



BUDGET COMMITTEE MEETING

May 21, 2024 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**
5. **BUDGET OFFICER - BUDGET MESSAGE**
6. **BUDGET OFFICER - PRESENTATION OF BUDGET DOCUMENT**

A. 2024-25 Proposed Budget - City of Boardman

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:

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.



2024-2025 PROPOSED BUDGET

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
Lisa Mittelsdorf
Sonja Neal
Edith Velasco

CITY STAFF

Brandon Hammond, City Manager
Marta Barajas, Finance Director
Rick Stokoe, Chief of Police
Rolf Prag, Public Works Director
Carla Mclane, Planning Official
Glenn McIntire, Building Official
Amanda Mickles, City Clerk

BUDGET CALENDAR

City of Boardman
2024 - 2025

- Jan. 2 Appoint Budget Officer and Budget Committee
- Feb. -May Prepare proposed budget
- Apr 30 Publish 1st Notice of Budget Committee Meeting
(5-30 days prior to meeting)
- May 7 Publish 2nd Notice of Budget Committee Meeting
(if online: >= 10 days prior to the meeting)
- May 21 Budget Committee meeting 7:15 pm
- May 23 Second Budget Committee meeting (if needed) 7:15 pm
- May 28 Publish Notice of Budget Hearing & Budget Summary
(5-30 days prior to meeting)
- June 4 Budget Hearing 7:15 pm
- June 4 Enact Resolution to Adopt
- July 15 Submit tax certification documents to Tax Assessor
- Sept. 30 Send copy of all budget documents to County Clerk

May 16, 2024

Dear Boardman Budget Committee members,

I am pleased to present the 2024-2025 fiscal year budget for the City of Boardman. During the current fiscal year, the staff worked with Anderson Perry & Associates, Inc. to analyze the capital needs of the City and prioritize them according to the urgency and available funding. This budget is full of various capital improvement projects that we are excited to get started. Some of the projects had been identified years ago, but limited funding and post-COVID labor and supply shortages prevented some of these to get off the ground. During those years, however, we built up our reserves, and now, we are ready for them.

To start off, we had a pavement evaluation study done of our current roads. This study categorized the streets' conditions and placed them in repairable or replaceable categories. We will be working on these roads and prioritized those that need current maintenance to keep them in good status. The roads that need replacement or major repairs are planned in the next five years to be taken care of, as we acquire funding for them.

In order to better manage the city and all its intricate working departments, the City will work on its Comprehensive Plan, which relies on an Economic Opportunity Analysis, a Housing Analysis, and a Parks Master Plan. We will also see an updated Transportation Master Plan. These will all lead to the updating of the Municipal Code and Development Code, which may be done in the next two to three years.

We currently have NW Columbia Ave. tore up, for a good reason. That section of the city is having their outdated water pipes and waste water pipes replaced, and then afterwards, will receive a new road. This project was just started last month, so the majority of its cost is included in the 2024-2025 fiscal year budget. We have a couple of other road projects that we anticipate to be done this coming fiscal year, or partially started.

In May of 2020, our local constituents voted for a Water and Waste Water System Improvements General Obligation Bond. At the time of this budget presentation, this \$18M project is now 80% done. Shortly after the start of our new fiscal year, the new water booster pump station and the one-million-gallon reservoir will be starting up for the first time. The Waste Water system improvements were completed this fiscal year and our new waste water lagoon is already in service as are the rebuilt lift stations.

We are also happy to announce that our City Hall expansion is now open and serving our customers. The punch list review was a couple of weeks ago and the minor items identified are being addressed. It is anticipated that the retainage for this project will be paid out in this upcoming fiscal year. We are currently doing some long overdue flooring replacement and painting of the interior of City Hall. This part of the building will still have some work to be done come fiscal year 2024-2025.

As a supporter of the Urban Renewal Agency's intention to promote development in blight areas, the City has once again, budgeted to loan the Central Urban Renewal District funds for

infrastructure projects that fit these goals. SE Front Street improvements have been identified as such a project and is anticipated to be completed this coming fiscal year.

One of the priorities the City holds to heart, is the safety of our children and residents. The funds received from the American Rescue Plan Act through the established Coronavirus State and Local Fiscal Recovery Funds (SLFRF) were utilized on an Advanced Metering Infrastructure System, with the remaining funds being used to complete and in-fill sidewalks in the close vicinity to the elementary schools, where children would have to walk, to go to school. This idea has the staff excited for sidewalks all around the city, that moving forward, we anticipate setting money aside to in-fill a portion of sidewalks each year. The radio reads for the water meters were finally received in the first quarter of 2024. Our Public Works staff have approximately 60% of these installed and continue to install these.

Public Works handles all things of physical labor for the city, from moving furniture so the walls can be painted and then moving the furniture again, so that the flooring can be replaced, and then back into the workspace or office, to running off to fix broken pipes and water leaks, or replacing run over street signs, or ensuring our lift stations continue to function, and that our water system flows for each resident who expects that running water when they turn on a faucet, or installing water meters in the new subdivisions, and the list is endless. For these staff members, we are grateful, and realize we need to increase the staff count.

Boardman is a busy bee, all around. Across many cities and the state, its great to hear that Boardman is growing and developing at a higher-than-average speed. Taking all of our tasks, and services, and reporting and compliance matters keeps this office busy to ensure that we are providing the public utilities and services that our community deserves. I thank you for your contribution, to one of these many tasks, by coming here and being an active part of what this community is working towards.

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 in to the General Fund. Resources also include revenues from state revenue sharing, franchise fees, grants and loans, transient lodging taxes, and asset sale proceeds. Expenditures of 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 the 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.

In the past few years, property taxes for 2022 were budgeted at \$2.3 million, in 2023 we budgeted \$2.5 million, and this year's budgeted amount is \$2.7 million. That's approximately an 8% increase. We discount 3% for bad debt and uncollectible taxes, as to stay ahead of any tax revenue shortfalls. Transient Room Tax (TRT) expects to see a decrease of 2%, for an anticipated TRT of \$268,000. This decrease is the result of untimely transient room tax payments being received.

Franchise Fees are collected from electricity, telephone, Internet, and gas services. These fees range from 3% to 7.5%. The growth in the last three years have allowed for the City to accrue these funds and will now be used to improve some of our streets and allow for infrastructure repairs.

The City participates in the State's Revenue Sharing. These funds also 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, as established by census numbers. Our per capita formula only reflects an increase of 80 in our population size. These budgeted revenues will remain fairly similar to the 2023-2024 budgeted amounts.

The City is a sponsor of the Columbia River Enterprise Zone II (CREZ II). In 2023-2024 it received an unrestricted distribution in the amount of approximately \$2.2 million. The City also received a \$1 million, unrestricted distribution, in the fall of 2023, from the Columbia River Enterprise Zone III (CREZ III). These funds, are being transferred to the Street Reserve Fund for street infrastructure projects. The Police Department did not receive any CREZ II funds this year, as it had in previous years, but it is still anticipated later in the year. This amount is included in the budget. With these funds, the School Resource Officer is funded 62%, with the remainder of the funding coming from the Morrow County School District. With the Police portion of the CREZ II funds, we anticipate purchasing an additional, fully equipped patrol vehicle, a driver's ed simulator, and upgrade our fingerprinting capabilities to electronic fingerprint capturing.

The City recently 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.

The General Fund has one vacant position, a Principal Planner, that is anticipated to be added this coming fiscal year. The City of Boardman currently provides Building Department services to Gilliam County, and will potentially provide Planning services for them. The contracted services fee, increased planning fees, and the associated costs are included in this budget.

Another personnel change is the removal of an Assistant City Manager position, which reduces personnel costs. The Planning Official was previously housed under General Government, but as of this upcoming fiscal year, the Planning Department has come to be. This will help management in tracking and analyzing the Planning Department functions and if we provide contracted planning services, this will enable better tracking and reporting of such services.

In realigning accounts, I have moved the Community Development section from Non-Departmental to General Government. The Community Development section houses community enhancements, council projects, economic development, and tourism. Most of these are a direct work of the General Government by our City Manager, or under direction of the City Council. This creates an increase of \$235,000 in the General Government department, but a correlating decrease in the Non-Departmental.

The personnel cost reduction in Code Compliance is due to the hiring of an entry level applicant, as we replace our outgoing Code Compliance Officer, who is moving to another position.

The Facilities Department does not anticipate large capital purchases, the budget includes amounts for replacement of aging HVAC systems and equipment and some updates to city buildings.

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. The \$1.5 million distribution, listed in Other Grants, is for the passthrough of the Congressional Community Project grant to BCDA.

**CITY OF BOARDMAN
BUDGET YEAR 2024-2025**

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

Historical Data		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024
4,219,885	3,203,953	2,550,600
2,513,374	2,832,133	2,872,300
172,941	171,943	168,900
1,328,965	2,677,987	3,531,950
2,287,734	2,731,654	5,915,000
210,108	462,901	535,000
50,000	50,000	51,150
10,783,007	12,130,571	15,624,900

RESOURCES

Budget Year 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
2,673,600	-	-
3,021,500	-	-
182,400	-	-
4,247,550	-	-
5,915,000	-	-
910,900	-	-
36,000	-	-
16,986,950	-	-

TOTAL GENERAL FUND RESOURCES

Historical Data		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024
110,121	156,629	260,730
76,515	71,158	182,810
0	20,346	243,190
11,665	12,770	37,275
0	15	0
0	2,590	16,620
2,563	4,757	23,100
0	72	2,750
1,951	3,335	5,590
6,574	8,387	28,225
1,651	1,293	1,930
612	229	4,000
5,748	7,299	11,825
0	0	0
852	212	3,900
14,449	2,317	31,850
100	0	14,050
0	0	0
232,801	291,408	867,845

EXPENDITURES

Budget Year 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
155,200	-	-
118,000	-	-
204,400	-	-
24,950	-	-
2,000	-	-
13,000	-	-
27,100	-	-
9,750	-	-
6,530	-	-
8,225	-	-
1,950	-	-
4,000	-	-
13,725	-	-
235,000	-	-
4,500	-	-
55,050	-	-
6,000	-	-
85,000	-	-
974,380	-	-

GENERAL GOVERNMENT

SALARIES - (1.40 FTE) 155,200
 PAYROLL COSTS 118,000
 PROFESSIONAL FEES 204,400
 SERVICE CONTRACTS 24,950
 ADVERTISING & PUBLICATIONS 2,000
 INSURANCE 13,000
 SEMINARS & TRAINING 27,100
 TRAVEL 9,750
 UTILITIES 6,530
 DUES & FEES 8,225
 LEASE & RENTALS 1,950
 REPAIRS & MAINTENANCE 4,000
 CONSUMABLE SUPPLIES 13,725
 COMMUNITY DEVELOPMENT 235,000
 OPERATING SUPPLIES 4,500
 EQUIPMENT PURCHASES 55,050
 MISCELLANEOUS 6,000
 CAPITAL PURCHASES 85,000
TOTAL GENERAL GOVERNMENT EXPENDITURES 974,380

PUBLIC SAFETY - POLICE

SALARIES - (14.0 FTE) 1,460,800
 PAYROLL COSTS 1,024,500
 PROFESSIONAL FEES 5,100
 SERVICE CONTRACTS 40,550
 ADVERTISING & PUBLICATIONS 400
 INSURANCE 70,200
 SEMINARS & TRAINING 19,000
 TRAVEL 200
 UTILITIES 18,900
 DUES & FEES 7,200
 LEASE & RENTALS 3,800
 REPAIRS & MAINTENANCE 46,000
 COMMUNICATIONS 65,450
 CONSUMABLE SUPPLIES 14,300
 OPERATING SUPPLIES 60,300
 EQUIPMENT PURCHASES 45,500
 MISCELLANEOUS 23,800
 CAPITAL PURCHASES 571,000
TOTAL PUBLIC SAFETY - POLICE EXPENDITURES 3,477,000

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

Historical Data		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024
52,772	61,433	63,690
25,583	29,751	34,450
0	0	10,000
4,146	3,733	7,950
0	0	200
2,045	5,272	7,120
721	135	1,150
0	0	300
716	1,018	1,265
132	370	3,100
55	54	300
750	235	1,500
627	857	1,420
3,429	3,538	4,000
710	1,362	3,800
91,686	107,759	140,245

Budget Year 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
59,600	-	-
34,300	-	-
-	-	-
10,650	-	-
200	-	-
5,200	-	-
1,150	-	-
300	-	-
1,475	-	-
850	-	-
300	-	-
1,500	-	-
1,800	-	-
4,000	-	-
2,000	-	-
123,325	-	-

EXPENDITURES

CODE COMPLIANCE

SALARIES - (1.0 FTE)	59,600	-	-
PAYROLL COSTS	34,300	-	-
PROFESSIONAL FEES	-	-	-
SERVICE CONTRACTS	10,650	-	-
ADVERTISING & PUBLICATIONS	200	-	-
INSURANCE	5,200	-	-
SEMINARS & TRAINING	1,150	-	-
TRAVEL	300	-	-
UTILITIES	1,475	-	-
DUES & FEES	850	-	-
LEASE & RENTALS	300	-	-
REPAIRS & MAINTENANCE	1,500	-	-
CONSUMABLE SUPPLIES	1,800	-	-
OPERATING SUPPLIES	4,000	-	-
EQUIPMENT PURCHASES	2,000	-	-
TOTAL CODE COMPLIANCE EXPENDITURES	123,325	-	-

EXPENDITURES

PLANNING

SALARIES - (1.45 FTE)	156,600	-	-
PAYROLL COSTS	98,300	-	-
PROFESSIONAL FEES	241,000	-	-
SERVICE CONTRACTS	6,850	-	-
ADVERTISING & PUBLICATIONS	6,000	-	-
INSURANCE	3,900	-	-
SEMINARS & TRAINING	4,200	-	-
TRAVEL	300	-	-
UTILITIES	2,330	-	-
DUES & FEES	1,355	-	-
LEASE & RENTALS	100	-	-
REPAIRS & MAINTENANCE	600	-	-
CONSUMABLE SUPPLIES	1,960	-	-
OPERATING SUPPLIES	3,750	-	-
EQUIPMENT PURCHASES	2,900	-	-
TOTAL PLANNING EXPENDITURES	530,145	-	-

FACILITIES

SERVICE CONTRACTS	111,400	-	-
UTILITIES	27,400	-	-
DUES & FEES	3,200	-	-
REPAIRS & MAINTENANCE	49,750	-	-
CONSUMABLE SUPPLIES	500	-	-
LAND & BUILDING IMPROVEMENTS	-	-	-
CAPITAL PURCHASES	88,000	-	-
DEBT SERVICE	-	-	-
TOTAL FACILITIES EXPENDITURES	280,250	-	-

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

Historical Data						Budget Year 2024-2025				
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024		Proposed Budget	Approved Budget	Adopted Budget				
			<u>GENERAL - NON-DEPARTMENTAL</u>							
70,161	94,024	42,000	PROFESSIONAL FEES	30,000	-	-				
34,413	31,127	35,000	SERVICE CONTRACTS	35,000	-	-				
4,753	6,478	8,300	ADVERTISING & PUBLICATIONS	1,500	-	-				
10,227	0	0	INSURANCE	-	-	-				
1,560	0	0	SEMINARS & TRAINING	-	-	-				
0	0	5,250	TRAVEL	-	-	-				
12,177	25	0	UTILITIES	-	-	-				
3,829	0	0	DUES, FEES, & TAXES	-	-	-				
0	0	0	LEASE & RENTALS	-	-	-				
0	0	0	COMMUNICATIONS	-	-	-				
739	0	0	CONSUMABLE SUPPLIES	-	-	-				
97,899	158,384	235,100	COMMUNITY DEVELOPMENT	-	-	-				
0	0	0	OTHER EXPENSES	-	-	-				
0	0	1,650,000	OTHER GRANTS	1,500,000	-	-				
4,745,636	4,640,000	8,254,530	TRANSFERS	9,185,350	-	-				
0	0	56,250	CONTINGENCY	850,000	-	-				
3,203,953	4,250,052	61,265	RESERVE/UNAPPROPRIATED END BALANCE	-	-	-				
			TOTAL NON-DEPARTMENTAL EXPENDITURES	11,601,850	-	-				
			TOTAL GENERAL FUND EXPENDITURES	16,986,950	-	-				
8,185,347	9,180,090	10,347,695								
10,783,007	12,130,571	15,624,900								

WATER FUND

WATER FUND:

One of the City's enterprise funds is the water fund. It's 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. Second to that, are the 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.

We currently have some major water system improvement projects, which are being funded via a G. O. Bond. These water system improvement projects are not found in the Water Fund, they are housed in a specially designated fund listed as the Capital Projects Fund. After these infrastructure projects get completed the operational costs will be added to this fund, in the future.

All other capital water projects, such as the replacement of an outdated water line on NW Columbia Ave., are located in the Water Reserve Fund.

The Water Fund anticipates being able to transfer \$379,300 to the Water Reserve Fund for future capital water projects.

**CITY OF BOARDMAN
BUDGET YEAR 2024-2025**

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

Historical Data		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024
402,045	84,426	390,500
889,402	1,191,029	1,187,500
15,207	19,726	46,500
1,306,654	1,295,181	1,624,500

RESOURCES

BEGINNING CASH	390,500
FEES & SERVICES	1,187,500
OTHER REVENUE	46,500
TOTAL WATER FUND RESOURCES	1,624,500

Budget Year 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
624,000	-	-
1,358,200	-	-
41,500	-	-
2,023,700	-	-

Historical Data		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024
214,584	263,012	355,870
141,387	161,288	242,050
7,918	26,437	54,330
14,694	14,048	41,175
10,227	8,443	11,380
1,717	763	3,250
0	0	500
135,279	161,314	304,455
10,624	12,536	33,865
1,047	1,034	1,650
85,252	89,082	123,750
4,437	6,568	9,390
22,712	26,106	39,700
3,529	3,243	13,050
2,407	309	3,000
415	0	10,200
0	3,401	50,000
566,000	16,000	218,000
0	0	35,100
84,426	501,598	73,785
1,306,654	1,295,181	1,624,500

EXPENDITURES

SALARIES - (5.0 FTE)	355,870
PAYROLL COSTS	242,050
PROFESSIONAL FEES	54,330
SERVICE CONTRACTS	41,175
INSURANCE	11,380
SEMINARS & TRAINING	3,250
TRAVEL	500
UTILITIES	304,455
DUES & FEES	33,865
LEASE & RENTALS	1,650
REPAIRS & MAINTENANCE	123,750
CONSUMABLE SUPPLIES	9,390
OPERATING SUPPLIES	39,700
EQUIPMENT PURCHASES	13,050
ANNUAL UPGRADES	3,000
MISCELLANEOUS	10,200
CAPITAL PURCHASES	50,000
TRANSFERS	218,000
CONTINGENCY	35,100
RESERVE/UNAPPROPRIATED END BALANCE	73,785
TOTAL WATER FUND EXPENDITURES	1,624,500

Budget Year 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
410,300	-	-
290,300	-	-
104,210	-	-
33,700	-	-
7,600	-	-
3,250	-	-
500	-	-
307,405	-	-
15,765	-	-
1,650	-	-
141,950	-	-
10,570	-	-
40,450	-	-
13,250	-	-
3,000	-	-
7,500	-	-
30,000	-	-
379,300	-	-
223,000	-	-
-	-	-
2,023,700	-	-

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 fifty sewer accounts and maintains over fourteen miles of sewer line. It also services 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 five years ago, on July 1, 2019. No rate increase is scheduled for this fiscal year, but it is under review for fiscal year 2025-26. This budget includes the anticipated return of services, and the corresponding service fee, of waste water dumping, such as that collected in a porta potty and directly "dumped" at the lagoon cell.

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 2024-2025**

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

Historical Data		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024
408,833	470,804	900,500
805,180	819,724	837,100
55,129	2,280	32,050
1,269,143	1,292,807	1,769,650

RESOURCES

BEGINNING CASH
FEES & SERVICES
OTHER REVENUE

TOTAL SEWER FUND RESOURCES

Budget Year 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
1,005,000	-	-
1,864,300	-	-
36,150	-	-
2,905,450	-	-

Historical Data		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024
201,154	251,520	341,320
125,859	145,084	233,430
10,141	19,055	53,830
12,196	10,917	25,475
10,227	8,443	11,380
1,529	883	3,250
0	0	500
29,492	30,788	55,530
18,255	27,102	49,350
1,047	1,034	1,650
29,084	27,191	47,750
4,379	7,038	9,850
13,817	15,048	22,200
2,632	2,165	11,650
2,407	309	3,000
0	833	3,700
10,119	3,401	50,000
326,000	291,000	443,000
0	12,323	241,500
470,804	438,675	161,285
1,269,143	1,292,807	1,769,650

EXPENDITURES

SALARIES - (5.0 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 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
431,000	-	-
301,500	-	-
150,940	-	-
25,700	-	-
7,600	-	-
3,250	-	-
500	-	-
57,780	-	-
40,650	-	-
1,650	-	-
54,150	-	-
10,780	-	-
22,950	-	-
13,250	-	-
3,000	-	-
8,500	-	-
30,000	-	-
1,396,500	-	-
345,750	-	-
-	-	-
2,905,450	-	-

GARBAGE FUND

GARBAGE FUND:

The Garbage Fund is also 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 City has been proposed with a garbage rate increase, to take effect July 1, 2024. This rate increase is being considered and for budgetary purposes, the highest presented rate increase was used for calculation of contracted solid waste disposal costs. The cost rate, however, is also a direct cost for the residents, who see the rate increases as a pass through by the City.

Soon, the City will also be providing curb side recycling. Previously, this service had been anticipated to have begun last fiscal year, and we now have information that points to the 2025-26 fiscal year. The 2023-24 budget had reflected the start of curbside recycling by anticipating additional revenues from garbage collection fees and a \$250,000 state grant. Those have been removed in this budget. The solid waste collection fees were calculated to have increased due to the rate increase and the number of customers. Construction has added to the demand for additional garbage bins which contribute to the additional revenues but also the increase in corresponding expenses.

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 2024-2025**

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

Historical Data		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024
219,878	268,297	343,700
660,644	672,786	814,000
0	132	250,000
880,522	941,216	1,407,700

RESOURCES

BEGINNING CASH	246,500
FEES & SERVICES	800,000
OTHER REVENUE	-
TOTAL GARBAGE FUND RESOURCES	1,046,500

Budget Year 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
246,500	-	-
800,000	-	-
-	-	-
1,046,500	-	-

Historical Data		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024
12,341	14,265	17,180
8,946	9,359	12,400
0	2,550	2,020
583,836	656,451	961,125
0	0	0
5,319	3,868	23,195
0	0	6,000
206	204	1,150
0	0	0
1,205	2,354	5,125
371	0	750
0	0	200
0	0	292,500
268,298	252,165	86,055
880,522	941,216	1,407,700

EXPENDITURES

SALARIES - (0.30 FTE)	19,900
PAYROLL COSTS	12,900
PROFESSIONAL FEES	5,540
SERVICE CONTRACTS	757,650
INSURANCE	3,900
UTILITIES	36,825
DUES & FEES	-
LEASE & RENTALS	1,150
REPAIRS & MAINTENANCE	-
CONSUMABLE SUPPLIES	5,250
EQUIPMENT PURCHASES	500
MISCELLANEOUS	1,000
CONTINGENCY	107,200
RESERVE/UNAPPROPRIATED END BALANCE	94,685
TOTAL GARBAGE FUND EXPENDITURES	1,046,500

Budget Year 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
19,900	-	-
12,900	-	-
5,540	-	-
757,650	-	-
3,900	-	-
36,825	-	-
-	-	-
1,150	-	-
-	-	-
5,250	-	-
500	-	-
1,000	-	-
107,200	-	-
94,685	-	-
1,046,500	-	-

STREET FUND

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, also had a pavement analysis performed. 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 2024-2025**

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

Historical Data		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024
301,352	194,117	180,000
355,814	331,885	327,100
1,230	1,643	7,800
0	30,000	130,000
658,396	557,644	644,900

RESOURCES

BEGINNING CASH	180,000
STATE ROAD TAX REVENUE	327,100
OTHER REVENUE	7,800
TRANSFERS	130,000
TOTAL STREET FUND RESOURCES	644,900

Budget Year 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
71,500	-	-
343,900	-	-
7,000	-	-
305,500	-	-
727,900	-	-

Historical Data		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024
155,864	136,966	191,790
106,495	98,793	127,900
3,010	6,513	20,370
4,393	2,857	9,025
10,227	8,443	11,380
93	0	1,750
0	0	500
28,535	34,309	40,025
371	88	6,640
1,047	1,034	1,100
47,549	26,672	72,150
2,390	2,956	5,060
13,385	16,478	22,200
2,741	2,965	6,100
61,906	44,136	93,500
5,834	0	6,500
0	0	20,000
20,440	0	0
194,118	175,433	8,910
658,396	557,644	644,900

EXPENDITURES

SALARIES - (1.75 FTE)	191,790
PAYROLL COSTS	127,900
PROFESSIONAL FEES	20,370
SERVICE CONTRACTS	9,025
INSURANCE	11,380
SEMINARS & TRAINING	1,750
TRAVEL	500
UTILITIES	40,025
DUES & FEES	6,640
LEASE & RENTALS	1,100
REPAIRS & MAINTENANCE	72,150
CONSUMABLE SUPPLIES	5,060
OPERATING SUPPLIES	22,200
EQUIPMENT PURCHASES	6,100
ANNUAL UPGRADES	93,500
MISCELLANEOUS	6,500
CAPITAL PROJECTS	20,000
CONTINGENCY	0
RESERVE/UNAPPROPRIATED END BALANCE	8,910
TOTAL STREET FUND EXPENDITURES	644,900

Budget Year 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
152,200	-	-
109,300	-	-
71,440	-	-
11,250	-	-
7,600	-	-
1,750	-	-
500	-	-
44,775	-	-
640	-	-
1,100	-	-
73,350	-	-
6,140	-	-
22,950	-	-
6,500	-	-
93,500	-	-
6,500	-	-
20,000	-	-
98,405	-	-
-	-	-
727,900	-	-

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 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 have allowed for 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. need for a Commercial Plumbing Inspector is also budgeted.

Revenues for the Building Fund come from permit fees and plan review fees. The growth in staffing reflects the growth in the area. Last year the Building Department implemented their online platform for soliciting permits, inspections, and submitting plans for reviews. This year, they are newly moved into the City Hall expansion that will house the Building Department. A portion of the final construction costs are found in this budget, as the project comes to a close.

The largest expense, by far, that is found in this department's budget are 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 who's rendering fees are 50% of the gross permit fees collected. Three large data centers could potentially submit all their permit fees in this coming fiscal year and the City has budgeted for these both in revenues and contractual fees to be disbursed. This is the largest change from last year's budget to this year's.

**CITY OF BOARDMAN
BUDGET YEAR 2024-2025**

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

Historical Data		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024
7,871,930	10,179,986	11,445,000
60,024	30,844	55,000
1,923,320	1,791,219	2,980,800
232,357	218,922	360,450
1,073,183	1,078,797	1,073,905
378,291	474,031	852,100
67,766	706,096	0
0	0	306,000
0	0	146,115
11,606,871	14,479,895	17,219,370

RESOURCES

Budget Year 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
15,540,000	-	-
10,000	-	-
5,166,400	-	-
619,980	-	-
2,692,060	-	-
817,000	-	-
455,045	-	-
-	-	-
146,115	-	-
25,446,600	-	-

TOTAL BUILDING FUND RESOURCES

Historical Data		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024
256,811	290,853	560,220
128,111	142,808	371,730
31,111	19,639	126,860
33,079	54,062	89,075
0	532	800
13,295	12,522	23,220
627	1,395	13,500
4,479	5,484	9,200
11,880	12,957	34,780
16,584	19,172	123,400
716,976	1,429,164	2,159,175
2,806	2,967	10,000
11,151	1,035	27,500
7,997	7,643	19,400
5,821	4,554	12,600
9,698	19,201	106,400
0	209	6,700
0	0	50,000
63,730	7,056	149,000
0	0	3,000,000
18,000	18,000	15,150
0	0	2,369,900
10,274,714	12,430,643	7,940,760
11,606,871	14,479,895	17,219,370

EXPENDITURES

Budget Year 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
662,600	-	-
451,700	-	-
224,780	-	-
103,250	-	-
800	-	-
11,000	-	-
16,500	-	-
11,200	-	-
32,880	-	-
76,950	-	-
3,293,480	-	-
13,400	-	-
14,700	-	-
18,580	-	-
15,800	-	-
21,500	-	-
8,000	-	-
50,000	-	-
12,000	-	-
300,000	-	-
-	-	-
1,200,000	-	-
18,907,480	-	-
25,446,600	-	-

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 the 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 \$2 million to the Central Urban Renewal District to help with development of a greenspace, along S. Main St. and for assistance with the SE Front St. project. The remaining funds in the General Reserve will be reserved for future capital projects, as they are identified and scheduled.

Water Reserve:

The Water Reserve Fund was fully expended in 2018-2019 with the completion of the Master Water Pipeline Plan; a project to construct water line upgrades and redundancy to the City water system. This fiscal year we are scheduled to carry out a South Boardman Water Feasibility Study, the construction of a new Public Works Shop is also budgeted with a third of the cost being allocated to the Water Reserve Fund, and replacing of an outdated water line along NW Columbia Ave.

Sewer Reserve:

The Sewer Reserve Fund will be the second most financially active of the reserve funds this fiscal year. Four main projects are scheduled and include a Headworks Screen and Septage Receiving Station, biosolid removal from Lagoon 1, a new Sodium Hypochlorite System, replacing an outdated sewer line along NW Columbia Ave., and a third of the cost of the new Public Works Shop.

Street Reserve:

The Street Reserve Fund will be the most active this fiscal year. The much-anticipated major road repairs and replacements will start to take place. The City has been working hard to build up this reserve to be able to work on the much-needed streets. The CREZ awards, from the prior three years, have been transferred to this reserve, to build it up.

Once the outdated water and sewer lines are replaced along NW Columbia Ave., the new street will be laid. The City anticipates to receive a \$250,000 grant from the Small Cities Allotment to help pay for NW Columbia Ave.'s new street. This fund will also share a third of the cost of a new Public Works Shop. Sidewalks will be infilled and new sidewalks will be put in, from the SLFRF that were allocated to this specific project. Two other major street projects scheduled for this fiscal year are South Main St. improvements and SE Front ST connecting to 1st St. improvements. We are also budgeting \$500K worth of street chip sealing on various streets.

CITY OF BOARDMAN
BUDGET YEAR 2024-2025

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

Historical Data		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024
813,013	3,170,411	5,200,000
0	0	0
11,762	129,237	112,500
2,345,636	2,010,000	2,000,000
3,170,411	5,309,649	7,312,500

RESOURCES

BEGINNING CASH	8,160,000
GRANTS & LOANS	-
OTHER REVENUE	180,000
TRANSFERS	2,000,000
TOTAL GENERAL RESERVE FUND RESOURCES	10,340,000

Budget Year 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
8,160,000	-	-
-	-	-
180,000	-	-
2,000,000	-	-
10,340,000	-	-

Historical Data		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024
0	0	20,000
0	0	0
0	0	275,000
0	0	205,000
0	0	0
0	0	2,000,000
0	0	600,000
3,170,411	5,309,649	4,212,500
3,170,411	5,309,649	7,312,500

EXPENDITURES

PROFESSIONAL FEES	20,000
EQUIPMENT PURCHASES	-
CAPITAL PURCHASES	275,000
CAPITAL PROJECTS	200,000
TRANSFERS	-
LOANS	2,000,000
CONTINGENCY	600,000
RESERVE/UNAPPROPRIATED END BALANCE	7,245,000
TOTAL GENERAL RESERVE FUND EXPENDITURES	10,340,000

Budget Year 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
20,000	-	-
-	-	-
275,000	-	-
200,000	-	-
-	-	-
2,000,000	-	-
600,000	-	-
7,245,000	-	-
10,340,000	-	-

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

Historical Data		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024
423,841	1,549,364	2,270,900
75,989	298,441	120,610
0	0	0
222,134	57,801	79,000
830,000	450,373	712,025
1,551,964	2,355,979	3,182,535

RESOURCES

BEGINNING CASH	2,080,000
SYSTEM DEVELOPMENT CHARGES	64,500
GRANTS & LOANS	50,000
OTHER REVENUE	110,000
TRANSFERS	361,300
TOTAL WATER RESERVE FUND RESOURCES	2,665,800

Budget Year 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
2,080,000	-	-
64,500	-	-
50,000	-	-
110,000	-	-
361,300	-	-
2,665,800	-	-

Historical Data		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024
2,600	2,105	25,000
0	0	0
0	70,901	55,000
0	52,323	485,000
0	16,713	1,625,000
-1	0	0
0	92,025	0
0	0	250,000
1,549,365	2,121,912	742,535
1,551,964	2,355,979	3,182,535

EXPENDITURES

PROFESSIONAL FEES	-
LEASE & RENTALS	-
LAND & BUILDING IMPROVEMENTS	55,000
CAPITAL PURCHASES	435,000
CAPITAL PROJECTS	1,130,000
TRANSFERS	365,000
LOANS	-
CONTINGENCY	430,000
RESERVE/UNAPPROPRIATED END BALANCE	250,800
TOTAL WATER RESERVE FUND EXPENDITURES	2,665,800

Budget Year 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
-	-	-
-	-	-
55,000	-	-
435,000	-	-
1,130,000	-	-
365,000	-	-
-	-	-
430,000	-	-
250,800	-	-
2,665,800	-	-

**CITY OF BOARDMAN
BUDGET YEAR 2024-2025**

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

Historical Data		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024
1,910,496	2,439,973	2,482,400
63,870	256,752	101,000
0	0	0
192,137	168,378	490,850
585,000	455,000	737,025
2,751,504	3,320,102	3,811,275

RESOURCES

BEGINNING CASH	3,060,000
SYSTEM DEVELOPMENT CHARGES	51,000
GRANTS & LOANS	400,000
OTHER REVENUE	125,000
TRANSFERS	1,487,500
TOTAL SEWER RESERVE FUND RESOURCES	5,123,500

Budget Year 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
3,060,000	-	-
51,000	-	-
400,000	-	-
125,000	-	-
1,487,500	-	-
5,123,500	-	-

Historical Data		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024
39,480	3,343	55,000
0	0	0
0	0	280,000
0	0	125,000
272,051	211,016	1,025,000
0	0	0
0	92,025	0
0	0	185,000
2,439,973	3,013,718	2,141,275
2,751,504	3,320,102	3,811,275

EXPENDITURES

PROFESSIONAL FEES	-
MISCELLANEOUS	-
LAND & BUILDING IMPROVEMENTS	65,000
CAPITAL PURCHASES	625,000
CAPITAL PROJECTS	3,340,000
TRANSFERS	-
LOANS	-
CONTINGENCY	650,000
RESERVE/UNAPPROPRIATED END BALANCE	443,500
TOTAL SEWER RESERVE FUND EXPENDITURES	5,123,500

Budget Year 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
-	-	-
-	-	-
65,000	-	-
625,000	-	-
3,340,000	-	-
-	-	-
-	-	-
650,000	-	-
443,500	-	-
5,123,500	-	-

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

Historical Data		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024
1,240,178	2,904,501	4,663,200
0	100,000	380,000
12,485	111,942	155,175
2,020,440	2,034,837	6,130,650
3,273,103	5,151,280	11,329,025

RESOURCES

BEGINNING CASH	9,755,000
GRANTS & LOANS	250,000
OTHER REVENUE	271,000
TRANSFERS	5,945,400
TOTAL STREET RESERVE FUND RESOURCES	16,221,400

Budget Year 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
9,755,000	-	-
250,000	-	-
271,000	-	-
5,945,400	-	-
16,221,400	-	-

Historical Data		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024
0	18,464	135,000
29,464	0	0
0	0	125,000
339,138	496,178	8,088,415
0	0	0
0	0	0
0	0	450,000
2,904,501	4,636,638	2,530,610
3,273,103	5,151,280	11,329,025

EXPENDITURES

PROFESSIONAL FEES	-
LAND & BUILDING IMPROVEMENTS	-
CAPITAL PURCHASES	75,000
CAPITAL PROJECTS	4,790,000
TRANSFERS	-
LOANS	-
CONTINGENCY	1,200,000
RESERVE/UNAPPROPRIATED END BALANCE	10,156,400
TOTAL STREET RESERVE FUND EXPENDITURES	16,221,400

Budget Year 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
-	-	-
-	-	-
75,000	-	-
4,790,000	-	-
-	-	-
-	-	-
1,200,000	-	-
10,156,400	-	-
16,221,400	-	-

CAPITAL PROJECT FUND

CAPITAL PROJECT FUNDS:

The City received voter approval for a combined water and wastewater infrastructure G.O. Bond last May 2020. The G.O. Bond was issued on May 6, 2021 and the projects are underway for construction. This fund will house the construction and costs associated with it. This includes a new water collector well, a new water booster pump station, a new reservoir with an approximate capacity of one-million gallons, the purchase of land for a new thirteen-acre wastewater lagoon, and five of our waste water lift stations will be rebuilt.

The waste water infrastructure projects have been completed and are in active duty. The water infrastructure projects will be at least 80% complete come the start of the 2024-2025 fiscal year. The final payout for this project is all that is budgeted as a Capital Outlay. In analyzing the final cost and the available funds available, a \$365,000 interfund transfer from the Water Reserve Fund is budgeted in case we have a shortfall of funds when final payment comes due.

**CITY OF BOARDMAN
BUDGET YEAR 2024-2025**

**** CAPITAL PROJECT FUND **
FUND 410**

Historical Data		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024
18,507,796	17,214,775	10,291,115
102,721	400,005	316,000
0	0	184,050
18,610,517	17,614,780	10,791,165

RESOURCES

BEGINNING CASH
OTHER REVENUE
TRANSFERS

TOTAL CAPITAL PROJECT FUND RESOURCES

Budget Year 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
2,030,000	-	-
5,000	-	-
365,000	-	-
2,400,000	-	-

Historical Data		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024
1,395,742	6,893,729	10,607,115
0	0	184,050
17,214,775	10,721,051	0
18,610,517	17,614,780	10,791,165

EXPENDITURES

CAPITAL OUTLAY
TRANSFERS
RESERVE/UNAPPROPRIATED END BALANCE

TOTAL CAPITAL PROJECT FUND EXPENDITURES

Budget Year 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
2,400,000	-	-
-	-	-
-	-	-
2,400,000	-	-

GENERAL OBLIGATION BOND
-DEBT SERVICE FUND-

BONDED DEBT FUNDS:

The City of Boardman only has one debt service bond. It is the G.O. Bond Debt Service Fund. The previous Water Bond and Sewer Bond were refunded in the most current G.O. Bond, therefore doing away with those 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 total of payments due this fiscal year is \$1,186,532. The portion of this payment that will go towards the principal is \$605,000 and towards the interest is \$581,532. The CREZ II board remitted payments, from enterprise zone industries in support of our G.O. Bond, and as a result the total amount levied by the City for 2024-2025 will be a reduced by \$215,000, for a levy of \$1,008,600.

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

Historical Data		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024
0	622,815	2
1,177,349	308,871	1,332,996
632,323	70,158	261,400
0	190,152	0
1,809,672	1,191,996	1,594,398

RESOURCES

BEGINNING CASH	430,000
TAXES	1,014,000
OTHER REVENUE	215,300
TRANSFERS	-
TOTAL G.O. BOND DEBT SERVICE FUND RESOURCES	1,659,300

Budget Year 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
430,000	-	-
1,014,000	-	-
215,300	-	-
-	-	-
1,659,300	-	-

Historical Data		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024
1,186,857	1,187,131	1,184,731
0	0	184,050
622,815	4,865	225,617
1,809,672	1,191,996	1,594,398

EXPENDITURES

DEBT SERVICE*	1,186,600
TRANSFERS	-
RESERVES	472,700
TOTAL G.O. BOND DEBT SERVICE FUND EXPENDITURES	1,659,300

Budget Year 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
1,186,600	-	-
-	-	-
472,700	-	-
1,659,300	-	-

<u>*Debt Service Breakout</u>	
Principal (issue: May 2021):	605,000
Interest (issue: May 2021):	581,532
Total Debt Service	<u>1,186,532</u>

BUDGET SUMMARY BY FUND

**CITY OF BOARDMAN
BUDGET YEAR 2024-2025**

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

Historical Data				Budget Year 2024-2025		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024		Proposed Budget	Approved Budget	Adopted Budget
10,783,007	12,130,571	15,624,900	TOTAL GENERAL FUND RESOURCES	16,986,950	-	-
1,306,654	1,295,181	1,624,500	TOTAL WATER FUND RESOURCES	2,023,700	-	-
1,269,143	1,292,807	1,769,650	TOTAL SEWER FUND RESOURCES	2,905,450	-	-
880,522	941,216	1,407,700	TOTAL GARBAGE FUND RESOURCES	1,046,500	-	-
658,396	557,644	644,900	TOTAL STREET FUND RESOURCES	727,900	-	-
11,606,871	14,479,895	17,219,370	TOTAL BUILDING FUND RESOURCES	25,446,600	-	-
3,170,411	5,309,649	7,312,500	TOTAL GENERAL RESERVE FUND RESOURCES	10,340,000	-	-
1,551,964	2,355,979	3,182,535	TOTAL WATER RESERVE FUND RESOURCES	2,665,800	-	-
2,751,504	3,320,102	3,811,275	TOTAL SEWER RESERVE FUND RESOURCES	5,123,500	-	-
3,273,103	5,151,280	11,329,025	TOTAL STREET RESERVE FUND RESOURCES	16,221,400	-	-
18,610,517	17,614,780	10,791,165	TOTAL CAPITAL PROJECT FUND RESOURCES	2,400,000	-	-
1,809,672	1,191,996	1,594,398	TOTAL G.O. BOND DEBT FUND RESOURCES	1,659,300	-	-
57,671,763	65,641,101	76,311,918	TOTAL RESOURCES - BY FUND	87,547,100	-	-

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

Historical Data				Budget Year 2024-2025		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024		Proposed Budget	Approved Budget	Adopted Budget
10,783,007	12,130,571	15,624,900	TOTAL GENERAL FUND EXPENDITURES	16,986,950	-	-
1,306,654	1,295,181	1,624,500	TOTAL WATER FUND EXPENDITURES	2,023,700	-	-
1,269,143	1,292,807	1,769,650	TOTAL SEWER FUND EXPENDITURES	2,905,450	-	-
880,522	941,216	1,407,700	TOTAL GARBAGE FUND EXPENDITURES	1,046,500	-	-
658,396	557,644	644,900	TOTAL STREET FUND EXPENDITURES	727,900	-	-
11,606,871	14,479,895	17,219,370	TOTAL BUILDING FUND EXPENDITURES	25,446,600	-	-
3,170,411	5,309,649	7,312,500	TOTAL GENERAL RESERVE FUND EXPENDITURES	10,340,000	-	-
1,551,964	2,355,979	3,182,535	TOTAL WATER RESERVE FUND EXPENDITURES	2,665,800	-	-
2,751,504	3,320,102	3,811,275	TOTAL SEWER RESERVE FUND EXPENDITURES	5,123,500	-	-
3,273,103	5,151,280	11,329,025	TOTAL STREET RESERVE FUND EXPENDITURES	16,221,400	-	-
18,610,517	17,614,780	10,791,165	TOTAL CAPITAL PROJECT FUND EXPENDITURES	2,400,000	-	-
1,809,672	1,191,996	1,594,398	TOTAL G.O. BOND DEBT FUND EXPENDITURES	1,659,300	-	-
57,671,763	65,641,101	76,311,918	TOTAL EXPENDITURES - BY FUND	87,547,100	-	-

BUDGET SUMMARY BY CATEGORY

**CITY OF BOARDMAN
BUDGET YEAR 2024-2025
BUDGET SUMMARY - BY CATEGORY**

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

<u>2023-2024</u> Adopted Budget		<u>2024-2025</u> Proposed Budget
38,291,020	OPERATING FUNDS	49,137,100
10,791,165	CAPITAL PROJECTS FUNDS	2,400,000
25,635,335	RESERVE FUNDS	34,350,700
1,594,398	DEBT SERVICE FUNDS	1,659,300
<u>76,311,918</u>	TOTAL ALL CITY RESOURCES - BY CATEGORY	<u>87,547,100</u>

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

<u>2023-2024</u> Adopted Budget		<u>2024-2025</u> Proposed Budget
5,434,320	PERSONNEL SERVICES [33.5 FTE]	5,949,000
8,286,410	MATERIALS AND SERVICES	9,234,430
27,442,830	CAPITAL OUTLAY	14,576,000
1,184,731	DEBT SERVICE	1,186,600
9,298,780	TRANSFERS	11,326,150
2,000,000	LOANS	2,000,000
4,489,160	OPERATING CONTINGENCY	5,704,355
18,175,687	RESERVED FOR FUTURE EXPENDITURES	37,570,565
<u>76,311,918</u>	TOTAL ALL CITY EXPENDITURES - BY CATEGORY	<u>87,547,100</u>

STATEMENT OF INDEBTEDNESS

**CITY OF BOARDMAN
BUDGET YEAR 2024-2025**

ESTIMATED DEBT OUTSTANDING ON JULY 1, 2024

<u>LONG TERM DEBT</u>	
GENERAL OBLIGATION BONDS	18,685,000
OTHER BORROWINGS	0
TOTAL	18,685,000
<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 2022-2023**

**** PROPERTY TAX LEVIES ****

Historical Data			Budget Year 2022-2023			
<u>Actual 2019-2020</u>	<u>Actual 2020-2021</u>	<u>Adopted Budget 2021-2022</u>		<u>Proposed Budget</u>	<u>Approved Budget</u>	<u>Adopted Budget</u>
4.2114	4.2114	4.2114	PERMANENT RATE LEVY RATE LIMIT PER \$1,000	4.2114	-	-
-	-	-	LOCAL OPTION LEVY	-	-	-
410,000	310,100	1,368,781	LEVY FOR GENERAL OBLIGATION BONDS	1,008,600	-	-