



CITY COUNCIL MEETING

March 03, 2026 at 7:05 PM

Boardman City Hall Council Chambers
AGENDA

-
1. **CALL TO ORDER**
 2. **FLAG SALUTE**
 3. **ROLL CALL/EXCUSED ABSENCES**
 4. **APPROVAL OF MINUTES**
 - [A.](#) City Council Workshop February 3, 2026
 - [B.](#) City Council Meeting February 3, 2026
 5. **FINANCIAL REPORT**
 - [A.](#) Financial Report - January 2026
 - [B.](#) City of Boardman Audit 2023-2024
 6. **PUBLIC COMMENT**
 - [A.](#) Prearranged Presentation - Naming Contest Winners
 - [B.](#) Prearranged Presentation - Morrow County Schools, Boardman
 - [C.](#) Prearranged Presentation - NE Front Street, Mike Lees - Anderson Perry
 7. **ACTION ITEMS - ORDINANCES**
 - [A.](#) Ordinance 4-2026 An Ordinance Implementing the Moderate-Income Revolving Loan Program and authorizing the City to enter into agreements with the Oregon Housing and Community Services (OHCS)
 8. **ACTION ITEMS - RESOLUTIONS**
 - [A.](#) Resolution 7-2026 A Resolution Establishing Building Permit Fees for Construction Permits Issued, Adopting the State of Oregon Building Valuation Data by Reference and Repealing Resolution 21-2022
 9. **OTHER PUBLIC COMMENT**

INVITATION FOR PUBLIC COMMENT – The mayor will announce that any interested audience members are invited to provide comments. Anyone may speak on any topic other than: a matter in litigation, a quasi-judicial land use matter; or a matter scheduled for public hearing at some future date. The mayor may limit comments to 3 minutes per person for a total of 30 minutes. Please complete a request to speak card prior to the meeting. Speakers may not yield their time to others.
 10. **DOCUMENT SIGNATURES**
 11. **REPORTS, CORRESPONDENCE, AND DISCUSSION**
 - [A.](#) Police Report
 - [B.](#) Building Department Report

- C.** Public Works Department Report
- D.** Planning Department Report
- E.** Committee Reports - Fire Safety Committee, Chief Stokoe
- F.** City Manager - Interactive Map Hub & Council Rules Discussion
- G.** Councilors
- H.** Mayor

12. EXECUTIVE SESSION

- A.** Executive Session 192.660 (2)(e) To conduct deliberations with persons designated by the governing body to negotiate real property transactions.

13. ADJOURNMENT

Zoom Meeting Link: <https://us02web.zoom.us/j/2860039400?omn=89202237716>

This meeting is being conducted with public access in-person and virtually in accordance with Oregon Public Meeting Law. If remote access to this meeting experiences technical difficulties or is disconnected and there continues to be a quorum of the council present, the meeting will continue.

The meeting location is accessible to persons with disabilities. Upon request of an individual who is deaf or hard of hearing, accommodations such as sign language or equipment for the hearing impaired must be requested at least 48 hours prior to the meeting. To make your request, please contact the City Clerk at 541-481-9252 (voice), or by e-mail at city.clerk@cityofboardman.com.



CITY COUNCIL WORKSHOP

February 03, 2026 at 6:00 PM

Boardman City Hall Council Chambers

MINUTES

1. CALL TO ORDER

Council President Cuevas called the meeting to order at 6:00 PM.

2. ROLL CALL/EXCUSED ABSENCES

Councilors Present: Councilor Heather Baumgartner, Councilor Brenda Profitt, Councilor Ethan Salata, Councilor Cristina Cuevas, Councilor Richard Rockwell, Councilor Karen Pettigrew (arrived at 6:03 PM)

Councilors Absent: Mayor Paul Keefer

3. REPORTS, CORRESPONDENCE, AND DISCUSSION

A. Water Rate - Andy Parks, GEL Oregon, Inc.

City Manager Hammond, Mike Lees - Engineer Anderson Perry, and Andy Parks - GEL Oregon, Inc. facilitated the discussion on water rates.

4. ADJOURNMENT

Council President Cuevas adjourned the meeting at 6:54 PM.

Cristina Cuevas, Council President

Amanda Mickles, City Clerk



CITY COUNCIL MEETING

February 03, 2026 at 7:00 PM

Boardman City Hall Council Chambers

MINUTES

1. CALL TO ORDER

Council President Cuevas called the meeting to order at 7:00 PM.

2. FLAG SALUTE

3. ROLL CALL/EXCUSED ABSENCES

Councilors Present: Councilor Heather Baumgartner, Councilor Brenda Profitt, Councilor Ethan Salata, Councilor Cristina Cuevas, Councilor Richard Rockwell, Councilor Karen Pettigrew

Councilors Absent: Mayor Paul Keefer

4. APPROVAL OF MINUTES

A. City Council Meeting Minutes January 6, 2026 – Timestamp 1:34

Motion to approve the City Council Meeting Minutes January 6, 2026 as presented.

Motion made by Councilor Baumgartner, Seconded by Councilor Salata.

Voting Yea: Councilor Baumgartner, Councilor Profitt, Councilor Salata, Councilor Cuevas, Councilor Rockwell, Councilor Pettigrew

B. City Council Special Meeting Minutes January 13, 2026 – Timestamp 2:02

Motion to approve the City Council Meeting Minutes January 13, 2026 as presented.

Motion made by Councilor Salata, Seconded by Councilor Profitt.

Voting Yea: Councilor Baumgartner, Councilor Profitt, Councilor Salata, Councilor Cuevas, Councilor Rockwell, Councilor Pettigrew

5. FINANCIAL REPORT

A. Financial Report - December 2026 – Timestamp 2:25

Finance Director Barajas gave the report.

6. FORMAL PROCEEDINGS

A. Public Hearing - Economic Opportunity Analysis – Timestamp 4:10

The request is to adopt the Economic Opportunities Analysis as a guidance document for a planned update to the City of Boardman Comprehensive Plan to inform Goal 9 Economics. Criteria for approval are found at the Boardman Development Code Chapter 4.1 Types of Applications and Review Procedures, specifically 4.1.600 Type IV Procedure (Legislative). It is being processed as a Type IV decision, with the final hearing before the City Council.

Council President Cuevas opened the public hearing at 7:04 PM.

Council President Cuevas asked any member of the City Council to disclose any conflict of interest. There was none.

Planning Official Carla McLane and Andrew Parrish of Johnson Economics gave the report.

Council President Cuevas asked for testimony in favor. There was none.

Council President Cuevas asked for testimony in opposition. Jonathan Tallman spoke.

Council President Cuevas asked for neutral testimony. There was none.

Council President Cuevas closed the public hearing at 7:31 PM.

B. Public Hearing - Surplus Real Property 4N 25E 09CB TL4600 – Timestamp 39:12

This hearing is to receive public comment regarding the declaration of surplus real property located below: 4N 25E 09CB TL 4600. Citizens and affected parties of the City of Boardman are invited to appear at the hearing and be heard on the above-mentioned question.

Council President Cuevas opened the public hearing at 7:39 PM.

Council President Cuevas asked any member of the City Council to disclose any conflict of interest. There was none.

City Manager Hammond gave the report.

Council President Cuevas asked for testimony in favor. There was none.

Council President Cuevas asked for testimony in opposition. There was none.

Council President Cuevas asked for neutral testimony. Jonathan Tallman spoke.

Council President Cuevas closed the public hearing at 7:44 PM.

7. PUBLIC COMMENT

A. Prearranged Presentation - Morrow County Schools, Boardman – Timestamp 31:57

Council President Cuevas moved this agenda item between the Public Hearings due to time.

Students from Sam Boardman and Windy River Elementary Schools gave an update.

B. Other Public Comment - Chamber/BCDA Report – Timestamp 48:42

8. ACTION ITEMS - ORDINANCES

A. Ordinance 3-2026 Economic Opportunities Analysis Adoption – Timestamp 48:50

An Ordinance Adopting the City of Boardman Economic Opportunities Analysis.

Motion to approve the reading by title only of Ordinance 3-2026 an Ordinance adopting the City of Boardman Economic Opportunities Analysis.

Motion made by Councilor Baumgartner, Seconded by Councilor Proffitt.

Voting Yea: Councilor Baumgartner, Councilor Proffitt, Councilor Salata, Councilor Cuevas, Councilor Rockwell, Councilor Pettigrew

City Manager read the title, Ordinance 3-2026 an Ordinance adopting the City of Boardman Economic Opportunities Analysis.

Motion to adopt Ordinance 3-2026 an Ordinance adopting the City of Boardman Economic Opportunities Analysis.

Motion made by Councilor Baumgartner, Seconded by Councilor Profitt.
Voting Yea: Councilor Baumgartner, Councilor Profitt, Councilor Salata, Councilor Cuevas, Councilor Rockwell, Councilor Pettigrew

9. ACTION ITEMS - RESOLUTIONS

A. Resolution 5-2026 Surplus Real Property (4N 25 E09 CB TL4600) – Timestamp 50:22

Motion to approve Resolution 5-2026 a resolution declaring City of Boardman Real property as surplus.

Motion made by Councilor Rockwell, Seconded by Councilor Profitt.
Voting Yea: Councilor Baumgartner, Councilor Profitt, Councilor Salata, Councilor Cuevas, Councilor Rockwell, Councilor Pettigrew

B. Resolution 6-2026 Authorize Opening a Non-Interest Bearing Account for the U.S. Small Business Administration Funds – Timestamp 50:52

Motion to approve Resolution 6-2026 A resolution authorizing opening a non-interest-bearing account for the U.S. Small Business Administration Funds.

Motion made by Councilor Rockwell, Seconded by Councilor Salata.
Voting Yea: Councilor Baumgartner, Councilor Profitt, Councilor Salata, Councilor Cuevas, Councilor Rockwell, Councilor Pettigrew

10. ACTION ITEMS - OTHER BUSINESS

A. Appoint Park Advisory Committee – Timestamp 51:45

Motion to appoint Ethan Salata, Mike Connel, Taylor Wightman, Norma Ayala, and a member of the Youth Advisory Committee to the Parks Advisory Committee to serve in an advisory capacity to the City Council to provide input on park policy, funding priorities, and support implementation of the PMP. The duration of this appointment will be for the 2026 calendar year, or until modified by action of the City Council.

Motion made by Councilor Baumgartner, Seconded by Councilor Rockwell.

Motion to modify the motion removing Ethan Salata and replace with Brenda Profitt.

Motion made by Councilor Baumgartner, Seconded by Councilor Rockwell.
Voting Yea: Councilor Baumgartner, Councilor Profitt, Councilor Salata, Councilor Cuevas, Councilor Rockwell, Councilor Pettigrew

B. Appoint Youth Advisory Committee – Timestamp 53:38

Motion to appoint Alejandra Lopez-Corona, Alondra Cortes-Madrigal, Andrea Guzman Madrigal, Erika Vargas Acosta, Jeremias Calvillo, Kaylee Christy, Maddyn Morton, and Martin Martinez-Vasquez to the Youth Advisory Committee for the remainder of the 2025-26 school year.

Motion made by Councilor Rockwell, Seconded by Councilor Salata.
Voting Yea: Councilor Baumgartner, Councilor Profitt, Councilor Salata, Councilor Cuevas, Councilor Rockwell, Councilor Pettigrew

C. Appoint Housing Capacity Analysis Public Advisory Committee – Timestamp 57:11

Motion to appoint Heather Baumgartner, Rod Taylor, Juan Reyna, Travis Hyder, Vivi Torres, a Representative of Good Shepherd, Dan Daltoso, Karen Guillen-Chapman, and Dawn Hert to the Housing Capacity Analysis Public Advisory Committee to serve

in an advisory capacity to the City Council for the duration of the development of the Housing Capacity Analysis which is anticipated to be completed by the fall of 2026.

Motion made by Councilor Rockwell, Seconded by Councilor Profitt.
Voting Yea: Councilor Baumgartner, Councilor Profitt, Councilor Salata, Councilor Cuevas, Councilor Rockwell, Councilor Pettigrew

D. Adopt Emergency Action Plan – Timestamp 1:01:58

Motion to adopt the City of Boardman Emergency Action Plan as the City’s official document.

Motion made by Councilor Rockwell, Seconded by Councilor Baumgartner.
Voting Yea: Councilor Baumgartner, Councilor Profitt, Councilor Salata, Councilor Cuevas, Councilor Rockwell, Councilor Pettigrew

11. OTHER PUBLIC COMMENT

- A. Public Comment – Timestamp 1:04:09
Jonathan Tallman gave comment.

12. DOCUMENT SIGNATURES

13. REPORTS, CORRESPONDENCE, AND DISCUSSION

- A. Police Report – Timestamp 1:08:48
Police Chief Stokoe gave his report.
- B. Building Department Report – Timestamp 1:09:56
Building Official McIntire gave his report.
- C. Public Works Department Report – Timestamp 1:10:50
Assistant Public Works Director Campos gave his report.
- D. Planning Department – Timestamp 1:12:04
Planning Official McLane gave her report.
- E. Committee Reports - Housing Advisory Committee, MIRL – Timestamp 1:14:04
Housing Advisory Committee Members Ricardo Rosales and Moderate Income Revolving Loan Consultant Steven Brooks of Community Innovation Partners gave a report.
- F. City Manager - CIP Discussion – Timestamp 1:26:18
City Manager Hammond asked the Council to first appoint signors for the U.S. Small Business Administration Funds bank account that was approved in Resolution 6-2026.
Motion to appoint Heather Baumgartner, Cristina Cuevas, and Paul Keefer as signers on the new account just created.
Motion made by Councilor Rockwell, Seconded by Councilor Salata.
Voting Yea: Councilor Baumgartner, Councilor Profitt, Councilor Salata, Councilor Cuevas, Councilor Rockwell, Councilor Pettigrew
City Manager gave his report.
- G. Councilors – Timestamp 1:41:19
Councilors gave comment.

H. Mayor

14. ADJOURNMENT

Council President Cuevas adjourned the meeting at 8:46 PM.

Cristina Cuevas, Council President

Amanda Mickles, City Clerk

City of Boardman
Finance Report
As of January 31, 2026

Building Fund: The City collected approximately \$970,000 in Mechanical Permits, Plumbing Permits, and Building Permits. It also collected \$664,80 in Building Plan Review fees, \$146,800 in Mechanical Plan Review fees, and \$24,300 in Fire Safety Review fees. These fees correlate with plans submitted for review. Plan Review fees are based on the state’s valuation tables and correlate to the value of the project. For expenditures, we had the quarterly Building IGA payments to the following:

Morrow County	\$350,897.83
City of Irrigon	\$2,212.91
Dept. Consumer Business Services	\$90,974.20
Boardman Fire Rescue District	\$78,614.40

General Reserve Fund: The purchase of a scissor lift was made for \$6,900 and the final payment to Culbert Construction, Inc. was issued for the final work on the Oregon Trail Greenspace and Walking Path project in.

Water Reserve Fund: A sliding gate was installed at the Public Works Yard, meeting the DEQ safety requirement. This cost is shared between this fund, the Sewer Reserve Fund, and the Street Reserve Fund, for a combined total of \$19,000. The old pump station (aka old water building) has been decommissioned, the cost for demolition and leveling of the concrete floor was \$9,700.

Sewer Reserve Fund: This fund paid its 1/3 cost share of the sliding gate installed at the Public Works Yard. It also purchased a 28’ trailer for \$24,500, which will be used to transport the equipment necessary for the dry lagoon cleanup anticipated to start this spring. A payment to Premier Excavation for sewer work on the S. Main Street and Loop Road SW project of approximately \$10,200 was issued. Also, a payment of approximately \$42,300 was issued to Rotschy Inc. for work on the Wastewater Sodium Hypochlorite System.

Street Reserve Fund: This fund paid its 1/3 cost share of the sliding gate installed at the Public Works Yard. Two payments were issued to Premier Excavation for asphalt and concrete work on the S. Main Street and Loop Road SW project of approximately \$2,113,000. This project has approximately 12% remaining for project completion.

Urban Renewal Agency: The North Urban Renewal District issued \$4,220 to Tiberlus Solutions, LLC for a Financial Analysis of the District, for Buisness Oregon loan credibility.

The City of Boardman’s 2023-2024 audit has been completed. It has been filed with the Oregon Secretary of State and forwarded to Aldrich CPA’s + Advisors, who are the auditing firm procured for the City’s and Urban Renewal Agency’s audits.

CITY OF BOARDMAN
Monthly Council Financial Statement
Period Ending January 31, 2026
Fiscal Year Elapsed 58.33%

Section 5, Item A.

FISCAL YEAR 2025-2026

		REVENUE						EXPENDITURES						
		A	B	C	D	E	F	G	H	I	J			
			Revenue			(B+C)	(A-D)	(D/A)	(G/A)			(D-G)		
FUND #	CITY Fund Description	2025-2026 BUDGET	Beginning Cash C/Over	Received This Month	Year to Date Revenue	Total Revenue	Remaining Expectations (over budget)	% of Budget Received	Expenditures This Month	Year to Date Expenditures	Unexpended Budget	% of Budget	Fund Balance	Fund #
100	General Government	1,073,010							25,660	525,025	547,985	48.93%		100
110	Public Safety - Police	3,634,175							202,561	2,142,731	1,491,444	58.96%		110
125	Code Compliance	152,415							9,217	70,498	81,917	46.25%		125
130	Planning	476,075							19,450	249,115	226,960	52.33%		130
180	Facilities	382,100							14,606	244,099	138,001	63.88%		180
195	Non-Departmental	7,312,225							0	0	7,312,225	0.00%		195
100	GENERAL FUND	13,030,000	1,627,329	199,609	9,187,384	10,814,713	2,215,287	83.00%	271,494	3,231,469	9,798,531	24.80%	7,583,244	100
220	WATER FUND	1,779,200	354,770	75,418	854,384	1,209,153	570,047	67.96%	75,149	785,188	994,012	44.13%	423,965	220
230	SEWER FUND	1,310,250	144,527	86,105	1,000,525	1,145,053	165,197	87.39%	60,446	544,742	765,508	41.58%	600,310	230
240	GARBAGE FUND	1,671,000	453,732	109,799	756,788	1,210,520	460,480	72.44%	97,263	687,999	983,001	41.17%	522,521	240
250	STREET FUND	712,800	452,738	40,724	292,341	745,078	(32,278)	104.53%	32,652	351,584	361,216	49.32%	393,495	250
260	BUILDING FUND	26,423,100	17,000,001	1,915,822	4,712,567	21,712,568	4,710,532	82.17%	598,482	2,316,478	24,106,622	8.77%	19,396,090	260
300	GENERAL RESERVE FUND	14,090,000	9,286,602	15,579	143,159	9,429,760	4,660,240	66.93%	173,568	5,011,594	9,078,406	35.57%	4,418,166	300
320	WATER RESERVE FUND	2,074,500	1,545,203	4,218	169,133	1,714,336	360,164	82.64%	88,442	655,183	1,419,317	31.58%	1,059,153	320
330	SEWER RESERVE FUND	4,825,000	3,237,965	8,684	189,852	3,427,817	1,397,183	71.04%	84,896	949,414	3,875,586	19.68%	2,478,404	330
350	STREET RESERVE FUND	19,095,000	12,969,099	36,664	550,673	13,519,773	5,575,227	70.80%	2,119,458	4,816,856	14,278,144	25.23%	8,702,917	350
415	CONGRESSIONAL CMYU PJCT FUND	1,575,900	1,545,325	5,366	38,452	1,583,777	(7,877)	100.50%	0	0	1,575,900	0.00%	1,583,777	415
418	HOUSING INITIATIVE FUND	1,033,000	0	3,330	1,017,840	1,017,840	15,160	98.53%	5,000	40,000	993,000	3.87%	977,840	418
510	GO BOND FUND	1,647,050	264,170	16,908	1,103,250	1,367,420	279,630	83.02%	0	278,666	1,368,384	16.92%	1,088,754	510
	CITY TOTAL	89,266,800	48,881,461	2,518,224	20,016,346	68,897,808	20,368,992	77.18%	3,606,850	19,669,172	69,597,628	22.03%	49,228,635	
815	CENTRAL UR DISTRICT	7,946,400	509,323	5,045	186,690	696,013	7,250,387	8.76%	0	0	7,946,400	0.00%	696,013	815
816	NORTH UR DISTRICT	4,314,350	85,160	3,094	158,846	244,006	4,070,344	5.66%	4,220	5,280	4,309,070	0.12%	238,726	816
819	WEST UR DISTRICT	209,125	103,121	582	3,804	106,926	102,199	51.13%	0	0	209,125	0.00%	106,926	819
	URA TOTAL	12,469,875	697,604	8,721	349,341	1,046,945	11,422,930	8.40%	4,220	5,280	12,464,595	0.04%	1,041,665	
	CITY OF BOARDMAN GRAND TOTALS	101,736,675	49,579,066	2,526,945	20,365,687	69,944,753	31,791,922		3,611,069.58	19,674,452.36	82,062,222.64	22.08%	50,270,300	

CASH REPORT:

	Amount	as of 1/31/26 Interest Rate	Current Month Net Cash Change (No URA)	Year to Date Net Cash Change
Bank of Eastern Oregon Police	\$7,465	4.10%		
Banner Bank Checking	(\$1,437,702)	-		
Banner Bank Savings	\$251,773	4.44%		
Bank of Eastern Oregon	\$488,725	5.00%		
OR Government Pool	\$48,100,988	4.10%		
CURD Government Pool	\$696,013	4.10%		
NURD Government Pool	\$242,946	4.10%		
WURD Government Pool	\$106,926	4.10%		
Xpress Online Clearing	\$1,813,166	-		
Bank of Eastern Oregon - Culbert	\$0	0.10%		
TOTAL CASH	\$50,270,300			
Cash Clearing - Utilities	\$0.00			
Total	\$50,270,300		(1,088,625)	691,235

February 16, 2026

Barnett & Moro, P.C.
Certified Public Accountants
975 SE 4th Street
Hermiston, OR 97838

This representation letter is provided in connection with your audit of the financial statements of City of Boardman, Oregon, which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with modified cash basis of accounting as described in Note 1 to the financial statements.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of February 16, 2026 the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 14, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with modified cash basis of accounting and include all properly classified funds and other financial information of the primary government and all component units required by the modified cash basis of accounting to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Barnett & Moro, P.C.

Page 2

February 16, 2026

- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of the modified cash basis of accounting. There are no instances where any officer or employee of the City has an interest in a company with which the City does business which would be considered a "conflict of interest" that has not been disclosed within the notes to the financial statements.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) We are in agreement with the adjusting journal entries you proposed, and they have been posted to the City's accounts.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with the modified cash basis of accounting.
- 10) Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.

Barnett & Moro, P.C.

Page 3

February 16, 2026

- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the names of the entity's related parties and all the related party relationships and transactions.

Government—specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 22) The City has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, fund balance or net position.
- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
- 24) The City has not issued any debt in its name for the benefit of other entities.
- 25) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
- 28) The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

Barnett & Moro, P.C.

Page 4

February 16, 2026

- 29) The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 31) There are no component units or joint ventures with an equity interest that are required to be disclosed in the financial statements.
- 32) The financial statements include all fiduciary activities required by GASBS No. 84, as amended.
- 33) The financial statements properly classify all funds and activities in accordance with GASB No. 34, as amended.
- 34) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users. Major funds include the Combined General Fund, the Street Improvements Reserve Fund, the Combined Water Utility Fund, the Combined Sewer Utility Fund, the Combined Capital Project Fund, the Garbage Fund, and the Building Fund.
- 35) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 37) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 38) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 39) Deposits and investment securities are properly classified as to risk and are properly disclosed.
- 40) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 41) We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 42) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 43) With respect to the supplementary information and other financial schedules on which an in-relation-to opinion is issued.
- a. We acknowledge our responsibility for presenting the supplementary information in accordance with the modified cash basis of accounting, and we believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting.

Barnett & Moro, P.C.

Page 5

February 16, 2026

methods of measurement and presentation of the supplementary information and other financial schedules have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

- b. If the supplementary information and other financial schedules are not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

44) OTHER MATTERS:

The City has complied with Oregon laws regarding awarding public contracts with regard to construction contracts, and has received competitive bids with regard to significant equipment acquisitions.

The City provides no termination or other post-employment benefits to its employees except for the Retirement Health Insurance Account administered by the Oregon Public Employees Retirement System.

Any claims against the City are being handled by our attorneys and our insurance carriers. We do not expect any uninsured losses in excess of \$5,000 to result from these claims.

The City is not aware of any unclaimed property liability to Oregon State in excess of \$1,000.

We understand that you prepared the trial balance for use during the audit and that your preparation of the trial balance was limited to formatting the information in the City of Boardman, Oregon's general ledger into a working trial balance based upon management's chart of accounts.

- 45) Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated. The City capitalizes assets costing \$5,000 or more with an expected service life of one year or longer.
- 46) We have evaluated the City's ability to continue as a going concern and have included appropriate disclosures, as necessary, in the financial statements.
- 47) We confirm that the City's accounting principles and the practices and methods followed in applying them are as described in the financial statements. We also confirm that there have been no changes during the year in the City's accounting policies and practices.

Signed: _____
Brandon Hammond, City Manager

Signed: _____
Marta Barajas, Finance Director

Signed: _____
City Council Member

CITY OF BOARDMAN
Morrow County, Oregon

Financial Statements and
Independent Auditors' Report

June 30, 2024

CITY OF BOARDMAN
Morrow County, Oregon

City Officials
Fiscal Year Ended June 30, 2024

Elected Officials:

Term Expires

Paul Keefer Mayor	December 31, 2024
Heather Baumgartner Council President	December 31, 2024
Brenda Profitt Council Member	December 31, 2024
Cristina Cuevas Council Member	December 31, 2024
Karen Pettigrew Council Member	December 31, 2026
Richard Rockwell Council Member	December 31, 2026
Ethan Salata Council Member	December 31, 2026

Appointed Official:

Brandon Hammond City Manager	Marta Barajas Director of Finance
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City Contact Information:

200 City Center Circle
P.O. Box 229
Boardman, OR 97818
(541) 481-9252
www.cityofboardman.com

CITY OF BOARDMAN
Morrow County, Oregon

Table of Contents
Fiscal Year Ended June 30, 2024

	<u>Page</u>
<u>FINANCIAL SECTION:</u>	
Independent Auditors' Report	6-8
Basic financial statements:	
Government-Wide Financial Statements:	
Statement of Net Position - Modified Cash Basis	11
Statement of Activities - Modified Cash Basis	12
Fund Financial Statements:	
Major Governmental Funds:	
Balance Sheet - Governmental Funds - Cash Basis	14
Reconciliation of the Governmental Funds Balance Sheet (Cash Basis) to the Statement of Net Position (Modified Cash Basis)	15
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Cash Basis	16
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances (Cash Basis) to the Statement of Activities (Modified Cash Basis)	17
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund	18
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Street Improvement Reserve Fund	19
Proprietary Funds:	
Statement of Net Position - Proprietary Funds - Modified Cash Basis	20
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Modified Cash Basis	21
Statement of Cash Flows - Proprietary Funds - Modified Cash Basis	22
Notes to the Financial Statements	24-44
Supplementary Information:	
Governmental Funds:	
Combining Balance Sheet - General Funds - Cash Basis	47
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - General Funds - Cash Basis	48
Budgetary Comparison Schedules:	
Fund #300 - General Improvements Reserve Fund	49
Combining Balance Sheet - Nonmajor Governmental Funds - Cash Basis	50
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds - Cash Basis	51

CITY OF BOARDMAN
Morrow County, Oregon

Table of Contents
Fiscal Year Ended June 30, 2024

Budgetary Comparison Schedule:

Fund #250 - State Tax Street Fund	52
Fund #815 - Urban Renewal Agency Central District Special Revenue Fund	53
Fund #819 - Urban Renewal Agency West District Special Revenue Fund	54

Proprietary Funds:

Combining Statement of Net Position - Water Utility Funds - Modified Cash Basis	56
Combining Statement of Revenues, Expenses, and Changes in Net Position - Water Utility Funds - Modified Cash Basis	57
Combining Statement of Net Position - Sewer Utility Funds - Modified Cash Basis	58
Combining Statement of Revenues, Expenses, and Changes in Net Position - Sewer Utility Funds - Modified Cash Basis	59
Combining Statement of Net Position - Capital Project Funds - Modified Cash Basis	60
Combining Statement of Revenues, Expenses, and Changes in Net Position - Capital Project Funds - Modified Cash Basis	61

Budgetary Comparison Schedules:

Fund #220 - Water Utility Fund	62
Fund #320 - Water System Improvements Reserve Fund	63
Fund #230 - Sewer Utility Fund	64
Fund #330 - Sewer System Improvements Reserve Fund	65
Fund #240 - Garbage Fund	66
Fund #260 - Building Fund	67
Fund #410 - Capital Project Fund	68
Fund #510 - G.O. Bond Debt Fund	69
Reconciliation of Fund Balances (Cash Basis) to Net Position (Modified Cash Basis) - Property Funds	70

REPORTS OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS:

Independent Auditors' Report Required by Oregon State Regulations	72-73
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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Council
City of Boardman, Oregon

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Boardman (the City), as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements and the respective budgetary comparisons for the General Fund and the Street Improvement Reserve Fund, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Boardman, Oregon, as of June 30, 2024, and the respective changes in modified cash basis financial position, and where applicable cash flows thereof and the respective budgetary comparison for the General Fund and for the Street Improvement Reserve Fund for the year then ended in accordance with the basis of accounting described in Note 1D.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of City of Boardman, Oregon, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1D of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to that matter.

Mayor and Council Members
City of Boardman, Oregon
Page two

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1D, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of City of Boardman, Oregon's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Boardman, Oregon's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Mayor and Council Members
City of Boardman, Oregon
Page three

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Boardman, Oregon’s basic financial statements. The supplementary information section is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Reports on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated February 16, 2026 on our consideration of the City's internal control over financial reporting and on tests of its compliance with the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Barnett & Moro, PC



Paul A. Barnett, Shareholder
Hermiston, Oregon
February 16, 2026

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF BOARDMAN
Morrow County, Oregon

Statement of Net Position - Modified Cash Basis
June 30, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<u>ASSETS:</u>			
Current Assets:			
Cash and Cash Equivalents	\$ 20,552,674	\$ 25,840,641	\$ 46,393,315
Noncurrent Assets:			
Capital Assets:			
Non-Depreciable	1,995,624	400,298	2,395,922
Depreciable, Net	10,137,855	29,341,734	39,479,589
Total Noncurrent Assets	12,133,479	29,742,032	41,875,511
Total Assets	32,686,153	55,582,673	88,268,826
<u>LIABILITIES:</u>			
Current Liabilities:			
Debt Obligations Due Within One Year	-	802,226	802,226
Noncurrent Liabilities Due in More Than One Year:			
General Obligation Bonds	-	19,003,575	19,003,575
Total Noncurrent Liabilities	-	19,003,575	19,003,575
Total liabilities	-	19,805,801	19,805,801
<u>NET POSITION:</u>			
Net investment in capital assets	12,133,479	10,696,231	22,829,710
Restricted for Urban Development	421,591	-	421,591
Restricted for Streets and Roads	9,918,006	-	9,918,006
Restricted for Tourism	454,617	-	454,617
Restricted for Debt Service	-	800,695	800,695
Unrestricted	9,758,460	24,279,946	34,038,406
Total net position	\$ 32,686,153	\$ 35,776,872	\$ 68,463,025

The notes to the basic financial statements
are an integral part of this statement.

CITY OF BOARDMAN
Morrow County, Oregon

Statement of Activities - Modified Cash Basis
Fiscal Year Ended June 30, 2024

Functions/Programs:	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position																																																																				
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions																																																																					
<u>Primary Government:</u>																																																																									
Governmental Activities:																																																																									
General Government	\$ 2,317,932	\$ 14,581	\$ -	\$ 4,194,693	\$ 1,891,342																																																																				
Public Safety	2,185,093	-	-	-	(2,185,093)																																																																				
Streets and Roads	432,248	-	-	-	(432,248)																																																																				
Culture and Recreation	167,202	-	-	-	(167,202)																																																																				
Total Governmental Activities	<u>5,102,475</u>	<u>14,581</u>	<u>-</u>	<u>4,194,693</u>	<u>(893,201)</u>																																																																				
Business-Type Activities:																																																																									
Water Utility	1,139,780	1,330,428	-	-	190,648																																																																				
Sewer Utility	630,608	954,725	-	-	324,117																																																																				
Garbage	762,140	918,409	-	-	156,269																																																																				
Building	2,816,857	7,218,141	-	-	4,401,284																																																																				
Total Business-Type Activities	<u>5,349,385</u>	<u>10,421,703</u>	<u>-</u>	<u>-</u>	<u>5,072,318</u>																																																																				
Total Primary Government	<u>\$ 10,451,860</u>	<u>\$ 10,436,284</u>	<u>\$ -</u>	<u>\$ 4,194,693</u>	<u>\$ 4,179,117</u>																																																																				
Primary Government																																																																									
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 25%;">Governmental Activities</th> <th style="width: 25%;">Business-Type Activities</th> <th style="width: 10%;">Total</th> </tr> </thead> <tbody> <tr> <td>Net (Expenses) Revenue</td> <td style="text-align: right;">\$ (893,201)</td> <td style="text-align: right;">\$ 5,072,318</td> <td style="text-align: right;">\$ 4,179,117</td> </tr> <tr> <td>General Revenues:</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Property Taxes for General Purposes</td> <td style="text-align: right;">2,658,115</td> <td></td> <td style="text-align: right;">2,658,115</td> </tr> <tr> <td>Property Taxes for Debt Service</td> <td style="text-align: right;">-</td> <td style="text-align: right;">1,319,121</td> <td style="text-align: right;">1,319,121</td> </tr> <tr> <td>Property Taxes for Urban Renewal Agency</td> <td style="text-align: right;">167,991</td> <td style="text-align: right;">-</td> <td style="text-align: right;">167,991</td> </tr> <tr> <td>Transient Room Taxes</td> <td style="text-align: right;">265,512</td> <td style="text-align: right;">-</td> <td style="text-align: right;">265,512</td> </tr> <tr> <td>Franchise Fees</td> <td style="text-align: right;">5,098,449</td> <td style="text-align: right;">-</td> <td style="text-align: right;">5,098,449</td> </tr> <tr> <td>Intergovernmental</td> <td style="text-align: right;">335,830</td> <td style="text-align: right;">376,072</td> <td style="text-align: right;">711,902</td> </tr> <tr> <td>Interest Income</td> <td style="text-align: right;">921,466</td> <td style="text-align: right;">1,165,632</td> <td style="text-align: right;">2,087,098</td> </tr> <tr> <td>Rental Income</td> <td style="text-align: right;">-</td> <td style="text-align: right;">29,378</td> <td style="text-align: right;">29,378</td> </tr> <tr> <td>Miscellaneous</td> <td style="text-align: right;">363,014</td> <td style="text-align: right;">493,434</td> <td style="text-align: right;">856,448</td> </tr> <tr> <td>Interfund Transfers</td> <td style="text-align: right;">(796,254)</td> <td style="text-align: right;">849,340</td> <td style="text-align: right;">53,086</td> </tr> <tr> <td>Total General Revenues and Interfund Transfers</td> <td style="text-align: right;"><u>9,014,123</u></td> <td style="text-align: right;"><u>4,232,977</u></td> <td style="text-align: right;"><u>13,247,100</u></td> </tr> <tr> <td>Change in Net Position</td> <td style="text-align: right;">8,120,922</td> <td style="text-align: right;">9,305,295</td> <td style="text-align: right;">17,426,217</td> </tr> <tr> <td>Net Position, Beginning</td> <td style="text-align: right;"><u>24,565,231</u></td> <td style="text-align: right;"><u>26,471,577</u></td> <td style="text-align: right;"><u>51,036,821</u></td> </tr> <tr> <td>Net Position, Ending</td> <td style="text-align: right;"><u>\$ 32,686,153</u></td> <td style="text-align: right;"><u>\$ 35,776,872</u></td> <td style="text-align: right;"><u>\$ 68,463,025</u></td> </tr> </tbody> </table>							Governmental Activities	Business-Type Activities	Total	Net (Expenses) Revenue	\$ (893,201)	\$ 5,072,318	\$ 4,179,117	General Revenues:				Property Taxes for General Purposes	2,658,115		2,658,115	Property Taxes for Debt Service	-	1,319,121	1,319,121	Property Taxes for Urban Renewal Agency	167,991	-	167,991	Transient Room Taxes	265,512	-	265,512	Franchise Fees	5,098,449	-	5,098,449	Intergovernmental	335,830	376,072	711,902	Interest Income	921,466	1,165,632	2,087,098	Rental Income	-	29,378	29,378	Miscellaneous	363,014	493,434	856,448	Interfund Transfers	(796,254)	849,340	53,086	Total General Revenues and Interfund Transfers	<u>9,014,123</u>	<u>4,232,977</u>	<u>13,247,100</u>	Change in Net Position	8,120,922	9,305,295	17,426,217	Net Position, Beginning	<u>24,565,231</u>	<u>26,471,577</u>	<u>51,036,821</u>	Net Position, Ending	<u>\$ 32,686,153</u>	<u>\$ 35,776,872</u>	<u>\$ 68,463,025</u>
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The notes to the basic financial statements are an integral part of this statement.

FUND FINANCIAL STATEMENTS

CITY OF BOARDMAN
Morrow County, Oregon

Balance Sheets - Cash Basis
Governmental Funds
June 30, 2024

	General Funds	Street Improvement Reserve Fund	Nonmajor Governmental Funds	Total Governmental Funds
<u>ASSETS</u>				
Cash and Cash Equivalents	\$ 10,213,077	\$ 9,711,959	\$ 627,638	\$20,552,674
<u>FUND BALANCES</u>				
Restricted:				
Urban Development	\$ -	\$ -	\$ 421,591	\$ 421,591
Streets	-	9,711,959	206,047	9,918,006
Tourism	454,617	-	-	454,617
Committed:	-	-	-	-
Capital Improvements	-	-	-	-
Streets	-	-	-	-
Unassigned	9,758,460	-	-	9,758,460
Total Fund Balances	\$ 10,213,077	\$ 9,711,959	\$ 627,638	\$20,552,674

The notes to the basic financial statements are an integral part of this statement.

CITY OF BOARDMAN
Morrow County, Oregon

Reconciliation of the Governmental Funds Balance Sheet (Cash Basis)
to the Statement of Net Position (Modified Cash Basis)
June 30, 2024

Total Fund Balances - Governmental Funds		\$ 20,552,674
Capital Assets used in governmental activities are not financial resources and therefore are not reported in the governmental fund financial statements. Amounts reported for governmental activities in the Statement of Net Position:		
Governmental Capital Assets	\$ 19,072,963	
Governmental Accumulated Depreciation	<u>(6,939,484)</u>	
		<u>12,133,479</u>
Total Net Position - Governmental Activities		<u>\$ 32,686,153</u>

CITY OF BOARDMAN
Morrow County, Oregon

Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis

Governmental Funds
Fiscal Year Ended June 30, 2024

	General Funds	Street Improvement Reserve Fund	Nonmajor Governmental Funds	Total Governmental Funds
<u>REVENUES:</u>				
Property Taxes	\$ 2,658,070	\$ -	\$ 168,036	\$ 2,826,106
Transient Room Taxes	265,512	-	-	265,512
Franchise Taxes	4,162,395	-	-	4,162,395
Intergovernmental	-	-	335,830	335,830
Charges for Services	14,581	-	-	14,581
Grants	4,190,287	-	4,406	4,194,693
Interest Income	639,677	260,888	20,901	921,466
Miscellaneous	358,796	-	4,218	363,014
Total Revenues	<u>12,289,318</u>	<u>260,888</u>	<u>533,391</u>	<u>13,083,597</u>
<u>EXPENDITURES:</u>				
Current:				
General Government	890,290	-	-	890,290
Public Safety	2,185,093	-	-	2,185,093
Streets and Roads	-	12,858	419,390	432,248
Culture and Recreation	167,202	-	-	167,202
Capital Outlay	1,150,790	256,852	20,000	1,427,642
Total Expenditures	<u>4,393,375</u>	<u>269,710</u>	<u>439,390</u>	<u>5,102,475</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>7,895,943</u>	<u>(8,822)</u>	<u>94,001</u>	<u>7,981,122</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers in	2,051,150	5,084,143	130,000	7,265,293
Transfers out	(7,960,257)	-	(101,290)	(8,061,547)
Total Other Financing Sources (Uses)	<u>(5,909,107)</u>	<u>5,084,143</u>	<u>28,710</u>	<u>(796,254)</u>
Net change in fund balances	1,986,836	5,075,321	122,711	7,184,868
Fund balances, beginning	8,226,241	4,601,801	570,171	13,398,213
Fund balances, ending	<u>\$10,213,077</u>	<u>\$9,677,122</u>	<u>\$ 692,882</u>	<u>\$20,583,081</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF BOARDMAN
Morrow County, Oregon

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes
in Fund Balances (Cash Basis) to the Statement of Activities (Modified Cash Basis)
Fiscal Year Ended June 30, 2024

Net Change in Fund Balances - Total Governmental Funds \$ 7,184,868

The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.

Capital outlay reported in governmental fund financial statements	\$ 1,427,642	
Depreciation expense reported in the Statement of Activities	<u>(530,796)</u>	
Amount by which capital outlays are greater/(less) than depreciation in the current period.		<u>896,846</u>
Change in Net Position - Governmental Activities		<u>\$ 8,081,714</u>

CITY OF BOARDMAN
Morrow County, Oregon

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
General Fund #100
Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property Taxes	\$ 2,599,300	\$ 2,599,300	\$ 2,658,878	\$ 59,578
Transient Room Taxes	273,000	\$ 273,000	265,512	(7,488)
Franchise Taxes	3,528,600	\$ 3,528,600	4,160,555	631,955
Intergovernmental	168,900	\$ 168,900	159,692	(9,208)
Charges for Services	3,350	\$ 3,350	1,840	(1,510)
Interest Income	201,000	\$ 201,000	324,149	123,149
Grants	5,915,000	\$ 5,915,000	3,590,287	(2,324,713)
Miscellaneous	302,000	\$ 272,735	212,877	(59,858)
Total Revenues	<u>12,991,150</u>	<u>12,961,885</u>	<u>11,373,790</u>	<u>(1,588,095)</u>
EXPENDITURES:				
General Government:				
Personal Services	431,540	443,540	343,512	100,028
Materials and Services	374,055	424,305	294,175	130,130
Police Department:				
Personal Services	2,375,250	2,438,750	1,948,063	490,687
Materials and Services	350,495	379,895	237,031	142,864
Capital Outlay	380,000	510,300	472,509	37,791
Code Compliance:				
Personal Services	98,140	98,140	94,291	3,849
Materials and Services	40,905	42,105	19,104	23,001
Facilities:				
Materials and Services	193,670	222,170	140,842	81,328
Capital Outlay	88,000	718,000	678,281	39,719
Non-Departmental:				
Materials and Services	1,975,650	1,975,650	167,202	1,808,448
Capital Outlay	60,000	-	-	-
Contingency	299,400	56,250	-	56,250
Reserves	61,265	61,265	-	-
Total Expenditures	<u>6,728,370</u>	<u>7,309,105</u>	<u>4,395,010</u>	<u>2,914,095</u>
Excess of Revenues				
Over Expenditures	6,262,780	5,652,780	6,978,780	1,326,000
OTHER FINANCING SOURCES (USES):				
Transfers To Other Funds	(8,864,530)	(8,254,530)	(7,960,257)	(294,273)
Transfers From Other Funds	51,150	51,150	51,150	-
Total Other financial Sources (Uses)	<u>(8,813,380)</u>	<u>(8,203,380)</u>	<u>(7,909,107)</u>	<u>(294,273)</u>
Net change in Fund Balance	(2,550,600)	(2,550,600)	(930,327)	1,031,727
Fund Balance, Beginning	2,550,600	2,550,600	2,916,593	365,993
Fund Balance, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,986,266</u>	<u>\$ 1,397,720</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF BOARDMAN
Morrow County, Oregon

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Street Improvements Reserve Fund #350
Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Interest Income	\$ 104,675	\$ 104,675	\$ 260,888	\$ 156,213
Other Income	50,500	50,500	-	(50,500)
Grant Income	380,000	380,000	-	(380,000)
Total Receipts	<u>535,175</u>	<u>535,175</u>	<u>260,888</u>	<u>(274,287)</u>
<u>EXPENDITURES:</u>				
Materials and Services	135,000	135,000	12,858	122,142
Capital Outlay	8,213,415	8,213,415	256,852	7,956,563
Contingency	450,000	450,000	-	450,000
Total Disbursements	<u>8,798,415</u>	<u>8,798,415</u>	<u>269,710</u>	<u>8,528,705</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,263,240)	(8,263,240)	(8,822)	8,254,418
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers From Other Funds	6,130,650	6,130,650	5,084,143	(1,046,507)
Net Change in Fund Balance	(2,132,590)	(2,132,590)	5,075,321	7,207,911
Fund Balance, Beginning	2,132,590	2,132,590	4,601,801	2,469,211
Fund Balances, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,677,122</u>	<u>\$ 9,677,122</u>

The notes to the basic financial statements
are an integral part of this statement.

CITY OF BOARDMAN
Morrow County, Oregon

Statement of Net Position - Modified Cash Basis
Proprietary Funds
June 30, 2024

Business-Type Activities-Enterprises Funds

	<u>Water Utility Funds</u>	<u>Sewer Utility Funds</u>	<u>Garbage Fund #240</u>	<u>Building Fund #260</u>	<u>Capital Project Funds</u>	<u>Total Proprietary Funds</u>
<u>ASSETS:</u>						
Current Assets:						
Cash and Cash Equivalents	\$ 3,308,419	\$ 4,012,566	\$ 408,434	\$14,346,611	\$ 2,779,191	\$24,855,221
Noncurrent Assets:						
Capital Assets, Net	5,875,822	3,275,430	-	3,788,791	16,801,990	29,742,033
Total Assets	<u>9,184,241</u>	<u>7,287,996</u>	<u>408,434</u>	<u>18,135,402</u>	<u>19,581,181</u>	<u>54,597,254</u>
<u>LIABILITIES:</u>						
Current Liabilities:						
Bonds payable within one year	-	-	-	-	802,226	802,226
Noncurrent Liabilities:						
Bonds payable in more than one year	-	-	-	-	19,003,575	19,003,575
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,805,801</u>	<u>19,805,801</u>
<u>NET POSITION (DEFICIT):</u>						
Net investment in capital assets	5,875,822	3,275,430	-	3,788,791	(224,620)	12,715,423
Restricted for urban development	-	-	-	-	-	-
Restricted for infrastructure	-	-	-	-	-	-
Restricted for debt service	-	-	-	-	-	-
Unrestricted	3,308,419	4,012,566	408,434	14,346,611	567,918	22,643,948
Total Net Position (Deficit)	<u>\$ 9,184,241</u>	<u>\$ 7,287,996</u>	<u>\$ 408,434</u>	<u>\$18,135,402</u>	<u>\$ 343,298</u>	<u>\$35,359,371</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF BOARDMAN
Morrow County, Oregon

Statement of Revenues, Expenses, and Changes in Fund Net Position - Modified Cash Basis

Proprietary Funds

Fiscal Year Ended June 30, 2024

	Business-Type Activities-Enterprises Funds					
	Water Utility Funds	Sewer Utility Funds	Garbage Fund #240	Building Fund #260	Capital Project Funds	Total Proprietary Funds
<u>OPERATING REVENUES:</u>						
Charges for Services	\$ 1,360,655	\$ 819,903	\$ 918,409	\$ 7,218,141	\$ -	\$ 10,317,108
Other Income	52,495	23,541	-	614	-	76,650
Total Operating Revenues	<u>1,413,150</u>	<u>843,444</u>	<u>918,409</u>	<u>7,218,755</u>	<u>-</u>	<u>10,393,758</u>
<u>OPERATING EXPENSES:</u>						
Personal Services	506,299	302,808	24,626	480,204	-	1,313,937
Materials and Services	385,756	204,132	737,514	2,104,652	-	3,432,054
Depreciation Expense	247,725	123,668	-	51,473	-	422,866
Total Operating Expenses	<u>1,139,780</u>	<u>630,608</u>	<u>762,140</u>	<u>2,636,329</u>	<u>-</u>	<u>5,168,857</u>
Net Operating Income (Loss)	<u>273,370</u>	<u>212,836</u>	<u>156,269</u>	<u>4,582,426</u>	<u>-</u>	<u>5,224,901</u>
<u>NON-OPERATING REVENUES</u>						
<u>(EXPENSES):</u>						
Property Taxes	-	-	-	-	1,319,121	1,319,121
Interest Income	109,597	133,311	-	606,860	315,864	1,165,632
Grants	-	-	-	-	299,422	299,422
Rental Income	3,128	26,250	-	-	-	29,378
Interest Expense	-	-	-	-	-	-
Net Non-Operating Revenues (Expenses)	<u>112,725</u>	<u>159,561</u>	<u>-</u>	<u>606,860</u>	<u>1,934,407</u>	<u>2,813,553</u>
Net Operating Income (Loss) before transfers	386,095	372,397	156,269	5,189,286	1,934,407	8,038,454
Transfers in (out)	494,025	355,315	-	-	-	849,340
Change in Net Position	880,120	727,712	156,269	5,189,286	1,934,407	8,887,794
Net Position (Deficit), Beginning	8,304,121	6,560,284	252,165	12,946,116	(1,591,109)	26,471,577
Net Position (Deficit), Ending	<u>\$ 9,184,241</u>	<u>\$ 7,287,996</u>	<u>\$ 408,434</u>	<u>\$ 18,135,402</u>	<u>\$ 343,298</u>	<u>\$ 35,359,371</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF BOARDMAN
Morrow County, Oregon

Statement of Cash Flows - Modified Cash Basis
Proprietary Funds
Fiscal Year Ended June 30, 2024

	Business-Type Activities-Enterprises Funds					
	Water Utility Funds	Sewer Utility Funds	Garbage Fund #240	Building Fund #260	Capital Project Funds	Total Proprietary Funds
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>						
Receipts from Customers	\$ 1,369,209	\$ 956,682	\$ 918,409	\$ 7,218,755		\$10,463,055
Payments to Employees	(506,299)	(437,478)	(24,626)	(480,204)	-	(1,448,607)
Payments to Suppliers	(385,756)	(204,132)	(737,513)	(2,285,180)	-	(3,612,581)
Net Cash Provided (Used) by Operating Activities	<u>477,154</u>	<u>315,072</u>	<u>156,270</u>	<u>4,453,371</u>	<u>-</u>	<u>5,401,867</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>						
Transfer to (from) other funds	(494,025)	355,315	-	130,964	(184,050)	-
Net Cash Provided (Used) by noncapital financing activities	<u>(494,025)</u>	<u>355,315</u>	<u>-</u>	<u>130,964</u>	<u>(184,050)</u>	<u>-</u>
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>						
Property Taxes on Bonded Debt Levies	-	-	-	-	1,319,121	1,319,121
Cash Received from Grantors	-	-	-	-	299,422	299,422
Purchases of Capital Assets	(20,395)	(302,116)	-	(2,680,040)	(8,512,519)	(11,515,070)
Cash Payments for Debt Service	-	-	-	-	-	-
Cash rents received	-	26,250	-	-	-	26,250
Net Cash Provided (Used) by Financing Activities	<u>(20,395)</u>	<u>(275,866)</u>	<u>-</u>	<u>(2,680,040)</u>	<u>(6,893,976)</u>	<u>(9,870,277)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>						
Interest Income	109,597	133,311	-	606,860	316,033	1,165,801
Net Increase (Decrease) in Cash and Cash Equivalents	72,331	172,517	156,270	2,380,191	(6,577,943)	(3,796,634)
Cash and Cash Equivalents, Beginning	2,594,870	3,463,301	252,165	11,835,622	10,725,916	28,871,874
Cash and Cash Equivalents, Ending	<u>\$ 2,667,201</u>	<u>\$ 3,635,818</u>	<u>\$ 408,435</u>	<u>\$ 14,215,813</u>	<u>\$ 4,147,973</u>	<u>\$25,075,240</u>
<u>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</u>						
Operating income (Loss)	\$ (435,602)	\$ 549,417	\$ 156,269	\$ 2,459,683	\$ 8,196,818	\$10,926,585
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:						
Depreciation Expense	247,725	123,669	-	51,473	-	422,867
Net Cash Provided (Used) by Operating Activities	<u>\$ (187,877)</u>	<u>\$ 673,086</u>	<u>\$ 156,269</u>	<u>\$ 2,511,156</u>	<u>\$ 8,196,818</u>	<u>\$11,349,452</u>

The notes to the basic financial statements
are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the City of Boardman (the City), have been established in conformity with the modified cash basis of accounting, as discussed in Note 1D. The following is a summary of the most significant accounting policies:

A. Reporting Entity

Primary Government

The City of Boardman, Morrow County, Oregon was incorporated December 19, 1927. The present charter was enacted January 1, 1985. The City operates under a Council-Mayor form of government. The six council members and the Mayor are elected to a four-year term. The Council on a contract basis, which is reviewed annually, hires the City Manager. The City shall have all powers which the constitution, statutes, and common law of the United States and the State of Oregon, expressly or implicitly, grants or allows municipalities as fully as though the charter specifically enumerated each of those powers. The City charter is to be liberally construed, so that the City may have all powers necessary or convenient for the conduct of its municipal affairs.

A six-member council, along with the Mayor, exercise governance responsibilities over all activities related to City operations within the jurisdiction set by the State of Oregon. The Council receives funding from local, state, and federal government sources and must comply with the requirements of these funding sources. Council members are elected by the public and have decision-making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters. As required by the modified cash basis of accounting, all significant activities and organizations have been included in the basic financial statements. Component units are separate organizations that would be included in the City's reporting entity because of the significance of their operational or financial relationships with the City. Based on these criteria, there is one component unit.

Blended Component Unit

The Boardman Urban Renewal Agency (URA) was created in August of 2008. The URA consists of the Central Boardman Urban Renewal District (CBURD) formed to help develop the SE Front and Main Street of Boardman and the West Boardman Urban Renewal District (WBURD), created in November of 2013, to help develop the West Boardman Residential Area. The URA is a legally separate organization governed by a board that is appointed by the mayor and city council of the City of Boardman. Although legally separate from the City, the URA is reported as if it were a part of the primary government because its sole purpose is to oversee and participate, if necessary, in financing community development projects for the benefit of the City and its citizens. Furthermore, the URA is included as a component unit as the URA has no ability to issue debt or otherwise carry out its activities without the participation and agreement of the City or appropriation of funds by the city council. The operations of the two districts are included in the governmental fund financial statements as separate special revenue funds that are combined to represent the URA. Separate financial statements are not published for the URA, which follows the same accounting policies as the City of Boardman.

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

B. Basic Financial Statements - Government-Wide Statements

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The City's public safety, streets and roads, culture and recreation, and general administrative services are classified as governmental activities. The City's water, sewer, and sanitation, and building regulation services are classified as business-type activities.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a modified cash, economic resource basis, which recognizes all long-term assets as well as long-term debt.

The government-wide Statement of Activities reports both the gross and net cost of each of the City's governmental and business-type activities. The functions are also supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, etc.). The Statement of Activities reports gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the governmental function or a business-type activity. Operating grants include operating-specific and discretionary grants while the capital grants column reports capital-specific grants.

This government-wide statements' focus is more on the sustainability of the City as an entity and the change in the City's net position resulting from the current year's activities.

C. Basic Financial Statements - Fund Financial Statements

The financial transactions of the City are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures/expenses.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. Accounting standards establish criteria for the determination of major funds. The City can electively add funds as major funds if it believes the funds are of interest to financial statement users.

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

C. Basic Financial Statements - Fund Financial Statements (continued)

The City's fund structure is described below:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The City reports these major governmental funds and fund types:

General Fund

The General Fund is the primary operating fund of the City and always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes. The City has one special revenue fund: State Tax Street Fund.

Capital Reserve Funds

Capital reserve funds are used to account for resources reserved at the direction of the council for specific capital projects or assets. The major source of revenue in this fund is grants or transfers-in from the General Fund. Major budgeted requirements are expenditures for major capital purchases or improvement projects. The City has three capital reserve funds: General Improvements Reserve Fund, Street Improvements Reserve Fund, and the CDBG Grant Fund.

The activities reported in these funds are reported as governmental activities in the government-wide financial statements.

Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The City reports the following proprietary fund types:

Enterprise Fund

The activities reported in the enterprise funds are reported as business-type activities in the government-wide financial statements. The City reports six enterprise funds: Water Utility Funds, Sewer Utility Funds, Garbage Fund, Building Fund and the Capital Project Fund. The purpose of the Capital Project Fund is to account for improvements to systems used by other enterprise funds financed by bonded debt.

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Enterprise Fund (Continued)

The Water Utility Funds include the Water Utility Operations Funds, the Water Reserve Fund and the Water Debt Service Fund. The Sewer Utilities Funds include the Sewer Utility Operations Fund, the Sewer Reserve Fund and the Sewer Debt Service Fund. The reserve funds account for utility operations funds budgeted to be set aside for future capital improvements. The debt service funds account for property taxes levied and collected on general obligation bonds used to make utility system improvements and for expansion and the related debt service disbursements.

Major and Nonmajor Funds

The funds are further classified as major or nonmajor as follows:

<u>Major Funds</u>	<u>Brief Description</u>
<u>Governmental Funds:</u>	
General Funds	This is the City's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund. The principal source of revenues is property taxes and its primary expenditures are for public safety and general government services.
Street Improvement Reserve Fund #350	This fund accumulates resources for major street repairs and improvements.
<u>Proprietary Funds:</u>	
Water Utility Funds	Accounts for activities related to providing water services to city residents.
Sewer Utility Funds	Accounts for activities related to providing wastewater services to city residents.
Garbage Fund #240	Accounts for activities related to providing garbage services to city residents.
Building Fund #260	Accounts for activities related to construction planning permitting and inspection.
Capital Project Fund #410	Accounts for the use of bond proceeds dedicated to improving utility systems.
Debt Service Fund #510	Accounts for the accumulation of funds to repay bonded debt.

The remainder of the City's funds are classified as nonmajor funds.

D. Measurement Focus and Basis of Accounting

The City's financial statements include the accounts of all City operations. The financial statements have been presented on a modified cash basis of accounting. The City only recognizes items that involve receipts or disbursements of cash, except for the following modifications which have substantial support in generally accepted accounting principles:

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Measurement Focus and Basis of Accounting (continued)

The City capitalizes assets with an original cost over \$5,000 and an estimated useful life longer than one year. Capital assets are depreciated using the straight-line method over estimated useful lives. The City reports long-term debt that relates to the acquisition of capital assets. The City reports prepayments received as unearned revenue.

Except for the modifications listed above, the City does not record transactions relating to revenues earned or expenses incurred until the period in which the cash is received or disbursed. Accordingly, receivables, payables, and accrued expenses are not reported.

E. Financial Statement Amounts

Cash, Cash Equivalents, and Investments

The City's "cash and cash equivalents" includes all cash on hand, demand deposits, and short-term investments with an original maturity of three months or less from the date of acquisition.

The City maintains a cash and investment pool that is available for use by all funds. In general, interest earning from pooled cash investments is allocated to each fund based on average earnings rate and average cash balance held by each fund.

State statutes authorize the City to invest primarily in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, high-grade commercial paper, and the State Treasurer's Local Government Investment Pool.

Property Taxes

The City is responsible for levying property taxes, but the taxes are collected by the County. Taxes are levied on September 1 based on assessed values at July 1. Property tax payments are due in three installments- November 15, February 15, and May 15. Taxes are considered delinquent 60 days after their due date and become a lien on the property at that time.

Interfund Activity

Activity between funds utilizing is referred to as "Due To / From Other Funds" in each fund at the end of each fiscal year in the fund financial statements. All interfund loan balances are considered current and are eliminated in the government-wide financial statements.

Inventories

Supplies inventory is not reported when the modified cash basis of accounting is used. The amount of unused supplies inventory at balance sheet date is considered immaterial by management for reporting purposes.

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

E. Financial Statement Amounts (continued)

Capital Assets

Capital assets are stated at cost or estimated historical cost. Donated assets are stated at their estimated fair market value on the date donated. Capital assets are defined as assets with an initial cost of more than \$5,000 and estimated life in excess of one year. Interest incurred during construction is not capitalized. Maintenance and repairs of a routine nature are charged to expenditures as incurred and not capitalized. Capital assets are depreciated using the straight-line method over the following useful lives:

<u>Asset</u>	<u>Years</u>
Buildings	30-40
Improvements	15-40
Equipment and Vehicles	5-15
Intangible Assets	3-5
Streets and Road	30-50
Utility Systems and Improvements	40

Leases

Lease assets and lease liabilities are not accrued using the modified cash basis of accounting.

Compensated Absences

Compensated absences are not accrued, since the modified cash basis of accounting is used. Vacation time accumulates at 6.8 hours to 13.33 hours per month based on years of employment and position. Unpaid vacation time is fully vested to employees at the time it is earned. All outstanding vacation leave is payable upon resignation, retirement, or death.

Long-Term Debt Obligations

Long-term debt and other long-term obligations are reported as liabilities in the government-wide and proprietary fund financial statements. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are treated as period costs in the year of issue and are shown as other financing uses.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources while discounts on debt issuances are reported as Other Financing Uses. Issuance costs are reported as debt service expenditures.

Retirement Plans

Substantially all employees are participants in the Oregon Public Employees Retirement Fund (OPERF), administered by the Oregon Public Employees Retirement System (OPERS). Contributions to OPERS are made on a current basis as required by the plan and are charged to expenditures / expenses as funded.

In addition, the City offers its administrators a tax deferred annuity plan established pursuant to Section 457(b) of the Internal Revenue Code.

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

E. Financial Statement Amounts (continued)

Net Position/Fund Balance

Government-wide and proprietary fund net position is divided into three components:

- Net Investment in Capital Assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted Net Position - Consists of restricted assets reduced by related liabilities with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted Net Position - Net amount of assets related liabilities not included in the determination of net investment in capital assets or the restricted component of net position.

In the fund financial statements, governmental fund balances are classified in the following categories:

- Non spendable - Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.
- Restricted - Consists of restricted assets reduced by related liabilities with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. All of the City's restricted net position is restricted by enabling legislation.
- Committed - Amounts that can be used only for specific purposes determined by a formal action by City Council resolution.
- Assigned - Amounts that are designated by management for a particular purpose but are not spendable until a budget ordinance is passed or there is a majority vote approval (for capital projects or debt service) by City Council.
- Unassigned - All amounts not included in other spendable classifications.

When the option is available to use restricted or unrestricted resources for any purpose, the City expends restricted resources first. When the option is available to use committed, assigned, or unassigned resources for any purpose, the City expends committed resources before assigned resources, and assigned resources before unassigned resources.

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

E. Financial Statement Amounts (continued)

Operating Revenues and Expenses

The City's proprietary funds distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses of the City's water utility, sewer utility, garbage, and building funds consist of charges for services and the costs of providing those services, including depreciation and excluding interest cost. All other revenues and expenses are reported as nonoperating.

Use of Estimates

In preparing the City's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues during the reporting period. Actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY:

The City follows Oregon's Local Budget Law; the process under which the budget is adopted as described in the following paragraphs. A budget is prepared for each fund in accordance with the budgetary basis of accounting and legal requirements set forth in Oregon Local Budget Law. The budgetary basis of accounting is substantially the same as the modified cash basis of accounting with the following features:

- Capital outlay expenditures are expensed when purchased and depreciation is not calculated,
- Debt principal is recorded as an expense when paid instead of a liability reduction, and
- Debt issuance costs are expensed when paid rather than amortized.

Budget amounts shown in the financial statements include the original and supplemental budget amounts and all appropriation transfers approved by the City Council. The appointed budget officer develops a proposed budget for submission to the budget committee. The operating budget includes proposed expenditures and the means for financing them for the upcoming year, along with estimates for the current year and actual data for the two preceding years. After the proposed budget is prepared, the budget officer publishes a "Notice of Budget Committee Meeting" in at least one newspaper of general circulation. At the budget committee meeting, the budget message is delivered explaining the proposed budget and any significant changes in the City's financial position. The budget committee meets thereafter as many times as necessary until the budget document is completed.

After approval by the budget committee and the required "Public Hearing" and prior to July 1, the budget is adopted by the City Council, and appropriations are enacted by resolution. The resolution establishes appropriations for each fund and expenditures cannot legally exceed these appropriations. Appropriations lapse at year-end. Consistent with Oregon Local Budget Law, expenditures are appropriated for each legally adopted annual operating budget at the following levels of control:

- Personal Services
- Materials and Services
- Capital Outlay
- Debt Service
- Contingencies
- Unappropriated Ending Fund Balance.

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2024

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (continued):

The City Council adopted the 2023-2024 budget on May 16, 2023 totaling \$74,207,368.

The City Council adopted the 2024-2025 budget on June 4, 2024 totaling \$87,547,100.

Budgetary appropriations may not be legally over-expended except in the case of reimbursable grant expenditures and trust monies, which could not be reasonably estimated at the time the budget was adopted. After the original budget is adopted, the City Council may approve appropriation transfers between levels of control. There was one amended appropriation adopted by the City Council during the fiscal year under audit. After budget approval, the City Council may approve supplemental appropriations if any occurrence, condition or need exists which had not been anticipated at the time the budget was adopted. Expenditures of all the various funds were within authorized appropriation.

NOTE 3 - STATE CONSTITUTIONAL PROPERTY TAX LIMITS:

The State of Oregon has a constitutional limit on property taxes for schools and non-school government operations. Under the provisions of the limitation, tax revenues are separated into taxes for the public school system and taxes for local government operations other than the public school system. Property taxes levied for the payment of bonded indebtedness are exempt from the limitation, provided such bonds are either authorized by a specific provision of the Oregon Constitution or approved by the voters of the City for capital construction or improvements.

During May 1997, Oregon voters approved Measure 50 which limits taxes on each property by reducing the "assessed value" of each unit of property for the tax year 1998-1999 to its 1995-1996 value, less ten percent. Then a "permanent tax rate", representing the product of dividing the tax levy by the assessed value, was calculated. The new tax rates are the permanent constitutional rate limit for each jurisdiction and are used to calculate property taxes levied against each property.

The City's permanent tax rate is \$4.2114 per \$1,000 of assessed value.

NOTE 4 - DEPOSITS AND INVESTMENTS:

Deposits

Oregon Revised Statute (ORS) Chapter 295 governs the collateralization of Oregon public funds. ORS 295 requires the qualified depository to pledge collateral against any public funds deposits in excess of deposit insurance amounts. As of June 30, 2024, the total bank balances were \$673,697. The City maintains its funds at financial institutions deemed to be qualified depositories by the Office of the State Treasurer.

CITY OF BOARDMAN
Morrow County, Oregon

Notes to the Financial Statements
June 30, 2024

NOTE 4 - DEPOSITS AND INVESTMENTS (continued):

Custodial Credit Risk - Custodial credit risk for deposits is the risk that, in the event of bank failure, a government's deposits may not be returned to it. The City does not have a formal deposit policy for custodial credit risk.

Investments

The City invests funds in the Oregon Local Government Investment Pool (LGIP), which is an unrated external investment pool. The LGIP is included in the Oregon Short Term Fund (OSTF), which was established by the State Treasurer. OSTF is not subject to SEC regulation. OSTF is subject to requirements established in Oregon Revised Statutes, investment policies adopted by the Oregon Investment, and portfolio guidelines established by the OSTF Board. The Governor appoints the members of the Oregon Investment Council and the OSTF Board.

Custodial Credit Risk - State statutes authorize the City to invest primarily in general obligations of the US Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, certain commercial papers, and the State Treasurer's investment pool, among others. The City has no formal investment policy that further restricts its investment choices.

Concentration of Credit Risk - The City is required to provide information about the concentration of credit risk associated with its investments in one issuer that represent 5 percent or more of the total investments, excluding Investments in external investment pools or those issued and explicitly guaranteed by the U.S. Government. The City has no such investments.

Interest Rate Risk - The City has no formal investment policy that explicitly limits investment maturities as a means of managing its exposure to fair value loss arising from increasing interest rates.

A reconciliation of cash and cash equivalents as shown on the statement of assets, liabilities and equity arising from cash transactions are as follows:

Banking Institutions:	
Banner Bank	\$ (50,120)
Bank of Eastern Oregon	723,817
Oregon Local Government Investment Pool	43,472,876
Credit Card Processor	<u>1,260,805</u>
Total Governmental & Business-Type Activities	<u>\$ 45,407,378</u>

CITY OF BOARDMAN
Morrow County, Oregon

Notes to the Financial Statements
June 30, 2024

NOTE 5 - CAPITAL ASSETS:

Governmental Activities	Beginning Balance	Increases	Decreases	Ending Balance
Non-Depreciable Capital Assets:				
Land	\$ 936,889	\$ 603,456	\$ -	\$ 1,540,345
Construction in Progress	455,279	-	-	455,279
Total Non-Depreciable Capital Assets	1,392,168	603,456	-	1,995,624
Depreciable Capital Assets:				
Buildings and Equipment	8,010,645	893,788	-	8,904,433
Intangible Assets	15,155	-	-	15,155
Infrastructure	8,157,751	-	-	8,157,751
Total Non-Depreciable Capital Assets	16,183,551	893,788	-	17,077,339
Accumulated Depreciation:				
Buildings and Equipment	(2,528,478)	(356,149)	-	(2,884,627)
Intangible Assets	(11,114)	(3,031)	-	(14,145)
Infrastructure	(3,869,096)	(171,616)	-	(4,040,712)
Total Accumulated Depreciation	(6,408,688)	(530,796)	-	(6,939,484)
Total Governmental Capital Assets, Net	\$11,167,031	\$ 966,448	\$ -	\$12,133,479

Depreciation expense was charged to governmental activities as follows:

Functions/Programs:	
General Government	\$ 186,137
Public Safety	142,205
Streets and Roads	185,810
Culture and Recreation	16,644
Total Depreciation Expense	\$ 530,796

CITY OF BOARDMAN
Morrow County, Oregon

Notes to the Financial Statements
June 30, 2024

NOTE 5 - CAPITAL ASSETS (continued):

Business-Type Activities	Beginning Balance	Increases	Decreases	Ending Balance
Non-Depreciable Capital Assets:				
Land	\$ 189,208	\$ -	\$ -	\$ 189,208
Construction in Progress	9,715,546	2,301,872	-	12,017,418
Total Non-Depreciable Capital Assets	9,904,754	2,301,872	-	12,206,626
Depreciation Capital Assets:				
Equipment and Vehicles	1,268,572	427,897	(67,972)	1,628,497
Intangible Assets	169,719	-	-	169,719
Utility Systems and Improvements	16,770,500	-	-	16,770,500
Total Depreciable Capital Assets	18,208,791	427,897	(67,972)	18,568,716
Accumulated Depreciation:				
Equipment and Vehicles	(924,907)	(70,417)	31,503	(963,821)
Intangible Assets	(157,819)	(3,400)	-	(161,219)
Utility Systems and Improvements	(8,824,620)	(339,458)	-	(9,164,078)
Total Accumulated Depreciation	(9,907,346)	(413,275)	31,503	(10,289,118)
Total Business-Type Capital Assets, Net	\$18,206,199	\$ 2,316,494	\$ (36,469)	\$20,486,224

Depreciation expense was charged to business-type activities as follows:

Functions/Programs:

Water Utility	\$ 247,725
Sewer Utility	123,669
Building	41,881
Total Depreciation Expense	\$ 413,275

CITY OF BOARDMAN
Morrow County, Oregon

Notes to the Financial Statements
June 30, 2024

NOTE 6 - LONG-TERM DEBT OBLIGATIONS:

During the fiscal year ended June 30, 2024, changes in long-term debt for the City's governmental activities are as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
<u>Business-Type Activities:</u>					
2021 General Obligation Bond	\$19,265,000	\$ -	\$ (580,000)	\$18,685,000	\$ 581,531
2021 Bond Premiums	1,341,496	-	(220,695)	1,120,801	220,695
Total Business-Type Debt	20,606,496	-	(800,695)	19,805,801	802,226
Total Government-Wide Debt	\$20,606,496	\$ -	\$ (800,695)	\$19,805,801	\$ 802,226

CITY OF BOARDMAN
Morrow County, Oregon

Notes to the Financial Statements
June 30, 2024

NOTE 6 - LONG-TERM DEBT OBLIGATIONS (continued):

Bonded Debt

Annual debt service requirements to maturity for debt in the City's business-type activities are as follows:

Fiscal Year Ending June 30,	Interest	Principal	Total
2025	581,531	605,000	1,186,531
2026	557,331	630,000	1,187,331
2027	532,131	655,000	1,187,131
2028	505,931	680,000	1,185,931
2029-33	2,098,855	3,835,000	5,933,855
2034-38	1,297,055	4,635,000	5,932,055
2039-43	592,293	5,345,000	5,937,293
2040-48	73,525	2,300,000	2,373,525
	\$ 6,238,652	\$18,685,000	\$ 24,923,652

NOTE 7 - NET INVESTMENT IN CAPITAL ASSETS:

	Governmental Activities	Business-Type Activities	Total
Capital Assets Net of Depreciation	\$12,133,479	\$20,486,224	\$ 32,619,703
Debt to Acquire Capital Assets	-	(19,265,000)	(19,265,000)
Net Investment in Capital Assets	\$12,133,479	\$ 1,221,224	\$ 13,354,703

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2024

NOTE 8 - PENSION PLAN:

Because the financial statements have been prepared on a modified cash basis of accounting, pension and other post-employment benefit liabilities and the related deferred inflows and outflows of resources have not been recorded in the financial statements. Pension expenditures are recorded when the disbursements are made. If the financial statements were prepared in accordance with accounting principles generally accepted in the United States of America, the following information would have been included:

A Name of the Pension Plan

The Oregon Public Employees Retirement System (OPERS) is a cost-sharing multiple-employer defined benefit plan.

B. Plan Description

Employees of the City are provided with pensions through OPERS. The Oregon Legislature has delegated authority to the Public Employees Retirement Board to administer and manage the system. All benefits of the System are established by the legislature pursuant to ORS Chapters 238 and 238A. Tier One/Tier Two Retirement Benefit plan, established by ORS Chapter 238, is closed to new members hired on or after August 29, 2003. The Pension Program, established by ORS Chapter 238A, provides benefits to members hired on or after August 29, 2003. OPERS issues a publicly available Comprehensive Annual Financial Report and Actuarial Valuation that can be obtained at http://www.oregon.gov/pers/Pages/section/financial_reports/financials.aspx.

C. Benefits Provided Under ORS Chapter 238 - Tier One / Tier Two

1. **Pension Benefits** - The OPERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

2. **Death Benefits** - Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:
 - ❑ The member was employed by a OPERS employer at the time of death,
 - ❑ The member died within 120 days after termination of OPERS-covered employment,
 - ❑ The member died as a result of injury sustained while employed in a OPERS-covered job, or
 - ❑ The member was on an official leave of absence from a OPERS-covered job at the time of death.

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2024

NOTE 8 - PENSION PLAN (continued):

C. Benefits Provided Under ORS Chapter 238 - Tier One / Tier Two (continued)

3. **Disability Benefits** - A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job- incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
4. **Benefit Changes After Retirement** - After Retirement Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments.

Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA is 2.0%.

D. Benefits Provided Under ORS Chapter 238A - OPSRP Pension Program (OPSRP DB)

1. **Pension Benefits** - The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

General Service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

Police and Fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

A member of the **OPSRP** Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

2. **Death Benefits** - Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.
3. **Disability Benefits** - A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2024

NOTE 8 - PENSION PLAN (continued):

D. Benefits Provided Under ORS Chapter 238A - OPSRP Pension Program (OPSRP DB) (continued)

4. Benefit Changes After Retirement - Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA will vary; 1.25 percent for beneficiaries receiving yearly benefits below \$60,000 or \$750 plus 0.15 percent for beneficiaries receiving yearly benefits above \$60,000.

E. Benefits Provided Under the OPSRP Individual Account Program (OPSRP IAP)

1. Pension Benefits - The Individual Account Program (IAP) is a defined contribution pension plan. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the OPSRP Individual Account Program (IAP) may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

2. Death Benefits - Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.
3. Recordkeeping - OPERS contracts with VOYA Financial to maintain IAP participant records.

F. Contributions

OPERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the OPERS Defined Benefit Plan and the Other Postemployment Benefit Plans.

Employer contribution rates during the period were based on the December 31, 2021 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2023.

Employer contributions for the fiscal year ended June 30, 2024 were \$533,551, excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2024 were: Tier One / Tier Two General Service - 25.88 percent, OPSRP Pension Program General Service - 20.29 percent, and OPSRP Pension Program Police and Fire - 24.65 percent.

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2024

NOTE 8 - PENSION PLAN (continued):

G. Pension Liabilities, Pension Expense, and Deferred Inflows and Outflows of Resources

At June 30, 2024, the City had a liability of \$2,781,656 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021. At June 30, 2024, the City's proportion was 0.01441397%, which was a decrease from its proportion of 0.01816650% at June 30, 2023.

For the year ended June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	132,030	10,705
Changes of assumption	239,837	1,788
Net differences between projected and actual earnings on investments	48,527	-
Changes in proportionate share	367,586	459,289
Differences between employer contributions and proportionate share of contributions	1,596,259	194,369
Contributions subsequent to the measurement date	589,481	-
	\$ 2,973,720	\$ 666,151

H. Changes in Plan Provisions

The were no changes to the pension plan or postemployment health insurance plan during or subsequent to the June 30, 2023 measurement period that require disclosure.

I. Tax Sheltered Annuity

The City offers its administrators a tax deferred annuity program established pursuant to Section 457(b) of the Internal Revenue Code (the Code). Contributions are made through salary reductions from participating employees up to the amounts specified in the Code. No contributions are required from the City. As of June 30, 2024, 17 employees were participating in the plan.

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (OPEB):

A. Name of the Other Post-Employment Benefit Plan

The Retirement Health Insurance Account (RHIA) is a cost-sharing multiple-employer defined other post-employment benefit plan administered by OPERS.

B. Plan Description

Eligible retirees of the City are provided a monthly contribution toward the cost of Medicare companion health insurance premiums through RHIA. This trust fund is established by the Oregon legislature pursuant to Oregon Revised Statute (ORS) 238.420. The ORS Chapter 238 Other Post-Employment Benefit Plan is closed to new members hired on or after January 1, 2004. OPERS issues a publicly available financial report that can be obtained at <http://www.oregon.gov/pers/Pages/section/financialreports/financials.aspx>.

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2024

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued):

C. Benefits Provided Under ORS Chapter 238.420 - Retiree Healthcare

1. **Plan Benefits** - ORS 238.420 require that an amount equal to \$60 or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the RHIA established by the employer, and any monthly cost in excess of \$60 shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a OPERS-sponsored health plan.
2. **Death Benefits** - A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

D Contributions

PERS employers contributed 0.06 percent of PERS-covered salaries for Tier One and Tier Two members to fund the normal cost portion of RHIA benefits.

E. OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2024, the City reported an asset of \$31,282 for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2023. The total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2021 and rolled forward to the measurement date of June 30, 2023. The basis for the employer's proportion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actuarial contributions in the fiscal year of all employers. At June 30, 2024, the City's proportion was 0.01007709% compared to its proportion of 0.00880365% at June 30, 2023.

For the year ended June 30, 2024, the City recognized OPEB income of \$4,840. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 924
Change of assumptions	-	397
Net differences between projected and actual earnings on investments	104	-
Changes in proportionate share	647	2,177
Contributions subsequent to the measurement date	18	-
	\$ 769	\$ 3,498

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2024

NOTE 10 - INTERFUND TRANSFERS:

The following transfers between funds were budgeted and made for the year:

Fund	Transfers In	Transfers Out
General Fund #100	\$ 51,150	\$ 8,061,547
Street Fund #250	130,000	-
General Improvements Reserve Fund #300	2,000,000	-
Street Improvements Reserve Fund #350	5,084,143	-
Total Governmental Funds	7,265,293	8,061,547
General Obligation Bond Debt Fund #510	-	184,050
Water Utility Fund #220	-	218,000
Water System Improvements Reserve Fund #320	712,025	-
Water Bond Fund # 520	-	-
Sewer Utility Fund #230	-	443,000
Sewer System Improvements Reserve Fund #330	798,315	-
Sewer Bond Fund #530	-	-
Building Fund #260	146,114	15,150
Total Proprietary Funds	1,656,454	860,200
	\$ 8,921,747	\$ 8,921,747

The City regularly makes transfers from the general fund and from utility funds to reserve funds to separate funds intended for future capital improvements.

NOTE 11 - RISK MANAGEMENT:

The City is exposed to various risks or losses related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. The City purchases commercial insurance for all claims other than that represented by minimal deductible amount per loss. There have been no significant reductions in insurance coverage from coverage in prior years in any of the major categories of risk. Amounts of any settlements or claims have not exceeded insurance coverage in any of the past three years.

NOTE 12 - CONTINGENCIES:

The City has elected to be self-insured for unemployment tax purposes. The City has not set up a reserve fund to cover any future liability as any costs will be covered by that year's current appropriations. Accordingly, no tax is paid or expense recorded until a claim is made against the City.

NOTE 13 – TAX ABATEMENTS:

The City is subject to tax abatements granted by Morrow County, Oregon. Morrow County grants exemptions from property taxes within enterprise zones as authorized in ORS 285C.

Property tax revenues were reduced as follows:

	City of Boardman	URA West District	URA Central District
Enterprise Zones	\$ 49,736	\$ 1,127	\$ 945
Long-term Rural Enterprise Zones	11,643,728	263,825	221,309
	\$ 11,693,464	\$ 264,952	\$ 222,254

City of Boardman also received \$299,422 of in lieu of monies from Lamb Weston Inc through the Long-term Rural Enterprise Zone exemption program.

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2024

NOTE 14 - EVALUATION OF SUBSEQUENT EVENTS:

Management evaluated all activity of the City through the report date, which is the date on which the financial statements were available to be issued and concluded that no other subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

SUPPLEMENTARY INFORMATION

GOVERNMENTAL FUND SUPPLEMENTAL INFORMATION

CITY OF BOARDMAN
Morrow County, Oregon

Combining Balance Sheet - Cash Basis
General Funds
June 30, 2024

	<u>General Fund #100</u>	<u>General Improvements Reserve Fund #300</u>	<u>Total General Funds</u>
<u>ASSETS:</u>			
Cash and Cash Equivalents	\$ 1,987,901	\$8,225,176	\$ 10,213,077
<u>FUND BALANCES:</u>			
Fund Balances:			
Restricted	\$ 454,617	\$ -	\$ 454,617
Committed	-	8,225,176	8,225,176
Unassigned	1,533,284	-	1,533,284
Total Fund Balance	<u>\$ 1,987,901</u>	<u>\$8,225,176</u>	<u>\$ 10,213,077</u>
	ok	ok	ok

CITY OF BOARDMAN
Morrow County, Oregon

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis

General Funds

Fiscal Year Ended June 30, 2024

	General Fund #100	General Improvements Reserve Fund #300	Total General Funds
<u>REVENUES:</u>			
Property Taxes	\$ 2,658,070	\$ -	\$ 2,658,070
Transient Room Taxes	265,512	-	265,512
Franchise Taxes	4,162,395	-	4,162,395
Intergovernmental	-	-	-
Charges for Services	14,581	-	14,581
Grants	3,590,287	600,000	4,190,287
Interest Income	324,149	315,528	639,677
Miscellaneous	358,796	-	358,796
Total Revenues	<u>11,373,790</u>	<u>915,528</u>	<u>12,289,318</u>
<u>EXPENDITURES:</u>			
Current:			
General Government	637,687	-	637,687
Public Safety	2,657,603	-	2,657,603
Culture and Recreation	278,962	-	278,962
Capital Outlay	1,150,790	-	1,150,790
Total Expenditures	<u>4,725,042</u>	<u>-</u>	<u>4,725,042</u>
Excess of Revenues Over Expenditures	6,648,748	915,528	7,564,276
<u>OTHER FINANCING SOURCES (USES):</u>			
Transfers (To) From Other Funds	<u>(7,909,107)</u>	<u>2,000,000</u>	<u>(5,909,107)</u>
Total Other Financial Sources (Uses)	<u>(7,909,107)</u>	<u>2,000,000</u>	<u>(5,909,107)</u>
Net Change in Fund Balances	(1,260,359)	2,915,528	1,655,169
Fund Balances, Beginning	<u>2,916,593</u>	<u>5,309,648</u>	<u>8,226,241</u>
Fund Balances, Ending	<u>\$ 1,656,234</u>	<u>\$ 8,225,176</u>	<u>\$ 9,881,410</u>

CITY OF BOARDMAN
Morrow County, Oregon

Budgetary Comparison Schedule
General Improvements Reserve Fund #300
Fiscal Year Ended June 30, 2024

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Grants	\$ -	\$ -	\$ 600,000	\$ 600,000
Interest Income	112,500	112,500	315,528	203,028
Total Revenues	112,500	112,500	915,528	803,028
<u>EXPENDITURES:</u>				
Material and Services	20,000	20,000	-	20,000
Capital Outlay	480,000	480,000	-	480,000
Debt Service	2,000,000	2,000,000	-	2,000,000
Contingency	600,000	600,000	-	600,000
Total Expenditures	3,100,000	3,100,000	-	3,100,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,987,500)	(2,987,500)	915,528	3,903,028
<u>OTHER FINANCING SOURCES:</u>				
Transfers From Other Funds	2,000,000	2,000,000	2,000,000	-
Total Other Financial Sources	2,000,000	2,000,000	2,000,000	-
Net Change in Fund Balances	(987,500)	(987,500)	2,915,528	3,903,028
Fund Balances, Beginning	987,500	987,500	5,309,648	4,322,148
Fund Balances, Ending	\$ -	\$ -	\$ 8,225,176	\$ 8,225,176

CITY OF BOARDMAN
Morrow County, Oregon

Combining Balance Sheet - Cash Basis
Nonmajor Governmental Funds
June 30, 2024

	<u>State Tax Street Fund #250</u>	<u>URA Central District Special Revenue Fund #815</u>	<u>URA West District Special Revenue Fund #819</u>	<u>Total Nonmajor Governmental Funds</u>
<u>ASSETS:</u>				
Cash and Cash Equivalents	\$ 206,047	\$ 334,209	\$ 87,382	\$ 627,638
<u>FUND BALANCES:</u>				
Fund Balances:				
Restricted	206,047	334,209	87,382	627,638
Total Fund Balances	\$ 206,047	\$ 334,209	\$ 87,382	\$ 627,638

CITY OF BOARDMAN
Morrow County, Oregon

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - Cash Basis
Nonmajor Governmental Funds
Fiscal Year Ended June 30, 2024

	State Tax Street Fund #250	URA Central District Special Revenue Fund #815	URA West District Special Revenue Fund #819	Total Nonmajor Governmental Funds
<u>REVENUES:</u>				
Property Taxes	\$ -	\$ 76,970	\$ 91,066	\$ 168,036
Operating Grants	-	4,406	-	4,406
State Highway Apportionments	335,830	-	-	335,830
Other Income	4,174	-	44	4,218
Interest Income	-	14,505	6,396	20,901
Total Revenues	<u>340,004</u>	<u>95,881</u>	<u>97,506</u>	<u>533,391</u>
<u>EXPENDITURES:</u>				
Current:				
Personal Services	291,168	-	-	291,168
Material and Services	128,222	-	-	128,222
Capital Outlay	20,000	-	-	20,000
Total Expenditures	<u>439,390</u>	<u>-</u>	<u>-</u>	<u>439,390</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(99,386)	95,881	97,506	94,001
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers In (Out)	<u>130,000</u>	<u>-</u>	<u>(101,290)</u>	<u>28,710</u>
Net Change in Fund Balances	30,614	95,881	(3,784)	122,711
Fund Balances, Beginning	<u>175,433</u>	<u>238,328</u>	<u>91,166</u>	<u>504,927</u>
Fund Balances, Ending	<u>\$ 206,047</u>	<u>\$ 334,209</u>	<u>\$ 87,382</u>	<u>\$ 627,638</u>

CITY OF BOARDMAN
Morrow County, Oregon

Budgetary Comparison Schedule
State Tax Street Fund #250
Fiscal Year Ended June 30, 2024

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State Highway Apportionments	\$ 327,100	\$ 327,100	\$ 335,829	\$ 8,729
Miscellaneous	7,800	7,800	4,174	(3,626)
Total Revenues	<u>334,900</u>	<u>334,900</u>	<u>340,003</u>	<u>5,103</u>
<u>EXPENDITURES:</u>				
Personal Services	319,690	319,690	291,200	28,490
Material and Services	296,300	296,300	128,222	168,078
Capital Outlay	20,000	20,000	20,000	-
Contingency	8,910	8,910	-	8,910
Total Expenditures	<u>644,900</u>	<u>644,900</u>	<u>439,422</u>	<u>205,478</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(310,000)	(310,000)	(99,419)	210,581
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers In	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>	<u>-</u>
Net Change in Fund Balances	(180,000)	(180,000)	30,581	210,581
Fund Balance, Beginning	<u>180,000</u>	<u>180,000</u>	<u>175,466</u>	<u>(4,534)</u>
Fund Balances, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 206,047</u>	<u>\$ 206,047</u>

CITY OF BOARDMAN
Morrow County, Oregon

Budgetary Comparison Schedule
Urban Renewal Agency Central District Special Revenue Fund #815
Fiscal Year Ended June 30, 2024

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Property Taxes	\$ 86,225	\$ 86,225	\$ 76,970	\$ (9,255)
Grants	2,040,000	2,040,000	4,406	(2,035,594)
Interest Income	750	750	14,505	13,755
Total Revenues	<u>2,126,975</u>	<u>2,126,975</u>	<u>95,881</u>	<u>(2,031,094)</u>
<u>EXPENDITURES:</u>				
Materials and Services	80,400	80,400	-	80,400
Capital Outlay	2,000,000	2,000,000	-	2,000,000
Contingency	281,575	281,575	-	281,575
Total Expenditures	<u>2,361,975</u>	<u>2,361,975</u>	<u>-</u>	<u>2,361,975</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(235,000)	(235,000)	95,881	330,881
Fund Balances, Beginning	<u>235,000</u>	<u>235,000</u>	<u>238,328</u>	<u>3,328</u>
Fund Balances, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 334,209</u>	<u>\$ 334,209</u>

CITY OF BOARDMAN
Morrow County, Oregon

Budgetary Comparison Schedule
Urban Renewal Agency West District Special Revenue Fund #819
Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Property Taxes	\$ 86,140	\$ 86,140	\$ 91,137	\$ 4,997
Grants	35,950	35,950	-	(35,950)
Interest Income	500	500	6,369	5,869
Total Revenues	<u>122,590</u>	<u>122,590</u>	<u>97,506</u>	<u>(25,084)</u>
<u>EXPENDITURES:</u>				
Materials and Services	2,300	2,300	-	2,300
Contingency	-	-	-	-
Total Expenditures	<u>2,300</u>	<u>2,300</u>	<u>-</u>	<u>2,300</u>
Change in Fund Balance Before Other Financial Sources (Uses)	120,290	120,290	97,506	(22,784)
Other Financing Sources (Uses) Transfers From (To) Other Funds	<u>(210,290)</u>	<u>(210,290)</u>	<u>(101,290)</u>	<u>(109,000)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(90,000)	(90,000)	(3,784)	(131,784)
Fund Balances, Beginning	<u>90,000</u>	<u>90,000</u>	<u>91,166</u>	<u>1,166</u>
Fund Balances, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87,382</u>	<u>\$ (130,618)</u>

PROPRIETARY FUNDS SUPPLEMENTAL INFORMATION

CITY OF BOARDMAN
Morrow County, Oregon

Combining Statement of Net Position - Modified Cash Basis
Water Utility Funds
June 30, 2024

	<u>Water Utility Fund #220</u>	<u>Water System Improvements Reserve Fund #320</u>	<u>Total Water Utility Funds</u>
<u>ASSETS:</u>			
Current Assets:			
Cash and Cash Equivalents	\$ 675,445	\$ 2,632,974	\$ 3,308,419
Noncurrent Assets:			
Capital Assets, Net	<u>5,875,822</u>	<u>-</u>	<u>5,875,822</u>
Total Assets	<u>6,551,267</u>	<u>2,632,974</u>	<u>9,184,241</u>
<u>LIABILITIES:</u>			
	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET POSITION:</u>			
Net Investment in Capital Assets	5,875,822	-	5,875,822
Unrestricted	<u>675,445</u>	<u>2,632,974</u>	<u>3,308,419</u>
Total Net Position	<u><u>\$ 6,551,267</u></u>	<u><u>\$ 2,632,974</u></u>	<u><u>\$ 9,184,241</u></u>

CITY OF BOARDMAN
Morrow County, Oregon

Combining Statement of Revenues, Expenses, and Changes in Net Position - Modified
Cash Basis
Water Utility Funds
Fiscal Year Ended June 30, 2024

	Water Utility Fund #220	Water System Improvements Reserve Fund #320	Total Water Utility Funds
<u>OPERATING REVENUES:</u>			
Charges and Services	\$ 1,268,902	\$ 70,884	\$ 1,339,786
Other Income	26,295	16,842	43,137
Total Operating Revenues	<u>1,295,197</u>	<u>87,726</u>	<u>1,382,923</u>
<u>OPERATING EXPENSES:</u>			
Personal Services	506,297	-	506,297
Materials and Services	397,053	402,996	800,049
Depreciation Expense	247,725	-	247,725
Total Operating Expenses	<u>1,151,075</u>	<u>402,996</u>	<u>1,554,071</u>
Operating Income	<u>144,122</u>	<u>(315,270)</u>	<u>(171,148)</u>
<u>NON-OPERATING REVENUES:</u>			
Interest Income	-	109,597	109,597
Rental Income	-	3,128	3,128
Total Non-Operating Revenues	<u>-</u>	<u>112,725</u>	<u>112,725</u>
Net Income Before Transfers	<u>144,122</u>	<u>(202,545)</u>	<u>(58,423)</u>
<u>TRANSFERS:</u>			
Contributed Capital	-	-	-
Transfers In	-	712,025	712,025
Transfers Out	(218,000)	-	(218,000)
Total Transfers	<u>(218,000)</u>	<u>712,025</u>	<u>494,025</u>
Change in Net Position	(73,878)	509,480	435,602
Net Position, Beginning	<u>6,211,000</u>	<u>2,093,121</u>	<u>8,304,121</u>
Net Position, Ending	<u>\$ 6,137,122</u>	<u>\$ 2,602,601</u>	<u>\$ 8,739,723</u>
	\$ 6,551,267	2632974	

CITY OF BOARDMAN
Morrow County, Oregon

Combining Statement of Net Position - Modified Cash Basis
Sewer Utility Funds
June 30, 2024

	<u>Sewer Utility Fund #230</u>	<u>Sewer System Improvement Reserve Fund #330</u>	<u>Total Sewer Utility Funds</u>
<u>ASSETS:</u>			
Current Assets:			
Cash and Cash Equivalents	\$ 310,937	\$ 3,701,630	\$ 4,012,567
Total Current Assets	310,937	3,701,630	4,012,567
Noncurrent Assets:			
Capital Assets, Net	3,275,430	-	3,275,430
Total Assets	3,586,367	3,701,630	7,287,997
<u>LIABILITIES:</u>			
Current Liabilities:			
Interfund Loans	-	-	-
Total Liabilities	-	-	-
<u>NET POSITION:</u>			
Net Investment in Capital Assets	3,275,430	-	3,275,430
Unrestricted	310,937	3,701,630	4,012,567
Total Net Position	\$ 3,586,367	\$ 3,701,630	\$ 7,287,997

CITY OF BOARDMAN
Morrow County, Oregon

Combining Statement of Revenues, Expenses, and Changes in Net Position - Modified Cash Basis
Sewer Utility Funds
Fiscal Year Ended June 30, 2024

	Sewer Utility Fund #230	Sewer System Improvement Reserve Fund #330	Total Sewer Utility Funds
<u>OPERATING REVENUES:</u>			
Charges for Services	\$ 1,167,834	\$ 59,143	\$ 1,226,977
Other Income	6,303	5,525	11,828
Total Operating Revenues	<u>1,174,137</u>	<u>64,668</u>	<u>1,238,805</u>
<u>OPERATING EXPENSES:</u>			
Personal Services	436,841	-	436,841
Material and Services	179,037	25,095	204,132
Depreciation Expense	123,669	-	123,669
Total Operating Expenses	<u>739,547</u>	<u>25,095</u>	<u>764,642</u>
Net Operating Income	<u>434,590</u>	<u>39,573</u>	<u>474,163</u>
<u>NON-OPERATING REVENUES:</u>			
Property Taxes	-	-	-
Interest Income	-	133,311	133,311
Interest Expense	-	-	-
Rental Income	26,250	-	26,250
Total Non-Operating Revenues	<u>26,250</u>	<u>133,311</u>	<u>159,561</u>
Net Income Before Contributions and Transfers	<u>460,840</u>	<u>172,884</u>	<u>633,724</u>
Contributed Capital	20,395	(281,721)	(261,326)
Transfers In	-	798,315	798,315
Transfers Out	(443,000)	-	(443,000)
Total Contributions and Transfers	<u>(422,605)</u>	<u>516,594</u>	<u>93,989</u>
Change in Net Position	38,235	689,478	727,713
Net Position (Deficit), Beginning	<u>3,548,132</u>	<u>3,012,152</u>	<u>6,560,284</u>
Net Position, Ending	<u>\$ 3,586,367</u>	<u>\$ 3,701,630</u>	<u>\$ 7,287,997</u>

CITY OF BOARDMAN
Morrow County, Oregon

Combining Statement of Net Position - Modified Cash Basis

Capital Project Funds

June 30, 2024

	<u>Capital Project Fund #410</u>	<u>G.O. Bond Debt Fund #510</u>	<u>Total Capital Project Funds</u>
<u>ASSETS:</u>			
Current Assets:			
Cash and Cash Equivalents	\$ 2,524,233	\$ 254,958	\$ 2,779,191
Noncurrent Assets:			
Capital Assets, Net	16,801,990	-	16,801,990
Total Assets	<u>19,326,223</u>	<u>254,958</u>	<u>19,581,181</u>
<u>LIABILITIES:</u>			
Current Liabilities:			
Bonds payable within one year	-	803,992	803,992
Noncurrent Liabilities:			
Bonds payable in more than one year	-	19,001,809	19,001,809
Total Liabilities	<u>-</u>	<u>19,805,801</u>	<u>19,805,801</u>
<u>NET POSITION (DEFICIT):</u>			
Net investment in capital assets	16,801,990	(22,330,034)	(5,528,044)
Restricted for infrastructure	2,524,233	2,524,233	5,048,466
Restricted for debt service	-	254,958	254,958
Total Position (Deficit)	<u>\$19,326,223</u>	<u>\$(19,550,843)</u>	<u>\$ (224,620)</u>

CITY OF BOARDMAN
Morrow County, Oregon

Combining Statement of Revenues, Expenses, and Changes in Net Position - Modified Cash Basis

Capital Project Funds
Fiscal Year Ended June 30, 2024

	Capital Project Fund #410	G.O. Bond Debt Fund #510	Total Capital Project Funds
<u>NON-OPERATING REVENUES</u>			
<u>(EXPENSES)</u>			
Property Taxes	\$ -	\$ 1,319,120	\$ 1,319,120
Interest Income	315,701	163	315,864
Grants	-	-	-
Interest Expense	-	(384,036)	(384,036)
Other Revenue	-	299,591	299,591
Total Non-Operating Revenues (Expenses)	<u>315,701</u>	<u>1,234,838</u>	<u>1,550,539</u>
Net Operating Income (Loss) before transfers	315,701	1,234,838	1,550,539
Operating transfers in	-	-	-
Operating transfers out	-	(184,050)	(184,050)
Change in Net Position	315,701	1,050,788	1,366,489
Net Position (Deficit), Beginning	<u>19,010,522</u>	<u>(20,601,631)</u>	<u>(1,591,109)</u>
Net Position (Deficit), Ending	<u>\$ 19,326,223</u>	<u>\$ (19,550,843)</u>	<u>\$ (224,620)</u>

CITY OF BOARDMAN
Morrow County, Oregon

Budgetary Comparison Schedule
Water Utility Funds #220
Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Water Fees and Services	\$ 1,187,500	\$ 1,187,500	\$ 1,259,545	\$ 72,045
Other Income	46,500	46,500	35,654	(10,846)
Total Revenues	<u>1,234,000</u>	<u>1,234,000</u>	<u>1,295,199</u>	<u>61,199</u>
<u>EXPENDITURES:</u>				
Personal Services	575,920	597,920	506,298	91,622
Materials and Services	533,795	649,695	376,658	273,037
Capital Outlay	123,785	123,785	20,395	103,390
Contingency	153,000	35,100	-	35,100
Total Expenditures	<u>1,386,500</u>	<u>1,406,500</u>	<u>903,351</u>	<u>503,149</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(152,500)	(172,500)	391,848	564,348
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers To Other Funds	<u>(218,000)</u>	<u>(218,000)</u>	<u>(218,000)</u>	<u>-</u>
Change in Net Position	(370,500)	(390,500)	173,848	564,348
Net Position, Beginning	<u>370,500</u>	<u>390,500</u>	<u>501,749</u>	<u>111,249</u>
Net Position, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 675,597</u>	<u>\$ 675,597</u>

CITY OF BOARDMAN
Morrow County, Oregon

Budgetary Comparison Schedule
Water System Improvements Reserve Fund #320
Fiscal Year Ended June 30, 2024

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
System Development Charges	\$ 120,610	\$ 120,610	\$ 70,884	\$ (49,726)
Miscellaneous Revenues	-	-	19,970	19,970
Interest Income	79,000	79,000	109,597	30,597
Total Revenues	<u>199,610</u>	<u>199,610</u>	<u>200,451</u>	<u>841</u>
<u>EXPENDITURES:</u>				
Materials and Services	25,000	25,000	9,098	15,902
Capital Outlay	2,907,535	2,907,535	393,898	2,513,637
Contingency	250,000	250,000	-	250,000
Total Expenditures	<u>3,182,535</u>	<u>3,182,535</u>	<u>402,996</u>	<u>2,779,539</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,982,925)	(2,982,925)	(202,545)	2,780,380
<u>OTHER FINANCING SOURCES:</u>				
Transfers From Other Funds	712,025	712,025	712,025	-
Transfers To Other Funds	-	-	-	-
Total Other financial Sources (Uses)	<u>712,025</u>	<u>712,025</u>	<u>712,025</u>	<u>-</u>
Change in Net Position	(2,270,900)	(2,270,900)	509,480	2,780,380
Net Position, Beginning	<u>2,270,900</u>	<u>2,270,900</u>	<u>2,093,121</u>	<u>(177,779)</u>
Net Position, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,602,601</u>	<u>\$ 2,602,601</u>

CITY OF BOARDMAN
Morrow County, Oregon

Budgetary Comparison Schedule
Sewer Utility Funds #230
Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Charges for Services	\$ 837,100	\$ 837,100	\$ 892,014	\$ 54,914
Other Income	32,050	32,050	47,834	15,784
Total Revenues	<u>869,150</u>	<u>869,150</u>	<u>939,848</u>	<u>70,698</u>
<u>EXPENDITURES:</u>				
Personal Services	555,750	574,750	437,478	137,272
Material and Services	284,615	299,115	179,188	119,927
Capital Outlay	211,285	211,285	20,395	190,890
Contingency	275,000	241,500	-	241,500
Total Expenditures	<u>1,326,650</u>	<u>1,326,650</u>	<u>637,061</u>	<u>689,589</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(457,500)	(457,500)	302,787	760,287
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers To Other Funds	<u>(443,000)</u>	<u>(443,000)</u>	<u>(443,000)</u>	<u>-</u>
Change in Net Position	(900,500)	(900,500)	(140,213)	760,287
Net Position, Beginning	<u>900,500</u>	<u>900,500</u>	<u>451,149</u>	<u>(449,351)</u>
Net Position, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 310,936</u>	<u>\$ 310,936</u>

CITY OF BOARDMAN
Morrow County, Oregon

Budgetary Comparison Schedule
Sewer System Improvements Reserve Fund #330
Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
System Development Charges	\$ 101,000	\$ 101,000	\$ 59,143	\$ (41,857)
Miscellaneous	400,000	400,000	5,525	(394,475)
Interest Income	90,850	90,850	133,311	42,461
Total Revenues	<u>591,850</u>	<u>591,850</u>	<u>197,979</u>	<u>(393,871)</u>
<u>EXPENDITURES:</u>				
Materials and Services	55,000	55,000	25,095	29,905
Capital Outlay	3,356,275	3,571,275	281,721	3,289,554
Contingency	400,000	185,000	-	185,000
Total Expenditures	<u>3,811,275</u>	<u>3,811,275</u>	<u>306,816</u>	<u>3,504,459</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,219,425)	(3,219,425)	(108,837)	3,110,588
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers From Other Funds	737,025	737,025	798,315	61,290
Transfers To Other Funds	-	-	-	-
Total Other Financial Sources (Uses)	<u>737,025</u>	<u>737,025</u>	<u>798,315</u>	<u>61,290</u>
Change in Net Position	(2,482,400)	(2,482,400)	689,478	3,171,878
Net Position, Beginning	<u>2,482,400</u>	<u>2,482,400</u>	<u>3,012,152</u>	<u>529,752</u>
Net Position, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,701,630</u>	<u>\$ 3,701,630</u>

CITY OF BOARDMAN
Morrow County, Oregon

Budgetary Comparison Schedule
Garbage Fund #240
Fiscal Year Ended June 30, 2024

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for Services	\$ 814,000	\$ 814,000	\$ 918,224	\$ 104,224
Other Income	\$ 250,000	\$ 250,000	\$ 185	\$ (249,815)
Total Revenue	<u>\$ 1,064,000</u>	<u>\$ 1,064,000</u>	<u>\$ 918,409</u>	<u>\$ (145,591)</u>
<u>EXPENDITURES:</u>				
Personal Services	29,580	29,580	24,626	4,954
Materials and Services	907,565	999,565	737,513	262,052
Capital Outlay	86,055	86,055		
Contingency	304,500	212,500	-	212,500
Total Expenditures	<u>1,327,700</u>	<u>1,327,700</u>	<u>762,139</u>	<u>479,506</u>
Change in Net Position	(263,700)	(513,700)	156,270	669,970
Net Position, Beginning	<u>263,700</u>	<u>263,700</u>	<u>252,165</u>	<u>(11,535)</u>
Net Position, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 408,435</u>	<u>\$ 658,435</u>

CITY OF BOARDMAN
Morrow County, Oregon

Budgetary Comparison Schedule
Building Fund #260
Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Permit Surcharge Fees	3,396,250	3,396,250	4,385,640	989,390
Plan Reviews	1,926,005	1,926,005	2,832,501	906,496
Interest Income	300,000	300,000	606,860	306,860
Miscellaneous	6,000	6,000	614	(5,386)
Total Revenues	<u>5,628,255</u>	<u>5,628,255</u>	<u>7,825,615</u>	<u>2,197,360</u>
<u>EXPENDITURES:</u>				
Personal Services	902,950	931,950	480,244	451,706
Materials and Services	1,652,010	2,762,610	2,285,306	477,304
Capital Outlay	10,915,760	11,139,760	2,680,040	8,459,720
Contingency	2,195,000	2,369,900	-	2,369,900
Total Expenditures	<u>15,665,720</u>	<u>17,204,220</u>	<u>5,445,590</u>	<u>11,758,630</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,037,465)	(11,575,965)	2,380,025	13,955,990
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers to Other Funds	15,150	15,150	15,150	-
Transfers from Other Funds	146,115	146,115	146,114	1
Total Other Financial Sources (Uses)	<u>130,965</u>	<u>130,965</u>	<u>130,964</u>	<u>1</u>
Change in Net Position	(9,906,500)	(11,445,000)	2,510,989	13,955,991
Net Position, Beginning	<u>9,906,500</u>	<u>11,445,000</u>	<u>11,835,622</u>	<u>390,622</u>
Net Position, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,346,611</u>	<u>\$ 14,346,613</u>

CITY OF BOARDMAN
Morrow County, Oregon

Budgetary Comparison Schedule
Capital Project Fund #410
Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Interest Income	\$ 316,000	\$ 316,000	\$ 315,701	\$ (299)
Total Revenues	316,000	316,000	315,701	(299)
<u>EXPENDITURES:</u>				
Capital Outlay	10,607,115	10,607,115	8,512,518	2,094,597
Contingency	-	-	-	-
Total Expenditures	10,607,115	10,607,115	8,512,518	2,094,597
Change in Net Position	(10,291,115)	(10,291,115)	(8,196,817)	2,094,298
Net Position, Beginning	10,291,115	10,291,115	10,721,051	429,936
Net Position, Ending	\$ -	\$ -	\$ 2,524,234	\$ 2,524,234

CITY OF BOARDMAN
Morrow County, Oregon

Budgetary Comparison Schedule
G.O. Bond Debt Fund #510
Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Property Taxes	\$ 1,332,736	\$ 1,332,736	\$ 1,319,120	\$ (13,616)
Other Revenue	261,660	261,660	299,754	38,094
Total Revenues	<u>1,594,396</u>	<u>1,594,396</u>	<u>1,618,874</u>	<u>24,478</u>
<u>EXPENDITURES:</u>				
Capital Outlay	225,617	225,617	0	225,617
Debt Service:				
Principal	580,000	580,000	580,000	-
Interest	604,731	604,731	604,731	-
Total Expenditures	<u>1,410,348</u>	<u>1,410,348</u>	<u>1,184,731</u>	<u>225,617</u>
Change in Fund Balance Before Other Financial Sources (Uses)	184,048	184,048	434,143	250,095
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers in From Other Funds	-	-	-	-
Transfers out From Other Funds	184,050	184,050	184,050	-
Net Other Financing Sources	<u>(184,050)</u>	<u>(184,050)</u>	<u>(184,050)</u>	<u>-</u>
Change in Net Position	(2)	(2)	250,093	250,095
Net Position, Beginning	2	2	4,865	4,863
Net Position, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 254,958</u>	<u>\$ 254,958</u>

CITY OF BOARDMAN
Morrow County, Oregon

Reconciliation of Fund Balances (Cash Basis) to Net Position (Modified Cash Basis)
Proprietary Funds
June 30, 2024

Business-Type Activities - Enterprise Funds

	<u>Water Utility Funds</u>	<u>Sewer Utility Funds</u>	<u>Garbage Fund #240</u>	<u>Building Fund #260</u>	<u>Capital Project Funds</u>	<u>Total Proprietary Final Budget</u>
Budgetary Balance	\$ 3,308,419	\$ 4,012,567	\$ 408,434	\$ 14,346,611	\$ 2,779,191	\$ 24,855,222
Add:						
Capital Assets, Net	5,875,822	3,275,429	-	3,788,791	16,801,990	29,742,032
Less:						
Bonded Debt Outstanding	-	-	-	-	(19,805,801)	(19,805,801)
Net Position (Deficit)	<u>\$ 9,184,241</u>	<u>\$ 7,287,996</u>	<u>\$ 408,434</u>	<u>\$ 18,135,402</u>	<u>\$ (224,620)</u>	<u>\$ 34,791,453</u>

Water Utility Funds Include:

 Water Utility Funds #220

 Water System Improvements Reserve Fund #320

Sewer Utility Funds Include:

 Sewer Utility Funds #230

 Sewer System Improvements Reserve Fund #330

Capital Project Funds Include:

 Capital Project Fund #410

 G.O. Bond Debt Fund #510

REPORTS OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS



INDEPENDENT AUDITORS' REPORT
REQUIRED BY OREGON STATE REGULATIONS

To Mayor, City Council and Management
City of Boardman
Boardman, Oregon 97818

We have audited the modified cash basis financial statements of the City of Boardman (the City) as of and for the fiscal year ended June 30, 2024, and have issued our report thereon dated February 9, 2026. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- Deposit of public funds with financial institutions (ORS Chapter 295).
- Indebtedness limitations, restrictions and repayment.
- Budgets legally required (ORS Chapter 294).
- Insurance and fidelity bonds in force or required by law.
- Programs funded from outside sources.
- Highway revenues used for public highways, roads, and streets.
- Authorized investment of surplus funds (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).

In connection with our testing nothing came to our attention that caused us to believe the City was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

To Mayor, City Council and Management
City of Boardman
Page two

OAR 162-10-0230 Internal Control

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses and significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

Restrictions on Use

This report is intended solely for the information and use of the Mayor, the City Council, and management of the City and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

Barnett & Moro, P.C.

By: 
Paul A. Barnett, Shareholder
Hermiston, Oregon
February 16, 2026





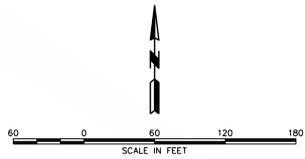




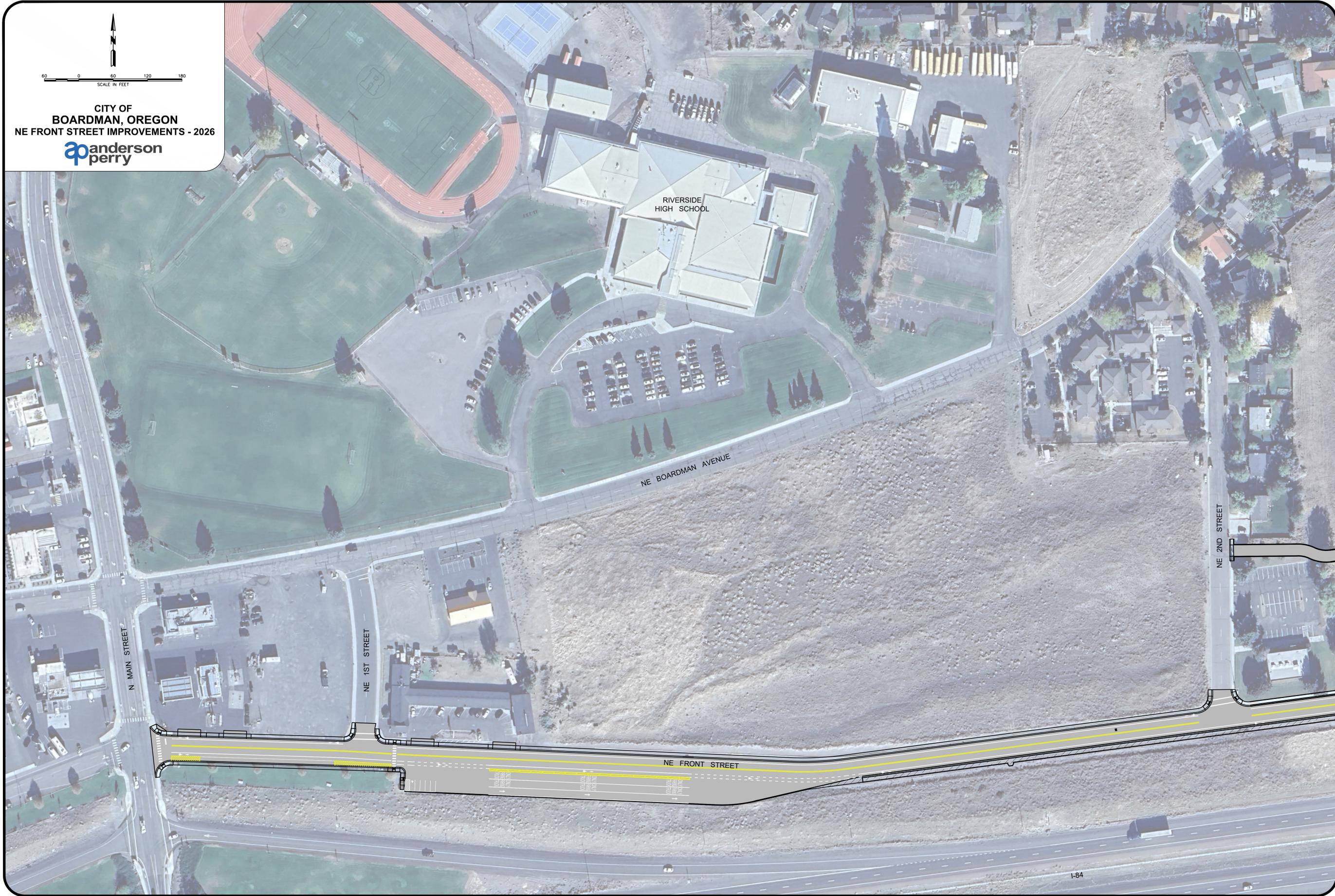
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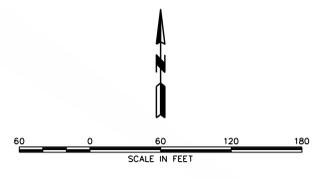
CITY OF
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AGENDA BILL

City Council Meeting – March 3, 2026

Subject: Ordinance 4-2026 An ordinance implementing the Moderate-Income-Revolving-Loan Program and authorizing the City to enter into agreements with Oregon Housing and Community Services (OHCS)

Category: Action Items- Ordinances

Staff Contacts: Brandon Hammond, City Manager

Summary:

Ordinance No. 4-2026 creates the City’s local Moderate-Income Revolving Loan (MIRL) housing program and allows the City to sign agreements with Oregon Housing and Community Services (OHCS) to receive funding. This program will provide grants or loans to developers to help build eligible housing projects in Boardman, following state rules for income limits and affordability. The ordinance puts the City Manager (or designee) in charge of running the program, including applications, approvals, monitoring, and reporting. It also explains that if a project doesn’t follow the rules, the City can charge penalties or require repayment, and that the City will work with the Morrow County Tax Assessor on any related tax exemption and tax/fee calculations.

Attachment:

Ordinance 4-2026

Budget/Fiscal Impact:

The City will create a new fund to house these monies. The budget will increase based on monies received from the state.

Recommendation:

Approve

Proposed Council Motion:

Step 1 - Reading into the record

I move to approve the reading by title only of Ordinance 4-2026 An Ordinance Implementing the Moderate-Income Revolving Loan Program and authorizing the City to enter into agreements with the Oregon Housing and Community Services (OHCS).

Step 2 - Staff member reads title of the ordinance

Ordinance 4-2026 An Ordinance Implementing the Moderate-Income Revolving Loan Program and authorizing the City to enter into agreements with the Oregon Housing and Community Services (OHCS).

Step 3 - Adoption

I move to adopt Ordinance 4-2026 An Ordinance Implementing the Moderate-Income Revolving Loan Program and authorizing the City to enter into agreements with the Oregon Housing and Community Services (OHCS).

**CITY OF BOARDMAN
ORDINANCE NO. 4-2026**

AN ORDINANCE IMPLEMENTING THE MODERATE-INCOME REVOLVING LOAN PROGRAM AND AUTHORIZING THE CITY TO ENTER INTO AGREEMENTS WITH OREGON HOUSING AND COMMUNITY SERVICES (OHCS)

WHEREAS, the City of Boardman (City), as a “Sponsoring Jurisdiction” under 2024 SB 1537, as amended under 2025 SB 48 (the “legislative bills”), desires to establish a Moderate-Income Revolving Loan (MIRL) Housing Project Grant Program (“MIRL Program”) to spur certain housing development activities within the City using a tax increment financing-based resource structure capitalized by the State of Oregon, or alternatively using a loan-based resource structure as set forth under 2025 SB 48; and

WHEREAS, the City desires to establish a local MIRL Grant Program (the “Local MIRL Program”) to provide financial assistance to developers for “Eligible Housing Projects”, as defined under the legislative bills, following state established income level guidelines and using funds obtained through the MIRL Program; and

WHEREAS, the City seeks to facilitate the development of a diverse range of housing types to increase affordability and housing availability within the City; and

WHEREAS, the City shall consult with the governing body of any city or county with territory inside the boundaries of the City regarding City’s desire to establish a local MIRL Grant Program; and

NOW, THEREFORE, CITY OF BOARDMAN ORDAINS AS FOLLOWS:

SECTION 1: DEFINITIONS

For purposes of this Ordinance, the following definitions apply:

1. **Affordability Requirements:** The income and affordability restrictions applicable to housing projects receiving funding under the local MIRL Grant Program.
 - If For-Sale / Homeownership Housing: Affordable to, and sold or offered for sale to, households with very low income, low income, or moderate income, as those terms are defined in ORS 458.610, continuously from initial sale for a period set forth in a Loan Agreement of not less than the Loan Term.
 - If Rental Housing: Rented to households with very low income, low income, or moderate income, as those terms are defined in ORS 458.610, and rented at a monthly rate (rent plus a utility allowance set by the Sponsoring Jurisdiction) that is affordable to households with very low income, low income, or

moderate income, such affordability to be maintained for a period set forth in a Loan Agreement of not less than the Loan Term.

2. **Annual Increment:** The amount that results when the County Tax Officer takes the amount in paragraph (A) of this definition and subtracts from it the amount in paragraph (B):
 - A. Using the last certified assessment roll for the property tax year in which an application for MIRL Program Funds is received, the County Tax Officer determines the amount of property taxes assessed against all tax accounts that include the Eligible Housing Project Property, and then subtracts the amount of operating taxes as defined in ORS 310.055 and local option taxes as defined in ORS 310.202 levied by fire districts.
 - B. For the first property tax year for which the completed Eligible Housing Project Property is estimated to be taken into account, the County Tax Officer determines the estimated amount of property taxes that will be assessed against all tax accounts that include the Eligible Housing Project Property and subtracts the estimated amount of operating taxes and local option taxes levied by fire districts.
3. **Eligible Housing Project:** A project that constructs new housing or converts a non-residential building into housing and that meets MIRL Program requirements as set forth in applicable statutes and administrative rules (Oregon Administrative Rules chapter 813, division 410).
4. **Grant Agreement:** A legally binding contract between the City and a developer outlining the use of Grant Funds.
5. **Grant Funds:** The project grant moneys that a Sponsoring Jurisdiction awards to a developer via a Grant Agreement.
6. **Project Loan:** Any loan made by the Sponsoring Jurisdiction to a developer under the provisions of Sectio 10, Oregon Senate Bill 48.
7. **Loan Term:** The presumptive number of years that a Sponsoring Jurisdiction has to repay a Program Loan to OHCS. The Loan Term is multiplied by the Annual Increment to determine the maximum Project Grant award. As a result of the way in which the Program Fee is calculated, in most instances, the Sponsoring Jurisdiction will repay the Program Loan to OHCS before the end of the Loan Term. The Loan Term may not exceed the greater of:
 - A. Ten years following July 1 of the first property tax year for which the completed Eligible Housing Project Property is estimated to be taken into account; or

B. If agreed to by the Sponsoring Jurisdiction and OHCS, and if authorized by the Sponsoring Jurisdiction's Originating Ordinance or Resolution, the period of time required for the Program Loan to be repaid in full.

8. **Program Loan:** The loan provided by OHCS to the City for the purpose of funding Project Grants.

SECTION 2: ESTABLISHMENT OF PROJECT FUNDING PROGRAM

The City hereby establishes a local MIRL Project Funding Program, which is intended to conform in all respects to the provisions of the MIRL Program, including SB 1537, SB 48, and OAR chapter 813, division 410. This local MIRL Project Funding Program shall provide financial assistance through either loans or grants to developers for Eligible Housing Projects using funds obtained through Program Loans from OHCS.

SECTION 3: COMPLIANCE PLAN

Remedies for noncompliance. The City may institute a penalty fee against the developer in the event of noncompliance, which shall become payable to the City thirty (30) days after written notice has been issued by the City, unless corrective action is otherwise taken by the developer. Such a fee shall not exceed 20% of the MIRL funding amount and shall accrue interest at the same annual rate as any civil judgment. At the discretion of the City, the developer shall return all MIRL funding that the City has determined to be noncompliant promptly upon written demand by the City.

SECTION 4: PROJECT GRANT ELIGIBILITY & LIMITATIONS

To qualify for a grant under the local MIRL Grant or Loan Program, a project must:

1. Be an Eligible Housing Project;
2. Be as required by SB 1537, SEC. 25(2)(a): for-sale property (a single-family dwelling, middle housing as defined in ORS 197A.420, or a multifamily dwelling) or rental property (middle housing as defined in ORS 197A.420, a multifamily dwelling, an accessory dwelling unit as defined in ORS 215.501, or any other form of affordable housing or moderate income housing);
3. Comply with all MIRL Program requirements, including the provisions of SB 1537, SB 48, and OAR chapter 813, division 410; and
4. Meet all applicable land use and permitting requirements.

SECTION 5: PROGRAM ADMINISTRATION

The City Manager, or their designee, shall be responsible for the administration of the local MIRL Grant Program, including:

- Developing a MIRL application process consistent with this Ordinance and all MIRL Program requirements;

- Reviewing and provisionally approving project applications;
- Project monitoring and compliance;
- Ensuring compliance with OHCS requirements; and
- Submitting required reports to OHCS.

SECTION 6: UTILITY ALLOWANCE CALCULATION FOR RENTAL HOUSING

The City shall determine the applicable utility allowance, if any, allowed by law for rental housing projects as provided in the Compliance Plan, attached hereto as Exhibit A.

SECTION 7: TAX EXEMPTION

With respect to the Grant Program only, the City will work with the Morrow County Tax Assessor to establish a process for exempting property taxes for the approved projects. The City will also coordinate with the Morrow County Tax Assessor to determine the program fee for each project. With respect to project loans, the City will work with Morrow County Tax Assessor to determine the tax increment applicable to the project, which will be used to set the upper limit of the project loan amount from the City. Tax estimations and exemption amounts will be determined using OHCS-provided proformas and amortizations schedules in accordance with MIRL Program requirements.

SECTION 8: AGREEMENTS WITH OHCS

The City is authorized to enter into a Master Agreement with OHCS to establish the terms under which the City will receive Program Loans. The City shall also enter into a Loan Agreement with OHCS for each approved project.

SECTION 9: SEVERABILITY

If any provision of this Ordinance is found to be invalid, the remaining provisions shall continue in full force and effect.

The forgoing ordinance was duly enacted by the City of Boardman City Council on this 3rd day of March 2026.

Paul Keefer, Mayor

ATTEST:

Amanda Mickles, City Clerk

AGENDA BILL

City Council Meeting – March 3, 2026

Subject: Resolution 7-2026 A resolution establishing building permit fees for construction permits issued, adopting the state of Oregon building valuation data by reference and repealing resolution 21-2022

Category: Action Items- Resolution

Staff Contacts: Glenn McIntire, Finance Director

Summary:

City of Boardman Resolution 7-2026 sets updated building permit fees for construction permits by adopting the State of Oregon’s Building Valuation Data (based on the International Code Council’s Building Valuation Data) as the reference for calculating permit fees. Because the ICC updates valuation data every six months, the City will adopt the most current spring edition each year to keep fees aligned with typical construction costs while minimizing impacts to the industry. This resolution also repeals Resolution 21-2022 and is dated March 3, 2026.

Attachment:

Resolution 7-2026

Budget/Fiscal Impact:

Budget increase will be based upon valuation of construction projects

Recommendation: Approve

Proposed Council Motion:

I move to approve Resolution 7-2026 A Resolution Establishing Building Permit Fees for Construction Permits Issued, Adopting the State of Oregon Building Valuation Data by Reference and Repealing Resolution 21-2022.

Group	25 IA	26 IA	25 IB	26 IB	25 IIA	26 IIA	25 IIB	26 IIB	25 IIIA	26 IIIA	25 IIIB	26 IIIB	25 IV	26 IV	25 VA	26 VA	25 VB	26 VB
A-1 Assembly, theaters, with stage	337.41	357.33	325.40	344.89	315.80	333.96	303.35	321.01	283.46	300.49	275.24	291.98	292.98	310.03	264.14	280.47	254.04	269.61
A-1 Assembly, theaters, without stage	309.77	328.57	297.76	316.12	288.16	305.20	275.71	292.25	256.07	271.49	247.85	262.97	265.35	281.27	236.75	251.46	226.65	240.61
A-2 Assembly, nightclubs	269.42	277.44	261.52	269.30	253.31	260.84	243.65	250.89	228.21	234.99	222.01	228.61	235.29	242.28	207.53	213.69	199.66	205.58
A-2 Assembly, restaurants, bars, banquet halls	268.42	276.44	260.52	268.30	251.31	258.84	242.65	249.89	226.21	232.99	221.01	227.61	234.29	241.28	205.53	211.69	198.66	204.58
A-3 Assembly, churches	314.40	331.74	302.40	319.29	292.80	308.36	280.35	295.42	260.82	275.14	252.61	266.62	269.98	284.43	241.51	255.12	231.40	244.26
A-3 Assembly, general, community halls, libraries, museums	264.03	276.12	252.03	263.67	241.42	251.75	229.98	239.80	209.33	218.28	202.12	210.76	219.61	228.82	190.01	198.26	180.91	188.40
A-4 Assembly, arenas	308.77	327.57	296.76	315.12	286.16	303.20	274.71	291.25	254.07	269.49	246.85	261.97	264.35	280.27	234.75	249.46	225.65	239.61
B Business	298.43	309.01	287.83	297.89	277.50	287.04	265.76	274.77	242.70	250.17	234.06	241.34	255.55	264.17	216.90	223.59	206.96	213.27
E Educational	282.06	296.02	272.26	285.47	263.65	275.84	252.74	264.24	235.87	245.34	223.82	232.84	244.04	255.15	206.65	214.74	200.02	207.79
F-1 Factory and industrial, moderate hazard	164.17	169.11	156.25	160.95	146.41	150.84	140.89	145.13	125.45	129.25	119.36	122.95	134.33	138.37	104.02	107.18	96.87	99.77
F-2 Factory and industrial, low hazard	163.17	168.11	155.25	159.95	146.41	150.84	139.89	144.13	125.45	129.25	118.36	121.95	133.33	137.37	104.02	107.18	95.87	98.77
H-1 High Hazard, explosives	153.17	157.75	145.25	149.59	136.41	140.48	129.89	133.77	115.76	119.20	108.67	111.90	123.33	127.00	94.33	97.13	N.P.	N.P.
H234 High Hazard	153.17	157.75	145.25	149.59	136.41	140.48	129.89	133.77	115.76	119.20	108.67	111.90	123.33	127.00	94.33	97.13	86.17	88.73
H-5 HPM	298.43	309.01	287.83	297.89	277.50	287.04	265.76	274.77	242.70	250.17	234.06	241.34	255.55	264.17	216.90	223.59	206.96	213.27
I-1 Institutional, supervised environment	274.98	283.25	265.13	273.10	255.66	263.35	246.00	253.39	225.17	231.93	219.12	225.70	245.49	252.86	202.80	208.88	195.56	201.43
I-2 Institutional, hospitals	469.18	485.04	458.58	473.91	448.25	463.07	436.51	450.80	411.45	425.24	N.P.	N.P.	426.30	440.20	385.65	398.66	N.P.	N.P.
I-2 Institutional, nursing homes	323.68	334.61	313.08	323.48	302.75	312.64	291.01	300.37	269.45	277.75	N.P.	N.P.	280.80	289.77	243.65	251.17	N.P.	N.P.
I-3 Institutional, restrained	314.93	325.77	304.33	314.64	294.00	303.80	282.26	291.53	261.70	269.89	252.06	260.06	272.05	280.93	255.55	263.64	223.96	230.99
I-4 Institutional, day care facilities	274.98	283.25	265.13	273.10	255.66	263.35	246.00	253.39	225.17	231.93	219.12	225.70	245.49	252.86	202.80	208.88	195.56	201.43
M Mercantile	201.08	207.08	193.18	198.94	183.97	189.48	175.31	180.53	159.52	164.30	154.32	158.91	166.95	171.92	138.84	143.00	131.97	135.89
R-1 Residential, hotels	278.14	286.53	268.29	276.38	258.82	266.63	249.16	256.68	227.83	234.71	221.78	228.48	248.64	256.15	205.46	211.66	198.22	204.20
R-2 Residential, multiple family	232.26	239.24	222.41	229.09	212.94	219.34	203.28	209.38	183.19	188.69	177.15	182.45	202.77	208.85	160.82	165.63	153.58	158.18
R-3 Residential, one- and two-family d	215.90	224.62	210.16	218.65	205.11	213.40	200.73	208.84	194.02	201.86	187.11	194.67	204.78	213.06	180.41	187.70	169.09	175.92
R-4 Residential, care/assisted living facilities	274.98	283.25	265.13	273.10	255.66	263.35	246.00	253.39	225.17	231.93	219.12	225.70	245.49	252.86	202.80	208.88	195.56	201.43
S-1 Storage, moderate hazard	152.17	156.75	144.25	148.59	134.41	138.48	128.89	132.77	113.76	117.20	107.67	110.90	122.33	126.00	92.33	95.13	85.17	87.73
S-2 Storage, low hazard	151.17	155.75	143.25	147.59	134.41	138.48	127.89	131.77	113.76	117.20	106.67	109.90	121.33	125.00	92.33	95.13	84.17	86.73
U Utility, miscellaneous	117.65	125.18	110.72	118.05	103.00	109.33	98.58	104.91	87.79	93.46	82.02	87.55	93.83	99.89	69.49	74.38	66.20	71.07

CITY OF BOARDMAN, CITY OF IRRIGON & MORROW COUNTY PERMIT FEES

TABLE 1

Total Valuation	Fee
\$1 to \$500	\$13
\$501 to \$2,000	\$13 for the first \$500 plus \$1.95 for each additional \$100 or fraction thereof, to and including \$2,000.
\$2,001 to \$25,000	\$42.25 for the first \$2,000 plus \$7.80 for each additional \$1,000 or fraction thereof, to and including \$25,000.
\$25,001 to \$50,000	\$221.65 for the first \$25,000 plus \$5.85 for each additional \$1,000 or fraction thereof, to and including \$50,000.
\$50,001 to \$100,000	\$367.90 for the first \$50,000 plus \$3.90 for each additional \$1,000 or fraction thereof, to and including \$100,000.
\$100,001 and up	\$562.90 for the first \$100,000 plus \$3.25 for each additional \$1,000 or fraction thereof.

Plan Review Fee is 65% of the Permit Fee.
 State of Oregon Surcharge Fee is 12% of the Permit Fee.
 Fire Protection is 40% of the Permit Fee (if required).

Example 2025 vs 2026
 2000 square foot single family home

Fee Component	2025	2026	Change ('26 - '25)
ICC BVD Rate (R-3, VB)	\$169.09/sf	\$175.92/sf	+\$6.83/sf
Valuation	\$338,180	\$351,840	+\$13,660
Permit Fee	\$1,339.65	\$1,381.90	+\$42.25
Plan Review (65%)	\$870.77	\$898.24	+\$27.47
State Surcharge (12%)	\$160.76	\$165.83	+\$5.07
TOTAL (No Fire Protection)	\$2,371.18	\$2,445.96	+\$74.78

**CITY OF BOARDMAN
RESOLUTION 7-2026**

A RESOLUTION ESTABLISHING BUILDING PERMIT FEES FOR CONSTRUCTION PERMITS ISSUED, ADOPTING THE STATE OF OREGON BUILDING VALUATION DATA BY REFERENCE AND REPEALING RESOLUTION 21-2022

WHEREAS, the Boardman City Council Approved Ordinance No. 1-2020 on March 4, 2020, which pursuant to section 3(B)(1) authorizes the Boardman City Council to set building permit forms and content and section 3(B)(2) authorizes the Boardman City Council to establish fees for permits, and;

WHEREAS, Resolution No. 21-2022 was adopted on December 6, 2022, establishing building permit fees, and;

WHEREAS, the Boardman City Council has adopted all of the State of Oregon Building Specialty Codes and Administrative Rules, and;

WHEREAS, the State of Oregon has adopted the International Code Council’s Building Valuation Data as an aid for establishing permit fees, and;

WHEREAS, the International Code Council releases updated Building Valuation Data, at six-month intervals. The Building Valuation Data represents the “average” construction costs based on typical construction methods for each occupancy group and type of construction, and;

WHEREAS, the City wishes to capture these changes, as a good business model, by adopting an annual Building Valuation Data update. The Boardman City Council has determined that the update released in the Spring shall be implemented, as a conscientious effort to have the least impact to the industry.

NOW, THEREFORE, BE IT RESOLVED, that the Boardman City Council adopts the most current, spring edition of the International Code Council’s Building Valuation Data, each year, as an aid for establishing permit fees.

BE IT FURTHER RESOLVED, Resolution No. 21-2022 is repealed.

DATED this 3rd day of March 2026.

CITY OF BOARDMAN

Mayor – Paul Keefer

Council President – Cristina Cuevas

Councilor – Karen Pettigrew

Councilor – Richard Rockwell

Councilor – Brenda Profitt

Councilor – Heather Baumgartner

Councilor – Ethan Salata

ATTEST:

Amanda Mickles – City Clerk

Boardman Police Department

Monthly Report to City Council

Reporting Period: February 2026

Prepared By: Chief Rick Stokoe

Overview

During January 2026, the Boardman Police Department continued to provide consistent law enforcement services with an emphasis on public safety, proactive patrol, and community presence. Activity levels remained steady throughout the reporting period, with officers balancing calls for service and officer-initiated enforcement.

Note: Statistics reflect activity from January 23, 2025, through February 22, 2026.

Calls for Service and Patrol Activity

Total Incidents: 346

Calls for Service: 145

Officer-Initiated Incidents: 201

Officers maintained proactive patrols while responding to citizen-generated calls for service.

Proactive Enforcement Activity

Traffic Stops: 137

Vehicle / Pedestrian Checks: 35

Bus / Building Checks: 1

Other Officer-Initiated Incidents: 64

Field Interviews: 0

These activities reflect ongoing efforts to deter criminal activity and enhance traffic and neighborhood safety.

Reports Generated

Total Officer Reports: 36

Felony Reports: 3

Misdemeanor Reports: 14

Information Reports: 12

Crash Reports: 1

Violation Reports: 3

Unclassified Reports: 2

CIS Conversations: 0

Voided Reports: 0

Arrest Activity

Total Arrests: 11

Misdemeanor Arrests: 11

Felony Arrests: 0

Citations Issued

Total Citations: 20

Violation Citations: 20

Criminal Citations: 0

Code Citations: 0

Unclassified: 0

No criminal or code enforcement citations were issued during this reporting period.

Summary

The Boardman Police Department maintained steady operational performance throughout February 2026. Officers continued proactive enforcement while responding effectively to community needs. Department operations remained stable, with no significant staffing or equipment issues to report.

Respectfully submitted,

Rick Stokoe

Chief of Police

Boardman Police Department



BOARDMAN POLICE DEPARTMENT
PATROL STATISTICS (UNAUDITED)
CALENDER YEAR 2026

Statistics	Jan.	Feb.	Mar.	Apr.	May	Jun.	July	Aug.	Sep.	Oct.	Nov.	Dec.	Annual Total
Total Incidents	304	346											
Calls for Service	186	145											
Officer Initiated Incidents	118	201											
Traffic stops	75	137											
Other OIA Incidents	43	64											
Bus/Building Checks	2	1											
Veh/Ped check	32	35											
Total Officer Reports	33	36											
CIS Converstion	0	0											
Crash	1	1											
Felony	4	3											
Information Case	8	12											
Misdemeanor	15	14											
Violation	0	3											
Voided	0	0											
Unclaissified Reports	5	2											
Total Misdemeanor & Felony Arrest	13	11											
Misdemeanor Arrests	10	11											
Felony Arrests	3	0											
Total Citations	21	20											
Code	0	0											
Criminal	0	0											
Violation	21	20											
Unclassified	0	0											
FI's	1	0											

Note: Stats are from the 23rd of prior month to 22nd of current month.

Note: Calender year end summary report will project slight different totals due to RIMS variations..

**Building Department Report
February 2026**

In Boardman, building activity jumped a lot from February 2025 to February 2026. Permits sold went from 7 to 53, which is a +657.1% increase. Manufactured placement permits increased from 0 to 6 (a percent change can't be shown because it started at zero). At the same time, new home construction permits dropped from 1 to 0 (-100.0%), and multi-family units stayed at 0 in both months.

Looking at the last several months, Boardman's permit totals went up and down before the big February jump. The city recorded 21 permits sold in August 2025, then fell to 8 in September, rose to 12 in October, increased to 23 in November, slipped to 18 in December, and dropped back to 8 in January 2026. From there, it surged to 53 in February 2026, which is a +562.5% increase from January to February. This makes February 2026 the highest month in this stretch, after several months that were mostly in the single digits to low 20s.

In Morrow County – 97818, permits sold increased from 8 in February 2025 to 45 in February 2026 (+462.5%), while manufactured placement permits, new home construction permits, and multi-family units were all 0 in both months.

2025 - 2026	25-Feb	25-Mar	25-Apr	25-May	25-Jun	25-Jul	25-Aug	25-Sep	Oct-25	Nov-25	Dec-25	Jan-26		
Total Permits Sold	27	40	100	83	38	89	54	59	47	41	65	52	117	792
Boardman														
Permits Sold	7	7	14	27	3	14	21	8	12	23	18	8	53	215
Manufactured Placement Permit	0	0	1	1	0	0	16	6	12	0	16	0	6	58
New Home Construction	1	3	3	7	1	2	0	0	0	3	0	1	0	21
Multi Family Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Morrow County (Excludes 97818)														
Permits Sold	3	5	12	8	5	11	7	16	5	12	16	6	6	112
Manufactured Placement Permit	0	0	1	0	0	0	1	0	0	1	0	0	0	3
New Home Construction	0	1	0	1	0	0	0	3	1	0	0	0	0	6
Multi - Family (units)	0	0	2	0	0	0	0	0	2	0	0	0	0	4
Morrow County - 97818														
Permits Sold	8	9	50	32	4	39	12	22	18	1	22	28	45	290
Manufactured Placement Permit	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Home Construction	0	0	2	0	0	0	0	0	0	0	0	0	0	2
Multi - Family (units)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Irrigon														
Permits Sold	3	5	7	11	5	13	4	8	7	3	4	5	5	80
Manufactured Placement Permit	0	0	0	0	0	0	0	0	1	0	0	0	0	1
New Home Construction	0	0	4	1	1	2	0	0	2	0	4	0	0	14
Multi - Family (units)	0	0	0	6	2	0	0	0	0	0	0	0	0	8
State Electrical														
	0	1	1	3	2	4	1	1	1	1	2	1	2	20
Gilliam County														
Permits Sold	6	13	16	2	19	8	9	4	4	1	3	4	6	95
Manufactured Placement Permit	0	0	1	0	0	0	2	0	0	0	0	0	0	3
New Home Construction	0	0	0	0	0	0	0	0	1	1	0	0	0	2
Multi - Family (units)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

- Duplex Mobile Homes (12 Units)
- Duplex Mobile Homes (24 Units)
- Duplex Mobile Homes (32 Units)
- Duplex Mobile Homes (12 Units)

City of Boardman

Public Works Department – Monthly Report

February 2026

Water Department

- Completed repair and maintenance of hydrants that were faulty.
 - Completed GIS at Chaparelle for water and wastewater.
 - Test Hydrant valves and Hydrants Main Street project.
 - Replaced 15 inoperable meters throughout city.
 - Repaired two water leaks at residences.
 - Pressure test new water line system at Chaparelle.
 - 4 employees had training on water rates with OAWU.
-

Wastewater / Collections

- Did lift station washdowns.
 - Rodding and jetting of sewer system in preparation for tv inspections.
 - Started chlorine system at lagoon and tested.
 - Preparing for new head works at lagoon.
 - Storm drain cleaning, work on system repairs and dry well placement.
 - Received 120,000 gallons of waste water to lagoon from AWS by truck.
-

Streets, Parks & Facilities

- Continue work on street lamps and irrigation for Main Street.
 - Completed concrete collars for valves and man holes on new streets.
 - Work on old water building infrastructure, prep for storage.
 - Storage of Christmas decorations at old water building.
 - Completed work on Main Street sidewalks and ADA ramps.
 - Installation of new street lights on main (replace all light bases).
-

Fleet & Equipment

- Received delivery of backhoe and mini-excavator.
- Serviced **three police vehicles**
- Picked up new trailer for equipment.
- Ravo has new wrap on it.

Training & Certifications

- Started CIS training for 2026.
 - Employees started winter term schooling.
 - iamGIS training for work orders and GIS mapping.
-

Code & Animal Control

- Assisted Code Enforcement and Animal Control (2 dog calls)
 - Trimmed several trees at lift stations, Main Street, and SE Front St.
-

General Operations

Public Works completed daily tasks including locates, utility checks, work orders, rounds and regular system monitoring to keep city operations running smoothly. Working with contractors on Main Street improvement, and with contractors on Collector 2 improvements.

MEMORANDUM

To: Mayor Keefer and members of the City Council
Cc: Brandon Hammond, City Manager
From: Carla McLane, Planning Official
Date: February 23, 2026
RE: Planning Department Monthly Update

As I attempt to write this month's update I feel a bit like a ship adrift at sea. With the Transportation System Plan (TSP), Parks Master Plan (PMP), and Economic Opportunities Analysis (EOA) all completed I am not sure what to do next. But then I remember that two of those have been appealed to the Land Use Board of Appeals (LUBA), with the third one likely to be as well, and am thankful that we have a really good legal team. As these appeals move forward, I will work with Brandon to keep you posted.

Strategic Planning Program: You can follow these projects at [this location](#) on the City's website. For more information on the various projects, see below:

Completed or Nearly Completed Projects:

- **Transportation System Plan (TSP):** Morrow County is in the process of co-adopting the TSP. The Morrow County Planning Commission held their public hearing on January 27 with the Board of Commissioner public hearing held yesterday. Based on comments from Jonathan Tallman they have continued the hearing to March 18, at 1:30 p.m. at the Irrigon Annex. You can follow the next steps of the TSP Update [here](#).
- **Parks Master Plan (PMP):** The adoption documents are posted [here](#). The Boardman Park and Recreation District have also adopted the plan.
- **Economic Opportunity Analysis (EOA):** The adoption documents are posted [here](#).

Projects Underway or Soon To Be:

- **Boardman Development Code (BDC) and Comprehensive Plan (CP):** This project was in a holding pattern for the past couple of months as my focus was on adoption of other plans. We are reengaged and adjusting the schedule a bit to allow for information that will come out of the Housing Capacity Analysis and potentially the Main Street Interchange Area Management Plan Refinement work. You can follow the CP/BDC PAC [here](#).
- **Housing Capacity Analysis (HCA):** With the appointment of the Public Advisory Committee on February 3, we are up and running. You can follow the HCA [here](#).
- **Main Street Interchange Area Management Plan Refinement (MS IAMP):** The Request for Qualifications has been released. This project, when a consultant team is in place, will have both a Public Advisory Committee (PAC) and Technical Advisory Committee

(TAC) appointed to support the project. In the next month or so a project page will be created to support this project.

Other Programmatic work: Work is also progressing on other projects with a planning focus. Those include the:

- **System Development Charge (SDC) Update:** An internal ‘kickoff’ meeting will be held prior to the next Council meeting. With both a Parks Master Plan and Transportation System Plan we have appropriate inputs for new SDC charges to be considered.
- **Boardman Municipal Code (BMC):** We are making progress on identifying how we are going to manage this project. The BMC covers a lot of territory, so we are working to identify critical areas to start with and to help refine our process. The intent is to work through most, if not all, of the BMC over this calendar year.

Planning Reviews and Approvals: My intent here will be to add Planning Department actions that end in an approval for development. I will be cautious to protect the City Council’s role as the appeal body for any local decisions. And if there haven’t been any decisions this section may be blank.

- ✓ **Homes, homes, and more homes:** There is a variety of work on this front. The Chaparral subdivision has been installing infrastructure, and their final plat is in the review process. All indicators are that homes could be under construction during this calendar year. The River Ridge subdivision could see some changes over the next several months. As the outcomes become clearer, I will share them here. There is also interest in a large multi-family development that has gone through the pre-application process; we are anticipating a land use application soon. The Planning Commission also approved the Columbia View subdivision on February 19 which supports the City’s work on the property that was purchased from Suzi Frederickson.
- ✓ **Community Development:** As 2026 gets underway there are several action items that the Planning Commission will be reviewing over the next several months that will include industrial upgrades, commercial development on both sides of the Interstate, and multi-family development.



AGENDA BILL City Council Meeting – March 3, 2026

Subject: Noxious Vegetation

Category: Committee Reports- Fire Safety Committee

Staff Contacts: Brandon Hammond, City Manager

Summary:

The Fire Safety Committee met to establish a new Boardman Municipal Code ordinance on noxious vegetation to better address overgrown vegetation, invasive plants, hazardous trees, and related fire hazards. The ordinance would set clear definitions, maintenance standards, and notice/review procedures, and authorize City abatement with cost recovery through assessment and lien. Property owners would generally be required to keep vegetation under 6 inches, remove hazardous trees, and maintain firebreaks on fire-exposed vacant parcels to improve safety and reduce wildfire risk.

Attachment:

Fire Safety Committee Report

Budget/Fiscal Impact: NA

FIRE SAFETY COMMITTEE REPORT

Meeting Date: 3/3/26

Adoption of Chapter – Noxious Vegetation

SUBJECT

Adoption of new **Boardman Municipal Code-Noxious Vegetation**, establishing regulations, enforcement procedures, and abatement authority for noxious vegetation and related fire hazards within the City of Boardman.

ISSUE SUMMARY

The proposed ordinance creates a clear and enforceable framework for addressing overgrown vegetation, invasive plants, fire hazards, and hazardous trees that threaten public health, safety, and welfare. Currently, the City’s weed and noxious vegetation ordinance exists generally under Chapter 8.04 -Nuisance but does not contain detailed standards or procedures specific to vegetation hazards.

The proposal:

- Defines noxious vegetation
 - Establishes maintenance responsibilities **annually**
 - Creates notice and review procedures
 - Authorizes City abatement when necessary
 - Provides cost recovery through assessment and lien
-

KEY PROVISIONS

Property owners must:

- Maintain vegetation below six (6) inches on developed lots **throughout the year**
- Remove hazardous trees (dead, leaning etc)
- Where fire exposure exists, vacant parcels shall maintain a **20-foot green belt/bare-ground firebreak**, plus an **additional 100 feet** of vegetation maintained to a **maximum height of 6 inches**.

Positive impacts include:

- Improved neighborhood appearance
- Reduced fire hazard exposure
- Improved pedestrian safety
- Reduced concealment conditions conducive to unlawful activity

The ordinance provides clear standards, protects due process rights, enhances fire safety preparedness, and strengthens the City’s ability to protect public health, safety, and welfare.



CITY COUNCIL MEETING

Date at 7:00 PM

Boardman City Hall Council Chambers
CURRENT AGENDA

-
1. **CALL TO ORDER**
 2. **FLAG SALUTE**
 3. **ROLL CALL/EXCUSED ABSENCES**
 4. **APPROVAL OF MINUTES**
 5. **FINANCIAL REPORT**
 6. **FORMAL PROCEEDINGS**
 7. **INTRODUCTIONS**
 8. **PUBLIC COMMENT**
 - A. Prearranged Presentation - Morrow County Schools, Boardman
 - B. Prearranged Presentation
 - C. Petitions
 - D. Other Public Comment

9. **ACTION ITEMS - ORDINANCES**
10. **ACTION ITEMS - RESOLUTIONS**
11. **ACTION ITEMS - OTHER BUSINESS**

12. **OTHER PUBLIC COMMENT**

INVITATION FOR PUBLIC COMMENT – The mayor will announce that any interested audience members are invited to provide comments. Anyone may speak on any topic other than: a matter in litigation, a quasi-judicial land use matter; or a matter scheduled for public hearing at some future date. The mayor may limit comments to 3 minutes per person for a total of 30 minutes. Please complete a request to speak card prior to the meeting. Speakers may not yield their time to others.

13. **DOCUMENT SIGNATURES**
14. **REPORTS, CORRESPONDENCE, AND DISCUSSION**
 - A. Police Report
 - B. Building Department Report
 - C. Public Works Department Report
 - D. Committee Reports
 - E. City Manager
 - F. Councilors
 - G. Mayor

15. EXECUTIVE SESSION

16. ADJOURNMENT

Zoom Meeting Link: <https://us02web.zoom.us/j/2860039400?omn=89202237716>

This meeting is being conducted with public access in-person and virtually in accordance with Oregon Public Meeting Law. If remote access to this meeting experiences technical difficulties or is disconnected and there continues to be a quorum of the council present, the meeting will continue.

The meeting location is accessible to persons with disabilities. Upon request of an individual who is deaf or hard of hearing, accommodations such as sign language or equipment for the hearing impaired must be requested at least 48 hours prior to the meeting. To make your request, please contact the City Clerk at 541-481-9252 (voice), or by e-mail at city.clerk@cityofboardman.com.

CITY COUNCIL MEETING



Boardman City Hall Council Chambers

Public Link: <https://shorturl.at/wotbG>

PROPOSED AGENDA

This meeting is being conducted with public access in-person and virtually in accordance with Oregon Public Meeting Law. If remote access to this meeting experiences technical difficulties or is disconnected and there continues to be a quorum of the council present, the meeting will continue.

The meeting location is accessible to persons with disabilities. Individuals needing special accommodations such as sign language, foreign language interpreters or equipment for the hearing impaired must request such services at least 48 hours prior to the meeting. To make your request, please contact a city clerk at 541-481-9252 (voice), or by e-mail at city.clerk@cityofboardman.com.

- 1. **CALL TO ORDER**
- 2. **FLAG SALUTE**
- 3. **ROLL CALL**
- 4. **PUBLIC COMMENT**
 INVITATION FOR PUBLIC COMMENT – The mayor will announce that any interested audience members are invited to provide comments. Anyone may speak on any topic other than: a matter in litigation, a quasi-judicial land use matter; or a matter scheduled for public hearing at some future date. The mayor may limit comments to 3 minutes per person for a total of 30 minutes. Please complete a request to speak card prior to the meeting. Speakers may not yield their time to others.
- 5. **INTRODUCTIONS**
- 6. **PREARRANGED PRESENTATIONS**
- 7. **COMMITTEE REPORTS**
- 8. **PETITIONS**
- 9. **FORMAL PROCEEDINGS**
- 10. **CONSENT AGENDA (Approval of Minutes)**
- 11. **ORDINANCES**
- 12. **RESOLUTIONS**
- 13. **OTHER BUSINESS ACTION ITEMS**
- 14. **CITY MANAGER REPORT (Includes all reports)**
- 15. **MAYOR AND COUNCIL COMMENTS**
- 16. **EXECUTIVE SESSION**
- 17. **ADJOURNMENT**

February 19, 2026

Re: Support for Columbia River Health Expansion

Dear Senators Merkley and Wyden:

I am writing to express strong support for Columbia River Health's federal funding request for its capital expansion project.

Boardman continues to experience sustained population and economic growth, driven by regional industrial development and housing expansion. Healthcare infrastructure has not kept pace with this growth, and Columbia River Health remains the primary provider of outpatient healthcare services in our community, serving more than 3,500 patients annually.

The proposed expansion - including enhanced primary care capacity, space for dental services, and on-site pharmacy- represents critical community infrastructure. Columbia River Health has committed \$700,500 of its own capital toward this effort, and a recent feasibility study showed strong community financial support, reflecting substantial local investment and long-term sustainability. Strengthening access to local healthcare supports workforce stability, reduces strain on regional emergency departments, and ensures residents can access care close to home.

The City of Boardman recognizes this project as a priority investment in public health and economic vitality and respectfully urges your support of this Community Initiated Project request.

Sincerely,



Brandon Hammond
City Manager
City of Boardman

February 19, 2026

Re: Support for Columbia River Health Expansion

Dear Representative Bentz:

I am writing to express strong support for Columbia River Health’s federal funding request for its capital expansion project.

Boardman continues to experience sustained population and economic growth, driven by regional industrial development and housing expansion. Healthcare infrastructure has not kept pace with this growth, and Columbia River Health remains the primary provider of outpatient healthcare services in our community, serving more than 3,500 patients annually.

The proposed expansion — including enhanced primary care capacity, space for dental services, and an on-site pharmacy — represents critical community infrastructure. Columbia River Health has committed \$700,500 of its own capital toward this effort, and a recent feasibility study showed strong community financial support, reflecting substantial local investment and long-term sustainability. Strengthening access to local healthcare supports workforce stability, reduces strain on regional emergency departments, and ensures residents can access care close to home.

The City of Boardman recognizes this project as a priority investment in public health and economic vitality and respectfully urges your support of this Community Initiated Project request.

Sincerely,



Brandon Hammond
City Manager
City of Boardman

City Manager February Report

The following February report will give an overview of the objectives accomplished this past month, as well as future plans:

Community Partnerships

To help advance projects that benefit our region, I wrote letters of support for the Port of Morrow and Columbia River Health to include with their congressionally directed spending applications. Submitting these letters is one way I can show the City’s support for our community partners and help strengthen their requests for federal funding that can benefit our community.

Sustainable Growth

The City continues to improve community access by investing in street improvements. By using our Urban Renewal Districts (URDs), we can build needed projects now and use future URD property tax revenue to help cover costs over time. The SE Main St project is estimated at \$5,096,500, and we expect to recoup \$3,200,000 through Central URD property taxes. The NE Front Street project is estimated at \$5,931,500; Business Oregon will provide a \$1,900,000 loan to fund part of the project up front, and North URD property tax revenue will be used first to make the loan payments and then to cover and recoup the remaining project costs.

Quality Services

City staff are once again taking part in our annual safety trainings to refresh key workplace practices and strengthen day-to-day safety. These trainings help ensure employees stay current on required procedures, reduce the risk of injuries, and support a safe, prepared work environment for both staff and the public.

CHECK IT OUT... *We’ve added a new interactive map to the City’s website! Explore layers like water & sewer, sidewalks, zoning, and more—just click around, turn layers on/off, and find the info you need in seconds.*

Betterment of our Community

This will be a regular section that I will include with each report. This is a way for myself and the council to keep in mind the importance of ongoing outreach to our community and highlight what has been done and will be upcoming for the future.

- | | |
|----------------------------------|------------------------------------|
| A. DPSST Graduation | L. S. Main Substantial Walkthrough |
| B. BIZ Oregon Grant Review | M. Regional Leadership Mtg |
| C. S. Main Construction Review | N. Community Session |
| D. LOC Legislative Update | O. City Development Mtg |
| E. Clean Water Consortium | P. Regional Solutions Mtg |
| F. CREZ II & III | Q. City of Hermiston |
| G. Morrow County School District | R. Youth Advisory Committee Mtg |
| H. Fire District Board | S. Rec District Board Mtg |
| I. Youth Advisory Committee Mtg | T. PATH Advisory |
| J. Port of Morrow Mtg | U. Read Across America-Windy River |
| K. BCDA Monthly Mtg | V. The Modern Railroad |

CAPITAL IMPROVEMENT PROJECTS

2025-26

General	Status	Timeline	Cost Estimate
BPA Greenspace	Completed	Fall 2025	\$390,000
Splash Pad	Bid Process	Current	\$550,000
Planning			
Economic Opportunity Analysis	Completed	Feb-26	\$60,000
Transportation System Plan	Completed	Jan-26	Grant Funded
Parks Master Plan	Completed	Jan-26	\$40,000
Development Code/Comp Plan	In Progress	December 2026	\$150,000
Municipal Code	In Progress	December 2026	-----
Streets/Sidewalk			
S Main Project	In Progress	Current	\$5,400,000
Annual Street Improvements	Bid Process	Current	\$2,000,000
Storm Water Flow	Bid Process	Current	\$600,000
Water/Wastewater			
NE Front Sewer	Completed	Jul-26	\$160,000
Bio Solids Removal	Construction	Summer 2026	\$1,250,000
Headworks Screen & Septage Receiving Station	Bid Process	Current	\$1,050,000
Hypochlorite System	Completed	Dec-25	\$380,000
Collector 2 Improvements	In Progress	Current	\$150,000
Kunze Well	In Design	Current	\$1,000,000

Ethan Salata
805 Mt Adams Ave sw.
Boardman, OR 97818
Salata.ethan@cityofboardman.com
03/03/2026

Mayor and Members of the Boardman City Council
City of Boardman
200 City Center Circle
Boardman, OR 97818

Dear Mayor and Council Members,

Please accept this letter as my formal resignation from my position as a member of the Boardman City Council, effective 03/04/2026.

Serving the City of Boardman has been an incredible honor and responsibility. I am deeply grateful for the trust placed in me by our community and for the opportunity to work alongside such dedicated council members, city staff and community leaders. The work we do on behalf of our residents truly matters, and I am proud of the progress and thoughtful discussions we have shared during my time on council.

After much reflection and consideration, I have made the difficult decision to step down due to personal and family commitments that require more of my time and attention. This decision was not made lightly, as my commitment to Boardman and its future remains strong.

I will always care deeply about this community and the direction it is headed. I am confident the Council will continue to serve with integrity and dedication.

Thank you again for the privilege of serving the City of Boardman.
Respectfully,



-Ethan Salata