FORM
LB-30

REQUIREMEN SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

General Fund - Park, Campground, & Rec Center

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2023-2024			
	Actual		Adopted Budget					
	Second Preceding 2020-2021	First Preceding 2021-2022	This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				PERSONNEL SERVICES				
1	301,779	341,412	553,491	1. Salaries	1,257,383	1,257,383	1,263,649	1
2	56,365	71,018	138,614	2. Payroll Taxes & Benefits	302,674	302,674	309,286	2
3	**358,144**	**412,430**	**692,105**	**3. TOTAL PERSONNEL SERVICES**	**1,560,057**	**1,560,057**	**1,572,935**	3
				MATERIALS AND SERVICES				
4	25,540	34,999	33,000	4. Office				4
5	36,308	5,681	36,500	5. Dues & Fees				5
6	7,854	9,878	14,000	6. Advertisement				6
7		362	500	7. Election Expense				7
8		1,805	1,000	8. Legal & Engineering				8
9	9,516	9,863	17,000	9. Insurance & Bonds				9
10	14,410	14,940	20,000	10. Audit Accounting				10
11	32,987	24,509	45,000	11. Maintenance				11
12	54,076	75,999	75,500	12.Supplies				12
13	3,338	13,705	14,500	13. Travel & Miscellaneous				13
14	2,300	10,786	10,000	14. Contract Labor				14
15	70,851	82,503	80,000	15. Utilities	180,000	180,000	195,000	15
16		437	65,000	16. Summer Recreation Program				16
17		38,840		17. Administrative	239,750	239,750	239,750	17
18				18. Employee Related Expenses	65,500	65,500	65,500	18
19				19. Programs & Community Outreach	185,300	185,300	189,900	19
20				20. Maintenance	283,500	283,500	283,500	20
21	**257,180**	**324,307**	**412,000**	**21. TOTAL MATERIALS AND SERVICES**	**954,050**	**954,050**	**973,650**	21
				CAPITAL OUTLAY				
22	64,210		67,000	22. Capital Equipment Purchases				22
23		54,692	370,000	23. Capital Improvements				23
24		2,798		24. Capital Outlay	1,699,463	1,699,463	1,998,269	24
25	0	0	75,508	25. Capital Outlay - Other				25
26	**64,210**	**57,490**	**512,508**	**26. TOTAL CAPITAL OUTLAY**	**1,699,463**	**1,699,463**	**1,998,269**	26
				TRANSFERS TO OTHER FUNDS				
27	20,000	40,000	0	27. Transfer to Equipment Reserve Fund				27
28	40,000	100,000	290,000	28. Transfer to Park Expansion Reserve Fund	250,000	250,000	250,000	28
29				29. Transfer to Debt Service	130,000	130,000	130,000	29
30	**60,000**	**140,000**	**290,000**	**30. TOTAL TRANSFERS & PAYMENTS**	**380,000**	**380,000**	**380,000**	30

31			2,000	31. OPERATING CONTINGENCY	2,000	2,000	[illegible]000	31
32	2,703,048	2,938,251		32. Ending Balance (Prior Years)				32
33				33. Unappropriated Ending Fund Balance				33
34	**3,442,582**	**3,872,478**	**1,908,613**	**34. TOTAL REQUIREMENTS**	**4,595,570**	**4,595,570**	**4,926,854**	**34**

FORM
LB-20

RESOURCES

General Fund - Park, Campground, Rec Center

Boardman Park & Recreation District

	Historical Data				Budget for Next Year 2023-2024			
	Actual							
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022	Adopted Budget This Year 2022-2023	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	2,289,225	2,650,029	181,999	1. Available cash on hand* (cash basis)	2,200,000	2,200,000	2,150,000	1
2				2. Campground Income	726,100	726,100	726,100	2
3				3. Recreation Center Income	325,500	325,500	325,500	3
4				4. Contract Income	64,716	64,716	96,000	4
5	616,206	627,582	700,000	5. Overnight Fees				5
6	8,000		83,000	6. State Marine Grant				6
7	11,011		8,000	7. Miscellaneous				7
8	10,624		10,000	8. Other Interest (on LGIP)				8
9				9. Grants, Donations, & Sponsorships	335,000	335,000	685,000	9
10	40,603	28,451	25,000	10. Misc. Campground Revenue				10
11	7,725	7,084	10,000	11. Treaty Fishing Site Contract				11
12	32,616	32,616	40,000	12. City Contract				12
13	13,132		162,297	13. Other grants				13
14	12,000	12,000	12,000	14. ODOT Offramp Contract				14
16				15. CREZ	20,000	20,000	20,000	16
16		28,035		16. Interest & Miscellaneous	68,000	68,000	68,000	16
17				17				17
15	**3,041,142**	**3,385,797**	**1,232,296**	**18. Subtotal**	**3,739,316**	**3,739,316**	**4,070,600**	**15**
19				19				19
20				**20. Transferred IN, from other funds**				20
21	0	0	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			23. Transfer from Equipment Reserve	35,000	35,000	35,000	23
24	**0**	**0**	**14,000**	**24. TOTAL Transfers In**	**49,000**	**49,000**	**49,000**	**24**
25				25				25
26				26				26
27				27				27
28				28				28
29	3,041,142	3,385,797	1,246,296	29. Total resources, except taxes to be levied	3,788,316	3,788,316	4,119,600	29
30			662,317	30. Taxes estimated to be received	807,254	807,254	807,254	30
31	401,440	486,681		31. Taxes collected in year levied				31
32	**3,442,582**	**3,872,478**	**1,908,613**	**32. TOTAL RESOURCES**	**4,595,570**	**4,595,570**	**4,926,854**	**32**

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

FORM
LB-10

SPECIA 'UND
RESOURCES AND REQUIREMENTS
RECREATION CENTER OPERATIONS

Boardman Park & Recreation District

	Historical Data			DESCRIPTION	Budget for Next Year 2023-2024			
	Actual			RESOURCES AND REQUIREMENTS				
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022	Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				RESOURCES				
1	444,526	538,130	192,803	1. Cash on hand * (cash basis), or				1
2			0	2. State Park Grant				2
3	321,115	217,309	392,683	3. Other Grants - Corp. Sponsor				3
4	7,273	6,317	4,000	4. Interest				4
5	5,027	13,642	76,000	5. Misc. Concessions, Locker Rents				5
6	5,876	3,118	95,500	6. Youth/Adults Programs Income				6
7	172,750	319,407	388,000	7. Membership Fee Income				7
8	37,000	56,750	110,000	8. Sponsors & Donations				8
9	348,750	134,629	120,000	9. Columbia River Enterprise Zone Grant				9
10	1,342,317	1,289,302	1,378,986	10. Total Resources, except taxes to be levied	0	0	0	10
11				11. Taxes estimated to be received				11
12				12. Taxes collected in year levied				12
13	**1,342,317**	**1,289,302**	**1,378,986**	**13. TOTAL RESOURCES**	**0**	**0**	**0**	13
				REQUIREMENTS **				
14	339,187	437,714	585,408	14. Payroll - Rec Center Staff				14
15	82,317	86,092	139,228	15. Payroll Taxes & Benefits				15
16	**421,504**	**523,806**	**724,636**	**16. Total Personnel Expenditures**	**0**	**0**	**0**	16
17	23,551	29,225	31,750	17. Permits, Licenses & Insurance				17
18	82,022	95,861	78,000	18. Utilities - Rec Center				18
19	12,723	57,987	0	19. Summer Rec Program Supplies				19
20	1,623	6,082	9,500	20. Training & Travel				20
21	28,056	88,160	47,000	21. Office Supplies, advertising				21
22	63,279	64,371	136,000	22 Repairs & Maint. & Other Supplies				22
23	17,821	51,043	90,600	23. Professional Services & Misc.				23
24	**229,075**	**392,729**	**392,850**	**24. Total Material & Services Expenditures**	**0**	**0**	**0**	24
25	23,671	40,110	131,500	25. Capital Outlay - Equipment & Walking Trail				25
26			**131,500**	**26. Total Capital Outlay**	**0**	**0**	**0**	26
27	**130,000**	**130,000**	130,000	27. Transfer to Debt Service				27
28	538,067	202,657		28. Ending balance (prior years)				28
29				**29. UNAPPROPRIATED ENDING FUND BALANCE**				29
30	**1,342,317**	**1,289,302**	**1,378,986**	**30. TOTAL REQUIREMENTS**	**0**	**0**	**0**	30

*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-35

BONDED DEBT
RESOURCES AND REQUIREMENTS

General Obligation Bond Debt Service

Bond Debt Payments are for:

☐ Revenue Bonds or

☑ General Obligation Bonds

Boardman Park & Recreation District

	Historical Data: Actual: Second Preceding Year 2020-2021	Historical Data: Actual: First Preceding Year 2021-2022	Adopted Budget This Year 2022-2023	DESCRIPTION OF RESOURCES AND REQUIREMENTS		Budget for Next Year 2023-2024: Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Resources					
1	-32,480	162,472		1. Beginning Cash on Hand (Cash Basis), or		79,344	79,344	79,344	1
2				2. Working Capital (Accrual Basis)					2
3				3. Previously Levied Taxes to be Received					3
4				4. Interest					4
5	130,000	130,000	130,000	5. Transferred from Other Funds - General Fund		130,000	130,000	130,000	5
6				6. Loan Proceeds BEO					6
7	97,520	292,472	130,000	7. Total Resources, Except Taxes to be Levied		209,344	209,344	209,344	7
8			782,998	8. Taxes Estimated to be Received *		711,155	711,155	711,155	
9	928,700	885,061		9. Taxes Collected in Year Levied					9
10	**1,026,220**	**1,177,533**	**912,998**	**10. TOTAL RESOURCES**		**920,499**	**920,499**	**920,499**	10
				Requirements					
				Bond Principal Payments					
				Bond Issue	Budgeted Payment Date				
11				11.					11
12	195,000	220,000	250,000	12. GO	6/15/2024	280,000	280,000	280,000	12
13	100,488	104,312	108,223	13. BEO	01/01/2024	112,282	112,282	112,282	13
14	295,488	324,312	358,223	14. **Total Principal**		392,282	392,282	392,282	14
				Bond Interest Payments					
				Bond Issue	Budgeted Payment Date				
15	273,944	269,068	263,569	15. GO	12/15/2023	259,819	259,819	259,819	15
16	273,943	269,068	263,569	16. GO	6/15/2024	259,819	259,819	259,819	16
17	20,373	16,549	12,637	17. BEO	01/01/2024	8,579	8,579	8,579	17
18	568,260	554,685	539,775	18. **Total Interest**		528,217	528,217	528,217	18
				Unappropriated Balance for Following Year By					
				Bond Issue	Projected Payment Date				
19				19.					19
20				20.					20
21				21.					21
22	162,472	298,536		22. Ending balance (prior years)					22
23			15,000	23. **Total Unappropriated Ending Fund Balance**		0	0	0	23
24				24. Debt Issuance Costs					24
25				25. Transfer Out to General					25
26	**1,026,220**	**1,177,533**	**912,998**	**26. TOTAL REQUIREMENTS**		**920,499**	**920,499**	**920,499**	26

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

Boardman Park & Recreation District
RESERVE ACCOUNTS - Budget 2023-2024

Electric & Lighting Reserve

Historical Data		Adopted		Proposed	Approved	Adopted
Actual	Actual	Budget		Budget	Budget	Budget
2020-2021	2021-2022	2022-2023	**Resources**	2023-2024	2023-2024	2023-2024
6,675	6,675	6,675	Cash on Hand	6,675	6,675	0
			Transfers In			
6,675	6,675	6,675	**Total Resources**	6,675	6,675	0
			Requirements			
			Materials & Services			
		6,675	Capital Outlay	6,675	6,675	0
			Transfers Out			
6,675	6,675		Reserved for Future			
6,675	6,675	6,675	**Total Requirements**	6,675	6,675	0

Equipment Reserve

Historical Data		Adopted		Proposed	Approved	Adopted
Actual	Actual	Budget		Budget	Budget	Budget
2020-2021	2021-2022	2022-2023	**Resources**	2023-2024	2023-2024	2023-2024
24,750	44,751	84,751	Cash on Hand	84,751	84,751	84,751
20,000	40,000		Transfers In			
44,750	84,751	84,751	**Total Resources**	84,751	84,751	84,751
			Requirements			
			Materials & Services			
44,750	84,751	84,751	Capital Outlay	49,751	49,751	49,751
			Transfers Out	35,000	35,000	35,000
			Reserved for Future			
44,750	84,751	84,751	**Total Requirements**	84,751	84,751	84,751

Boat Dock Reserve

Historical Data		Adopted		Proposed	Approved	Adopted
Actual	Actual	Budget		Budget	Budget	Budget
2020-2021	2021-2022	2021-2022	**Resources**	2023-2024	2023-2024	2023-2024
52,242	0	0	Cash on Hand	0	0	0
14,734	14,000	14,000	Earnings	14,000	14,000	14,000
66,976	14,000	14,000	**Total Resources**	14,000	14,000	14,000
			Requirements			
1,131			Materials & Services			
52,242			Capital Outlay			
13,603	14,000	14,000	Debt Service	14,000	14,000	14,000
			Reserved for Future			
66,976	14,000	14,000	**Total Requirements**	14,000	14,000	14,000

Park Expansion Reserve

Historical Data		Adopted		Proposed	Approved	Adopted
Actual	Actual	Budget		Budget	Budget	Budget
2020-2021	2021-2022	2022-2023	**Resources**	2023-2024	2023-2024	2023-2024
269,195	309,195	787,010	Cash on Hand	1,077,010	1,077,010	1,077,010
40,000	100,000	290,000	Transfers In	250,000	250,000	250,000
	377,815		Grants			
309,195	787,010	1,077,010	**Total Resources**	1,327,010	1,327,010	1,327,010
			Requirements			
			Materials & Services			
309,195	787,010	1,077,010	Capital Outlay	1,327,010	1,327,010	1,327,010
			Transfers Out			
			Reserved for Future			
309,195	787,010	1,077,010	**Total Requirements**	1,327,010	1,327,010	1,327,010