



**2026-2027
PROPOSED BUDGET**

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BUDGET COMMITTEE ROSTER

City Council

Paul Keefer, Mayor
Heather Baumgartner
Cristina Cuevas
Michael Hughes
Karen Pettigrew
Brenda Profitt
Richard Rockwell

Citizen Members

Dori Drago
Stephen Fuss
Emerald Lantis
Alejandra Mendoza
Lisa Mittelsdorf
Ariana Andrews
Marie Shimer

CITY STAFF

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

BUDGET CALENDAR 2026 - 2027

Jan. 6, 2026	Appoint Budget Officer and Budget Committee
Feb. - April 2026	Prepare proposed budget
April 29, 2026	Publish 1 st Notice of Budget Committee Meeting
May 6, 2026	Publish 2 nd Notice of Budget Committee Meeting
May 12, 2026	Budget Committee meeting..... 7:15 pm
May 26, 2026	Second Budget Committee meeting (if needed) 7:15 pm
May 27, 2026 Summary	Publish Notice of Budget Hearing & Budget
June 2, 2026	Budget Hearing 7:15 pm
June 2, 2026	Enact Resolution to Adopt
July 15, 2026	Submit tax certification documents to Tax Assessor
Sept. 30, 2026	Send copy of all budget documents to County Clerk

BUDGET MESSAGE

May 8, 2026

Dear Boardman Budget Committee members,

Isn't S. Main Street beautiful? Thank you, and all of the community, who were patient with us during the detours, the asphalt cut outs, and the extra time for our lampposts to be installed, but we can all agree that we now have a beautiful new street and sidewalks. These are the type of projects that can be seen with the human eye, on our daily commute to work or school. But some of the important improvements are underground. When water lines and sewer lines are replaced, they can't be seen when they're covered in dirt, but they truly allow us to live a life with quality drinking water and appropriate removal of effluent water. When one of these is not available at the turn of the faucet or at the flush of a toilet, it makes for an instant moment of unhappiness, to say the least.

The budget we will review is the roadmap the city's leadership has planned for this coming year. When the construction of capital projects begins, planning has begun a year prior. This year we have four designs, that will become capital projects the following year. In order to start putting amenities into the city's parks, a parks design consultant will be hired to evaluate the locations, sizes, and needs of each park. The second is the design of Kinkade Road, which along with a new road, will also have utility upgrades. Third, we have the Main Street offramp design. And finally, the third design is the largest of the three, with a design of a three-story building to house the Police, Building Department, Planning Department, and a courthouse.

Aging infrastructure is a concern for the city, which is being addressed as resources and planning allow. Some upgrades will be replacing the outdated infrastructures such as recoating the 300-gallon reservoir and rebuilding a couple of lift stations. Again, this allows for water to flow when we turn on the faucet, and for the wastewater to be removed, without backups.

Thank you for your input and review of the city's budget. You are part of the process that is necessary to carry out these capital projects and a step closer for the community to enjoy.

Respectfully submitted,

Marta Barajas
Budget Officer/Finance Director

GENERAL FUND

GENERAL FUND:

The General Fund encompasses the general operating and administrative funds of the City. Within the General Fund are 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 into the General Fund. Resources also include revenues from state revenue sharing, franchise fees, grants and loans, transient lodging taxes, enterprise zone awards, and asset sale proceeds. Expenditures from the General Fund are disbursed out of the five departments, as applicable. Some of the major operational expenditures include personnel costs, police dispatch services and communications, professional and service contracts, tourism, and city parks' maintenance. Because the General Fund receives unrestricted grants and other revenues, it supports capital improvements and major repairs. When feasible, the General Fund will contribute funds to the other funds to help establish the capital needed for future infrastructure improvements or additions.

This fiscal year, the General Fund will transfer \$625,000 to establish the Park Fund. In prior years, the city contracted for the oversight and maintenance of its parks to the Boardman Park & Recreation District (BPRD). In 2024, the BPRD terminated the agreement and gave it back to the city. Around the same time, newly built subdivisions installed "green spaces" for parks and deeded them to the city. In a short time, the City became owners of multiple "parks." With these parks forthcoming, the City engaged Shapiro Didway for a Parks Master Plan.

The General Fund anticipates receiving \$1,000,000 from Columbia River Enterprise Zone III, from their Community Development Contribution award. This money is earmarked for the transfer of water rights from N. Main Street to Kunze Road. The property on N. Main Street has been sold and the City needs to move the water rights from that property. With the growth projections and having all the wells on the north side, it was determined that the best location would be on the Kunze Road property owned by the City.

Three years ago, the General Fund was the recipient of an inter-fund loan from the Building Department. These funds were used to establish a "side account" with the Oregon Public Employees Retirement System. The annual payment amount is \$146,115. This year, the city will make its third payment to the Building Department. Then, last year, the City received another inter-fund loan from the Building Department, in the amount of one million six hundred dollars to purchase land in the NE quadrant of the City. This land is now being developed with new streets, sidewalks, and utility infrastructure.

In Public Safety, the Police Department receives funds from Columbia River Enterprise Zone II. These funds are to help cover the cost of a School Resource Officer (SRO) and updates to equipment. The anticipated award is approximately \$213,000. Also to assist with supporting the SRO position, is the Morrow County School District with whom we hold a contract to provide this service, and they contribute \$57,500 each school year. This award is received in the first months of each calendar year.

The City participates in the State's Revenue Sharing, which 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.

The General Fund has a few vacant positions, a Sworn Officer (Police) and a Code Compliance position. We anticipate being able to fill these positions soon. Since patrol vehicles are a work horse for public safety, these are replaced approximately every five years. In this year's rotation, replacements of two vehicles are included in the budget. Also on a five-year rotation plan, are the replacement of computers. These will run into compatibility issues, security issues, and repair issues once they get to about the five-year mark. This year, we anticipate replacing seven computers and a server, across the various General Fund departments.

City Park maintenance has been previously handled through the Facilities Department. This year, the City is proposing moving all park-related expenses to a designated Park Fund. This creates a large reduction in the expenses listed for the Facilities Department. This move is to better track the expenses and changes in the revenues of the parks.

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.

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

Historical Data		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026
2,919,837	1,989,508	2,661,700
2,925,726	3,027,903	3,007,050
159,692	141,945	167,900
4,162,395	2,883,592	2,897,950
3,590,287	5,323,137	3,403,000
535,690	1,182,211	856,400
51,150	36,000	36,000
14,344,776	14,584,295	13,030,000

RESOURCES

Budget Year 2026-2027		
Proposed Budget	Approved Budget	Adopted Budget
6,549,800	-	-
3,302,050	-	-
193,000	-	-
2,800,800	-	-
271,100	-	-
1,245,700	-	-
40,000	-	-
14,402,450	-	-

TOTAL GENERAL FUND RESOURCES

Historical Data		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026
226,516	147,680	146,800
116,996	77,333	155,700
192,467	257,625	306,350
13,905	13,831	25,850
648	366	5,300
2,267	0	14,000
7,946	11,392	32,100
360	35	9,750
3,248	8,225	7,580
23,799	7,997	10,580
1,650	1,910	1,950
0	13	4,000
8,071	12,091	28,200
49,825	23,505	265,000
51	897	5,500
14,587	14,169	43,350
11,743	579	6,000
0	63,158	5,000
674,079	640,805	1,073,010

EXPENDITURES

Budget Year 2026-2027		
Proposed Budget	Approved Budget	Adopted Budget
195,700	-	-
153,700	-	-
277,250	-	-
56,300	-	-
12,300	-	-
16,000	-	-
32,100	-	-
9,750	-	-
7,020	-	-
13,465	-	-
2,950	-	-
4,000	-	-
29,700	-	-
258,500	-	-
6,100	-	-
28,350	-	-
21,000	-	-
20,000	-	-
1,144,185	-	-

GENERAL GOVERNMENT

TOTAL GENERAL GOVERNMENT EXPENDITURES

1,233,830	1,411,444	1,647,000
714,233	809,129	1,214,190
2,358	6,363	4,600
22,060	30,037	53,970
0	0	400
68,176	83,126	86,600
10,232	14,649	19,000
10	339	250
17,311	25,499	29,540
6,010	6,440	6,950
2,211	3,161	3,800
12,897	24,951	48,000
5,853	64,430	66,625
13,357	16,685	15,350
49,657	51,872	72,300
24,550	23,435	72,900
1,279	1,323	25,200
472,509	254,044	267,500
2,656,531	2,826,927	3,634,175

PUBLIC SAFETY - POLICE

TOTAL PUBLIC SAFETY - POLICE EXPENDITURES

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

Historical Data			Budget Year 2026-2027			
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026		Proposed Budget	Approved Budget	Adopted Budget
EXPENDITURES						
CODE COMPLIANCE						
67,143	55,726	67,300	SALARIES - (1.0 FTE)	96,200	-	-
27,148	27,525	55,900	PAYROLL COSTS	68,300	-	-
0	0	0	PROFESSIONAL FEES	21,250	-	-
4,547	4,199	9,590	SERVICE CONTRACTS	12,250	-	-
0	0	200	ADVERTISING & PUBLICATIONS	200	-	-
7,106	6,159	5,600	INSURANCE	6,400	-	-
1,304	1,255	1,150	SEMINARS & TRAINING	1,250	-	-
0	0	300	TRAVEL	300	-	-
917	2,140	1,675	UTILITIES	1,850	-	-
570	442	850	DUES & FEES	850	-	-
38	0	300	LEASE & RENTALS	300	-	-
310	0	1,500	REPAIRS & MAINTENANCE	1,500	-	-
545	1,338	1,800	CONSUMABLE SUPPLIES	2,250	-	-
3,568	1,454	4,000	OPERATING SUPPLIES	4,000	-	-
115	14	2,250	EQUIPMENT PURCHASES	2,250	-	-
113,310	100,254	152,415	TOTAL CODE COMPLIANCE EXPENDITURES	219,150	-	-
EXPENDITURES						
PLANNING						
0	0	145,700	SALARIES - (1.0 FTE)	111,200	-	-
0	0	103,100	PAYROLL COSTS	76,100	-	-
0	0	196,000	PROFESSIONAL FEES	165,000	-	-
0	0	4,330	SERVICE CONTRACTS	12,450	-	-
0	0	6,000	ADVERTISING & PUBLICATIONS	6,000	-	-
0	0	4,200	INSURANCE	4,800	-	-
0	0	4,600	SEMINARS & TRAINING	4,600	-	-
0	0	300	TRAVEL	300	-	-
0	0	2,630	UTILITIES	2,850	-	-
0	0	1,555	DUES & FEES	1,555	-	-
0	0	100	LEASE & RENTALS	850	-	-
0	0	600	REPAIRS & MAINTENANCE	600	-	-
0	0	1,960	CONSUMABLE SUPPLIES	3,850	-	-
0	0	4,000	OPERATING SUPPLIES	4,000	-	-
0	0	1,000	EQUIPMENT PURCHASES	1,000	-	-
0	0	476,075	TOTAL PLANNING EXPENDITURES	395,155	-	-
FACILITIES						
83,263	48,757	96,400	SERVICE CONTRACTS	29,050	-	-
21,284	16,916	17,000	UTILITIES	18,500	-	-
315	0	3,200	DUES & FEES	3,200	-	-
33,785	25,477	69,000	REPAIRS & MAINTENANCE	46,200	-	-
0	128	500	CONSUMABLE SUPPLIES	500	-	-
0	0	51,000	EQUIPMENT PURCHASES	61,000	-	-
0	0	40,000	LAND & BUILDING IMPROVEMENTS	-	-	-
74,825	23,505	105,000	CAPITAL PURCHASES	103,000	-	-
0	0	0	DEBT SERVICE	-	-	-
213,471	114,783	382,100	TOTAL FACILITIES EXPENDITURES	261,450	-	-

PARK FUND

PARK FUND:

The Park Fund is new this year. This fund has been created, as the city's inventory of parks, future addition of amenities, and increases in the activities related to parks have come to be in the last year and a half. This reflects how fast Boardman is growing and changing.

The Park Fund does not currently have a self-generating revenue source besides rental fees of the City Park Pavilion. This fund is funded by the General Fund. The city went from having a City Park, Dunes (or Zuzu) Park, the N. Front Street Splash Pad and soccer field, and the on-ramp and off-ramp green areas as its entire park inventory and contracting out its maintenance and rental to the Boardman Park & Recreation District. About a year and a half ago, the maintenance contract was ended, and the city took over including the rental of the City Park Pavilion. Then, three more subdivision parks were deeded to the city with more expected to come in the near future.

The city has completed a Parks Master Plan, which is the groundwork for the future of Boardman's parks. It is anticipated for a Parks Design consultant to be hired, who would further analyze the location, size, and amenities located nearby, to identify and design the amenities that would go at each park. The design is budgeted this year, with installation of amenities anticipated for the 2027-2028 fiscal year.

A few items have been previously decided and will be carried out this year. The current splash pad will be demolished when the installation of a new splash pad, located at the City Park, is complete. This project has started and is anticipated to be finalized this summer. The new splash pad and demolition of the current one, are funded by the General Reserve, since a Park Fund did not exist prior to this year. The dog park was also relocated last year to the BPA greenspace (East). The new dog park will receive the restrooms that are at the current splash pad, once it has been closed for demolition. The Park Fund will pay for the transfer of the restrooms and installation costs.

The city previously entered into an agreement with the Boardman Community Development Association, in collaboration with them, on a pickleball court project. This project will be on city owned land, and the city will install fencing and sidewalk improvements as part of the collaboration. This will cost approximately \$100,000. This new amenity is anticipated to be a great addition to our residents and tourists alike.

WATER FUND

WATER FUND:

One of the City's enterprise funds is the water fund. By statute, an enterprise fund is to run like an independent business. It is to self generate its revenues and pay for only the related expenses. The Water Fund's primary revenue sources are monies from the sale of water, or other water functions, and interest. On the expense side, the expenses related to providing water services and functions to its customers, such as personnel expenses, system maintenance, system supplies, utilities, and dues are paid by the generated revenues. These expenses are necessary to keep the water running, while also complying with state and federal water regulations. The largest expense for the Water Fund is personnel costs, as holds true for most business models. The second largest expense is utilities, primarily electricity which is needed for the pumps to work to meet the water demand. To keep the system working at its best and prolonging its useful life, the city provides 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. New water meters are included in the budget, to account for new 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.

The city is working with a consultant on updating the System Development Charges (SDC) methodology. This will be a great update to the SDC. SDC's are a fee that is collected from the developers for new homes, which is a fee to connect to the city's water and sewer system. The SDC fees can only be used on the addition or expansion of the water or wastewater systems, if for "growth". This cannot be for repairs or replacements of existing utility infrastructure. One of the important items included in the formulation of the City's SDC's, is the capital improvement list. With that list being revamped two years ago and updated last year, it is an appropriate time to reevaluate the SDC's.

All other capital water projects, such as the installation of a new water line or the replacement of an outdated one, are in the Water Reserve Fund.

The biggest change to the Water Fund this year is its rate structure. Previously, the water rate consisted of a base fee, which included seven thousand gallons of water, at no additional cost. Usage in excess of the seven thousand gallons, then incurred a "per thousand" charge. When evaluating the rate structure and the corresponding revenues, it was determined that any water usage incurs a cost from the beginning, not after seven thousand gallons. The pumps require electricity, the water reservoirs require system maintenance and supplies, the water compliance activities must be performed, and so on. To address this revenue and expense model, the city has adopted a new water rate model. In the new model, the base rate will be determined by the meter size that feeds into the home, business, or structure, and the consumption rate will apply at the initial use of water.

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

Historical Data		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026
501,598	676,191	303,500
1,259,545	1,140,084	1,293,200
32,085	18,917	32,500
0	0	150,000
1,793,228	1,835,193	1,779,200

RESOURCES

Budget Year 2026-2027		
Proposed Budget	Approved Budget	Adopted Budget
295,000	-	-
1,470,200	-	-
28,500	-	-
-	-	-
1,793,700	-	-

TOTAL WATER FUND RESOURCES

Historical Data		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026
318,684	390,400	449,900
186,868	220,355	347,600
10,586	27,609	96,660
17,592	11,378	32,550
11,379	10,076	39,200
2,429	4,817	12,250
20	0	500
172,109	174,398	259,275
10,638	45,739	34,015
1,281	1,087	1,600
110,133	171,661	196,500
4,938	6,660	10,570
30,917	32,998	44,400
2,648	7,008	12,750
1,893	1,931	3,000
95	0	7,500
20,395	1,524	34,000
218,000	379,300	18,000
0	0	178,930
672,623	348,253	0
1,793,228	1,835,193	1,779,200

EXPENDITURES

Budget Year 2026-2027		
Proposed Budget	Approved Budget	Adopted Budget
448,900	-	-
316,900	-	-
89,525	-	-
50,250	-	-
8,000	-	-
3,750	-	-
500	-	-
258,800	-	-
25,925	-	-
2,000	-	-
190,300	-	-
11,240	-	-
56,150	-	-
12,750	-	-
2,500	-	-
7,500	-	-
19,000	-	-
89,710	-	-
200,000	-	-
-	-	-
1,793,700	-	-

TOTAL WATER FUND EXPENDITURES

SEWER FUND

SEWER FUND:

The 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 one hundred sewer accounts and maintains over fourteen miles of sewer line. It also funds the servicing of 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 on July 1, 2019. No rate increase is scheduled for this fiscal year.

The capital infrastructure expenses related to wastewater are funded out of the Sewer Reserve, not the Sewer Fund, however, the Sewer Fund may still have related expenses such as payment to consultants or regulatory fees related to the anticipated capital infrastructure project. Excess funds, above operating expenses are transferred to the Sewer Reserve, to accumulate funds for the capital infrastructure projects. We don't anticipate sending any money to the Sewer Reserve this year.

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

Historical Data		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026
450,998	311,574	166,500
892,014	1,042,676	955,000
47,834	32,914	38,750
0	0	150,000
1,390,846	1,387,164	1,310,250

RESOURCES

Budget Year 2026-2027		
Proposed Budget	Approved Budget	Adopted Budget
680,000	-	-
925,000	-	-
41,350	-	-
0	-	-
1,646,350	-	-

TOTAL SEWER FUND RESOURCES

Historical Data		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026
277,713	377,999	467,100
159,128	202,848	367,600
13,886	47,047	53,440
10,542	7,837	25,550
11,379	10,076	30,200
2,183	5,825	12,250
20	0	500
29,857	37,521	44,150
33,010	29,842	46,450
1,281	1,087	1,600
48,626	62,572	60,000
4,824	5,837	10,780
18,896	19,911	26,900
2,669	3,884	12,750
1,893	1,990	3,000
-29	0	8,500
20,395	5,988	34,000
443,000	418,000	18,000
0	0	87,480
311,574	148,900	0
1,390,846	1,387,164	1,310,250

EXPENDITURES

Budget Year 2026-2027		
Proposed Budget	Approved Budget	Adopted Budget
477,700	-	-
325,400	-	-
97,900	-	-
43,250	-	-
8,000	-	-
3,750	-	-
500	-	-
44,200	-	-
50,360	-	-
2,000	-	-
63,800	-	-
11,700	-	-
30,150	-	-
18,750	-	-
2,500	-	-
8,500	-	-
19,000	-	-
288,890	-	-
150,000	-	-
-	-	-
1,646,350	-	-

TOTAL SEWER FUND EXPENDITURES

GARBAGE FUND

GARBAGE FUND:

The Garbage Fund is another enterprise fund of the city. The difference of this fund, compared to the Water Fund or Sewer Fund, is that these services are provided by a contracted service provider, rather than provided directly by the city. Solid waste removal services are provided by Waste Connections, dba Sanitary Disposal, Inc. They collect 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, however, provides customer service to all our residents. Our staff take their billing inquiries and service requests, while also troubleshooting any discrepancies between these. The garbage rate is anticipated to have a matching consumer price index (cpi) increase, to the cost of solid waste disposal. This cpi increase for this year is 2.99%.

Having to meet state regulation, it is anticipated that sometime this fiscal year, curbside recycling is mandated to begin. The recycling containers will be provided by Sanitary Disposal and an \$8 a month fee will be imposed per recycling container. This fee will be a pass-through to the customer.

The City provides two months of garbage vouchers to its residential customers. This helps customers who are doing some spring cleaning and fall clean-outs. The vouchers are usually distributed in late Spring and late Fall. This service is also provided through a service provider. One location is at the North Transfer Station, which recently installed scales and updated their fee structure to a per-ton charge. The approximate cost of each month's garbage vouchers provided is \$9,500.

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

Historical Data		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026
252,165	408,434	419,000
918,224	1,222,957	1,252,000
185	210	0
1,170,574	1,631,601	1,671,000

RESOURCES

Budget Year 2026-2027		
Proposed Budget	Approved Budget	Adopted Budget
505,000	-	-
1,362,000	-	-
-	-	-
1,867,000	-	-

TOTAL GARBAGE FUND RESOURCES

Historical Data		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026
15,276	16,552	21,800
9,350	7,912	14,600
5,000	0	9,040
702,603	1,128,721	1,416,300
0	0	4,000
26,001	17,302	36,345
0	0	0
331	544	1,100
0	0	0
2,366	2,188	5,250
0	32	0
-22	0	1,000
0	0	161,565
409,669	458,351	0
1,170,574	1,631,601	1,671,000

EXPENDITURES

Budget Year 2026-2027		
Proposed Budget	Approved Budget	Adopted Budget
72,000	-	-
51,900	-	-
3,200	-	-
1,468,000	-	-
3,200	-	-
20,850	-	-
-	-	-
1,500	-	-
-	-	-
7,600	-	-
-	-	-
1,000	-	-
237,750	-	-
-	-	-
1,867,000	-	-

TOTAL GARBAGE FUND EXPENDITURES

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.

The city recently completed a Transportation System Plan, in conjunction with the Oregon Department of Transportation. This plan was mostly funded by an ODOT grant. A couple of years ago, the City had a pavement analysis performed by Anderson Perry and Associates. 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. Some minor items may be performed by our staff, while capital improvements will be disbursed from the Street Fund Reserve. This fund will only reflect general repairs and maintenance.

Revenues for the Street Fund come from state road tax apportionments. The state road tax apportionments 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 its limited resources, the Street Fund's gap funding is provided by the General Fund. Last year's transfer allowed enough in carryover to this year, that no additional transfers are anticipated from the General Fund, this year.

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

Historical Data		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026
175,434	206,657	350,000
0	0	0
335,830	385,378	355,800
4,174	3,939	7,000
130,000	305,500	0
645,437	901,474	712,800

RESOURCES

Budget Year 2026-2027		
Proposed Budget	Approved Budget	Adopted Budget
437,000	-	-
2,400	-	-
458,100	-	-
7,000	-	-
0	-	-
904,500	-	-

TOTAL STREET FUND RESOURCES

Historical Data		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026
189,068	189,657	165,100
101,490	94,865	152,900
9,919	27,903	32,240
2,988	2,900	9,250
11,379	10,076	8,200
519	4,604	1,750
0	0	500
33,443	45,128	59,095
1,698	871	640
1,281	1,087	1,100
25,141	16,212	104,650
2,336	3,612	6,140
16,193	12,193	26,900
3,030	5,105	6,000
20,294	15,963	73,500
0	0	6,500
20,000	7,229	24,000
0	0	0
206,657	451,881	34,335
645,437	901,474	712,800

EXPENDITURES

Budget Year 2026-2027		
Proposed Budget	Approved Budget	Adopted Budget
219,900	-	-
152,700	-	-
12,900	-	-
16,750	-	-
8,000	-	-
1,750	-	-
500	-	-
59,060	-	-
650	-	-
1,350	-	-
75,000	-	-
4,410	-	-
40,150	-	-
16,000	-	-
86,500	-	-
6,500	-	-
19,000	-	-
183,380	-	-
-	-	-
904,500	-	-

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 the 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 has allowed this department to remain busy and to expand in personnel. This year, we are adding one additional Building Inspector to allow for the same timely inspection services that our customers rely on. This has also allowed for the ability to provide contracted building department services to surrounding jurisdictions. Oversight from managerial and financial are also appropriated proportionately to this department. A Commercial Plumbing Inspector is also budgeted, as we currently only have a part-time employee for this service.

Revenues for the Building Fund come from permit fees and plan review fees. The largest expense of the department is Contractual Fees. This line item is for 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 whose rendering fees are 50% of the gross permit fees collected. The Fire/Life Safety Inspections are conducted by the Boardman Fire Rescue District, who is contracted by the city to provide this service for us, and their rendering fee is 40% of gross Fire/Life Safety Inspection fees, and the City of Irrigon's rendering fees set at 25%. The City of Boardman also provides Building Department services to Gilliam County; they don't have any rendering fees in their agreement. Multiple data centers are anticipated to come through this department this fiscal year.

The anticipated growth for Boardman continues at a fast pace. The Building Department and Police Department are outgrowing their space at the current City Hall building. With land being purchased to the West of the current City Hall location, construction of an annex is being considered. This, and the need for a circuit court has advanced conversations around the possibility of an annex being considered. Moving forward with this, would require the design of the building and site. We anticipate the cost to be \$1,500,000, with the Building Department's share at \$600,000.

Expanded services of the Building Department include a drone that will have a licensed operator. The opportunity came about from our insurance company, CIS, who was offering "drone schooling" at a discounted rate, along with assistance in drafting a drone program. This service will facilitate final approvals, along with inspections to the very high buildings that we see more of in our area and the construction sites that have very deep areas that also require inspections. This, and added safety to our staff were all factors considered when the decision was made to

add a drone to the Building Department. As an added bonus, in circumstances where Public Safety would benefit from this service during a search & rescue, the drone and operator may be made available. The capital purchases this year include a drone, and three vehicles. An enclosed vehicle to transport the drone will be necessary and two pickup trucks will be upgraded this year.

Last year the Building Department provided an interfund loan to the city of \$1,600,000. The City was pursuing development in the northeast quadrant of town, and this interfund loan would assist with these plans. The loan was used to assist with the purchase of land. The city will repay this loan over a ten-year period. This year will be the first payment of \$160,881.

Three years ago, the state offered an Employer Incentive Fund initiative where the state would match certain amounts of funding, if the city established a "side account" for the Oregon Employees Retirement System's (PERS) unfunded actuarial liability (AUL) calculated for the city. This was a great opportunity which has saved us PERS contribution rate hikes. The payment to the Building Department from the General Fund is \$146,115.

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

Historical Data		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026
11,835,455	14,346,570	16,875,000
11,482	13,510	10,000
3,904,610	2,429,223	4,722,000
469,548	300,007	566,640
1,907,580	1,575,347	2,581,300
924,921	724,201	817,000
0	0	0
607,474	694,061	705,045
146,114	146,114	146,115
19,807,184	20,229,033	26,423,100

RESOURCES

Budget Year 2026-2027		
Proposed Budget	Approved Budget	Adopted Budget
19,078,000	-	-
45,000	-	-
4,534,000	-	-
544,150	-	-
2,457,800	-	-
867,000	-	-
-	-	-
5,045	-	-
307,005	-	-
27,838,000	-	-

TOTAL BUILDING FUND RESOURCES

Historical Data		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026
326,166	487,682	697,200
154,078	216,565	532,000
6,208	86,144	506,780
58,658	66,810	98,620
150	0	800
16,347	15,329	13,500
1,264	5,237	16,500
8,798	10,750	11,200
21,902	25,111	35,830
69,626	38,418	76,950
1,979,361	1,826,868	2,970,890
4,240	10,622	17,400
9,909	5,854	20,500
9,031	9,258	18,580
4,927	7,359	17,200
93,191	31,386	40,500
0	169,528	8,000
0	0	0
114,942	0	170,000
0	0	100,000
15,150	0	1,600,000
0	0	1,970,650
16,913,235	17,216,113	17,500,000
19,807,184	20,229,033	26,423,100

EXPENDITURES

Budget Year 2026-2027		
Proposed Budget	Approved Budget	Adopted Budget
872,100	-	-
612,500	-	-
425,700	-	-
141,700	-	-
800	-	-
14,400	-	-
15,500	-	-
13,200	-	-
24,180	-	-
76,950	-	-
3,003,575	-	-
16,400	-	-
15,500	-	-
14,300	-	-
21,200	-	-
27,000	-	-
8,000	-	-
-	-	-
325,000	-	-
600,000	-	-
-	-	-
1,945,000	-	-
19,664,995	-	-
27,838,000	-	-

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 were created to facilitate cash management and saving needs for capital improvements and emergency repairs. The Street Reserve was established in 1998-1999. The Street Reserve has the purpose of paying for future major repairs to and construction of city streets and roads. 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, other than the General Reserve Fund, 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. In the 2025-2026 fiscal year the city transferred \$1 million to establish the Housing Initiative Fund and along those lines, including commercial development, the city purchased land in NE Boardman and SW Boardman, for approximately \$3,900,000. A portion of that amount, \$1,600,000 was through an interfund loan from the Building Department and the remainder funded through the General Reserve. This allows for the city to leverage its resources and continue with other capital projects without tying up all its financial resources in just one project.

The city was a sponsoring agency of the Columbia River Enterprise Zone II, where each year, as a sponsoring agency, money is awarded and the recipient will be the General Fund or Reserve, as the city sees fit. The City completed a Parks Master Plan and is excited to be moving onto the next step with a park design, park amenities, and relocation of the Splash Pad. The new Splash Pad is anticipated to begin in 2025-26, with a final payment in the 2026-27 fiscal year. \$200,000 has been earmarked for that final payment. Since the Park Fund did not exist in 2025-26, and the Splash Pad will mostly be paid from the General Reserve, the final payment will also be out of the General Reserve to allow for consistency and financial sense.

In other capital projects, the Police and Building Department are exploring the idea of a new build, on the land just West of the current City Hall. This new building would house the Police Department, Building Department, Planning Department, and the needed circuit court. Its share of the design fee is \$900,000. An allowance for the unforeseen major repairs and replacements of \$250,000 are added to the budget, as well.

Water Reserve:

The Water Reserve Fund has multiple projects for this fiscal year. The SCADA reporting system will finally be completed this year. The city received the official bids and is awarding the contract soon.

The capital projects for the Water Reserve Fund this year include recoating the 300-gallon reservoir. This will ensure that it can serve the city for many, many more years, and as a backup to the 1,000,000-gallon reservoir, if it should ever need to be placed on hold. When the city sold its property at N. Main Street, the sales agreement allows the city to come back and move the water rights that were granted to the well at that site. The city has designated its property on Kunze Road to be location of the water rights by constructing a well, on that site. This project is estimated to cost \$1,000,000. The money for this project was earmarked from the sale proceeds of the Tower Road property that was sold the previous year.

Collector 2 was identified as needing a generator to ensure functionality even in power outages. This project has a cost of approximately \$650,000. There are some other items needing upgrades but are not in the running for urgency and will be performed as needed or resources are available.

The Columbia River Enterprise Zone III agreements specify a Community Development Contribution of \$5,000,000 being awarded at the commencement of that industries' project. Historically, we have been awarded \$1,000,000 out of that award. In anticipation of the next award, we have earmarked that \$1,000,000 to the Water Reserve Fund and its capital projects.

Sewer Reserve:

The Sewer Reserve Fund will continue to be active this fiscal year. Four major projects are scheduled to include a Headworks Screen and Septage Receiving Station, biosolid removal from Lagoon 1 by city staff, storm water flow improvements, and rebuilding of two lift stations. The Headworks Screen and Septage Receiving Station has been in the budget for a couple of years. The city had to wait for the Department of Environmental Quality (DEQ) to give its approval before moving forward with the project, which prevented us from posting the project for bids. The DEQ approval has arrived, the project was posted for bidding, and the bidding process has been a success. The city is confident in completing the project this year.

The Sewer Reserve will also share the costs of a vehicle lift, heavy equipment replacement, and major repairs or improvements, as needed. We've allowed in the budgets for this flexibility, depending on needs, resource availability, and the timeline of the various projects.

The Columbia River Enterprise Zone III (CREZ III) agreements specify an Annual Improvement Payment of which the city received a portion of, last year. The city anticipates receiving these funds again this year and has allocated them to the Sewer Reserve. This award is approximately \$616,600. The city is utilizing the CREZ III funds towards capital projects that best benefit the community.

Street Reserve:

Last year the city applied for Congressional Community Project funds for construction of the Exit 165 Interchange Area Management Plan, and design of Exit 164. The city was not a recipient of these funds. However, the design of Exit 164 and the on-ramp off-ramp areas will have a design this year. The cost of approximately \$200,000 is budgeted from the Street Reserve to cover this.

The Street Reserve is once again funding a new road construction project. SW Oregon Trail will continue West and meet up with Faler Road. Along with this project will be the construction of Independent Street which will run along the proposed city annex, to the West of the current City Hall. This new street construction is anticipated to cost approximately \$4,300,000.

The Street Reserve will also share in the costs of a new vehicle lift which will assist in mechanic repairs and maintenance of public works vehicles. The standard share of major repairs and improvements is also budgeted in the Street Reserve, for the anticipation if such needs were to arise.

The final big item for the Street Reserve Fund is a loan to the North Urban Renewal District for the reconstruction of NE Front Street, between Main Street and Olson Road; 3rd Street and 4th Street, between Boardman Avenue and NE Front Street; and Boardman Avenue to the East, connecting to Olson Road. This loan is for \$4,515,000.

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

Historical Data		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026
5,309,649	8,225,176	9,400,000
600,000	0	1,000,000
315,528	394,987	330,000
2,000,000	788,335	3,360,000
8,225,176	9,408,498	14,090,000

RESOURCES

Budget Year 2026-2027		
Proposed Budget	Approved Budget	Adopted Budget
11,798,000	-	-
2,000,000	-	-
930,000	-	-
-	-	-
14,728,000	-	-

TOTAL GENERAL RESERVE FUND RESOURCES

Historical Data		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026
0	0	0
0	0	0
0	0	0
0	0	4,195,000
0	0	4,290,000
0	0	1,000,000
0	0	0
0	0	1,500,000
8,225,176	9,408,498	3,105,000
8,225,176	9,408,498	14,090,000

EXPENDITURES

Budget Year 2026-2027		
Proposed Budget	Approved Budget	Adopted Budget
-	-	-
-	-	-
-	-	-
300,000	-	-
1,100,000	-	-
-	-	-
-	-	-
1,500,000	-	-
11,828,000	-	-
14,728,000	-	-

TOTAL GENERAL RESERVE FUND EXPENDITURES

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

Historical Data		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026
2,123,494	2,632,974	1,350,000
70,884	112,698	80,000
0	0	50,000
126,439	95,961	94,500
712,025	361,300	500,000
3,032,842	3,202,933	2,074,500

RESOURCES

Budget Year 2026-2027		
Proposed Budget	Approved Budget	Adopted Budget
1,160,000	-	-
100,000	-	-
1,020,000	-	-
38,400	-	-
1,000,000	-	-
3,318,400	-	-

TOTAL WATER RESERVE FUND RESOURCES

Historical Data		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026
9,098	0	305,000
10,805	0	50,000
250,198	21,372	181,000
149,581	1,347,870	1,070,000
0	290,300	0
0	0	0
0	0	468,500
2,613,160	1,543,390	0
3,032,842	3,202,933	2,074,500

EXPENDITURES

Budget Year 2026-2027		
Proposed Budget	Approved Budget	Adopted Budget
120,000	-	-
50,000	-	-
95,000	-	-
2,576,000	-	-
-	-	-
-	-	-
477,400	-	-
-	-	-
3,318,400	-	-

TOTAL WATER RESERVE FUND EXPENDITURES

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

Historical Data		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026
3,012,152	3,701,630	4,150,000
59,143	94,499	75,000
0	0	400,000
138,836	150,403	200,000
798,315	400,000	0
4,008,447	4,346,532	4,825,000

RESOURCES

Budget Year 2026-2027		
Proposed Budget	Approved Budget	Adopted Budget
1,988,000	-	-
90,000	-	-
1,016,600	-	-
84,000	-	-
268,890	-	-
3,447,490	-	-

TOTAL SEWER RESERVE FUND RESOURCES

Historical Data		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026
25,095	0	15,000
221,895	0	50,000
0	547,871	75,000
59,826	560,687	3,780,000
0	0	226,000
0	0	0
0	0	400,000
3,701,631	3,237,973	279,000
4,008,447	4,346,532	4,825,000

EXPENDITURES

Budget Year 2026-2027		
Proposed Budget	Approved Budget	Adopted Budget
-	-	-
50,000	-	-
95,000	-	-
2,450,000	-	-
-	-	-
-	-	-
273,490	-	-
579,000	-	-
3,447,490	-	-

TOTAL SEWER RESERVE FUND EXPENDITURES

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

Historical Data		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026
4,636,638	9,711,959	12,300,000
0	0	3,003,000
260,888	421,330	616,000
5,084,143	6,054,400	3,176,000
9,981,668	16,187,689	19,095,000

RESOURCES

Budget Year 2026-2027		
Proposed Budget	Approved Budget	Adopted Budget
9,763,000	-	-
0	-	-
646,000	-	-
400,000	-	-
10,809,000	-	-

TOTAL STREET RESERVE FUND RESOURCES

Historical Data		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026
12,858	0	0
0	0	20,000
0	21,372	415,000
256,852	3,197,162	10,971,350
0	0	4,000,000
9,711,959	12,969,154	3,688,650
9,981,668	16,187,689	19,095,000

EXPENDITURES

Budget Year 2026-2027		
Proposed Budget	Approved Budget	Adopted Budget
120,000	-	-
20,000	-	-
90,000	-	-
5,663,000	-	-
2,000,000	-	-
2,916,000	-	-
10,809,000	-	-

TOTAL STREET RESERVE FUND EXPENDITURES

CAPITAL PROJECT FUND

CAPITAL PROJECT FUND:

In May 2021, the constituents approved a General Obligation (G.O.) Bond for water and wastewater infrastructure improvements. This fund was opened, specifically for the projects that were to be funded with the G.O. Bond proceeds. The City completed Phase I of the Water System Improvements in September 2022, with the construction of Collector Well No. 3. The Wastewater System Improvements were completed in October 2023 with upgrades to the existing lift stations and new piping and pumps. Phase II of the Water System Improvements were completed in March 2025. This consisted of a new pump station for Collector Well No. 2, a booster pump station, and construction of a one-million-gallon reservoir. Final payment was issued to the contractor in April 2025, and so, this concludes the need of the Capital Project Fund. It is included here, only for historical purposes, as it will remain in the budget due to the Oregon Budget Law requirement of reporting the prior two years’ actual financial information.

This fund was closed at the end of fiscal year 2024-2025.

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

Historical Data			Budget Year 2026-2027		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026	Proposed Budget	Approved Budget	Adopted Budget
RESOURCES					
10,721,051	2,524,233	0	-	-	-
315,701	31,664	0	-	-	-
0	290,300	0	-	-	-
11,036,752	2,846,197	-	-	-	-
TOTAL CAPITAL PROJECT FUND RESOURCES					

Historical Data			Budget Year 2026-2027		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026	Proposed Budget	Approved Budget	Adopted Budget
EXPENDITURES					
8,495,832	2,846,197	0			
0	0	0			
2,540,920	0	0	-	-	-
11,036,752	2,846,197	-	-	-	-
TOTAL CAPITAL PROJECT FUND EXPENDITURES					

CONGRESSIONAL COMMUNITY PROJECT FUND

CONGRESSIONAL COMMUNITY PROJECT FUNDS:

In fiscal year 2024, the City received a notice of award for \$1.5 million from the Congressional Community Project funds. This grant is for an incubator building. This project will be headed by the Boardman Community Development Association (BCDA), as the sub-recipient of this grant. 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 funds are held by the City and both the original grant funds and earned interest are made available to BCDA, when construction takes place. The U.S. granting department has required for the funds to be placed in a non-interest bearing account. The interest that was earned, prior to the funds being in its own account, are budgeted to be returned to the grantor, when requested or required to do so.

**** CONGRESSIONAL COMMUNITY PROJECT FUND ****
FUND 415

Historical Data			Budget Year 2026-2027			
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026		Proposed Budget	Approved Budget	Adopted Budget
			RESOURCES			
0	0	1,530,000	BEGINNING CASH	1,610,000	-	-
0	0	0	GRANTS & LOANS	-	-	-
0	0	45,900	OTHER REVENUE	-	-	-
0	0	0	TRANSFERS	-	-	-
-	-	1,575,900	TOTAL CONGRESSIONAL COMMUNITY PROJECT FUND	1,610,000	-	-
			RESOURCES			

Historical Data			Budget Year 2026-2027			
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026		Proposed Budget	Approved Budget	Adopted Budget
			EXPENDITURES			
0	0	1,575,900	GRANTS TO OTHER ENTITIES	1,610,000	-	-
0	0	0	RESERVE/UNAPPROPRIATED END BALANCE	-	-	-
-	-	1,575,900	TOTAL CONGRESSIONAL COMMUNITY PROJECT FUND	1,610,000	-	-
			EXPENDITURES			

HOUSING INITIATIVE FUND

HOUSING INITIATIVE FUND:

In response to the identified challenge of affordable housing, especially lacking in the middle-income class, the City has taken steps to work with a consultant on housing ideas that could bring new, lower than current market housing to Boardman. The council appointed a Housing Initiative Committee who will spearhead this project and work directly with the consultants.

The budget allows for up to \$500,000 made available for capital projects, if determined by the Housing Initiative Committee and approved by the Council. It is not currently for a specific project and with this consultant and committee exploring non-traditional construction ideas, the project is open for flexibility and creativity.

**** HOUSING INITIATIVE FUND ****
FUND 418

Historical Data			Budget Year 2026-2027		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026	Proposed Budget	Approved Budget	Adopted Budget
RESOURCES					
0	0	0	1,027,000	-	-
0	0	0	-	-	-
0	0	33,000	38,400	-	-
0	0	1,000,000	-	-	-
-	-	1,033,000	1,065,400	-	-
TOTAL HOUSING INITIATIVE FUND RESOURCES					

Historical Data			Budget Year 2026-2027		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026	Proposed Budget	Approved Budget	Adopted Budget
EXPENDITURES					
0	0	180,000	100,000	-	-
0	0	500,000	500,000	-	-
0	0	0	-	-	-
0	0	0	-	-	-
0	0	320,000	465,400	-	-
0	0	33,000	-	-	-
-	-	1,033,000	1,065,400	-	-
TOTAL HOUSING INITIATIVE FUND EXPENDITURES					

**GENERAL OBLIGATION BOND
-DEBT SERVICE FUND-**

BONDED DEBT FUND:

The City of Boardman only has one debt service bond. It is the G.O. Bond Debt Service Fund. The previous Water Bond series 2016A and Sewer Bond series 2016A were refunded in the most current General Obligation Bond series 2021, therefore doing away with the prior two 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 principal amount due this fiscal year is \$655,000 and interest is \$532,130. The Columbia River Enterprise Zone II board, remits payment towards this bond, from Amazon, who pays its share of the bond to the board, and then the board forwards it to the City. We anticipate this payment to be approximately \$200,000. Considering the bond intended payment from Amazon, interest revenues, and the anticipated beginning balance, the city will levy \$988,000 to meet this debt obligation. That is a reduction of approximately \$200,000 from what was levied last year.

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

Historical Data			Budget Year 2026-2027		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026	Proposed Budget	Approved Budget	Adopted Budget
RESOURCES					
4,865	254,958	250,000	432,000	-	-
1,319,452	983,461	1,170,250	1,007,400	-	-
299,422	212,283	226,800	230,000	-	-
0	0	0	-	-	-
1,623,739	1,450,702	1,647,050	1,669,400	-	-

Historical Data			Budget Year 2026-2027		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026	Proposed Budget	Approved Budget	Adopted Budget
EXPENDITURES					
1,184,731	1,186,531	1,187,600	1,187,132	-	-
184,050	0	0	-	-	-
254,958	264,171	459,450	482,268	-	-
1,623,739	1,450,702	1,647,050	1,669,400	-	-

*Debt Service Breakout	
Principal (issue: May 2021):	655,000
Interest (issue: May 2021):	532,132
Total Debt Service	<u>1,187,132</u>

BUDGET SUMMARY BY FUND

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

Historical Data				Budget Year 2026-2027		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026		Proposed Budget	Approved Budget	Adopted Budget
14,344,776	14,584,295	13,030,000	TOTAL GENERAL FUND RESOURCES	14,402,450	-	-
-	-	0	TOTAL PARK FUND RESOURCES	1,034,000	-	-
1,793,228	1,835,193	1,779,200	TOTAL WATER FUND RESOURCES	1,793,700	-	-
1,390,846	1,387,164	1,310,250	TOTAL SEWER FUND RESOURCES	1,646,350	-	-
1,170,574	1,631,601	1,671,000	TOTAL GARBAGE FUND RESOURCES	1,867,000	-	-
645,437	901,474	712,800	TOTAL STREET FUND RESOURCES	904,500	-	-
19,807,184	20,229,033	26,423,100	TOTAL BUILDING FUND RESOURCES	27,838,000	-	-
8,225,176	9,408,498	14,090,000	TOTAL GENERAL RESERVE FUND RESOURCES	14,728,000	-	-
3,032,842	3,202,933	2,074,500	TOTAL WATER RESERVE FUND RESOURCES	3,318,400	-	-
4,008,447	4,346,532	4,825,000	TOTAL SEWER RESERVE FUND RESOURCES	3,447,490	-	-
9,981,668	16,187,689	19,095,000	TOTAL STREET RESERVE FUND RESOURCES	10,809,000	-	-
11,036,752	2,846,197	0	TOTAL CAPITAL PROJECT FUND RESOURCES	0	-	-
-	-	1,575,900	TOTAL CONGRESSIONAL CMTY PROJECT RESOURCES	1,610,000	-	-
-	-	1,033,000	TOTAL HOUSING INITIATIVE FUND RESOURCES	1,065,400	-	-
1,623,739	1,450,702	1,647,050	TOTAL G.O. BOND DEBT FUND RESOURCES	1,669,400	-	-
77,060,670	78,011,310	89,266,800	TOTAL RESOURCES - BY FUND	86,133,690	-	-

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

Historical Data				Budget Year 2026-2027		
Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026		Proposed Budget	Approved Budget	Adopted Budget
14,344,776	14,584,295	13,030,000	TOTAL GENERAL FUND EXPENDITURES	14,402,450	-	-
-	-	0	TOTAL PARK FUND EXPENDITURES	1,034,000	-	-
1,793,228	1,835,193	1,779,200	TOTAL WATER FUND EXPENDITURES	1,793,700	-	-
1,390,846	1,387,164	1,310,250	TOTAL SEWER FUND EXPENDITURES	1,646,350	-	-
1,170,574	1,631,601	1,671,000	TOTAL GARBAGE FUND EXPENDITURES	1,867,000	-	-
645,437	901,474	712,800	TOTAL STREET FUND EXPENDITURES	904,500	-	-
19,807,184	20,229,033	26,423,100	TOTAL BUILDING FUND EXPENDITURES	27,838,000	-	-
8,225,176	9,408,498	14,090,000	TOTAL GENERAL RESERVE FUND EXPENDITURES	14,728,000	-	-
3,032,842	3,202,933	2,074,500	TOTAL WATER RESERVE FUND EXPENDITURES	3,318,400	-	-
4,008,447	4,346,532	4,825,000	TOTAL SEWER RESERVE FUND EXPENDITURES	3,447,490	-	-
9,981,668	16,187,689	19,095,000	TOTAL STREET RESERVE FUND EXPENDITURES	10,809,000	-	-
11,036,752	2,846,197	0	TOTAL CAPITAL PROJECT FUND EXPENDITURES	0	-	-
-	-	1,575,900	TOTAL CONGRESSIONAL CMTY PROJECT EXPENDITURES	1,610,000	-	-
-	-	1,033,000	TOTAL HOUSING INITIATIVE FUND EXPENDITURES	1,065,400	-	-
1,623,739	1,450,702	1,647,050	TOTAL G.O. BOND DEBT FUND EXPENDITURES	1,669,400	-	-
77,060,670	78,011,310	89,266,800	TOTAL EXPENDITURES - BY FUND	86,133,690	-	-

BUDGET SUMMARY BY CATEGORY

**CITY OF BOARDMAN
Budget Year 2026-2027
BUDGET SUMMARY - BY CATEGORY**

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

2025-2026 Adopted Budget		2026-2027 Proposed Budget
47,535,250	OPERATING FUNDS	52,161,400
40,084,500	RESERVE FUNDS	32,302,890
1,647,050	DEBT SERVICE FUNDS	1,669,400
89,266,800	TOTAL ALL CITY RESOURCES - BY CATEGORY	86,133,690

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

2025-2026 Adopted Budget		2026-2027 Proposed Budget
6,751,490	PERSONNEL SERVICES [42.3 FTE]	7,453,100
10,591,075	MATERIALS AND SERVICES	10,516,385
26,376,850	CAPITAL OUTLAY	14,737,600
1,187,600	DEBT SERVICE	1,187,132
8,118,115	TRANSFERS	7,810,605
0	LOANS	0
11,176,570	OPERATING CONTINGENCY	8,558,605
25,065,100	RESERVED FOR FUTURE EXPENDITURES	35,870,263
89,266,800	TOTAL ALL CITY EXPENDITURES - BY CATEGORY	86,133,690

STATEMENT OF INDEBTEDNESS

**CITY OF BOARDMAN
BUDGET YEAR 2026-2027**

ESTIMATED DEBT OUTSTANDING ON JULY 1, 2026

<u>LONG TERM DEBT</u>	
GENERAL OBLIGATION BONDS	17,450,000
OTHER BORROWINGS	<u>0</u>
TOTAL	17,450,000

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

PROPERTY TAX LEVY

CITY OF BOARDMAN BUDGET YEAR 2026-2027

Historical Data

Budget Year 2026-2027

Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026		Proposed Budget	Approved Budget	Adopted Budget
4.2114	4.2114	4.2114	PERMANENT RATE LEVY RATE LIMIT PER \$1,000	4.2114	-	-
-	-	-	LOCAL OPTION LEVY	-	-	-
1,368,781	1,008,600	1,187,600	LEVY FOR GENERAL OBLIGATION BONDS	988,000	-	-



Salary Schedule – Non-Represented Employees
July 1, 2026
3.00% COLA

	ANNUAL WAGES				
RANGE	Step 1	Step 2	Step 3	Step 4	Step 5
13	32,838	34,315	35,860	37,473	39,160
14	34,299	35,843	37,455	39,141	40,902
15	35,825	37,438	39,122	40,883	42,722
16	37,420	39,103	40,863	42,702	44,624
17	39,103	40,863	42,702	44,624	46,632
18	40,863	42,702	44,624	46,632	48,730
19	42,702	44,624	46,632	48,730	50,923
20	44,624	46,632	48,730	50,923	53,214
21	46,632	48,730	50,923	53,214	55,609
22	48,730	50,923	53,214	55,609	58,111
23	50,923	53,214	55,609	58,111	60,726
24	53,214	55,609	58,111	60,726	63,459
25	55,609	58,111	60,726	63,459	66,315
26	58,111	60,726	63,459	66,315	69,299
27	60,726	63,459	66,315	69,299	72,417
28	63,459	66,315	69,299	72,417	75,676
29	66,315	69,299	72,417	75,676	79,082
30	69,299	72,417	75,676	79,082	82,640
31	72,417	75,676	79,082	82,640	86,359
32	75,676	79,082	82,640	86,359	90,245
33	79,082	82,640	86,359	90,245	94,306
34	82,640	86,359	90,245	94,306	98,550
35	86,359	90,245	94,306	98,550	102,985
36	90,245	94,306	98,550	102,985	107,619
37	94,758	99,022	103,478	108,134	113,000
38	99,495	103,973	108,652	113,541	118,650
39	104,470	109,171	114,084	119,218	124,583
40	109,694	114,630	119,788	125,179	130,812
41	115,178	120,362	125,778	131,438	137,352
42	120,937	126,380	132,067	138,010	144,220
43	126,984	132,699	138,670	144,910	151,431
44	133,333	139,333	145,603	152,156	159,003
45	140,000	146,300	152,884	159,763	166,953



**Staff Positions – Non-Represented Employees
July 1, 2026**

RANGE	
29	Human Resources/Payroll Specialist Office Manager
30	City Clerk HR Manager
36	Assistant Public Works Director
37	Senior Accountant Principal Planner
38	Assistant Building Official Sergeant
39	Public Works Director Lieutenant
40	Captain Planning Official Building Official
42	Finance Director