FORM
LB-30

REQUIREMENTS SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
General Fund- DISTRICT OPERATIONS

SEE APPENDIX A

Boardman Park and Recreation District

	Second Preceding Year 2023-24	First Preceding 2024-25	Adopted Budget This Year 2025-26		REQUIREMENTS FOR: Park and Recreation	Budget For Next Year 2026-27: Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES				1
2	939,135	1,517,938	1,508,795	2	Salaries	1,669,987	1,669,987	1,669,987	2
3	174,727	414,567	513,098	3	Benefits	673,421	673,421	673,421	3
6				6					6
7	**1,113,862**	**1,932,505**	**2,021,893**	7	**TOTAL PERSONNEL SERVICES**	**2,343,408**	**2,343,408**	**2,343,408**	7
8	**29.14**	**32.14**	**33.49**	8	**Total Full-Time Equivalent (FTE)**	**34.80**	**34.80**	**34.80**	8
9	**8**	**11**	**17**	9	**Full Time Positions**	**17**	**17**	**17**	9
10				10	MATERIALS AND SERVICES				10
11	185,122	296,000	344,500	11	Administrative	677,810	677,810	677,810	11
12	48,220	65,500	48,000	12	Employee Related Expenses	54,000	54,000	54,000	12
13	110,729	283,150	355,750	13	Programs	332,250	332,250	332,250	13
14	180,122	210,000	245,000	14	Utilities	272,500	272,500	272,500	14
15	157,758	283,500	331,500	15	Maintenance	303,130	303,130	303,130	15
16				16	Community Outreach	14,881	14,881	14,881	16
17				17	Office				17
18				18	Dues & Fees				18
19				19	Advertisement				19
20				20	Election Expense				20
21				21	Legal & Engineering				21
22				22	Insurance & Bonds				22
23				23	Audit Accounting				23
24				24	Supplies				24
25				25	Travel & Miscellaneous				25
26	681,951			26	Contract Labor				26
27				27	REQUIREMENTS				27
28	**742,458**	**1,138,150**	**1,324,750**	28	**TOTAL MATERIALS AND SERVICES**	**1,654,571**	**1,654,571**	**1,654,571**	28

	Second Preceding Year 2023-24	First Preceding 2024-25	Adopted Budget This Year 2025-26		REQUIREMENTS FOR: PARK AND RECREATION				
29				29	**CAPITAL OUTLAY**				29
30		118,500	101,000	30	Equipment	33,500	33,500	33,500	30
31		524,000	1,363,000	31	Improvement	1,367,800	1,367,800	1,367,800	31
32		34,200	18,200	32	Pool	261,200	261,200	261,200	32
33		56,000	69,900	33	Rec Center	101,600	101,600	101,600	33
34	194,886	989,986	8,057,200	34	Other	41,000	41,000	41,000	34
35	**194,886**	**1,722,686**	**9,609,300**	35	**TOTAL CAPITAL OUTLAY**	**1,805,100**	**1,805,100**	**1,805,100**	35
36				36	TRANSFERS TO OTHER FUNDS				36
37		30,000	30,000	37	Transfer Sewer Reserve Fund	130,000	130,000	130,000	37
38		20,000	20,000	38	Transfer to Electrical Reserve Fund	20,000	20,000	20,000	38
39		35,000	35,000	39	Transfer to Equipment Reserve Fund	60,000	60,000	60,000	39
40	120,860	120,861		40	Transfer to Debt Services Fund				40
41	250,000	250,000	250,000	41	Transfer to Park Expansion Reserve Fund	50,000	50,000	50,000	41
42		35,000	35,000	42	Transfer to Rec Center Reserve Fund	235,000	235,000	235,000	42
43				43	Transfer to Campground	100,000	100,000	100,000	43
44	**370,860**	**490,861**	**370,000**	44	**TOTAL TRANSFERS & PAYMENTS**	**595,000**	**595,000**	**595,000**	44
45				45					45
46	0	2,000	2,000	46	Operating Contingency	2,000	2,000	2,000	46
47	1,755,538			47	Ending Balance (Prior Years)				47
48				48	Unappropriated Ending Fund Balance				48
49	**4,177,604**	**5,286,202**	**13,327,943**	49	**TOTAL REQUIREMENTS**	**6,400,079**	**6,400,079**	**6,400,079**	49

FORM
LB-20

SEE APPENDIX C

RESOURCES
General Fund- OPERATIONS

Boardman Park and Recreation District

	2023-24 Second Preceding	2024-25 First Preceding	Adopted Budget This Year		RESOURCE DESCRIPTION	Budget for Next Year 2026-27: Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	1,724,782	2,600,000	2,654,766	1	Available cash on hand* (cash basis)	3,062,122	3,062,122	3,062,122	1
2	778,866	776,600	639,300	2	Campground Income	789,600	789,600	789,600	2
3	388,407	363,000	290,775	3	Recreation Center Income	364,300	364,300	364,300	3
4	86,711	96,000	27,000	4	Contract Income	21,000	21,000	21,000	4
5	228,385	523,000	8,282,000	5	Grants, Donations & Sponsorships	259,000	259,000	259,000	5
6	18,518	20,000	285,000	6	CREZ	140,000	140,000	140,000	6
7	210,200	108,000	208,110	7	Interest & Miscellaneous	238,200	238,200	238,200	7
8				8	Overnight Fees				8
9				9	State Marine Grant				9
10				10	Miscellaneous				10
11				11	Other Interest (on LGIP)				11
12				12	Amazon Grant				12
13				13	Misc. Campground Revenue				13
14				14	Treaty Fishing Site Contract				14
15				15	City Contract				15
16				16	Other Grants				16
17				17	ODOT Off Ramp Contract				17
18	**3,435,869**	**4,486,600**	**12,386,951**	18	**Subtotal**	**4,874,221**	**4,874,221**	**4,874,221**	18
19				19					19
20				20	Transferred in, from other funds				20
21	0	14,000	14,000	21	Transfer from Boat Dock Reserve	0	0	0	21
22				22	Transfer from Park Expansion Fund	50,000	50,000	50,000	22
23				23	Transfer from Equipment Reserve	60,000	60,000	60,000	23
24				24	Transfer from Electrical	20,000	20,000	20,000	24
25				25	Transfer from Sewer	130,000	130,000	130,000	25

26				26	Transfer from REC CENTER	235,000	235,000	235,000	26
27				27	Transfer from Campground	100,000	100,000	100,000	27
28		14,000	14,000	28	**Total Transfer In**	595,000	595,000	595,000	28
29	3,435,869	4,500,600	**12,400,951**	29	Total resources, except taxes to be levied	**5,469,221**	**5,469,221**	**5,469,221**	29
30		785,602	926,992	30	Taxes estimated to be received	930,857	930,857	930,857	30
31	741,735			31	Taxes collected in year levied				31
32	**4,177,604**	**5,286,202**	**13,327,943**	32	**TOTAL RESOURCES**	**6,400,079**	**6,400,079**	**6,400,079**	32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

FORM
LB-10

	First Preceding	Second Preceding	Adopted Budget Year 2025-		DESCRIPTION RESOURCES AND REQUIREMENTS RECREATION CENTER OPERATIONS	Classification	Detail	Budget for Next Year 2026-27 Proposed By Budget	Approved By Budget	Adopted By Governing	
1				1	**RESOURCES**						1
2				2	Cash on hand * (cash basis)						2
3				3	State Park Grant						3
4				4	Other Grants - Corp. Sponsor						4
5				5	Interest						5
6				6	Misc Concessions, locker Rents						6
7				7	You/Adults Programs Income						7
8				8	Membership Fee Income						8
9				9	Sponsors & Donations						9
10				10	Columbia River Enterprise Zone Grant						10
11	0	0	0	11	Total Resources, except taxes to be levied						11
12				12	Taxes estimated to be received			0	0	0	12
13				13	Taxes collected in year levied						13
15				15	**REQUIREMENTS ** **						15
16				16	Org Unit **or** Prog & Activity	Classification	Detail				16
17				17	Payroll	Rec Center	Rec Center Staff				17
18				18	Benefits	Rec Center	Taxes & Benefits				18
19	**0**	**0**	**0**	**19**	**Total Personnel Expenditures**			**0**	**0**	**0**	**19**
20				20	Permits, Licenses & Insurance	Rec Center					20
21				21	Utilities	Rec Center					21
22				22	Summer Rec Program Supplies	Rec Center					22
23				23	Training & Travel	Rec Center					23
24				24	Office Supplies Advertising	Rec Center					24
25				25	Repairs & Maintenance & Other Supplies	Rec Center					25
26				26	Professional Services & Misc	Rec Center					26
27	**0**	**0**	**0**	**27**	**Total Material & Services Expenditure**			**0**	**0**	**0**	**27**
28				28	Capital Outlay-	Rec Center	Equipment & Walking Trail				28
				29	Transfer to Capital Outlay	Rec Center					
29				30	Transfer to Debt Services	Rec Center					29
30	0	0		31	Ending Balance (prior years)						30
31				32	**UNAPPROPRIATED ENDING FUND BALANCE**						31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

FORM
LB-35

BONDED DEBT
RESOURCES AND REQUIREMENTS

GO Bond Loan-Debt Service

SEE APPENDIX D

Bond Debt Payments are for:
☐ Revenue Bonds or
☑ General Obligation Bonds

Boardman Park and Recreation District

	Second Preceding Year 2023-24	First Preceding Year 2024-25	Adopted Budget This Year 2025-26		DESCRIPTION OF RESOURCES AND REQUIREMENTS		Proposed By Budget Officer (Budget for Next Year 2026-27)	Approved By Budget Committee (Budget for Next Year 2026-27)	Adopted By Governing Body (Budget for Next Year 2026-27)	
1				1	**Resources**					1
2	485,400	236,900	661,035	2	Beginning Cash on Hand (Cash Basis), or		428,450	428,450	428,450	2
3				3	Working Capital (Accrual Basis)					3
4				4	Previously Levied Taxes to be Received					4
5			3,192	5	Interest					5
6	120,860	0		6	Transferred from Other Funds - General Fund					6
7	78,214		151,937	7	CREZ Funds		150,000	150,000	150,000	7
8	684,474	236,900	816,164	8	Total Resources, Except Taxes to be Levied		578,450	578,450	578,450	8
9			263,343	9	Taxes Estimated to be Received *		805,250	805,250	805,250	9
10	897,059	579,338		10	Taxes Collected in Year Levied					10
11	**1,581,533**	**236,900**	**1,079,507**	11	**TOTAL RESOURCES**		**1,383,700**	**1,383,700**	**1,383,700**	11
					Requirements					
					Bond Principal Payments					
12				12	Bond Issue	Budgeted Payment Date				12
13	392,282	305,000	490,000	13	GO	6/15/2027	340,000	340,000	340,000	13
14				14						14
15				15						15
16	**392,282**	**305,000**	**490,000**	16	**Total Principal**		**340,000**	**340,000**	**340,000**	16
					Bond Interest Payments					
17				17	Bond Issue	Budgeted Payment Date				17
18	264,108	255,619	251,044	18	GO	12/15/2026	232,625	232,625	232,625	18
19	264,108	255,619	62,579	19	GO	6/15/2027	232,625	232,625	232,625	19
22	**528,216**	**511,238**	**313,623**	22	**Total Interest**		**465,250**	**465,250**	**465,250**	22
					Unappropriated Balance for Following Year By					
23				23	Bond Issue	Projected Payment Date				23
24				24						24
25	661,035			25	Ending balance (prior years)					25
26		0	275,884	26	**Total Unappropriated Ending Fund Balance**		578,450	578,450	578,450	26
27				27	Loan Repayment to ________ Fund					27
28				28	Tax Credit Bond Reserve					28
29	**1,581,533**	**816,238**	**1,079,507**	29	**TOTAL REQUIREMENTS**		**1,383,700**	**1,383,700**	**1,383,700**	29

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

FORM
LB-35

BONDED DEBT
RESOURCES AND REQUIREMENTS

SEE APPENDIX E

Bond Debt Payments are for:

☐ Revenue Bonds or
☐ General Obligation Bonds

Bank Of Eastern Oregon Loan-Debt Service

Boardman Park and Recreation District

	2023-24 Second Preceding	2024-25 First Preceding Year 2024-25	Adopted Budget This Year		DESCRIPTION OF RESOURCES AND REQUIREMENTS		Budget for Next Year 2026-27 Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	**Resources**					1
2				2	Beginning Cash on Hand (Cash Basis), or		0	0	0	2
3				3	Working Capital (Accrual Basis)					3
4				4	Previously Levied Taxes to be Received					4
5				5	Interest					5
6	130,000	120,861	0	6	Transferred from Other Funds - General Fund		0	0	0	6
7				7						7
8	130,000	120,861	0	8	Total Resources, Except Taxes to be Levied		0	0	0	8
9				9	Taxes Estimated to be Received *					9
10				10	Taxes Collected in Year Levied					10
11	**130,000**	**120,861**	**0**	11	**TOTAL RESOURCES**		**0**	**0**	**0**	11
					Requirements					
					Bond Principal Payments					
12				12	Bond Issue	Budgeted Payment Date				12
13	108,223	116,481	0	13	BEO		0	0	0	13
14				14						14
15				15						15
16	**108,223**	**116,481**	**0**	16	**Total Principal**		**0**	**0**	**0**	16
					Bond Interest Payments					
17				17	Bond Issue	Budgeted Payment Date				17
18	12,637	4,380	0	18	BEO		0	0	0	18
19				19						19
20				20						20
21				21						21
22	**12,637**	**4,380**	**0**	22	**Total Interest**		**0**	**0**	**0**	22

	2023-24 Second Preceding	2024-25 First Preceding	Adopted Budget This Year		DESCRIPTION OF RESOURCES AND REQUIREMENTS		Budget for Next Year 2025-26 Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					Unappropriated Balance for Following Year By					
23				23	Bond Issue	Projected Payment Date				23
24				24						24
25				25						25
26				26						26
27	9,140		0	27	Ending balance (prior years)					27
28				28	**Total Unappropriated Ending Fund Balance**					28
29				29	Loan Repayment to ____________ Fund					29
30				30	Tax Credit Bond Reserve					30
31	**130,000**	**120,861**	**0**	31	**TOTAL REQUIREMENTS**		**0**	**0**	**0**	31

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

FORM
LB-11

This fund is authorized and established by resolution ? on (date) ? for the following specified purpose:
Electrical and Lighting Projects

RESERVE FUND
RESOURCES AND REQUIREMENTS

ELECTRICAL AND LIGHTING RESERVE

SEE APPENDIX F
Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2025-2026
Boardman Park and Recreation District

	2023-24 Second Preceding	2024-25 First Preceding Year 2024-25	Adopted Budget Year 2025-26		DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-27: Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES				1
2	6,675	0	20,000	2	Cash on hand * (cash basis), or	40,000	40,000	40,000	2
3				3	Working Capital (accrual basis)				3
4				4	Previously levied taxes estimated to be received				4
5				5	Interest				5
6	0	20,000	20,000	6	Transferred IN, from other funds	20,000	20,000	20,000	6
7				7					7
8				8					8
9				9					9
10				10	Total Resources, except taxes to be levied				10
11		0	0	11	Taxes estimated to be received				11
12	0			12	Taxes collected in year levied				12
13	**6,675**	**20,000**	**40,000**	13	**TOTAL RESOURCES**	**60,000**	**60,000**	**60,000**	13
14				14	REQUIREMENTS **				14
15				15	Org. Unit or Prog. & Activity / Object Classification / Detail				15
16	0	0		16	MATERIAL & SERVICES				16
17	6,675	20,000	40,000	17	CAPITAL OUTLAY	60,000	60,000	60,000	17
18				18	TRANSFER OUT				18
19	0			19	RESERVE FOR FUTURE				19
20				20					20
21				21	Ending balance (prior years)				21
22				22	**UNAPPROPRIATED ENDING FUND BALANCE**				22
23	**6,675**	**20,000**	**40,000**	23	**TOTAL REQUIREMENTS**	**60,000**	**60,000**	**60,000**	23

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

150-504-011 (Re

FORM
LB-11

SEE APPENDIX F

This fund is authorized and established by resolution / ordinance no. ? on (date) ? for the following specified purpose:
To Purchase Major Equipment

RESERVE FUND
RESOURCES AND REQUIREMENTS

EQUIPMENT RESERVE

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2025-2026

Boardman Park and Recreation District

	2023-24 Second Preceding Year 2023-24	2024-25 First Preceding Year 2024-25	Adopted Budget Year 2025-26		DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026-27: Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	84,751	84,751	119,751	2	Cash on hand * (cash basis), or			154,751	154,751	154,751	2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5				5	Interest						5
6	0	35,000	35,000	6	Transferred IN, from other funds			60,000	60,000	60,000	6
7				7							7
8				8							8
9				9							9
10				10	Total Resources, except taxes to be levied						10
11		0	0	11	Taxes estimated to be received						11
12	0			12	Taxes collected in year levied						12
13	**84,751**	**119,751**	**154,751**	13	**TOTAL RESOURCES**			**214,751**	**214,751**	**214,751**	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	0	0		16	MATERIAL & SERVICES						16
17	49,751	119,751	154,751	17	CAPITAL OUTLAY			214,751	214,751	214,751	17
18	35,000			18	TRANSFER OUT						18
19	0			19	RESERVE FOR FUTURE						19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25	Ending balance (prior years)						25
26			0	26	**UNAPPROPRIATED ENDING FUND BALANCE**						26
27	**84,751**	**119,751**	**154,751**	27	**TOTAL REQUIREMENTS**			**214,751**	**214,751**	**214,751**	27

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year
**List requirements by organizational unit or program, activity, object classification, then expenditure detail.
If the requirement is "not allocated", then list by object classification and expenditure detail.

150-504-011 (Rev 11-16)

FORM
LB-11
This fund is authorized and established by resolution / ordinance no.
? on (date) ? for the following specified purpose:
Boat Dock Loan

RESERVE FUND
RESOURCES AND REQUIREMENTS

BOAT DOCK RESERVE

SEE APPENDIX F
Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2025-2026
Boardman Park and Recreation District

	Preceding Year 2023-24	First Preceding Year 2024-25	Adopted Budget Year 2025-26		DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026-27: Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	0	0	0	2	Cash on hand * (cash basis), or			0	0	0	2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5				5	Interest						5
6				6	Transferred IN, from other funds						6
7	15,604	14,000	14,000	7	Earnings			0	0	0	7
8				8							8
9				9							9
10				10	Total Resources, except taxes to be levied						10
11		0	0	11	Taxes estimated to be received						11
12	0			12	Taxes collected in year levied						12
13	**15,604**	**14,000**	**14,000**	13	**TOTAL RESOURCES**			**0**	**0**	**0**	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16				16	MATERIAL & SERVICES						16
17				17	CAPITAL OUTLAY						17
18				18	TRANSFER OUT						18
19				19							19
20	15,604	14,000	14,000	20	DEBT SERVICE			0	0	0	20
21				21	Ending balance (prior years)						21
22			0	22	**UNAPPROPRIATED ENDING FUND BALANCE**						22
23	**15,604**	**14,000**	**14,000**	23	**TOTAL REQUIREMENTS**			**0**	**0**	**0**	23

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year
**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM
LB-11

This fund is authorized and established by resolution / ordinance number ? on (date) ? for the following specified purpose:
EXPANSION OF THE RV PARK

RESERVE FUND
RESOURCES AND REQUIREMENTS

PARK EXPANSION RESERVE

SEE APPENDIX F
Year this reserve fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment.
Review Year: 2025-2026

Boardman Park and Recreation District

	2023-24 Second Preceding	2024-25 First Preceding Year 2024-25	Adopted Budget Year 2025-26		DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026-27 Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	1,077,010	1,327,010	1,577,010	2	Cash on hand * (cash basis), or			1,827,010	1,827,010	1,827,010	2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5				5	Interest						5
6	250,000	250,000	250,000	6	Transferred IN, from other funds			50,000	50,000	50,000	6
7				7	Earnings						7
8				8	Grants						8
9				9							9
10				10	Total Resources, except taxes to be levied			0	0	0	10
11		0	0	11	Taxes estimated to be received						11
12	0			12	Taxes collected in year levied						12
13	**1,327,010**	**1,577,010**	**1,827,010**	13	**TOTAL RESOURCES**			**1,877,010**	**1,877,010**	**1,877,010**	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit **or** Prog. & Activity	Object Classification	Detail				15
16				16	MATERIAL & SERVICES						16
17		1,577,010	1,827,010	17	CAPITAL OUTLAY			1,877,010	1,877,010	1,877,010	17
18				18	TRANSFER OUT						18
19	1,327,010			19	RESERVED FOR FUTURE						19
20				20							20
21				21	Ending balance (prior years)						21
22			0	22	**UNAPPROPRIATED ENDING FUND BALANCE**						22
23	**1,327,010**	**1,577,010**	**1,827,010**	23	**TOTAL REQUIREMENTS**			**1,877,010**	**1,877,010**	**1,877,010**	23

ılance of cash, cash equivalents and investments in the fund at the beginning of the budç

150-504-011 (Rev

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM
LB-11

This fund is authorized and established by resolution / ordinance number: 2024-002 on April 22, 2024 for the following specified purpose:
FOR MAJOR SEWAGE PROBLEMS

RESERVE FUND
RESOURCES AND REQUIREMENTS

SEWER RESERVE

SEE APPENDIX F
Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2025-2026
Boardman Park and Recreation District

	Second Preceding Year 2023-24	First Preceding Year 2024-25	Adopted Budget Year 2025-26		DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026-27: Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2		0	30,000	2	Cash on hand * (cash basis), or			60,000	60,000	60,000	2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5				5	Interest						5
6		30,000	30,000	6	Transferred IN, from other funds			130,000	130,000	130,000	6
7				7	Earnings						7
8				8	Grants						8
9				9							9
10				10	Total Resources, except taxes to be levied						10
11		0	0	11	Taxes estimated to be received						11
12	0			12	Taxes collected in year levied						12
13	**0**	**30,000**	**60,000**	13	**TOTAL RESOURCES**			**190,000**	**190,000**	**190,000**	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit **or** Prog. & Activity	Object Classification	Detail				15
16				16	MATERIAL & SERVICES						16
17		30,000	60,000	17	CAPITAL OUTLAY			190,000	190,000	190,000	17
18				18	TRANSFER OUT						18
19				19							19
20				20							20
21				21	Ending balance (prior years)						21
22			0	22	**UNAPPROPRIATED ENDING FUND BALANCE**						22
23	**0**	**30,000**	**60,000**	23	**TOTAL REQUIREMENTS**			**190,000**	**190,000**	**190,000**	23

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year
**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

150-504-011 (Rev 11-16

FORM
LB-11

This fund is authorized and established by resolution / ordinance number: 2024-002 on April 22, 2024 for the following specified purpose:
MAJOR PROBLEMS AT REC CENTER

RESERVE FUND
RESOURCES AND REQUIREMENTS

RECREATION CENTER RESERVE

SEE APPENDIX F
Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2025-2026
Boardman Park and Recreation District

	Second Preceding Year 2023-24	First Preceding Year 2024-25	Adopted Budget Year 2025-26		DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026-27 Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2		0	35,000	2	Cash on hand * (cash basis), or			70,000	70,000	70,000	2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5				5	Interest						5
6		35,000	35,000	6	Transferred IN, from other funds			235,000	235,000	235,000	6
7				7	Earnings						7
8				8	Grants						8
9				9							9
10				10	Total Resources, except taxes to be levied						10
11		0	0	11	Taxes estimated to be received						11
12	0			12	Taxes collected in year levied						12
13	**0**	**35,000**	**70,000**	13	**TOTAL RESOURCES**			**305,000**	**305,000**	**305,000**	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16				16	MATERIAL & SERVICES						16
17		35,000	70,000	17	CAPITAL OUTLAY	REC CENTER	REC CENTER RESERVE	305,000	305,000	305,000	17
18				18	TRANSFER OUT						18
19				19	DEBT SERVICE						19
20				20							20
21				21	Ending balance (prior years)						21
22			0	22	**UNAPPROPRIATED ENDING FUND BALANCE**						22
23	**0**	**35,000**	**70,000**	23	**TOTAL REQUIREMENTS**			**305,000**	**305,000**	**305,000**	23

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

150-504-011 (Rev 11-16)

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM
LB-11

This fund is authorized and established by resolution / ordinance number: 2024-002 on April 22, 2024 for the following specified purpose:
MAJOR PROBLEMS AT REC CENTER

RESERVE FUND
RESOURCES AND REQUIREMENTS

CAMPGROUND

SEE APPENDIX F
Year this reserve fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment.
Review Year: 2025-2026

Boardman Park and Recreation District

	Second Preceding Year 2023-24	First Preceding Year 2024-25	Adopted Budget Year 2025-26		Description Resources and Requirements			Budget for Next Year 2026-27 Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2				2	Cash on hand * (cash basis), or			0	0	0	2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5				5	Interest						5
6				6	Transferred IN, from other funds			100,000	100,000	100,000	6
7				7	Earnings						7
8				8	Grants						8
9				9							9
10				10	Total Resources, except taxes to be levied						10
11				11	Taxes estimated to be received						11
12	0			12	Taxes collected in year levied						12
13	**0**			13	**TOTAL RESOURCES**			**100,000**	**100,000**	**100,000**	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit **or** Prog. & Activity	Object Classification	Detail				15
16				16	MATERIAL & SERVICES						16
17				17	CAPITAL OUTLAY	REC CENTER	REC CENTER RESERVE	100,000	100,000	100,000	17
18				18	TRANSFER OUT						18
19				19	DEBT SERVICE						19
20				20							20
21				21	Ending balance (prior years)						21
22				22	**UNAPPROPRIATED ENDING FUND BALANCE**						22
23	**0**			23	**TOTAL REQUIREMENTS**			**100,000**	**100,000**	**100,000**	23

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

150-504-011 (Rev 11-16)

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.