

**City of Boardman**  
**Finance Report**  
As of April 30, 2025

**General Fund:** In April, we received quarterly franchise fee payments and transient room taxes. This quarter, the combination of these brought in approximately \$787,700. We also received our quarterly payment from Gilliam County for Planning Services in the amount of \$22,000. In addition to these, we received \$30,249 for our School Resource Officer (SRO) personnel expenses from the Morrow County School District and \$3,664 for reimbursement of our BENT officer. The SRO payment from the school district is received twice a year, while the BENT officer reimbursement is for overtime costs of the BENT Detective on BENT cases.

**Sewer Fund:** The city has received its annual Circle 52 rent payment, in the amount of \$26,250.

**Building Fund:** The Building Department, once again, received a large payment for a very large project for plan reviews, permits, and fire/safety reviews, from one large enterprise who pays for all their fees upfront, even though they will be completed in various phases. Fees and Permits for the month of April were approximately \$833,000.

**Congressional Community Project Fund:** There has been no initiation of this project by Boardman Community Development Association. This fund has no other activity to report except interest earned.

**Capital Project Fund:** This fund has issued its final payment and will no longer have activity after this month. This fund was paying out the costs of the G.O. Bond projects.

**Budgeted Transfers:** The 2024-2025 budgeted interfund transfers are listed in the lower right-hand area of the financial report.

**FINANCE DEPARTMENT JOB OPENING UPDATE:** We are happy to announce that we have found a Senior Accountant. Our new Sr. Accountant is Mayra Fregoso, who started yesterday. She will be presented to the Council at next month's meeting.

**CITY OF BOARDMAN**  
**Monthly Council Financial Statement**  
**Period Ending April 30, 2025**  
**Fiscal Year Elapsed 83.33%**

**FISCAL YEAR 2024-2025**

**REVENUE**

**EXPENDITURES**

		A	B	C	D	E	F			G	H	I	J		
			Revenue			(A-D)	(D/A)			(A-G)			(D-G)		
FUND #	Fund Description	2024-2025 BUDGET	Beginning Cash C/Over	Received This Month	Year to Date Revenue	Total Revenue (B+C)	Remaining Expectations (over budget)	% of Budget Received	Expenditures This Month	Year to Date Expenditures	Unexpended Budget	Expended Budget	Fund Balance	Fund #	
100	General Government	1,075,980							63,122	690,372	385,608	64.16%		100	
110	Public Safety - Police	3,493,500							231,292	2,183,628	1,309,872	62.51%		110	
125	Code Compliance	124,325							3,684	81,534	42,791	65.58%		125	
130	Planning	570,945							28,735	311,186	259,759	54.50%		130	
180	Facilities	280,250							4,776	100,662	179,588	35.92%		180	
195	Non-Departmental	11,396,950							7,185,374	8,688,933	2,708,017	76.24%		195	
100	GENERAL FUND	16,941,950	1,987,901	893,467	11,955,323	13,943,224	2,998,726	82.30%	7,516,982	12,081,482	4,885,635	71.31%	1,861,742	100	
220	WATER FUND	2,023,700	675,445	70,513	998,831	1,674,275	349,425	82.73%	439,552	1,279,828	743,872	63.24%	394,448	220	
230	SEWER FUND	2,905,450	310,937	105,274	898,430	1,209,367	1,696,083	41.62%	477,141	1,085,315	1,820,135	37.35%	124,052	230	
240	GARBAGE FUND	1,496,500	408,434	99,919	1,014,544	1,422,978	73,522	95.09%	102,994	970,537	525,963	64.85%	452,441	240	
250	STREET FUND	727,900	206,047	306,165	589,971	796,018	(68,118)	109.36%	28,745	368,547	359,353	50.63%	427,470	250	
260	BUILDING FUND	25,464,800	14,346,611	979,505	5,068,403	19,415,014	6,049,786	76.24%	652,286	3,050,372	22,414,428	11.98%	16,364,642	260	
300	GENERAL RESERVE FUND	10,340,000	8,225,176	788,335	1,088,839	9,314,015	1,025,985	90.08%	0	121,896	10,218,104	1.18%	9,192,119	300	
320	WATER RESERVE FUND	2,665,800	2,632,974	367,671	535,282	3,168,256	(502,456)	118.85%	581,875	1,588,736	1,077,064	59.60%	1,579,520	320	
330	SEWER RESERVE FUND	5,123,500	3,701,630	405,349	595,384	4,297,015	826,485	83.87%	38,781	1,010,193	4,113,307	19.72%	3,286,822	330	
350	STREET RESERVE FUND	16,221,400	9,711,959	5,945,400	6,251,305	15,963,263	258,137	98.41%	8,781	3,093,600	13,127,800	19.07%	12,869,664	350	
410	CAPITAL PROJECT FUND	3,210,000	2,524,233	365,000	396,362	2,920,596	289,404	90.98%	338,547	2,920,596	289,404	90.98%	0.00	410	
415	CONGRESSIONAL CMTY PJCT FUN	1,545,000	0	0	1,529,122	1,529,122	15,878	98.97%	0	0	1,545,000	0.00%	1,529,121.78	415	
510	GO BOND FUND	1,659,300	254,958	3,985	1,176,107	1,431,065	228,235	86.25%	0	290,766	1,368,534	17.52%	1,140,299	510	
CITY TOTAL		90,325,300	44,986,305	10,330,584	32,097,903	77,084,207	13,241,093	85.34%	10,185,684	27,861,867	62,488,599	30.85%	49,222,340		
815	CENTRAL UR DISTRICT	2,472,000	334,092	497	162,756	496,848	1,975,152	20.10%	0	0	2,472,000	0.00%	496,848	815	
816	NORTH UR DISTRICT	65,000	0	930	164,254	164,254	(99,254)	252.70%	0	0	65,000	0.00%	164,254	816	
819	WEST UR DISTRICT	169,590	87,382	407	120,698	208,080	(38,490)	122.70%	0	0	169,590	0.00%	208,080	819	
URA TOTAL		2,706,590	421,474	1,834	447,708	869,181	1,837,409	32.11%	0	0	2,706,590	0.00%	869,181		
CITY OF BOARDMAN GRAND TOTALS		93,031,890	45,407,778	10,332,418	32,545,610	77,953,389	15,078,501		10,185,684.19	27,861,867.32	65,195,189.11	30.85%	50,091,521		

**CASH REPORT:**

	Amount	as of 4/30/25 Interest Rate
Bank of Eastern Oregon Police	\$7,188	4.60%
Banner Bank Checking	\$992,980	-
Banner Bank Savings	\$251,910	4.87%
Bank of Eastern Oregon	\$403,808	5.00%
OR Government Pool	\$44,325,943	4.60%
CURD Government Pool	\$500,555	4.60%
WURD Government Pool	\$210,514	4.60%
NURD Government Pool	\$78,805	4.60%
Xpress Online Clearing	\$2,772,509	-
Bank of Eastern Oregon - R&G	\$0	0.10%
Bank of Eastern Oregon - 2KG	\$0	0.10%
Bank of Eastern Oregon - Rotschy	\$478,114	0.10%
Bank of Eastern Oregon - Granite	\$0	0.10%
Bank of Eastern Oregon - Silver Creel	\$65,514	0.10%
Bank of Eastern Oregon - Culbert	\$3,681	0.10%

**TOTAL CASH \$50,091,521**

Cash Clearing - Utilities \$0.00  
**Total \$50,091,521**

**Current Month Net Cash Change (No URA) 144,900**

**2024-2025 Year to Date Net Cash Change 4,683,743**

**Budgeted Interfund Transfers, as of 04/30/2025**

City Budgeted Interfund Transfers From:		City Budgeted Interfund Transfers To:	
100-General Fund	(7,185,348.61)	100-General Fund	36,000.00
220-Water Fund	(379,300.00)	250-Street Fund	196,500.00
230-Sewer Fund	(418,000.00)	260-Building Fund	146,113.61
320-Water Reserve Fund	(655,300.00)	300-General Reserve Fund	788,335.00
<b>TOTAL TRANSFERS FROM</b>	<b>(8,637,948.61)</b>	320-Water Reserve Fund	361,300.00
		330-Sewer Reserve Fund	400,000.00
		350-Street Reserve Fund	6,054,400.00
		410-Capital Project Fund	655,300.00
		<b>TOTAL TRANSFERS TO</b>	<b>8,637,948.61</b>

**URD Budgeted Interfund Transfers From:**  
819-West URA District 109,000.00  
**TOTAL TRANSFERS FROM 109,000.00**

**URD Budgeted Interfund Transfers To:**  
350-Street Reserve Fund 109,000.00  
**TOTAL TRANSFERS TO 109,000.00**