



BUDGET COMMITTEE MEETING - CITY

May 13, 2025 at 7:15 PM

Boardman City Hall Council Chambers
AGENDA

- 1. CALL TO ORDER**
- 2. ROLL CALL/EXCUSED ABSENCES**
- 3. APPOINT BUDGET COMMITTEE CHAIR**
- 4. COMMITTEE TO ESTABLISH GROUND RULES FOR MEETING**
 - A. Length of Meeting
 - B. Breaks
 - C. Length of individual speaking time
 - D. Review process
- 5. BUDGET OFFICER - BUDGET MESSAGE**
 - A. Budget Message
- 6. BUDGET OFFICER - PRESENTATION OF BUDGET DOCUMENT**
 - A. 2025-2026 Budget
- 7. PUBLIC COMMENT**

This time is set-aside for persons wishing to address the Committee on matters of the proposed budget. Speakers will be limited to three minutes, unless extended by the Budget Committee Chair. This will also be the time for readings of testimonies submitted in writing. If no one wishes to comment, or no testimony is submitted, the next agenda item will be considered.
- 8. MOTION TO APPROVE BUDGET OT PROCESS CONTINUATION**
 - A. Next Budget Committee Meeting Date: May 20, 2025 at 7:15 PM
- 9. 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. 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.

May 8, 2025

Dear Boardman Budget Committee members,

The City of Boardman has been noted in various newspapers and statewide reports, as one of the fastest growing cities in Oregon. This growth stems from the increase in available jobs, and the quality of life that is enjoyed here. This tasks the city employees and council with busy days of planning, reviewing, consulting, and implementing various programs and projects. We are constantly entertaining potential developers as we regularly issue building permits. We encounter new opportunities that challenge us to learn, just like there are opportunities that just seem to fit perfectly. This budget encompasses those projects of which have been prioritized and are presented for your review and approval.

As part of a look-back on last year, we are proud to say that our General Obligation Bond water and wastewater improvements have been completed. The project closed out in April of 2025. The water and sewer lines down NW Columbia Ave. were also put in place and the new road laid on top. SE Front Street and SE 1st Street were completely redone earlier this year. These beautiful streets look amazing and have really improved the aesthetics of those areas, provided safe sidewalks for pedestrians, as well as a smooth ride for the drivers.

In the coming days, we will see the start of construction of SW Loop Road (SW 1st Street) and SW Oregon Trail Blvd. You may have noticed our public works employees are already clearing up those areas. This new road will connect perpendicularly to Tatone Street giving us another route from SW Front Street to the south of Boardman. Shortly after, the demolition and reconstruction of S. Main Street will take place. This project is one that has been anticipated by the community for a very, very long time. These projects are expected to be completed by the end of the summer. For fiscal year 2026, we plan on doing some chip sealing on some streets, based on the street analysis provided by Anderson Perry and Associates. The infrastructure projects this year will also include wastewater and sewer projects.

We waited patiently for Lagoon 1 to dry out to begin the dry bio-solids removal process. After this process has been completed, we can place it back in line for wastewater collection. Also in wastewater, we will have the installation of the septage and headworks station. This will increase the efficiency of our lagoon systems by grinding bio-solids to a finer consistency before entering the lagoon system.

When we look at all our assets and the value they bring to the city, we also include our employees. This year, employee training will be a focal point. Work in this area has already started, as we have identified the positions needed, updated job descriptions, reviewed our equipment needs, and identified the training and certifications required for each. This will increase our labor force's skills, abilities, and certifications.

We are a small town with big dreams, but we're all in the same dream, and we're making it happen. Thank you for dreaming with us.

Respectfully submitted,

Marta Barajas
Budget Officer/Finance Director



2025-2026 PROPOSED BUDGET

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BUDGET COMMITTEE ROSTER

Mayor
Paul Keefer

City Council
Heather Baumgartner
Cristina Cuevas
Karen Pettigrew
Brenda Profitt
Richard Rockwell
Ethan Salata

Citizen Members
Dori Drago
Stephen Fuss
Emerald Lantis
Alejandra Mendoza
Lisa Mittelsdorf
Edith Velasco

CITY STAFF

Brandon Hammond, City Manager
Marta Barajas, Finance Director
Rick Stokoe, Chief of Police
Roy Drago, Jr., Public Works Director
Carla McLane, Planning Official
Glenn McIntire, Building Official
Amanda Mickles, City Clerk

BUDGET CALENDAR

City of Boardman

2025 - 2026

Jan. 7, 2025	Appoint Budget Officer and Budget Committee
Feb. -April 2025	Prepare proposed budget
April 30, 2025	Publish 1 st Notice of Budget Committee Meeting (5-30 days prior to meeting)
May 2, 2025	Publish 2 nd Notice of Budget Committee Meeting (if online: >= 10 days prior to the meeting)
May 13, 2025	Budget Committee meeting..... 7:15 pm
May 20, 2025	Second Budget Committee meeting (if needed) 7:15 pm
May 28, 2025 Summary	Publish Notice of Budget Hearing & Budget (5-30 days prior to meeting)
June 3, 2025	Budget Hearing 7:15 pm
June 3, 2025	Enact Resolution to Adopt
July 15, 2025	Submit tax certification documents to Tax Assessor
Sept. 30, 2025	Send copy of all budget documents to County Clerk

May 8, 2025

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Respectfully submitted,

Marta Barajas
Budget Officer/Finance Director

GENERAL FUND

GENERAL FUND:

The General Fund is the main fund for the general operating and administrative expenses of the City. It contains five departments, the General Government, Public Safety, Code Compliance, Planning, and Facilities. Revenues and expenses that do not belong to any specific fund are listed under the Non-Departmental funds, which are also a part of the General Fund.

All general or non-specific grants, revenues, and property taxes come into the General Fund. Resources also include revenues from state revenue sharing, franchise fees, grants and loans, transient lodging taxes, enterprise zone awards, and asset sale proceeds. Expenditures from the General Fund are disbursed out of the five departments, as applicable. Some of the major operational expenditures include payroll costs, police dispatch services and communications, professional and service contracts, tourism, and city parks' maintenance. The General Fund is also wherewithal for other funds; it supports capital improvements and major repairs, both planned and unplanned. When feasible, the General Fund will contribute funds to the other funds to help establish the capital needed for future infrastructure improvements or additions.

This fiscal year, the General Fund will provide assistance to the Water Fund, in the amount of \$150,000. This boost will allow the Water Fund to have a healthier start-up. The other transfers, from the General Fund, are to the reserve accounts that will help with infrastructure projects in their respective areas. The City will earmark \$500,000 for the Water Reserve Fund and \$760,000 for the General Reserve Fund, from the Columbia River Enterprise Zone II – Community Infrastructure Award. The City anticipates receiving \$2,200,000 from Columbia River Enterprise Zone II – Sponsoring Agency Award, of which \$1,000,000 is earmarked for the Housing Initiative Fund and \$1,200,000 to the Street Reserve Fund. \$1,500,000 is anticipated from Columbia River Enterprise Zone III and it too will be earmarked for the Street Reserve Fund.

The Police Department also receives funds from Columbia River Enterprise Zone II. These funds are to help cover the cost of a School Resource Officer, updates to equipment, body and patrol cameras, and they cover the cost of a patrol vehicle. This award is received in the first months of each calendar year.

The City's population was recently adjusted, with a large increase. The City participates in the State's Revenue Sharing, which include Cigarette Tax, State Road Tax, and Liquor Tax apportionment. These apportionments are distributed on a per capita basis, proportionate to the state's population size.

The General Fund has a few vacant positions, an entry level Sworn Officer and a Senior Accountant, that is anticipated to be added to the staff in the very near future. The City of Boardman currently provides Building and Planning Department services to Gilliam County. The contracted services fee, planning fees, and the associated costs are included in this budget.

The Facilities Department gets a boost in expenses this year. We have taken back the care and maintenance of our parks. This department will house those expenses. We anticipate performing a lot of overdue maintenance at our parks and anticipate adding some more amenities. Stay tuned for more, as we work through a Parks Master Plan that will show the way to the long-term changes of our parks.

The Non-Departmental is for expenses that are not department specific. This is where the Operating Contingency is held for the General Fund and from where the transfers to the Reserve Funds or other funds, are made. This allows for the use of the operating contingency by any of the General Fund's departments, when needed, and as approved by the applicable process to access the funds.

**CITY OF BOARDMAN
Budget Year 2025-2026**

**** GENERAL FUND **
FUND 100**

Historical Data		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025
3,203,953	2,919,837	2,673,600
2,832,133	2,925,726	3,021,500
171,943	159,692	182,400
2,677,987	4,162,395	4,247,550
2,731,654	3,590,287	5,915,000
462,901	535,690	865,900
50,000	51,150	36,000
12,130,571	14,344,776	16,941,950

RESOURCES

Budget Year 2025-2026		
Proposed Budget	Approved Budget	Adopted Budget
2,661,700	-	-
3,007,050	-	-
167,900	-	-
2,897,950	-	-
3,403,000	-	-
856,400	-	-
36,000	-	-
13,030,000	-	-

TOTAL GENERAL FUND RESOURCES

Historical Data		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025
156,629	226,516	155,200
71,158	116,996	118,000
20,346	192,467	288,900
12,770	13,905	24,950
0	648	2,000
0	2,267	15,600
4,757	7,946	27,100
72	360	9,750
3,335	3,248	12,530
8,387	23,799	8,225
1,293	1,650	1,950
229	0	4,000
7,299	8,071	18,225
0	49,825	0
212	51	4,500
2,317	14,587	59,050
0	11,743	6,000
0	0	0
288,803	674,079	755,980

EXPENDITURES

GENERAL GOVERNMENT

SALARIES - (1.70 FTE)	146,800	-	-
PAYROLL COSTS	155,700	-	-
PROFESSIONAL FEES	306,350	-	-
SERVICE CONTRACTS	25,850	-	-
ADVERTISING & PUBLICATIONS	5,300	-	-
INSURANCE	14,000	-	-
SEMINARS & TRAINING	32,100	-	-
TRAVEL	9,750	-	-
UTILITIES	7,580	-	-
DUES & FEES	10,580	-	-
LEASE & RENTALS	1,950	-	-
REPAIRS & MAINTENANCE	4,000	-	-
CONSUMABLE SUPPLIES	28,200	-	-
COMMUNITY DEVELOPMENT	265,000	-	-
OPERATING SUPPLIES	5,500	-	-
EQUIPMENT PURCHASES	43,350	-	-
MISCELLANEOUS	6,000	-	-
CAPITAL PURCHASES	5,000	-	-

TOTAL GENERAL GOVERNMENT EXPENDITURES

Budget Year 2025-2026		
Proposed Budget	Approved Budget	Adopted Budget
146,800	-	-
155,700	-	-
306,350	-	-
25,850	-	-
5,300	-	-
14,000	-	-
32,100	-	-
9,750	-	-
7,580	-	-
10,580	-	-
1,950	-	-
4,000	-	-
28,200	-	-
265,000	-	-
5,500	-	-
43,350	-	-
6,000	-	-
5,000	-	-
1,073,010	-	-

PUBLIC SAFETY - POLICE

SALARIES - (15.0 FTE)	1,647,000	-	-
PAYROLL COSTS	1,214,190	-	-
PROFESSIONAL FEES	4,600	-	-
SERVICE CONTRACTS	53,970	-	-
ADVERTISING & PUBLICATIONS	400	-	-
INSURANCE	75,600	-	-
SEMINARS & TRAINING	19,000	-	-
TRAVEL	250	-	-
UTILITIES	29,540	-	-
DUES & FEES	6,950	-	-
LEASE & RENTALS	3,800	-	-
REPAIRS & MAINTENANCE	48,000	-	-
COMMUNICATIONS	66,625	-	-
CONSUMABLE SUPPLIES	15,350	-	-
OPERATING SUPPLIES	72,300	-	-
EQUIPMENT PURCHASES	72,900	-	-
MISCELLANEOUS	25,200	-	-
CAPITAL PURCHASES	267,500	-	-

TOTAL PUBLIC SAFETY - POLICE EXPENDITURES

3,623,175	-	-
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**** GENERAL FUND****
FUND 100

Historical Data		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025

Budget Year 2025-2026		
Proposed Budget	Approved Budget	Adopted Budget

EXPENDITURES

			EXPENDITURES		
			CODE COMPLIANCE		
61,433	67,143	59,600	SALARIES - (1.0 FTE)	67,300	-
29,751	27,148	34,300	PAYROLL COSTS	55,900	-
0	0	0	PROFESSIONAL FEES	-	-
3,733	4,547	10,650	SERVICE CONTRACTS	9,590	-
0	0	200	ADVERTISING & PUBLICATIONS	200	-
5,272	7,106	6,200	INSURANCE	5,600	-
135	1,304	1,150	SEMINARS & TRAINING	1,150	-
0	0	300	TRAVEL	300	-
1,018	917	1,475	UTILITIES	1,675	-
370	570	850	DUES & FEES	850	-
54	38	300	LEASE & RENTALS	300	-
235	310	1,500	REPAIRS & MAINTENANCE	1,500	-
857	545	1,800	CONSUMABLE SUPPLIES	1,800	-
3,538	3,568	4,000	OPERATING SUPPLIES	4,000	-
1,362	115	2,000	EQUIPMENT PURCHASES	2,250	-
107,759	113,310	124,325	TOTAL CODE COMPLIANCE EXPENDITURES	152,415	-

EXPENDITURES

			EXPENDITURES		
			PLANNING		
0	0	156,600	SALARIES - (1.45 FTE)	145,700	-
0	0	98,300	PAYROLL COSTS	103,100	-
0	0	190,000	PROFESSIONAL FEES	196,000	-
0	0	6,850	SERVICE CONTRACTS	4,330	-
0	0	6,000	ADVERTISING & PUBLICATIONS	6,000	-
0	0	4,700	INSURANCE	4,200	-
0	0	4,200	SEMINARS & TRAINING	4,600	-
0	0	300	TRAVEL	300	-
0	0	2,330	UTILITIES	2,630	-
0	0	1,355	DUES & FEES	1,555	-
0	0	100	LEASE & RENTALS	100	-
0	0	600	REPAIRS & MAINTENANCE	600	-
0	0	1,960	CONSUMABLE SUPPLIES	1,960	-
0	0	3,750	OPERATING SUPPLIES	4,000	-
0	0	2,900	EQUIPMENT PURCHASES	1,000	-
0	0	479,945	TOTAL PLANNING EXPENDITURES	476,075	-

			EXPENDITURES		
			FACILITIES		
57,385	83,263	111,400	SERVICE CONTRACTS	96,400	-
25,126	21,284	27,400	UTILITIES	17,000	-
305	315	3,200	DUES & FEES	3,200	-
38,628	33,785	49,750	REPAIRS & MAINTENANCE	69,000	-
449	0	500	CONSUMABLE SUPPLIES	500	-
0	0	0	EQUIPMENT PURCHASES	51,000	-
0	0	0	LAND & BUILDING IMPROVEMENTS	40,000	-
26,149	74,825	88,000	CAPITAL PURCHASES	105,000	-
0	0	0	DEBT SERVICE	-	-
148,042	213,471	280,250	TOTAL FACILITIES EXPENDITURES	382,100	-

**** GENERAL FUND****
FUND 100

Historical Data		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025
94,024	29,806	30,000
31,127	929	35,000
6,478	11,442	1,500
0	0	0
0	0	0
0	133	0
25	0	0
0	0	0
0	0	0
0	0	0
0	0	0
158,384	124,892	0
0	0	0
0	0	0
4,640,000	7,960,257	10,685,350
0	0	645,100
4,252,658	2,559,925	411,000
9,182,696	10,687,384	11,807,950
12,130,571	14,344,776	16,941,950

GENERAL - NON-DEPARTMENTAL

PROFESSIONAL FEES
SERVICE CONTRACTS
ADVERTISING & PUBLICATIONS
INSURANCE
SEMINARS & TRAINING
TRAVEL
UTILITIES
DUES, FEES, & TAXES
LEASE & RENTALS
COMMUNICATIONS
CONSUMABLE SUPPLIES
COMMUNITY DEVELOPMENT
OTHER EXPENSES
OTHER GRANTS
TRANSFERS
CONTINGENCY
RESERVE/UNAPPROPRIATED END BALANCE

TOTAL NON-DEPARTMENTAL EXPENDITURES

TOTAL GENERAL FUND EXPENDITURES

Budget Year 2025-2026		
Proposed Budget	Approved Budget	Adopted Budget
30,000	-	-
35,000	-	-
1,500	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
5,256,115	-	-
2,000,610	-	-
-	-	-
7,323,225	-	-
13,030,000	-	-

WATER FUND

WATER FUND:

One of the City's enterprise funds is the water fund. Its only revenue sources are monies from the sale of water, or other water functions, and interest. In return, it is only allowed to fund expenses related to providing water services and functions to its customers. Aside from personnel expenses, which are necessary to keep the water running and appropriate oversight to meet state and federal water compliance, the second largest expense is utilities. The electricity needed for the pumps to work, in order to meet the water demand, is the largest operating expense. Secondly, there are necessary water system repairs and maintenance. This accounts for repairs made to the existing system as well as additions or maintenance to add on to the system, such as new water meters to new homes or subdivisions or new commercial establishments. Replacement of old or broken water meters is an ongoing expense that will carry into the future for perpetuity.

All other capital water projects, such as the installation of a new water line or the replacement of an outdated one, are in the Water Reserve Fund.

The Water Fund had a financial shortfall in fiscal year 2025 with a compilation of multiple water breaks that contributed to additional expenses. This combination gave the Water Fund a weak start up for fiscal year 2026. The General Fund will assist with \$150,000, this year.

CITY OF BOARDMAN
Budget Year 2025-2026

**** WATER FUND ****
FUND 220

Historical Data		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025
84,426	501,598	624,000
1,191,029	1,259,545	1,358,200
19,726	32,085	41,500
0	0	0
1,295,181	1,793,228	2,023,700

RESOURCES

BEGINNING CASH
FEES & SERVICES
OTHER REVENUE
TRANSFERS

TOTAL WATER FUND RESOURCES

Budget Year 2025-2026		
Proposed Budget	Approved Budget	Adopted Budget
303,500	-	-
1,293,200	-	-
32,500	-	-
150,000	-	-
1,779,200	-	-

Historical Data		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025
263,012	318,684	460,300
161,288	186,868	290,300
26,437	10,586	104,210
14,048	17,592	33,700
8,443	11,379	9,300
763	2,429	12,450
0	20	500
161,314	172,109	307,405
12,536	10,638	20,765
1,034	1,281	1,650
89,082	110,133	154,950
6,568	4,938	10,570
26,106	30,917	40,450
3,243	2,648	13,250
309	1,893	3,000
0	95	7,500
3,401	20,395	30,000
16,000	218,000	379,300
501,598	672,623	144,100
		0
1,295,181	1,793,228	2,023,700

EXPENDITURES

SALARIES - (5.65 FTE)
PAYROLL COSTS
PROFESSIONAL FEES
SERVICE CONTRACTS
INSURANCE
SEMINARS & TRAINING
TRAVEL
UTILITIES
DUES & FEES
LEASE & RENTALS
REPAIRS & MAINTENANCE
CONSUMABLE SUPPLIES
OPERATING SUPPLIES
EQUIPMENT PURCHASES
ANNUAL UPGRADES
MISCELLANEOUS
CAPITAL PURCHASES
TRANSFERS
CONTINGENCY
RESERVE/UNAPPROPRIATED END BALANCE

TOTAL WATER FUND EXPENDITURES

Budget Year 2025-2026		
Proposed Budget	Approved Budget	Adopted Budget
449,900	-	-
347,600	-	-
96,660	-	-
32,550	-	-
8,200	-	-
12,250	-	-
500	-	-
259,275	-	-
34,015	-	-
1,600	-	-
196,500	-	-
10,570	-	-
44,400	-	-
12,750	-	-
3,000	-	-
7,500	-	-
34,000	-	-
18,000	-	-
209,930	-	-
-	-	-
1,779,200	-	-

SEWER FUND

✓

SEWER FUND:

A second enterprise fund of the City is the Sewer Fund. Functioning like a sole business, sewer resources are used to pay for sewer related expenses. The revenues generated by the Sewer Fund are expected to be sufficient to cover all costs of its operation. The City currently services over one thousand eighty sewer accounts and maintains over fourteen miles of sewer line. It also funds the servicing of the lift stations which are needed to transport the wastewater from the origination sites to the Lagoon Cell.

Sewer Fund revenues are generated from user fees and the rental of irrigated farm acreage. Major expenditures of the Sewer Fund are payroll costs, utility costs such as electricity for the lift stations and pumping, and system repairs and maintenance. The last sewer rate increase was on July 1, 2019. No rate increase is scheduled for this fiscal year.

In order to save resources for infrastructure repairs or capital improvements, the excess funds not utilized in operational expenses are transferred to the Sewer Reserve Fund, out of which future and capital needs are expended. If all dumping fees are collected throughout the year, as anticipated, we may be able to transfer just under \$1.4 million to the Sewer Reserve Fund, which will be used to pay for the headworks screen and septage receiving station improvements needed to provide this service. This infrastructure project is found in the Sewer Reserve Fund. If the Sewer Fund finds itself in a revenue shortfall, the Sewer Reserve Fund could step in and help fill the funding gap.

**CITY OF BOARDMAN
Budget Year 2025-2026**

**** SEWER FUND **
FUND 230**

Historical Data		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025
470,804	450,998	1,005,000
819,724	892,014	1,864,300
2,280	44,266	36,150
0	0	0
1,292,807	1,387,278	2,905,450

RESOURCES

BEGINNING CASH
FEES & SERVICES
OTHER REVENUE
TRANSFERS

TOTAL SEWER FUND RESOURCES

Budget Year 2025-2026		
Proposed Budget	Approved Budget	Adopted Budget
166,500	-	-
955,000	-	-
38,750	-	-
150,000	-	-
1,310,250	-	-

Historical Data		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025
251,520	277,713	431,000
145,084	159,128	301,500
19,055	13,886	150,940
10,917	10,542	25,700
8,443	11,379	9,300
883	2,183	14,150
0	20	500
30,788	29,857	61,380
27,102	33,010	40,650
1,034	1,281	1,650
27,191	48,626	115,650
7,038	4,824	10,780
15,048	18,896	24,950
2,165	2,669	13,250
309	1,893	3,000
833	-29	8,500
3,401	20,395	30,000
291,000	443,000	1,396,500
0	12,323	266,050
450,998	295,683	0
1,292,807	1,387,278	2,905,450

EXPENDITURES

SALARIES - (5.75 FTE)
PAYROLL COSTS
PROFESSIONAL FEES
SERVICE CONTRACTS
INSURANCE
SEMINARS & TRAINING
TRAVEL
UTILITIES
DUES & FEES
LEASE & RENTALS
REPAIRS & MAINTENANCE
CONSUMABLE SUPPLIES
OPERATING SUPPLIES
EQUIPMENT PURCHASES
ANNUAL UPGRADES
MISCELLANEOUS
CAPITAL PURCHASES
TRANSFERS
CONTINGENCY
RESERVE/UNAPPROPRIATED END BALANCE

TOTAL SEWER FUND EXPENDITURES

Budget Year 2025-2026		
Proposed Budget	Approved Budget	Adopted Budget
467,100	-	-
367,600	-	-
53,440	-	-
25,550	-	-
8,200	-	-
12,250	-	-
500	-	-
44,150	-	-
46,450	-	-
1,600	-	-
60,000	-	-
10,780	-	-
26,900	-	-
12,750	-	-
3,000	-	-
8,500	-	-
34,000	-	-
18,000	-	-
109,480	-	-
-	-	-
1,310,250	-	-

GARBAGE FUND

GARBAGE FUND:

The Garbage Fund is an enterprise fund. The difference in these services provided, are that solid waste removal services are not a service directly provided by the City. The City has contracted with Waste Connections, dba Sanitary Disposal, Inc. to provide this service to our residents. They collect the solid waste from all residents and businesses within the City of Boardman and transfer it to the landfill. Disposal containers are also provided by them.

The garbage rate is anticipated to have a matching consumer price index (cpi) increase to the cost of solid waste disposal. This increase is included in the budget, but final cpi rates have not been determined at the time of this budget proposal. The increase in expected revenues is also due to the continued demand for commercial solid waste containers and added residential customers.

The City is a strong supporter of appropriate disposal of unwanted items and lawn and garden debris. It hosts a garbage voucher program, various times throughout the year, for City residents to dispose of those unwanted items and debris, for free. The cost of this program is paid directly by the City, through the garbage fund.

CITY OF BOARDMAN
Budget Year 2025-2026

**** GARBAGE FUND ****
FUND 240

Historical Data		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025
268,297	252,165	246,500
672,786	918,224	1,250,000
132	185	0
941,216	1,170,574	1,496,500

RESOURCES

BEGINNING CASH
FEES & SERVICES
OTHER REVENUE

TOTAL GARBAGE FUND RESOURCES

Budget Year 2025-2026		
Proposed Budget	Approved Budget	Adopted Budget
419,000	-	-
1,252,000	-	-
-	-	-
1,671,000	-	-

Historical Data		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025
14,265	15,276	19,900
9,359	9,350	12,900
2,550	5,000	5,540
656,451	702,603	1,310,450
0	0	0
3,868	26,001	40,425
1,235	0	0
204	331	1,150
0	0	0
2,354	2,366	5,250
0	0	500
0	-22	1,000
0	0	0
250,930	409,669	99,385
941,216	1,170,574	1,496,500

EXPENDITURES

SALARIES - (0.30 FTE)
PAYROLL COSTS
PROFESSIONAL FEES
SERVICE CONTRACTS
INSURANCE
UTILITIES
DUES & FEES
LEASE & RENTALS
REPAIRS & MAINTENANCE
CONSUMABLE SUPPLIES
EQUIPMENT PURCHASES
MISCELLANEOUS
CONTINGENCY
RESERVE/UNAPPROPRIATED END BALANCE

TOTAL GARBAGE FUND EXPENDITURES

Budget Year 2025-2026		
Proposed Budget	Approved Budget	Adopted Budget
21,800	-	-
14,600	-	-
9,040	-	-
1,416,300	-	-
4,000	-	-
36,345	-	-
-	-	-
1,100	-	-
-	-	-
5,250	-	-
-	-	-
1,000	-	-
161,565	-	-
-	-	-
1,671,000	-	-

STREET FUND

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STREET FUND:

The Street Fund provides for the planning and maintenance of streets, street signs, walking paths and sidewalks, storm drains, and traffic safety. There are over twenty-two miles of streets to maintain. A Master Transportation Plan is filed with the Oregon Department of Transportation outlining the City's long-range traffic flows and future safe traffic routes. The City had a traffic study performed along Main St. and a few other concerning intersections and areas. We recently had a pavement analysis performed by Anderson Perry and Associates. The information from these studies was used to create our Capital Improvement Plan and prioritize the road work that will be completed in the next five years. This fund will only reflect general repairs and maintenance, while capital street projects will be reflected in the Street Reserve Fund.

Revenues for the Street Fund come from state road tax appropriations. The state road tax appropriations are generally enough to cover the operating expenses of the Street Fund, but not the personnel costs. The operating expenses include street repairs and maintenance, paint striping, paving, street lighting, and seasonal maintenance. Emphasis on street repairs and traffic safety are the main objectives for this fund. Due to the limited resources, this year, the Street Fund will not have enough to cover its expenses, therefore it will receive an interfund transfer from the General Fund.

**CITY OF BOARDMAN
Budget Year 2025-2026**

**** STREET FUND **
FUND 250**

Historical Data		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025
194,117	175,434	71,500
331,885	335,830	343,900
1,643	4,174	7,000
30,000	130,000	305,500
557,645	645,437	727,900

RESOURCES

BEGINNING CASH
STATE ROAD TAX REVENUE
OTHER REVENUE
TRANSFERS

TOTAL STREET FUND RESOURCES

Budget Year 2025-2026		
Proposed Budget	Approved Budget	Adopted Budget
350,000	-	-
355,800	-	-
7,000	-	-
0	-	-
712,800	-	-

Historical Data		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025
136,966	189,068	222,200
98,793	101,490	109,300
6,513	9,919	71,440
2,857	2,988	11,250
8,443	11,379	9,300
0	519	10,950
0	0	500
34,309	33,443	44,775
88	1,698	640
1,034	1,281	1,100
26,672	25,141	75,850
2,956	2,336	6,140
16,478	16,193	24,950
2,965	3,030	6,500
44,136	20,294	93,500
0	0	6,500
0	20,000	20,000
0	0	0
175,435	206,657	13,005
557,645	645,437	727,900

EXPENDITURES

SALARIES - (2.35 FTE)
PAYROLL COSTS
PROFESSIONAL FEES
SERVICE CONTRACTS
INSURANCE
SEMINARS & TRAINING
TRAVEL
UTILITIES
DUES & FEES
LEASE & RENTALS
REPAIRS & MAINTENANCE
CONSUMABLE SUPPLIES
OPERATING SUPPLIES
EQUIPMENT PURCHASES
ANNUAL UPGRADES
MISCELLANEOUS
CAPITAL PROJECTS
CONTINGENCY
RESERVE/UNAPPROPRIATED END BALANCE

TOTAL STREET FUND EXPENDITURES

Budget Year 2025-2026		
Proposed Budget	Approved Budget	Adopted Budget
165,100	-	-
152,900	-	-
32,240	-	-
9,250	-	-
8,200	-	-
1,750	-	-
500	-	-
59,095	-	-
640	-	-
1,100	-	-
104,650	-	-
6,140	-	-
26,900	-	-
6,000	-	-
73,500	-	-
6,500	-	-
24,000	-	-
34,335	-	-
-	-	-
712,800	-	-

BUILDING FUND

BUILDING FUND:

The Building Fund is a specialty enterprise fund which accounts for its operations similar to a private business. The revenues generated must be able to support the department and pay for its operational expenditures. It was established to serve the residents of Boardman with construction information and reviews and timely inspection services. The City also contracts with Morrow County, Gilliam County, and the City of Irrigon to provide building department services. The Building Department is responsible for the inspection of all projects from small home improvements to a new home being built, to commercial and industrial construction projects.

Growth in the City and in Morrow County has allowed this department to remain busy and to expand in personnel. This has also allowed for the ability to provide contracted building department services to surrounding jurisdictions. This fiscal year has a new Building Inspector on the tab. Oversight from managerial and financial are also appropriated proportionately to this department. Just in case, the need for a Commercial Plumbing Inspector is also budgeted.

Revenues for the Building Fund come from permit fees and plan review fees. Last fiscal year, an expansion to City Hall was completed to house the Building Department. The largest expense of the department is the Contractual Fees. This line item houses the share of permit fees that are rendered back to the neighboring jurisdiction to which we provide building department services for. The main recipient of these fees is Morrow County, who has the most activity (scale-wise) and whose rendering fees are 50% of the gross permit fees collected. Multiple data centers are anticipated to come through this department this fiscal year.

The Building Department has been identified to be able to provide an inter-fund loan to the city. The City is pursuing development in the northeast quadrant of town, and this inter-fund loan would assist with these plans, that include purchasing land, installing water and sewer infrastructure, and street infrastructure to promote development. This inter-fund loan is projected to be \$3,200,000.

**CITY OF BOARDMAN
Budget Year 2025-2026**

**** BUILDING FUND **
FUND 260**

Historical Data		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025
10,179,986	11,835,455	15,540,000
30,844	11,482	10,000
1,791,219	3,904,610	5,166,400
218,922	469,548	638,180
1,078,797	1,907,580	2,692,060
474,031	924,921	817,000
0	0	0
706,096	607,474	455,045
0	146,114	146,115
14,479,895	19,807,184	25,464,800

RESOURCES

BEGINNING CASH
ELECTRICAL FEES
FEES & PERMITS
PERMIT SURCHARGE FEES
PLAN REVIEW FEES
FIRE/LIFE SAFETY REVIEW FEES
GRANTS & LOANS
OTHER REVENUE
TRANSFERS

Budget Year 2025-2026		
Proposed Budget	Approved Budget	Adopted Budget
16,875,000	-	-
10,000	-	-
4,722,000	-	-
566,640	-	-
2,581,300	-	-
817,000	-	-
-	-	-
705,045	-	-
146,115	-	-
26,423,100	-	-

TOTAL BUILDING FUND RESOURCES

Historical Data		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025
290,853	326,166	662,600
142,808	154,078	451,700
19,639	6,208	224,780
54,062	58,658	103,250
532	150	800
12,522	16,347	13,200
1,395	1,264	16,500
5,484	8,798	11,200
12,957	21,902	42,380
19,172	69,626	76,950
1,429,164	1,979,361	3,293,480
2,967	4,240	13,400
1,035	9,909	14,700
7,643	9,031	18,580
4,554	4,927	15,800
19,201	93,191	56,000
209	0	180,700
0	0	50,000
7,056	114,942	12,000
0	0	300,000
18,000	15,150	0
0	0	999,300
12,430,643	16,913,235	18,907,480
14,479,895	19,807,184	25,464,800

EXPENDITURES

SALARIES - (8.4 FTE)
PAYROLL COSTS
PROFESSIONAL FEES
SERVICE CONTRACTS
ADVERTISING & PUBLICATIONS
INSURANCE
SEMINARS & TRAINING
TRAVEL
UTILITIES
DUES, FEES, & TAXES
CONTRACTUAL FEES
LEASE & RENTALS
REPAIRS & MAINTENANCE
CONSUMABLE SUPPLIES
OPERATING SUPPLIES
EQUIPMENT PURCHASES
MISCELLANEOUS
LAND & BUILDING IMPROVEMENTS
CAPITAL PURCHASES
CONSTRUCTION COSTS
TRANSFERS
CONTINGENCY
RESERVE/UNAPPROPRIATED END BALANCE

Budget Year 2025-2026		
Proposed Budget	Approved Budget	Adopted Budget
697,200	-	-
532,000	-	-
506,780	-	-
98,620	-	-
800	-	-
12,000	-	-
16,500	-	-
11,200	-	-
35,830	-	-
76,950	-	-
2,970,890	-	-
17,400	-	-
20,500	-	-
18,580	-	-
17,200	-	-
40,500	-	-
8,000	-	-
-	-	-
170,000	-	-
100,000	-	-
1,600,000	-	-
1,972,150	-	-
17,500,000	-	-
26,423,100	-	-

TOTAL BUILDING FUND EXPENDITURES

RESERVE FUNDS

RESERVE FUNDS:

The City currently operates four reserve funds: the General Reserve, Water Reserve, Sewer Reserve and Street Reserve. The Water and Sewer Reserves were started in 1997-1998 and the Street Reserve in 1998-1999. The reserves were created to facilitate cash management and saving needs for capital improvements and emergency repairs. At the beginning of the 2009-2010 fiscal year the City was able to create the General Reserve Fund. This Fund is utilized as the custodian of auxiliary funds for future general capital improvements and major repairs needed for the City. The General Fund can cover general expenditures and capital improvements, in contrast to the other reserve funds, which can only be used for "specified purposes." The General Reserve Fund may also be used to transfer funds to other Reserve Funds, if needed. In the budgeting process, it is important to remember that these Reserve Funds are for "specific" activities and cannot readily be appropriated for just any capital project; they must parallel the designated purpose in the origination of each specific reserve fund.

General Reserve:

The General Reserve Fund receives its resources from General Fund transfers, from the Urban Renewal Districts' reimbursements, and grant funds for specific activities. In fiscal year 2018-2019 this fund assisted in the development of the field house located behind the City Hall. It has also paid for major repairs on aging facility equipment. This fiscal year we budgeted a transfer of \$1 million to establish the Housing Initiative Fund. The City desires to encourage commercial development and as part of that plan, it is looking into purchasing land in NE Boardman and SW Boardman, for approximately \$3,900,000. The City may be pursuing an inter-fund loan for assistance with this purchase, as it leverages its resources.

The City is working with a consultant on a Parks Master Plan, a park design, park amenities, and relocation of the Splash Pad. Including the cost of construction for the new Splash Pad, the General Reserve is anticipating a cost of \$750,000 on these projects.

Water Reserve:

The Water Reserve Fund has multiple projects from a SCADA reporting system to a flow meter, to sharing the cost of a backhoe, street sweeper, and forklift. Its cost sharing of the equipment is approximately \$135,000. Water capital projects include the water infrastructure in the SW Front Street and S Main Street projects. We are looking at collaborating with the county on their improvements to Paul Smith Road, where we could update our water line when they commence their work.

The Water Reserve will also share in the cost of purchasing a backhoe, a forklift, a street sweeper, the cost of the Public Works Standards, a water rate analysis, an equipment trailer, and the slide gate at the public works yard. The outdated equipment is due for replacement, the street sweeper is not financially viable to keep repairing compared to the upgrades and capacity available on the modern models. The model we are looking at won't require a CDL license, allowing all public works employees to perform those job duties. After a Department of Environmental Quality visit, security at the public works yard was addressed. In order to meet the security requirements, we will need to install a slide gate, with keyed access.

A Water Protection Plan is scheduled for this coming year, as is a Water Master Plan. Collector 2 needs bank stabilization and accessibility improvements. Working in conjunction with the county, we will update the water line down Paul Smith Road, when they schedule it for road improvements.

Sewer Reserve:

The Sewer Reserve Fund will be the most active of the reserve funds this fiscal year. Four major projects are scheduled to include a Headworks Screen and Septage Receiving Station, finishing up on the hypochlorite system, biosolid removal from Lagoon 1, storm water flow improvements, and new sewer lines in the NE Front Street area. The county is anticipating making road improvements on Paul Smith Road, and the city would like to take this opportunity to make water and sewer line improvements before they pour the new road. The Sewer Reserve will fund the sewer line improvements.

The Sewer Reserve will also share in the costs of the Public Works Standards, the street sweeper, the equipment trailer, the backhoe, forklift, and slide gate at the public works yard. The lift stations will all be going through maintenance and depending on scheduling availability, some may be completed in fiscal year 2025 and others in fiscal year 2026. We've allowed in the budgets for this flexibility.

Street Reserve:

The Street Reserve may have half of the SW (1st Street) Loop Road and S. Main Street project to cover in fiscal year 2026. These are projected to be completed by the end of summer.

In fiscal year 2024, the City received notice of being awarded \$1.5 million for the Congressional Community Project. This project will be headed by the Boardman Community Development Association (BCDA), as the sub-recipient of this grant. This grant is for an incubator building. As a sub-recipient, the funds will pass through the City's books from the U.S. Grants Management Office to BCDA. This project is in support of boosting small businesses in Boardman. This year, the city, once again, applied for Congressional Community Project funds. This time, for construction of the Exit 165 Interchange Area Management Plan, and design of Exit 164. We have included this award and corresponding expenditure in the budget, in hopes of being awarded. Awards would be announced in late fall of 2025. If we are not awarded, the project would not be pursued at this time. The cost of the project is approximately \$3,300,000 with an ask of \$2,753,080. The project will also be funded in the amount of \$563,270 from the Port of Morrow.

The Street Reserve will also share in the costs of the Public Works Standards, the street sweeper, the equipment trailer, the backhoe, forklift, and slide gate at the public works yard. These are all utilized for various different tasks across all three water, sewer, and street departments.

CITY OF BOARDMAN
Budget Year 2025-2026

**** GENERAL RESERVE FUND ****
FUND 300

Historical Data		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025
3,170,411	5,309,649	8,160,000
0	600,000	0
129,237	315,528	180,000
2,010,000	2,000,000	2,000,000
5,309,649	8,225,176	10,340,000

RESOURCES

BEGINNING CASH	9,400,000
GRANTS & LOANS	1,000,000
OTHER REVENUE	330,000
TRANSFERS	3,360,000
TOTAL GENERAL RESERVE FUND RESOURCES	14,090,000

Budget Year 2025-2026		
Proposed Budget	Approved Budget	Adopted Budget
-	-	-
-	-	-
-	-	-
-	-	-
14,090,000	-	-

Historical Data		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025
0	0	20,000
0	0	0
0	0	0
0	0	275,000
0	0	200,000
0	0	0
0	0	2,000,000
0	0	600,000
5,309,649	8,225,176	7,245,000
5,309,649	8,225,176	10,340,000

EXPENDITURES

PROFESSIONAL FEES	-
EQUIPMENT PURCHASES	-
LAND & BUILDING IMPROVEMENTS	3,870,000
CAPITAL PURCHASES	325,000
CAPITAL PROJECTS	4,290,000
TRANSFERS	1,000,000
LOANS	-
CONTINGENCY	1,500,000
RESERVE/UNAPPROPRIATED END BALANCE	3,105,000
TOTAL GENERAL RESERVE FUND EXPENDITURES	14,090,000

Budget Year 2025-2026		
Proposed Budget	Approved Budget	Adopted Budget
-	-	-
-	-	-
3,870,000	-	-
325,000	-	-
4,290,000	-	-
1,000,000	-	-
-	-	-
1,500,000	-	-
3,105,000	-	-
14,090,000	-	-

CITY OF BOARDMAN
Budget Year 2025-2026

**** WATER RESERVE FUND ****
FUND 320

Historical Data		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025
1,549,364	2,123,494	2,080,000
298,441	70,884	64,500
0	0	50,000
57,801	126,439	110,000
450,373	712,025	453,325
2,355,979	3,032,842	2,757,825

RESOURCES

BEGINNING CASH	1,350,000
SYSTEM DEVELOPMENT CHARGES	80,000
GRANTS & LOANS	50,000
OTHER REVENUE	94,500
TRANSFERS	500,000
TOTAL WATER RESERVE FUND RESOURCES	2,074,500

Budget Year 2025-2026		
Proposed Budget	Approved Budget	Adopted Budget
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
2,074,500	-	-

Historical Data		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025
2,105	9,098	0
0	0	0
70,901	10,805	55,000
52,323	250,198	435,000
16,713	149,581	1,130,000
-1	0	655,300
92,025	0	0
0	0	139,700
2,121,913	2,613,160	342,825
2,355,979	3,032,842	2,757,825

EXPENDITURES

PROFESSIONAL FEES	305,000
LEASE & RENTALS	-
LAND & BUILDING IMPROVEMENTS	50,000
CAPITAL PURCHASES	181,000
CAPITAL PROJECTS	1,070,000
TRANSFERS	-
LOANS	-
CONTINGENCY	468,500
RESERVE/UNAPPROPRIATED END BALANCE	-
TOTAL WATER RESERVE FUND EXPENDITURES	2,074,500

Budget Year 2025-2026		
Proposed Budget	Approved Budget	Adopted Budget
305,000	-	-
-	-	-
50,000	-	-
181,000	-	-
1,070,000	-	-
-	-	-
-	-	-
468,500	-	-
-	-	-
2,074,500	-	-

**CITY OF BOARDMAN
Budget Year 2025-2026**

**** SEWER RESERVE FUND **
FUND 330**

Historical Data		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025
2,439,973	3,012,152	3,060,000
256,752	59,143	51,000
0	0	400,000
168,378	138,836	125,000
455,000	798,315	1,579,525
3,320,103	4,008,446	5,215,525

RESOURCES

BEGINNING CASH	4,150,000
SYSTEM DEVELOPMENT CHARGES	75,000
GRANTS & LOANS	400,000
OTHER REVENUE	200,000
TRANSFERS	-
TOTAL SEWER RESERVE FUND RESOURCES	4,825,000

Budget Year 2025-2026		
Proposed Budget	Approved Budget	Adopted Budget
4,150,000	-	-
75,000	-	-
400,000	-	-
200,000	-	-
-	-	-
4,825,000	-	-

Historical Data		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025
3,343	25,095	0
0	0	0
0	221,895	65,000
0	0	625,000
211,016	59,826	3,340,000
0	0	0
92,025	0	0
0	0	650,000
3,013,719	3,701,630	535,525
3,320,103	4,008,446	5,215,525

EXPENDITURES

PROFESSIONAL FEES	15,000
MISCELLANEOUS	-
LAND & BUILDING IMPROVEMENTS	50,000
CAPITAL PURCHASES	75,000
CAPITAL PROJECTS	3,780,000
TRANSFERS	226,000
LOANS	-
CONTINGENCY	400,000
RESERVE/UNAPPROPRIATED END BALANCE	279,000
TOTAL SEWER RESERVE FUND EXPENDITURES	4,825,000

Budget Year 2025-2026		
Proposed Budget	Approved Budget	Adopted Budget
15,000	-	-
-	-	-
50,000	-	-
75,000	-	-
3,780,000	-	-
226,000	-	-
-	-	-
400,000	-	-
279,000	-	-
4,825,000	-	-

**CITY OF BOARDMAN
Budget Year 2025-2026**

**** STREET RESERVE FUND **
FUND 350**

Historical Data		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025
2,904,501	4,636,638	9,755,000
100,000	0	250,000
111,942	260,888	271,000
2,034,837	5,084,143	5,945,400
5,151,280	9,981,668	16,221,400

RESOURCES

BEGINNING CASH	12,300,000
GRANTS & LOANS	3,003,000
OTHER REVENUE	616,000
TRANSFERS	3,176,000
TOTAL STREET RESERVE FUND RESOURCES	19,095,000

Budget Year 2025-2026		
Proposed Budget	Approved Budget	Adopted Budget
12,300,000	-	-
3,003,000	-	-
616,000	-	-
3,176,000	-	-
19,095,000	-	-

Historical Data		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025
18,464	12,858	0
0	0	0
0	0	75,000
496,178	256,852	4,790,000
0	0	1,200,000
4,636,638	9,711,959	10,156,400
5,151,280	9,981,669	16,221,400

EXPENDITURES

PROFESSIONAL FEES	-
LAND & BUILDING IMPROVEMENTS	20,000
CAPITAL PURCHASES	415,000
CAPITAL PROJECTS	10,971,350
CONTINGENCY	4,000,000
RESERVE/UNAPPROPRIATED END BALANCE	3,688,650
TOTAL STREET RESERVE FUND EXPENDITURES	19,095,000

Budget Year 2025-2026		
Proposed Budget	Approved Budget	Adopted Budget
-	-	-
20,000	-	-
415,000	-	-
10,971,350	-	-
4,000,000	-	-
3,688,650	-	-
19,095,000	-	-

CONGRESSIONAL COMMUNITY PROJECT FUND

CONGRESSIONAL COMMUNITY PROJECT FUNDS:

In fiscal year 2024, the City received a notice of award for \$1.5 million from the Congressional Community Project funds. This grant is for an incubator building. This project will be headed by the Boardman Community Development Association (BCDA), as the sub-recipient of this grant. As a sub-recipient, the funds will pass through the City's books from the U.S. Grants Management Office to BCDA. This project is in support of boosting small businesses in Boardman. The funds are held by the City and both the original grant funds and earned interest are made available to BCDA, when construction takes place.

CITY OF BOARDMAN
Budget Year 2025-2026

**** CONGRESSIONAL COMMUNITY PROJECT FUND ****
FUND 415

Historical Data				Budget Year 2025-2026		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025		Proposed Budget	Approved Budget	Adopted Budget
0	0	0	BEGINNING CASH	1,530,000	-	-
0	0	0	OTHER REVENUE	45,900	-	-
0	0	1,545,000	TRANSFERS	-	-	-
-	-	1,545,000	TOTAL CONGRESSIONAL COMMUNITY PROJECT FUND RESOURCES	1,575,900	-	-

Historical Data				Budget Year 2025-2026		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025		Proposed Budget	Approved Budget	Adopted Budget
0	0	1,500,000	GRANTS TO OTHER ENTITIES	1,575,900	-	-
0	0	45,000	RESERVE/UNAPPROPRIATED END BALANCE	-	-	-
-	-	1,545,000	TOTAL CONGRESSIONAL COMMUNITY PROJECT FUND EXPENDITURES	1,575,900	-	-

HOUSING INITIATIVE FUND

HOUSING INITIATIVE FUND:

In response to the identified challenge of affordable housing, especially lacking in the middle-income class, the City has taken steps to work with a consultant on housing ideas that could bring lower than current market new housing to Boardman. The council will have a Housing Initiative Committee who will spearhead this project and work directly with the consultants. The City has earmarked \$1,000,000 from its Columbia River Enterprise Zone II – Sponsoring Agency funds to establish this fund. The General Fund will facilitate the funds and then be recouped when the enterprise zone fund are made available, later in the year. This fund is accounting for start-up, potential interest earned, and the flexibility of funding disbursements, as the committee may designate.

CITY OF BOARDMAN
Budget Year 2025-2026

**** HOUSING INITIATIVE FUND ****
FUND 418

Historical Data			Budget Year 2025-2026		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025	Proposed Budget	Approved Budget	Adopted Budget
			RESOURCES		
0	0	0	-	-	-
0	0	0	-	-	-
0	0	0	33,000	-	-
0	0	0	1,000,000	-	-
-	-	-	1,033,000	-	-
			TOTAL HOUSING INITIATIVE FUND RESOURCES		
			1,033,000	-	-
			EXPENDITURES		
0	0	0	180,000	-	-
0	0	0	500,000	-	-
0	0	0	-	-	-
0	0	0	-	-	-
0	0	0	320,000	-	-
0	0	0	33,000	-	-
-	-	-	1,033,000	-	-
			TOTAL HOUSING INITIATIVE FUND EXPENDITURES		
			1,033,000	-	-

GENERAL OBLIGATION BOND -DEBT SERVICE FUND-

BONDED DEBT FUND:

The City of Boardman only has one debt service bond. It is the G.O. Bond Debt Service Fund. The previous Water Bond series 2016A and Sewer Bond series 2016A were refunded in the most current General Obligation Bond series 2021, therefore doing away with the prior two debt funds.

G.O. Bond Debt Service Fund:

The G.O. Bond Debt Service Fund was a result of the bond issuance in May 2021. This bond is a 25-year term bond. The principal amount due this fiscal year is \$630,000 and interest is \$557,600. The Columbia River Enterprise Zone II board, remits payment towards this bond, from Amazon, who pays its share of the bond to board, before the board forwards it to the City. We anticipate this payment to be approximately \$226,800. The full amount of \$1,187,600 will be levied.

CITY OF BOARDMAN
Budget Year 2025-2026

**** G.O. BOND DEBT SERVICE FUND ****
FUND 510

Historical Data		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025
622,815	4,865	430,000
308,871	1,319,452	1,014,000
70,158	299,422	215,300
190,152	0	0
1,191,996	1,623,739	1,659,300

RESOURCES

Budget Year 2025-2026		
Proposed Budget	Approved Budget	Adopted Budget
250,000	-	-
1,170,250	-	-
226,800	-	-
-	-	-
1,647,050	-	-

TOTAL G.O. BOND DEBT SERVICE FUND RESOURCES

Historical Data		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025
1,187,131	1,184,731	1,186,600
0	184,050	0
4,865	254,958	472,700
1,191,996	1,623,739	1,659,300

EXPENDITURES

Budget Year 2025-2026		
Proposed Budget	Approved Budget	Adopted Budget
1,187,600	-	-
-	-	-
459,450	-	-
1,647,050	-	-

TOTAL G.O. BOND DEBT SERVICE FUND EXPENDITURES

*Debt Service Breakout

Principal (issue: May 2021):	630,000
Interest (issue: May 2021):	557,600
Total Debt Service	1,187,600

BUDGET SUMMARY BY FUND

CITY OF BOARDMAN
Budget Year 2025-2026

**** ALL CITY RESOURCES - BY FUND ****

Historical Data			Budget Year 2025-2026		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025	Proposed Budget	Approved Budget	Adopted Budget
12,130,571	14,344,776	16,941,950	13,030,000	-	-
1,295,181	1,793,228	2,023,700	1,779,200	-	-
1,292,807	1,387,278	2,905,450	1,310,250	-	-
941,216	1,170,574	1,496,500	1,671,000	-	-
557,645	645,437	727,900	712,800	-	-
14,479,895	19,807,184	25,464,800	26,423,100	-	-
5,309,649	8,225,176	10,340,000	14,090,000	-	-
2,355,979	3,032,842	2,757,825	2,074,500	-	-
3,320,103	4,008,446	5,215,525	4,825,000	-	-
5,151,280	9,981,668	16,221,400	19,095,000	-	-
-	-	1,545,000	1,575,900	-	-
-	-	-	1,033,000	-	-
1,191,996	1,623,739	1,659,300	1,647,050	-	-
48,026,322	66,020,349	87,299,350	89,266,800	-	-
TOTAL RESOURCES - BY FUND					

**** ALL CITY EXPENDITURES - BY FUND ****

Historical Data			Budget Year 2025-2026		
Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025	Proposed Budget	Approved Budget	Adopted Budget
12,130,571	14,344,776	16,941,950	13,030,000	-	-
1,295,181	1,793,228	2,023,700	1,779,200	-	-
1,292,807	1,387,278	2,905,450	1,310,250	-	-
941,216	1,170,574	1,496,500	1,671,000	-	-
557,645	645,437	727,900	712,800	-	-
14,479,895	19,807,184	25,464,800	26,423,100	-	-
5,309,649	8,225,176	10,340,000	14,090,000	-	-
2,355,979	3,032,842	2,757,825	2,074,500	-	-
3,320,103	4,008,446	5,215,525	4,825,000	-	-
5,151,280	9,981,669	16,221,400	19,095,000	-	-
-	-	1,545,000	1,575,900	-	-
-	-	-	1,033,000	-	-
1,191,996	1,623,739	1,659,300	1,647,050	-	-
48,026,322	66,020,349	87,299,350	89,266,800	-	-
TOTAL EXPENDITURES - BY FUND					

BUDGET SUMMARY BY CATEGORY

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CITY OF BOARDMAN
Budget Year 2025-2026
BUDGET SUMMARY - BY CATEGORY

**** ALL CITY RESOURCES - BY CATEGORY ****

<u>2024-2025</u>		<u>2025-2026</u>
<u>Adopted</u>		<u>Proposed</u>
<u>Budget</u>		<u>Budget</u>
51,105,300	OPERATING FUNDS	47,535,250
34,534,750	RESERVE FUNDS	40,084,500
1,659,300	DEBT SERVICE FUNDS	1,647,050
<u>87,299,350</u>	TOTAL ALL CITY RESOURCES - BY CATEGORY	<u>89,266,800</u>

**** ALL CITY EXPENDITURES - BY CATEGORY ****

<u>2024-2025</u>		<u>2025-2026</u>
<u>Adopted</u>		<u>Proposed</u>
<u>Budget</u>		<u>Budget</u>
5,814,100	PERSONNEL SERVICES [33.5 FTE]	6,751,490
9,121,580	MATERIALS AND SERVICES	10,591,075
14,576,000	CAPITAL OUTLAY	26,376,850
1,186,600	DEBT SERVICE	1,187,600
11,326,150	TRANSFERS	8,118,115
2,000,000	LOANS	0
5,704,355	OPERATING CONTINGENCY	11,176,570
37,570,565	RESERVED FOR FUTURE EXPENDITURES	25,065,100
<u>87,299,350</u>	TOTAL ALL CITY EXPENDITURES - BY CATEGORY	<u>89,266,800</u>

STATEMENT OF INDEBTEDNESS

CITY OF BOARDMAN
BUDGET YEAR 2025-2026

ESTIMATED DEBT OUTSTANDING ON JULY 1, 2025

<u>LONG TERM DEBT</u>	
GENERAL OBLIGATION BONDS	18,080,000
OTHER BORROWINGS	0
TOTAL	18,080,000

<u>PROPOSED NEW DEBT</u>	
PERMANENT RATE LEVY (\$4.2114 per \$1,000)	-
LOCAL OPTION LEVY	-
LEVY FOR GENERAL OBLIGATION BONDS	-
TOTAL	-

PROPERTY TAX LEVY

CITY OF BOARDMAN
BUDGET YEAR 2025-2026

**** PROPERTY TAX LEVIES ****

Historical Data

Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025
4.2114	4.2114	4.2114
-	-	-
310,100	1,368,781	1,008,600

Budget Year 2025-2026

	Proposed Budget	Approved Budget	Adopted Budget
PERMANENT RATE LEVY RATE LIMIT PER \$1,000	4.2114	-	-
LOCAL OPTION LEVY	-	-	-
LEVY FOR GENEARAL OBLIGATION BONDS	1,187,600	-	-