

PEOPLE • PARKS • PROGRAMS



NWC PARKS & RECREATION DISTRICT



Northern Wasco County Parks & Recreation District

Proposed Budget Fiscal Year 2016 – 2017

Presented by
Phil Lewis, Executive Director
April 20, 2016

PEOPLE • PARKS • PROGRAMS



NWC PARKS & RECREATION DISTRICT

**Adopted Budget Calendar
FY 2016-17**

1.	Appoint Budget Officer	Feb 17, 2016	<input type="checkbox"/>
2.	Approve Budget Calendar	Feb 17, 2016	<input type="checkbox"/>
3.	Prepare Proposed Budget	Feb 17-March 16, 2016	<input type="checkbox"/>
4.	Publish notice of Budget meeting (Chronicle & NWCPRD website)	March 16, 2016	<input type="checkbox"/>
5.	Hold Budget Committee Meeting	April 6, 2016	<input type="checkbox"/>
6.	Hold 2 nd Budget Committee Meeting	April 20, 2016	<input type="checkbox"/>
7.	Approve Proposed Budget	April 20, 2016	<input type="checkbox"/>
8.	Publish Hearing Notice & Summary	May 4, 2016	<input type="checkbox"/>
9.	Hold Budget Hearing (May adopt budget on May 18 th)	May 18, 2016	<input type="checkbox"/>
10.	Adopt Budget, Make appropriations	June 15, 2016	<input type="checkbox"/>
11.	Submit Budget to Country Assessor	July 1-15, 2016	<input type="checkbox"/>

"Building community through people, parks and programs"

**Northern Wasco County Parks & Recreation District | 602 W 2nd Street; The Dalles, OR 97058
PH: 541.296.9533 | FAX: 541.296.1239 | nwprd.org**

**Northern Wasco County Parks & Recreation District
Budget Committee
Fiscal Year 2016-2017**

Board Members

- Catherine Whalen Board Chair
- Marcus Denney Vice Chair
- Tracy Dugick Secretary
- Annette Byers Director
- Travis Dray Director

Appointed Members

- Chuck Covert
- Helen Elsmore
- Charlie Foote
- Bob Ford
- Anthony Pereira



NWPRD Board of Directors at the new Aquatic Center (summer 2015).

Northern Wasco County Parks & Recreation District

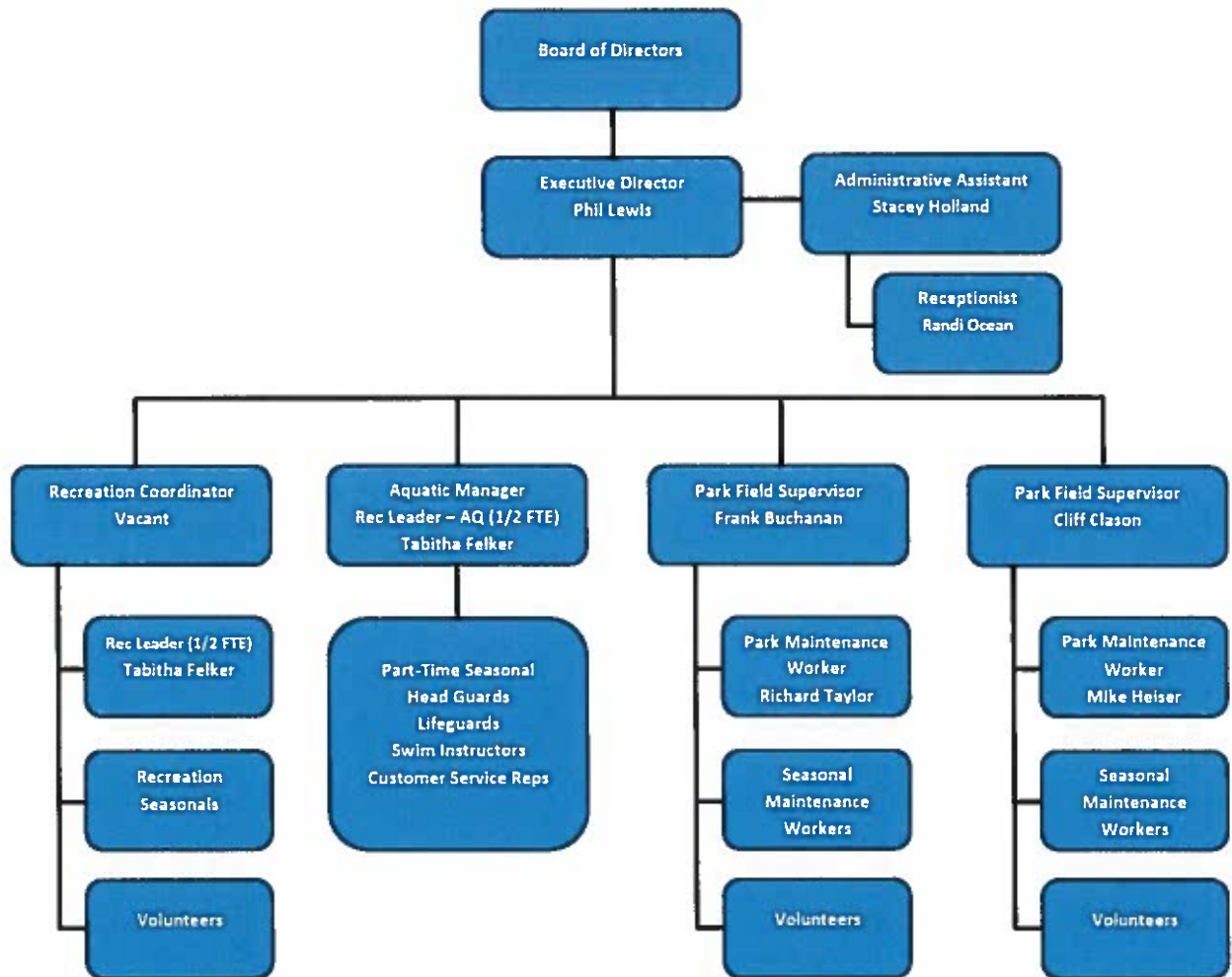
Mission Statement

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.

Organizational Chart



Northern Wasco County Parks & Recreation District
Budget Message
Fiscal Year 2016-2017

As the appointed Budget Officer of the Northern Wasco County Parks & Recreation District, I respectfully submit to you the proposed budget for fiscal year 2016-2017. All funds within the budget are balanced and all revenues and expenditures are identified for fiscal year 2016-2017. The development of the budget has included input from District staff and addresses current levels of service as provided by the Northern Wasco County Parks & Recreation District. 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. 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.

Fiscal Year 2015-2016 Accomplishments:

- The District opened the new Aquatic Center in June 2015, including 50 meter 8 lane pool, 140 foot waterslide, aqua-climbing wall and 1,800 square foot splash park
- Administration staff secured grant funds from The Dalles Lions Club to complete the construction of the NWC Aquatic Center splash park
- Administration and Recreation staff selected an online registration and POS systems for the district with anticipated public unveiling on April 28th. The system will allow 24/7 online registration as well as improve the District's ability to manage and track registrations, revenue and attendance.
- The Recreation Department experienced growth and increased participation in many of our programs and events including the Daddy Daughter Dance, Mother Son Jammin Fun, Monsters in the Park After Dark and the 27th annual Aluminum Man Triathlon
- Aquatics and Recreation staff hosted an extremely successful Dive-In Movie in August 2015 with over 700 guests in attendance for the soon to be annual event
- Park staff are continuing to track and manage beetle infested pine trees on District properties, including needing to remove an additional dozen trees this past winter
- Worked with NWC Aquatic Center construction team to make necessary warranty repairs on pool shell
- Continue to partner with the City of the Dalles and Riverfront Trail Board to construct new trail paths on the Riverfront Trail
- Transitioning email system to cloud based server to improve compliance with public records laws, improve communication between departments and allow for sharing of files, calendars and contacts

- Initiated dog off-leash pilot project at Firehouse Park, including passing a resolution updating park rules to allow designated areas for dogs to be allowed off-leash
- District staff are working collaboratively with The Dalles Swim Team to host the annual Ted Walker Swim Meet on June 24th-26th after a three year hiatus, the meet is anticipated to bring in 350 swimmers and their families for the long weekend

The major sources of Northern Wasco County Parks & Recreation District proposed revenues are:

- General Fund \$1,458,220 (including carryover)
- Special Revenue Fund \$109,689.97 (including carryover)
- There is a 0% proposed property tax rate increase
- There is a 4.4% proposed transient tax rate increase

Goals for Fiscal Year 2016-2017:

- Work closely with Riverfront Trail Board to draft a Riverfront Trail Maintenance Plan and identify funding sources for sustained plan implementation
- Develop a Comprehensive Master Plan for the Northern Wasco County Parks & Recreation District
- Expand marketing efforts including outreach to communities of color and under-represented communities
- Work with District partners to extend the operational season at Riverfront Park
- Draft business plans for the Aquatic Center and Kayak Shack
- Continue to modernize processes and procedures, including electronic tracking of park work orders and capital improvement planning

Long Term Goals:

- Implement Northern Wasco County Parks & Recreation Comprehensive Master Plan
- Build the working capital fund to the point where an annual tax anticipation note would not be necessary (5-6 years)
- Continue replacing equipment that has surpassed the lifecycle replacement
- Acquire green space in park deficient neighborhoods across the District
- Receive regional support for Aquatic expansion (4-5 years)

Respectfully Submitted,



Phil Lewis | Executive Director

Northern Wasco County Parks & Recreation District

RESOURCES
Revenues
General Fund

Historical Data				RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Actual		Adopted Budget This Year 2015-2016	Year to Date Revenue 2015-2016				
Second Preceding Year 2013-2014	First Preceding Year 2014-2015						
				Beginning Fund Balance:			
\$ 56,341.06	\$ 61,270.00	\$ 55,000.00	\$ 452,260.73	4800-1-1000 Working Capital	\$ 110,000.00		
				Tax Revenues			
\$ 626,067.00	\$ 659,074.00	\$ 678,770.00	\$ 601,386.66	4000-1-1000 Current Year Tax	\$ 678,770.00		
\$ 38,373.00	\$ 26,250.00	\$ 32,000.00	\$ 26,923.03	4001-1-1000 Prior Year	\$ 32,000.00		
\$ 628.00	\$ 14.00	\$ 30.00	\$ 1.75	4002-1-1000 Unsegregated Tax Interest	\$ 30.00		
				Other Admin Revenues			
\$ 175,000.00	\$ 175,000.00	\$ 175,000.00	\$ 174,750.00	4100-1-1000 Bank Short Term Loan	\$ 175,000.00		
				4101-1-1000 Bank Long Term Loan	\$ -		
\$ 136,135.00	\$ 230,119.00	\$ 225,000.00	\$ 134,716.04	4102-1-1000 Transient Room Tax	\$ 235,000.00		
\$ 200.00	\$ 15.00	\$ 30.00	\$ 9.96	4103-1-1000 Bank Interest Income	\$ 20.00		
\$ 1,700.00	\$ 13,500.00	\$ -	\$ -	4104-1-1000 Property Lease	\$ -		
\$ 1,520.00	\$ 26,238.00	\$ 3,600.00	\$ 5,032.92	4105-1-1000 Misc.	\$ 5,000.00		
				Park Revenues			
\$ 555.00	\$ 1,197.00	\$ 2,200.00	\$ 3,252.00	4200-1-1000 Field Use Fees	\$ 3,000.00		
\$ 4,937.00	\$ 12,472.00	\$ 8,000.00	\$ 4,731.08	4201-1-1000 Park Reservation Fees	\$ 7,500.00		
\$ 1,975.00	\$ 21,135.00	\$ 2,000.00	\$ 43,835.01	4202-1-1000 Donations	\$ 2,500.00		
\$ 1,612.00	\$ -	\$ 500.00	\$ 300.00	4203-1-1000 Misc.	\$ 500.00		
\$ 2,545.00	\$ 680.00	\$ 900.00	\$ 133.75	4204-1-1000 Vendor Fees	\$ 500.00		
				Park Revenues- Contractual			
\$ 2,000.00	\$ 4,000.00	\$ 2,000.00	\$ 1,000.00	4300-1-1000 Riverfront Trail	\$ 2,000.00		
\$ 17,575.00	\$ 11,750.00	\$ 11,500.00	\$ 5,750.00	4301-1-1000 Downtown Trees	\$ 11,500.00		
\$ 4,000.00	\$ 1,957.00	\$ 3,000.00	\$ -	4302-1-1000 Street Spraying	\$ 3,000.00		
\$ 7,500.00	\$ 7,500.00	\$ 6,000.00	\$ 1,650.00	4303-1-1000 Marina Maintenance Agreement	\$ 6,000.00		
				Grant			
				Recreation Revenues			
\$ 5,063.00	\$ 4,747.00	\$ 4,800.00	\$ -	4400-1-1000 Adult Sports	\$ 4,400.00		
\$ 11,696.00	\$ 11,573.00	\$ 13,000.00	\$ 14,756.02	4401-1-1000 Youth Sports	\$ 15,000.00		
\$ 18,083.00	\$ 18,384.00	\$ 28,000.00	\$ 12,930.20	4402-1-1000 Classes and Programs	\$ 20,000.00		
\$ 15,466.00	\$ 12,621.00	\$ 16,500.00	\$ 21,390.04	4403-1-1000 Special Events	\$ 22,000.00		
\$ 243.00	\$ 1,346.00	\$ 200.00	\$ 2,150.50	4405-1-1000 Misc.	\$ 500.00		
				Kayak Shack	\$ 3,000.00		
				Aquatic Revenues			
\$ 3,005.00	\$ 32,431.00	\$ 19,000.00	\$ 11,036.42	4500-1-1000 Swim Passes	\$ 42,000.00		
\$ 12,664.00	\$ 13,233.00	\$ 22,000.00	\$ 42,160.96	4501-1-1000 Daily Admissions	\$ 48,000.00		
\$ 263.00	\$ 516.00	\$ 1,500.00	\$ 4,751.56	4502-1-1000 Pool Rentals	\$ 6,700.00		
\$ 293.00	\$ 696.00	\$ -	\$ 2,785.55	4503-1-1000 Soda Machine	\$ 3,200.00		
\$ 6,191.00	\$ 4,879.00	\$ 14,000.00	\$ 4,341.31	4504-1-1000 Swim Lessons	\$ 4,500.00		
\$ 1,948.00	\$ 12.00	\$ 5,000.00	\$ 4,240.42	4506-1-1000 Concessions	\$ 18,000.00		
\$ -	\$ 1,093.00	\$ 100.00	\$ 3,669.50	4505-1-1000 Misc.	\$ 500.00		
\$ 400.00	\$ 400.00	\$ 100.00	\$ 180.00	4507-1-1000 User Fees	\$ 100.00		

\$ (36.00)	\$ 43.00	\$ -	\$ (6.00)	4508-1-1000 Short/Gain			
\$ 1,153,942.06	\$ 1,354,145.00	\$ 1,329,730.00	\$ 1,582,718.21	Total estimated to be received	\$ 1,460,220.00	\$ -	\$ -
\$ 1,153,942.06	\$ 1,354,145.00	\$ 1,329,730.00	\$ 1,582,718.21	TOTAL EST. RESOURCES	\$ 1,460,220.00	\$ -	\$ -

*Includes Unappropriated Balance Budgeted Last Year

DETAILED EXPENDITURES

FORM
LB-31

Administration 1000
General Fund

Historical Data				Year to Date Expenses 2015-2016	EXPENDITURE DESCRIPTION	Budget for Next Year 2016-2017		
Actual		Adopted Budget This Year 2015-2016	Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing Body	
Second Preceding 2013-2014	First Preceding 2014-2015	-						
					Personnel Expenses			
\$ 35,668.41	\$ 40,240.22	\$ 47,076.00	\$ 24,353.83		5000-1-1000 Wages - FT - Admin	\$ 123,734.71		
\$ 15,303.53	\$ 10,374.03	\$ -	\$ -		5001-1-1000 Wages - PT - Admin	\$ 9,560.00		
\$ -	\$ 12,757.31	\$ 5,200.00	\$ 12,518.63		5002-1-1000 Wages - SNL - Admin	\$ 4,000.00		
\$ -	\$ -	\$ 250.00	\$ -		5003-1-1000 Wages- OT - Admin	\$ 250.00		
\$ 16,832.55	\$ 12,953.72	\$ 15,812.83	\$ 2,820.65		5103-1-1000 Medical/Dental/Vision	\$ 49,154.56		
\$ 690.20	\$ 381.77	\$ 800.00	\$ 490.00		5101-1-1000 Workers Comp Ins	\$ 800.00		
\$ 1,068.73	\$ 721.98	\$ 1,108.00	\$ 385.94		5102-1-1000 Unemployment Insurance	\$ 1,164.00		
\$ 3,905.66	\$ 5,937.60	\$ 4,255.69	\$ 6,197.44		5100-1-1000 FICA	\$ 8,681.21		
\$ 6,983.01	\$ 1,888.63	\$ 6,984.65	\$ 5,123.65		5104-1-1000 PERS	\$ 20,242.60		
					Materials and Services Expenses			
\$ 19,250.00	\$ 21,000.00	\$ 21,000.00	\$ 14,000.00		6000-1-1000 Admin Services- Financial	\$ 21,000.00		
\$ 14,218.00	\$ 15,360.00	\$ 15,000.00	\$ 16,109.00		6001-1-1000 Professional Services- Audit	\$ 15,500.00		
\$ 15,517.30	\$ 37,331.62	\$ 8,000.00	\$ 4,414.96		6002-1-1000 Professional Services- Legal	\$ 9,000.00		
\$ 1,361.98	\$ 1,459.13	\$ 1,800.00	\$ 2,026.42		6003-1-1000 Tech Services- Computer	\$ 2,000.00		
\$ 300.00	\$ 36,126.10	\$ 53,000.00	\$ 605.95		6005-1-1000 Other Contractual Services	\$ 30,000.00		
\$ -	\$ 277.74	\$ -	\$ -		6011-1-1000 Utilities- Electric	\$ -		
\$ 1,434.22	\$ 675.30	\$ 1,950.00	\$ -		6015-1-1000 Staff Expense- Vehicle	\$ 800.00		
\$ 337.91	\$ 97.60	\$ 400.00	\$ 347.03		6016-1-1000 Staff Expense- Uniforms	\$ 700.00		
\$ -	\$ 95.97	\$ -	\$ 1,016.89		6020-1-1000 Repairs and Maint- Bldg/Grnds	\$ 2,000.00		
\$ -	\$ 595.75	\$ 600.00	\$ 83.37		6021-1-1000 Repairs and Maint- Equipment	\$ 600.00		
\$ 19,200.00	\$ 20,800.00	\$ 1,600.00	\$ 1,600.00		6040-1-1000 Rentals- Buildings	\$ -		
\$ 1,690.92	\$ 2,475.10	\$ 1,800.00	\$ 2,487.57		6041-1-1000 Rental- Office Equipment	\$ 3,600.00		
\$ 8,154.00	\$ 8,338.00	\$ 8,200.00	\$ 9,825.00		6050-1-1000 Insurance- Liability	\$ 10,316.25		
\$ 10,546.00	\$ 10,079.00	\$ 12,000.00	\$ 20,682.00		6051-1-1000 Insurance- Property	\$ 21,716.10		
\$ 3,863.00	\$ 5,733.00	\$ 4,000.00	\$ 4,719.00		6052-1-1000 Insurance- Vehicle	\$ 4,954.95		
\$ 453.00	\$ 737.04	\$ 650.00	\$ 732.30		6060-1-1000 Communications- Postage	\$ 1,100.00		
\$ 4,667.00	\$ 4,791.52	\$ 4,900.00	\$ 3,101.36		6061-1-1000 Communications- Telephone	\$ 5,000.00		
\$ 594.00	\$ 2,408.55	\$ 600.00	\$ 450.00		6062-1-1000 Communications- Election/Legal Notices	\$ 600.00		
\$ 1,735.00	\$ 1,399.81	\$ 2,000.00	\$ 331.93		6063-1-1000 Communications-Promotions and Publicity	\$ 1,200.00		
\$ 3,516.00	\$ 2,303.11	\$ 4,500.00	\$ 2,738.58		6070-1-1000 Training & Travel-Travel/Food/Lodging	\$ 4,500.00		
\$ 916.00	\$ 1,598.86	\$ 4,500.00	\$ 795.00		6071-1-1000 Training & Travel- Conferences	\$ 4,500.00		
\$ 1,658.00	\$ 2,599.87	\$ 1,700.00	\$ 2,970.89		6072-1-1000 Training & Travel- Memberships/Dues/Subs	\$ 2,200.00		
\$ 3,531.00	\$ 4,443.60	\$ 3,200.00	\$ 3,151.45		6080-1-1000 Supplies- Office	\$ 4,000.00		
\$ 518.00	\$ 339.86	\$ 800.00	\$ -		6090-1-1000 Misc- Board Expense	\$ 500.00		
\$ 527.99	\$ -	\$ 1,200.00	\$ -		6091-1-1000 Misc- Asset < \$1000	\$ -		
\$ 627.29	\$ 762.01	\$ 750.00	\$ 912.66		6092-1-1000 Misc- Other	\$ 1,500.00		

\$ -	\$ -	\$ -	\$ 1,030.33	Contingency	\$ -	
\$ 1,199.00	\$ 783.94	\$ 4,800.00	\$ 769.98	Capital Outlay-Computer	\$ 2,500.00	
				Debt Services		
\$ 175,000.00	\$ 155,000.00	\$ 175,000.00	\$ -	9000-1-1000 Debt Services- Short Term Loan Principal	\$ 175,000.00	
\$ 4,904.00	\$ 6,255.02	\$ 3,500.00	\$ 914.38	9001-1-1000 Debt Services- Short Term Loan Interest	\$ 1,500.00	
		\$ 20,749.70	\$ 8,648.52	9002-1-1000 Debt Services- Long Term Loan Principal	\$ 15,528.05	
		\$ 9,622.30	\$ 8,717.45	9003-1-1000 Debt Services- Long Term Loan Interest	\$ 11,079.67	
\$ 1.00	\$ -	\$ 1.00	\$ -	9904-1-1000 Transfers to other funds	\$ 1.00	
\$ 376,172.70	\$ 429,122.76	\$ 449,310.17	\$ 165,072.16	TOTAL EXPENDITURES	\$ 570,483.10	\$ -
\$ -	\$ -	\$ -	\$ -	UNAPPROPRIATED ENDING FUND BALANCE		
\$ 376,172.70	\$ 429,122.76	\$ 449,310.17	\$ 165,072.16	TOTAL	\$ 570,483.10	\$ -

DETAILED EXPENDITURES

FORM
LB-31

Parks 1010
General Fund

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2016-2017		
Actual		Adopted Budget This Year 2015-2016	Year to Date Expenses 2015-2016		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding 2013-2014	First Preceding 2014-2015						
Personnel Expenses							
\$ 34,945.00	\$ 39,072.43	\$ 193,050.40	\$ 126,977.99	5000-1-1010 Wages - FT - Park			\$ 164,153.60
\$ 15,303.53	\$ 10,359.85	\$ 27,913.60	\$ 3,987.50	5001-1-1010 Wages - PT - Park			\$ 23,755.68
\$ 6,337.80	\$ 6,168.99	\$ 9,700.00	\$ 19,263.14	5002-1-1010 Wages - SNL - Park			\$ 13,000.00
\$ -	\$ -	\$ 250.00	\$ -	5003-1-1010 Wages - OT - Park			\$ 250.00
\$ 151,337.07	\$ 157,433.82	\$ -	\$ -	5011-1-1010 Salaries-Maintenance			\$ -
\$ 15,021.79	\$ 11,482.04	\$ -	\$ -	5012-1-1010 Salaries-Part Time Maintenance			\$ -
\$ 78,549.10	\$ 91,074.87	\$ 86,829.31	\$ 54,102.74	5103-1-1010 Medical/Dental/Vision			\$ 75,098.52
\$ 7,542.56	\$ 6,619.44	\$ 9,268.97	\$ 6,924.54	5101-1-1010 Workers Comp Ins			\$ 8,875.00
\$ 4,683.45	\$ 2,633.14	\$ 6,500.00	\$ 1,619.73	5102-1-1010 Unemployment Insurance			\$ 2,616.00
\$ 17,055.15	\$ 17,169.04	\$ 17,721.15	\$ 11,492.49	5100-1-1010 FICA			\$ 13,050.00
\$ 23,449.37	\$ 21,678.64	\$ 25,495.22	\$ 20,071.08	5104-1-1010 PERS			\$ 29,141.87
\$ -	\$ -	\$ 5,136.00	\$ -	5200-1-1010 Accrued Vacation Payout			\$ 5,136.00
Materials and Services Expenses							
\$ 5,997.39	\$ 9,009.46	\$ 7,000.00	\$ 3,305.00	6005-1-1010 Other Contractual Services			\$ 6,000.00
\$ 100,221.31	\$ 113,902.27	\$ 109,050.00	\$ 115,570.25	6010-1-1010 Utilities- Water and Sewer			\$ 120,000.00
\$ 15,821.62	\$ 11,272.10	\$ 11,000.00	\$ 9,534.83	6011-1-1010 Utilities- Electric			\$ 11,000.00
\$ 8,300.62	\$ 9,574.87	\$ 9,400.00	\$ 7,564.54	6013-1-1010 Utilities- Garbage			\$ 9,400.00
\$ -	\$ -	\$ -	\$ -	6015-1-1010 Staff Expense- Vehicle			\$ -
\$ 455.21	\$ 70.88	\$ 500.00	\$ 719.18	6016-1-1010 Staff Expense- Uniforms			\$ 800.00
\$ 25,604.34	\$ 21,813.50	\$ 25,800.00	\$ 7,765.84	6020-1-1010 Repairs and Maint- Buildings and Grounds			\$ 22,900.00
\$ 4,244.99	\$ 2,169.18	\$ 4,000.00	\$ 3,351.33	6021-1-1010 Repairs and Maint- Equipment			\$ 4,200.00
\$ 722.09	\$ 708.61	\$ 1,500.00	\$ 904.16	6022-1-1010 Repairs and Maint- Small Tools			\$ 1,500.00
\$ 4,873.95	\$ 1,285.08	\$ 3,000.00	\$ 3,871.75	6023-1-1010 Repairs and Maint- Vehicles			\$ 4,200.00
\$ 1,545.02	\$ 2,754.80	\$ 1,200.00	\$ 868.16	6024-1-1010 Repairs and Maint- Tires and Tire Repair			\$ 2,000.00
\$ 13,589.82	\$ 12,287.88	\$ 12,500.00	\$ 6,451.49	6025-1-1010 Repairs and Maint- Gas/Oil/Diesel			\$ 9,500.00
\$ 78.00	\$ 221.97	\$ 500.00	\$ 1,136.00	6042-1-1010 Rentals- Machinery and Equipment			\$ 1,500.00
\$ 2,231.98	\$ 2,726.71	\$ 2,100.00	\$ 1,469.30	6061-1-1010 Communications- Telephone			\$ 2,100.00
\$ 204.92	\$ 350.88	\$ 1,000.00	\$ 159.00	6070-1-1010 Training & Travel-Travel/Food/Lodging			\$ 1,500.00
\$ -	\$ -	\$ 1,000.00	\$ 1,246.95	6071-1-1010 Training & Travel- Conferences			\$ 1,500.00
\$ 207.50	\$ 416.50	\$ 500.00	\$ -	6072-1-1010 Training & Travel- Memberships/Dues/Subs			\$ 500.00
\$ -	\$ 29.98	\$ 250.00	\$ 363.48	6080-1-1010 Supplies- Office			\$ 400.00
\$ 3,551.34	\$ 2,400.13	\$ 3,200.00	\$ 4,078.28	6081-1-1010 Supplies- Janitorial			\$ 5,000.00
\$ 1,949.61	\$ 473.31	\$ 3,000.00	\$ 528.93	6082-1-1010 Supplies- Agricultural			\$ 3,000.00
\$ 673.20	\$ 570.69	\$ 600.00	\$ 29.56	6083-1-1010 Supplies- PPE			\$ 600.00
\$ -	\$ -	\$ 100.00	\$ -	6091-1-1010 Misc- Asset < \$1000			\$ -
\$ 209.00	\$ 232.10	\$ 300.00	\$ 769.07	6092-1-1010 Misc- Other			\$ 700.00
Capital Outlay							
\$ -	\$ -	\$ 1.00	\$ -	7001-1-1010 Capital Outlay- Vehicles			\$ 1.00
\$ 34,266.00	\$ 6,657.00	\$ 23,922.82	\$ 4,471.20	7002-1-1010 Capital Outlay- Other			\$ 18,000.00

DETAILED EXPENDITURES

FORM
LB-31

Recreation 1020
General Fund

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2016-2017		
Actual		Adopted Budget This Year 2015-2016	Year to Date Expenses 2015-2016		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding 2013-2014	First Preceding 2014-2015						
				Personnel Expenses			
\$ 13,104.76	\$ 14,652.58	\$ 42,738.30	\$ 29,270.99	5000-1-1020 Wages - FT - Rec	\$ 45,304.00		
\$ 5,738.92	\$ 3,885.21	\$ 5,616.00	\$ 9,267.96	5001-1-1020 Wages - PT - Rec	\$ -		
		\$ 12,800.00	\$ 8,915.50	5002-1-1020 Wages - SNL - Rec	\$ 13,250.00		
		\$ 250.00	\$ -	5003-1-1020 Wages - OT - Rec	\$ 250.00		
\$ 29,339.10	\$ 28,971.72	\$ -	\$ -	5021-1-1020 Salaries-Program Coordinator	\$ -		
\$ 7,026.27	\$ 3,490.00	\$ -	\$ -	5024-1-1020 Salaries- Seasonal- Classes and Programs	\$ -		
\$ -	\$ -	\$ -	\$ -	5028-1-1020 Salaries- Overtime	\$ -		
\$ 12,520.75	\$ 16,496.50	\$ 14,000.00	\$ -	5029-1-1020 Salaries- Recreation Assistant	\$ -		
\$ 21,095.89	\$ 23,660.72	\$ 22,221.37	\$ 13,185.12	5103-1-1020 Medical/Dental/Vision	\$ 28,910.88		
\$ 481.65	\$ 449.87	\$ 761.35	\$ 570.00	5101-1-1020 Workers Comp Ins	\$ 840.00		
\$ 1,118.73	\$ 631.07	\$ 1,260.66	\$ 361.34	5102-1-1020 Unemployment Insurance	\$ 850.00		
\$ 5,494.04	\$ 5,364.69	\$ 6,120.00	\$ 3,802.82	5100-1-1020 FICA	\$ 4,420.00		
\$ 6,002.75	\$ 4,667.66	\$ 7,168.45	\$ 5,247.32	5104-1-1020 PERS	\$ 4,996.46		
				Materials and Services Expenses			
\$ 5,838.75	\$ 4,998.88	\$ 5,800.00	\$ 5,218.15	6005-1-1020 Other Contractual Services	\$ 6,000.00		
\$ -	\$ 694.05	\$ -	\$ -	6006-1-1020 Refunds	\$ -		
\$ -	\$ -	\$ -	\$ -	6013-1-1020 Utilities- Garbage	\$ -		
\$ 391.45	\$ 54.50	\$ 400.00	\$ 319.58	6015-1-1020 Staff Expense- Vehicle	\$ 450.00		
\$ 400.00	\$ 75.29	\$ 400.00	\$ 210.52	6016-1-1020 Staff Expense- Uniforms	\$ 400.00		
\$ -	\$ 290.40	\$ -	\$ -	6020-1-1020 Repairs and Maint- Buildings and Grounds	\$ -		
\$ -	\$ 78.50	\$ 20.00	\$ 106.98	6021-1-1020 Repairs and Maint- Equipment	\$ 200.00		
\$ 31.98	\$ 46.38	\$ -	\$ -	6022-1-1020 Repairs and Maint- Small Tools	\$ -		
\$ 232.20	\$ 945.37	\$ 800.00	\$ 176.00	6023-1-1020 Repairs and Maint- Vehicles	\$ 800.00		
\$ -	\$ 15.28	\$ 500.00	\$ 605.16	6024-1-1020 Repairs and Maint- Tires and Tire Repair	\$ 600.00		
\$ -	\$ 375.80	\$ 1,200.00	\$ 930.58	6025-1-1020 Repairs and Maint- Gas/Oil/Deisel	\$ 1,200.00		
\$ 3,000.00	\$ 1,167.50	\$ 1,200.00	\$ 1,100.00	6040-1-1020 Rentals- Buildings	\$ 2,000.00		
\$ -	\$ -	\$ -	\$ 21.10	6060-1-1020 Communications- Postage	\$ -		
\$ 21.00	\$ 21.09	\$ -	\$ -	6061-1-1020 Communications- Telephone	\$ -		
\$ 6,613.55	\$ 6,748.90	\$ 6,000.00	\$ 3,740.88	6063-1-1020 Communications- Promotions and Publicity	\$ 6,400.00		
\$ 911.87	\$ 865.76	\$ 800.00	\$ 1,682.14	6070-1-1020 Training & Travel-Travel/Food/Lodging	\$ 1,800.00		
\$ 60.00	\$ 400.00	\$ 800.00	\$ 360.00	6071-1-1020 Training & Travel- Conferences	\$ 800.00		
\$ -	\$ -	\$ -	\$ -	6080-1-1020 Supplies- Office	\$ -		
\$ 13,234.32	\$ 11,919.84	\$ 16,000.00	\$ 12,824.44	6083-1-1020 Supplies- Programs	\$ 16,000.00		
\$ 16,771.85	\$ 16,530.36	\$ 16,000.00	\$ 13,016.77	6084-1-1020 Supplies- Special Event	\$ 16,000.00		
\$ 418.46	\$ 367.62	\$ 500.00	\$ 1,098.37	6092-1-1020 Misc- Other	\$ 800.00		
\$ 140.00	\$ 151.28	\$ 400.00	\$ 161.70	6093-1-1020 Volunteer Appreciation	\$ 400.00		
				Capital Outlay			
\$ -	\$ -	\$ 1.00	\$ -	7000-1-1020 Capital Outlay- Vehicles	\$ 1.00		

DETAILED EXPENDITURES

Aquatics 1030
General Fund

FORM
LB-31

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2016-2017		
Actual		Adopted Budget	Year to Date		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding 2013-2014	First Preceding 2014-2015	This Year 2015-2016	Expenses 2015-2016				
				Personnel Expenses			
\$ 4,368.04	\$ 4,883.03	\$ 4,012.50	\$ 8,202.84	5000-1-1030 Wages - FT - AQ	\$ 13,980.00		
\$ 1,912.93	\$ 1,294.77	\$ 1,872.00	\$ -	5001-1-1030 Wages - PT - AQ	\$ -		
\$ -	\$ -	\$ -	\$ 67,757.66	5002-1-1030 Wages - SNL - AQ	\$ 74,000.00		
\$ -	\$ -	\$ -	\$ -	5003-1-1030 Wages - OT - AQ	\$ 250.00		
\$ 4,238.58	\$ 419.25	\$ 7,900.00	\$ -	5041-1-1030 Salaries- Regular Part Time Pool Manager	\$ -		
\$ 30,090.60	\$ 2,784.89	\$ 49,500.00	\$ -	6042-1-1030 Salaries- Seasonal Lifeguards	\$ -		
\$ -	\$ -	\$ -	\$ -	5043-1-1030 Salaries- Seasonal Swim Instructors	\$ -		
\$ -	\$ -	\$ 250.00	\$ -	5044-1-1030 Salaries- Overtime	\$ -		
\$ 1,907.49	\$ 1,549.03	\$ 1,976.61	\$ 774.72	5103-1-1030 Medical/Dental/Mision	\$ 4,333.56		
\$ 783.38	\$ 368.46	\$ 958.50	\$ 721.00	5101-1-1030 Workers Comp Ins	\$ 1,450.00		
\$ 897.84	\$ 110.10	\$ 1,091.12	\$ 925.07	5102-1-1030 Unemployment Insurance	\$ 1,208.70		
\$ 3,106.50	\$ 717.75	\$ 4,114.88	\$ 5,853.48	5100-1-1030 FICA	\$ 6,317.50		
\$ 677.21	\$ 481.64	\$ 978.62	\$ 612.99	5104-1-1030 PERS	\$ 1,572.97		
				Materials and Services Expenses			
\$ -	\$ -	\$ -	\$ 480.00	6005-1-1030 Other Contractual Services	\$ 2,000.00		
\$ -	\$ -	\$ -	\$ 416.36	6010-1-1030 Utilities- Water and Sewer	\$ -		
\$ -	\$ -	\$ 4,500.00	\$ 5,823.45	6011-1-1030 Utilities-Electric	\$ 8,734.16		
\$ 10,256.53	\$ -	\$ 8,000.00	\$ 15,099.10	6012-1-1030 Utilities- Natural Gas	\$ 17,000.00		
\$ -	\$ -	\$ 600.00	\$ 930.53	6013-1-1030 Utilities- Garbage	\$ 1,000.00		
\$ -	\$ 1,310.60	\$ 1,300.00	\$ 571.91	6016-1-1030 Staff Expense- Uniforms	\$ 1,300.00		
\$ 4,861.35	\$ -	\$ 1,000.00	\$ 847.62	6020-1-1030 Repairs and Maint- Buildings and Grounds	\$ 1,200.00		
\$ 8.28	\$ -	\$ 500.00	\$ 37.25	6021-1-1030 Repairs and Maint- Equipment	\$ 800.00		
\$ -	\$ -	\$ -	\$ 12.18	6022-1-1030 Repairs and Maint- Small Tools	\$ 100.00		
\$ 420.00	\$ -	\$ 320.00	\$ 1,234.00	6030-1-1030 License and Permits	\$ 320.00		
\$ -	\$ -	\$ -	\$ -	6042-1-1030 Rentals- Machinery and Equipment	\$ -		
\$ 614.33	\$ 333.98	\$ 850.00	\$ 1,062.36	6061-1-1030 Communications- Telephone	\$ 1,420.00		
\$ -	\$ -	\$ -	\$ -	6062-1-1030 Communications- Elections/Legal Notices	\$ -		
\$ -	\$ 1,559.64	\$ 2,000.00	\$ 425.00	6063-1-1030 Communications- Promotions and Publicity	\$ 1,500.00		
\$ 85.00	\$ -	\$ 200.00	\$ 1,130.00	6070-1-1030 Training & Travel-Travel/Food/Lodging	\$ 1,000.00		
\$ -	\$ 150.00	\$ 150.00	\$ -	6071-1-1030 Training & Travel- Conferences	\$ 1,000.00		
\$ -	\$ -	\$ 200.00	\$ 325.11	6080-1-1030 Supplies- Office	\$ 500.00		
\$ -	\$ -	\$ 2,200.00	\$ 1,645.27	6081-1-1030 Supplies- Janitorial	\$ 3,000.00		
\$ -	\$ 993.02	\$ 3,200.00	\$ 2,041.47	6083-1-1030 Supplies- Programs	\$ 3,500.00		
\$ 1,258.01	\$ -	\$ 11,000.00	\$ 14,231.82	6085-1-1030 Supplies- Chemicals	\$ 15,500.00		
\$ 1,357.74	\$ 120.25	\$ 4,000.00	\$ 4,774.74	6086-1-1030 Supplies- Concessions	\$ 12,000.00		
\$ -	\$ -	\$ 500.00	\$ -	6091-1-1030 Misc- Asset < \$1000	\$ -		
\$ -	\$ 280.00	\$ 200.00	\$ 96.50	6092-1-1030 Misc- Other	\$ 700.00		
\$ 66,843.81	\$ 17,356.41	\$ 113,374.23	\$ 136,032.43	TOTAL EXPENDITURES	\$ 175,686.89	\$ -	\$ -

**TOTAL GENERAL FUND
Expenditures**

**FORM
LB-31**

Northern Wasco Co. Park & Rec District

Historical Data		Year to Date Expenses 2015-2016	Adopted Budget This Year 2015-2016	Budget for Next Year 2016-2017			
Actual				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second Preceding 2013-2014	First Preceding 2014-2015						
\$ 373,880.78	\$ 429,122.76	\$ 165,072.16	\$ 388,374.60	\$ 570,483.10	\$ -	\$ -	
\$ 501,237.52	\$ 562,600.16	\$ 418,597.51	\$ 593,753.44	\$ 561,377.67	\$ -	\$ -	
\$ 131,225.90	\$ 148,016.82	\$ 112,193.42	\$ 151,279.01	\$ 152,672.34	\$ -	\$ -	
\$ 90,127.18	\$ 17,356.41	\$ 136,032.43	\$ 59,812.95	\$ 175,686.89	\$ -	\$ -	
\$ -	\$ -		\$ -				
\$1,096,471.38	\$ 1,157,096.15	\$ 831,895.52	\$ 1,193,220.00	\$ 1,460,220.00	\$ -	\$ -	
		TOTAL EXPENDITURES					
		UNAPPROPRIATED ENDING FUND BALANCE					
		TOTAL					

TOTAL REVENUES:	\$ 1,460,220.00
TOTAL EST. EXPENDITURES:	\$ 1,460,220.00
UEFB:	\$ 0.00

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

**FORM
LB-10**

System Development Charges

(Fund)

Historical Data		Adopted Budget This Year 2015-2016	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2013-2014	First Preceding Year 2014-2015				
RESOURCES					
1	\$112,851.79	\$153,817.79	\$ 29,945.79		
2	\$87,405.79		\$ -		
3					
4					
5					
6	\$ 7,760.00	\$ 13,000.00	\$ 32,000.00		
7					
8					
9	\$95,165.79	\$ 13,000.00	\$ 61,945.79		
10	\$ -	\$ -	\$ -		
11					
12	\$95,165.79	\$ 13,000.00	\$ 61,945.79		
REQUIREMENTS					
1	\$95,165.79	\$166,817.79	\$ 61,945.79		
2					
3					
4					
5					
6					
7					
8					
9					
10					
15					
16					
17	\$95,165.79	\$166,817.79	\$ 61,945.79		

*Includes ending balance from prior year

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

**FORM
LB-10**

Skate Park
(Fund)

Northern Wasco County Park & Recreation District
Budget for Next Year 2016-2017

Historical Data		DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Actual	Adopted Budget This Year 2015-2016				
Second Preceding Year 2013-2014	First Preceding Year 2014-2015				
		RESOURCES			
		1. Cash on hand * (cash basis), or	\$ 6,591.14		
		2. Working Capital* (accrual basis)			
		3. Previously levied taxes estimated to be received			
		4. Interest			
		5. Transferred IN, from other funds			
		6. Donations			
		7. Grants			
		8.			
9	\$ 1.00	9. Total Resources, except taxes to be levied	\$ 6,591.14		
10		10. Taxes estimated to be received			
11		11. Taxes collected in year levied			
12	\$ 1.00	12. TOTAL RESOURCES	\$ 6,591.14		
		REQUIREMENTS			
1	\$ 1.00	1 Capital Outlay	\$ 6,591.14		
2		2 Materials and Services			
3		3 Transfers Out			
4		4			
5		5			
6		6			
7		7			
8		8			
9		9			
10		10			
15		15. Ending balance (prior years)			
16		16. UNAPPROPRIATED ENDING FUND BALANCE			
17	\$ 1.00	17. TOTAL REQUIREMENTS	\$ 6,591.14		

*Includes ending balance from prior year

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

**FORM
LB-10**

Disc Golf
(Fund)

Northern Wasco County Park & Recreation District

Historical Data		Adopted Budget This Year 2015-2016	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2013-2014	First Preceding Year 2014-2015				
RESOURCES					
1	\$ 462.05	\$462.05	\$ 337.05		
2	\$ 462.05				
3					
4					
5					
6					
7					
8					
9	\$ 462.05	\$462.05	\$ 337.05		
10					
11					
12	\$ 462.05	\$462.05	\$ 337.05		
REQUIREMENTS					
1	\$ 462.05	\$462.05	\$ 337.05		
2					
3					
4					
5					
6					
7					
8					
9					
10					
15					
16					
17	\$ 462.05	\$462.05	\$ 337.05		

*Includes ending balance from prior year

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

**FORM
LB-10**

Treetop Play Park

(Fund)

Northern Wasco County Park & Recreation District

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Actual		Adopted Budget This Year 2015-2016					Budget for Next Year 2016-2017			
Second Preceding Year 2013-2014	First Preceding Year 2014-2015									
			RESOURCES							
1	\$ 4,447.97	\$ 4,447.97	1. Cash on hand * (cash basis), or							
2	\$ 7,622.00	\$ -	2. Working Capital* (accrual basis)	\$ -						
3			3. Previously levied taxes estimated to be received							
4			4. Interest							
5			5. Transferred IN, from other funds							
6			6. Due from other funds							
7			7. Prior Period Adjustment							
8			8							
9	\$ 7,622.00	\$ 4,447.97	9. Total Resources, except taxes to be levied	\$ -						
10			10. Taxes estimated to be received							
11			11. Taxes collected in year levied							
12	\$ 7,622.00	\$ 4,447.97	12. TOTAL RESOURCES	\$ -						
			REQUIREMENTS							
1	\$ 5,000.00	\$ 1,252.66	1 Capital Outlay	\$ -						
2	\$ 2,622.00	\$ 3,195.31	2 Materials and Services							
3			3 Transfers Out							
4			4							
5			5							
6			6							
7			7							
8			8							
9			9							
10			10							
15			15. Ending balance (prior years)							
16			16. UNAPPROPRIATED ENDING FUND BALANCE							
17	\$ 7,622.00	\$ 4,447.97	17. TOTAL REQUIREMENTS	\$ -						

*Includes ending balance from prior year

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

**FORM
LB-10**

Park Irrigation

(Fund)

Northern Wasco County Park & Recreation District

Historical Data		Adopted Budget This Year 2015-2016	DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2013-2014	First Preceding Year 2014-2015					
			RESOURCES			
			1. Cash on hand * (cash basis), or	\$ 22,833.03		
			2. Working Capital* (accrual basis)			
			3. Previously levied taxes estimated to be received			
			4. Interest			
			5. Transferred IN, from other funds			
			6. Donations	\$ 800.00		
			7			
			8			
			9. Total Resources, except taxes to be levied	\$ 23,633.03		
			10. Taxes estimated to be received			
			11. Taxes collected in year levied			
			12. TOTAL RESOURCES	\$ 23,633.03		
			REQUIREMENTS			
			1 Capital Outlay	\$ 23,633.03		
			2 Materials and Services			
			3 Transfers Out			
			4			
			5			
			6			
			7			
			8			
			9			
			10			
			15. Ending balance (prior years)			
			16. UNAPPROPRIATED ENDING FUND BALANCE			
			17. TOTAL REQUIREMENTS	\$ 23,633.03		

*Includes ending balance from prior year

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

**FORM
LB-10**

Grounds Maint. Equipment

Northern Wasco County Park & Recreation District
Budget for Next Year 2016-2017

		Historical Data		DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
		Actual	Adopted Budget This Year 2015-2016				
Second Preceding Year 2013- 2014	First Preceding Year 2014- 2015						
				RESOURCES			
1				1. Cash on hand * (cash basis), or			
2	\$ 3,025.00	\$ -	\$ -	2. Working Capital* (accrual basis)	\$ -		
3				3. Previously levied taxes estimated to be received			
4				4. Interest			
5				5. Transferred IN, from other funds			
6				6			
7				7			
8				8			
9	\$ 3,025.00	\$ -	\$ -	9. Total Resources, except taxes to be levied	\$ -	\$ -	\$ -
10				10. Taxes estimated to be received			
11				11. Taxes collected in year levied			
12	\$ 3,025.00	\$ -	\$ -	12. TOTAL RESOURCES	\$ -	\$ -	\$ -
				REQUIREMENTS			
1	\$ 3,025.00	\$ -	\$ -	1 Capital Outlay	\$ -		
2				2 Materials and Services			
3				3 Transfers Out			
4				4			
5				5			
6				6			
7				7			
8				8			
9				9			
10				10			
15				15. Ending balance (prior years)			
16				16. UNAPPROPRIATED ENDING FUND BALANCE			
17	\$ 3,025.00	\$ -	\$ -	17. TOTAL REQUIREMENTS	\$ -	\$ -	\$ -

*Includes ending balance from prior year

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

**FORM
LB-10**

Rose Garden

Northern Wasco County Park & Recreation District

(Fund)

Historical Data		DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2013- 2014	First Preceding Year 2014- 2015				
RESOURCES					
1	\$ 2,613.54	1. Cash on hand * (cash basis), or	\$ 3,013.54		
2	\$ 2,568.00	2. Working Capital* (accrual basis)			
3		3. Previously levied taxes estimated to be received			
4		4. Interest			
5		5. Transferred IN, from other funds			
6	\$ 300.00	6 Donations	\$ 300.00		
7		7			
8		8			
9	\$ 2,868.00	9. Total Resources, except taxes to be levied	\$ 3,313.54		
10		10. Taxes estimated to be received			
11		11. Taxes collected in year levied			
12	\$ 2,868.00	12. TOTAL RESOURCES	\$ 3,313.54		
REQUIREMENTS					
1	\$ 1,468.00	1 Capital Outlay	\$ 3,313.54		
2	\$ 1,400.00	2 Materials and Services			
3		3 Transfers Out			
4		4			
5		5			
6		6			
7		7			
8		8			
9		9			
10		10			
15		15. Ending balance (prior years)			
16		16. UNAPPROPRIATED ENDING FUND BALANCE			
17	\$ 2,868.00	17. TOTAL REQUIREMENTS	\$ 3,313.54		

*Includes ending balance from prior year

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

**FORM
LB-10**

Free Plays in The Park

(Fund)

Northern Wasco County Park & Recreation District

Historical Data		DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Actual	Adopted Budget This Year 2015-2016				
Second Preceding Year 2013-2014	First Preceding Year 2014-2015				
		RESOURCES			
		1. Cash on hand * (cash basis), or	\$ 10,881.00	\$ 10,697.80	\$ 10,697.63
2	\$10,835.00	2. Working Capital* (accrual basis)			
3		3. Previously levied taxes estimated to be received			
4		4. Interest			
5		5. Transferred IN, from other funds			
6	\$ 400.00	6. Donations	\$ 475.00	\$ 500.00	\$ -
7		7			
8		8			
9	\$11,235.00	9. Total Resources, except taxes to be levied	\$11,356.00	\$11,197.80	\$ 10,697.63
10		10. Taxes estimated to be received			
11		11. Taxes collected in year levied			
12	\$11,235.00	12. TOTAL RESOURCES	\$11,356.00	\$11,197.80	\$ 10,697.63
		REQUIREMENTS			
1	\$10,935.00	1 Capital Outlay	\$10,174.63	\$10,897.80	\$ 10,697.63
2	\$ 300.00	2 Materials and Services	\$ 523.00	\$ 300.00	
3		3 Transfers Out			
4		4			
5		5			
6		6			
7		7			
8		8			
9		9			
10		10			
15		15. Ending balance (prior years)			
16		16. UNAPPROPRIATED ENDING FUND BALANCE			
17	\$11,235.00	17. TOTAL REQUIREMENTS	\$10,697.63	\$11,197.80	\$ 10,697.63

*Includes ending balance from prior year

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

**FORM
LB-10**

Roller Hockey Fund

(Fund)

Northern Wasco County Park & Recreation District

Historical Data		DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Actual	Adopted Budget This Year 2015-2016				
Second Preceding Year 2013-2014	First Preceding Year 2014- 2015				
		RESOURCES			
		1. Cash on hand * (cash basis), or	\$ 3,248.79		
		2. Working Capital* (accrual basis)			
		3. Previously levied taxes estimated to be received			
		4. Interest			
		5. Transferred IN, from other funds			
		6. League Fees			
		7. Donations			
		8			
		9. Total Resources, except taxes to be levied	\$ 3,248.79		
		10. Taxes estimated to be received			
		11. Taxes collected in year levied			
		12. TOTAL RESOURCES	\$ 3,248.79		
		REQUIREMENTS			
		1 Capital Outlay	\$ 3,248.79		
		2 Materials and Services			
		3 Transfers Out			
		4			
		5			
		6			
		7			
		8			
		9			
		10			
		15. Ending balance (prior years)			
		16. UNAPPROPRIATED ENDING FUND BALANCE			
		17. TOTAL REQUIREMENTS	\$ 3,248.79		

*Includes ending balance from prior year

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

**FORM
LB-10**

Capital Project Fund

(Fund)

Northern Wasco County Park & Recreation District

Historical Data		DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2013-2014	First Preceding Year 2014-2015				
		RESOURCES			
	\$3,626,325.00	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. League Fees			
	\$ 320,432.00	7. Donations			
		8			
	\$3,946,757.00	9. Total Resources, except taxes to be levied	\$ -		
		10. Taxes estimated to be received			
		11. Taxes collected in year levied			
12 \$ -	\$3,946,757.00	12. TOTAL RESOURCES	\$ -		
		REQUIREMENTS			
	\$3,946,057.00	1 Capital Outlay	\$ -		
	\$ 700.00	2 Materials and Services			
		3 Transfers Out			
		4			
		5			
		6			
		7			
		8			
		9			
		10			
		15. Ending balance (prior years)			
		16. UNAPPROPRIATED ENDING FUND BALANCE			
17 \$ -	\$3,946,757.00	17. TOTAL REQUIREMENTS	\$ -		

*Includes ending balance from prior year

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

GO Bond
(Fund)

N. Wasco Co. Park & Rec District

	Historical Data		Adopted Budget This Year 2015-2016	DESCRIPTION OF RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2013- 2014	First Preceding Year 2014-2015					
				Resources			
1		0		1. Beginning Cash on Hand (Cash Basis), or			
2				2. Working Capital (Accrual Basis)			
3				3. Previously Levied Taxes to be Received			
4				4. Interest			
5				5. Transferred from Other Funds			
6				6			
7	0	0		7. Total Resources, Except Taxes to be Levied			
8		351,082.50		8. Taxes Estimated to be Received *	350,645.00		
9		348,026.00		9. Taxes Collected in Year Levied			
10	0	348,026.00		10. TOTAL RESOURCES			
				Requirements			
				Bond Principal Payments			
				Bond Issue			
1		130,000.00	195,000.00	Budgeted Payment Date	200,000.00		
2				2013 - Pool Bond			
3				December 15, 2016			
4	0	130,000.00	195,000.00	Total Principal	200,000.00		
				Bond Interest Payments			
				Bond Issue			
5			79,260.00	Budgeted Payment Date			
6			76,822.50	2013 - Pool Bond	73,822.50		
7				June 15, 2017	73,822.50		
8	0	218,450.00	156,082.50	Total Interest	147,645.00		
				Unappropriated Balance for Following Year By			
				Bond Issue			
9				Projected Payment Date			
10							

11								
12				Ending balance (prior years)				
13				Total Unappropriated Ending Fund Balance				
14				Loan Repayment to General Fund				
15				Tax Credit Bond Reserve				
16	0	348,450.00	351,082.50	TOTAL REQUIREMENTS			350,645.00	

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*If this form is used for revenue bonds, property tax resources may not be included.