

**CITY OF BOARDMAN**  
**Monthly Council Financial Statement**  
**Period Ending May 31, 2026**  
**Fiscal Year Elapsed 91.67%**

FISCAL YEAR 2025-2026

REVENUE

EXPENDITURES

| FUND #                               | CITY Fund Description      | 2025-2026 BUDGET   | REVENUE               |                             |                      |                     | (A-D) Remaining % of (D/A) |                 | EXPENDITURES            |                           |                         |                       |                    |        |
|--------------------------------------|----------------------------|--------------------|-----------------------|-----------------------------|----------------------|---------------------|----------------------------|-----------------|-------------------------|---------------------------|-------------------------|-----------------------|--------------------|--------|
|                                      |                            |                    | Beginning Cash C/Over | Revenue Received This Month | Year to Date Revenue | (B+C) Total Revenue | Expectations (over budget) | Budget Received | Expenditures This Month | Year to Date Expenditures | (A-G) Unexpended Budget | (G/A) Expended Budget | (D-G) Fund Balance | Fund # |
| 100                                  | General Government         | 1,073,010          |                       |                             |                      |                     |                            |                 | 45,791                  | 925,006                   | 148,004                 | 86.21%                |                    | 100    |
| 110                                  | Public Safety - Police     | 3,634,175          |                       |                             |                      |                     |                            |                 | 265,923                 | 3,113,996                 | 520,179                 | 85.69%                |                    | 110    |
| 125                                  | Code Compliance            | 152,415            |                       |                             |                      |                     |                            |                 | (2,035)                 | 92,223                    | 60,192                  | 60.51%                |                    | 125    |
| 130                                  | Planning                   | 476,075            |                       |                             |                      |                     |                            |                 | 46,063                  | 316,513                   | 159,562                 | 66.48%                |                    | 130    |
| 180                                  | Facilities                 | 382,100            |                       |                             |                      |                     |                            |                 | (3,913)                 | 265,385                   | 116,715                 | 69.45%                |                    | 180    |
| 195                                  | Non-Departmental           | 7,312,225          |                       |                             |                      |                     |                            |                 | 0                       | 5,106,114                 | 2,206,111               | 69.83%                |                    | 195    |
| 100                                  | GENERAL FUND               | 13,030,000         | 1,706,484             | 730,087                     | 14,014,512           | 15,720,997          | (2,690,997)                | 120.65%         | 351,829                 | 9,819,236                 | 3,210,764               | 75.36%                | 5,901,760          | 100    |
| 220                                  | WATER FUND                 | 1,779,200          | 348,253               | 81,870                      | 1,175,408            | 1,523,660           | 255,540                    | 85.64%          | 102,356                 | 1,158,616                 | 620,584                 | 65.12%                | 365,044            | 220    |
| 230                                  | SEWER FUND                 | 1,310,250          | 151,400               | 594,788                     | 1,901,836            | 2,053,236           | (742,986)                  | 156.71%         | 92,917                  | 858,270                   | 451,980                 | 65.50%                | 1,194,966          | 230    |
| 240                                  | GARBAGE FUND               | 1,671,000          | 453,732               | 127,807                     | 1,269,025            | 1,722,757           | (51,757)                   | 103.10%         | 130,671                 | 1,160,390                 | 510,610                 | 69.44%                | 562,367            | 240    |
| 250                                  | STREET FUND                | 712,800            | 452,382               | 39,327                      | 480,801              | 933,182             | (220,382)                  | 130.92%         | 35,764                  | 449,492                   | 263,308                 | 63.06%                | 483,690            | 250    |
| 260                                  | BUILDING FUND              | 26,423,100         | 16,920,846            | 895,309                     | 8,719,334            | 25,640,180          | 782,920                    | 97.04%          | 123,438                 | 5,956,758                 | 20,466,342              | 22.54%                | 19,683,422         | 260    |
| 300                                  | GENERAL RESERVE FUND       | 14,090,000         | 9,286,602             | 34,857                      | 3,583,673            | 12,870,275          | 1,219,725                  | 91.34%          | 9,322                   | 5,197,989                 | 8,892,011               | 36.89%                | 7,672,286          | 300    |
| 320                                  | WATER RESERVE FUND         | 2,074,500          | 1,545,203             | 17,181                      | 721,527              | 2,266,730           | (192,230)                  | 109.27%         | 6,659                   | 949,187                   | 1,125,313               | 45.75%                | 1,317,543          | 320    |
| 330                                  | SEWER RESERVE FUND         | 4,825,000          | 3,237,965             | 17,681                      | 251,718              | 3,489,683           | 1,335,317                  | 72.33%          | 12,334                  | 1,393,160                 | 3,431,840               | 28.87%                | 2,096,523          | 330    |
| 350                                  | STREET RESERVE FUND        | 19,095,000         | 12,969,099            | 434,887                     | 3,838,015            | 16,807,114          | 2,287,886                  | 88.02%          | 0                       | 5,924,889                 | 13,170,111              | 31.03%                | 10,882,225         | 350    |
| 415                                  | CONGRESSIONAL CMTY PJCT FU | 1,575,900          | 1,545,325             | 5,337                       | 58,387               | 1,603,712           | (27,812)                   | 101.76%         | 0                       | 3,000                     | 1,575,900               | 0.00%                 | 1,603,712.37       | 415    |
| 418                                  | HOUSING INICIATIVE FUND    | 1,033,000          | 0                     | 3,212                       | 1,029,986            | 1,029,986           | 3,014                      | 99.71%          | 5,000                   | 70,000                    | 963,000                 | 6.78%                 | 959,986            | 418    |
| 510                                  | GO BOND FUND               | 1,647,050          | 264,170               | 2,926                       | 1,352,858            | 1,617,028           | 30,022                     | 98.18%          | 0                       | 278,666                   | 1,368,384               | 16.92%                | 1,338,363          | 510    |
| <b>CITY TOTAL</b>                    |                            | <b>89,266,800</b>  | <b>48,881,461</b>     | <b>2,985,268</b>            | <b>38,397,079</b>    | <b>87,278,540</b>   | <b>1,988,260</b>           | <b>97.77%</b>   | <b>870,289</b>          | <b>33,216,654</b>         | <b>56,050,146</b>       | <b>37.21%</b>         | <b>54,061,886</b>  |        |
| 815                                  | CENTRAL UR DISTRICT        | 7,946,400          | 505,558               | 2,664                       | 209,719              | 715,277             | 7,231,123                  | 9.00%           | 400,000                 | 400,626                   | 7,545,774               | 5.04%                 | 314,652            | 815    |
| 816                                  | NORTH UR DISTRICT          | 4,314,350          | 86,875                | 1,182                       | 164,946              | 251,821             | 4,062,529                  | 5.84%           | 0                       | 5,939                     | 4,308,411               | 0.14%                 | 245,882            | 816    |
| 819                                  | WEST UR DISTRICT           | 209,125            | 102,241               | 426                         | 5,369                | 107,610             | 101,515                    | 51.46%          | 0                       | 30,693                    | 178,432                 | 14.68%                | 76,916             | 819    |
| <b>URA TOTAL</b>                     |                            | <b>12,469,875</b>  | <b>694,674</b>        | <b>4,272</b>                | <b>380,034</b>       | <b>1,074,708</b>    | <b>11,395,167</b>          | <b>8.62%</b>    | <b>400,000</b>          | <b>437,258</b>            | <b>12,032,617</b>       | <b>3.51%</b>          | <b>637,450</b>     |        |
| <b>CITY OF BOARDMAN GRAND TOTALS</b> |                            | <b>101,736,675</b> | <b>49,576,136</b>     | <b>2,989,540</b>            | <b>38,777,113</b>    | <b>88,353,248</b>   | <b>13,383,427</b>          |                 | <b>1,270,289.06</b>     | <b>33,653,912.50</b>      | <b>68,082,762.50</b>    | <b>40.72%</b>         | <b>54,699,336</b>  |        |

Current Month Net Cash Change (No URA) 2,114,979

Year to Date Net Cash Change 5,123,200

CASH REPORT:

|                                      | Amount              | as of 5/31/26 Interest Rate |
|--------------------------------------|---------------------|-----------------------------|
| Bank of Eastern Oregon Police        | \$7,563             | 4.00%                       |
| Banner Bank Checking                 | \$1,592,918         | -                           |
| Banner Bank Savings                  | \$251,730           | 4.24%                       |
| Bank of Eastern Oregon               | \$252,518           | 5.00%                       |
| OR Government Pool                   | \$51,048,208        | 4.00%                       |
| Bank of Eastern Oregon SBA           | \$5,000             | -                           |
| CURD Government Pool                 | \$318,383           | 4.00%                       |
| NURD Government Pool                 | \$243,507           | 4.00%                       |
| WURD Government Pool                 | \$107,831           | 4.00%                       |
| Xpress Online Clearing               | \$871,679           | -                           |
| Bank of Eastern Oregon - R&G         | \$0                 | 0.10%                       |
| Bank of Eastern Oregon - 2KG         | \$0                 | 0.10%                       |
| Bank of Eastern Oregon - Rotschy     | \$0                 | 0.10%                       |
| Bank of Eastern Oregon - Granite     | \$0                 | 0.10%                       |
| Bank of Eastern Oregon - Silver Cree | \$0                 | 0.10%                       |
| Bank of Eastern Oregon - Culbert     | \$0                 | 0.10%                       |
| <b>TOTAL CASH</b>                    | <b>\$54,699,336</b> |                             |
| Cash Clearing - Utilities            | \$0.00              |                             |
| <b>Total</b>                         | <b>\$54,699,336</b> |                             |

Summary of Budgeted Interfund Transfers, as of 04/30/2026

| City Budgeted Interfund Transfers From: |                  | City Budgeted Interfund Transfers To: |                  |
|---|------------------|---------------------------------------|------------------|
| 100-General Fund                        | 5,106,114        | 100-General Fund                      | 36,000           |
| 220-Water Fund                          | 18,000           | 260-Building Fund                     | 146,114          |
| 230-Sewer Fund                          | 18,000           | 300-General Reserve Fund              | 3,360,000        |
| 260-Building Fund                       | 1,600,000        | 320-Water Reserve Fund                | 500,000          |
| 300-General Reserve Fund                | 76,000           | 350-Street Reserve Fund               | 2,776,000        |
| 330-Sewer Reserve Fund                  | 1,000,000        | 418-Housing Initiative Fund           | 1,000,000        |
| <b>TOTAL TRANSFERS FROM</b>             | <b>7,818,114</b> | <b>TOTAL TRANSFERS TO</b>             | <b>7,818,114</b> |

Summary of Budgeted Interfund Transfers, as of 05/31/2026

| Budgeted Interfund Transfers From: |         | Budgeted Interfund Transfers To: |         |
|------------------------------------|---------|----------------------------------|---------|
| 815-Central Urban Renewal District | 400,000 | 350-Street Reserve Fund          | 400,000 |