



CITY COUNCIL MEETING

May 07, 2024 at 7:00 PM

Boardman City Hall Council Chambers
AGENDA

1. **CALL TO ORDER**
2. **FLAG SALUTE**
3. **ROLL CALL/EXCUSED ABSENCES**
4. **APPROVAL OF MINUTES**
 - [A.](#) City Council Workshop Minutes - April 2, 2024
 - [B.](#) City Council Meeting Minutes - April 2, 2024
 - [C.](#) City County Port Meeting Minutes - January 10, 2024
 - [D.](#) City County Port Meeting Minutes - April 30, 2024
5. **FINANCIAL REPORT**
 - [A.](#) Month Ending - March 2024
 - [B.](#) April 2024 - Preliminary
6. **FORMAL PROCEEDINGS**
 - [A.](#) Supplemental Budget Hearing 2023-24
7. **PUBLIC COMMENT**
 - [A.](#) Prearranged Presentation - Morrow County Schools, Boardman
 - [B.](#) Prearranged Presentation - Kalie Davis - Olson Road Campus Design
 - [C.](#) Prearranged Presentation - Sanitary Disposal
 - [D.](#) Prearranged Presentation - Barnett & Moro 2022-23 Audit Presentation
8. **ACTION ITEMS - ORDINANCES**
 - [A.](#) Ordinance 4-2024 Development Agreement with Gary and Carol Maughan and Maughan et al LLC
9. **ACTION ITEMS - RESOLUTIONS**
 - [A.](#) Resolution 10-2024 - 2023-2024 Supplemental Budget Appropriation
10. **ACTION ITEMS - OTHER BUSINESS**
 - [A.](#) City of Boardman New Logo Decision
 - [B.](#) Boardman Food Pantry Community Garden Water Donation
11. **OTHER PUBLIC COMMENT**

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

A. Report Only - Boardman Parks & Recreation District

B. Report Only - Boardman Chamber and BCDA Report - April 2024

12. DOCUMENT SIGNATURES

13. REPORTS, CORRESPONDENCE, AND DISCUSSION

A. Police Report

B. Building Department Report

C. Public Works Department Report

D. Committee Reports

E. City Manager

F. Councilors

G. Mayor

14. 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.



CITY COUNCIL WORKSHOP

April 02, 2024 at 6:00 PM

Boardman City Hall Council Chambers

MINUTES

1. CALL TO ORDER

Mayor Keefer called the workshop open at 6:00 PM.

2. FLAG SALUTE

3. ROLL CALL/EXCUSED ABSENCES

Councilors Present: Mayor Paul Keefer, Councilor Heather Baumgartner, Councilor Brenda Profitt, Councilor Ethan Salata (arrived 6:07 PM), Councilor Cristina Cuevas, Councilor Richard Rockwell, Councilor Karen Pettigrew

Staff Present: Brandon Hammond - City Manager, Amanda Mickles - City Clerk

4. REPORTS, CORRESPONDENCE, AND DISCUSSION

A. City Manager - City of Boardman Charter of 1985

City Manager Hammond started in the final areas of the Charter of 1985

Section 22 - Municipal Judge - General consensus is to use the LOC model.

Section 23 - City Manager - General consensus is to use the LOC model, with the one change under "c" to "the manager will reside in the city". Councilors stated it is better to have the manager in the city where the rules apply to them.

City Manager Hammond requests to change the originally presented timeline of the final community event from April to May to allow for time to work on the final document, changing the structure. It will be completed in time for the next Council meeting. Council agreed.

Section 10 - Appointive Officers - Council hires the manager, judge and attorney. Would the Council like to remove the attorney from positions the Council hires and have the City Manager hire the attorney. Discussion was had that the City Manager is protected if the Council hires the attorney.

Section 11 - Salaries - Add the wording "and city officers" to allow for the Councilors to receive a stipend for their time. Discussion around SEI filing and who would sign the checks. Councilors discussed that department heads do not have contracts and how there is nothing determining wage increases.

Section 13 - Meetings - Clarify the rules used to designate time and place of meeting are the Council rules.

Section 29 - What Creates a Vacancy - Council questioned misdemeanor conviction would create a vacancy. City Manager Hammond will research this further to determine if there are levels of misdemeanor that should be excluded, otherwise

councilors do not agree that a misdemeanor conviction should vacate a seat on Council.

Section 32 - Mode of Enactment - The majority of the Current Charter is covered by Council rules or state law. Amended text will reflect the language stating who, when, and how the document is signed.

Section 33 - Condemnation - Remove from Charter as it is covered by state law.

Section 34 - Improvements - Remove from Charter as it is covered in Municipal Code.

Section 24 - Elections - Previous concerns and discussion of procedure if all councilors vacated their positions at the same time. LOC recommended a "daisy chain" process of filling Council positions. The single councilor would appoint one additional councilor, then the two councilors would appoint the third, and so on, to fill the council until the next election. Councilors agreed and the language will be added to the Charter.

City Manager Hammond stated a community member had previously brought up the process of appointing a Councilor to a vacant seat and waiting until the next election for that seat to be filled by election, the appointment is not allowing the community to fill that seat. The LOC stated the City has the ability to change the appointment time through the Charter to appoint someone into the seat, and at the very next election cycle, the person files to be elected into the position for the remainder of the term, whatever is left after the election. Discussion was held that the Councilors were elected into a position and they should be able to appoint as needed.

City Manager Hammond said going forward, all staff reports in Council Packets will be on a "pay period" time frame, the 23rd through the 22nd. This will allow staff time to compile the month report for Council due to meetings on the first Tuesday of the month.

5. ADJOURNMENT

Mayor Keefer closed the workshop at 6:44 PM.

Paul Keefer – Mayor

Amanda Mickles – City Clerk



CITY COUNCIL MEETING

April 02, 2024 at 7:00 PM

Boardman City Hall Council Chambers MINUTES

1. CALL TO ORDER

Mayor Keefer called the meeting to order at 7:00 PM.

Mayor Keefer stated there was a last minute item to add to the agenda, under Action Items - Other Business 10-D Plan of Action presented by Finance Director Barajas.

2. FLAG SALUTE

3. ROLL CALL/EXCUSED ABSENCES

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

Staff Present: Brandon Hammond - City Manager, Glenn McIntire - Building Official, Carla McLane - Planning Official, Rolf Prag - Public Works Director, Marta Barajas - Finance Director, Loren Dieter - Interim Chief of Police, Amanda Mickles - City Clerk.

4. APPROVAL OF MINUTES

A. City Council Workshop Minutes - March 5, 2024

Motion to approve the minute of March 5, 2024 City Council Workshop as presented.

Motion made by Councilor Profitt, Seconded by Councilor Baumgartner.

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

B. City Council Meeting Minutes - March 5, 2024

Motion to approve the minute of March 5, 2024 City Council Regular Meeting as presented.

Motion made by Councilor Profitt, Seconded by Councilor Baumgartner.

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

5. FINANCIAL REPORT

Finance Director Barajas stated the report is listed as preliminary as she was working on finishing with the Auditor and did not have a chance to verify the figures as normal. Big expenditures are in the Capital Project Fund, last month there were questions on how much is remaining on the bill, she stated there is about 36% left to pay. The other construction project is the in the Building Fund and is wrapping up, there is about 12.5% remaining to pay. 5% of the total construction cost remains in a retainer account until the entire project is complete and the City accepts, at that point, the final amount is released

as payment. Interest rates have increased a little, expecting to see a decline in June. The interest rates on the Bank of Eastern Oregon accounts have yet to be verified, the City's main contacts at the bank are out of office. Finance Director Barajas stated that each account type has different interest rates, even though they are with the same bank.

6. FORMAL PROCEEDINGS

A. Public Hearing - Naming Unity Loop in the Malhi Manufactured Home Park

Mayor Keefer opened the public hearing on the naming of Unity Loop, a proposed street within the Malhi Manufactured Home Park at 7:05 pm.

Mayor Keefer outlined the conduct of hearing.

Staff Report - Planning Official McLane stated the manufactured home park application was approved by the planning commission several months ago. Infrastructure construction is beginning, manufactured homes are being purchased. Part of the process for getting permits for the homes is having an address. Access permits from Wilson Lane were granted by the County, dispatch did not respond with any concerns about the street name. The applicant originally requested Unity Lane, however it will be Loop since this is the same street connecting to itself in the property.

Mayor Keefer asked for any proponent comments. There were none.

Mayor Keefer asked for any opposing comments. There were none.

Mayor Keefer asked for any neutral comments. There were none.

There was no testimony, so there is no rebuttal.

Mayor Keefer closed the public hearing at 7:10 pm.

7. PUBLIC COMMENT

A. Prearranged Presentation - Morrow County Schools, Boardman

Sam Boardman Elementary - Teacher Melissa Keefer, Olivia Christy, and Finlee Connell presented various events happening at Sam Boardman in the month of April. Highlights are 4/6 - Young Entrepreneur Market, 4/18 2nd/3rd grade Spring Concert Kindergarten and 1st grades will be in May.

Windy River Elementary - Bella Brons presented various events at Windy River. March included a successful art show, parent teacher conferences, and 5th grade completing their state science testing. April will begin Math and Reading OSAS testing and a student body assembly with mini games and a guest speaker.

B. Prearranged Presentation - Motto Winner

Mayor Keefer announced the winning motto for the City of Boardman, "Small town, big dreams", submitted by Hadley Coleman. She was presented with a certificate, trophy, a check for \$300, and t-shirts for the family. The trophy and t-shirts will be completed once the new logo is selected.

C. Prearranged Presentation - The Loop Transportation

Benjaman Tucker and Patrick Keely from Morrow County Transportation The Loop presented their updated routes and stop times with details of services they are providing Morrow County Residents. Updated routes are available through their Facebook page and website. January 2024 The Loop hired their first full time

drivers. Routes will be re-evaluated every quarter. This service is fare free through received federal grants. Kayak will be adding a connection route, this will potentially connect Morrow County residents to locations in Idaho and Northeast Washington. ADA compliant services are available within 3/4 mile of a fixed route, riders should notify dispatch of the request.

D. Other Public Comment

There was none.

8. ACTION ITEMS - ORDINANCES

A. ORDINANCE 3-2024 - Naming Unity Loop in the Malhi Manufactured Home Park

Motion to approve the reading by title only of Ordinance No. 3-2024 an ordinance to name the proposed street within the Malhi Manufactured Home Park within the City of Boardman.

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

City Manager Hammond read Ordinance No. 3-2024 an ordinance to name the proposed street within the Malhi Manufactured Home Park within the City of Boardman.

Motion to adopt Ordinance No. 3-2024 an ordinance to name the proposed street within the Malhi Manufactured Home Park within the City of Boardman.

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

9. ACTION ITEMS - RESOLUTIONS

A. RESOLUTION 8-2024 - Surplus Property Declaration - 2016 Ford Interceptors

Interim Police Chief Dieter stated they have two 2016 Ford Interceptors to surplus, they are being replaced. These vehicles have been stripped of police equipment to transfer to the new vehicles. Nyssa is intending to purchase these vehicles.

Motion to approve Resolution 8-2024 a resolution declaring City of Boardman public property as excess.

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

B. RESOLUTION 9-2024 - CREZ III Boundary Expansion

Planning Official McLane stated the CREZ III boundary is changing and the City needs to authorize the boundary expansion as this would be within the Boardman City limits and in the Boardman influence area. A number of the properties within the expanded boundary area are potential hotel sites. The resolution presented fulfills the City's obligation to CREZ III.

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

10. ACTION ITEMS - OTHER BUSINESS

A. Planning Commission Vacancy

Mayor Keefer stated there is a vacancy and a letter of interest from David Jones.

Motion to appoint David Jones to the Planning Commission term ending December 31, 2024.

Motion made by Councilor Profitt, Seconded by Councilor Baumgartner.

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

B. Capital Improvement Plan

City Manger Hammond stated the most recent draft of the CIP is presented. There has been opportunity for community input. He also stated that once the CIP has been approved, the website will go live with all projects visible indicating fund, budget, timeframe, and project description. The City will work on adding completed projects to the page as well.

Councilor Pettigrew stated she thinks the NE Front Street project should take priority over S Main Street. The Council discussed how development of the streets would not take into consideration future business access points and how this situation is the same for each of the street projects. The Council also discussed how projects can change priority based on needs. The CIP is a "living document" that can change as needs and priority change. City Manager Hammond also stated there is a developer that is going to begin construction in May 2025 on S Main Street, and the S Main Street project aligns with this development. There was further discussion about how the City will allow for access points at each of the already developed streets on S Main Street. Finance Director Barajas stated the project cost are estimates and actual cost will be determined when the project is implemented. There was discussion about the street study and needs of improvements.

Motion to adopt the City of Boardman Capital Improvement Plan as presented understanding at the time of project implementation, final cost will be determined.

Motion made by Councilor Rockwell, Seconded by Councilor Profitt.

Voting Yea: Mayor Keefer, Councilor Baumgartner, Councilor Salata, Councilor Cuevas, Councilor Rockwell, Councilor Pettigrew

C. Letter of Support - Broadband Deployment Program

City Manager Hammond stated PDT Fast is looking to do a grant and they are encouraged to give municipality support. Planning Official McLane stated this grant is federal funds through Business Oregon. When street projects are happening in Boardman, the City is in contact with the utility companies to coordinate efforts. This grand will offer funds to help in the process.

Motion to have Mayor Keefer sign the letter in support of the Broadband Deployment Program.

Motion made by Councilor Profitt, Seconded by Councilor Baumgartner.

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

D. Plan of Action for City of Boardman

Finance Director Barajas stated the 2022-2023 Audit has been finalized. In the financial information received this morning, the garbage fund was overspent by \$257. The Plan of Action must be approved by the governing body, signed by the Mayor, Council President, and City Manager to be submitted to the Oregon Secretary of State.

Motion to approve the Plan of Action for the City of Boardman.

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

11. REPORTS, CORRESPONDENCE, AND DISCUSSION

A. Police Report

Interim Police Chief Dieter stated the start to the year has been busy. He shared the stats from 2022 total incidents of 4128, and in 2023 total incidents of 4637. Calls for service 2022 had 2577, 2023 had 2673. He also shared there was an incident this weekend, Officer Way arrested a DUI and the suspect was placed in the back of the patrol vehicle. Another DUI struck the patrol vehicle. Officer Way was not in the patrol vehicle but at the suspects vehicle, the impact moved the patrol vehicle 15-20 feet. The suspect in the patrol vehicle was transported to the hospital with minor injuries, cited and released. The second suspect was arrested and taken to jail with multiple charges. This happened early Saturday morning. Interim Police Chief Dieter stated he is unsure if the vehicle is totaled, but the officer is fine, and the police department is now short vehicles until the new are received from the up fitters.

Councilor Cuevas asked if there was any concerns with the increase in public transportation. Interim Police Chief Dieter stated there is some concern with larger vehicles on the road, also there are chances of problems when you put 32 people on a bus. Public Transportation is definitely a need, the affects it has on law enforcement is yet to be seen. Planning Official McLane stated the transportation plan is getting updated and public transit is part of the plan. There is no internal process that talks about public transit standards, so the stops and routes have not been approved from the Planning perspective.

B. Building Department Report

Building Official McIntire stated he had a conversation with Pro Homes, they have purchased the remaining lots in the Tuscany development, they are a high production builder. When they are ready, they could be submitting one building permit a day.

C. Public Works Department Report

Public Works Director Prag discussed the radios, said over half the meters have been installed. Finance Director Barajas said over 400 radios have been installed and are being read. The software training has been completed and the City has been able to identify when radios are getting disconnected, this generally happens when the lid is opened. The new system updates every 4 hours, and will notify of a continuous flow concern, this will save the customer money on their water bill due to early detection.

Councilor Rockwell mentioned the benches around town that were built and installed by the Eagle Scouts, the bench in front of Ace Hardware is tilted and could use some attention.

Councilor Salata asked why the ditch on the corner of N Main Street and NE Columbia Ave was filled in. Public Works Director Prag stated the asphalt was getting undermined from snow and vehicles going off the road into the ditch. The project is not complete, there will be gravel and eventually K-Rail installed to protect the sidewalk. The dirt came from a bio swell dig project and did not cost any additional funds.

Councilor Pettigrew clarified the repairs done on the lift stations. Public Works Director Prag stated they were minor repairs, such as replacing a monitor.

D. Planning Department

Planning Official McLane stated there has been a lot of activity regarding use of shipping containers and would like to get support and direction regarding policy writing on container use. Two separate requests have been submitted to the Planning Department, one for residential use, the other for converted use in a commercial zone. The residential use request was denied based on internal conversations regarding historic decisions on use.

Historically, shipping containers have not been allowed in residential areas, but are allowed in commercial and industrial zones with no standards associated. There is at least one container in a residential area that the City is aware of. Building Official McIntire stated the building code has very clear guidelines to follow to comply with building permit requirements to utilize a shipping container as a building, he shared the clear guidelines make the process doable. Planning Official McLane asked the Council to look at the 3 items under the requested action of her staff report around shipping container use in the 3 separate zones. Councilor Profitt asked about containers being converted into homes. Planning Official McLane stated this has not been approached yet, would like to get through the initial discussion and consider taking baby steps to eventually get to that conversation.

Mayor Keefer stated he is opposed to the idea of shipping containers, regardless of location, if someone wants to use the container for a different purpose, but storage purposes needs to have strict guidelines where it does not look like a shipping container. Councilor Baumgartner stated she is opposed to using containers for purposes beyond storage, citing aesthetic concerns and does not match the Council's vision of the community. She also mentioned Hickory Sheds is a more aesthetically pleasing option. Councilor Rockwell agreed and stated this is a slippery slope where they may begin showing up everywhere. Planning Official McLane discussed the process for getting a Hickory Shed. Anything over 200 square feet (sq ft) requires a building permit. The applicant will purchase the shed, then will need to request the engineered plans to submit for the building permit which will cost another 2-3 thousand dollars. The requirements and cost for the Hickory Shed are much greater than the cost of a shipping container. Councilor Rockwell stated there are options besides shipping containers or Hickory Sheds, they can be personally built to specifications within the requirements for much cheaper and engineered plans are available for free online.

Councilor Profitt stated she built her own shed, and is open to the idea of repurposing shipping containers for potential dwelling units as she's seen them in person. She mentioned they are not as awful as might be envisioned.

Councilor Pettigrew mentioned the store on Kinkade had a shipping container for storage and had it removed, and brought another one in. She stated she does not think residential lots are big enough for a shipping container and does not feel they match what the City wants to look like. She can understand commercial and industrial use, but not residential use.

Planning Official McLane clarified the Council is opposed to residential. She mentioned the use in commercial use will need to meet development code standards. Councilor Baumgartner and Councilor Rockwell agreed that the potential of shipping containers converted to house a business is not something they would like to see happen. Councilor Cuevas stated that she would like more information and to research on her own before she makes a decision. Councilor Pettigrew mentioned the process of converting a shed into a business and how the City staff are involved in ensuring the process meets standards.

City Manager Hammond asked the Council to give clarification on the next steps for Planning Official McLane to proceed with policy writing. A clear yes or no to shipping containers in residential, commercial, or industrial zones. Council agreed not allowing shipping containers in residential zones, however, commercial and industrial zones use for storage with applicable permits would be allowable.

E. Committee Reports

F. City Manager

City Manager Hammond gave kudos to the City Staff as they are smart, experienced and knowledgeable in their positions. The City staff is working on finding ordinances and resolutions that have fees embedded within them to be extracted and put into a consolidated fee schedule, this will be presented in June. He reminded Councilors to complete their SEI Filing by April 15th. Thanks to Chief Stokoe for writing the manual and Amanda - City Clerk, for compiling documents for the emergency and evacuation plan. The City is working on updating the state required recycle program, curbside bins are coming in 2025. City Manager Hammond asked the council to select a logo of the options provided, there was discussion but no decision was made. The etched glass currently in the Council Chambers can be auctioned off and City of Boardman will be etched in the glass behind the dais. A City Facebook page has been created, messaging and commenting has been turned off. April 22nd is Earth and Arbor Day, there is a group already invited and assigned to locations, next year the City would like to do a community wide clean up day. Councilor Rockwell asked if there would be an opportunity to do clean up days quarterly or more than once a month. Garbage Vouchers are available for a 2 month duration 3 times this year, results of impact will be presented in June.

G. Councilors

Councilor Rockwell mentioned an issue with the off ramps from the interstate. At certain points of the day, there are multiple lanes created and traffic laws are not necessarily being followed. He asked for police presence to remind people of traffic laws. Interim Police Chief Dieter stated creating 2 lanes is allowed, however he would be willing to work on getting the area patrolled during peak hours.

Councilor Profitt stated she loves how clean the streets are looking.

H. Mayor

Mayor Keefer stated the Council needs to choose a City Committee member for the ambulance service provider selection. He stated Councilor Profitt was the only person that reached out as interested. Requirements restrict fire or ambulance affiliates. There were no objections to Councilor Profitt so she was selected.

Mayor Keefer reminded Councilors of the Annual LOC Conference in October.

12. ADJOURNMENT

Mayor Keefer adjourned the meeting at 9:19 PM.

Paul Keefer – Mayor

Amanda Mickles – City Clerk

**CITY OF BOARDMAN
CITY COUNTY PORT MEETING
PORT OF MORROW RIVERFRONT CENTER
6:00 P.M.
WEDNESDAY, JANUARY 10, 2024**

Section 4, Item C.

- **CALL TO ORDER AT 6:00 P.M.**
- **MEMBERS PRESENT:**
 - ✓ Mayor Paul Keefer
 - ✓ Council President Heather Baumgartner
 - ✓ Councilor Karen Pettigrew
 - ✓ Councilor Brenda Profitt
 - ✓ Councilor Richard Rockwell
 - ✓ Councilor Ethan Salata
 - ✓ City Manager Brandon Hammond

 - ✓ Commissioner Jeff Wenholtz
 - ✓ Commissioner David Sykes
 - ✓ Commissioner Jr. Drago
 - ✓ Administrator Matthew Jensen

 - ✓ Commissioner Joe Taylor
 - ✓ Commissioner John Murray
 - ✓ Commissioner Kelly Doherty
 - ✓ Commissioner Joel Peterson
- **Audience Present:**

Debbie Radie, John Doherty, Katie Imes, Eileen Hendricks, Brandy Warburton, Aaron Palmquist, Tom Baumgartner, Torrie Griggs, Veronica Ferguson
- **Future Meetings Discussion**

Quarterly meeting w/all cities taking turns hosting.
- **City Update**

Updates from Irrigon, Boardman, Heppner, and Lexington
- **County Update**

Sykes, Drago, Wenholtz, Jensen reported
- **Port Update**

Taylor reported
- **Good of the Order**

- **ADJOURNED AT: 8:06 P.M.**

Recorded by: Brandon Hammond – City Manager

Paul Keefer – Mayor

Amanda Mickles – City Clerk

**CITY COUNTY PORT MEETING
PORT OF MORROW RIVERFRONT CENTER
6:00 PM
TUESDAY April 30, 2024**

MEMBERS PRESENT:

- | | |
|---|---------------------------------------|
| ✓ Mayor Paul Keefer | ✓ Commissioner Jeff Wenholtz |
| ✓ Council President Heather Baumgartner | ✓ Commissioner David Sykes |
| ✓ Councilor Cristina Cuevas | ✓ Commissioner Jr. Drago |
| ✓ Councilor Karen Pettigrew | ✓ Administrator Matthew Jensen |
| ✓ Councilor Brenda Profit | _____ |
| ✓ City Manager Brandon Hammond | ✓ Commissioner Rick Stokoe |
| _____ | ✓ Commissioner John Murray |
| ✓ Heppner – John Doherty | ✓ Commissioner Kelly Doherty |
| ✓ Heppner – Mayor Sweeney | ✓ Executive Director Lisa Mittelsdorf |
| ✓ Irrigon – Aaron Palmquist | |
| ✓ Lexington – Autum Crumpton | |

Audience Present:

Mark Patton, Eileen Hendricks, Brandy Warburton, Katie Imes, George Shimer, Debbie Radie, Patricia Burres, Samsung User

Call to order at 6:00 P.M.

Future Meetings Discussion

Meetings will be held quarterly: January, April, July, October
Heppner will host July 30th, Irrigon will host October 29th.

City of Boardman gave an update.

City of Heppner gave an update.

City of Irrigon gave an update.

Town of Lexington gave an update.

Morrow County gave an update.

Port of Morrow gave an update.

Good of the Order

Adjourned at 7:36 P.M.

Recorded by: Brandon Hammond – City Manager

Paul Keefer – Mayor

Amanda Mickles – City Clerk

CITY OF BOARDMAN
Monthly Council Financial Statement
Period Ending March 31, 2024
Fiscal Year Elapsed 75.00%

Section 5, Item A.

FISCAL YEAR 2023-2024

		<u>REVENUE</u>						<u>EXPENDITURES</u>						
		A	B	C	D	E	F	G	H	I	J			
			Revenue		(B+C)	(A-D)	(D/A)	Expenditures		(A-G)	(G/A)	(D-G)		
FUND #	Fund Description	2023 - 2024 BUDGET	Beginning Cash C/Over	Received This Month	Year to Date Revenue	Total Revenue	Remaining Expectations (over budget)	% of Budget Received	Expenditures This Month	Year to Date Expenditures	Unexpended Budget	% of Budget	Fund Balance	Fund #
100	General Government	868,295							46,813	460,610	407,685	53.05%		100
110	Public Safety - Police	3,296,945							305,069	1,894,729	1,402,216	57.47%		110
125	Code Compliance	140,245							7,781	82,229	58,016	58.63%		125
180	Facilities	330,170							38,086	131,952	198,218	39.96%		180
195	Non-Departmental	10,957,695							2,998	2,887,770	8,069,925	26.35%		195
100	GENERAL FUND	15,592,900	2,919,837	109,865	9,530,891	12,450,728	3,142,172	79.85%	400,746	5,457,290	10,136,060	35.00%	6,993,437	100
220	WATER FUND	1,624,500	518,446	70,848	1,009,815	1,528,261	96,239	94.08%	54,747	895,374	729,126	55.12%	632,887	220
230	SEWER FUND	1,769,650	1,000,998	79,487	670,557	1,671,555	98,095	94.46%	45,523	914,700	854,950	51.69%	756,855	230
240	GARBAGE FUND	1,327,700	252,165	80,885	672,951	925,116	402,584	69.68%	130,843	504,157	823,543	37.97%	420,959	240
250	STREET FUND	644,900	175,434	26,790	384,791	560,224	84,676	86.87%	33,362	343,392	301,508	53.25%	216,832	250
260	BUILDING FUND	15,680,870	11,835,455	1,805,070	6,186,732	18,022,187	(2,341,317)	114.93%	466,821	3,950,718	11,730,152	25.19%	14,071,469	260
300	GENERAL RESERVE FUND	7,312,500	5,309,649	33,359	2,814,964	8,124,613	(812,113)	111.11%	0	0	7,312,500	0.00%	8,124,613	300
320	WATER RESERVE FUND	3,090,510	2,106,646	10,511	735,515	2,842,161	248,349	91.96%	7,570	334,402	2,756,108	10.82%	2,507,758	320
330	SEWER RESERVE FUND	3,719,250	2,462,152	12,955	735,855	3,198,007	521,243	85.99%	8,155	50,843	3,668,407	1.37%	3,147,165	330
350	STREET RESERVE FUND	11,329,025	4,636,638	19,117	161,677	4,798,314	6,530,711	42.35%	10,680	153,016	11,176,009	1.35%	4,645,298	350
410	CAPITAL PROJECT FUND	10,607,115	10,721,051	23,912	275,365	10,996,417	(389,302)	103.67%	1,977,263	7,451,992	3,155,123	70.25%	3,544,425	410
510	GO BOND FUND	1,594,398	4,865	11,635	1,603,102	1,607,967	(13,569)	100.85%	0	302,366	1,292,032	18.96%	1,305,601	510
CITY TOTAL		74,293,318	41,943,335	2,284,434	24,782,214	66,725,549	7,567,769	89.81%	3,135,711	20,358,249	53,935,519	27.40%	46,367,300	
815	CENTRAL URA DISTRICT	2,222,325	238,210	2,152	90,562	328,772	1,893,553	14.79%	0	0	2,222,325	0.00%	328,772	815
819	WEST URA DISTRICT	188,575	91,166	1,632	94,916	186,082	2,493	98.68%	0	0	188,575	0.00%	186,082	819
URA TOTAL		2,410,900	329,376	3,785	185,478	514,854	1,896,046	21.36%	0	0	2,410,900	0.00%	514,854	
CITY OF BOARDMAN GRAND TOTALS		76,704,218	42,272,711	2,288,219	24,967,693	67,240,404	9,463,814		3,135,710.96	20,358,249.39	56,346,418.61	27.40%	46,882,154	

CASH REPORT:

	Amount	as of 3/29/24 Interest Rate	Current Month Net Cash Change (No URA)		(851,277)
Bank of Eastern Oregon Police	\$6,833	5.20%	2023-2024	Year to Date Net Cash Change	4,609,444
Banner Bank Checking	\$1,259,083	-			
Banner Bank Savings	\$248,217	5.51%			
Bank of Eastern Oregon	\$347,908	0.05%			
OR Government Pool	\$42,919,263	5.20%			
CURA Government Pool	\$328,891	5.20%			
WURA Government Pool	\$186,082	5.20%			
Xpress Online Clearing	\$1,219,621	-			
Bank of Eastern Oregon - R&G	\$0	0.10%			
Bank of Eastern Oregon - 2KG	\$129,728	0.10%			
Bank of Eastern Oregon - Rotschy	\$236,528	0.10%			
TOTAL CASH	\$46,882,154				
Cash Clearing - Utilities	\$0.00				
Total	\$46,882,154				

Budgeted Interfund Transfers, as of 12/31/2023			
Budgeted Interfund Transfers From:		Budgeted Interfund Transfers To:	
100-General Fund	(2,730,000.00)	100-General Fund	51,150.00
220-Water Fund	(218,000.00)	250-Street Fund	130,000.00
230-Sewer Fund	(443,000.00)	300-General Reserve Fund	2,000,000.00
260-Building Fund	(15,150.00)	320-Water Reserve Fund	620,000.00
TOTAL TRANSFERS FROM	(3,406,150.00)	330-Sewer Reserve Fund	605,000.00
		350-Street Reserve Fund	-
		TOTAL TRANSFERS TO	3,406,150.00

NOTICE OF SUPPLEMENTAL BUDGET HEARING

Section 6, Item A.

A public hearing on a proposed supplemental budget for Boardman, Oregon for the current fiscal year will be held at City Hall. The hearing will take place on 5/7/2024 at 7:00 PM. The purpose of the hearing is to discuss the supplemental budget with interested persons. A copy of the supplemental budget document may be inspected or obtained on or after 5/3/24 at City Hall, 200 City Center Circle, Boardman, OR., between the hours of 9 AM and 4 PM.

SUMMARY OF PROPOSED BUDGET CHANGES

AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

FUND: GENERAL

Resource	Amount	Expenditure	Amount
Other Revenue	32,000	Materials & Services	(23,000)
		Capital Outlay	665,000
		Transfers	(610,000)
Revised Total Fund Resources	32,000	Revised Total Fund Requirements	32,000

Explanation of change(s):

A patrol vehicle was struck by an uninsured individual and totaled. The insurance proceeds are not expected to cover the full cost of a replacement patrol vehicle. We are reallocating \$32,000 from Materials & Services to cover the difference between the actual replacement cost and insurance proceeds. The City was proposed to acquire land with a purchase price of \$600,000 with applicable recording fees and with a component of additional land being donated to the City. The original budget included interfund transfers which are being decreased and reallocated to Land Acquisition.

FUND: GARBAGE

Resource	Amount	Expenditure	Amount
		Materials & Services	80,000
		Contingency	(80,000)
Revised Total Fund Resources	-	Revised Total Fund Requirements	-

Explanation of change(s):

Services for garbage disposal are contracted with Sanitary Disposal. In order to have enough appropriated to cover this expense through the end of the current fiscal year, we are appropriating an additional \$80,000 from the Operating Contingency.

FUND: BUILDING

Resource	Amount	Expenditure	Amount
Fees & Permits	1,538,500	Materials & Services	801,000
		Contingency	737,500
Revised Total Fund Resources	1,538,500	Revised Total Fund Requirements	1,538,500

Explanation of change(s):

Building department services, permit fees and manufactured dwelling placement fees, and fire safety plan review fees increased due to increased activity in the Morrow County jurisdiction. The increase in revenues has a corresponding disbursement due to Morrow County and

Barnett & Moro, P.C.
Certified Public Accountants

Section 7, Item D.

DENNIS L. BARNETT, C.P.A.
PAUL A. BARNETT, C.P.A.

975 S.E. 4th St.
Hermiston, OR 97838
(541) 567-5215
www.barnettandmoro.com

RICHARD L. STODDARD, C.P.A.
BETSY J. BENNETT, C.P.A.
DAVID J. BARNETT, C.P.A.
TIMOTHY M. WALL, C.P.A.

April 1, 2024

To the City Council
City of Boardman
Morrow County, Oregon

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Boardman, Oregon for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 22, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Boardman, Oregon are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2023. We noted no transactions entered into by City of Boardman, Oregon during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management as a financial accounting, reporting, or auditing matter whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 1, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the City’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.


Other Matters

We were engaged to report on supplementary information, which accompany the financial statements but are not RSI. With the respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis method of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Sincerely,
BARNETT & MORO, P.C.



Dennis L. Barnett, CPA
Shareholder

CITY OF BOARDMAN
Morrow County, Oregon

Financial Statements and
Independent Auditors' Report

June 30, 2023

CITY OF BOARDMAN
Morrow County, Oregon

City Officials
Fiscal Year Ended June 30, 2023

Elected Officials:

Term Expires

Paul Keefer
Mayor

December 31, 2024

Heather Baumgartner
Council President

December 31, 2024

Brenda Profitt
Council Member

December 31, 2024

Cristina Cuevas
Council Member

December 31, 2024

Karen Pettigrew
Council Member

December 31, 2026

Richard Rockwell
Council Member

December 31, 2026

Ethan Salata
Council Member

December 31, 2026

Appointed Official:

Karen Pettigrew
City Manager
(Retired January 2023)

Marta Barajas
Director of Finance

Rick Stokoe
Interim City Manager

City Contact Information:

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

CITY OF BOARDMAN
Morrow County, Oregon

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CITY OF BOARDMAN
Morrow County, Oregon

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FINANCIAL SECTION

Barnett & Moro, P.C.

Certified Public Accountants

Section 7, Item D.

DENNIS L. BARNETT, C.P.A.
PAUL A. BARNETT, C.P.A.

975 S.E. 4th St.
Hermiston, OR 97838
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TIMOTHY M. WALL, C.P.A.

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Council
City of Boardman, Oregon

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Boardman (the City), as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements and the respective budgetary comparisons for the General Fund and the Street Improvement Reserve Fund, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Boardman, Oregon, as of June 30, 2023, and the respective changes in modified cash basis financial position, and where applicable cash flows thereof and the respective budgetary comparison for the General Fund and for the Street Improvement Reserve Fund for the year then ended in accordance with the basis of accounting described in Note 1D.

Basis for Opinions

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

Emphasis of Matter - Basis of Accounting

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

Mayor and Council Members
 City of Boardman, Oregon
 Page two

Responsibilities of Management for the Financial Statements

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Mayor and Council Members
City of Boardman, Oregon
Page three

Supplementary Information

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

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

Reports on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated April 1, 2024 on our consideration of the City's internal control over financial reporting and on tests of its compliance with the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Barnett & Moro, PC



Dennis L. Barnett, Shareholder
Hermiston, Oregon
April 1, 2024

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF BOARDMAN
Morrow County, Oregon

Statement of Net Position - Modified Cash Basis
June 30, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<u>ASSETS:</u>			
Current Assets:			
Cash and Cash Equivalents	\$ 13,398,213	\$ 28,871,874	\$ 42,270,087
Noncurrent Assets:			
Capital Assets:			
Non-Depreciable	1,392,168	9,904,754	11,296,922
Depreciable, Net	9,774,863	8,301,445	18,076,308
Total Noncurrent Assets	11,167,031	18,206,199	29,373,230
Total Assets	24,565,244	47,078,073	71,643,317
<u>LIABILITIES:</u>			
Current Liabilities:			
Debt Obligations Due Within One Year	-	800,695	800,695
Noncurrent Liabilities Due in More Than One Year:			
General Obligation Bonds	-	19,805,801	19,805,801
Total Noncurrent Liabilities	-	19,805,801	19,805,801
Total liabilities	-	20,606,496	20,606,496
<u>NET POSITION:</u>			
Net investment in capital assets	11,167,031	8,320,754	19,487,785
Restricted for Urban Development	394,705	-	394,705
Restricted for Streets and Roads	175,466	-	175,466
Restricted for Tourism	454,617	-	454,617
Restricted for Debt Service	-	188,915	188,915
Unrestricted	12,373,425	17,961,908	30,335,333
Total net position	\$ 24,565,244	\$ 26,471,577	\$ 51,036,821

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

CITY OF BOARDMAN
Morrow County, Oregon

Statement of Activities - Modified Cash Basis
Fiscal Year Ended June 30, 2023

Functions/Programs:	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government:					
Governmental Activities:					
General Government	\$ 2,209,598	\$ 28,514	\$ 2,736,081	\$ -	\$ 554,997
Public Safety	2,353,803	-	-	-	(2,353,803)
Streets and Roads	608,598	-	100,000	-	(508,598)
Culture and Recreation	60,563	-	-	-	(60,563)
Total Governmental Activities	<u>5,232,562</u>	<u>28,514</u>	<u>2,836,081</u>	<u>-</u>	<u>(2,367,967)</u>
Business-Type Activities:					
Water Utility	1,285,537	1,489,949	-	-	204,412
Sewer Utility	856,012	1,077,309	-	-	221,297
Garbage	689,050	672,918	-	-	(16,132)
Building	2,060,226	3,593,814	-	-	1,533,588
Total Business-Type Activities	<u>4,890,825</u>	<u>6,833,990</u>	<u>-</u>	<u>-</u>	<u>1,943,165</u>
Total Primary Government	<u>\$ 10,123,387</u>	<u>\$ 6,862,504</u>	<u>\$ 2,836,081</u>	<u>\$ -</u>	<u>\$ (424,802)</u>
Primary Government					
Governmental Business-Type					
Activities Activities Total					
Net (Expenses) Revenue			<u>\$ (2,367,967)</u>	<u>\$ 1,943,165</u>	<u>\$ (424,802)</u>
General Revenues:					
Property Taxes for General Purposes			2,554,757	-	2,554,757
Property Taxes for Debt Service			-	308,683	308,683
Property Taxes for Urban Renewal Agency			245,992	-	245,992
Transient Room Taxes			277,375	-	277,375
Franchise Fees			2,649,472	-	2,649,472
Intergovernmental			503,828	70,158	573,986
Interest Income			405,598	858,908	1,264,506
Rental Income			-	2,400	2,400
Miscellaneous			310,958	493,434	804,392
Interfund Transfers			(550,000)	550,000	-
Total General Revenues and Interfund Transfers			<u>6,397,980</u>	<u>2,283,583</u>	<u>8,681,563</u>
Change in Net Position			4,030,013	4,226,748	8,256,761
Net Position, Beginning			20,535,231	22,244,829	42,780,060
Net Position, Ending			<u>\$ 24,565,244</u>	<u>\$ 26,471,577</u>	<u>\$ 51,036,821</u>

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

FUND FINANCIAL STATEMENTS

CITY OF BOARDMAN
Morrow County, Oregon

Balance Sheets - Cash Basis
Governmental Funds
June 30, 2023

	<u>General Funds</u>	<u>Street Improvement Reserve Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>				
Cash and Cash Equivalents	<u>\$ 8,226,241</u>	<u>\$ 4,601,801</u>	<u>\$ 570,171</u>	<u>\$13,398,213</u>
<u>FUND BALANCES</u>				
Restricted:				
Urban Development	\$ -	\$ -	\$ 394,705	\$ 394,705
Streets	-	-	175,466	175,466
Tourism	454,617	-	-	454,617
Committed:				
Capital Improvements	5,309,648	-	-	5,309,648
Streets	-	4,601,801	-	4,601,801
Unassigned	<u>2,461,976</u>	<u>-</u>	<u>-</u>	<u>2,461,976</u>
 Total Fund Balances	 <u>\$ 8,226,241</u>	 <u>\$ 4,601,801</u>	 <u>\$ 570,171</u>	 <u>\$13,398,213</u>

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

CITY OF BOARDMAN
Morrow County, Oregon

Reconciliation of the Governmental Funds Balance Sheet (Cash Basis)
to the Statement of Net Position (Modified Cash Basis)
June 30, 2023

Total Fund Balances - Governmental Funds		\$ 13,398,213
<p>Capital Assets used in governmental activities are not financial resources and therefore are not reported in the governmental fund financial statements. Amounts reported for governmental activities in the Statement of Net Position:</p>		
Governmental Capital Assets	\$ 17,575,719	
Governmental Accumulated Depreciation	<u>(6,408,688)</u>	
		<u>11,167,031</u>
Total Net Position - Governmental Activities		<u><u>\$ 24,565,244</u></u>

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

CITY OF BOARDMAN
Morrow County, Oregon

Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis
Governmental Funds
Fiscal Year Ended June 30, 2023

	General Funds	Street Improvement Reserve Fund	Nonmajor Governmental Funds	Total Governmental Funds
<u>REVENUES:</u>				
Property Taxes	\$ 2,554,757	\$ -	\$ 245,992	\$ 2,800,749
Transient Room Taxes	277,375	-	-	277,375
Franchise Taxes	2,649,472	-	-	2,649,472
Intergovernmental	171,944	-	331,884	503,828
Charges for Services	28,514	-	-	28,514
Grants	2,731,654	100,000	4,427	2,836,081
Interest Income	283,275	111,942	10,381	405,598
Miscellaneous	309,315	-	1,643	310,958
Total Revenues	<u>9,006,306</u>	<u>211,942</u>	<u>594,327</u>	<u>9,812,575</u>
<u>EXPENDITURES:</u>				
Current:				
General Government	1,954,873	-	88,847	2,043,720
Public Safety	2,262,686	-	-	2,262,686
Streets and Roads	-	44,714	382,178	426,892
Culture and Recreation	43,452	-	-	43,452
Capital Outlay	312,817	469,928	6,498	789,243
Total Expenditures	<u>4,573,828</u>	<u>514,642</u>	<u>477,523</u>	<u>5,565,993</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,432,478</u>	<u>(302,700)</u>	<u>116,804</u>	<u>4,246,582</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers in	2,010,000	2,000,000	30,000	4,040,000
Transfers out	(4,590,000)	-	-	(4,590,000)
Total Other Financing Sources (Uses)	<u>(2,580,000)</u>	<u>2,000,000</u>	<u>30,000</u>	<u>(550,000)</u>
Net change in fund balances	1,852,478	1,697,300	146,804	3,696,582
Fund balances, beginning	6,373,763	2,904,501	423,367	9,701,631
Fund balances, ending	<u>\$ 8,226,241</u>	<u>\$ 4,601,801</u>	<u>\$ 570,171</u>	<u>\$ 13,398,213</u>

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

CITY OF BOARDMAN
Morrow County, Oregon

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes
in Fund Balances (Cash Basis) to the Statement of Activities (Modified Cash Basis)
Fiscal Year Ended June 30, 2023

Net Change in Fund Balances - Total Governmental Funds		\$ 3,696,582
<p>The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.</p>		
Capital outlay reported in governmental fund financial statements	\$ 789,243	
Depreciation expense reported in the Statement of Activities	<u>(455,812)</u>	
Amount by which capital outlays are greater/(less) than depreciation in the current period.		<u>333,431</u>
Change in Net Position - Governmental Activities		<u>\$ 4,030,013</u>

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

CITY OF BOARDMAN
Morrow County, Oregon

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
General Fund #100
Fiscal Year Ended June 30, 2023

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Property Taxes	\$ 2,330,600	\$ 2,330,600	\$ 2,554,757	\$ 224,157
Transient Room Taxes	211,500	211,500	277,375	65,875
Franchise Taxes	1,152,100	1,152,100	2,649,472	1,497,372
Intergovernmental	183,300	183,300	171,944	(11,356)
Charges for Services	20,850	20,850	28,514	7,664
Interest Income	28,000	28,000	154,038	126,038
Grants	3,021,000	3,106,000	2,731,654	(374,346)
Miscellaneous	535,800	535,800	309,315	(226,485)
Total Revenues	<u>7,483,150</u>	<u>7,568,150</u>	<u>8,877,069</u>	<u>1,308,919</u>
<u>EXPENDITURES:</u>				
General Government:				
Personal Services	386,650	386,650	230,880	155,770
Materials and Services	125,920	132,430	73,698	58,732
Police Department:				
Personal Services	2,049,100	2,049,100	1,954,982	94,118
Materials and Services	328,045	388,845	363,199	25,646
Capital Outlay	115,000	200,000	202,715	(2,715)
Code Compliance:				
Personal Services	90,830	90,830	91,184	(354)
Materials and Services	29,130	29,130	16,575	12,555
Facilities:				
Materials and Services	145,340	150,340	124,408	25,932
Capital Outlay	88,000	88,000	26,149	61,851
Non-Departmental:				
Personal Services	2,200,000	2,200,000	1,200,000	1,000,000
Materials and Services	456,580	459,580	290,038	169,542
Contingency	776,500	701,190	-	701,190
Total Expenditures	<u>6,791,095</u>	<u>6,876,095</u>	<u>4,573,828</u>	<u>2,302,267</u>
Excess of Revenues				
Over Expenditures	692,055	692,055	4,303,241	3,611,186
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers To Other Funds	(4,640,000)	(4,640,000)	(4,640,000)	-
Transfers From Other Funds	50,000	50,000	50,000	-
Loan Proceeds	2,200,000	2,200,000	-	(2,200,000)
Total Other financial Sources (Uses)	<u>(2,390,000)</u>	<u>(2,390,000)</u>	<u>(4,590,000)</u>	<u>(2,200,000)</u>
Net change in Fund Balance	(1,697,945)	(1,697,945)	(286,759)	1,411,186
Fund Balance, Beginning	2,850,000	2,850,000	3,203,352	353,352
Fund Balance, Ending	<u>\$ 1,152,055</u>	<u>\$ 1,152,055</u>	<u>\$ 2,916,593</u>	<u>\$ 1,764,538</u>

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

CITY OF BOARDMAN
Morrow County, Oregon

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Street Improvements Reserve Fund #350
Fiscal Year Ended June 30, 2023

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest Income	\$ 11,200	\$ 11,200	\$ 111,942	\$ 100,742
Other Income	100,790	100,790	100,000	(790)
Grant Income	130,000	130,000	-	(130,000)
Total Receipts	<u>241,990</u>	<u>241,990</u>	<u>211,942</u>	<u>(30,048)</u>
<u>EXPENDITURES:</u>				
Materials and Services	275,000	275,000	44,714	230,286
Capital Outlay	3,883,000	3,883,000	469,928	3,413,072
Contingency	450,000	450,000	-	450,000
Total Disbursements	<u>4,608,000</u>	<u>4,608,000</u>	<u>514,642</u>	<u>4,093,358</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,366,010)	(4,366,010)	(302,700)	4,063,310
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers From Other Funds	2,030,290	2,030,290	2,000,000	(30,290)
Net Change in Fund Balance	(2,335,720)	(2,335,720)	1,697,300	4,033,020
Fund Balance, Beginning	2,650,000	2,650,000	2,904,501	254,501
Fund Balances, Ending	<u>\$ 314,280</u>	<u>\$ 314,280</u>	<u>\$ 4,601,801</u>	<u>\$ 4,287,521</u>

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

CITY OF BOARDMAN
Morrow County, Oregon

Statement of Net Position - Modified Cash Basis
Proprietary Funds
June 30, 2023

Business-Type Activities-Enterprises Funds

	<u>Water Utility Funds</u>	<u>Sewer Utility Funds</u>	<u>Garbage Fund #240</u>	<u>Building Fund #260</u>	<u>Capital Project Funds</u>	<u>Total Proprietary Funds</u>
<u>ASSETS:</u>						
Current Assets:						
Cash and Cash Equivalents	\$ 2,594,870	\$ 3,463,301	\$ 252,165	\$11,835,622	\$10,725,916	\$28,871,874
Noncurrent Assets:						
Capital Assets, Net	5,709,251	3,096,983	-	1,110,494	8,289,471	18,206,199
Total Assets	<u>8,304,121</u>	<u>6,560,284</u>	<u>252,165</u>	<u>12,946,116</u>	<u>19,015,387</u>	<u>47,078,073</u>
<u>LIABILITIES:</u>						
Current Liabilities:						
Bonds payable within one year	-	-	-	-	800,695	800,695
Noncurrent Liabilities:						
Bonds payable in more than one year	-	-	-	-	19,805,801	19,805,801
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,606,496</u>	<u>20,606,496</u>
<u>NET POSITION (DEFICIT):</u>						
Net investment in capital assets	5,709,251	3,096,983	-	1,110,494	(1,595,974)	8,320,754
Restricted for urban development	-	-	-	-	-	-
Restricted for infrastructure	-	-	-	-	-	-
Restricted for debt service	-	-	-	-	4,865	4,865
Unrestricted	2,594,870	3,463,301	252,165	11,835,622	-	18,145,958
Total Net Position (Deficit)	<u>\$ 8,304,121</u>	<u>\$ 6,560,284</u>	<u>\$ 252,165</u>	<u>\$12,946,116</u>	<u>\$ (1,591,109)</u>	<u>\$26,471,577</u>

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

CITY OF BOARDMAN
Morrow County, Oregon

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

Proprietary Funds

Fiscal Year Ended June 30, 2023

	Business-Type Activities-Enterprises Funds					Total Proprietary Funds
	Water Utility Funds	Sewer Utility Funds	Garbage Fund #240	Building Fund #260	Capital Project Funds	
<u>OPERATING REVENUES:</u>						
Charges for Services	\$ 1,489,949	\$ 1,077,309	\$ 672,918	\$ 3,593,814	\$ -	\$ 6,833,990
Other Income	20,829	98,592	-	373,825	188	493,434
Total Operating Revenues	<u>1,510,778</u>	<u>1,175,901</u>	<u>672,918</u>	<u>3,967,639</u>	<u>188</u>	<u>7,327,424</u>
<u>OPERATING EXPENSES:</u>						
Personal Services	424,148	396,453	23,623	433,538	-	1,277,762
Materials and Services	424,425	157,549	665,427	1,599,444	-	2,846,845
Depreciation Expense	236,830	118,009	-	27,244	-	382,083
Total Operating Expenses	<u>1,085,403</u>	<u>672,011</u>	<u>689,050</u>	<u>2,060,226</u>	<u>-</u>	<u>4,506,690</u>
Net Operating Income (Loss)	<u>425,375</u>	<u>503,890</u>	<u>(16,132)</u>	<u>1,907,413</u>	<u>188</u>	<u>2,820,734</u>
<u>NON-OPERATING REVENUES</u>						
<u>(EXPENSES):</u>						
Property Taxes	-	-	-	-	308,683	308,683
Interest Income	57,801	71,232	-	329,870	400,005	858,908
Grants	-	-	-	-	70,158	70,158
Rental Income	-	-	-	2,400	-	2,400
Interest Expense	-	-	-	-	(384,135)	(384,135)
Net Non-Operating Revenues (Expenses)	<u>57,801</u>	<u>71,232</u>	<u>-</u>	<u>332,270</u>	<u>394,711</u>	<u>856,014</u>
Net Operating Income (Loss) before transfers	483,176	575,122	(16,132)	2,239,683	394,899	3,676,748
Operating transfers in (out)	<u>305,873</u>	<u>71,975</u>	<u>-</u>	<u>(18,000)</u>	<u>190,152</u>	<u>550,000</u>
Change in Net Position	789,049	647,097	(16,132)	2,221,683	585,051	4,226,748
Net Position (Deficit), Beginning	<u>7,515,072</u>	<u>5,913,187</u>	<u>268,297</u>	<u>10,724,433</u>	<u>(2,176,160)</u>	<u>22,244,829</u>
Net Position (Deficit), Ending	<u>\$ 8,304,121</u>	<u>\$ 6,560,284</u>	<u>\$ 252,165</u>	<u>\$ 12,946,116</u>	<u>\$ (1,591,109)</u>	<u>\$ 26,471,577</u>

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

CITY OF BOARDMAN
Morrow County, Oregon

Statement of Cash Flows - Modified Cash Basis
Proprietary Funds
Fiscal Year Ended June 30, 2023

	Business-Type Activities-Enterprises Funds					
	Water Utility Funds	Sewer Utility Funds	Garbage Fund #240	Building Fund #260	Capital Project Funds	Total Proprietary Funds
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>						
Receipts from Customers	\$ 1,510,778	\$ 1,175,901	\$ 672,918	\$ 3,967,639	\$ 188	\$ 7,327,424
Payments to Employees	(424,148)	(396,453)	(23,623)	(433,538)	-	(1,277,762)
Payments to Suppliers	(424,425)	(157,549)	(665,427)	(1,599,444)	-	(2,846,845)
Net Cash Provided (Used) by Operating Activities	<u>662,205</u>	<u>621,899</u>	<u>(16,132)</u>	<u>1,934,657</u>	<u>188</u>	<u>3,202,817</u>
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>						
Operating Transfer In (Out)	305,873	71,975	-	(18,000)	190,152	550,000
Property Taxes on Bonded Debt Levies	-	-	-	-	308,683	308,683
Cash Received from Grantors	-	-	-	-	70,158	70,158
Purchases of Capital Assets	(70,901)	(211,016)	-	(593,291)	(6,893,729)	(7,768,937)
Cash Payments for Debt Service	-	-	-	-	(1,187,131)	(1,187,131)
Cash rents received	-	-	-	2,400	-	2,400
Net Cash Provided (Used) by Financing Activities	<u>234,972</u>	<u>(139,041)</u>	<u>-</u>	<u>(608,891)</u>	<u>(7,511,867)</u>	<u>(8,024,827)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>						
Interest Income	57,801	71,232	-	329,870	400,005	858,908
Net Increase (Decrease) in Cash and Cash Equivalents	954,978	554,090	(16,132)	1,655,636	(7,111,674)	(3,963,102)
Cash and Cash Equivalents, Beginning	1,639,892	2,909,211	268,297	10,179,986	17,837,590	32,834,976
Cash and Cash Equivalents, Ending	<u>\$ 2,594,870</u>	<u>\$ 3,463,301</u>	<u>\$ 252,165</u>	<u>\$11,835,622</u>	<u>\$10,725,916</u>	<u>\$28,871,874</u>
<u>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</u>						
Operating income (Loss)	\$ 425,375	\$ 503,890	\$ (16,132)	\$ 1,907,413	\$ 188	\$ 2,820,734
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:						
Depreciation Expense	236,830	118,009	-	27,244	-	382,083
Net Cash Provided (Used) by Operating Activities	<u>\$ 662,205</u>	<u>\$ 621,899</u>	<u>\$ (16,132)</u>	<u>\$ 1,934,657</u>	<u>\$ 188</u>	<u>\$ 3,202,817</u>

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

NOTES TO THE FINANCIAL STATEMENTS

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

A. Reporting Entity

Primary Government

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

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

Blended Component Unit

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

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2023

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

B. Basic Financial Statements - Government-Wide Statements

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

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

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

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

C. Basic Financial Statements - Fund Financial Statements

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

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

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2023

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

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

The City's fund structure is described below:

Governmental Funds

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

General Fund

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

Special Revenue Funds

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

Capital Reserve Funds

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

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

Proprietary Funds

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

Enterprise Fund

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

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2023

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

Enterprise Fund (Continued)

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

Major and Nonmajor Funds

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

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

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

D. Measurement Focus and Basis of Accounting

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

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2023

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

Measurement Focus and Basis of Accounting (continued)

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

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

E. Financial Statement Amounts

Cash, Cash Equivalents, and Investments

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

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

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

Property Taxes

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

Interfund Activity

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

Inventories

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

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2023

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

E. Financial Statement Amounts (continued)

Capital Assets

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

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

Leases

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

Compensated Absences

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

Long-Term Debt Obligations

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

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

Retirement Plans

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

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

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2023

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

E. Financial Statement Amounts (continued)

Net Position/Fund Balance

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

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

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

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

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

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2023

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

E. Financial Statement Amounts (continued)

Operating Revenues and Expenses

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

Use of Estimates

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

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY:

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

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

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

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

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

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2023

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

The City Council adopted the 2022-2023 budget on June 7, 2022 totaling \$63,876,765.

The City Council adopted the 2023-2024 budget on June 6, 2023 totaling \$74,207,368.

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

- Garbage Fund #240 - Materials and Services \$ 257

NOTE 3 - STATE CONSTITUTIONAL PROPERTY TAX LIMITS:

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

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

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

NOTE 4 - DEPOSITS AND INVESTMENTS:

Deposits

Oregon Revised Statute (ORS) Chapter 295 governs the collateralization of Oregon public funds. ORS 295 requires the qualified depository to pledge collateral against any public funds deposits in excess of deposit insurance amounts. As of June 30, 2023, the total bank balances were \$464,041. The City maintains its funds at financial institutions deemed to be qualified depositories by the Office of the State Treasurer.

CITY OF BOARDMAN
Morrow County, Oregon

Notes to the Financial Statements
June 30, 2023

NOTE 4 - DEPOSITS AND INVESTMENTS (continued):

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

Investments

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

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

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

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

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

Banking Institutions:	
Banner Bank	\$ (56,849)
Bank of Eastern Oregon	524,215
Oregon Local Government Investment Pool	41,567,715
Credit Card Processor	235,006
Total Governmental & Business-Type Activities	<u>\$ 42,270,087</u>

CITY OF BOARDMAN
Morrow County, Oregon

Notes to the Financial Statements
June 30, 2023

NOTE 5 - CAPITAL ASSETS:

Governmental Activities	Beginning Balance	Increases	Decreases	Ending Balance
Non-Depreciable Capital Assets:				
Land	\$ 936,889	\$ -	\$ -	\$ 936,889
Construction in Progress	455,279	-	-	455,279
Total Non-Depreciable Capital Assets	1,392,168	-	-	1,392,168
Depreciable Capital Assets:				
Buildings and Equipment	7,697,828	312,817	-	8,010,645
Intangible Assets	15,155	-	-	15,155
Infrastructure	7,681,325	476,426	-	8,157,751
Total Non-Depreciable Capital Assets	15,394,308	789,243	-	16,183,551
Accumulated Depreciation:				
Buildings and Equipment	(2,243,330)	(285,148)	-	(2,528,478)
Intangible Assets	(8,083)	(3,031)	-	(11,114)
Infrastructure	(3,701,463)	(167,633)	-	(3,869,096)
Total Accumulated Depreciation	(5,952,876)	(455,812)	-	(6,408,688)
Total Governmental Capital Assets, Net	\$10,833,600	\$ 333,431	\$ -	\$11,167,031

Depreciation expense was charged to governmental activities as follows:

Functions/Programs:	
General Government	\$ 165,878
Public Safety	91,117
Streets and Roads	181,706
Culture and Recreation	17,111
Total Depreciation Expense	\$ 455,812

CITY OF BOARDMAN
Morrow County, Oregon

Notes to the Financial Statements
June 30, 2023

NOTE 5 - CAPITAL ASSETS (continued):

Business-Type Activities	Beginning Balance	Increases	Decreases	Ending Balance
Non-Depreciable Capital Assets:				
Land	\$ 189,208	\$ -	\$ -	\$ 189,208
Construction in Progress	2,228,526	7,487,020	-	9,715,546
Total Non-Depreciable Capital Assets	2,417,734	7,487,020	-	9,904,754
Depreciation Capital Assets:				
Equipment and Vehicles	1,268,572	-	-	1,268,572
Intangible Assets	169,719	-	-	169,719
Utility Systems and Improvements	16,488,583	281,917	-	16,770,500
Total Depreciable Capital Assets	17,926,874	281,917	-	18,208,791
Accumulated Depreciation:				
Equipment and Vehicles	(881,809)	(43,098)	-	(924,907)
Intangible Assets	(135,119)	(22,700)	-	(157,819)
Utility Systems and Improvements	(8,508,335)	(316,285)	-	(8,824,620)
Total Accumulated Depreciation	(9,525,263)	(382,083)	-	(9,907,346)
Total Business-Type Capital Assets, Net	\$ 10,819,345	\$ 7,386,854	\$ -	\$ 18,206,199

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

Functions/Programs:	
Water Utility	\$ 236,830
Sewer Utility	118,009
Building	27,244
Total Depreciation Expense	\$ 382,083

CITY OF BOARDMAN
Morrow County, Oregon

Notes to the Financial Statements
June 30, 2023

NOTE 6 - LONG-TERM DEBT OBLIGATIONS:

During the fiscal year ended June 30, 2023, changes in long-term debt for the City's governmental activities are as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<u>Business-Type Activities:</u>					
2021 General Obligation Bond:	\$19,825,000	\$ -	\$ (560,000)	\$19,265,000	\$ 580,000
2021 Bond Premiums	1,584,492	-	(242,996)	1,341,496	220,695
Total Business-Type Debt	<u>21,409,492</u>	<u>-</u>	<u>(802,996)</u>	<u>20,606,496</u>	<u>800,695</u>
Total Government-Wide Debt	<u>\$21,409,492</u>	<u>\$ -</u>	<u>\$ (802,996)</u>	<u>\$20,606,496</u>	<u>\$ 800,695</u>

Bonded Debt

General Obligation Bonds, Series 2021

In May 2021, the City issued \$20,320,000 General Obligation Bonds to finance the costs of improving and expanding the City's water and wastewater facilities, refund outstanding Series 2016A and 2016B bonds, and to pay the costs of issuance of the 2021 bonds. Interest rates range from 2.0% to 4.0%. The City defeased the remaining outstanding balance of \$3,075,000 of the refunding bonds by placing the proceeds of the advance refunding bonds in irrevocable trusts to provide for all future debt service payments on the old obligation. Accordingly, the trust account assets and the liabilities for the defeased obligations are not included in the District's basic financial statements. \$2,720,000 remained outstanding at June 30, 2023.

CITY OF BOARDMAN
Morrow County, Oregon

Notes to the Financial Statements
June 30, 2023

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

Bonded Debt (continued)

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

Fiscal Year Ending June 30,	Interest	Principal	Total
2024	\$ 604,731	\$ 580,000	\$ 1,184,731
2025	581,531	605,000	1,186,531
2026	557,331	630,000	1,187,331
2027	532,131	655,000	1,187,131
2028	505,931	680,000	1,185,931
2029-33	2,098,855	3,835,000	5,933,855
2034-38	1,297,055	4,635,000	5,932,055
2039-43	592,293	5,345,000	5,937,293
2040-48	73,525	2,300,000	2,373,525
	\$ 6,843,383	\$19,265,000	\$ 26,108,383

NOTE 7 - NET INVESTMENT IN CAPITAL ASSETS:

	Governmental Activities	Business-Type Activities	Total
Capital Assets Net of Depreciation	\$11,167,031	\$18,206,199	\$ 29,373,230
Debt to Acquire Capital Assets	-	(20,606,496)	(20,606,496)
Unspent Proceeds of Capital Debt	-	10,721,051	10,721,051
Net Investment in Capital Assets	\$11,167,031	\$ 8,320,754	\$ 19,487,785

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2023

NOTE 8 - PENSION PLAN:

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

A Name of the Pension Plan

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

B. Plan Description

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

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

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

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

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

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2023

NOTE 8 - PENSION PLAN (continued):

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

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

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

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

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

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

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

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

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

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2023

NOTE 8 - PENSION PLAN (continued):

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

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

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

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

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

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

F. Contributions

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

Employer contribution rates during the period were based on the December 31, 2020 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2021.

Employer contributions for the fiscal year ended June 30, 2023 were \$514,499, excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2023 were: Tier One / Tier Two General Service - 25.88 percent, OPSRP Pension Program General Service - 20.29 percent, and OPSRP Pension Program Police and Fire - 24.65 percent.

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2023

NOTE 8 - PENSION PLAN (continued):

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

At June 30, 2023, the City had a liability of \$2,781,656 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020. At June 30, 2023, the City's proportion was 0.01816650%, which was an increase from its proportion of 0.01623029% at June 30, 2022.

For the year ended June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	135,027	17,347
Changes of assumption	436,457	3,987
Net differences between projected and actual earnings on investments	-	497,306
Changes in proportionate share	523,937	14,532
Differences between employer contributions and proportionate share of contributions	33,974	254,939
Contributions subsequent to the measurement date	770,432	-
	\$ 1,899,827	\$ 788,111

H. Changes in Plan Provisions

The were no changes to the pension plan or postemployment health insurance plan during or subsequent to the June 30, 2022 measurement period that require disclosure.

I. Tax Sheltered Annuity

The City offers its administrators a tax deferred annuity program established pursuant to Section 457(b) of the Internal Revenue Code (the Code). Contributions are made through salary reductions from participating employees up to the amounts specified in the Code. No contributions are required from the City. As of June 30, 2023, 17 employees were participating in the plan.

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

A. Name of the Other Post-Employment Benefit Plan

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

B. Plan Description

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

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2023

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

C. Benefits Provided Under ORS Chapter 238.420 - Retiree Healthcare

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

D Contributions

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

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

At June 30, 2023, the City reported an asset of \$31,282 for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2022. The total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2020 and rolled forward to the measurement date of June 30, 2022. The basis for the employer's proportion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actuarial contributions in the fiscal year of all employers. At June 30, 2023, the City's proportion was 0.01007709% compared to its proportion of 0.00967890% at June 30, 2022.

For the year ended June 30, 2023, the City recognized OPEB income of \$2,774. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 848
Change of assumptions	245	1,043
Net differences between projected and actual earnings on investments	-	2,386
Changes in proportionate share	1,940	201
Contributions subsequent to the measurement date	198	-
	\$ 2,383	\$ 4,478

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2023

NOTE 10 - INTERFUND TRANSFERS:

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

Fund	Transfers In	Transfers Out
General Fund #100	\$ 50,000	\$ 4,640,000
Street Fund #250	30,000	-
General Improvements Reserve Fund #300	2,010,000	-
Street Improvements Reserve Fund #350	2,000,000	-
Total Governmental Funds	4,090,000	4,640,000
General Obligation Bond Debt Fund #510	190,152	-
Water Utility Fund #220	-	16,000
Water System Improvements Reserve Fund #320	420,000	92,025
Water Bond Fund # 520	-	6,102
Sewer Utility Fund #230	-	291,000
Sewer System Improvements Reserve Fund #330	455,000	93,591
Sewer Bond Fund #530	1,566	-
Building Fund #260	-	18,000
Total Proprietary Funds	1,066,718	516,718
	\$ 5,156,718	\$ 5,156,718

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

NOTE 11 - RISK MANAGEMENT:

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

NOTE 12 - CONTINGENCIES:

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

NOTE 13 – TAX ABATEMENTS:

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

Property tax revenues were reduced as follows:

	City of Boardman	URA West District	URA Central District
Enterprise Zones	\$ 15,171	\$ 498	\$ 969
Long-term Rural Enterprise Zones	5,414,326	177,724	345,639
	\$ 5,429,497	\$ 178,222	\$ 346,608

CITY OF BOARDMAN
Morrow County, Oregon

Notes to Basic Financial Statements
June 30, 2023

NOTE 14 - EVALUATION OF SUBSEQUENT EVENTS:

The City is improving water and wastewater infrastructure by constructing a wastewater lagoon and adding new potable water wells. The City initiated construction contracts related to these projects totaling \$7,026,290 during the year. At year end, \$478,734 remained to be spent to complete these projects.

After June 30, 2023, the City agreed to a \$10,278,514 contract to construct a 1 million gallon water reservoir.

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

SUPPLEMENTARY INFORMATION

GOVERNMENTAL FUND SUPPLEMENTAL INFORMATION

CITY OF BOARDMAN
Morrow County, Oregon

Combining Balance Sheet - Cash Basis
General Funds
June 30, 2023

	<u>General Fund #100</u>	<u>General Improvements Reserve Fund #300</u>	<u>Total General Funds</u>
<u>ASSETS:</u>			
Cash and Cash Equivalents	<u>\$ 2,916,593</u>	<u>\$5,309,648</u>	<u>\$ 8,226,241</u>
<u>FUND BALANCES:</u>			
Fund Balances:			
Restricted	\$ 454,617	\$ -	\$ 454,617
Committed	-	5,309,648	5,309,648
Unassigned	<u>2,461,976</u>	<u>-</u>	<u>2,461,976</u>
Total Fund Balance	<u>\$ 2,916,593</u>	<u>\$5,309,648</u>	<u>\$ 8,226,241</u>

CITY OF BOARDMAN
Morrow County, Oregon

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

General Funds

Fiscal Year Ended June 30, 2023

	General Fund #100	General Improvements Reserve Fund #300	Total General Funds
<u>REVENUES:</u>			
Property Taxes	\$ 2,554,757	\$ -	\$ 2,554,757
Transient Room Taxes	277,375	-	277,375
Franchise Taxes	2,649,472	-	2,649,472
Intergovernmental	171,944	-	171,944
Charges for Services	28,514	-	28,514
Grants	2,731,654	-	2,731,654
Interest Income	154,038	129,237	283,275
Miscellaneous	309,315	-	309,315
Total Revenues	8,877,069	129,237	9,006,306
<u>EXPENDITURES:</u>			
Current:			
General Government	1,954,873	-	1,954,873
Public Safety	2,262,686	-	2,262,686
Culture and Recreation	43,452	-	43,452
Capital Outlay	312,817	-	312,817
Total Expenditures	4,573,828	-	4,573,828
Excess of Revenues Over Expenditures	4,303,241	129,237	4,432,478
<u>OTHER FINANCING SOURCES (USES):</u>			
Transfers (To) From Other Funds	(4,590,000)	2,010,000	(2,580,000)
Total Other Financial Sources (Uses)	(4,590,000)	2,010,000	(2,580,000)
Net Change in Fund Balances	(286,759)	2,139,237	1,852,478
Fund Balances, Beginning	3,203,352	3,170,411	6,373,763
Fund Balances, Ending	\$ 2,916,593	\$ 5,309,648	\$ 8,226,241

CITY OF BOARDMAN
Morrow County, Oregon

Budgetary Comparison Schedule
General Improvements Reserve Fund #300
Fiscal Year Ended June 30, 2023

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Interest Income	\$ 11,340	\$ 11,340	\$ 129,237	\$ 117,897
<u>EXPENDITURES:</u>				
Material and Services	21,500	21,500	-	21,500
Capital Outlay	380,000	380,000	-	380,000
Debt Service	2,000,000	2,000,000	-	2,000,000
Contingency	400,000	400,000	-	400,000
Total Expenditures	2,801,500	2,801,500	-	2,801,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,790,160)	(2,790,160)	129,237	2,919,397
<u>OTHER FINANCING SOURCES:</u>				
Transfers From Other Funds	2,010,000	2,010,000	2,010,000	-
Total Other Financial Sources	2,010,000	2,010,000	2,010,000	-
Net Change in Fund Balances	(780,160)	(780,160)	2,139,237	2,919,397
Fund Balances, Beginning	3,165,000	3,165,000	3,170,411	5,411
Fund Balances, Ending	\$ 2,384,840	\$ 2,384,840	\$ 5,309,648	\$ 2,924,808

CITY OF BOARDMAN
Morrow County, Oregon

Combining Balance Sheet - Cash Basis
Nonmajor Governmental Funds
June 30, 2023

	State Tax Street Fund #250	URA Central District Special Revenue Fund #815	URA West District Special Revenue Fund #819	Total Nonmajor Governmental Funds
<u>ASSETS:</u>				
Cash and Cash Equivalents	\$ 175,466	\$ 303,539	\$ 91,166	\$ 570,171
<u>FUND BALANCES:</u>				
Fund Balances:				
Restricted	175,466	303,539	91,166	570,171
Total Fund Balances	\$ 175,466	\$ 303,539	\$ 91,166	\$ 570,171

CITY OF BOARDMAN
Morrow County, Oregon

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - Cash Basis
Nonmajor Governmental Funds
Fiscal Year Ended June 30, 2023

	State Tax Street Fund #250	URA Central District Special Revenue Fund #815	URA West District Special Revenue Fund #819	Total Nonmajor Governmental Funds
<u>REVENUES:</u>				
Property Taxes	\$ -	\$ 162,156	\$ 83,836	\$ 245,992
Operating Grants	-	4,427	-	4,427
State Highway Apportionments	331,884	-	-	331,884
Other Income	1,643	-	-	1,643
Interest Income	-	6,996	3,385	10,381
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	333,527	173,579	87,221	594,327
<u>EXPENDITURES:</u>				
Current:				
Personal Services	235,727	-	-	235,727
Material and Services	139,953	-	95,345	235,298
Capital Outlay	6,498	-	-	6,498
Total Expenditures	<hr/>	<hr/>	<hr/>	<hr/>
	382,178	-	95,345	477,523
Excess (Deficiency) of Revenues Over (Under) Expenditures	(48,651)	173,579	(8,124)	116,804
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers In	<hr/>	<hr/>	<hr/>	<hr/>
	30,000	-	-	30,000
Net Change in Fund Balances	(18,651)	173,579	(8,124)	146,804
Fund Balances, Beginning	<hr/>	<hr/>	<hr/>	<hr/>
	194,117	129,960	99,290	423,367
Fund Balances, Ending	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 175,466	\$ 303,539	\$ 91,166	\$ 570,171

CITY OF BOARDMAN
Morrow County, Oregon

Budgetary Comparison Schedule
State Tax Street Fund #250
Fiscal Year Ended June 30, 2023

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
State Highway Apportionments	\$ 347,300	\$ 347,300	\$ 331,884	\$ (15,416)
Miscellaneous	7,800	7,800	1,643	(6,157)
Total Revenues	<u>355,100</u>	<u>355,100</u>	<u>333,527</u>	<u>(21,573)</u>
<u>EXPENDITURES:</u>				
Personal Services	216,930	242,930	235,727	7,203
Material and Services	283,465	283,465	139,953	143,512
Capital Outlay	18,000	18,000	6,498	11,502
Contingency	26,705	705	-	705
Total Expenditures	<u>545,100</u>	<u>545,100</u>	<u>382,178</u>	<u>162,922</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(190,000)	(190,000)	(48,651)	141,349
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers In	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Net Change in Fund Balances	(160,000)	(160,000)	(18,651)	141,349
Fund Balance, Beginning	<u>160,000</u>	<u>160,000</u>	<u>194,117</u>	<u>34,117</u>
Fund Balances, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 175,466</u>	<u>\$ 175,466</u>

CITY OF BOARDMAN
Morrow County, Oregon

Budgetary Comparison Schedule
Urban Renewal Agency Central District Special Revenue Fund #815
Fiscal Year Ended June 30, 2023

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Property Taxes	\$ 90,225	\$ 90,225	\$ 162,156	\$ 71,931
Grants	2,002,100	2,002,100	4,427	(1,997,673)
Interest Income	500	500	6,996	6,496
Total Revenues	<u>2,092,825</u>	<u>2,092,825</u>	<u>173,579</u>	<u>(1,919,246)</u>
<u>EXPENDITURES:</u>				
Materials and Services	131,610	131,610	-	131,610
Capital Outlay	1,700,000	1,700,000	-	1,700,000
Contingency	390,715	390,715	-	390,715
Total Expenditures	<u>2,222,325</u>	<u>2,222,325</u>	<u>-</u>	<u>2,222,325</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(129,500)	(129,500)	173,579	303,079
Fund Balances, Beginning	<u>129,500</u>	<u>129,500</u>	<u>129,960</u>	<u>460</u>
Fund Balances, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 303,539</u>	<u>\$ 303,539</u>

CITY OF BOARDMAN
Morrow County, Oregon

Budgetary Comparison Schedule
Urban Renewal Agency West District Special Revenue Fund #819
Fiscal Year Ended June 30, 2023

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Property Taxes	\$ 89,175	\$ 89,175	\$ 83,836	\$ (5,339)
Interest Income	500	500	3,385	2,885
Total Revenues	<u>89,675</u>	<u>89,675</u>	<u>87,221</u>	<u>(2,454)</u>
<u>EXPENDITURES:</u>				
Materials and Services	96,145	96,145	95,345	800
Contingency	92,430	92,430	-	92,430
Total Expenditures	<u>188,575</u>	<u>188,575</u>	<u>95,345</u>	<u>93,230</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(98,900)	(98,900)	(8,124)	90,776
Fund Balances, Beginning	<u>98,900</u>	<u>98,900</u>	<u>99,290</u>	<u>390</u>
Fund Balances, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,166</u>	<u>\$ 91,166</u>

PROPRIETARY FUNDS SUPPLEMENTAL INFORMATION

CITY OF BOARDMAN
Morrow County, Oregon

Combining Statement of Net Position - Modified Cash Basis
Water Utility Funds
June 30, 2023

	<u>Water Utility Fund #220</u>	<u>Water System Improvements Reserve Fund #320</u>	<u>Water Bonded Debt Service Fund #520</u>	<u>Total Water Utility Funds</u>
<u>ASSETS:</u>				
Current Assets:				
Cash and Cash Equivalents	\$ 501,749	\$ 2,093,121	\$ -	\$ 2,594,870
Noncurrent Assets:				
Capital Assets, Net	<u>5,709,251</u>	<u>-</u>	<u>-</u>	<u>5,709,251</u>
Total Assets	<u>6,211,000</u>	<u>2,093,121</u>	<u>-</u>	<u>8,304,121</u>
<u>LIABILITIES:</u>				
<u>NET POSITION:</u>				
Net Investment in Capital Assets	5,709,251	-	-	5,709,251
Unrestricted	<u>501,749</u>	<u>2,093,121</u>	<u>-</u>	<u>2,594,870</u>
Total Net Position	<u><u>\$ 6,211,000</u></u>	<u><u>\$ 2,093,121</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 8,304,121</u></u>

CITY OF BOARDMAN
Morrow County, Oregon

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

Water Utility Funds

Fiscal Year Ended June 30, 2023

	Water Utility Fund #220	Water System Improvements Reserve Fund #320	Water Bonded Debt Service Fund #520	Total Water Utility Funds
<u>OPERATING REVENUES:</u>				
Charges and Services	\$ 1,191,508	\$ 298,441	\$ -	\$ 1,489,949
Other Income	19,247	1,582	-	20,829
Total Operating Revenues	<u>1,210,755</u>	<u>300,023</u>	<u>-</u>	<u>1,510,778</u>
<u>OPERATING EXPENSES:</u>				
Personal Services	424,148	-	-	424,148
Materials and Services	353,284	71,141	-	424,425
Depreciation Expense	236,830	-	-	236,830
Total Operating Expenses	<u>1,014,262</u>	<u>71,141</u>	<u>-</u>	<u>1,085,403</u>
Operating Income	<u>196,493</u>	<u>228,882</u>	<u>-</u>	<u>425,375</u>
<u>NON-OPERATING REVENUES:</u>				
Taxes	-	-	-	-
Interest Income	-	57,801	-	57,801
Total Non-Operating Revenues	<u>-</u>	<u>57,801</u>	<u>-</u>	<u>57,801</u>
Net Income Before Transfers	<u>196,493</u>	<u>286,683</u>	<u>-</u>	<u>483,176</u>
<u>TRANSFERS:</u>				
Contributed Capital	70,901	(70,901)	-	-
Transfers In	-	420,000	-	420,000
Transfers Out	(16,000)	(92,025)	(6,102)	(114,127)
Total Transfers	<u>54,901</u>	<u>257,074</u>	<u>(6,102)</u>	<u>305,873</u>
Change in Net Position	251,394	543,757	(6,102)	789,049
Net Position, Beginning	<u>5,959,606</u>	<u>1,549,364</u>	<u>6,102</u>	<u>7,515,072</u>
Net Position, Ending	<u>\$ 6,211,000</u>	<u>\$ 2,093,121</u>	<u>\$ -</u>	<u>\$ 8,304,121</u>

CITY OF BOARDMAN
Morrow County, Oregon

Combining Statement of Net Position - Modified Cash Basis
Sewer Utility Funds
June 30, 2023

	Sewer Utility Fund #230	Sewer System Improvement Reserve Fund #330	Sewer Bonded Debt Service Fund #530	Total Sewer Utility Funds
<u>ASSETS:</u>				
Current Assets:				
Cash and Cash Equivalents	\$ 451,149	\$ 3,012,152	\$ -	\$ 3,463,301
Total Current Assets	451,149	3,012,152	-	3,463,301
Noncurrent Assets:				
Capital Assets, Net	3,096,983	-	-	3,096,983
Total Assets	3,548,132	3,012,152	-	6,560,284
<u>LIABILITIES:</u>				
Current Liabilities:				
Interfund Loans	-	-	-	-
Total Liabilities	-	-	-	-
<u>NET POSITION:</u>				
Net Investment in Capital Assets	3,096,983	-	-	3,096,983
Unrestricted	451,149	3,012,152	-	3,463,301
Total Net Position	\$ 3,548,132	\$ 3,012,152	\$ -	\$ 6,560,284

CITY OF BOARDMAN
Morrow County, Oregon

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

Sewer Utility Funds

Fiscal Year Ended June 30, 2023

	Sewer Utility Fund #230	Sewer System Improvement Reserve Fund #330	Sewer Bonded Debt Service Fund #530	Total Sewer Utility Funds
<u>OPERATING REVENUES:</u>				
Charges for Services	\$ 820,557	\$ 256,752	\$ -	\$ 1,077,309
Other Income	1,447	97,145	-	98,592
Total Operating Revenues	<u>822,004</u>	<u>353,897</u>	<u>-</u>	<u>1,175,901</u>
<u>OPERATING EXPENSES:</u>				
Personal Services	396,453	-	-	396,453
Material and Services	154,206	3,343	-	157,549
Depreciation Expense	118,009	-	-	118,009
Total Operating Expenses	<u>668,668</u>	<u>3,343</u>	<u>-</u>	<u>672,011</u>
Net Operating Income	<u>153,336</u>	<u>350,554</u>	<u>-</u>	<u>503,890</u>
<u>NON-OPERATING REVENUES:</u>				
Property Taxes	-	-	-	-
Interest Income	-	71,232	-	71,232
Interest Expense	-	-	-	-
Rental Income	-	-	-	-
Total Non-Operating Revenues	<u>-</u>	<u>71,232</u>	<u>-</u>	<u>71,232</u>
Net Income Before Contributions and Transfers	<u>153,336</u>	<u>421,786</u>	<u>-</u>	<u>575,122</u>
Contributed Capital	211,016	(211,016)	-	-
Transfers In	-	455,000	1,566	456,566
Transfers Out	<u>(291,000)</u>	<u>(93,591)</u>	<u>-</u>	<u>(384,591)</u>
Total Contributions and Transfers	<u>(79,984)</u>	<u>150,393</u>	<u>1,566</u>	<u>71,975</u>
Change in Net Position	73,352	572,179	1,566	647,097
Net Position (Deficit), Beginning	<u>3,474,780</u>	<u>2,439,973</u>	<u>(1,566)</u>	<u>5,913,187</u>
Net Position, Ending	<u>\$ 3,548,132</u>	<u>\$ 3,012,152</u>	<u>\$ -</u>	<u>\$ 6,560,284</u>

CITY OF BOARDMAN
Morrow County, Oregon

Combining Statement of Net Position - Modified Cash Basis
Capital Project Funds
June 30, 2023

	<u>Capital Project Fund #410</u>	<u>G.O. Bond Debt Fund #510</u>	<u>Total Capital Project Funds</u>
<u>ASSETS:</u>			
Current Assets:			
Cash and Cash Equivalents	\$10,721,051	\$ 4,865	\$ 10,725,916
Noncurrent Assets:			
Capital Assets, Net	8,289,471	-	8,289,471
Total Assets	<u>19,010,522</u>	<u>4,865</u>	<u>19,015,387</u>
<u>LIABILITIES:</u>			
Current Liabilities:			
Bonds payable within one year	-	800,695	800,695
Noncurrent Liabilities:			
Bonds payable in more than one year	-	19,805,801	19,805,801
Total Liabilities	<u>-</u>	<u>20,606,496</u>	<u>20,606,496</u>
<u>NET POSITION (DEFICIT):</u>			
Net investment in capital assets	8,289,471	(9,885,445)	(1,595,974)
Restricted for infrastructure	10,721,051	(10,721,051)	-
Restricted for debt service	-	4,865	4,865
Total Position (Deficit)	<u>\$19,010,522</u>	<u>\$(20,601,631)</u>	<u>\$ (1,591,109)</u>

CITY OF BOARDMAN
Morrow County, Oregon

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

Capital Project Funds
Fiscal Year Ended June 30, 2023

	Capital Project Fund #410	G.O. Bond Debt Fund #510	Total Capital Project Funds
	<u> </u>	<u> </u>	<u> </u>
<u>NON-OPERATING REVENUES</u>			
<u>(EXPENSES)</u>			
Property Taxes	\$ -	\$ 308,683	\$ 308,683
Interest Income	400,005	-	400,005
Grants	-	70,158	70,158
Interest Expense	-	(384,135)	(384,135)
Other Revenue	-	188	188
	<u> </u>	<u> </u>	<u> </u>
Total Non-Operating Revenues (Expenses)	<u>400,005</u>	<u>(5,106)</u>	<u>394,899</u>
Net Operating Income (Loss) before transfers	400,005	(5,106)	394,899
Operating transfers in	-	190,152	190,152
	<u> </u>	<u> </u>	<u> </u>
Change in Net Position	400,005	185,046	585,051
Net Position (Deficit), Beginning	<u>18,610,517</u>	<u>(20,786,677)</u>	<u>(2,176,160)</u>
Net Position (Deficit), Ending	<u><u>\$ 19,010,522</u></u>	<u><u>\$ (20,601,631)</u></u>	<u><u>\$ (1,591,109)</u></u>

CITY OF BOARDMAN
Morrow County, Oregon

Budgetary Comparison Schedule
Water Utility Funds #220
Fiscal Year Ended June 30, 2023

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Water Fees and Services	\$ 942,750	\$ 942,750	\$ 1,191,029	\$ 248,279
Other Income	25,000	25,000	19,725	(5,275)
Total Revenues	<u>967,750</u>	<u>967,750</u>	<u>1,210,754</u>	<u>243,004</u>
<u>EXPENDITURES:</u>				
Personal Services	504,470	504,470	424,147	80,323
Materials and Services	412,320	424,920	349,883	75,037
Capital Outlay	48,000	68,000	3,401	64,599
Contingency	39,460	6,860	-	6,860
Total Expenditures	<u>1,004,250</u>	<u>1,004,250</u>	<u>777,431</u>	<u>226,819</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(36,500)	(36,500)	433,323	469,823
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers To Other Funds	(16,000)	(16,000)	(16,000)	-
Change in Net Position	(52,500)	(52,500)	417,323	469,823
Net Position, Beginning	52,500	52,500	84,426	31,926
Net Position, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 501,749</u>	<u>\$ 501,749</u>

CITY OF BOARDMAN
Morrow County, Oregon

Budgetary Comparison Schedule
Water System Improvements Reserve Fund #320
Fiscal Year Ended June 30, 2023

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
System Development Charges	\$ 50,000	\$ 50,000	\$ 298,441	\$ 248,441
Miscellaneous Revenues	419,955	419,955	1,582	(418,373)
Interest Income	-	-	57,801	57,801
Total Revenues	<u>469,955</u>	<u>469,955</u>	<u>357,824</u>	<u>(112,131)</u>
<u>EXPENDITURES:</u>				
Materials and Services	60,000	60,000	2,105	57,895
Capital Outlay	600,000	723,517	139,937	583,580
Contingency	405,000	189,458	-	189,458
Total Expenditures	<u>1,065,000</u>	<u>972,975</u>	<u>142,042</u>	<u>830,933</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(595,045)	(503,020)	215,782	718,802
<u>OTHER FINANCING SOURCES:</u>				
Transfers From Other Funds	465,935	465,935	420,000	(45,935)
Transfers To Other Funds	-	(92,025)	(92,025)	-
Total Other financial Sources (Uses)	<u>465,935</u>	<u>373,910</u>	<u>327,975</u>	<u>(45,935)</u>
Change in Net Position	(129,110)	(129,110)	543,757	672,867
Net Position, Beginning	<u>1,194,000</u>	<u>1,194,000</u>	<u>1,549,364</u>	<u>355,364</u>
Net Position, Ending	<u>\$ 1,064,890</u>	<u>\$ 1,064,890</u>	<u>\$ 2,093,121</u>	<u>\$ 1,028,231</u>

CITY OF BOARDMAN
Morrow County, Oregon

Budgetary Comparison Schedule
Water Bonded Debt Service Fund #520
Fiscal Year Ended June 30, 2023

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers To Other Funds	\$ (6,060)	\$ (6,105)	\$ (6,102)	\$ 3
Change in Net Position	(6,060)	(6,105)	(6,102)	3
Net Position, Beginning	6,060	6,105	6,102	(3)
Net Position, Ending	\$ -	\$ -	\$ -	\$ -

CITY OF BOARDMAN
Morrow County, Oregon

Budgetary Comparison Schedule
Sewer Utility Funds #230
Fiscal Year Ended June 30, 2023

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Charges for Services	\$ 796,500	\$ 796,500	\$ 819,724	\$ 23,224
Other Income	31,250	31,250	2,280	(28,970)
Total Revenues	<u>827,750</u>	<u>827,750</u>	<u>822,004</u>	<u>(5,746)</u>
<u>EXPENDITURES:</u>				
Personal Services	499,610	499,610	396,453	103,157
Material and Services	210,155	210,155	150,805	59,350
Capital Outlay	48,000	48,000	3,401	44,599
Contingency	138,985	138,985	-	138,985
Total Expenditures	<u>896,750</u>	<u>896,750</u>	<u>550,659</u>	<u>346,091</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(69,000)	(69,000)	271,345	340,345
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers To Other Funds	(291,000)	(291,000)	(291,000)	-
Change in Net Position	(360,000)	(360,000)	(19,655)	340,345
Net Position, Beginning	<u>360,000</u>	<u>360,000</u>	<u>470,804</u>	<u>110,804</u>
Net Position, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 451,149</u>	<u>\$ 451,149</u>

CITY OF BOARDMAN
Morrow County, Oregon

Budgetary Comparison Schedule
Sewer System Improvements Reserve Fund #330
Fiscal Year Ended June 30, 2023

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
System Development Charges	\$ 35,000	\$ 35,000	\$ 256,752	\$ 221,752
Miscellaneous	16,000	16,000	97,145	81,145
Interest Income	-	-	71,233	71,233
Total Revenues	51,000	51,000	425,130	374,130
<u>EXPENDITURES:</u>				
Materials and Services	90,000	90,000	3,343	86,657
Capital Outlay	1,335,000	1,335,000	211,017	1,123,983
Contingency	400,000	307,975	-	307,975
Total Expenditures	1,825,000	1,732,975	214,360	1,518,615
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,774,000)	(1,681,975)	210,770	1,892,745
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers From Other Funds	504,155	504,155	455,000	(49,155)
Transfers To Other Funds	(1,850)	(93,875)	(93,591)	284
Total Other Financial Sources (Uses)	502,305	410,280	361,409	(48,871)
Change in Net Position	(1,271,695)	(1,271,695)	572,179	1,843,874
Net Position, Beginning	2,300,000	2,300,000	2,439,973	139,973
Net Position, Ending	\$ 1,028,305	\$ 1,028,305	\$ 3,012,152	\$ 1,983,847

CITY OF BOARDMAN
Morrow County, Oregon

Budgetary Comparison Schedule
Sewer Bonded Debt Service Fund #530
Fiscal Year Ended June 30, 2023

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers From Other Funds	\$ 1,850	\$ 1,850	\$ 1,566	\$ (284)
Change in Net Position	1,850	1,850	1,566	(284)
Net Position (Deficit), Beginning	(1,850)	(1,850)	(1,566)	284
Net Position, Ending	\$ -	\$ -	\$ -	\$ -

CITY OF BOARDMAN
Morrow County, Oregon

Budgetary Comparison Schedule
Garbage Fund #240
Fiscal Year Ended June 30, 2023

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Charges for Services	\$ 638,880	\$ 638,880	\$ 672,918	\$ 34,038
<u>EXPENDITURES:</u>				
Personal Services	27,140	27,140	23,623	3,517
Materials and Services	645,170	665,170	665,427	(257)
Contingency	211,570	191,570	-	191,570
Total Expenditures	883,880	883,880	689,050	194,830
Change in Net Position	(245,000)	(245,000)	(16,132)	228,868
Net Position, Beginning	245,000	245,000	268,297	23,297
Net Position, Ending	\$ -	\$ -	\$ 252,165	\$ 252,165

CITY OF BOARDMAN
Morrow County, Oregon

Budgetary Comparison Schedule
Building Fund #260
Fiscal Year Ended June 30, 2023

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Building Permits	\$ 1,865,210	\$ 1,865,210	\$ 1,822,063	\$ (43,147)
Inspection Fees	56,200	56,200	-	(56,200)
Permit Surcharge Fees	226,100	226,100	218,922	(7,178)
Plan Reviews	915,855	1,438,855	1,552,829	113,974
Fire / Life Safety Reviews	364,010	364,010	-	(364,010)
Interest Income	-	-	329,870	329,870
Grants and Loans	498,400	498,400	-	(498,400)
Rental Income	-	-	2,400	2,400
Miscellaneous	-	-	373,825	373,825
Total Revenues	<u>3,925,775</u>	<u>4,448,775</u>	<u>4,299,909</u>	<u>(148,866)</u>
<u>EXPENDITURES:</u>				
Personal Services	797,080	797,080	433,538	363,542
Materials and Services	1,501,025	2,024,025	1,592,388	431,637
Capital Outlay	3,278,000	3,278,000	600,347	2,677,653
Contingency	1,561,310	1,561,310	-	1,561,310
Total Expenditures	<u>7,137,415</u>	<u>7,660,415</u>	<u>2,626,273</u>	<u>5,034,142</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,211,640)	(3,211,640)	1,673,636	4,885,276
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers to Other Funds	(18,000)	(18,000)	(18,000)	-
Loans to Other Funds	(2,200,000)	(2,200,000)	-	(2,200,000)
Total Other Financial Sources (Uses)	<u>(2,218,000)</u>	<u>(2,218,000)</u>	<u>(18,000)</u>	<u>(2,200,000)</u>
Change in Net Position	(5,429,640)	(5,429,640)	1,655,636	2,685,276
Net Position, Beginning	<u>9,550,000</u>	<u>9,550,000</u>	<u>10,179,986</u>	<u>629,986</u>
Net Position, Ending	<u>\$ 4,120,360</u>	<u>\$ 4,120,360</u>	<u>\$ 11,835,622</u>	<u>\$ 3,315,262</u>

CITY OF BOARDMAN
Morrow County, Oregon

Budgetary Comparison Schedule
Capital Project Fund #410
Fiscal Year Ended June 30, 2023

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Interest Income	\$ 81,060	\$ 81,060	\$ 400,005	\$ 318,945
Total Revenues	81,060	81,060	400,005	318,945
<u>EXPENDITURES:</u>				
Capital Outlay	10,754,640	10,754,640	6,893,729	3,860,911
Contingency	2,096,330	2,096,330	-	2,096,330
Total Expenditures	12,850,970	12,850,970	6,893,729	5,957,241
Change in Net Position	(12,769,910)	(12,769,910)	(6,493,724)	6,276,186
Net Position, Beginning	17,400,000	17,400,000	17,214,775	(185,225)
Net Position, Ending	\$ 4,630,090	\$ 4,630,090	\$ 10,721,051	\$ 6,090,961

CITY OF BOARDMAN
Morrow County, Oregon

Budgetary Comparison Schedule
G.O. Bond Debt Fund #510
Fiscal Year Ended June 30, 2023

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Property Taxes	\$ 425,075	\$ 425,075	\$ 308,683	\$ (116,392)
Other Revenue	115,000	115,000	70,346	(44,654)
Total Revenues	<u>540,075</u>	<u>540,075</u>	<u>379,029</u>	<u>(161,046)</u>
<u>EXPENDITURES:</u>				
Debt Service:				
Principal	220,000	560,000	560,000	-
Interest	520,732	627,132	627,131	1
Total Expenditures	<u>740,732</u>	<u>1,187,132</u>	<u>1,187,131</u>	<u>1</u>
Change in Fund Balance Before Other Financial Sources (Uses)	(200,657)	(647,057)	(808,102)	(161,045)
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers From Other Funds	-	184,050	190,152	6,102
Net Other Financing Sources	<u>-</u>	<u>184,050</u>	<u>190,152</u>	<u>6,102</u>
Change in Net Position	(200,657)	(463,007)	(617,950)	(154,943)
Net Position, Beginning	<u>1,060,000</u>	<u>1,060,000</u>	<u>622,815</u>	<u>(437,185)</u>
Net Position, Ending	<u>\$ 859,343</u>	<u>\$ 596,993</u>	<u>\$ 4,865</u>	<u>\$ (592,128)</u>

CITY OF BOARDMAN
Morrow County, Oregon

Reconciliation of Fund Balances (Cash Basis) to Net Position (Modified Cash Basis)
Proprietary Funds
June 30, 2023

Business-Type Activities - Enterprise Funds

	<u>Water Utility Funds</u>	<u>Sewer Utility Funds</u>	<u>Garbage Fund #240</u>	<u>Building Fund #260</u>	<u>Capital Project Funds</u>	<u>Total Proprietary Final Budget</u>
Budgetary Balance	\$ 2,594,870	\$ 3,463,301	\$ 252,165	\$ 11,835,622	\$ 10,725,916	\$ 28,871,874
Add:						
Capital Assets, Net	5,709,251	3,096,983	-	1,110,494	8,289,471	18,206,199
Less:						
Bonded Debt Outstanding	-	-	-	-	(20,606,496)	(20,606,496)
Net Position (Deficit)	<u>\$ 8,304,121</u>	<u>\$ 6,560,284</u>	<u>\$ 252,165</u>	<u>\$ 12,946,116</u>	<u>\$ (1,591,109)</u>	<u>\$ 26,471,577</u>

Water Utility Funds Include:

- Water Utility Funds #220
- Water System Improvements Reserve Fund #320
- Water Bonded Debt Service Fund #520

Sewer Utility Funds Include:

- Sewer Utility Funds #230
- Sewer System Improvements Reserve Fund #330
- Sewer Bonded Debt Service Fund #530

Capital Project Funds Include:

- Capital Project Fund #410
- G.O. Bond Debt Fund #510

REPORTS OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Barnett & Moro, P.C.
Certified Public Accountants

Section 7, Item D.

DENNIS L. BARNETT, C.P.A.
PAUL A. BARNETT, C.P.A.

975 S.E. 4th St.
Hermiston, OR 97838
(541) 567-5215
www.barnettandmoro.com

RICHARD L. STODDARD, C.P.A.
BETSY J. BENNETT, C.P.A.
DAVID J. BARNETT, C.P.A.
TIMOTHY M. WALL, C.P.A.

INDEPENDENT AUDITORS' REPORT
REQUIRED BY OREGON STATE REGULATIONS

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

We have audited the modified cash basis financial statements of the City of Boardman (the City) as of and for the fiscal year ended June 30, 2023, and have issued our report thereon dated April 1, 2024. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

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

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

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

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

- The City overexpended its budget as disclosed in Note 2 to the financial statements.

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

OAR 162-10-0230 Internal Control

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


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

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

Restrictions on Use

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

Barnett & Moro, P.C.

By: 
Dennis L. Barnett, Shareholder
Hermiston, Oregon
April 1, 2024

**CITY OF BOARDMAN
ORDINANCE 4-2024**

**AN ORDINANCE TO APPROVE A DEVELOPMENT
AGREEMENT WITH GARY AND CAROL MAUGHAN AND
MAUGHAN ET AL RELATED TO INFRASTRUCTURE DEVELOPMENT
AS PART OF THE CHAPARRAL SUBDIVISION**

WHEREAS, the City of Boardman can enter into Development Agreements in compliance with Oregon Revised Statute (ORS) 94.504; and,

WHEREAS, the attached and referenced Development Agreement has been drafted in accordance with the requirements in ORS 94.504; and,

WHEREAS, the City of Boardman has received and approved an application for Phase 2 of the Chaparral Subdivision; and,

WHEREAS, the funds provided to Gary and Carol Maughan and Maughan et al for the purchase of the BPA property adjacent to Main Street have been identified to support the infrastructure improvements within the Chaparral Subdivision; and,

WHEREAS, the Development Agreement supports these activities; and

WHEREAS, the City Council is required to approve Development Agreements to be consistent with ORS 94.508.

NOW THEREFORE BE IT ORDAINED that the City of Boardman approves the Development Agreement related to infrastructure improvements for the Chaparral Subdivision with Gary and Carol Maughan.

Passed by the Council and approved by the mayor this 7th day of May 2024

Paul Keefer – Mayor

Amanda Mickles – City Clerk

DEVELOPMENT AGREEMENT

This Development Agreement is made this ____ day of _____, 2024, between the City of Boardman, an Oregon municipal corporation, hereinafter “City”, and Gary and Carol Maughan and Maughan Et. Al., LLC, a Washington limited liability company hereinafter “Developer.”

RECITALS

A. Developer wishes to develop a subdivision known as Chapparral Park located within the City of Boardman, County of Morrow for residential dwellings.

B. City has agreed to purchase property from Developer for the sum of \$600,000.

C. Developer has agreed to use the sale proceeds in the amount of \$600,000 for infrastructure improvements including the placement of water and sewer lines within the Chapparral Park Subdivision.

D. Developer desires to develop property in accordance with the conditions for approval of the Chapparral Park Subdivision and agrees to be bound by and comply with the terms and conditions contained in this Agreement and perform all conditions of approval.

NOW, THEREFORE, in consideration of the promises and mutual covenants contained in this Agreement, the parties agree as follows:

1. Incorporation of Recitals. The recitals and all defining terms set forth therein are hereby incorporated into this Agreement and by this reference made a part hereof.

2. Property Description and Binding Covenants. The Property is that property described and depicted in Exhibit “1” attached hereto and by this reference made a part hereof. It is intended and determined that the provisions of this Agreement shall constitute covenants which shall run with the title to the Property and the benefits and burdens shall bind inure to all successors and interests to the parties.

3. Term. The term of this Agreement shall be effective upon adoption of the City Council approving this Agreement pursuant to ORS 94.508. The term of this Agreement shall commence on the effective date and shall continue for a period of four (4) years unless terminated sooner in accordance with the provisions contained herein.

4. City Findings. The City hereby finds and determines that execution of this Agreement is in the best interest of the public health, safety and general welfare and is consistent with the City of Boardman Comprehensive Plan and City Code.

5. Approval. The approval of the Chapparral Park Subdivision will be subject to the

terms and conditions contained in this Agreement and pursuant to the applicable provisions of City's Code.

6. Extension of Sewer and Water Line. Developer will be responsible for infrastructure improvements including placement of sewer and water lines within Chapparal Park Subdivision in accordance with City standards. Developer shall submit engineered construction drawings for City review and approval. The construction of the extensions and connections of the sewer and water lines shall be under supervision and inspection by City.

7. Costs of Infrastructure Improvements. The Developer shall be responsible for the entire cost of the design and construction of the infrastructure improvements including sewer and water lines and use the sale proceeds in the amount of \$600,000 for said improvements within Chapparal Park Subdivision.

8. Permitted Uses, Density and Intensity of Uses, Height and Size of Allowed Structures. Upon approval of the Chaparral Park Subdivision the uses allowed under this Agreement include residential development. The height, size and density of the development shall comply with all City standards of the applicable provisions of the City Code and as established an approved site plan.

9. Schedule of Fees and Charges. The City may charge any processing fee for any land use approvals, building permits and similar permits and entitlements which are in force and effect at the time application is submitted for those permits. The City may also impose any system development charge for development of the Project or connection to City utilities and services.

10. Future Rules, Ordinances and Regulations. Except as otherwise provided in this Agreement, the ordinances, rules, regulations and official policies governing the property including, but not limited to, the law governing the issue of permits and approvals for the Project and the land use regulations applicable to the Project shall be those ordinances, rules, regulations in effect as of the date of the applications for land use approvals. To the extent any future rules, ordinances, regulations or policies are inconsistent with the permitted uses, density and intensity of use, maximum building height and size, the terms of this Agreement shall prevail. To the extent any future rules, ordinances, regulations or policies are not inconsistent with the permitted uses, density and intensity of use, maximum building height and size, limitation on fees, or any other term of this Agreement, such rules, ordinances, regulations or policies shall be applicable to the same extent as to other property in City. Notwithstanding anything in this Agreement to the contrary, the City shall apply the Uniform Building Code and State Structural Speciality Code to building permits for the projects that are in effect at the time of application for those permits.

11. Application of Changes. This Agreement does not include the application of changes in City laws, regulations, plans or policies, the terms of which are specifically mandated and required by changes in state or federal laws or regulations. To the extent that such changes in City laws, regulations, plans or polices prevent or preclude compliance with one or more

provisions of this Agreement, the City and Developer shall take such action and cooperate as reasonably necessary to modify this Agreement. It is specifically understood and agreed by and between the parties that the development contemplated by this Agreement is a private undertaking and no partnership, joint venture or other association of any kind is formed by this Agreement.

12. Assignment. This Agreement may be assigned by any of the Developer with the consent of the City, which consent shall not be unreasonably withheld.

13. Default, Remedies and Termination. Subject to extensions of time by mutual consent in writing, failure or unreasonable delay by either party to perform any term or provisions of this Agreement shall constitute a default. In the event of an alleged default or breach of any term or condition of this Agreement, the party alleging such default or breach shall give the other party not less than seven days notice in writing specifying the nature of the alleged default and the manner in which said default may be satisfactorily cured. During any such seven-day period, the party charged shall not be considered in default for purposes of termination or instituting legal proceedings. After notice and expiration of a 30-day period without cure, the other party to this Agreement at its option may institute legal proceedings pursuant to this Agreement or give notice of intent to terminate the Agreement.

14. Legal Action. In addition to any other rights or remedies, either party may institute legal action to cure, correct or remedy any default, to enforce any covenant or agreement herein, or to enjoin any threatened or attempted violation. Venue for all legal action shall be in Morrow County Circuit Court, State of Oregon.

15. Applicable Law and Attorney Fees. This Agreement shall be construed and enforced in accordance with the laws of the State of Oregon. Should any action be brought by either party for breach of this Agreement, or to enforce any provisions herein, the prevailing parties to such action shall be entitled to reasonable attorney fees, court costs and such other costs as may be fixed by the court. Attorney's fees shall include attorney's fees on any appeal, and in addition a party entitled to attorney fees shall be entitled to all other reasonable costs for investigating such actions, taking depositions and discovery, and all other necessary costs incurred in the litigation. All such fees shall be deemed to have accrued on commencement of such action and the right to collect such fees as the prevailing party shall be enforceable whether or not such action is prosecuted to a final judgment.

16. Hold Harmless Agreement. Developer hereby agrees to indemnify, defend and hold the City, its elective and appointed boards, commissions, officers, agents, employees and representatives harmless from any liability for damage or claims for damage for personal injury, or bodily injury including death, as well as from claims for property damage which may arise from Developer's performance of this Agreement, whether such performance be by Developer or by any property Developer's contractors, subcontractors, or by any one or more persons directly or indirectly employed by, for acting as agent for Developer, or any of Developer's contractors or subcontractors, unless such damage or claim arises from the negligence or willful misconduct of the City. Developer agrees to and shall defend and indemnify the City and its elective and

appointed boards, commissions, officers, agents and employees from any suits or actions at law or in equity arising out of the execution, adoption or implementation of this Agreement.

17. Severability. Except as set forth herein, if any term, provision, covenant or condition of this Agreement or the application of any provision of this Agreement to a particular situation is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions of this Agreement, or the application of this Agreement to other situations, shall continue in full force and effect unless amended or modified by mutual consent of the parties.

18. Other Necessary Acts. Each party shall execute and deliver to the other all such further instruments and documents as may be reasonable and necessary to carry out this Agreement in order to provide and secure to the other party the full and complete enjoyment of its rights and privileges hereunder.

19. Notices. Formal written notices, demands, correspondence and communications between the City and the Developer required by this Agreement shall be given when deposited by postage prepaid, first class mail, addressed to City or Developer at such address set forth below. Such written notices, demands, correspondence and communications may be directed in the same manner to such other persons and addresses as either party may from time to time designate. Notice is required to be given shall be addressed as follows:

City of Boardman	Gary and Carol Maughan
Attn: City Manager	Maughan Et. Al., LLC
P.O. Box 229	57 N 420 E
Boardman, OR 97818	Orem, UT 84097

Each party may change the address stated herein by giving notice in writing to the other party, and thereafter notices shall be addressed and transmitted to the new address.

20. Waiver of Breach. The waiver by any party of a breach of any term or provision of this Agreement shall not be construed as a waiver of any subsequent breach of the same or any other term or provision by any other party.

21. City Funding. The parties agree that any provision herein which requires the City to expend funds is contingent upon future appropriations as part of the City budget process as provided in ORS 94.504(5). Nothing herein requires City to appropriate such funds.

22. Entire Agreement/Modifications. This Agreement, along with all exhibits incorporated herein constitutes the entire agreement between and among the parties with respect to the subject matter contained herein and all prior negotiations, discussions, writings and agreements with regards to the subject matter are superseded and of no further force and effect. This Agreement cannot be amended or modified without a writing signed by all the parties.

23. Counterparts. This Agreement may be signed in one or more counterparts, each of

which shall be an original and all of which, when taken together, shall constitute one and the same instrument.

CITY OF BOARDMAN

By: _____
Brandon Hammond, City Manager

MAUGHAN ET. AL., LLC

By: _____
Name: _____
Title: _____

Gary Maughan

Carol Maughan

STATE OF OREGON)
) ss.
County of Morrow)

This instrument was acknowledged before me on _____ 2024,
by Brandon Hammond as City Manager of the City of Boardman.

Notary Public of Oregon
My Commission Expires: _____

STATE OF _____)
) ss.
County of _____)

This instrument was acknowledged before me on _____ 2024,
by _____ as _____ of the Maughan Et. Al., LLC.

Notary Public of _____
My Commission Expires: _____

STATE OF _____)
) ss.
County of _____)

This instrument was acknowledged before me on _____ 2024,
by Gary Maughan and Carol Maughan.

Notary Public of _____
My Commission Expires: _____

CHAPARRAL PARK, Phase II

A Subdivision Located in the City, of Boardman,
Morrow County, Oregon
A Replat of Lot 8 of Chaparral Phase 1
Township 4N., Range 25E., W.M., Section 17
West 1/2 of Northeast 1/4

for:
Gary Maughan & Carol Maughan
& Maughan ET. AL., LLC,
22591 M Road
Mattawa, Washington 99349



LEGEND

- SET MONUMENTS - 5/8" x 30" Iron Rods W/ Plastic Caps Stamped - L.S. # 2431
- SET - Initial Point 2 1/2" Brass Cap on 30" by 1" Iron Pipe Stamped "Chaparral Park"
- Found Monument - Wagoner Pins, PP 1998-08
- ⊙ FOUND SECTION MONUMENTS - As Noted
- ⊙ CALCULATED POINT - Not Set
- SECTION LINES
- SUBDIVISION BOUNDARIES
- (000) Record Bearing and Distance PP 1998-08

APPROVALS:

I certify that I have examined and approved this Subdivision Plat on _____ day of _____, 2021

Morrow County Surveyor

I certify that I have examined and approved this Subdivision Plat on _____ day of _____, 2021

City of Boardman, Mayor,
on behalf of the City Council

I certify that I have examined and approved this Subdivision Plat on _____ day of _____, 2021

Morrow County Tax Assessor
Morrow County Tax Collector

Morrow County Court -
We hereby approve this Plat for
Recording in the Morrow County
Subdivision Records

_____ day of _____, 2021

Morrow County Commissioner

Morrow County Commissioner

Morrow County Commissioner

Morrow County Clerk
Recording Information

REGISTERED
PROFESSIONAL
LAND SURVEYOR

PRELIMINARY
OREGON
RONALD V. MCKINNIS
JAN. 23, 1990
2431

Expires 12-31-22

SCALE 1" = 100 Ft.
January, 2021

ENGINEERING - LAND SURVEYING - WATER RIGHTS
R. V. MCKINNIS ENGINEERING
79980 Prindle Loop Road
Hermiston, Oregon 97838
(541) -567-2017

Revised 02-08-21

**CITY OF BOARDMAN
RESOLUTION 10-2024**

**A RESOLUTION TO ADOPT A SUPPLEMENTAL
CITY BUDGET FOR FISCAL YEAR 2023-2024**

WHEREAS, by the authority granted in ORS 294.471, the governing body of a municipal corporation may make one or more supplemental budgets when an occurrence or condition was not ascertained when preparing the original budget or a previous supplemental budget for the current budget period and that requires a change in financial planning; and

WHEREAS, Public Safety lost a patrol vehicle in a collision during the course of work, and anticipates receiving \$32,000 from insurance proceeds which will be used to replace the vehicle; and

WHEREAS, the cost to replace this vehicle is \$55,000, and the insurance proceeds are not sufficient. The difference of \$23,000 will be reallocated from Materials and Services. Of the \$23,000, \$10,000 will go to vehicle equipment and \$13,000 will go to vehicle purchase; and

WHEREAS, the City has been presented with the opportunity to acquire land, and the proposal may take effect this fiscal year, for a purchase price of approximately \$610,000. The City is retaining \$610,000 from the previously budgeted interfund transfers; and

WHEREAS, the City has a contract with Sanitary Disposal for garbage disposal services, and the total fees for these services are anticipated to be more than originally budgeted, and are the financial responsibility of the City to pay, an additional \$80,000 is to be appropriated from Operating Contingency to cover these costs; and

WHEREAS, by the authority granted in ORS 190.010, units of local government may enter into written agreements with other units of local government for the performance of any or all functions and activities that a party to the agreement, its officer, or agents have the authority to perform; and

WHEREAS, the City of Boardman, entered into such an agreement with Morrow County, effective January 1, 2022 and continues on an annual renewal basis, to provide building department services, plan review, and building inspections; and

WHEREAS, Boardman Fire Rescue District (BFRD) serves as the consultant and Fire and Life Safety Plan reviewer, for the City of Boardman, and together, hold an intergovernmental agreement for said purposes since July 1, 2013; and

WHEREAS, the City's financial obligations listed on each of these intergovernmental agreements, are to remit to Morrow County 50% of their jurisdiction's structural, mechanical, and plumbing permit fees and manufactured dwelling placement fees, and to BFRD, 40% of fire safety plan review fees; and

WHEREAS, the Building Fund of the City, collects the structural, mechanical, and plumbing permit fees and state surcharges, plan review fees, and manufactured dwelling placement fees; and

WHEREAS, the Building fund has exceeded this fiscal year’s anticipated revenues in Permit Fees by \$1,007,000 and State Surcharges by \$121,000, applicable to the Morrow County IGA; and

WHEREAS, the Building fund has exceeded this fiscal year’s anticipated Fire and Life Safety Plan review fees by \$410,500, applicable to the Boardman Fire Rescue District IGA; and

WHEREAS, these additional revenues have a direct impact on the disbursements due to Morrow County and BFRD, with Materials & Services disbursements increasing by \$801,000 and Operating Contingency increasing by \$737,500; and

WHEREAS, the City has proposed the acquisition of land, and the proposal may be effective this fiscal year, for a purchase price of approximately \$610,000. The City is retaining \$610,000 from the previously budgeted interfund transfers; and

NOW, THEREFORE, BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2023, for the following purposes:

<u>GENERAL FUND (100)</u>	
<u>PUBLIC SAFETY</u>	
RESOURCES	
OTHER REVENUE	32,000
Total Resources	32,000
DISBURSEMENTS	
MATERIALS & SERVICES	-23,000
CAPITAL OUTLAY	55,000
<u>FACILITIES</u>	
DISBURSEMENTS	
CAPITAL OUTLAY	610,000
<u>NON-DEPARTMENTAL</u>	
DISBURSEMENTS	
TRANSFERS	-610,000
Total Disbursements	32,000
FUND CHANGE	\$32,000
 <u>GARBAGE FUND (240)</u>	
DISBURSEMENTS	
MATERIALS & SERVICES	80,000
CONTINGENCY	-80,000
Total Disbursements	-0-
FUND CHANGE	-0-

BUILDING FUND (260)

RESOURCES

FEEES & PERMITS

1,538,500

Total Resources

1,538,500

DISBURSEMENTS

MATERIALS & SERVICES

801,000

Total Disbursements

801,000

CONTINGENCY

737,500

FUND CHANGE

\$1,538,500

Total Increase in Appropriations

\$1,570,500

Passed by the Boardman City Council this 7th day of May, 2024.

CITY OF BOARDMAN

Mayor – Paul Keefer

Council President – Heather Baumgartner

Councilor – Richard Rockwell

Councilor – Cristina Cuevas

Councilor – Ethan Salata

Councilor – Brenda Profit

Councilor – Karen Pettigrew

Attest:

Amanda Mickles – City Clerk

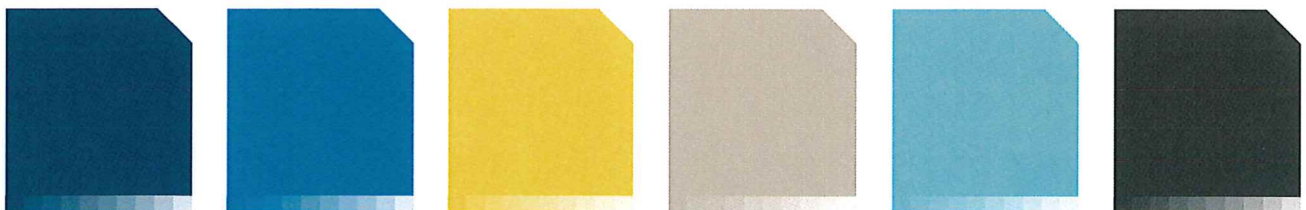
CITY OF BOARDMAN | Mini Brand Kit Development

Concept #1B: Primary Logo Mark

PROPOSED BRAND SIGNATURES



PROPOSED COLOR PALETTE



CITY OF BOARDMAN | Mini Brand Kit Development

Concept #1B: Proposed Mini Brand Kit

PROPOSED BRAND KIT



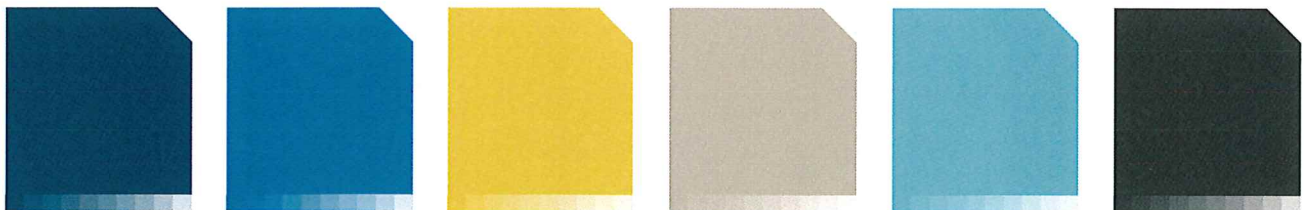
CITY OF BOARDMAN | Mini Brand Kit Development

Concept #1A: Primary Logo Mark with Tagline

PROPOSED BRAND SIGNATURES



PROPOSED COLOR PALETTE



CITY OF BOARDMAN | Mini Brand Kit Development

Concept #1A: Proposed Mini Brand Kit

PROPOSED BRAND KIT





City of
Boardman
OREGON

BOARDMAN PARK & RECREATION DISTRICT

Boardman, OR – April 24, 2024 - The Boardman Park & Recreation District proudly unveils its refreshed logo and mission statement.



The Boardman Park & Recreation District was established in 1967 as an Oregon Special District. Today, BPRD is leasing approximately 143 acres from the US Corps of Engineers for the purpose of maintaining a marina and community park with camping sites. BPRD is committed to organizing a variety of events and programs aimed at creating inviting and enjoyable experiences for members of the community.

In the new logo, the focal point is a silhouette of Marina Park’s iconic Sunset Gazebo which is a beloved spot used by many residents in Boardman. Surrounding the gazebo, is a silhouette of trees and children engaged in sports symbolizing the harmony between nature and recreational activities offered by BPRD. While preserving elements of the former logo, BPRD decides to keep the sun and river to further establish its representation of its location. BPRD has added a walleye fish to pay homage to the historic catch from the Columbia River, proudly displayed in the BPRD’s main office.

BPRD’s updated mission statement reflects our dedication to “enrich our community by fostering safe and enjoyable recreational experiences within well maintained parks and facilities.”

The rebranding of our logo and mission statement aims to better capture BPRD's mission. BPRD staff are enthusiastic about the new chapter and are eager to implement new ideas to further enhance our community.

While the former BPRD logo will still be visible in the coming months, BPRD staff is diligently working to update all materials to reflect the renewed identity.

The Boardman Park & Recreation District (BPRD) has had a busy start to the Spring Season. On April 20th BPRD hosted the Spring Bash where there were multiple events that went on during the day such as a 5k race, a car show, a bouncy house, and free boat rides from the Boardman Fire District's new fire boat. There were also food vendors, artisan vendors and yard sale vendors. April was "Minority Health Awareness Month." BPRD wanted to support the cause so the proceeds from this event will start a scholarship with the pharmacies. Those in need will have some resources to help pay for prescriptions.

As you visit the parks around the city, you will notice some new trees have been planted. Amazon Web Services (AWS) launched a Cloud Canopy Program in the region. Their Goal was to plant 600 trees in the region. AWS was able to connect with the Arbor Day Foundation (ADF) to help in this promotion. BPRD was approached to facilitate an event in Boardman. CEO George Shimer set the goal of planting 400 trees within the city.

The connection was then tied into the City 's Cleanup Day on April 22, 2024, which was Earth Day. AWS and ADF provided the funds to purchase trees, supplies for the trees and supplies for the day's event. Approximately 35 AWS workers, a representative from ADF, and 11 BPRD workers showed up at 8:30 in the morning. 60 trees showed up in the back of a semitruck that morning along with more headed to Hermiston and Pendleton with other stops on the way to Salt Lake City. All these trees were in 15-gallon containers. The trees averaged 11-13 feet in height with some reaching 15 feet. Most were varieties of Maple trees, with some Lindens, Elms and one Tulip tree.

After a few dignitary speeches, a safety briefing, and a demonstration on how to plant the trees, the AWS/ADF/and BPRD crews went to work. The crews planted 39 trees within two hours. Six more trees were finished after lunch. Another seven trees were planted by the City of Boardman public works department and eight trees were donated to Windy River and Sam Boardman Elementary Schools.

Around 300 more trees will be planted soon. Shimer stated, "This project was done in such a short time span. We ordered the trees through Kopacz Nursery., who had to order the 60 trees from the west side of the state to fulfill our request. Now we can order more specific trees for specific needs, due to not having a rush."

The summer recreation program is finishing up the planning process. Morrow County School District has been helpful in procuring the funds for this year's program. Funtastic Kidz will run in the same pattern as in the past with Riverside Jr. High and Senior High School students acting as counselors. Students from outgoing kindergarteners through outgoing 6th graders will rotate stations within each day to experience art, sport, science, and social growth, This will take place between 8am and noon Monday through Thursday, starting June 17 through July 25 with the 4th of July week off. Signups are opened now online.

A big change this year will be for the Teen Summer program. Students from incoming 7th grade to incoming seniors will get a chance to choose from a variety of camps:

cooking and baking camp, wilderness survival camp, robotics and model rockets camp, reality show/Tic Toc challenge course camp, and sports camp. Check in with the BPRD web site or social media pages for more information on this as well as other upcoming events.

Check out our flyer for the upcoming events for May and June.

BOARDMAN PARK & RECREATION DISTRICT

Upcoming Events

**CINCO DE MAYO
CELEBRATION**
May 4th

LOTERIA NIGHT
May 9th

MOTHER-SON KICKBALL
May, 11th

ADULT BASKETBALL
Season Starts: May 13th

CEMETERY CLEAN UP
May 18th

**FRISBEE GOLF
TOURNEY**
May 25th

**KICKBALL
TOURNEY**
June 8th

LOTERIA NIGHT
June 13th

SUMMER KICK-OFF BBQ
June 14th

**FUNTASTIC KIDZ &
TEEN SUMMER**
Starts June 18th

**TRACK TRAILS
GRAND OPENING**
June 22nd

**AMERICAN RED CROSS
BLOOD DRIVE**
June 24th



  @boardmanparkandrec
www.boardmanparkandrec.com



Chamber and BCDA April 2024 Report

Boardman Chamber Membership Updates

- We currently have 241 members for April 2024. Our chamber continues to grow and support our community and businesses to make Boardman a Great Place to Live, Work, and Play. We are looking forward to a wonderful year in 2024 and providing our members with value through a great partnership.

Boardman Chamber of Commerce Events

- **2023 Ryan Neal Golf Invitational:** The recent 3rd Annual RNI Golf Tournament, held on Friday, April 26, 2024, and Saturday, April 27, 2024, was highly successful. The generous support garnered through sponsorships and donations at this event significantly contributes to the success of our Boardman Chamber Scholarship program. We are deeply appreciative of the community's enthusiastic backing for this cause, which not only pays tribute to a cherished friend but also sustains scholarships that held special significance for Ryan. We are grateful for the opportunity to bolster our funding and to continue our support for RHS seniors as they pursue higher education. Together, we raised approximately \$14,000, underscoring our unwavering commitment to empowering students to achieve academic success.
 - Friday, April 26, 2024:
 - 50/50 winners – Lamb Weston team
 - Longest Driver Winners
 - Men's – Mike Jesch playing for Schanno Trucking
 - Women's – Tammy Shepard playing for Three Mile Canyon Farms
 - Saturday, April 27, 2024:
 - 50/50 winners – Coal Fire Plant Retirees
 - Longest Drive winners
 - Men's – Austin Bentz playing for POM
 - Women's - Sonya Neal
 - KP winners
 - Men's – Phil Liniger playing for Fist Pumping Bogies
 - Women's – Kathy Neal playing for Team Neal
- **Chamber Talk w/ Torrie on Thursday, May 2, 2024, at 12:00 pm:** Our upcoming Chamber Talk will feature DirectLine-IT LLC as our guest. This marks our 17th Edition, and we are excited to announce that it will take place on location at DirectLine-IT.

- **Riverside Decision Day May 21, 2024, 9:00am - 11:00 am at Riverside High School**
Boardman Chamber of Commerce is proud to unveil the recipients of our scholarships during Riverside High School's annual Decision Day. We invite you to witness the presentation of scholarships to local seniors by businesses and nonprofit organizations aligned with the Boardman Chamber's mission. This event is open to the public, and we encourage everyone to attend and celebrate the accomplishments of our deserving students.
- **2nd Quarter Luncheon will be Tuesday, June 18, 2024:** We are pleased to announce that Unity Partners, LLC will serve as the title sponsor for our upcoming luncheon. Registration for the event is available on the Boardman Chamber website. We are delighted to report that we have already received registrations from 17 members for this event.
- **4th of July Celebration:** Preparations are underway for Boardman's 4th of July festivities. We are pleased to confirm that the bands and DJ have been secured for the event. Furthermore, we are excited to welcome back several familiar food vendors, alongside the addition of new ones. In addition to culinary delights, the celebration will feature various games and activities tailored for children.

Member Events

- **Boardman Farmers Market:** Get ready to savor the flavors of local goodness because the Boardman Farmers Market Season kicks off on Monday, June 10, 2024! Join us every Monday until September 2, 2024, for a vibrant celebration of fresh produce and community spirit.
- **Wild Horse Resort & Casino:**
 - Star Wars Celebration: Midnight Showing of Episode I - The Phantom Menace on May 2, 2024, at 11:45 pm.
 - Mother's Day BINGO will be held on Sunday, May 12, 2024, with doors opening at 11:00 am.
 - Wildhorse's 28th Annual POW WOW will be held from July 5, 2024, to July 7, 2024.
- **Boardman Park-Recreation:** Boardman Park has geared up and is ready to start their summer activities and events.
 - Cinco de Mayo Celebration on Saturday, May 4, 2024, from 1:00 pm - 4:00 pm at the Boardman Marina.
 - Adult Basketball League 2024. Registration begins April 1, 2024, through May 10, 2024, with the season starting May 13, 2024.
 - Mother & Son Kickball will be on May 11 at 10:00 am at the Boardman Marina Park Softball Field.
- **Riverside FFA:** Get ready for a green extravaganza! Swing by the Riverside High School Greenhouse on Friday, May 3, 2024, and Saturday, May 4, 2024, from 9:00 am to 4:00 pm for their fabulous plant sale. Discover a variety of plants to elevate your garden, all while supporting Riverside High School.

- **Desert Lanes Family Fun Center:** Get ready for a season of exciting tournaments both kids and adults! Check out our lineup of upcoming events below. For more information, be sure to visit our Facebook page. Let the games begin!
 - Bumper Bowling League
 - Summer Superbowl League
 - Spring and Summer Youth League
 - Not Your Average House Shot League

To find more information on events and information, please follow our social media platforms, website, and YouTube.

Boardman Community Development Association

At BCDA, our mission is to Beautify and increase the livability of the Boardman community focusing on housing, commercial and retail development, and workforce training. The association collaborates with other organizations, municipalities, business leaders and residents to support progressive development in the community.

Current Projects:

- The Home Buyers Incentive Grant remains a valuable incentive, attracting individuals to relocate to Boardman and enabling them to both reside and work within the community. \$250,000 has been budgeted to continue this grant program.
- A concrete sidewalk in front of SBE will provide safe routes for students and community members on the south side of Wilson Ln. The estimated project cost is \$185,000, and Bolan Construction has been awarded the bid. Work is scheduled to commence in mid-June.
- The SAGE Center Play Structure will be upgraded in partnership with Three Mile Canyon Farms and other businesses. The current structure will be replaced with a more modern and expanded footprint to accommodate the growing number of students who use the SAGE Center each year. Estimated project cost is \$214,000.

Thank you for your attention. Should you have any inquiries, please don't hesitate to reach out to me at 541-571-2394 or via email at torrie@boardmanchamber.org at your convenience.

For further details, please visit www.boardmanchamber.org or contact our office directly at 541-481-3014. We're here to assist you!

CINCO de MAYO
Celebration
Saturday
MAY 4TH, 2024 1pm-4pm
@Boardman Pool & Recreation Center

Vendors: **TACOS**
TAMUACHES

Boardman Park & Recreation District

KIDS BOWL FREE
REGISTER YOUR CHILD FOR A
SPRING & SUMMER FUN
Bowling Pass
2 FREE GAMES OF BOWLING
A DAY THIS SPRING & SUMMER
(or equivalent time)

TO REGISTER YOUR CHILDREN TO RECEIVE
2 FREE GAMES OF BOWLING
A DAY THIS SPRING & SUMMER,
GO TO WWW.KIDSBOWLFREE.COM

Rain or Shine!
The Learning Adventure
 YARD SALE AND BAKE SALE FUNDRAISER
MAY 18TH 9AM - 4PM
TO BENEFIT THE LEARNING ADVENTURE PRESCHOOL
81418 Dylan Drive, Irrigon OR 98844

ALSO ACCEPTING DONATIONS! ALL SALES AND DONATIONS GOING TOWARD NEW FLOORING, A NEW PLAYSET, AND OTHER EXPENSES!

Boardman Chamber Facebook Live Podcast
Thursday May 2nd 12 PM

Chamber Talk w/ Torrie

Matthew Cole
DirectLine-IT LLC

DIRECTLINE
INFORMATION TECHNOLOGY

Direct Line IT provides tailored cybersecurity & IT solutions for businesses, prioritizing resilience against evolving threats. Their services include assessments, managed IT, cloud computing, & data recovery. They focus on transparent client relationships & empowering informed decisions, aiming to be catalysts for digital transformation.

(541) 481-3014
boardmanchamber.org
101 Olson Rd / PO Box 1
Boardman, Oregon 97818

BOARDMAN
Chamber of Commerce

(541) 386-7978
www.directline-it.com/
514 State Street Suite A
Hood River, OR 97838

Echo Hills & Desert Lanes 4th annual Spring BOLF Tournament
Date: April 27th

18 HOLE
4 PERSON SCRAMBLE
10 GAME
4 PERSON BAKER (BOWLING)

PRICE:
\$240.00/TEAM
LIMITED TO 16 TEAMS

GOLF START TIME: 8:00 A.M.
(CHECK IN 7:30 A.M.)
BOWLING START TIME: 2:00 P.M.

Cuppa Yo
BUMPER BOWLING LEAGUE
FOR KIDS AGES 3-5



BOARDMAN POLICE DEPARTMENT
PATROL STATISTICS (UNAUDITED)
CALENDER YEAR 2024

Statistics	Jan.	Feb.	Mar.	Apr.	May	Jun.	July	Aug.	Sep.	Oct.	Nov.	Dec.	Annual Total
Total Incidents	339	345	312	409									1405
Calls for Service	182	180	160	211									733
Officer Initiated Incidents	157	165	152	198									672
Traffic stops	48	73	56	79									256
Other OIA Incidents	102	92	96	119									409
Bus/Building Checks	0	3	2	3									8
Veh/Ped check	44	48	56	65									213
Total Officer Reports	42	43	43	52									180
CIS Conversion	0	0	0	0									0
Crash	2	0	1	1									4
Felony	7	6	5	7									25
Information Case	9	12	9	13									43
Misdemeanor	14	14	18	23									69
Violation	1	7	5	5									18
Voided	5	2	1	2									10
Unclaissified Reports	4	2	4	1									11
Total Misdemeanor & Felony Arrest	8	9	16	11									44
Misdemeanor Arrests	7	5	12	8									32
Felony Arrests	1	4	12	3									20
Total Citations	5	15	15	17									52
Code	0	0	0										0
Criminal	0	0	0										0
Violation	5	15	15	14									49
Unclassified													0
FI's	3	1	0	0									4

Note: Beginning in April stats are from the 23rd of prior month to 22nd of current month.

Note: March 2024 stats are as of 3/28/24 at 11:25 am.

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

Building Department Report
City Council Packet
Morrow County

Section 13, Item B.

	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan. 2024	Feb. 2024	Mar. 1 to Mar. 27 2024	Mar. 28 to Apr. 22 2024
Total Permits Sold	31	60	43	69	34	53	37	29	31	25	58	50

Boardman

Permits Sold	19	21	10	30	18	14	11	10	6	8	4	7
Manufactured Placement Permit	2	1	1	1	2	0	0	0	0	0	0	0
New Home Construction	1	2	1	7	2	2	0	0	1	0	0	0
Multi Family Units		10										

Morrow County(excludes 97818)

Permits Sold	7	12	3	8	10	19	16	12	10	8	10	8
Manufactured Placement Permit	0	0	0	0	0	0	0	1	1	1	0	0
New Home Construction	0	2	0	0	1	0	0	1	1	0	0	1

Morrow County - 97818

Permits Sold	1	21	30	24	5	18	8	5	12	7	39	33
Manufactured Placement Permit	0	1	0	0	0	0	0	0	0	0	0	0
New Home Construction	0	0	0	0	0	0	1	0	0	0	0	0

Irrigon

Permits Sold	4	6	0	7	1	2	2	2	3	2	5	2
Manufactured Placement Permit	0	0	0	0	0	0	0	0	0	0	0	0
New Home Construction	0	0	0	2	0	1	1	0	0	2	0	0
Multi - Family (units)												

Public Works Report

Apr-24

- 14 Locates to mark water and sewer lines for customers prior to digging
- 25 Work Orders
- 2 New Meter Installs
- 582 Meter Reads
- 13 Radio Reads Installed

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	New Meters Installed
2023	0	2	2	1	3	3	3	14	3	8	0	0	39
2024	0	0	2	2									4

Besides daily work routines, Public Works also completed the following:

- Repaired broken post Wilson rd.
- Repair water leak RHS
- Repaired water leak Allen Ct.
- Repaired water leak Wilson Ln.
- Install smart points 13
- Serviced Vac Truck
- Move Furniture at City Hall
- Serviced two City vehicles
- Service and wash PD vehicle
- Spray weeds
- Service tractor and grafity trailer
- Repair water leak NW Boardman Ave.
- Service PW pickup
- Replace two setters Wison Ln.
- Picked up trash all day whole Department



200 City Center Circle
P.O. Box 229
Boardman, OR 97818
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Fax: (541) 481-3244
TTY Relay 711
www.cityofboardman.com

City Manager April Report

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

1. New Hire:
 - a. Code Compliance and Animal Control Officer- Orayda Campos
2. A recycle plan was developed, in conjunction with state and local support, and is included as an attachment in my report. The plan consists of three main areas; *expanded education and promotion, home composting and education, expanded recycling drop off depots.*
3. Water for Eastern Oregon (H2OEO) "is a non-profit coalition of businesses and community organizations in Morrow and Umatilla counties". An informative brochure is included as an attachment. H2OEO is asking for a letter of support from the council.
4. On Monday April 22nd the city coordinated a community clean-up day. Participants included; Morrow County School District, Tillamook, Amazon, BMCC, Boardman Parks & Rec and Boardman Fire District. There was a total of two 10-yard dump truck loads taken to Finely Butte.
5. Our next Charter Input Session will be held May 22nd at City Hall from 6-7:00pm. A charter draft has been included as an attachment, with three items to finalize; Section 12 (Council qualifications), Section 24 (Elections) and Section 29 (Vacancies).
6. A draft has been developed for the council mission statement as follows: *"The Boardman City Council believes responsible leadership is built on principles of transparency, communication, integrity, and the desire to serve our citizens with the shared goal towards the betterment of our community. We will actively listen, involve, and work together to foster growth and prosperity for the good of all residents. Through unified actions, we believe small towns can realize big dreams"*.
7. A draft chicken city ordinance has been attached in my report. The purpose of this draft is to open discussions regarding having chickens within city limits.
8. With the implementation of our newly designed website and agenda management software, the ability to access packets digitally has become more available. I would like to discuss the option of moving paperless for council meetings.
9. Safety Update:
 - a. Emergency & Evacuation Plan as well as the Occupational Safety and Health Manual are in final completion for the council's approval.
10. Community Outreach....(This will be a regular section that I will include with each report. This is a way for myself and the council to keep in mind the importance of ongoing outreach to our community and highlight what has been done and will be upcoming for the future.)

- | | |
|---|---|
| A. First Stop Meeting; state and county | F. Port Commission Meeting |
| B. DEQ Recycling Meeting | G. Oregon Agency Nitrate Public Meeting |
| C. Boardman Community Development Association | H. CIS Supervisor Training |
| D. Riverside HS, FFA Meeting | I. Officer Stutzman Graduation |
| E. LOC Water & Wastewater Policy Committee | J. Umatilla/Morrow/Cities Meeting |
| | K. NEACT |

Boardman Projects:

Project	Update
Annual Sidewalk Improvement:	Wilson Rd & Faler Ln Bidding in May
Bio-solids removal project from lagoon:	2024 completion
Boardman and Main stoplight:	Under Design and public engagement
BPA Greenspace project:	Authorization from BPA in process
Capital Improvement Plan:	Approved
Code Updates:	-TSP contractor selected -Housing Needs Analysis project scoping -Development code audit to be reviewed by planning commission -Municipal Code audit in process
NW Columbia Ave (water/sewer):	Notification of construction timeline
SE Front St paving and sidewalk:	Construction Begins June
Septage Receiving station:	RFP in April
Water project:	Reservoir substantial complete, booster pump building under construction, collector well 3 under construction, making connections to existing water system



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City of Boardman Opportunity to Recycle Program

Expanded Education and Promotion (C)

- ❖ New customer packets will be distributed explaining: **benefits and how-to of waste prevention, reuse, recycling, and composting.**
- ❖ The city will post regular information on their website under the *Community Recycling Program* tab.
- ❖ Through a monthly newsletter the city will provide information to all existing residential and commercial collection service customers sharing: **benefits and how-to of waste prevention, reuse, recycling, composting and provide information on what materials are collected, the collection schedule, material preparation instructions and why recycling is important.**

Home Composting and Education (E) [Partial implementation]

- ❖ The city will promote: **waste prevention, reuse, recycling and composting** through the **Consumer Confidence Report** that goes out each June.
- ❖ The city will **purchase compost bins** each year either for sale or give away to promote the home composting program.
- ❖ As allowable, the city will **work with the local FFA program** to establish a composting program at the high school.

Expanded Recycling Drop-Off Depots (G)

- ❖ **Establish depots for recycling collection of all principal recyclable materials** listed in the OAR 340-090-0070. This program shall provide at least one (1) recycling depot in addition to the depot(s) required by the General Requirements OAR 340-090-0030(1) and shall result in at least one (1) conveniently location depot for every 25,000 population. The depots shall have regular and convenient hours for residential generators of solid waste and be open on a weekend day.



Connecting residents to clean drinking water

What is H2OEO?

Water for Eastern Oregon (H2OEO) is a non-profit coalition of businesses and community organizations in Morrow and Umatilla counties dedicated to **supporting efforts to provide clean drinking water to every household and resident in our region.** We do this by:

1 Sharing Information in Our Communities

We filled a gap identified by the Oregon Health Authority and local health departments by providing drinking water, testing, filtration systems, and educational materials.

- **Distributed** more than 4,300 fact sheets through schools, community organizations, and to our own employees.
- **Created** the H2OEO.org website to share state and county health resources, with more than 500 unique visitors.
- **Conducted** a phone survey and information call to 138 domestic well users identified by OHA as “hard to reach.”
- **Invited** more than 800 employees to participate in a survey to understand barriers to testing and communication.

These public and private partnership efforts have helped achieve* the following:

1,660 wells have been tested

424 households receiving water delivery

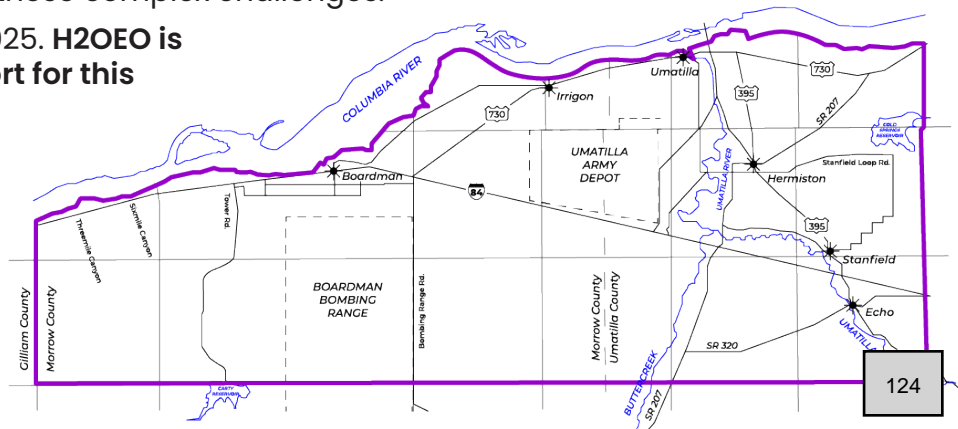
55 filtration systems have been installed

* as of 12/31/2023

2 Supporting Meaningful Scientific Research

H2OEO supports the work of the Lower Umatilla Basin Groundwater Management Area (LUBGWMA) Committee, which is tasked with developing solutions to reduce nitrate concentration levels in the Basin.

- Lawmakers have funded an academic researcher to produce peer-reviewed science on the vast, structurally complex Basin. **The underlying aquifer is more like a network of sponges than a single lake.** Tracking migration patterns of nitrate plumes is challenging, but essential to developing effective solutions.
- Identifying nitrate contributions from a variety of urban, rural, septic, agricultural and other sources is important to address these complex challenges.
- Initial findings are expected in 2025. **H2OEO is advocating for continued support for this critical research.**
- In early 2024, following advocacy from H2OEO and other stakeholders, **a new state-level position was created to serve as liaison between state agencies and the LUBGWMA.**



3

Taking Action to Reduce Nitrate Concentration

While we support a science-driven, long-term solution, businesses and landowners are already taking actions, like those recommended in the LUBGWMA action plan:

- **Reducing water outflows** and reuse in the winter by shifting processors’ maintenance schedules to avoid putting high demands on the Port of Morrow during winter months.
 - **Leveraging technology** and implementing new filtration technology to reduce water outflows.
 - **Supporting continued research and monitoring** of nitrogen and irrigation applications, such as agronomic nitrogen uptake rates across the seasons.
- **Investing more than \$50 million** in improvements in water usage, pretreatment, and efficiency over the past several years.
 - **Creating new diversion systems** and other tactics to reduce water use by as much as 10% for the same production level.
 - **Updating industrial reuse application permits** to better adapt to today’s best management practices while increasing the level of certainty that the public is protected.

These efforts are above and beyond regulatory requirements. They combine with the Port of Morrow’s \$500 million investment to treat industrial reuse water, build storage to eliminate wintertime application, and acquire additional land for application, all with a goal of reducing nitrate concentrations.

What’s at Stake

We recognize that nitrate issues in the LUBGWMA have been around for decades and will **require a coordinated, collaborative effort to make a meaningful difference.**

We also realize that inaction not only delays progress ensuring clean drinking water is available to every resident in our communities, it increases the likelihood of rushed and short-sighted actions that fail to protect groundwater while carrying potentially harmful effects on our livelihoods. **This is why it’s crucial to support credible voices and be part of the solution.**

Join the H2OEO Mission

Water for Eastern Oregon is working to expand our 501c4 organization by hiring an executive director and **ensuring local voices continue to play a role in finding scientifically-driven solutions** while continuing to meet the needs of our community.

There are multiple levels of support available to participate in this effort.

	Ally	Supporter	Associate	Member
	No fee	\$2,500	\$5,000	\$15,000
Access to educational materials	✓	✓	✓	✓
Business included among H2OEO backers	✓	✓	✓	✓
Participation in annual board meetings		✓	✓	✓
Directional guidance at quarterly board meetings			✓	✓
Voice in strategy and fiscal decision-making				✓
Eligibility for board leadership positions				✓

For more information or to join our mailing list, email us at info@h2oeo.org.



We _____ indicate with our signatures below our support for the mission of H2OEO: To ensure that all residents of our region have access to a safe, reliable source of drinking water. As an Ally of the organization, we will facilitate conversations in our community about possible solutions for groundwater pollution:

Paul Keefer, Mayor Date

Heather Baumgartner, Councilor Date

Brenda Profitt, Councilor Date

Richard Rockwell, Councilor Date

Cristina Cuevas, Councilor Date

Karen Pettigrew, Councilor Date

Ethan Salata, Councilor Date

**Comparison of Boardman Charter and LOC Charter
City of Boardman Charter Review Committee**

City of Boardman Charter Update Timeline

1st Meeting	City Council Workshop - 2/6/24 6pm
2nd Meeting	City Council Workshop - 3/5/24 6pm
3rd Meeting	Community Event - March 21 6-8 PM @ SBE
4th Meeting	City Council Workshop - 4/2/24 6pm - FINAL REVIEW
5th Meeting	Community Event - May 22, 2024 6:00-7:00 PM @ City Hall
Ballot	Deadline to get on the November ballot August 27, 2024

**Comparison of Boardman Charter and LOC Charter
City of Boardman Charter Review Committee**

Preamble and Chapter 1 - Name and Boundaries

	SECTION		APPROVED LANGUAGE	JUSTIFICATION
CURRENT CITY	Preamble	TO PROVIDE FOR THE GOVERNMENT OF THE CITY OF BOARDMAN, MORROW COUNTY, OREGON; AND TO REPEAL ALL CHARTER PROVISIONS OF THE CITY ENACTED PRIOR TO THE TIME THAT THIS CHARTER TAKES EFFECT. Be it enacted by the people of the city of Boardman, Morrow County, Oregon:		
LOC MODEL		We, the voters of _____, Oregon exercise our power to the fullest extent possible under the Oregon Constitution and laws of the state and enact this Home Rule Charter.		
CURRENT CITY	Section 1. - Title of enactment.	This enactment may be referred to as the Boardman Charter of 1985.		
LOC MODEL		This charter may be referred to as the 20__ _____ Charter.		
CURRENT CITY	Section 2. - Name of City.	The city of Boardman, Morrow County, Oregon shall continue to be a municipal corporation with the name "City of Boardman."		
LOC MODEL		The City of Boardman, Oregon, continues as a municipal corporation with the name City of Boardman.		
CURRENT CITY	Section 3. Boundaries.	The city shall include all territory encompassed by its boundaries as they now exist or hereafter are modified pursuant to law. The custodian of city records shall keep an accurate, up-to-date description of the boundaries and make copies of this charter and the boundary description available for public inspection.		
LOC MODEL		The city includes all territory within its boundaries as they now exist or are legally modified. The city will maintain as a public record an accurate and current description of the boundaries.		

**Comparison of Boardman Charter and LOC Charter
City of Boardman Charter Review Committee**

CHAPTER II Powers

	SECTION		APPROVED LANGUAGE	JUSTIFICATION
CURRENT CITY	Section 4. Powers of the City.	The city shall have all powers which the constitution, statutes, and common law of the United States and of this state expressly or impliedly grant or allow municipalities as fully as though this charter specifically enumerated each of those powers, and all those powers provided by federal, state, and common law specifically in regard to urban renewal agencies.		
LOC MODEL		The city has all powers that the constitutions, statutes, and common law of the United States and Oregon expressly or impliedly grant or allow the city, as fully as though this charter specifically enumerated each of those powers.		
CURRENT CITY	Section 5. Construction of Charter.	In this charter no mention of a particular power shall be construed to be exclusive or to restrict the scope of the powers which the city would have if the particular power were not mentioned. The charter shall be liberally construed to the end that the city may have all powers necessary or convenient for the conduct of its municipal affairs, including all powers that cities may assume pursuant to state laws and to the municipal home rule provisions of the state constitution.		
LOC MODEL		The charter will be liberally construed so that the city may exercise fully all powers possible under this charter and under United States and Oregon law. The powers of the city under this charter shall be construed liberally in favor of the city, and the specific mention of particular powers in the charter shall not be construed as limiting in any way the general power granted in this article. This Charter's interpretation shall be examined in its entirety.		
CURRENT CITY				
LOC MODEL		Distribution. The Oregon Constitution reserves initiative and referendum powers as to all municipal legislation to city voters. This charter vests all other city powers in the council except as the charter otherwise provides. The council has legislative, administrative, and quasi-judicial authority. The council exercises legislative authority by ordinance, administrative authority by resolution, and quasi-judicial authority by order. The council may not delegate its authority to adopt ordinances.		

CHAPTER III Form of Government

	SECTION		APPROVED LANGUAGE	JUSTIFICATION
CURRENT CITY	Section 6. Where Powers Vested.	Except as this charter provides otherwise, all powers of the city shall be vested in the council.		
LOC MODEL		General Powers and Duties. All powers of the city shall be vested in the city council, except as otherwise provided by law or this charter, and the council shall provide for the exercise thereof and for the performance of all duties and obligations imposed on the city by law.		
CURRENT CITY	Section 7. Council.	The council shall be composed of a mayor and six council members elected from the city.		
LOC MODEL		The council consists of a mayor and six councilors nominated and elected from the city at large.		
CURRENT CITY	Section 8. Council Members.	Council members in office at the time this charter is adopted shall continue in office each until the end of his or her term of office. At each biennial general election after this charter takes effect, three members shall be elected, each for a term of four years.		
LOC MODEL		The term of a councilor in office when this charter is adopted is the term for which the councilor was elected. At each general election after the adoption, three councilors will be elected for four-year terms.		
CURRENT CITY	Section 9. Mayor.	At each alternate biennial general election beginning in 1988 a mayor shall be elected for a term of four years.		
LOC MODEL		The term of the mayor in office when this charter is adopted continues until the beginning of the first odd-numbered year after adoption. At every other general election after the adoption, a mayor will be elected for a four-year term.		
CURRENT CITY	Section 10. Appointive Officers.	Additional officers of the city may be the city manager, city recorder , city attorney, and municipal judge, each of whom the council may appoint and may remove by majority vote of all incumbent members of the council. These officers shall be subject to supervision by the council only, however, the judicial functions of the municipal judge shall not be subject to supervision by any elected or appointed officer.		
LOC MODEL				
AMENDED		Additional officers of the city may be the city manager, city attorney, and municipal judge, each of whom the council may appoint and may remove by majority vote of all incumbent members of the council. These officers shall be subject to supervision by the council only, however, the judicial functions of the municipal judge shall not be subject to supervision by any elected or appointed officer.		

CURRENT CITY	Section 11. Salaries.	The council shall fix the amount of compensation for city officers and shall approve a compensation plan for city employees.		Section 13, Item E.
LOC MODEL		Compensation. The council must authorize the compensation of city officers and employees as part of its approval of the annual city budget.		
AMENDED		Through the approval of the annual budget, Council will authorize the compensation of city employees and city officers.		
CURRENT CITY	Section 12. Qualifications of Officers.	No person shall be eligible for an elective office of the city unless at the time of their election they are a qualified elector within the meaning of the state constitution and have resided in the city during the 12 months immediately preceding the election. The council shall be the final judge of the qualifications and election of its own members, subject, however, to review by a court of competent jurisdiction.		Per LOC - City can set parameters and now allow a council member to serve on Port and County at the same time.
LOC MODEL		<ul style="list-style-type: none"> a) The mayor and each councilor must be a qualified elector under state law and reside within the city for at least one year immediately before election or appointment to office. b) No person may be a candidate at a single election for more than one city office. c) Neither the mayor nor a councilor may be employed by the city. d) The council is the final judge of the election and qualifications of its members. 		

CHAPTER IV Council

	SECTION		APPROVED LANGUAGE	JUSTIFICATION
CURRENT CITY	Section 13. Meetings.	The council shall hold regular meetings at least once a month in the city at a time and at a place that it designates. Regular and additional meetings of the council shall be held in accordance with procedures prescribed by state law and general ordinance. The council shall adopt rules for the government of its members and proceedings.		
LOC MODEL		The council must meet at least once a month at a time and place designated by its rules and may meet at other times in accordance with the rules and laws of the state of Oregon.		
AMENDED		The council must meet at least once a month at a time and place designated by council rules and may meet at other times in accordance with the rules and laws of the state of Oregon.		
CURRENT CITY	Section 14. Quorum.	A majority of the incumbent members of the council, which may include the mayor, shall constitute a quorum for its business, but a smaller number may meet and compel the attendance of absent members in a manner provided by ordinance.		
LOC MODEL		Except as specifically addressed here and in Section , a majority of the council members is a quorum to conduct business. In the event of an absence, a smaller number may meet and compel attendance of absent members as prescribed by council rules. In the event of a vacancy due to resignation or other events, the quorum is reduced accordingly solely for the purpose to make necessary appointment(s) to reach the required quorum as outlined in Section .		
AMENDED		Except as specifically addressed, a majority of the council members is a quorum to conduct business. In the event of an absence, a smaller number may meet and compel attendance of absent members as prescribed by council rules. In the event of a vacancy due to resignation or other events, the quorum is reduced accordingly solely for the purpose to make necessary appointment(s) to reach the required quorum.		
CURRENT CITY	Section 15. Record of Proceedings.	The council shall cause a record of its proceedings to be kept.		
LOC MODEL		A record of council meetings must be kept in a manner prescribed by the council rules and the laws of the state of Oregon.		
CURRENT CITY	Section 16. Meetings to be Public.	All deliberations and proceedings of the council shall be public except as otherwise authorized by state law.		
LOC MODEL				

CURRENT CITY	Section 17. Mayor's Functions at Council Meetings.	The mayor shall be chairman of the council and preside over its deliberations. The mayor shall have a vote on all questions before it, and shall have authority to preserve order, enforce the rules of the council, and determine the order of business under the rules of the council.		
LOC MODEL		The mayor presides over and facilitates council meetings, preserves order, enforces council rules, and determines the order of business under council rules. The mayor is a voting member of the council and has no veto authority. a) With the consent of the council, the mayor appoints members of commissions and committees established by ordinance or resolution. b) The mayor must sign all records of council decisions. c) The mayor serves as the political head of the city government but shall have no administrative duties.		
CURRENT CITY	Section 18. President of the Council.	At its first meeting after this charter takes effect and thereafter at its first meeting of each year, the council shall elect a president from its membership. In the mayor's absence from a council meeting, the president shall preside over it. Whenever the mayor is unable to perform the functions of office, the president shall act as mayor. In the absence of both mayor and president of the council, the remaining members of the council may elect a president pro tem.		
LOC MODEL		Council President. At its first meeting each year, the council must elect a president from its membership. The president presides in the absence of the mayor and acts as mayor when the mayor is unable to perform duties.		
AMENDED		Council President. At its first meeting each year, the council must elect a president from its membership. The president presides in the absence of the mayor and acts as mayor when the mayor is unable to perform duties. In the absence of both mayor and president of the council, the remaining members of the council may elect a president pro tem.		
CURRENT CITY	Section 19. Vote Required.	Except as this charter otherwise provides, the concurrence of a majority of members of the council voting when a quorum of the council is present shall decide any question before it. No council member present at the council meeting shall abstain from voting without first stating at the meeting his or her reasons.		
LOC MODEL		The express approval of a majority of a quorum of the council is necessary for any council decision, except when this charter requires approval by a majority of the council. The voting requirement to fill council member vacancies, if there is less than a majority of council member remaining, is separate from the quorum requirement required to conduct all remaining city business unless otherwise stated.		
CURRENT CITY				
LOC MODEL		Rules. The council must by resolution adopt rules to govern its meetings.		

CHAPTER V Powers and Duties of Officers

	SECTION		APPROVED LANGUAGE	JUSTIFICATION
CURRENT CITY	Section 20. Mayor.	The mayor shall appoint the committees provided by the rules of the council. The mayor shall sign all approved records of the proceedings of the council. The mayor shall have no veto power and shall sign all ordinances passed by the council within three days after their passing.		
LOC MODEL				
CURRENT CITY	Section 21. Recorder.	The recorder shall attend all council meetings unless excused therefrom, and keep an accurate record of its proceedings in a book provided for that purpose.		
LOC MODEL				
CURRENT CITY	Section 22. Municipal Judge.	<p>(1) The council may create a municipal court and appoint a municipal judge and such pro tem judges as it considers necessary, to hold office at the pleasure of the council. Notwithstanding this section or section 10 of this charter, the council may provide for the transfer of powers and duties of the municipal court to the appropriate court of the state of Oregon.</p> <p>(2) A municipal judge shall hold within the city a court known as the municipal court for the city of Boardman, Morrow County, Oregon. The court shall be open for judicial business at times specified by the council. All area within the city and, as provided by law, territory outside the city, is within territorial jurisdiction of the court. All proceedings of the municipal court are governed by the general laws of the state for justice of the peace and justice courts except as this charter or city ordinance prescribe to the contrary. The municipal court has original jurisdiction over all offenses that city ordinances or this charter define and make punishable and over all actions to recover or enforce forfeitures or penalties that city ordinances or this charter define or authorize.</p> <p>(3) A municipal judge may:</p> <p>(a) ;hg;render judgments and impose sanctions for enforcement of judgments on persons and property within its jurisdiction.</p> <p>(b) ;hg;cause the arrest of a person accused of an offense against the city</p> <p>(c) ;hg;commit to jail or admit to bail pending trial a person accused of an offense against the city</p> <p>(d) ;hg;issue and compel obedience to subpoenas</p> <p>(e) ;hg;compel witnesses to appear and testify or jurors to serve in the trial of any cause before the municipal court</p> <p>(f) ;hg;punish witnesses and others for contempt of court</p> <p>(g) ;hg;issue any process necessary to carry into effect the judgment of the municipal court</p> <p>(h) ;hg;issue search warrants</p> <p>(i) ;hg;perform other judicial or quasi-judicial functions as the council prescribes by general ordinance</p>		
LOC MODEL		<p>a) A majority of the council may appoint and remove a municipal judge. A municipal judge will hold court in the city at such place as the council directs. The court will be known as the Municipal Court.</p> <p>b) All proceedings of this court will conform to state laws governing justices of the peace and justice courts.</p> <p>c) All areas within the city and areas outside the city as permitted by state law are within the territorial jurisdiction of the court.</p> <p>d) The municipal court has jurisdiction over every offense created by city ordinance. The court may enforce forfeitures and other penalties created by such ordinances. The court also has jurisdiction under state law unless limited by city ordinance.</p> <p>e) The municipal judge may:</p> <ol style="list-style-type: none"> 1) Render judgments and impose sanctions on persons and property; 2) Order the arrest of anyone accused of an offense against the city; 3) Commit to jail or admit to bail anyone accused of a city offense; 4) Issue and compel obedience to subpoenas; 5) Compel witnesses to appear and testify and jurors to serve for trials before the court; 6) Penalize contempt of court; 7) Issue processes necessary to enforce judgments and orders of the court; 8) Issue search warrants; and 9) Perform other judicial and quasi-judicial functions assigned by ordinance. <p>f) The council may appoint and may remove municipal judges pro tem.</p> <p>g) The council may transfer some or all of the functions of the municipal court to an appropriate state court</p>		

CURRENT CITY	<p>Section 23. City Manager.</p>	<p>(1) Qualifications. The city manager:</p> <p>(a) shall be the administrative head of the city government</p> <p>(b) shall be chosen by a majority vote of all members of the council in office without regard to political considerations and solely with reference to executive and administrative qualifications</p> <p>(c) need not be a resident of the city or of the state at the time of appointment but shall promptly thereafter become a resident of the city and remain a resident during his or her employment</p> <p>(2) Bond. Before taking office, the manager shall give a bond in an amount and with such surety as is approved by the council. The premiums on the bond shall be paid by the city.</p> <p>(3) Term. The manager shall be appointed for an indefinite term and may be removed at the pleasure of the council.</p> <p>(4) Powers and Duties. The manager shall:</p> <p>(a) be directly responsible to the mayor subject to the direction of the council as a body and not to other individual council members</p> <p>(b) attend all meetings of the council unless excused by the council or mayor</p> <p>(c) keep the council advised of the affairs and needs of the city</p> <p>(d) make reports annually, or more frequently if requested by the council, about the affairs and departments of the city</p> <p>(e) be responsible for enforcement of all ordinances</p> <p>(f) see that the provisions of all franchises, leases, contracts, permits, licenses, and privileges granted by the city are observed</p> <p>(g) appoint and remove all employees except as otherwise provided by this charter</p> <p>(h) generally supervise and control all employees, except as otherwise provided by this charter</p> <p>(i) organize and, as necessary, reorganize the various city departments</p> <p>(j) prepare the annual budget for transmittal to the council</p> <p>(k) be responsible for making all purchases</p> <p>(l) supervise the operation of all city-owned public utilities and city-owned property</p> <p>(m) perform such other duties as the council directs</p> <p>(5) the manager shall not have control over the council, the city attorney, city recorder, or municipal judge</p> <p>(6) Participation in Council Meetings. The manager may take part in all council discussions.</p> <p>(7) City Manager: Vacancy. If the office of city manager becomes vacant or if the city manager is absent from the city or disabled, the council may designate a city manager pro tem. The city manager pro tem shall perform the duties of city manager but may appoint or dismiss a department head only with the approval of the council. The term of office of the city manager pro tem ends when the city manager returns to the city or takes office, or at the pleasure of the council.</p> <p>(8) Interference in Administration and Elections. A member of the council shall not directly or indirectly, by suggestion or otherwise, attempt to influence the manager in making an appointment or in removal of an employee or in purchasing supplies; or attempt to exact a promise relative to an appointment from any candidate for manager. A violation of this subsection forfeits the office of the offending member of the council, who may be removed by the council or a court of competent jurisdiction. The council may, however, in session, discuss with or suggest to the manager anything pertinent to city affairs or the interests of the city. Further, a council member may, at any time, request and receive from the manager or</p>		<p>Section 13, Item E.</p>
	LOC MODEL		<p>a) The office of city manager is established as the administrative head of the city government. The city manager is responsible to the mayor and council for the proper administration of all city business. The city manager will assist the mayor and council in the development of city policies and carry out policies established by ordinances and resolutions.</p> <p>b) A majority of the council must appoint and may remove the manager. The appointment must be made without regard to political considerations and solely on the basis of education and experience in competencies and practices of local government management.</p> <p>c) The manager need not reside in the city.</p> <p>d) The manager may be appointed for a definite or an indefinite term and may be removed at any time by a majority of the council. The council must fill the office by appointment as soon as practicable after the vacancy occurs.</p> <p>e) The manager must:</p> <ol style="list-style-type: none"> 1) Attend all council meetings unless excused by the mayor or council; 2) Make reports and recommendations to the mayor and council about the needs of the city; 3) Administer and enforce all city ordinances, resolutions, franchises, leases, contracts, permits and other city decisions; 4) Appoint, supervise, and remove city employees; 5) Organize city departments and administrative structure; 6) Prepare and administer the annual city budget; 7) Administer city utilities and property; 8) Encourage and support regional and intergovernmental cooperation; 9) Promote cooperation among the council, staff and citizens in developing city policies and building a sense of community; 10) Perform other duties as directed by the council; and 11) Delegate duties but remain responsible for actions of all subordinates. <p>f) The manager has no authority over the council or over the judicial functions of the municipal judge.</p> <p>g) The manager and other employees designated by the council may sit at council meetings but have no vote. The manager may take part in all council discussions.</p> <p>h) When the manager is temporarily disabled from acting as manager or when the office of the manager becomes vacant, the council must appoint a manager pro tem. The manager pro tem has the authority and duties of manager, except that a pro tem manager may appoint or remove employees only with council approval.</p> <p>i) No council member may directly or indirectly attempt to coerce the manager or a candidate for the office of manager in the appointment or removal of any city employee, or in administrative decisions regarding city property or contracts. Violation of this prohibition is grounds for removal from office by a majority of the council after a public hearing. In council meetings, councilors may discuss or suggest anything with the manager relating to city business.</p>	

Amended	<p>a) The office of city manager is established as the administrative head of the city government. The city manager is responsible to the mayor and council for the proper administration of all city business. The city manager will assist the mayor and council in the development of city policies and carry out policies established by ordinances and resolutions.</p> <p>b) A majority of the council must appoint and may remove the manager. The appointment must be made without regard to political considerations and solely on the basis of education and experience in competencies and practices of local government management.</p> <p>c) The manager will reside in the city.</p> <p>d) The manager may be appointed for a definite or an indefinite term and may be removed at any time by a majority of the council. The council must fill the office by appointment as soon as practicable after the vacancy occurs.</p> <p>e) The manager must:</p> <ol style="list-style-type: none"> 1) Attend all council meetings unless excused by the mayor or council; 2) Make reports and recommendations to the mayor and council about the needs of the city; 3) Administer and enforce all city ordinances, resolutions, franchises, leases, contracts, permits and other city decisions; 4) Appoint, supervise, and remove city employees; 5) Organize city departments and administrative structure; 6) Prepare and administer the annual city budget; 7) Administer city utilities and property; 8) Encourage and support regional and intergovernmental cooperation; 9) Promote cooperation among the council, staff and citizens in developing city policies and building a sense of community; <p>10) Perform other duties as directed by the council; and</p> <p>11) Delegate duties but remain responsible for actions of all subordinates.</p> <p>f) The manager has no authority over the council or over the judicial functions of the municipal judge.</p> <p>g) The manager and other employees designated by the council may sit at council meetings but have no vote. The manager may take part in all council discussions.</p> <p>h) When the manager is temporarily disabled from acting as manager or when the office of the manager becomes vacant, the council must appoint a manager pro tem. The manager pro tem has the authority and duties of manager, except that a pro tem manager may appoint or remove employees only with council approval.</p> <p>i) No council member may directly or indirectly attempt to coerce the manager or a candidate for the office of manager in the appointment or removal of any city employee, or in administrative decisions regarding city property or contracts. Violation of this prohibition is grounds for removal from office by a majority of the council after a public hearing. In council meetings, councilors may discuss or suggest anything with the manager relating to city business.</p>	<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">Section 13, Item E.</div>
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**Comparison of Boardman Charter and LOC Charter
City of Boardman Charter Review Committee**

CHAPTER VI Elections

	SECTION		APPROVED LANGUAGE	JUSTIFICATION
CURRENT CITY	Section 24. Regulation of Elections Generally.	Except as this charter provides otherwise, and as the council provides otherwise by ordinance, the general laws of the state apply to city elections.		Added the daisy chain of appointments #8
LOC MODEL				
AMENDED		<ol style="list-style-type: none"> 1. Councilors - The term of a councilor in office when this charter is adopted is the term for which the councilor was elected. At each general election after the adoption, three councilors will be elected for four-year terms. 2. Mayor - The term of the mayor in office when this charter is adopted continues until the beginning of the first odd-numbered year after adoption. At every other general election after the adoption, a mayor will be elected for a four-year term. 3. State Law - City elections must conform to state law except as this charter or ordinances provide otherwise. All elections for city offices must be nonpartisan. 4. Qualifications <ol style="list-style-type: none"> a) The mayor and each councilor must be a qualified elector under state law and reside within the city for at least one year immediately before election or appointment to office. b) No person may be a candidate at a single election for more than one city office. c) Neither the mayor nor a councilor may be employed by the city. d) The council is the final judge of the election and qualifications of its members. 5. Nominations - The council must adopt an ordinance prescribing the manner for a person to be nominated to run for mayor or a city councilor position. 6. Terms - The term of an officer elected at a general election begins at the first council meeting of the year immediately after the election and continues until the successor qualifies and assumes the office. 7. Oath - The mayor and each councilor must swear or affirm to faithfully perform the duties of the office and support the constitutions and laws of the United States and Oregon. 8. Filling council vacancies beginning with one council member will proceed as follows: last remaining councilor appoints one seat, the two then appoint a third, and so on until a quorum of four is present. 		
CURRENT CITY	Section 25. Tie Votes.	In the event of a tie vote for candidates for an elective office, the successful candidate shall be determined by a public drawing of lots in a manner prescribed by the council.		
LOC MODEL				
CURRENT CITY	Section 26. Commencement of Terms of Officer.	The term of office of a person elected at a regular city election shall commence the first of the year immediately following the election.		
LOC MODEL		The term of an officer elected at a general election begins at the first council meeting of the year immediately after the election and continues until the successor qualifies and assumes the office.		

CURRENT CITY	Section 27. Oath of Office.	Before entering upon the duties of office, each officer shall take an oath or shall affirm that the officer will support the constitutions and laws of the United States and of the State of Oregon and will faithfully perform the duties of office.		
LOC MODEL		The mayor and each councilor must swear or affirm to faithfully perform the duties of the office and support the constitutions and laws of the United States and Oregon.		
AMENDED		The mayor and each councilor, before entering upon the duties of office, shall take an oath or shall affirm that the officer will support the constitutions and laws of the United States and of the State of Oregon and will faithfully perform the duties of office.		
CURRENT CITY	Section 28. Nominations.	Nominations for elective office for the city of Boardman shall be made pursuant to the general ordinances of the city.		
LOC MODEL		The council must adopt an ordinance prescribing the manner for a person to be nominated to run for mayor or a city councilor position.		

**Comparison of Boardman Charter and LOC Charter
City of Boardman Charter Review Committee**

CHAPTER VII Vacancies in Office

	SECTION		APPROVED LANGUAGE	JUSTIFICATION
CURRENT CITY	Section 29. What Creates a Vacancy.	An office shall be deemed vacant upon the incumbent's death, adjudicated incompetence, conviction of a felony, resignation, or recall from office; upon the incumbent's ceasing to possess the qualifications necessary for office; or upon the failure of the person elected or appointed to an office to qualify therefor within three days after the time for his term of office to commence; and, in the case of the mayor or a council member missing three (3) consecutive regular council meetings without the council's consent, and upon the council's declaration of the vacancy.		Per LOC - City can define level of allowed misdemeanor
LOC MODEL		The mayor or a council office becomes vacant: a) Upon the incumbent's: 1) Death; 2) Adjudicated incompetence; or 3) Recall from the office. b) Upon declaration by the council after the incumbent's: 1) Failure to qualify for the office within 10 days of the time the term of office is to begin; 2) Absence from the city for 30 days without council consent, or from all council meetings within a 60-day period; 3) Ceasing to reside in the city; 4) Ceasing to be a qualified elector under state law; 5) Conviction of a misdemeanor or felony crime; 6) Resignation from the office; or 7) Removal under Section 8.1(i).		
AMENDED		The mayor or a council office becomes vacant: a) Upon the incumbent's: 1) Death; 2) Adjudicated incompetence; or 3) Recall from the office. b) Upon declaration by the council after the incumbent's: 1) Failure to qualify for the office within 10 days of the time the term of office is to begin; 2) Unexcused absent from all council meetings within a 90-day period; 3) Ceasing to reside in the city; 4) Ceasing to be a qualified elector under state law; 5) Conviction of a misdemeanor or felony crime; 6) Resignation from the office; or 7) Removal under Section 8.1(i).		
CURRENT CITY	Section 30. Filling of Vacancies.	Vacancies in elective offices of the city shall be filled by appointment by a majority of the remaining members of the council. The appointee's term of office shall begin immediately upon appointment and shall continue through the unexpired term of the predecessor. During the temporary disability of any officer or during an absence temporarily from the city for any cause, the office may be filled pro tem in the manner provided for filling vacancies in office permanently.		

LOC MODEL		<p>A mayor or councilor vacancy shall be filled by appointment by a majority of the remaining council members. Notwithstanding the quorum requirement set forth in Section 3.7, if at any time council membership is reduced to less than ____ [insert number based on total council membership required for majority], the remaining members may, by majority action, appoint additional members to raise the membership to ____ [insert majority council number]. As little as a single council member may constitute a majority for purposes of filling vacant council seat(s), if all other council seats are vacant. The appointee's term of office runs from appointment until expiration of the term of office of the last person elected to that office. If a disability prevents a council member from attending council meetings or a member is absent from the city, a majority of the council may appoint a councilor pro tem.</p>		
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**Comparison of Boardman Charter and LOC Charter
City of Boardman Charter Review Committee**

CHAPTER VIII Ordinances

	SECTION		APPROVED LANGUAGE	JUSTIFICATION
CURRENT CITY	Section 31. Enacting Clause.	The enacting clause of all ordinances hereafter enacted shall be: "The people of Boardman do ordain as follows."		
LOC MODEL		Ordinances. The council will exercise its legislative authority by adopting ordinances. The enacting clause for all ordinances must state "The City of _____ ordains as follows:"		
CURRENT CITY	Section 32. Mode of Enactment.	<p>(1) Except as paragraph (2) or (3) of this section provides to the contrary, every ordinance of the council shall, before final passage, be read fully and distinctly in one open council meeting, and by title only at a second meeting; (2) an ordinance may be enacted at a single meeting of the council by majority vote of all council members, upon first being read by title only if:</p> <p>(a) ;hg;a copy is provided for each council member and copies provided for the public in the office of the custodian of city records not later than one week before the reading of the title of the ordinance; and</p> <p>(b) ;hg;notice of availability of the ordinance is posted at the city hall and two other public places in the city; and</p> <p>(c) ;hg;copies are made available for public use in the council chambers at the meeting of the council; and</p> <p>(d) ;hg;provided no member of the council requests the ordinance be read in full</p> <p>(3) an ordinance may be adopted after being read by title only at two separate meetings when unanimous attendance of the council cannot be obtained provided the provisions of paragraph (2) of this section are met.</p> <p>(4) Any section of an ordinance changing substantially the legal effect of the ordinance as previously circulated shall be read in full in open council meeting prior to being adopted by the council.</p> <p>(5) Upon the final vote of an ordinance, the ayes and nays of the council members shall be taken and entered in the record of the proceedings.</p> <p>(6) Upon the enactment of an ordinance, the Mayor shall sign it with the date of its passage and the mayor's name and title of office, and immediately thereafter the recorder/clerk shall sign it with the date of the recorder/clerk's signature and the title of the office. All ordinances enacted by the council shall take effect thirty days after their passage unless a later date is fixed therein, in which event they shall take effect at such later date, subject to referendum if legislative. Provided, however, an ordinance (a) making appropriations and the annual tax levy; (b) relative to local improvements and assessments thereof; or (c) emergency ordinance, shall take effect immediately upon their passage, or any special date less than thirty days after passage, specifically fixed in such ordinance. The council may, by declaring an emergency, provide an earlier effective date for an ordinance or that it take effect immediately upon its final passage upon a unanimous vote of the members present and voting.</p>		
LOC MODEL		<p>Ordinance Adoption.</p> <p>a) Except as authorized by subsection (b), adoption of an ordinance requires approval by a majority of the council at two meetings.</p> <p>b) The council may adopt an ordinance at a single meeting by the unanimous approval of at least a quorum of the council, provided the proposed ordinance is available in writing to the public at least one week before the meeting.</p> <p>c) Any substantive amendment to a proposed ordinance must be read aloud or made available in writing to the public before the council adopts the ordinance at that meeting.</p> <p>d) After the adoption of an ordinance, the vote of each member must be entered into the council minutes.</p> <p>e) After adoption of an ordinance, the city custodian of records must endorse it with the date of adoption and the custodian's name and title.</p>		
AMENDED		<p>a) Except as authorized by subsection (b), adoption of an ordinance requires approval by a majority of the council at two meetings.</p> <p>b) The council may adopt an ordinance at a single meeting by the unanimous approval of at least a quorum of the council, provided the proposed ordinance is available in writing to the public at least one week before the meeting.</p> <p>c) Any substantive amendment to a proposed ordinance must be read aloud or made available in writing to the public before the council adopts the ordinance at that meeting.</p> <p>d) After the adoption of an ordinance, the vote of each member must be entered into the council minutes.</p> <p>e) After adoption of an ordinance, the Mayor and City Clerk shall sign the document with the date of its passage, name, and title of office.</p>		
CURRENT CITY				
LOC MODEL		Effective Date of Ordinances. Ordinances normally take effect thirty days after adoption or on a later day provided in the ordinance. An ordinance may take effect as soon as adopted or other date less than thirty days after adoption if it contains an emergency clause.		

**Comparison of Boardman Charter and LOC Charter
City of Boardman Charter Review Committee**

CHAPTER IX Public Improvements

	SECTION		APPROVED LANGUAGE	JUSTIFICATION
CURRENT CITY	Section 33. Condemnation.	Any necessity of taking property for the city by condemnation shall be determined by the council and declared by a resolution of the council describing the property and stating the uses to which it shall be devoted.		
LOC MODEL				
CURRENT CITY	Section 34. Improvements.	The procedure for making, altering, vacating, or abandoning a public improvement shall be governed by general ordinance or, to the extent not so governed, by the applicable general laws of the state. A remonstrance by the owners of two-thirds of the property to be specially assessed for the proposed public improvement shall suspend action regarding the improvement for six months. For the purpose of this section "owner" shall mean the record holder of legal title to the land, except that if there is a purchaser of the land according to a recorded land sale contract or according to a verified writing by the record holder or legal title to the land filed with the city, the purchaser shall be deemed to be the "owner."		
LOC MODEL		The council may by ordinance provide for procedures governing the making, altering, vacating, or abandoning of a public improvement. A proposed public improvement may be suspended for six months upon remonstrance by owners of the real property to be specially assessed for the improvement. The number of owners necessary to suspend the action will be determined by ordinance.		
CURRENT CITY	Section 35. Special Assessments.	The procedure for levying, collecting, and enforcing the payment of special assessments for public improvements or other services to be charged against real property shall be governed by general ordinance.		
LOC MODEL		The procedure for levying, collecting and enforcing special assessments for public improvements or other services charged against real property will be governed by ordinance.		
CURRENT CITY	Section 36. Bids.	Except as otherwise authorized by state law or general ordinance, all municipal contracts shall be based on competitive bids.		
LOC MODEL				

CHAPTER X Miscellaneous Provisions

	SECTION		APPROVED LANGUAGE	JUSTIFICATION
CURRENT CITY	Section 37. Debt Limit.	Except by consent of the voters, the city's voluntary floating indebtedness shall not exceed \$75,000 nor its bonded indebtedness \$50,000 at any one time. For purposes of calculating the limitations, however, the legally authorized debt of the city in existence at the time this charter takes effect shall not be considered. All city officials and employees who create or officially approve any indebtedness in excess of this limitation shall be jointly and severally liable for the excess.		
LOC MODEL		City indebtedness may not exceed debt limits imposed by state law. A charter amendment is not required to authorize city indebtedness.		
CURRENT CITY	Section 38. Existing Ordinances Continued.	All ordinances of the city consistent with this charter and in force when it takes effect shall remain in effect until amended or repealed.		
LOC MODEL		All ordinances consistent with this charter in force when it takes effect remain in effect until amended or repealed.		
CURRENT CITY	Section 39. Repeal of Previously Enacted Provision.	All charter provisions of the city enacted prior to the time this charter takes effect are hereby repealed.		
LOC MODEL		All charter provisions adopted before this charter takes effect are repealed.		
CURRENT CITY	Section 40. Severability.	If any provision of this charter is held invalid, the other provisions of the charter shall not be affected. If the application of the charter or any of its provisions to any person or circumstance is held invalid, the application of the charter and its provisions to other persons or circumstances shall not be affected.		
LOC MODEL		The terms of this charter are severable. If any provision is held invalid by a court, the invalidity does not affect any other part of the charter.		
CURRENT CITY	Section 41. Time of Effect of Charter.	This charter shall take effect on the first day of January, 1985.		
LOC MODEL		This charter takes effect _____, 20 .		

**Comparison of Boardman Charter and LOC Charter
City of Boardman Charter Review Committee**

		APPROVED LANGUAGE	JUSTIFICATION
CURRENT CITY			
LOC MODEL	<p><u>QUASI-JUDICIAL AUTHORITY</u> Section 6.1. Orders. The council will normally exercise its quasi-judicial authority by approving orders. The approving clause for orders may state "The City of _____ orders as follows:" Section 6.2. Order Approval. a) Approval of an order or any other council quasi-judicial decision requires approval by the council at one meeting. b) Any substantive amendment to an order must be read aloud or made available in writing to the public at the meeting before the council adopts the order. c) After approval of an order or other council quasi-judicial decision, the vote of each member must be entered in the council minutes. d) After approval of an order, the city custodian of records must endorse it with the date of approval and the custodian's name and title. Section 6.3. Effective Date of Orders. Orders and other quasi-judicial decisions take effect on the date of final approval, or on a later day provided in the order.</p>		

Chapter 6 – Animal Control

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6.08 – Backyard Chickens

6.08.010 - Purpose.

The purpose of this chapter is to establish regulations for the keeping of chickens on residentially zoned properties of City of Boardman. This chapter establishes standards and enforcement authority.

6.08.020 - Definitions.

“Chicken” means the common domestic fowl or its young.

“Chicken run” means an outdoor enclosed or fenced area where chickens feed or exercise.

“Coop” means a cage or roofed enclosure in which chickens are kept.

“Hen” means a female adult chicken.

“Rooster” means a male adult chicken.

6.08.030 - Standards for single-family residential and urban development zones.

The keeping and raising of chickens shall be allowed on properties zoned single-family residential or urban development in City of Boardman subject to the following conditions and limitations:

A. A permit shall be obtained from the City prior to the keeping of chickens. Property renters must obtain written approval from the property owner to apply for a permit.

B. A resident of a single-family dwelling or duplex in the single-family residential development zone may keep hens on the lot on which the resident resides.

C. The maximum number of hens allowed shall be three.

D. Hens are allowed only in a fully fenced rear yard.

- 22 E. Hens shall be confined at all times within a coop, pen or chicken run, except when under the
- 23 personal supervision of an owner or custodian.
- 24 F. A coop shall not exceed 80 square feet in area or 6 feet in height.
- 25 G. There shall be a minimum six square feet of run space per hen.
- 26 H. A chicken coop shall be set back at least three feet from any building on the subject property and
- 27 10 feet from all neighboring property lines.
- 28 I. Chicken feed must be kept secure from pests in rodent proof containers.
- 29 J. Poultry coops shall be kept clean, dry, free of vermin, noticeable odors, and in good repair.
- 30 K. Waste must be collected and removed from the subject property on a regular basis.
- 31 L. Roosters are prohibited.
- 32 M. No person shall sell eggs or engage in poultry breeding or fertilizer production.
- 33 N. Poultry may not be slaughtered or killed except pursuant to the lawful order of state or county
- 34 health officials, or for the purpose of euthanasia.

35 6.08.040 – Penalties

36 Any person violating any of the provisions of this chapter is liable for revocation of the permit and a
37 citation for a Class B Violation consistent with Boardman Municipal Code Chapter 1.16

March 29, 2024

VIA EMAIL to: hammondb@cityofboardman.com

Brandon Hammond
City Manager
City of Boardman

Re: Rate Increase

Dear Brandon:

It has been a pleasure to serve as legal counsel to the City of Boardman (“City”). All of us at Beery, Elsner & Hammond, LLP (“BEH”) hope the City continues to find our services valuable and responsive to your needs.

As you are likely aware, BEH was founded with the goal of creating a law office for all local governments, regardless of size, that would be similar in nature to the in-house legal departments of larger jurisdictions. To do this, we have compiled a team of attorneys, each of whom has a general background in municipal law as well as an expertise in another area of law often needed by local governments. This team approach ensures that our clients not only receive top-notch legal services tailored to their needs, but that they receive such services in an affordable manner.

We at BEH feel strongly about this mission, and we appreciate your participation in our “great experiment.” Our dedication to local governments and all the good that they do for our communities makes our work fulfilling and worthwhile. At the same time, however, we recognize that inflation rates have continued to be exceptionally high since we last examined our rates in 2022, and the labor market still presents many challenges for employers. Statewide, the recruitment and retention of municipal attorneys has become particularly difficult in recent years. Because of these factors, and after much deliberation, we have determined that it is necessary to adjust our rates in order to keep pace with increasing operating costs, including recruitment and retention of attorneys and staff. However, we also recognize that we must remain affordable for those clients that rely on our firm to provide ongoing services such as serving as their city attorney, district general counsel, land use counsel or labor counsel. For these types of clients, we have established discounted hourly rates, effective July 1, 2024, that will be as follows:

Partner and Of Counsel	\$305.00
Senior Associate	\$285.00
Associate	\$265.00
Paralegal	\$185.00
Legal Assistant	\$160.00
Law Clerk	\$100.00

In deciding on these changes, we considered the regional inflation rate over the past two years as well as hourly rates within the overall legal market and among other government practitioners. Recognizing that inflation affects government entities differently than private sector companies, it was important to us that any increase still remains below the annual average increases for the applicable consumer price index (CPI-U). In addition, based on our review of the market, we found that these rates are still significantly lower than industry standard for attorneys with our level of experience, and competitive with or lower than other government practitioners.

You will also notice a few changes besides simply adjusting rates. First, we have added a new rate category for law clerks. We are excited to let you know that we are starting a law clerk program this summer for current law students, with the goal of helping to shape future attorneys while nurturing law students' interests in municipal law. This program is one part of the firm's efforts to help address the current challenges in the municipal attorney labor market. Even though the law clerk rate is already low, we commit to monitoring billing so that you are only billed for law clerk work product that meets our high standards and provides meaningful benefit to our clients. Because this is a new rate category for BEH that was not part of our existing rate schedule, and our law clerk program is commencing in May, this specific change will be effective May 1, 2024 for all clients.

Second, our market research revealed that, while our 2022 associate rate was competitive, our rates for more senior attorneys were exceptionally low. In recognition of the years of experience, foundational municipal law knowledge, and resulting efficiencies and reduced time it takes senior attorneys to complete legal work, we have raised these rates while holding the associate rate at the same 2022 level. We believe having a wider differential among our rates is consistent with the regional legal market, and that all of our rates nevertheless remain competitive with or below those of other government practitioners.

We are grateful for your understanding and trust that these changes will help us continue providing you with superior service. If you have any questions or concerns, please feel free to call to me to discuss.

Sincerely,



Chad A. Jacobs

CAJ/yh