/Classes			\$ 3,800				
39	\$ 3,811	\$ 3,818	\$ 4,000	\$ 3,675	6072-1-1000 Training & Travel- Memberships/Dues/Subs			\$ 4,670				
40	\$ 4,297	\$ 5,268	\$ 6,000	\$ 3,636	6080-1-1000 Supplies- Office			\$ 7,000				
41	\$ 1,458	\$ 1,483	\$ 1,800	\$ 1,302	6090-1-1000 Misc- Board Expense / Volunteer Appreciation			\$ 8,000				
42	\$ 938	\$ 3,255	\$ 4,000	\$ 816	Bank Fees/Charges			\$ 2,500				
43	\$ 2,312	\$ (509)	\$ 2,700	\$ 46	6092-1-1000 Misc- Other			\$ 2,700				
44												
45	\$ 98,764	\$ 109,583	\$ 140,500	\$ 106,085	TOTAL MATERIAL AND SERVICES			\$ 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				
55	\$ 34,040	\$ 34,040	\$ 203,107	\$ 201,700	TOTAL DEBT SERVICE			\$ 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	\$ -	URE EXPENDITURE							
63	\$ 787,801	\$ 325,000	\$ 517,363	\$ -	ATED ENDING FUND BALANCE			\$ 910,000				
64	\$ 1,137,890	\$ 986,769	\$ 1,429,182	\$ 502,992	TOTAL			\$ 1,518,013				

**FORM
LB-31**

DETAILED EXPENDITURES

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		
	\$ -	\$ 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					
Historical Data				EXPENDITURE DESCRIPTION			Budget for Next Year 2023-2024		
Actual		Adopted Budget This Year 2022-2023	Year to Date Through				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2020-2021	First Preceding Year 2021-2022		31-Mar-23						
				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	\$ 776	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	\$ 14,129	\$ 20,900	\$ 12,598	6012-1-1030 Utilities- Natural Gas	\$ 19,000				
\$ 1,749	\$ 1,612	\$ 3,200	\$ 2,601	6016-1-1030 Staff Expense- Uniforms	\$ 3,200				
\$ 150	\$ 1,787	\$ 4,500	\$ 6,191	6020-1-1030 Repairs and Maint- Buildings and Grounds	\$ 4,500				
\$ 2,342	\$ 5,433	\$ 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	\$ 1,078	\$ 2,000	\$ -	6083-1-1030 Supplies- Programs	\$ 3,000				
\$ 24,642	\$ 25,490	\$ 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	\$ 49,663	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	\$ -			

**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 2022-202		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		
\$ -	\$ -	\$ -	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 BALANCE			
\$ 586,739	\$ 151,423	\$ 547,040	TOTAL REQUIREMENTS	\$ 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		
#			\$ 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

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		
	\$ -	\$ -	2. Working Capital (Accrual Basis)	\$ -		
\$ 6,548	\$ 11,676	\$ 7,000	3. Previously Levied Taxes to be Received	\$ 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		
\$ 574,901	\$ 671,885	\$ 706,913	10. TOTAL RESOURCES	\$ 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	
\$ 230,000	\$ 240,000	\$ 250,000	Total Principal		\$ 265,000	
			Bond Interest Payments			
			Bond Issue	Budgeted Payment Date		
\$ 121,365	\$ 57,808	\$ 51,808	2013 - Pool Bond	15-Dec-23	\$ 45,558	
	\$ 51,808	\$ 45,557		15-Jun-24	\$ 38,933	
\$ 121,365	\$ 109,615	\$ 97,365	Total Interest		\$ 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		
	\$ -	\$ -	Loan Repayment to General Fund			
			Tax Credit Bond Reserve			
\$ 574,901	\$ 657,451	\$ 706,913	16. TOTAL REQUIREMENTS	\$ 728,715		

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Skate Park

(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			
#	\$ 10,027			1. Cash on hand * (cash basis), or			
#				2. Working Capital* (accrual basis)			
#				3. Previously levied taxes estimated to be received			
#				4. Interest			
#	\$ 1			5. Transferred IN, from other funds			
#	\$ -	\$ -	\$ -	6 Donations	\$ -	\$ -	\$ -
#				7 Grants			
#				\$ 8			
#				9. Total Resources, except taxes to be levied			
#				10. Taxes estimated to be received			
#				11. Taxes collected in year levied			
##	\$ 10,028	\$ -	\$ -	12. TOTAL RESOURCES	\$ -	\$ -	\$ -
				REQUIREMENTS			
#	\$ 10,028			1 Capital Outlay			
#	\$ -	\$ -	\$ -	2 Materials and Services	\$ -	\$ -	\$ -
#	\$ -	\$ -	\$ -	3 Transfers Out	\$ -	\$ -	\$ -
#				\$ 4			
#				\$ 5			
#				\$ 6			
#				\$ 7			
#				\$ 8			
#				\$ 9			
#				\$ 10			
##		\$ -	\$ -	15. Ending balance (prior years)	\$ -	\$ -	\$ -
##				16. UNAPPROPRIATED ENDING FUND BALANCE			
##	\$ 10,028	\$ -	\$ -	17. TOTAL REQUIREMENTS	\$ -	\$ -	\$ -

\$ -

*Includes ending balance from prior year