



2024-2025
PROPOSED BUDGET

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BUDGET COMMITTEE ROSTER

Mayor
Paul Keefer

City Council

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

Citizen Members

Dori Drago
Stephen Fuss
Emerald Lantis
Lisa Mittelsdorf
Sonja Neal
Edith Velasco

CITY STAFF

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

BUDGET CALENDAR

City of Boardman
2024 - 2025

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

May 16, 2024

Dear Boardman Budget Committee members,

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

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

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

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

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

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

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

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

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

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

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

Respectfully submitted,

Marta Barajas
Budget Officer/Finance Director

GENERAL FUND

GENERAL FUND:

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

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

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

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

The City participates in the State's Revenue Sharing. These funds also include Cigarette Tax, State Road Tax, and Liquor Tax apportionment. These apportionments are distributed on a per capita basis, proportionate to the state's population size, as established by census numbers. Our per capita formula only reflects an increase of 80 in our population size. These budgeted revenues will remain fairly similar to the 2023-2024 budgeted amounts.

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

The City recently received notice of being awarded \$1.5 million for the Congressional Community Project. This project will be headed by the Boardman Community Development

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

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

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

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

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

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

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

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

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

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

RESOURCES

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

TOTAL GENERAL FUND RESOURCES

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

EXPENDITURES

GENERAL GOVERNMENT

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

TOTAL GENERAL GOVERNMENT EXPENDITURES

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

PUBLIC SAFETY - POLICE

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

TOTAL PUBLIC SAFETY - POLICE EXPENDITURES

| | | |
|------------------|----------|----------|
| 1,460,800 | - | - |
| 1,024,500 | - | - |
| 5,100 | - | - |
| 40,550 | - | - |
| 400 | - | - |
| 70,200 | - | - |
| 19,000 | - | - |
| 200 | - | - |
| 18,900 | - | - |
| 7,200 | - | - |
| 3,800 | - | - |
| 46,000 | - | - |
| 65,450 | - | - |
| 14,300 | - | - |
| 60,300 | - | - |
| 45,500 | - | - |
| 23,800 | - | - |
| 571,000 | - | - |
| 3,477,000 | - | - |

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

| <u>Historical Data</u> | | | <u>Budget Year 2024-2025</u> | | |
|---|-----------------------------------|---|----------------------------------|----------------------------------|---------------------------------|
| <u>Actual</u> <u>2021-2022</u> | <u>Actual</u> <u>2022-2023</u> | <u>Adopted</u> <u>Budget</u> <u>2023-2024</u> | <u>Proposed</u> <u>Budget</u> | <u>Approved</u> <u>Budget</u> | <u>Adopted</u> <u>Budget</u> |
| EXPENDITURES | | | | | |
| CODE COMPLIANCE | | | | | |
| 52,772 | 61,433 | 63,690 | 59,600 | - | - |
| 25,583 | 29,751 | 34,450 | 34,300 | - | - |
| 0 | 0 | 10,000 | - | - | - |
| 4,146 | 3,733 | 7,950 | 10,650 | - | - |
| 0 | 0 | 200 | 200 | - | - |
| 2,045 | 5,272 | 7,120 | 5,200 | - | - |
| 721 | 135 | 1,150 | 1,150 | - | - |
| 0 | 0 | 300 | 300 | - | - |
| 716 | 1,018 | 1,265 | 1,475 | - | - |
| 132 | 370 | 3,100 | 850 | - | - |
| 55 | 54 | 300 | 300 | - | - |
| 750 | 235 | 1,500 | 1,500 | - | - |
| 627 | 857 | 1,420 | 1,800 | - | - |
| 3,429 | 3,538 | 4,000 | 4,000 | - | - |
| 710 | 1,362 | 3,800 | 2,000 | - | - |
| 91,686 | 107,759 | 140,245 | 123,325 | - | - |
| TOTAL CODE COMPLIANCE EXPENDITURES | | | | | |
| EXPENDITURES | | | | | |
| PLANNING | | | | | |
| 0 | 0 | 0 | 156,600 | - | - |
| 0 | 0 | 0 | 98,300 | - | - |
| 0 | 0 | 0 | 241,000 | - | - |
| 0 | 0 | 0 | 6,850 | - | - |
| 0 | 0 | 0 | 6,000 | - | - |
| 0 | 0 | 0 | 3,900 | - | - |
| 0 | 0 | 0 | 4,200 | - | - |
| 0 | 0 | 0 | 300 | - | - |
| 0 | 0 | 0 | 2,330 | - | - |
| 0 | 0 | 0 | 1,355 | - | - |
| 0 | 0 | 0 | 100 | - | - |
| 0 | 0 | 0 | 600 | - | - |
| 0 | 0 | 0 | 1,960 | - | - |
| 0 | 0 | 0 | 3,750 | - | - |
| 0 | 0 | 0 | 2,900 | - | - |
| 0 | 0 | 0 | 530,145 | - | - |
| TOTAL PLANNING EXPENDITURES | | | | | |
| FACILITIES | | | | | |
| 47,063 | 57,385 | 138,320 | 111,400 | - | - |
| 8,175 | 25,126 | 27,400 | 27,400 | - | - |
| 210 | 305 | 3,200 | 3,200 | - | - |
| 26,325 | 38,628 | 52,750 | 49,750 | - | - |
| 141 | 449 | 500 | 500 | - | - |
| 0 | 0 | 610,000 | - | - | - |
| 0 | 26,149 | 108,000 | 88,000 | - | - |
| 231,722 | 0 | 0 | - | - | - |
| 313,636 | 148,042 | 940,170 | 280,250 | - | - |
| TOTAL FACILITIES EXPENDITURES | | | | | |

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

| Historical Data | | | Budget Year 2024-2025 | | |
|--|---------------------|--------------------------------|-----------------------|--------------------|-------------------|
| Actual 2021-2022 | Actual 2022-2023 | Adopted Budget 2023-2024 | Proposed Budget | Approved Budget | Adopted Budget |
| GENERAL - NON-DEPARTMENTAL | | | | | |
| 70,161 | 94,024 | 42,000 | 30,000 | - | - |
| 34,413 | 31,127 | 35,000 | 35,000 | - | - |
| 4,753 | 6,478 | 8,300 | 1,500 | - | - |
| 10,227 | 0 | 0 | - | - | - |
| 1,560 | 0 | 0 | - | - | - |
| 0 | 0 | 5,250 | - | - | - |
| 12,177 | 25 | 0 | - | - | - |
| 3,829 | 0 | 0 | - | - | - |
| 0 | 0 | 0 | - | - | - |
| 0 | 0 | 0 | - | - | - |
| 739 | 0 | 0 | - | - | - |
| 97,899 | 158,384 | 235,100 | - | - | - |
| 0 | 0 | 0 | - | - | - |
| 0 | 0 | 1,650,000 | 1,500,000 | - | - |
| 4,745,636 | 4,640,000 | 8,254,530 | 9,185,350 | - | - |
| 0 | 0 | 56,250 | 850,000 | - | - |
| 3,203,953 | 4,250,052 | 61,265 | - | - | - |
| 8,185,347 | 9,180,090 | 10,347,695 | 11,601,850 | - | - |
| TOTAL NON-DEPARTMENTAL EXPENDITURES | | | | | |
| 10,783,007 | 12,130,571 | 15,624,900 | 16,986,950 | - | - |
| TOTAL GENERAL FUND EXPENDITURES | | | | | |

WATER FUND

WATER FUND:

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

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

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

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

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

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

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

RESOURCES

BEGINNING CASH
FEES & SERVICES
OTHER REVENUE

TOTAL WATER FUND RESOURCES

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

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

EXPENDITURES

SALARIES - (5.0 FTE)
PAYROLL COSTS
PROFESSIONAL FEES
SERVICE CONTRACTS
INSURANCE
SEMINARS & TRAINING
TRAVEL
UTILITIES
DJES & 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 | - | - |
| 290,300 | - | - |
| 104,210 | - | - |
| 33,700 | - | - |
| 7,600 | - | - |
| 3,250 | - | - |
| 500 | - | - |
| 307,405 | - | - |
| 15,765 | - | - |
| 1,650 | - | - |
| 141,950 | - | - |
| 10,570 | - | - |
| 40,450 | - | - |
| 13,250 | - | - |
| 3,000 | - | - |
| 7,500 | - | - |
| 30,000 | - | - |
| 379,300 | - | - |
| 223,000 | - | - |
| - | - | - |
| 2,023,700 | - | - |

SEWER FUND

SEWER FUND:

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

Sewer Fund revenues are generated from user fees and the rental of irrigated farm acreage. Major expenditures of the Sewer Fund are payroll costs, utility costs such as electricity for the lift stations and pumping, and system repairs and maintenance. The last sewer rate increase was five years ago, on July 1, 2019. No rate increase is scheduled for this fiscal year, but it is under review for fiscal year 2025-26. This budget includes the anticipated return of services, and the corresponding service fee, of waste water dumping, such as that collected in a porta potty and directly "dumped" at the lagoon cell.

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

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

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

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

RESOURCES

| | |
|-----------------------------------|------------------|
| BEGINNING CASH | 1,005,000 |
| FEES & SERVICES | 1,864,300 |
| OTHER REVENUE | 36,150 |
| TOTAL SEWER FUND RESOURCES | 2,905,450 |

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

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

EXPENDITURES

| | |
|--------------------------------------|------------------|
| SALARIES - (5.0 FTE) | 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 | - |
| TOTAL SEWER FUND EXPENDITURES | 2,905,450 |

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

GARBAGE FUND

GARBAGE FUND:

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

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

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

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

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

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

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

RESOURCES

BEGINNING CASH
FEES & SERVICES
OTHER REVENUE

TOTAL GARBAGE FUND RESOURCES

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

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

EXPENDITURES

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

TOTAL GARBAGE FUND EXPENDITURES

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

STREET FUND

STREET FUND:

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

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

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

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

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

RESOURCES

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

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 |
| 658,396 | 557,644 | 644,900 |

EXPENDITURES

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

TOTAL STREET FUND EXPENDITURES

BUILDING FUND

BUILDING FUND:

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

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

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

The largest expense, by far, that is found in this department's budget are the Contractual Fees. This line item houses the share of permit fees that are rendered back to the neighboring jurisdiction to which we provide building department services for. The main recipient of these fees, is Morrow County, who has the most activity (scale wise) and who's rendering fees are 50% of the gross permit fees collected. Three large data centers could potentially submit all their permit fees in this coming fiscal year and the City has budgeted for these both in revenues and contractual fees to be disbursed. This is the largest change from last year's budget to this year's.

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

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

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

RESOURCES

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

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

TOTAL BUILDING FUND RESOURCES

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

EXPENDITURES

SALARIES - (7.65 FTE)
PAYROLL COSTS
PROFESSIONAL FEES
SERVICE CONTRACTS
ADVERTISING & PUBLICATIONS
INSURANCE
SEMINARS & TRAINING
TRAVEL
UTILITIES
DUJES, FEES, & TAXES
CONTRACTUAL FEES
LEASE & RENTALS
REPAIRS & MAINTENANCE
CONSUMABLE SUPPLIES
OPERATING SUPPLIES
EQUIPMENT PURCHASES
MISCELLANEOUS
LAND & BUILDING IMPROVEMENTS
CAPITAL PURCHASES
CONSTRUCTION COSTS
TRANSFERS
CONTINGENCY
RESERVE/UNAPPROPRIATED END BALANCE

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

TOTAL BUILDING FUND EXPENDITURES

RESERVE FUNDS

RESERVE FUNDS:

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

General Reserve:

The General Reserve Fund receives its resources from General Fund transfers, from the Urban Renewal Districts' reimbursements, and grant funds for specific activities. In fiscal year 2018-2019 this fund assisted in the development of the field house located behind the City Hall. It has also paid for major repairs on aging facility equipment. This fiscal year we budgeted a transfer of \$2 million to the Central Urban Renewal District to help with development of a greenspace, along S. Main St. and for assistance with the SE Front St. project. The remaining funds in the General Reserve will be reserved for future capital projects, as they are identified and scheduled.

Water Reserve:

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

Sewer Reserve:

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

Street Reserve:

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

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

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

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

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

RESOURCES

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

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

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

EXPENDITURES

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

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

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

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

RESOURCES

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

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

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

EXPENDITURES

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

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

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

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

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

RESOURCES

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

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

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

EXPENDITURES

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

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

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

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

RESOURCES

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

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

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

EXPENDITURES

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

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

CAPITAL PROJECT FUND

CAPITAL PROJECT FUNDS:

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

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

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

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

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

RESOURCES

| | |
|---|------------------|
| BEGINNING CASH | 2,030,000 |
| OTHER REVENUE | 5,000 |
| TRANSFERS | 365,000 |
| TOTAL CAPITAL PROJECT FUND RESOURCES | 2,400,000 |

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

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

EXPENDITURES

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

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

GENERAL OBLIGATION BOND
-DEBT SERVICE FUND-

BONDED DEBT FUNDS:

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

G.O. Bond Debt Service Fund:

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

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

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

RESOURCES

BEGINNING CASH
TAXES
OTHER REVENUE
TRANSFERS

TOTAL G.O. BOND DEBT SERVICE FUND RESOURCES

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

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

EXPENDITURES

DEBT SERVICE*
TRANSFERS
RESERVES

TOTAL G.O. BOND DEBT SERVICE FUND EXPENDITURES

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

*Debt Service Breakout

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

BUDGET SUMMARY BY FUND

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

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

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

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

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

BUDGET SUMMARY BY CATEGORY

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

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

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

**** 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 |
| 9,298,780 | TRANSFERS | 11,326,150 |
| 2,000,000 | LOANS | 2,000,000 |
| 4,489,160 | OPERATING CONTINGENCY | 5,704,355 |
| 18,175,687 | RESERVED FOR FUTURE EXPENDITURES | 37,570,565 |
| 76,311,918 | TOTAL ALL CITY EXPENDITURES - BY CATEGORY | 87,547,100 |

STATEMENT OF INDEBTEDNESS

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

ESTIMATED DEBT OUTSTANDING ON JULY 1, 2024

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

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

PROPERTY TAX LEVY

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

**** PROPERTY TAX LEVIES ****

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