



**2024-2025  
APPROVED BUDGET**

## TABLE OF CONTENTS

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Budget Committee Roster	2
Budget Calendar	3
Budget Message	5
General Fund	7
Water Fund	13
Sewer Fund	17
Garbage Fund	21
Street Fund	25
Building Fund	29
Reserve Funds	33
Capital Project Funds	39
G.O. Bond Debt Service Fund	43
Budget Summary by Fund	46
Budget Summary by Category	48
Statement of Indebtedness	51
Property Tax Levy	51

**BUDGET CALENDAR**

City of Boardman  
2024 - 2025

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- Jan. 2            Appoint Budget Officer and Budget Committee
- Feb. -May        Prepare proposed budget
- May 7            Publish 1<sup>st</sup> Notice of Budget Committee Meeting  
(5-30 days prior to meeting)
- May 14           Publish 2<sup>nd</sup> Notice of Budget Committee Meeting  
(if online: >= 10 days prior to the meeting)
- May 21           Budget Committee meeting ..... 7:15 pm
- May 23           Second Budget Committee meeting (if needed) ..... 7:15 pm
- May 28           Publish Notice of Budget Hearing & Budget Summary  
(5-30 days prior to meeting)
- June 4            Budget Hearing ..... 7:15 pm
- June 4            Enact Resolution to Adopt
- July 15            Submit tax certification documents to Tax Assessor
- Sept. 30          Send copy of all budget documents to County Clerk

May 16, 2024

Dear Boardman Budget Committee members,

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

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

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

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

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

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

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

# GENERAL FUND

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Association (BCDA), as the sub-recipient of this grant. This grant is for an incubator building. As a sub-recipient, the funds will pass through the City's books from the U.S. Grants Management Office to BCDA. This project is in support of boosting small businesses in Boardman.

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

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

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

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

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

The Non-Departmental is for expenses that are not department specific. This is where the Operating Contingency is held for the General Fund and from where the transfers to the Reserve Funds or other funds, are made. This allows for the use of the operating contingency by any of the General Fund's departments, when needed, and as approved by the applicable process to access the funds. The \$1.5 million distribution, listed in Other Grants, is for the passthrough of the Congressional Community Project grant to BCDA.

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

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

**EXPENDITURES**

**CODE COMPLIANCE**

SALARIES - (1.0 FTE)  
PAYROLL COSTS  
PROFESSIONAL FEES  
SERVICE CONTRACTS  
ADVERTISING & PUBLICATIONS  
INSURANCE  
SEMINARS & TRAINING  
TRAVEL  
UTILITIES  
DUES & FEES  
LEASE & RENTALS  
REPAIRS & MAINTENANCE  
CONSUMABLE SUPPLIES  
OPERATING SUPPLIES  
EQUIPMENT PURCHASES

**TOTAL CODE COMPLIANCE EXPENDITURES**

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

**EXPENDITURES**

**PLANNING**

SALARIES - (1.45 FTE)  
PAYROLL COSTS  
PROFESSIONAL FEES  
SERVICE CONTRACTS  
ADVERTISING & PUBLICATIONS  
INSURANCE  
SEMINARS & TRAINING  
TRAVEL  
UTILITIES  
DUES & FEES  
LEASE & RENTALS  
REPAIRS & MAINTENANCE  
CONSUMABLE SUPPLIES  
OPERATING SUPPLIES  
EQUIPMENT PURCHASES

**TOTAL PLANNING EXPENDITURES**

0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
<b>0</b>	<b>0</b>	<b>0</b>

156,600	156,600	-
98,300	98,300	-
241,000	241,000	-
6,850	6,850	-
6,000	6,000	-
3,900	3,900	-
4,200	4,200	-
300	300	-
2,330	2,330	-
1,355	1,355	-
100	100	-
600	600	-
1,960	1,960	-
3,750	3,750	-
2,900	2,900	-
<b>530,145</b>	<b>530,145</b>	<b>-</b>

**FACILITIES**

SERVICE CONTRACTS  
UTILITIES  
DUES & FEES  
REPAIRS & MAINTENANCE  
CONSUMABLE SUPPLIES  
LAND & BUILDING IMPROVEMENTS  
CAPITAL PURCHASES  
DEBT SERVICE

**TOTAL FACILITIES EXPENDITURES**

47,063	57,385	138,320
8,175	25,126	27,400
210	305	3,200
26,325	38,628	52,750
141	449	500
0	0	610,000
0	26,149	108,000
231,722	0	0
<b>313,636</b>	<b>148,042</b>	<b>940,170</b>

111,400	111,400	-
27,400	27,400	-
3,200	3,200	-
49,750	49,750	-
500	500	-
-	-	-
88,000	88,000	-
-	-	-
<b>280,250</b>	<b>280,250</b>	<b>-</b>

# WATER FUND

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

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

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

**RESOURCES**

BEGINNING CASH  
FEES & SERVICES  
OTHER REVENUE

**TOTAL WATER FUND RESOURCES**

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

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

**EXPENDITURES**

SALARIES - (5.0 FTE)  
PAYROLL COSTS  
PROFESSIONAL FEES  
SERVICE CONTRACTS  
INSURANCE  
SEMINARS & TRAINING  
TRAVEL  
UTILITIES  
DUES & FEES  
LEASE & RENTALS  
REPAIRS & MAINTENANCE  
CONSUMABLE SUPPLIES  
OPERATING SUPPLIES  
EQUIPMENT PURCHASES  
ANNUAL UPGRADES  
MISCELLANEOUS  
CAPITAL PURCHASES  
TRANSFERS  
CONTINGENCY  
RESERVE/UNAPPROPRIATED END BALANCE

**TOTAL WATER FUND EXPENDITURES**

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

# SEWER FUND

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

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

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

**RESOURCES**

BEGINNING CASH	1,005,000
FEES & SERVICES	1,864,300
OTHER REVENUE	36,150
<b>TOTAL SEWER FUND RESOURCES</b>	<b>2,905,450</b>

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

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

**EXPENDITURES**

SALARIES - (5.0 FTE)	431,000
PAYROLL COSTS	301,500
PROFESSIONAL FEES	150,940
SERVICE CONTRACTS	25,700
INSURANCE	7,600
SEMINARS & TRAINING	3,250
TRAVEL	500
UTILITIES	57,780
DUES & FEES	40,650
LEASE & RENTALS	1,650
REPAIRS & MAINTENANCE	54,150
CONSUMABLE SUPPLIES	10,780
OPERATING SUPPLIES	22,950
EQUIPMENT PURCHASES	13,250
ANNUAL UPGRADES	3,000
MISCELLANEOUS	8,500
CAPITAL PURCHASES	30,000
TRANSFERS	1,396,500
CONTINGENCY	345,750
RESERVE/UNAPPROPRIATED END BALANCE	-
<b>TOTAL SEWER FUND EXPENDITURES</b>	<b>2,905,450</b>

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

# GARBAGE FUND

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

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

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

**RESOURCES**

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

Budget Year 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
246,500	246,500	-
800,000	800,000	-
-	-	-
<b>1,046,500</b>	<b>1,046,500</b>	<b>-</b>

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

**EXPENDITURES**

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

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

# STREET FUND

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

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

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

**RESOURCES**

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

**TOTAL STREET FUND RESOURCES**

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

**EXPENDITURES**

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

**TOTAL STREET FUND EXPENDITURES**

# BUILDING FUND

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

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

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

**RESOURCES**

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

**TOTAL BUILDING FUND RESOURCES**

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

**EXPENDITURES**

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

**TOTAL BUILDING FUND EXPENDITURES**

## RESERVE FUNDS

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Street Reserve:

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

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

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

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

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

**RESOURCES**

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

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

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

**EXPENDITURES**

PROFESSIONAL FEES	55,000
MISCELLANEOUS	0
LAND & BUILDING IMPROVEMENTS	280,000
CAPITAL PURCHASES	125,000
CAPITAL PROJECTS	1,025,000
TRANSFERS	0
LOANS	0
CONTINGENCY	185,000
RESERVE/UNAPPROPRIATED END BALANCE	2,141,275
<b>TOTAL SEWER RESERVE FUND EXPENDITURES</b>	<b>5,123,500</b>

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

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

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

**RESOURCES**

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

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

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

**EXPENDITURES**

PROFESSIONAL FEES	135,000
LAND & BUILDING IMPROVEMENTS	0
CAPITAL PURCHASES	125,000
CAPITAL PROJECTS	8,088,415
CONTINGENCY	450,000
RESERVE/UNAPPROPRIATED END BALANCE	2,530,610
<b>TOTAL STREET RESERVE FUND EXPENDITURES</b>	<b>11,329,025</b>

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

CAPITAL PROJECT  
FUND

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

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

Historical Data		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024
18,507,796	17,214,775	10,291,115
102,721	400,005	316,000
0	0	0
<b>18,610,517</b>	<b>17,614,780</b>	<b>10,607,115</b>

RESOURCES

BEGINNING CASH	2,030,000
OTHER REVENUE	5,000
TRANSFERS	365,000
<b>TOTAL CAPITAL PROJECT FUND RESOURCES</b>	<b>2,400,000</b>

Budget Year 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
2,030,000	2,030,000	-
5,000	5,000	-
365,000	365,000	-
<b>2,400,000</b>	<b>2,400,000</b>	<b>-</b>

Historical Data		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024
1,395,742	6,893,729	10,607,115
0	0	0
17,214,775	10,721,051	0
<b>18,610,517</b>	<b>17,614,780</b>	<b>10,607,115</b>

EXPENDITURES

CAPITAL OUTLAY	2,400,000
TRANSFERS	-
RESERVE/UNAPPROPRIATED END BALANCE	-
<b>TOTAL CAPITAL PROJECT FUND EXPENDITURES</b>	<b>2,400,000</b>

Budget Year 2024-2025		
Proposed Budget	Approved Budget	Adopted Budget
2,400,000	2,400,000	-
-	-	-
-	-	-
<b>2,400,000</b>	<b>2,400,000</b>	<b>-</b>

GENERAL OBLIGATION BOND  
-DEBT SERVICE FUND-

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**BONDED DEBT FUNDS:**

The City of Boardman only has one debt service bond. It is the G.O. Bond Debt Service Fund. The previous Water Bond and Sewer Bond were refunded in the most current G.O. Bond, therefore doing away with those debt funds.

G.O. Bond Debt Service Fund:

The G.O. Bond Debt Service Fund was a result of the bond issuance in May 2021. This bond is a 25-year term bond. The total of payments due this fiscal year is \$1,186,532. The portion of this payment that will go towards the principal is \$605,000 and towards the interest is \$581,532. The CREZ II board remitted payments, from enterprise zone industries in support of our G.O. Bond, and as a result the total amount levied by the City for 2024-2025 will be a reduced by \$215,000, for a levy of \$1,008,600.

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

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

Historical Data			Budget Year 2024-2025		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024	Proposed Budget	Approved Budget	Adopted Budget
<b>RESOURCES</b>					
0	622,815	2	430,000	430,000	-
1,177,349	308,871	1,332,996	1,014,000	1,014,000	-
632,323	70,158	261,400	215,300	215,300	-
0	190,152	0	-	-	-
<b>1,809,672</b>	<b>1,191,996</b>	<b>1,594,398</b>	<b>1,659,300</b>	<b>1,659,300</b>	<b>-</b>

Historical Data			Budget Year 2024-2025		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024	Proposed Budget	Approved Budget	Adopted Budget
<b>EXPENDITURES</b>					
1,186,857	1,187,131	1,184,731	1,186,600	1,186,600	-
0	0	184,050	-	-	-
622,815	4,865	225,617	472,700	472,700	-
<b>1,809,672</b>	<b>1,191,996</b>	<b>1,594,398</b>	<b>1,659,300</b>	<b>1,659,300</b>	<b>-</b>

\*Debt Service Breakout

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



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

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

Historical Data				Budget Year 2024-2025		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024		Proposed Budget	Approved Budget	Adopted Budget
10,783,007	12,130,571	15,624,900	TOTAL GENERAL FUND RESOURCES	16,986,950	16,986,950	-
1,306,654	1,295,181	1,624,500	TOTAL WATER FUND RESOURCES	2,023,700	2,023,700	-
1,269,143	1,292,807	1,769,650	TOTAL SEWER FUND RESOURCES	2,905,450	2,905,450	-
880,522	941,216	1,407,700	TOTAL GARBAGE FUND RESOURCES	1,046,500	1,046,500	-
658,396	557,644	644,900	TOTAL STREET FUND RESOURCES	727,900	727,900	-
11,606,871	14,479,895	17,219,370	TOTAL BUILDING FUND RESOURCES	25,446,600	25,446,600	-
3,170,411	5,309,649	7,312,500	TOTAL GENERAL RESERVE FUND RESOURCES	10,340,000	10,340,000	-
1,551,964	2,355,979	3,182,535	TOTAL WATER RESERVE FUND RESOURCES	2,665,800	2,665,800	-
2,751,504	3,320,102	3,811,275	TOTAL SEWER RESERVE FUND RESOURCES	5,123,500	5,123,500	-
3,273,103	5,151,280	11,329,025	TOTAL STREET RESERVE FUND RESOURCES	16,221,400	16,221,400	-
18,610,517	17,614,780	10,607,115	TOTAL CAPITAL PROJECT FUND RESOURCES	2,400,000	2,400,000	-
1,809,672	1,191,996	1,594,398	TOTAL G.O. BOND DEBT FUND RESOURCES	1,659,300	1,659,300	-
<b>57,671,763</b>	<b>65,641,101</b>	<b>76,127,868</b>	<b>TOTAL RESOURCES - BY FUND</b>	<b>87,547,100</b>	<b>87,547,100</b>	<b>-</b>

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

Historical Data				Budget Year 2024-2025		
Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024		Proposed Budget	Approved Budget	Adopted Budget
10,783,007	12,130,571	15,624,900	TOTAL GENERAL FUND EXPENDITURES	16,986,950	16,986,950	-
1,306,654	1,295,181	1,624,500	TOTAL WATER FUND EXPENDITURES	2,023,700	2,023,700	-
1,269,143	1,292,807	1,769,650	TOTAL SEWER FUND EXPENDITURES	2,905,450	2,905,450	-
880,522	941,216	1,407,700	TOTAL GARBAGE FUND EXPENDITURES	1,046,500	1,046,500	-
658,396	557,644	644,900	TOTAL STREET FUND EXPENDITURES	727,900	727,900	-
11,606,871	14,479,895	17,219,370	TOTAL BUILDING FUND EXPENDITURES	25,446,600	25,446,600	-
3,170,411	5,309,649	7,312,500	TOTAL GENERAL RESERVE FUND EXPENDITURES	10,340,000	10,340,000	-
1,551,964	2,355,979	3,182,535	TOTAL WATER RESERVE FUND EXPENDITURES	2,665,800	2,665,800	-
2,751,504	3,320,102	3,811,275	TOTAL SEWER RESERVE FUND EXPENDITURES	5,123,500	5,123,500	-
3,273,103	5,151,280	11,329,025	TOTAL STREET RESERVE FUND EXPENDITURES	16,221,400	16,221,400	-
18,610,517	17,614,780	10,607,115	TOTAL CAPITAL PROJECT FUND EXPENDITURES	2,400,000	2,400,000	-
1,809,672	1,191,996	1,594,398	TOTAL G.O. BOND DEBT FUND EXPENDITURES	1,659,300	1,659,300	-
<b>57,671,763</b>	<b>65,641,101</b>	<b>76,127,868</b>	<b>TOTAL EXPENDITURES - BY FUND</b>	<b>87,547,100</b>	<b>87,547,100</b>	<b>-</b>

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

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

2023-2024 Adopted Budget		2024-2025 Proposed Budget
38,291,020	OPERATING FUNDS	49,137,100
10,607,115	CAPITAL PROJECTS FUNDS	2,400,000
25,635,335	RESERVE FUNDS	34,350,700
1,594,398	DEBT SERVICE FUNDS	1,659,300
<b>76,127,868</b>	<b>TOTAL ALL CITY RESOURCES - BY CATEGORY</b>	<b>87,547,100</b>

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

2023-2024 Adopted Budget		2024-2025 Proposed Budget
5,434,320	PERSONNEL SERVICES [33.5 FTE]	5,949,000
8,286,410	MATERIALS AND SERVICES	9,234,430
27,442,830	CAPITAL OUTLAY	14,576,000
1,184,731	DEBT SERVICE	1,186,600
9,114,730	TRANSFERS	11,326,150
2,000,000	LOANS	2,000,000
4,489,160	OPERATING CONTINGENCY	5,704,355
18,175,687	RESERVED FOR FUTURE EXPENDITURES	37,570,565
<b>76,127,868</b>	<b>TOTAL ALL CITY EXPENDITURES - BY CATEGORY</b>	<b>87,547,100</b>

# STATEMENT OF INDEBTEDNESS

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

**ESTIMATED DEBT OUTSTANDING ON JULY 1, 2024**

<u>LONG TERM DEBT</u>	
GENERAL OBLIGATION BONDS	18,685,000
OTHER BORROWINGS	0
<b>TOTAL</b>	<b>18,685,000</b>

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

# PROPERTY TAX LEVY

**CITY OF BOARDMAN  
BUDGET YEAR 2022-2023**

**\*\* PROPERTY TAX LEVIES \*\***

<b>Historical Data</b>
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Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
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4.2114	4.2114	4.2114
-	-	-
410,000	310,100	1,368,781

PERMANENT RATE LEVY RATE LIMIT PER \$1,000	
LOCAL OPTION LEVY	
LEVY FOR GENERAL OBLIGATION BONDS	

**Budget Year 2022-2023**

Proposed Budget	Approved Budget	Adopted Budget
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4.2114	-	-
-	-	-
1,008,600	-	-