FORM
LB-30

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

Boardman Park and Recreation District

	Historical Data					Budget For Next Year 2024-2025			
	Actual		Adopted Budget		**REQUIREMENTS FOR:** ADMINISTRATION				
	Second Preceding 2021-2022	First Preceding 2022-2023	This Year 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES				1
2	341,412	465,405	1,263,649	2	Salaries	1517938	1,517,938	1,517,938	2
3	71,018	86,660	309,286	3	Benefits	414567	414,567	414,567	3
4				4					4
5				5					5
6				6					6
7				7					7
8	**412,430**	**552,065**	**1,572,935**	8	**TOTAL PERSONNEL SERVICES**	**1,932,505**	**1,932,505**	**1,932,505**	8
9				9	**Total Full-Time Equivalent (FTE)**				9
10				10	MATERIALS AND SERVICES				10
11	38,840		239,750	11	Adminstrative	296,000	296,000	296,000	11
12			65,500	12	Employee Related Expenses Programs & Community Outreach	65,500	65,500	65,500	12
13			189,900	13	Programs & Community Outreach	283,150	283,150	283,150	13
14	82,503	81,675	195,000	14	Utilities	210,000	210,000	210,000	14
15	24,509	36,889	283,500	15	Maintenance	283,500	283,500	283,500	15
16	34,999	40,470		16	Office				16
17	5,681	35,890		17	Dues & Fees				17
18	9,878	12,682		18	Advertisement				18
19	362	412		19	Election Expense				19
20	1,805	44,734		20	Legal & Engineering				20
21	9,863	13,069		21	Insurance & Bonds				21
22	14,940	17,674		22	Audit Accounting				22
23	75,999	82,414		23	Supplies				23
24	13,705	11,573		24	Travel & Miscellaneous				24
25	10,786	32,387		25	Contract Labor				25
27	437	89,596		26	Summer Recreation Program				26
28	**324,307**	**499,465**	**973,650**	27	**TOTAL MATERIALS AND SERVICES**	**1,138,150**	**1,138,150**	**1,138,150**	27

	Historical Data				REQUIREMENTS FOR:	Budget For Next Year 2024-2025			28
	Actual		Adopted Budget		**ADMINISTRATION**				29
	Second Preceding	First Preceding	This Year			Proposed By	Approved By	Adopted By	30
	Year 2021-2022	Year 2022-2023	2023-2024			Budget Officer	Budget Committee	Governing Body	31
28				28	CAPITAL OUTLAY				32
29				29	Equipment				33
30	54,692			30	Improvement				34
31				31	pool				35
32				32	gym & dryside				36
33				33	landscape				37
34	2,798		1,998,269	34	other	1,722,686	1,722,686	1,722,686	38
35	**57,490**	**0**	**1,998,269**	35	**TOTAL CAPITAL OUTLAY**	**1,722,686**	**1,722,686**	**1,722,686**	39
36				36	TRANSFERS TO OTHER FUNDS				40
37	40,000			37	Transfer to Equipment Reserve Fund	35,000	35,000	35,000	41
38	100,000	290,000	250,000	38	Transfer to Park Expansion Reserve Fund	250,000	250,000	250,000	42
39			130,000	39	Tansfer to Debt Services Fund	120,861	120,861	120,861	43
40				40	Transfer Sewer Reserve Fund	30,000	30,000	30,000	44
41				41	Transfer to Electrical Reserve Fund	20,000	20,000	20,000	45
42				42	Transfer to Rec Center Reserve Fund	35,000	35,000	35,000	46
43	**140,000**	**290,000**	**380,000**	43	**TOTAL TRANSFERS & PAYMENTS**	**490,861**	**490,861**	**490,861**	47
44				44					48
45		0	2,000	45	Operating Contingency	2,000	2,000	2,000	
46	2,938,251	23,219,252		46	Ending Balance (Prior Years)				
47				47	Unnappropriated Ending Fund Balance				
48	**3,872,478**	**3,670,782**	**4,926,854**	48	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	**5,286,202**	**5,286,202**	**5,286,202**	

FORM
LB-20

RESOURCES

General Fund- OPERATIONS

Boardman Park and Recreation District

	Historical Data					Budget for Next Year 2024-2025			
	Actual		Adopted Budget						
	Second Preceding	First Preceding Year 2022-23	This Year Year 2023-2024		**RESOURCE DESCRIPTION**	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	2,650,029	1,970,685	2,150,000	1	Available cash on hand* (cash basis)	2,600,000	2,600,000	2,600,000	1
2			726,100	2	Campground Income	776,600	776,600	776,600	2
3			325,500	3	Recreation Center Income	363,000	363,000	363,000	3
4			96,000	4	Contract Income	96,000	96,000	96,000	4
5	627,582	666,052		5	Overnight Fees				5
6				6	State Marine Grant				6
7				7	Miscellaneous				7
8				8	Other Interest (on LGIP)				8
9			685,000	9	Grants, Donations & Sponsorships	523,000	523,000	523,000	9
10	28,451	36,895		10	Misc. Campground Revenue				10
11	7,084	6,711		11	Treaty Fishing Site Contract				11
12	32,616	50,394		12	City Contract				12
13		114,754		13	Other Grants				13
14	12,000	12,000		14	ODOT Off Ramp Contract				14
15			20,000	15	CREZ	20,000	20,000	20,000	15
16	28,035	83,944	68,000	16	Interest & Miscellaneous	108,000	108,000	108,000	16
17				17					17
18	**3,385,797**	**2,941,435**	**4,070,600**	18	**Subtotal**	**4,486,600**	**4,486,600**	**4,486,600**	18
19				19					19

20	0	0		20	Transferred in, from other funds				20
21			14,000	21	Transfer from Boat Dock Reserve	14,000	14,000	14,000	21
22				22	Transfer from Park Expansion Fund				22
23	0	0	35,000	23	Transfer from Equipment Reserve				23
24		6,675		24	Transfer from Electrical				24
25	0	6,675	49,000	25	TOTAL Transfers IN	14,000	14,000	14,000	25
	Historical Data					Budget for Next Year 2024-2025			
	Actual		Adopted Budget				Approved By		
	Second Preceding	First Preceding Year 2022-2023	This Year Year 2023-2024		RESOURCE DESCRIPTION	Proposed By Budget Officer	Budget Committee	Adopted By Governing Body	
26				26					26
27				27					27
28	3,385,797	2,948,110	4,119,600	28	Total resources, except taxes to be levied	4,500,600	4,500,600	4,500,600	28
29			807,254	29	Taxes estimated to be received	785,602	785,602	785,602	29
30	486,681	722,672		30	Taxes collected in year levied				30
31	**3,872,478**	**3,670,782**	**4,926,854**	31	**TOTAL RESOURCES**	**5,286,202**	**5,286,202**	**5,286,202**	31

150-504-020 (rev 11-16)

*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

Bond Debt Payments are for:

☐ Revenue Bonds or

☑ General Obligation Bonds

Boardman Park and Recreation District

	Historical Data				DESCRIPTION OF RESOURCES AND REQUIREMENTS		Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023								
1				1	**Resources**					1
2	162,472	298,536	88,483	2	Beginning Cash on Hand (Cash Basis), or		236,900	236,900	236,900	2
3				3	Working Capital (Accrual Basis)					3
4				4	Previously Levied Taxes to be Received					4
5				5	Interest					5
6	9,139	79,344	0	6	Transferred from Other Funds - General Fund					6
7				7						7
8	171,611	377,880	88,483	8	Total Resources, Except Taxes to be Levied		236,900	236,900	236,900	8
9			711,155	9	Taxes Estimated to be Received *		579,338	579,338	579,338	9
10	885,061	875,517		10	Taxes Collected in Year Levied					10
11	**1,056,672**	**1,253,397**	**799,638**	11	**TOTAL RESOURCES**		**816,238**	**816,238**	**816,238**	11
					Requirements					
					Bond Principal Payments					
12				12	Bond Issue	Budgeted Payment Date				12
13	220,000	358,223	280,000	13	GO	6/15/2025	305,000	305,000	305,000	13
14				14						14
15				15						15
16	**220,000**	**358,223**	**280,000**	16	**Total Principal**		**305,000**	**305,000**	**305,000**	16
					Bond Interest Payments					
17				17	Bond Issue	Budgeted Payment Date				17
18	269,068	269,887	259,819	18	GO	12/15/2024	255,619	255,619	255,619	18
19	269,068	269,887	259,819	19	GO	6/15/2025	255,619	255,619	255,619	19
22	**538,136**	**539,774**	**519,638**	22	**Total Interest**		**511,238**	**511,238**	**511,238**	22

					Unappropriated Balance for Following Year By					
23				23	Bond Issue	Projected Payment Date				23
24				24						24
25	298,536	355,400		25	Ending balance (prior years)					25
26				26	**Total Unappropriated Ending Fund Balance**					26
27				27	Loan Repayment to ____________ Fund					27
28				28	Tax Credit Bond Reserve					28
29	**1,056,672**	**1,253,397**	**799,638**	29	**TOTAL REQUIREMENTS**		**816,238**	**816,238**	**816,238**	29

150-504-035 (Rev 11-16)

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

FORM
LB-35

BONDED DEBT
RESOURCES AND REQUIREMENTS

Bank Of Eastern Oregon Loan-Debt Service

Bond Debt Payments are for:

☑ Revenue Bonds or
☐ General Obligation Bonds

Boardman Park and Recreation District

	Historical Data				Description of Resources and Requirements		Budget for Next Year 2024-2025			
	Actual		Adopted Budget							
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023	This Year 2023-2024				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					2
3				3	Working Capital (Accrual Basis)					3
4				4	Previously Levied Taxes to be Received					4
5				5	Interest					5
6	120,861	130,000	130,000	6	Transferred from Other Funds - General Fund		120,861	120,861	120,861	6
7				7						7
8	120,861	130,000	130,000	8	Total Resources, Except Taxes to be Levied		120,861	120,861	120,861	8
9				9	Taxes Estimated to be Received *					9
10				10	Taxes Collected in Year Levied					10
11	**120,861**	**130,000**	**130,000**	11	**TOTAL RESOURCES**		**120,861**	**120,861**	**120,861**	11
					Requirements					
					Bond Principal Payments					
12				12	Bond Issue	Budgeted Payment Date				12
13	104,312	108,223	108,223	13	BEO	1/1/2025	116,481	116,481	116,481	13
14				14						14
15				15						15
16	**104,312**	**108,223**	**108,223**	16	**Total Principal**		**116,481**	**116,481**	**116,481**	16
					Bond Interest Payments					
17				17	Bond Issue	Budgeted Payment Date				17
18	16,549	12,637	12,637	18	BEO	1/1/2025	4,380	4,380	4,380	18
19				19						19
20				20						20
21				21						21
22	**16,549**	**12,637**	**12,637**	22	**Total Interest**		**4,380**	**4,380**	**4,380**	22

	Historical Data				Description of		Budget for Next Year 2024-2025			
	Actual		Adopted Budget		**DESCRIPTION OF RESOURCES AND REQUIREMENTS**					
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023	This Year 2023-2024				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
23				23	**Unappropriated Balance for Following Year By** Bond Issue	Projected Payment Date				23
24				24						24
25				25						25
26				26						26
27	0	9,140		27	Ending balance (prior years)					27
28			9,140	28	**Total Unappropriated Ending Fund Balance**					28
29				29	Loan Repayment to ____________ Fund					29
30				30	Tax Credit Bond Reserve					30
31	**120,861**	**130,000**	**130,000**	31	**TOTAL REQUIREMENTS**		**120,861**	**120,861**	**120,861**	31

150-504-035 (Rev 11-16)

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

FORM
LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS
Boardman Park & Recreation District
RECREATION CENTER OPERATIONS

	Historical Data					Budget for Next Year 2024-2025			
	Actual								
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		**DESCRIPTION RESOURCES AND REQUIREMENTS**	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES				1
2	538,130	202,657		2	Cash on hand * (cash basis), or				2
3				3	State Park Grant				3
4	217,309	33,853		4	Other Grants - Corp. Sponsor				4
5	6,317	28,269		5	Interest				5
6	13,642	18,760		6	Misc. Concessions, Locker Rentals				6
7	3,118	12,523		7	Youth/Adult Programs Income				7
8	319,407	337,588		8	Memebership Fee Income				8
9	56,750	53,076		9	Sponsors & Donations				9
10	134,629	16,636		10	Columbia River Enterprise Zone Grant				10
11	1,289,302	703,362	0	11	Total Resources, except taxes to be levied	0	0	0	11
12				12	Taxes estimated to be received				12
13				13	Taxes collected in year levied				13
14	**1,289,302**	**703,362**	**0**	14	**TOTAL RESOURCES**	**0**	**0**	**0**	14

	Historical Data			Description				Budget for Next Year 2024-2025			
	Actual		Adopted Budget Year 2023-2024	DESCRIPTION RESOURCES AND REQUIREMENTS				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023									
15				15	REQUIREMENTS **						15
16				16	Org Unit **or** Prog & Activity	Object Classification	Detail				16
17	437,714	429,865		17	Rec Center Staff	Payroll					17
18	86,092	76,287		18	Taxes & Benefits	Payroll					18
19	**523,806**	**506,152**	0	19		Total Personnel		0	0	0	19
20	29,225	30,593		20	Permits, Licenses & Ins.						20
21	95,861	87,543		21	Rec Center	Utilities					21
22	57,987	0		22	Summer Rec Supplies	Supplies					22
23	6,082	6,491		23	Travel	Trainings					23
24	88,160	35,588		24	Office supplies and ads	Advertising					24
25	64,371	118,444		25	Repairs	Maintenance					25
26	51,043	48,148		26	Professional Services	Misc					26
27	**392,729**	**326,807**		27	Total Materials & Servies			0	0	0	27
28	40,110	46,420		28	Equip & Walking Trail -Capital Outlay						28
	0	0		29	Total Capital Outlay						29
	130,000	130,000		30	Transfer						30
29				31							31
30	202,657	(306,017)		32	Ending balance (prior years)						32
31			0	33	**UNAPPROPRIATED ENDING FUND BALANCE**						33
32	**1,289,302**	**703,362**	**0**	34	**TOTAL REQUIREMENTS**			**0**	**0**	**0**	34

*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:

Electical and Lighting Projects

RESERVE FUND
RESOURCES AND REQUIREMENTS

ELECTRICAL AND LIGHTING 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: 2024-2025

Boardman Park and Recreation District

	Historical Data: Actual: Second Preceding Year 2021-2022	Historical Data: Actual: First Preceding Year 2022-2023	Historical Data: Adopted Budget Year 2023-2024		DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2024-2025: Proposed By Budget Officer	Budget for Next Year 2024-2025: Approved By Budget Committee	Budget for Next Year 2024-2025: Adopted By Governing Body	
1				1	RESOURCES						1
2	6,675	6,675	6,675	2	Cash on hand * (cash basis), or			6,675	6,675	6,675	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			20,000	20,000	20,000	6
7				7							7
8	6,675	6,675		8	Total Resources, except taxes to be levied						8
9			0	9	Taxes estimated to be received			0	0	0	9
10	0	0		10	Taxes collected in year levied						10
11	**13,350**	**13,350**	**6,675**	11	**TOTAL RESOURCES**			**26,675**	**26,675**	**26,675**	11
12				12	REQUIREMENTS **						12
13				13	Org. Unit or Prog. & Activity	Object Classification	Detail				13
14	0	0	0	14	MATERIAL & SERVICES						14
15				15	CAPITAL OUTLAY		ELECTRICAL AND LIGHTING RESERVE	20,000	20,000	20,000	15
16				16	TRANSFER OUT						16
17				17	DEBT SERVICE						17
18				18							18
19	6,675	6,675		19	Ending balance (prior years)						19
20			6,675	20	**UNAPPROPRIATED ENDING FUND BALANCE**			6,675	6,675	6,675	20
21	**6,675**	**6,675**	**6,675**	21	**TOTAL REQUIREMENTS**			**26,675**	**26,675**	**26,675**	21

*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
? on (date) ? for the following specified purpose:
To PurchaseMajor 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: 2024-2025

Boardman Park and Recreation District

	Historical Data: Actual: Second Preceding Year 2021-2022	Historical Data: Actual: First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Description: Resources and Requirements			Budget for Next Year 2024-2025: Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	44,751	84,751	84,751	2	Cash on hand * (cash basis), or			134,502	134,502	134,502	2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5				5	Interest						5
6	40,000	0	49,751	6	Transferred IN, from other funds			35,000	35,000	35,000	6
7				7							7
8				8							8
9				9							9
10	84,751	84,751		10	Total Resources, except taxes to be levied						10
11			0	11	Taxes estimated to be received			0	0	0	11
12	0	0		12	Taxes collected in year levied						12
13	**84,751**	**84,751**	**134,502**	13	**TOTAL RESOURCES**			**169,502**	**169,502**	**169,502**	13
14	84,751			14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	0	0	0	16	MATERIAL & SERVICES						16
17			49,751	17	CAPITAL OUTLAY		EQUIPMENT RESERVE	35,000	35,000	35,000	17
18				18	TRANSFER OUT						18
19				19	DEBT SERVICE						19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25	84,751	84,751		25	Ending balance (prior years)						25
26			84,751	26	**UNAPPROPRIATED ENDING FUND BALANCE**			134,502	134,502	134,502	26
27	**84,751**	**84,751**	**134,502**	27	**TOTAL REQUIREMENTS**			**169,502**	**169,502**	**169,502**	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 number ? on (date) ? for the following specified purpose:

Boat Dock Loan

RESERVE FUND
RESOURCES AND REQUIREMENTS

BOAT DOCK 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: 2024-2025

Boardman Park and Recreation District

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2024-2025			
	Actual										
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget Year 2023-2024					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	14,000	14,000	14,000	7	Earnings			14,000	14,000	14,000	7
8				8							8
9				9							9
10				10	Total Resources, except taxes to be levied						10
11			0	11	Taxes estimated to be received			0	0	0	11
12	0	0		12	Taxes collected in year levied						12
13	**14,000**	**14,000**	**14,000**	13	**TOTAL RESOURCES**			**14,000**	**14,000**	**14,000**	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		BOAT DOCK RESERVE				17
18				18	TRANSFER OUT						18
19				19	RESERVED FOR FUTURE						19
20	14,000	14,000	14,000	20	DEBT SERVICE			14,000	14,000	14,000	20
21				21	Ending balance (prior years)						21
22				22	**UNAPPROPRIATED ENDING FUND BALANCE**			0	0	0	22
23	**14,000**	**14,000**	**14,000**	23	**TOTAL REQUIREMENTS**			**14,000**	**14,000**	**14,000**	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.

FORM
LB-11

This fund is authorized and established by resolution / ordinance
? on (date) ? for the following specified purpose:
FOR MAJOR SEWAGE PROBLEMS

RESERVE FUND
RESOURCES AND REQUIREMENTS

SEWER 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: 2024-2025

Boardman Park and Recreation District

	Historical Data — Actual — Second Preceding Year 2021-2022	Historical Data — Actual — First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2024-2025 — 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						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			30,000	30,000	30,000	6
7				7	Earnings						7
8				8	Grants						8
9				9							9
10				10	Total Resources, except taxes to be levied						10
11			0	11	Taxes estimated to be received			0	0	0	11
12	0	0		12	Taxes collected in year levied						12
13	**0**	**0**	**0**	13	**TOTAL RESOURCES**			**30,000**	**30,000**	**30,000**	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		SEWER RESERVE	30,000	30,000	30,000	17
18				18	TRANSFER OUT						18
19				19	RESERVED FOR FUTURE						19
20				20	DEBT SERVICE						20
21				21	Ending balance (prior years)						21
22				22	**UNAPPROPRIATED ENDING FUND BALANCE**				0	0	22
23	**0**	**0**	**0**	23	**TOTAL REQUIREMENTS**			**30,000**	**30,000**	**30,000**	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.

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

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

Review Year: 2024-2025

Boardman Park and Recreation District

	Historical Data: Actual: Second Preceding Year 2021-2022	Historical Data: Actual: First Preceding Year 2022-2023	Historical Data: Adopted Budget Year 2023-2024		DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2024-2025: Proposed By Budget Officer	Budget for Next Year 2024-2025: Approved By Budget Committee	Budget for Next Year 2024-2025: Adopted By Governing Body	
1				1	RESOURCES						1
2	309,195	787,010	1,077,010	2	Cash on hand * (cash basis), or			1,327,010	1,327,010	1,327,010	2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5				5	Interest						5
6	100,000	290,000	250,000	6	Transferred IN, from other funds			250,000	250,000	250,000	6
7				7	Earnings						7
8	377,815			8	Grants						8
9				9							9
10				10	Total Resources, except taxes to be levied						10
11			0	11	Taxes estimated to be received			0	0	0	11
12	0	0		12	Taxes collected in year levied						12
13	**787,010**	**1,077,010**	**1,327,010**	13	**TOTAL RESOURCES**			**1,577,010**	**1,577,010**	**1,577,010**	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16				16	MATERIAL & SERVICES						16
17			250,000	17	CAPITAL OUTLAY		PARK EXPANSION RESERVE	250000	250000	250000	17
18				18	TRANSFER OUT						18
19				19	RESERVED FOR FUTURE						19
20				20	DEBT SERVICE						20
21	787,010	1,077,010		21	Ending balance (prior years)						21
22			1,077,010	22	**UNAPPROPRIATED ENDING FUND BALANCE**			1,327,010	1,327,010	1,327,010	22
23	**787,010**	**1,077,010**	**1,327,010**	23	**TOTAL REQUIREMENTS**			**1,577,010**	**1,577,010**	**1,577,010**	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 / ordinanc
? on (date) ? for the following specified purpose:
FOR MAJOR SEWAGE PROBLEMS

RESERVE FUND
RESOURCES AND REQUIREMENTS

SEWER 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: 2024-2025

Boardman Park and Recreation District

	Historical Data: Actual: Second Preceding Year 2021-2022	Historical Data: Actual: First Preceding Year 2022-2023	Historical Data: Adopted Budget Year 2023-2024		DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2024-2025: Proposed By Budget Officer	Budget for Next Year 2024-2025: Approved By Budget Committee	Budget for Next Year 2024-2025: Adopted By Governing Body	
1				1	RESOURCES						1
2	0	0	0	2	Cash on hand * (cash basis), or						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			30,000	30,000	300,000	6
7				7	Earnings						7
8				8	Grants						8
9				9							9
10				10	Total Resources, except taxes to be levied						10
11			0	11	Taxes estimated to be received			0	0	0	11
12	0	0		12	Taxes collected in year levied						12
13	**0**	**0**	**0**	13	**TOTAL RESOURCES**			**30,000**	**30,000**	**300,000**	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		SEWER RESERVE	30,000	30,000	30,000	17
18				18	TRANSFER OUT						18
19				19	RESERVED FOR FUTURE						19
20				20	DEBT SERVICE						20
21				21	Ending balance (prior years)						21
22				22	**UNAPPROPRIATED ENDING FUND BALANCE**				0	0	22
23	**0**	**0**	**0**	23	**TOTAL REQUIREMENTS**			**30,000**	**30,000**	**30,000**	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 numbe
2024-002 on (date) 23 APRIL 2024 for the following specified purpose:
MAJOR PROBLEMS AT REC CENTER

RESERVE FUND
RESOURCES AND REQUIREMENTS

RECREATION CENTER 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: 2024-2025

Boardman Park and Recreation District

	Historical Data: Actual: Second Preceding Year 2021-2022	Historical Data: Actual: First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025: 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				2
3				3	Working Capital (accrual basis)				3
4				4	Previously levied taxes estimated to be received				4
5				5	Interest				5
6			0	6	Transferred IN, from other funds	35,000	35,000	35,000	6
7				7	Earnings				7
8				8	Grants				8
9				9					9
10				10	Total Resources, except taxes to be levied				10
11			0	11	Taxes estimated to be received	0	0	0	11
12	0	0		12	Taxes collected in year levied				12
13	**0**	**0**	**0**	13	**TOTAL RESOURCES**	**35,000**	**35,000**	**35,000**	13
14				14	REQUIREMENTS **				14
15				15	Org. Unit or Prog. & Activity / Object Classification / Detail				15
16				16	MATERIAL & SERVICES				16
17			0	17	CAPITAL OUTLAY / Rec Center Reserve	35,000	35,000	35,000	17
18				18	TRANSFER OUT				18
19			0	19	RESERVED FOR FUTURE				19
24				24	DEBT SERVICE				24
29				29	Ending balance (prior years)				29
30				30	**UNAPPROPRIATED ENDING FUND BALANCE**		0	0	30
31	**0**	**0**	**0**	31	**TOTAL REQUIREMENTS**	**35,000**	**35,000**	**35,000**	31

he balance of cash, cash equivalents and investments in the fund at the beginning of the budget ye
expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.