



# **2023-2024 APPROVED BUDGET**



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City of Boardman 2023-2024  
Approved Budget

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## **BUDGET COMMITTEE ROSTER**

City of Boardman  
2023-2024 Budget

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### **BUDGET COMMITTEE**

Mayor  
Paul Keefer

#### City Council

Heather Baumgartner

Cristina Cuevas

Karen Pettigrew

Brenda Profit

Richard Rockwell

Isaac Williams

#### Citizen Members

Dori Drago

Stephen Fuss

Emerald Lantis

Lisa Mittelsdorf

Sonja Neal

Edith Velasco

### **CITY STAFF**

Rick Stokoe, City Manager Pro Tem

Marta Barajas, Finance Director

Loren Dieter, Interim Chief of Police

Kevin Kennedy, Public Works Director

Carla McLane, Planning Official

Glenn McIntire, Building Official

Rolf Prag, Special Projects Manager

Jackie McCauley, Acting City Recorder



## **BUDGET CALENDAR**

City of Boardman  
2023-2024 Budget

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|                |                                                            |         |
|----------------|------------------------------------------------------------|---------|
| Jan. 10, 2023  | Appoint Budget Officer & Budget Committee                  |         |
| Feb.-May 2023  | Prepare proposed budget                                    |         |
| May 2, 2023    | Publish 1 <sup>st</sup> Notice of Budget Committee Meeting |         |
| May 9, 2023    | Publish 2 <sup>nd</sup> Notice of Budget Committee Meeting |         |
| May 16, 2023   | Budget Committee Meeting                                   | 7:15 PM |
| May 23, 2023   | Second Budget Committee Meeting (if needed)                | 7:15 PM |
| May 30, 2023   | Publish Notice of Budget Hearing & Budget Summary          |         |
| June 6, 2023   | Budget Hearing                                             | 7:15 PM |
| June 6, 2023   | Enact Resolution to Adopt Budget                           |         |
| July 15, 2023  | File Tax Certification with County Assessor                |         |
| Sept. 30, 2023 | Submit budget documents to County Clerk                    |         |



## City of Boardman

PO Box 229  
200 City Center Circle  
Boardman, OR 97818  
Phone: (541) 481-9252  
Fax: (541) 481-3244

May 12, 2023

Members of the City of Boardman Budget Committee,

I present, for your consideration, the proposed budget for the 2023-2024 fiscal year. Last year, we made note of being post-pandemic and mostly back to our routines. The pandemic now seems so long ago, as we have been busy with multiple projects, public notices, staff and Council changes, and new software implementations.

Our largest infrastructure projects are our Water System Improvements and Waste Water System Improvements. These include a new collector well, a water booster pump station, a new water reservoir with an approximate one-million-gallon capacity, the addition of a new thirteen-acre wastewater lagoon, including the land, and construction of the lagoon and wastewater lift stations. These are all funded through a G.O. Bond. Phase I of this project is near completion. The new wastewater lagoon is approximately 98% complete and the new collector well is about 75% complete. Phase I began a year ago and now Phase II, has had its bid, and the award of construction has been granted. Phase II includes the one-million-gallon reservoir, the water booster pump station, and the collector well's pump station. We are excited to see this new phase get started.

In the first quarter of the fiscal year 2022-2023 the City completed the wastewater system extension out to Laurel Lane. This project was long overdue and was able to be completed along with the construction of Devin Loop Road. This is a great addition for the residents and businesses in that area. Another street project was the chip seal of East Wilson Lane. That was a collaborative work with Morrow County Public Works and we are appreciative of their quality work on that project.

This year, we also did some street lighting improvements along Park Avenue and, by recommendation of Umatilla Electric Coop., we had some street lights repaired and slightly moved.

Currently, we have the expansion of City Hall in the works. This project is only about 12% complete with an anticipated completion at the end of January 2024. The Building Department is excited for their addition and is actively working with the contractors and architects on this.

We had originally anticipated the replacement of outdated water and wastewater lines along NW Columbia Avenue to be completed in the current fiscal year. This is now expected to begin in the earlier part of the proposed fiscal year. Our engineers have already been working on the planning and design of this project and once all is complete, the project will be put out to bid. SE Front Street has also been getting a work plan put together by our engineers. This area has been identified as a blight area needing improvement. Although, this project will be a Central

Urban Renewal District project, I mention it here, because this is what the City is funding with the loan that is included in the City's budget.

The funds from the American Rescue Plan Act through the established Coronavirus State and Local Fiscal Recovery Funds (SLFRF) are available to the City for specific expenses incurred March 3, 2021 through December 31, 2024. The City was awarded approximately \$832,700 and identified a priority project being, an Advanced Metering Infrastructure System, which would auto read water meters by antenna in real time. Due to supply issues, which we have all known all too well, as still a persistent post COVID-19 implication, we are awaiting the supplies needed to implement this project. This project was ordered a year ago and only a couple of months ago did supplies start to arrive. We are anxious to get this project off the ground.

The Building Department has gone paperless. It spent most of the current fiscal year investigating and choosing the best system for its staff and customers. The software was customized to our processes and the go-live date was May 8<sup>th</sup>. The Planning Department, which has pre-requisites before plans and permits are issued out of the Building Department will soon follow in this system as well.

We all anxiously waited for the results of the Transportation Study to come back and for the most part, the results have arrived. Portions of the study are still being reviewed and have not been released to us. However, street repairs are the priority in the proposed fiscal year. The City has requested for a street [condition] inventory which is being compiled by a street engineer. This will provide the City with a listing of the City's streets, their status and condition, and the suggested repair.

The City is also following two big service requirements that are coming down the pike, from the State. The State of Oregon is getting closer in implementing a recycling service requirement of all jurisdictions. Boardman is no exception. We are working with Sanitary Disposal Inc., which currently handles all our garbage services. Preparation and understanding of the requirements and timelines are the key factors, as of now. The cost of recycling bins and additional equipment will be a City expense. The second requirement of services to be provided pertain to services to the homeless. The City is working with neighboring jurisdictions to meet the requirements. Providing these two services equates a financial impact to the City and the proposed budget is reflective of these.

A variety of improvements and repairs scheduled for the proposed fiscal year, as well as allowances for unexpected repairs and maintenance are also included. The City of Boardman has a trajectory of being forward thinking and planning for future needs. Funding can sometimes be an inhibitor of what can be done but the review, planning, and evaluation of expansion and needs are always present. The staff, leadership, and volunteers of Boardman show the pride that they take in being a Boardman resident. I thank you for your service and I present to you the budget for the City of Boardman for the 2023-2024 fiscal year.

Respectfully submitted,

Marta Barajas  
Budget Officer, Financial Director

## GENERAL FUND

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## **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, Facilities, and Non-Departmental.

All general grants, revenues, and property taxes come in through 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.

Property taxes last year were budgeted at \$2.3 million, this year we anticipate \$2.5 million, that's almost a 12% 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 an increase of 29%, for an anticipated TRT of \$273,000. This large increase is due to the rise of travel and vacations now being seen post-pandemic. The availability of additional rooms that came into Boardman within the last couple of years have allowed for more travelers to stay in town.

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 are received quarterly and allocated to cities based on per capita figures which are established from census numbers. The official 2020 census came in with lower than expected figures for Boardman, but it also held true for many jurisdictions. Our per capita formula brings our expected state revenue sharing at about \$10,000 less than the current fiscal year. Since this is per capita, based on overall state population numbers, we are hopeful that the amount we actually receive is comparable to this year.

The City receives few but sizeable grants that are depicted in this budget. The City is a sponsor of the Columbia River Enterprise Zone II (CREZ II). In 2022-2023 it received an unrestricted distribution in the amount of approximately \$2 million. The CREZ II funds, received by the City, are being transferred to the Street Reserve Fund for street infrastructure projects. The Police Department was the recipient of a CREZ II Public Safety grant in the amount of \$250,000, of which \$130,000 will go towards the School Resource Officer's (SRO) personnel expenses. The remainder will go towards police equipment and renewal of the police body cameras. The Morrow County School District also helps sponsor the School Resource Officer with a \$50,000 annual grant. The City has preliminarily agreed to sponsor a grant for the Boardman Community Development Association, for an incubator building. This grant will be through Congressionally Directed Spending funds. If awarded, these funds would be a pass-through. The budget depicts the receipt of the award and the distribution of it. This project is in support of boosting small businesses in Boardman.

In the General Government Department, we have two positions vacant. We are currently seeking a Planning Official and the City Clerk position is still vacant. The budget accounts for the salaries, payroll benefits, insurance premiums, supplies, fuel, and additional expenses for the added personnel.

The City has found itself in the need of updating all software and network services to comply with cybersecurity recommendations and best practices. Although, this is still an ongoing conversation and research of needs, requirements, and service providers, the City has taken an active approach to comply with the requirements as soon as feasibly possible. The transition for this will be resource consuming. It will take many labor hours, informatic transitions, and subscription fees. This greatly increased our Service Contracts expenditures across all departments.

We have a vacancy for the School Resource Officer, as the current SRO will retire next month. The budget includes personnel and benefit costs, along with uniforms, pre-employment testing and fees, fuel and supplies, and equipment. The CREZ II funds will be applied to the SRO expenses. Public Safety vehicles have become a hard commodity to come by. Public Safety vehicles are on a minimum twelve-month delivery period, from order date. Our budget includes the payment for two vehicles, that were ordered in June 2022. These are anticipated to be delivered in this coming fiscal year and the matching expense is accounted for here. Additional vehicles to be ordered will be placed in the future corresponding years. This makes regular rotation of Public Safety vehicles difficult. Some models of our Public Safety vehicles have incurred more than expected repair costs. With the same models remaining and a delay in delivery of new vehicles, the City has budgeted to allow for additional vehicle repair costs. The Public Safety department is adding an additional Police Officer to keep up with the demands of a growing population. To protect our police officers, the Police Department has invested in combat tactical helmets, face mask protectors, and ballistic vests as active shooter preparedness. This is also paid for from CREZ II awarded funds.

The share of implementation costs of the new network services and personnel expenses are the only significant increases in Code Compliance.

The current City Hall has been in existence for nineteen years. In those nineteen years, it has kept its original paint and carpet, amongst most things. It is time for interior paint and for carpet replacement as well as a few other cosmetic repairs. The last budget had calculated this in but it was not able to be accomplished. These repairs will be done before year end.

The Non-Departmental department, houses expenses that are not department specific. Some of the expenses have been identified as general consulting and engineering fees, other professional services, employment and recruiting expenses, community development, transfers, operating contingency, and reserves. The pass-through of the Congressionally Directed Spending funds will be disbursed from Non-Departmental.

**CITY OF BOARDMAN  
BUDGET YEAR 2023-2024**

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

| Historical Data     |                     |                                |
|---------------------|---------------------|--------------------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |
| 3,022,563           | 4,219,885           | 2,850,000                      |
| 2,411,402           | 2,513,374           | 2,542,100                      |
| 177,288             | 172,941             | 183,300                        |
| 678,049             | 1,328,965           | 1,172,950                      |
| 2,185,687           | 2,287,734           | 5,221,000                      |
| 235,590             | 210,108             | 563,800                        |
| 50,000              | 50,000              | 50,000                         |
| <b>8,760,580</b>    | <b>10,783,007</b>   | <b>12,583,150</b>              |

**RESOURCES**

BEGINNING CASH  
TAXES  
STATE REVENUE  
FRANCHISE FEES & PERMITS  
GRANTS & LOANS  
OTHER REVENUE  
TRANSFERS

| Budget Year 2023-2024 |                    |                   |
|-----------------------|--------------------|-------------------|
| Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |
| 2,550,600             | 2,550,600          | 2,550,600         |
| 2,872,300             | 2,872,300          | 2,872,300         |
| 168,900               | 168,900            | 168,900           |
| 3,531,950             | 3,531,950          | 3,531,950         |
| 5,915,000             | 5,915,000          | 5,915,000         |
| 503,000               | 503,000            | 503,000           |
| 51,150                | 51,150             | 51,150            |
| <b>15,592,900</b>     | <b>15,592,900</b>  | <b>15,592,900</b> |

**TOTAL GENERAL FUND RESOURCES**

| Historical Data     |                     |                                |
|---------------------|---------------------|--------------------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |
| 124,919             | 110,121             | 236,850                        |
| 61,470              | 76,515              | 149,800                        |
| 0                   | 0                   | 13,840                         |
| 10,702              | 11,665              | 22,375                         |
| 0                   | 1,468               | 13,160                         |
| 0                   | 2,563               | 21,000                         |
| 1,112               | 0                   | 2,500                          |
| 24                  | 1,951               | 4,060                          |
| 618                 | 6,574               | 8,480                          |
| 5,484               | 1,651               | 1,800                          |
| 1,302               | 612                 | 4,000                          |
| 0                   | 5,748               | 12,375                         |
| 3,927               | 852                 | 2,280                          |
| 88                  | 14,449              | 17,750                         |
| 5,622               | 100                 | 2,300                          |
| 0                   | 0                   | 0                              |
| <b>215,268</b>      | <b>234,270</b>      | <b>512,570</b>                 |

**EXPENDITURES**

**GENERAL GOVERNMENT**

SALARIES - (2.25 FTE)  
PAYROLL COSTS  
PROFESSIONAL FEES  
SERVICE CONTRACTS  
INSURANCE  
SEMINARS & TRAINING  
TRAVEL  
UTILITIES  
DUES & FEES  
LEASE & RENTALS  
REPAIRS & MAINTENANCE  
CONSUMABLE SUPPLIES  
OPERATING SUPPLIES  
EQUIPMENT PURCHASES  
MISCELLANEOUS  
CAPITAL PURCHASES

| Budget Year 2023-2024 |                    |                   |
|-----------------------|--------------------|-------------------|
| Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |
| 248,730               | 248,730            | 248,730           |
| 182,810               | 182,810            | 182,810           |
| 207,690               | 207,690            | 207,690           |
| 37,275                | 37,275             | 37,275            |
| 13,620                | 13,620             | 13,620            |
| 23,100                | 23,100             | 23,100            |
| 2,750                 | 2,750              | 2,750             |
| 5,590                 | 5,590              | 5,590             |
| 35,825                | 35,825             | 35,825            |
| 1,930                 | 1,930              | 1,930             |
| 4,000                 | 4,000              | 4,000             |
| 11,825                | 11,825             | 11,825            |
| 3,900                 | 3,900              | 3,900             |
| 24,250                | 24,250             | 24,250            |
| 2,300                 | 2,300              | 2,300             |
| -                     | -                  | -                 |
| <b>805,595</b>        | <b>805,595</b>     | <b>805,595</b>    |

**TOTAL GENERAL GOVERNMENT EXPENDITURES**

|                  |                  |                  |
|------------------|------------------|------------------|
| 974,622          | 992,226          | 1,208,480        |
| 751,603          | 668,902          | 840,620          |
| 2,750            | 0                | 2,000            |
| 8,938            | 14,824           | 33,685           |
| 0                | 0                | 500              |
| 41,342           | 46,020           | 54,880           |
| 6,639            | 5,388            | 15,000           |
| 142              | 155              | 200              |
| 17,685           | 15,638           | 16,095           |
| 3,083            | 2,975            | 5,205            |
| 3,296            | 3,364            | 3,800            |
| 8,734            | 15,166           | 18,000           |
| 57,643           | 5,714            | 61,525           |
| 12,189           | 12,869           | 18,355           |
| 24,365           | 35,539           | 43,100           |
| 85,226           | 27,960           | 42,500           |
| 10,387           | 0                | 13,200           |
| 128,823          | 112,796          | 115,000          |
| <b>2,137,466</b> | <b>1,959,536</b> | <b>2,492,145</b> |

**PUBLIC SAFETY - POLICE**

SALARIES - (14.0 FTE)  
PAYROLL COSTS  
PROFESSIONAL FEES  
SERVICE CONTRACTS  
ADVERTISING & PUBLICATIONS  
INSURANCE  
SEMINARS & TRAINING  
TRAVEL  
UTILITIES  
DUES & FEES  
LEASE & RENTALS  
REPAIRS & MAINTENANCE  
COMMUNICATIONS  
CONSUMABLE SUPPLIES  
OPERATING SUPPLIES  
EQUIPMENT PURCHASES  
MISCELLANEOUS  
CAPITAL PURCHASES

|                  |                  |                  |
|------------------|------------------|------------------|
| 1,374,040        | 1,374,040        | 1,374,040        |
| 1,001,210        | 1,001,210        | 1,001,210        |
| 6,300            | 6,300            | 6,300            |
| 43,290           | 43,290           | 43,290           |
| 500              | 500              | 500              |
| 56,800           | 56,800           | 56,800           |
| 15,000           | 15,000           | 15,000           |
| 200              | 200              | 200              |
| 17,560           | 17,560           | 17,560           |
| 19,940           | 19,940           | 19,940           |
| 3,800            | 3,800            | 3,800            |
| 23,000           | 23,000           | 23,000           |
| 63,350           | 63,350           | 63,350           |
| 18,155           | 18,155           | 18,155           |
| 46,000           | 46,000           | 46,000           |
| 23,000           | 23,000           | 23,000           |
| 13,600           | 13,600           | 13,600           |
| 380,000          | 380,000          | 380,000          |
| <b>3,105,745</b> | <b>3,105,745</b> | <b>3,105,745</b> |

**TOTAL PUBLIC SAFETY - POLICE EXPENDITURES**

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

| Historical Data     |                     |                                |
|---------------------|---------------------|--------------------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |

| Budget Year 2023-2024 |                    |                   |
|-----------------------|--------------------|-------------------|
| Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |

**EXPENDITURES**

|               |               |                |
|---------------|---------------|----------------|
| 0             | 52,772        | 61,120         |
| 0             | 25,583        | 29,710         |
| 0             | 0             | 0              |
| 4,204         | 4,146         | 5,880          |
| 0             | 0             | 200            |
| 1,600         | 2,045         | 5,720          |
| 0             | 721           | 950            |
| 0             | 0             | 300            |
| 960           | 716           | 1,210          |
| 106           | 132           | 700            |
| 51            | 55            | 300            |
| 423           | 750           | 1,500          |
| 400           | 627           | 1,570          |
| 7,436         | 3,429         | 4,000          |
| 1,321         | 710           | 6,800          |
| 0             | 0             | 0              |
| <b>16,500</b> | <b>91,686</b> | <b>119,960</b> |

**CODE COMPLIANCE**

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

|                |                |                |
|----------------|----------------|----------------|
| 63,690         | 63,690         | 63,690         |
| 34,450         | 34,450         | 34,450         |
| 10,000         | 10,000         | 10,000         |
| 7,950          | 7,950          | 7,950          |
| 200            | 200            | 200            |
| 5,920          | 5,920          | 5,920          |
| 1,150          | 1,150          | 1,150          |
| 300            | 300            | 300            |
| 1,265          | 1,265          | 1,265          |
| 3,100          | 3,100          | 3,100          |
| 300            | 300            | 300            |
| 1,500          | 1,500          | 1,500          |
| 1,420          | 1,420          | 1,420          |
| 4,000          | 4,000          | 4,000          |
| 3,800          | 3,800          | 3,800          |
| -              | -              | -              |
| <b>139,045</b> | <b>139,045</b> | <b>139,045</b> |

**TOTAL CODE COMPLIANCE EXPENDITURES**

|                |                |                |
|----------------|----------------|----------------|
| 52,645         | 47,063         | 63,120         |
| 7,971          | 8,175          | 26,000         |
| 800            | 210            | 2,970          |
| 8,489          | 26,325         | 52,750         |
| 310            | 141            | 500            |
| 43,900         | 0              | 88,000         |
| 240,000        | 231,722        | 0              |
| <b>354,114</b> | <b>313,636</b> | <b>233,340</b> |

**FACILITIES**

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

|                |                |                |
|----------------|----------------|----------------|
| 109,820        | 109,820        | 109,820        |
| 27,400         | 27,400         | 27,400         |
| 3,200          | 3,200          | 3,200          |
| 52,750         | 52,750         | 52,750         |
| 500            | 500            | 500            |
| 88,000         | 88,000         | 88,000         |
| -              | -              | -              |
| <b>281,670</b> | <b>281,670</b> | <b>281,670</b> |

**TOTAL FACILITIES EXPENDITURES**

|                  |                  |                  |
|------------------|------------------|------------------|
| 0                | 0                | 0                |
| 11,477           | 70,161           | 207,100          |
| 591              | 34,413           | 39,000           |
| 3,400            | 4,753            | 7,230            |
| 8,128            | 10,227           | 0                |
| 79               | 1,560            | 0                |
| 0                | 0                | 5,250            |
| 10,587           | 12,177           | 0                |
| 3,207            | 3,829            | 0                |
| 0                | 0                | 0                |
| 0                | 0                | 0                |
| 0                | 739              | 0                |
| 155,380          | 97,899           | 198,000          |
| 8                | 0                | 0                |
| 50,000           | 0                | 0                |
| 0                | 0                | 0                |
| 33,753           | 0                | 0                |
| 687,965          | 0                | 0                |
| 782,750          | 4,745,636        | 4,640,000        |
| 0                | 0                | 776,500          |
| 4,289,907        | 3,202,484        | 3,352,055        |
| <b>6,037,233</b> | <b>8,183,878</b> | <b>9,225,135</b> |

**GENERAL - NON-DEPARTMENTAL**

PAYROLL COSTS  
PROFESSIONAL FEES  
SERVICE CONTRACTS  
ADVERTISING & PUBLICATIONS  
INSURANCE  
SEMINARS & TRAINING  
TRAVEL  
UTILITIES  
DUES, FEES, & TAXES  
LEASE & RENTALS  
COMMUNICATIONS  
CONSUMABLE SUPPLIES  
COMMUNITY DEVELOPMENT  
OTHER EXPENSES  
OTHER GRANTS  
LAND & BUILDING IMPROVEMENTS  
CAPITAL PURCHASES  
CONSTRUCTION COSTS  
TRANSFERS  
CONTINGENCY  
RESERVE/UNAPPROPRIATED END BALANCE

|                   |                   |                   |
|-------------------|-------------------|-------------------|
| -                 | -                 | -                 |
| 42,000            | 42,000            | 42,000            |
| 35,000            | 35,000            | 35,000            |
| 8,300             | 8,300             | 8,300             |
| -                 | -                 | -                 |
| -                 | -                 | -                 |
| 5,250             | 5,250             | 5,250             |
| -                 | -                 | -                 |
| -                 | -                 | -                 |
| -                 | -                 | -                 |
| -                 | -                 | -                 |
| 235,100           | 235,100           | 235,100           |
| -                 | -                 | -                 |
| 1,650,000         | 1,650,000         | 1,650,000         |
| -                 | -                 | -                 |
| 60,000            | 60,000            | 60,000            |
| -                 | -                 | -                 |
| 8,864,530         | 8,864,530         | 8,864,530         |
| 299,400           | 299,400           | 299,400           |
| 61,265            | 61,265            | 61,265            |
| <b>11,260,845</b> | <b>11,260,845</b> | <b>11,260,845</b> |

**TOTAL NON-DEPARTMENTAL EXPENDITURES**

|                  |                   |                   |
|------------------|-------------------|-------------------|
| <b>8,760,580</b> | <b>10,783,007</b> | <b>12,583,150</b> |
|------------------|-------------------|-------------------|

**TOTAL GENERAL FUND EXPENDITURES**

|                   |                   |                   |
|-------------------|-------------------|-------------------|
| <b>15,592,900</b> | <b>15,592,900</b> | <b>15,592,900</b> |
|-------------------|-------------------|-------------------|

## WATER FUND

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## **WATER FUND:**

One of the City's enterprise funds is the water fund. It only collects monies from the sale of water or other water functions. In return, it is only allowed to fund expenses related to providing water services and functions to its customers. The most recent water rate increase was on July 1, 2019. No water rate increase is scheduled for this fiscal year.

Our largest expense is 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 in the water fund is utilities. In order for the pumps to work, electricity is needed, and that is what makes up this large expense. We anticipate additional operating costs, mainly in utilities when the new booster pump station and collector well pump station go live. This is anticipated to happen in the last half of the fiscal year being proposed. If the one-million-gallon water reservoir is up for filling it will definitely have an impact on our electrical bill.

Operating expenses are the third overall combined cost, keeping the system running. Repairs and maintenance are necessary throughout the year, both planned regular maintenance and supplies, and unexpected repairs.

The infrastructure costs of the booster pump station, collector well pump station, and the one-million-gallon reservoir are not included in this fund. The projects funded through the G.O. Bond are reflected in the Capital Projects Fund. After these infrastructure projects get completed, the operational costs will all be added to this fund.

The Water Fund budgets a transfer of \$200,000 into the Water Reserve Fund for future water infrastructure projects.

**CITY OF BOARDMAN  
BUDGET YEAR 2023-2024**

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

| Historical Data     |                     |                                |
|---------------------|---------------------|--------------------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |
| 454,266             | 402,045             | 52,500                         |
| 843,590             | 889,402             | 942,750                        |
| 8,008               | 15,207              | 25,000                         |
| 0                   | 0                   | 0                              |
| <b>1,305,864</b>    | <b>1,306,654</b>    | <b>1,020,250</b>               |

**RESOURCES**

BEGINNING CASH  
FEES & SERVICES  
OTHER REVENUE  
TRANSFERS

**TOTAL WATER FUND RESOURCES**

| Budget Year 2023-2024 |                    |                   |
|-----------------------|--------------------|-------------------|
| Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |
| 390,500               | 390,500            | 390,500           |
| 1,187,500             | 1,187,500          | 1,187,500         |
| 26,500                | 26,500             | 26,500            |
| -                     | -                  | -                 |
| <b>1,604,500</b>      | <b>1,604,500</b>   | <b>1,604,500</b>  |

| Historical Data     |                     |                                |
|---------------------|---------------------|--------------------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |
| 237,312             | 214,584             | 289,600                        |
| 169,552             | 141,387             | 214,870                        |
| 2,380               | 7,918               | 21,330                         |
| 11,191              | 14,694              | 38,770                         |
| 21,192              | 10,227              | 9,160                          |
| 1,531               | 1,717               | 3,250                          |
| 0                   | 0                   | 500                            |
| 120,748             | 135,279             | 164,520                        |
| 7,814               | 10,624              | 12,050                         |
| 1,092               | 1,047               | 7,550                          |
| 70,965              | 85,252              | 95,150                         |
| 5,747               | 4,437               | 8,690                          |
| 18,268              | 22,712              | 29,200                         |
| 3,523               | 3,529               | 12,450                         |
| 3,590               | 2,407               | 3,000                          |
| 1,549               | 415                 | 6,700                          |
| 0                   | 0                   | 0                              |
| 11,365              | 0                   | 48,000                         |
| 216,000             | 566,000             | 16,000                         |
| 402,045             | 84,426              | 39,460                         |
| <b>1,305,864</b>    | <b>1,306,654</b>    | <b>1,020,250</b>               |

**EXPENDITURES**

SALARIES - (4.09 FTE)  
PAYROLL COSTS  
PROFESSIONAL FEES  
SERVICE CONTRACTS  
INSURANCE  
SEMINARS & TRAINING  
TRAVEL  
UTILITIES  
DUES & FEES  
LEASE & RENTALS  
REPAIRS & MAINTENANCE  
CONSUMABLE SUPPLIES  
OPERATING SUPPLIES  
EQUIPMENT PURCHASES  
ANNUAL UPGRADES  
MISCELLANEOUS  
CAPITAL PURCHASES  
TRANSFERS  
CONTINGENCY  
RESERVE/UNAPPROPRIATED END BALANCE

**TOTAL WATER FUND EXPENDITURES**

| Budget Year 2023-2024 |                    |                   |
|-----------------------|--------------------|-------------------|
| Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |
| 333,870               | 333,870            | 333,870           |
| 242,050               | 242,050            | 242,050           |
| 34,330                | 34,330             | 34,330            |
| 41,175                | 41,175             | 41,175            |
| 9,480                 | 9,480              | 9,480             |
| 3,250                 | 3,250              | 3,250             |
| 500                   | 500                | 500               |
| 244,455               | 244,455            | 244,455           |
| 33,865                | 33,865             | 33,865            |
| 1,650                 | 1,650              | 1,650             |
| 96,250                | 96,250             | 96,250            |
| 9,390                 | 9,390              | 9,390             |
| 36,700                | 36,700             | 36,700            |
| 13,050                | 13,050             | 13,050            |
| 3,000                 | 3,000              | 3,000             |
| 6,700                 | 6,700              | 6,700             |
| 50,000                | 50,000             | 50,000            |
| 218,000               | 218,000            | 218,000           |
| 153,000               | 153,000            | 153,000           |
| 73,785                | 73,785             | 73,785            |
| <b>1,604,500</b>      | <b>1,604,500</b>   | <b>1,604,500</b>  |

## SEWER FUND

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**SEWER FUND:**

A second enterprise fund is the Sewer Fund. Functioning like a sole business, sewer resources are used to pay for sewer expenses. Revenues generated are expected to be sufficient to cover all costs of operation. The City currently services nine hundred ninety sewer accounts and maintains over fourteen miles of sewer line. It also services the lift stations needed to transport the wastewaters 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 for pumping, and system repairs and maintenance. The most recent sewer rate increase was on July 1, 2019. No sewer rate increases are scheduled for this fiscal year.

When possible, excess sewer funds will continue to be transferred to the Sewer Reserve Fund for future and capital needs. This year, \$425,000 will be transferred to the Sewer Reserve Fund for funding of infrastructure projects. The Sewer Fund accounts for operational expenses and infrastructure or capital waste water projects are funded through the Sewer Reserve Fund.

**CITY OF BOARDMAN  
BUDGET YEAR 2023-2024**

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

| Historical Data     |                     |                                |
|---------------------|---------------------|--------------------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |
| 344,756             | 408,833             | 360,000                        |
| 762,195             | 805,180             | 796,500                        |
| 0                   | 55,129              | 31,250                         |
| <b>1,106,951</b>    | <b>1,269,143</b>    | <b>1,187,750</b>               |

**RESOURCES**

**TOTAL SEWER FUND RESOURCES**

| Budget Year 2023-2024 |                    |                   |
|-----------------------|--------------------|-------------------|
| Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |
| 900,500               | 900,500            | 900,500           |
| 837,100               | 837,100            | 837,100           |
| 32,050                | 32,050             | 32,050            |
| <b>1,769,650</b>      | <b>1,769,650</b>   | <b>1,769,650</b>  |

| Historical Data     |                     |                                |
|---------------------|---------------------|--------------------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |
| 220,165             | 201,154             | 287,050                        |
| 152,804             | 125,859             | 212,560                        |
| 10,180              | 10,141              | 40,830                         |
| 29,122              | 12,196              | 12,110                         |
| 9,298               | 10,227              | 9,160                          |
| 517                 | 1,529               | 3,250                          |
| 0                   | 0                   | 500                            |
| 26,589              | 29,492              | 35,520                         |
| 7,275               | 18,255              | 26,785                         |
| 1,092               | 1,047               | 1,550                          |
| 26,761              | 29,084              | 36,150                         |
| 5,381               | 4,379               | 9,150                          |
| 10,573              | 13,817              | 17,700                         |
| 8,810               | 2,632               | 11,050                         |
| 3,590               | 2,407               | 3,000                          |
| 0                   | 0                   | 3,400                          |
| 0                   | 0                   | 0                              |
| 2,961               | 10,119              | 48,000                         |
| 0                   | 0                   | 0                              |
| 183,000             | 326,000             | 291,000                        |
| 0                   | 12,323              | 138,985                        |
| 408,834             | 458,481             | 0                              |
| <b>1,106,951</b>    | <b>1,269,143</b>    | <b>1,187,750</b>               |

**EXPENDITURES**

**TOTAL SEWER FUND EXPENDITURES**

| Budget Year 2023-2024 |                    |                   |
|-----------------------|--------------------|-------------------|
| Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |
| 322,320               | 322,320            | 322,320           |
| 233,430               | 233,430            | 233,430           |
| 53,830                | 53,830             | 53,830            |
| 25,475                | 25,475             | 25,475            |
| 9,480                 | 9,480              | 9,480             |
| 3,250                 | 3,250              | 3,250             |
| 500                   | 500                | 500               |
| 54,430                | 54,430             | 54,430            |
| 49,350                | 49,350             | 49,350            |
| 1,650                 | 1,650              | 1,650             |
| 37,250                | 37,250             | 37,250            |
| 9,850                 | 9,850              | 9,850             |
| 21,200                | 21,200             | 21,200            |
| 11,650                | 11,650             | 11,650            |
| 3,000                 | 3,000              | 3,000             |
| 3,700                 | 3,700              | 3,700             |
| -                     | -                  | -                 |
| 50,000                | 50,000             | 50,000            |
| -                     | -                  | -                 |
| 443,000               | 443,000            | 443,000           |
| 275,000               | 275,000            | 275,000           |
| 161,285               | 161,285            | 161,285           |
| <b>1,769,650</b>      | <b>1,769,650</b>   | <b>1,769,650</b>  |

## GARBAGE FUND

## **GARBAGE FUND:**

The Garbage Fund is also an enterprise fund. This service, however, is not directly provided by the City. We do not have our own garbage trucks or provide refuse pick up by staff. The City contracts with Waste Connections (aka Sanitary Disposal, Inc.), to provide this service. They collect the solid waste from all residents and businesses in the City of Boardman and transfer it to the landfill. Disposal containers are also ordered through them.

We are scheduled for a cost (rate) increase on July 1, 2023. This increase is an 11%-13% increase, depending on services. For residential weekly service of a 90-gallon cart, it is an 11% increase and 12% for commercial weekly service of a 90-gal cart. This rate increase is a pass-through cost to all customers. The last garbage rate increase was on July 1, 2019, for an overall increase of 8%. We still remain as low-cost when compared to surrounding areas with similar services. These rate increases are accounted for, along with the anticipated growth in the client base, when resources were calculated for this fund.

The City is a strong supporter of appropriate disposal of unwanted items and lawn and garden debris. It hosts a garbage voucher program, three times a 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.

The City does not have a Garbage Reserve Fund, based on the outsourcing of this service. However, the State of Oregon will be requiring for all jurisdictions to implement a roadside recycling program in the near future. In anticipation of this, the City is working closely with our garbage service provider to have a plan and identify the needed supplies and equipment. Because this is such an undertaking of a mass implementation, the State will also have some funding available to help with implementation costs. Part of the financial assistance is to help purchase recycling bins for each customer and the additional collection trucks needed by the servicing company to fulfill this service. This is an evolving project and we don't have an implementation date yet. Our budget includes a \$250,000 grant and expenditure to reflect these possibilities. The final amount that the City will be eligible for is still unknown.

**CITY OF BOARDMAN  
BUDGET YEAR 2023-2024**

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

| Historical Data     |                     |                                |
|---------------------|---------------------|--------------------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |
| 129,812             | 219,878             | 245,000                        |
| 633,590             | 660,644             | 638,880                        |
| 0                   | 0                   | 0                              |
| <b>763,402</b>      | <b>880,522</b>      | <b>883,880</b>                 |

**RESOURCES**

BEGINNING CASH  
FEES & SERVICES  
OTHER REVENUE

**TOTAL GARBAGE FUND RESOURCES**

| Budget Year 2023-2024 |                    |                   |
|-----------------------|--------------------|-------------------|
| Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |
| <b>343,700</b>        | <b>343,700</b>     | <b>343,700</b>    |
| <b>734,000</b>        | <b>734,000</b>     | <b>734,000</b>    |
| <b>250,000</b>        | <b>250,000</b>     | <b>250,000</b>    |
| <b>1,327,700</b>      | <b>1,327,700</b>   | <b>1,327,700</b>  |

| Historical Data     |                     |                                |
|---------------------|---------------------|--------------------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |
| 11,722              | 12,341              | 16,010                         |
| 10,225              | 8,946               | 11,130                         |
| 595                 | 0                   | 1,620                          |
| 515,480             | 583,377             | 627,015                        |
| 3,863               | 5,319               | 10,410                         |
| 0                   | 0                   | 0                              |
| 201                 | 206                 | 1,050                          |
| 0                   | 0                   | 0                              |
| 1,055               | 1,205               | 4,025                          |
| 384                 | 371                 | 850                            |
| 0                   | 0                   | 200                            |
| 0                   | 0                   | 0                              |
| 0                   | 0                   | 0                              |
| 0                   | 0                   | 211,570                        |
| 219,878             | 268,757             | 0                              |
| <b>763,402</b>      | <b>880,522</b>      | <b>883,880</b>                 |

**EXPENDITURES**

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

**TOTAL GARBAGE FUND EXPENDITURES**

| Budget Year 2023-2024 |                    |                   |
|-----------------------|--------------------|-------------------|
| Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |
| <b>17,180</b>         | <b>17,180</b>      | <b>17,180</b>     |
| <b>12,400</b>         | <b>12,400</b>      | <b>12,400</b>     |
| <b>2,020</b>          | <b>2,020</b>       | <b>2,020</b>      |
| <b>881,125</b>        | <b>881,125</b>     | <b>881,125</b>    |
| <b>11,195</b>         | <b>11,195</b>      | <b>11,195</b>     |
| <b>6,000</b>          | <b>6,000</b>       | <b>6,000</b>      |
| <b>1,150</b>          | <b>1,150</b>       | <b>1,150</b>      |
| -                     | -                  | -                 |
| <b>5,125</b>          | <b>5,125</b>       | <b>5,125</b>      |
| <b>750</b>            | <b>750</b>         | <b>750</b>        |
| <b>200</b>            | <b>200</b>         | <b>200</b>        |
| -                     | -                  | -                 |
| -                     | -                  | -                 |
| <b>304,500</b>        | <b>304,500</b>     | <b>304,500</b>    |
| <b>86,055</b>         | <b>86,055</b>      | <b>86,055</b>     |
| <b>1,327,700</b>      | <b>1,327,700</b>   | <b>1,327,700</b>  |

## STREET FUND

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**STREET FUND:**

The Street Fund provides for the planning and maintenance of streets, walking paths and sidewalks, storm drains, and traffic safety. The City maintains over twenty-five miles of streets. 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. This may see an update, as the City recently had a traffic study performed along Main Street and a few other concerning intersections and areas. We have received the majority of the findings from this study but are still waiting for all the findings and recommendations to come in. This will help shape the plan for some of these streets.

Revenues for the Street Fund come from one source, the state road tax appropriations. The major expenditures in the Street Fund are payroll costs, minor 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. As our equipment ages, repairs and maintenance costs rise. We've had additional costs in maintaining our street equipment so that we can provide clean streets and remove snow. Due to the limited resources, the Street Fund is unable to cover all the expenses in this coming year. The General Fund will transfer \$130,000 into the Street Fund to help with operational costs.

Major street repairs, street additions, and infrastructure costs are accounted for in the Street Reserve Fund.

**CITY OF BOARDMAN  
BUDGET YEAR 2023-2024**

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

| Historical Data     |                     |                                |
|---------------------|---------------------|--------------------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |
| 319,473             | 301,352             | 160,000                        |
| 327,022             | 355,814             | 347,300                        |
| 14,271              | 1,230               | 7,800                          |
| 0                   | 0                   | 30,000                         |
| <b>660,766</b>      | <b>658,395</b>      | <b>545,100</b>                 |

**RESOURCES**

BEGINNING CASH  
STATE ROAD TAX REVENUE  
OTHER REVENUE  
TRANSFERS

**TOTAL STREET FUND RESOURCES**

| Budget Year 2023-2024 |                    |                   |
|-----------------------|--------------------|-------------------|
| Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |
| 180,000               | 180,000            | 180,000           |
| 327,100               | 327,100            | 327,100           |
| 7,800                 | 7,800              | 7,800             |
| 130,000               | 130,000            | 130,000           |
| <b>644,900</b>        | <b>644,900</b>     | <b>644,900</b>    |

| Historical Data     |                     |                                |
|---------------------|---------------------|--------------------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |
| 130,985             | 155,864             | 117,940                        |
| 104,502             | 106,495             | 98,990                         |
| 595                 | 3,010               | 9,470                          |
| 2,597               | 4,393               | 3,675                          |
| 4,699               | 10,227              | 9,160                          |
| 0                   | 93                  | 1,750                          |
| 0                   | 0                   | 500                            |
| 25,940              | 28,535              | 40,310                         |
| 361                 | 371                 | 550                            |
| 1,092               | 1,047               | 1,100                          |
| 37,972              | 47,549              | 74,050                         |
| 3,106               | 2,390               | 5,060                          |
| 10,827              | 13,385              | 21,840                         |
| 4,279               | 2,741               | 6,000                          |
| 22,439              | 61,906              | 103,500                        |
| 10,021              | 5,834               | 6,500                          |
| 0                   | 0                   | 0                              |
| 0                   | 0                   | 18,000                         |
| 0                   | 0                   | 0                              |
| 0                   | 20,440              | 0                              |
| 301,352             | 194,117             | 26,705                         |
| <b>660,766</b>      | <b>658,395</b>      | <b>545,100</b>                 |

**EXPENDITURES**

SALARIES - (2.18 FTE)  
PAYROLL COSTS  
PROFESSIONAL FEES  
SERVICE CONTRACTS  
INSURANCE  
SEMINARS & TRAINING  
TRAVEL  
UTILITIES  
DUES & FEES  
LEASE & RENTALS  
REPAIRS & MAINTENANCE  
CONSUMABLE SUPPLIES  
OPERATING SUPPLIES  
EQUIPMENT PURCHASES  
ANNUAL UPGRADES  
MISCELLANEOUS  
CAPITAL PURCHASES  
CAPITAL PROJECTS  
TRANSFERS  
CONTINGENCY  
RESERVE/UNAPPROPRIATED END BALANCE

**TOTAL STREET FUND EXPENDITURES**

| Budget Year 2023-2024 |                    |                   |
|-----------------------|--------------------|-------------------|
| Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |
| 164,790               | 164,790            | 164,790           |
| 125,900               | 125,900            | 125,900           |
| 20,370                | 20,370             | 20,370            |
| 9,025                 | 9,025              | 9,025             |
| 9,480                 | 9,480              | 9,480             |
| 1,750                 | 1,750              | 1,750             |
| 500                   | 500                | 500               |
| 40,025                | 40,025             | 40,025            |
| 6,640                 | 6,640              | 6,640             |
| 1,100                 | 1,100              | 1,100             |
| 72,150                | 72,150             | 72,150            |
| 5,060                 | 5,060              | 5,060             |
| 22,200                | 22,200             | 22,200            |
| 6,100                 | 6,100              | 6,100             |
| 93,500                | 93,500             | 93,500            |
| 6,500                 | 6,500              | 6,500             |
| -                     | -                  | -                 |
| 20,000                | 20,000             | 20,000            |
| -                     | -                  | -                 |
| 39,810                | 39,810             | 39,810            |
| -                     | -                  | -                 |
| <b>644,900</b>        | <b>644,900</b>     | <b>644,900</b>    |

## BUILDING FUND

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## **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, reviews, and timely inspection services. The City has been able to also provide these services, under Intergovernmental Agreements, for Morrow County, Gilliam County, and the City of Irrigon. The City's Building Official is licensed and certified to provide building, mechanical, and residential plumbing inspections, as well as plan review services. We have an inspector who does the commercial plumbing inspections. The Building Department is responsible for inspection of all projects from small home improvements to construction of new homes to commercial and industrial construction projects.

It is a very busy department and an additional Building Inspector will be needed. The building activity in the last few years has been on the rise and is projected to continue. Although, it is a volatile environment, past practice and upcoming construction is calculated in the resources of the Building Fund. Revenues for the Building Fund come from permit fees and plan review fees. The Building Fund generates resources to provide for operational expenditures.

A major expense for this fund is the remittance of State surcharge fees, electrical permit fees, and the contractual cities' share of permit fees collected. The state surcharge fees are 12% of all permits plus all electrical fees collected are remitted to the State. Depending on the location of the job site for which the permit is issued, a percentage is remitted to the corresponding jurisdiction, per Intergovernmental Agreements. This line item has increased substantially, as Morrow County negotiated for 50% of the permit fees, corresponding to their jurisdiction. There is also a 40% remittance of Fire Safety/Review Fees to the Boardman Fire Rescue District. Other expenditures in the Building Fund include payroll costs, travel costs, applicable equipment, data storage and processing fees, utilities, and other typical expenses associated with an enterprise fund.

To accommodate for the growth in this department, the City Hall building is being expanded to house the Building Department in the addition. It will provide a separate entrance for their clients and meeting space for potential developments wanting to pre-plan with the City. The estimated cost for construction and furnishings is \$3.3M, with allowance for supply cost increases. Construction is anticipated to be completed at the end of January 2024.

Another great change in the Building Department is the implementation of an online portal for all permits, in all jurisdictions. Gilliam County was online only from the start, as they use the state's portal. Now, all permits can be applied for online, and submission of the plans will be uploaded through the portal. This is very exciting and completely new! It took almost a year to have the program customized for all three jurisdictions we handle, for all our forms to be integrated, and for the processes to be mapped, along with our fee schedules.

**CITY OF BOARDMAN  
BUDGET YEAR 2023-2024**

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

| Historical Data     |                     |                                |
|---------------------|---------------------|--------------------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |
| 6,286,601           | 7,871,930           | 9,550,000                      |
| -                   | -                   | -                              |
| 43,321              | 60,024              | 56,200                         |
| 1,362,240           | 1,923,320           | 1,865,210                      |
| 164,833             | 232,357             | 226,100                        |
| 665,502             | 1,073,183           | 915,855                        |
| 232,794             | 378,291             | 364,010                        |
| -                   | 67,766              | 498,400                        |
| 65,346              | -                   | -                              |
| -                   | -                   | -                              |
| <b>8,820,637</b>    | <b>11,606,871</b>   | <b>13,475,775</b>              |

**RESOURCES**

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

**TOTAL BUILDING FUND RESOURCES**

| Budget Year 2023-2024 |                    |                   |
|-----------------------|--------------------|-------------------|
| Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |
| 11,445,000            | 11,445,000         | 11,445,000        |
| -                     | -                  | -                 |
| 55,000                | 55,000             | 55,000            |
| 1,973,800             | 1,973,800          | 1,973,800         |
| 239,450               | 239,450            | 239,450           |
| 1,073,905             | 1,073,905          | 1,073,905         |
| 441,600               | 441,600            | 441,600           |
| 306,000               | 306,000            | 306,000           |
| -                     | -                  | -                 |
| 146,115               | 146,115            | 146,115           |
| <b>15,680,870</b>     | <b>15,680,870</b>  | <b>15,680,870</b> |

| Historical Data     |                     |                                |
|---------------------|---------------------|--------------------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |
| 221,729             | 256,811             | 481,640                        |
| 112,081             | 128,111             | 315,440                        |
| 11,978              | 31,111              | 118,860                        |
| 34,910              | 33,079              | 44,575                         |
| -                   | -                   | 600                            |
| 5,165               | 13,295              | 13,160                         |
| 2,689               | 627                 | 11,500                         |
| 1,244               | 4,479               | 7,200                          |
| 10,268              | 11,880              | 15,280                         |
| 14,239              | 16,584              | 28,100                         |
| 471,391             | 716,976             | 1,091,550                      |
| 3,025               | 2,806               | 6,600                          |
| 7,192               | 11,151              | 25,500                         |
| 7,595               | 7,997               | 19,400                         |
| 3,496               | 5,821               | 11,000                         |
| 10,199              | 9,698               | 100,700                        |
| 50                  | -                   | 7,000                          |
| -                   | -                   | -                              |
| -                   | -                   | 50,000                         |
| 13,457              | 63,730              | 100,000                        |
| -                   | -                   | 3,128,000                      |
| 18,000              | 18,000              | 18,000                         |
| -                   | -                   | 2,200,000                      |
| -                   | -                   | 1,561,310                      |
| 7,871,929           | 10,274,714          | 4,120,360                      |
| <b>8,820,637</b>    | <b>11,606,871</b>   | <b>13,475,775</b>              |

**EXPENDITURES**

SALARIES - (5.08 FTE)  
PAYROLL COSTS  
PROFESSIONAL FEES  
SERVICE CONTRACTS  
ADVERTISING & PUBLICATIONS  
INSURANCE  
SEMINARS & TRAINING  
TRAVEL  
UTILITIES  
DUES, FEES, & TAXES  
CONTRACTUAL FEES  
LEASE & RENTALS  
REPAIRS & MAINTENANCE  
CONSUMABLE SUPPLIES  
OPERATING SUPPLIES  
EQUIPMENT PURCHASES  
MISCELLANEOUS  
OTHER GRANTS  
LAND & BUILDING IMPROVEMENTS  
CAPITAL PURCHASES  
CONSTRUCTION COSTS  
TRANSFERS  
LOANS  
CONTINGENCY  
RESERVE/UNAPPROPRIATED END BALANCE

**TOTAL BUILDING FUND EXPENDITURES**

| Budget Year 2023-2024 |                    |                   |
|-----------------------|--------------------|-------------------|
| Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |
| 531,220               | 531,220            | 531,220           |
| 371,730               | 371,730            | 371,730           |
| 126,860               | 126,860            | 126,860           |
| 89,075                | 89,075             | 89,075            |
| 800                   | 800                | 800               |
| 13,620                | 13,620             | 13,620            |
| 13,500                | 13,500             | 13,500            |
| 9,200                 | 9,200              | 9,200             |
| 28,780                | 28,780             | 28,780            |
| 73,400                | 73,400             | 73,400            |
| 1,116,175             | 1,116,175          | 1,116,175         |
| 10,000                | 10,000             | 10,000            |
| 25,500                | 25,500             | 25,500            |
| 19,400                | 19,400             | 19,400            |
| 12,600                | 12,600             | 12,600            |
| 106,400               | 106,400            | 106,400           |
| 6,700                 | 6,700              | 6,700             |
| -                     | -                  | -                 |
| 50,000                | 50,000             | 50,000            |
| 125,000               | 125,000            | 125,000           |
| 2,800,000             | 2,800,000          | 2,800,000         |
| 15,150                | 15,150             | 15,150            |
| -                     | -                  | -                 |
| 2,195,000             | 2,195,000          | 2,195,000         |
| 7,940,760             | 7,940,760          | 7,940,760         |
| <b>15,680,870</b>     | <b>15,680,870</b>  | <b>15,680,870</b> |

## RESERVE FUNDS

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## **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. It wasn't until the 2009-2010 fiscal year that the City was able to establish a 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 Reserve Fund may also be used to transfer funds to other Reserve Funds, if needed. It can also cover general expenditures and capital improvements, in contrast to the other reserve funds, which can only be used for "specified purposes" that relate to the services their operational counterpart funds provide; 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 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. Aging facilities and equipment keep an earmark of these funds budgeted in case of major repairs or replacement needs. This fiscal year we budgeted a transfer of \$2 million from the General Fund. This transfer is anticipated from continued CREZ II grants in the coming year. A loan to the Central Urban Renewal District is also budgeted. Street infrastructure and improvements are being earmarked as the projects of choice. The remaining funds in the General Reserve will be reserved for future capital projects, as they are needed.

### 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. Some of the current projects delineated in this budget are the replacement of an outdated water line along NW Columbia Ave., the purchase of an Advanced Water Infrastructure System which is a city-wide system that enables antenna reads of water meters in real-time, and allocation for water line repairs during other construction projects, where after digging, updates are recommended or repairs are completed. The price of fuel, pipe, and water system supplies are taken into consideration and a conservative amount has been budgeted to cover the costs of the current projects, along with an Operating Contingency available for unforeseen cost increases and inflation.

### Sewer Reserve:

The Sewer Reserve Fund will be contributing its share of the replacement of outdated waste water lines on NW Columbia Ave. This project was identified when the replacement of the water line was necessary, as the sewer line was most likely installed at a similar time to the water line. Both are being replaced. Each of these is expected to cost approximately \$375,000 per project. We also budgeted for a smaller waste water improvement project of \$400,000. This project will be refunded and that is also captured in our budget. Reimbursement of repairs to major sewer lines have been known to happen when they are accidentally perforated by some of the construction outfits in town. We need to have the

resources to purchase materials and pay for repairs in these situations and both the costs and resources are accounted for in the budget.

Street Reserve:

The Street Reserve Fund received a substantial increase in 2021-2022, in 2022-2023, and again in this fiscal year's budget of 2023-2024. The goal was to increase the amount in this reserve to be able to perform some of the much-needed street infrastructure and repairs. Many of the grant funds, service fees, and other revenues received by the City have allowed for a healthy balance to be budgeted as a transfer into the Street Reserve Fund. This also includes \$388,000 from the American Rescue Plan Act-State Local Fiscal Recovery Funds.

All of these funds are earmarked for street projects, including NW Columbia Avenue, after water and sewer line repairs, at a cost of \$450,000. The receipt of the Transportation Study and the Street [condition] Inventory Report will help align the priority of street repairs the City will proceed with in this fiscal year. Sidewalk improvements will also be considered as a possible project. We have budgeted an Operating Contingency to allow for unforeseen increases in supplies and fuel that would financially impact these projects.

**CITY OF BOARDMAN  
BUDGET YEAR 2023-2024**

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

| Historical Data     |                     |                                |
|---------------------|---------------------|--------------------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |
| 496,143             | 813,013             | 3,165,000                      |
| 0                   | 0                   | 0                              |
| 4,714               | 11,762              | 11,340                         |
| 382,750             | 2,345,636           | 2,010,000                      |
| <b>883,607</b>      | <b>3,170,411</b>    | <b>5,186,340</b>               |

**RESOURCES**

|                                             |                  |
|---------------------------------------------|------------------|
| BEGINNING CASH                              | 5,200,000        |
| GRANTS & LOANS                              | -                |
| OTHER REVENUE                               | 112,500          |
| TRANSFERS                                   | 2,000,000        |
| <b>TOTAL GENERAL RESERVE FUND RESOURCES</b> | <b>7,312,500</b> |

| Budget Year 2023-2024 |                    |                   |
|-----------------------|--------------------|-------------------|
| Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |
| 5,200,000             | 5,200,000          | 5,200,000         |
| -                     | -                  | -                 |
| 112,500               | 112,500            | 112,500           |
| 2,000,000             | 2,000,000          | 2,000,000         |
| <b>7,312,500</b>      | <b>7,312,500</b>   | <b>7,312,500</b>  |

| Historical Data     |                     |                                |
|---------------------|---------------------|--------------------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |
| 0                   | 0                   | 21,500                         |
| 0                   | 0                   | 0                              |
| 14,344              | 0                   | 175,000                        |
| 56,250              | 0                   | 205,000                        |
| 0                   | 0                   | 0                              |
| 0                   | 0                   | 2,000,000                      |
| 0                   | 0                   | 400,000                        |
| 813,013             | 3,170,411           | 2,384,840                      |
| <b>883,607</b>      | <b>3,170,411</b>    | <b>5,186,340</b>               |

**EXPENDITURES**

|                                                |                  |
|------------------------------------------------|------------------|
| PROFESSIONAL FEES                              | 20,000           |
| EQUIPMENT PURCHASES                            | -                |
| CAPITAL PURCHASES                              | 275,000          |
| CAPITAL PROJECTS                               | 205,000          |
| TRANSFERS                                      | -                |
| LOANS                                          | 2,000,000        |
| CONTINGENCY                                    | 600,000          |
| RESERVE/UNAPPROPRIATED END BALANCE             | 4,212,500        |
| <b>TOTAL GENERAL RESERVE FUND EXPENDITURES</b> | <b>7,312,500</b> |

| Budget Year 2023-2024 |                    |                   |
|-----------------------|--------------------|-------------------|
| Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |
| 20,000                | 20,000             | 20,000            |
| -                     | -                  | -                 |
| 275,000               | 275,000            | 275,000           |
| 205,000               | 205,000            | 205,000           |
| -                     | -                  | -                 |
| 2,000,000             | 2,000,000          | 2,000,000         |
| 600,000               | 600,000            | 600,000           |
| 4,212,500             | 4,212,500          | 4,212,500         |
| <b>7,312,500</b>      | <b>7,312,500</b>   | <b>7,312,500</b>  |

**CITY OF BOARDMAN  
BUDGET YEAR 2023-2024**

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

| Historical Data     |                     |                                |
|---------------------|---------------------|--------------------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |
| 372,555             | 423,841             | 1,194,000                      |
| 17,436              | 75,989              | 50,000                         |
| 0                   | 0                   | 0                              |
| 2,984               | 222,134             | 419,955                        |
| 250,000             | 830,000             | 465,935                        |
| <b>642,976</b>      | <b>1,551,964</b>    | <b>2,129,890</b>               |

**RESOURCES**

|                                           |                  |
|-------------------------------------------|------------------|
| BEGINNING CASH                            | 2,270,900        |
| SYSTEM DEVELOPMENT CHARGES                | 120,610          |
| GRANTS & LOANS                            | -                |
| OTHER REVENUE                             | 79,000           |
| TRANSFERS                                 | 712,025          |
| <b>TOTAL WATER RESERVE FUND RESOURCES</b> | <b>3,182,535</b> |

| Budget Year 2023-2024 |                    |                   |
|-----------------------|--------------------|-------------------|
| Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |
| 2,270,900             | 2,270,900          | 2,270,900         |
| 120,610               | 120,610            | 120,610           |
| -                     | -                  | -                 |
| 79,000                | 79,000             | 79,000            |
| 712,025               | 712,025            | 712,025           |
| <b>3,182,535</b>      | <b>3,182,535</b>   | <b>3,182,535</b>  |

| Historical Data     |                     |                                |
|---------------------|---------------------|--------------------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |
| 16,041              | 2,600               | 60,000                         |
| 0                   | 0                   | 0                              |
| 0                   | 0                   | 75,000                         |
| 0                   | 0                   | 545,000                        |
| 203,093             | 0                   | 0                              |
| 0                   | 0                   | 0                              |
| 0                   | 0                   | 0                              |
| 0                   | 0                   | 385,000                        |
| 423,841             | 1,549,364           | 1,064,890                      |
| <b>642,976</b>      | <b>1,551,964</b>    | <b>2,129,890</b>               |

**EXPENDITURES**

|                                              |                  |
|----------------------------------------------|------------------|
| PROFESSIONAL FEES                            | 25,000           |
| LEASE & RENTALS                              | -                |
| LAND & BUILDING IMPROVEMENTS                 | 55,000           |
| CAPITAL PURCHASES                            | 485,000          |
| CAPITAL PROJECTS                             | 1,625,000        |
| TRANSFERS                                    | -                |
| LOANS                                        | -                |
| CONTINGENCY                                  | 250,000          |
| RESERVE/UNAPPROPRIATED END BALANCE           | 742,535          |
| <b>TOTAL WATER RESERVE FUND EXPENDITURES</b> | <b>3,182,535</b> |

| Budget Year 2023-2024 |                    |                   |
|-----------------------|--------------------|-------------------|
| Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |
| 25,000                | 25,000             | 25,000            |
| -                     | -                  | -                 |
| 55,000                | 55,000             | 55,000            |
| 485,000               | 485,000            | 485,000           |
| 1,625,000             | 1,625,000          | 1,625,000         |
| -                     | -                  | -                 |
| -                     | -                  | -                 |
| 250,000               | 250,000            | 250,000           |
| 742,535               | 742,535            | 742,535           |
| <b>3,182,535</b>      | <b>3,182,535</b>   | <b>3,182,535</b>  |

**CITY OF BOARDMAN  
BUDGET YEAR 2023-2024**

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

| Historical Data     |                     |                                |
|---------------------|---------------------|--------------------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |
| 1,894,486           | 1,910,496           | 2,300,000                      |
| 12,361              | 63,870              | 35,000                         |
| 0                   | 0                   | 0                              |
| 15,300              | 192,137             | 16,000                         |
| 192,000             | 585,000             | 504,155                        |
| <b>2,114,147</b>    | <b>2,751,503</b>    | <b>2,855,155</b>               |

**RESOURCES**

|                  |                                           |
|------------------|-------------------------------------------|
| 1,894,486        | BEGINNING CASH                            |
| 12,361           | SYSTEM DEVELOPMENT CHARGES                |
| 0                | GRANTS & LOANS                            |
| 15,300           | OTHER REVENUE                             |
| 192,000          | TRANSFERS                                 |
| <b>2,114,147</b> | <b>TOTAL SEWER RESERVE FUND RESOURCES</b> |

| Budget Year 2023-2024 |                    |                   |
|-----------------------|--------------------|-------------------|
| Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |
| 2,482,400             | 2,482,400          | 2,482,400         |
| 101,000               | 101,000            | 101,000           |
| -                     | -                  | -                 |
| 490,850               | 490,850            | 490,850           |
| 737,025               | 737,025            | 737,025           |
| <b>3,811,275</b>      | <b>3,811,275</b>   | <b>3,811,275</b>  |

| Historical Data     |                     |                                |
|---------------------|---------------------|--------------------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |
| 18,162              | 39,480              | 90,000                         |
| 0                   | 0                   | 0                              |
| 0                   | 0                   | 65,000                         |
| 0                   | 0                   | 125,000                        |
| 185,489             | 272,051             | 1,145,000                      |
| 0                   | 0                   | 1,850                          |
| 0                   | 0                   | 0                              |
| 0                   | 0                   | 400,000                        |
| 1,910,496           | 2,439,972           | 1,028,305                      |
| <b>2,114,147</b>    | <b>2,751,503</b>    | <b>2,855,155</b>               |

**EXPENDITURES**

|                  |                                              |
|------------------|----------------------------------------------|
| 18,162           | PROFESSIONAL FEES                            |
| 0                | MISCELLANEOUS                                |
| 0                | LAND & BUILDING IMPROVEMENTS                 |
| 0                | CAPITAL PURCHASES                            |
| 185,489          | CAPITAL PROJECTS                             |
| 0                | TRANSFERS                                    |
| 0                | LOANS                                        |
| 0                | CONTINGENCY                                  |
| 1,910,496        | RESERVE/UNAPPROPRIATED END BALANCE           |
| <b>2,114,147</b> | <b>TOTAL SEWER RESERVE FUND EXPENDITURES</b> |

| Budget Year 2023-2024 |                    |                   |
|-----------------------|--------------------|-------------------|
| Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |
| 55,000                | 55,000             | 55,000            |
| -                     | -                  | -                 |
| 65,000                | 65,000             | 65,000            |
| 125,000               | 125,000            | 125,000           |
| 1,025,000             | 1,025,000          | 1,025,000         |
| -                     | -                  | -                 |
| -                     | -                  | -                 |
| 400,000               | 400,000            | 400,000           |
| 2,141,275             | 2,141,275          | 2,141,275         |
| <b>3,811,275</b>      | <b>3,811,275</b>   | <b>3,811,275</b>  |

**CITY OF BOARDMAN  
BUDGET YEAR 2023-2024**

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

| Historical Data     |                     |                                |
|---------------------|---------------------|--------------------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |
| 1,028,001           | 1,240,178           | 2,650,000                      |
| 223,372             | 0                   | 130,000                        |
| 7,808               | 12,485              | 111,990                        |
| 400,000             | 2,020,440           | 2,030,290                      |
| <b>1,659,181</b>    | <b>3,273,103</b>    | <b>4,922,280</b>               |

**RESOURCES**

|                                            |                   |
|--------------------------------------------|-------------------|
| BEGINNING CASH                             | 4,663,200         |
| GRANTS & LOANS                             | 130,000           |
| OTHER REVENUE                              | 155,175           |
| TRANSFERS                                  | 6,130,650         |
| <b>TOTAL STREET RESERVE FUND RESOURCES</b> | <b>11,079,025</b> |

| Budget Year 2023-2024 |                    |                   |
|-----------------------|--------------------|-------------------|
| Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |
| 4,663,200             | 4,663,200          | 4,663,200         |
| 130,000               | 130,000            | 130,000           |
| 155,175               | 155,175            | 155,175           |
| 6,130,650             | 6,130,650          | 6,130,650         |
| <b>11,079,025</b>     | <b>11,079,025</b>  | <b>11,079,025</b> |

| Historical Data     |                     |                                |
|---------------------|---------------------|--------------------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |
| 0                   | 0                   | 275,000                        |
| 0                   | 0                   | 0                              |
| 0                   | 0                   | 125,000                        |
| 419,003             | 339,138             | 3,758,000                      |
| 0                   | 0                   | 0                              |
| 0                   | 0                   | 0                              |
| 0                   | 0                   | 450,000                        |
| 1,240,178           | 2,933,965           | 314,280                        |
| <b>1,659,181</b>    | <b>3,273,103</b>    | <b>4,922,280</b>               |

**EXPENDITURES**

|                                               |                   |
|-----------------------------------------------|-------------------|
| PROFESSIONAL FEES                             | 135,000           |
| LAND & BUILDING IMPROVEMENTS                  | -                 |
| CAPITAL PURCHASES                             | 125,000           |
| CAPITAL PROJECTS                              | 7,838,415         |
| TRANSFERS                                     | -                 |
| LOANS                                         | -                 |
| CONTINGENCY                                   | 450,000           |
| RESERVE/UNAPPROPRIATED END BALANCE            | 2,530,610         |
| <b>TOTAL STREET RESERVE FUND EXPENDITURES</b> | <b>11,079,025</b> |

| Budget Year 2023-2024 |                    |                   |
|-----------------------|--------------------|-------------------|
| Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |
| 135,000               | 135,000            | 135,000           |
| -                     | -                  | -                 |
| 125,000               | 125,000            | 125,000           |
| 7,838,415             | 7,838,415          | 7,838,415         |
| -                     | -                  | -                 |
| -                     | -                  | -                 |
| 450,000               | 450,000            | 450,000           |
| 2,530,610             | 2,530,610          | 2,530,610         |
| <b>11,079,025</b>     | <b>11,079,025</b>  | <b>11,079,025</b> |

# CAPITAL PROJECT FUND

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## **CAPITAL PROJECT FUND:**

The City received voter approval for a combined water and wastewater infrastructure G.O. Bond in May 2020. The G.O. Bond was issued on May 6, 2021 for a total of \$20,320,000. The prior water and wastewater bonds were refunded in the new G.O. Bond, leaving \$18.5 million for the new projects. This includes the construction and costs associated with a new collector well, a new collector well pump station, a new water booster pump station, a new reservoir with an approximate capacity of one-million gallons, the purchase of land and the construction costs for a new thirteen-acre wastewater lagoon, and new (additional) wastewater lift stations.

Phase I of these projects, which includes the collector well and the new lagoon and wastewater lift stations is anticipated to be overall 20% complete at the start of the 2023-2024 fiscal year. The new lagoon and wastewater lift stations should be nearly complete, if not completely done, by then. We expect for the collector well to be completed a couple of months later.

Phase II of these projects, includes the construction of the collector well pump station, the booster pump station, and installation of a one-million-gallon capacity reservoir. The bid process has been completed and the contract has been awarded. Phase II should be starting up soon. This may take a little over a year to complete and so, remaining funds at year end will be carried forward to the following fiscal year.

**CITY OF BOARDMAN  
BUDGET YEAR 2023-2024**

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

| Historical Data     |                     |                                |
|---------------------|---------------------|--------------------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |
| -                   | 18,507,796          | 17,400,000                     |
| -                   | -                   | -                              |
| -                   | 102,721             | 81,060                         |
| -                   | -                   | -                              |
| -                   | <b>18,610,517</b>   | <b>17,481,060</b>              |

**RESOURCES**

BEGINNING CASH  
GRANTS & LOANS  
OTHER REVENUE  
TRANSFERS

**TOTAL CAPITAL PROJECT FUND RESOURCES**

| Budget Year 2023-2024 |                    |                   |
|-----------------------|--------------------|-------------------|
| Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |
| 10,291,115            | 10,291,115         | 10,291,115        |
| -                     | -                  | -                 |
| 316,000               | 316,000            | 316,000           |
| -                     | -                  | -                 |
| <b>10,607,115</b>     | <b>10,607,115</b>  | <b>10,607,115</b> |

| Historical Data     |                     |                                |
|---------------------|---------------------|--------------------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |
| -                   | -                   | 273,000                        |
| -                   | -                   | 10,481,640                     |
| -                   | -                   | -                              |
| -                   | -                   | 2,096,330                      |
| -                   | -                   | 4,630,090                      |
| -                   | 18,610,517          | -                              |
| -                   | <b>18,610,517</b>   | <b>17,481,060</b>              |

**EXPENDITURES**

LAND & BUILDING IMPROVEMENTS  
CAPITAL OUTLAY  
TRANSFERS  
LOANS  
CONTINGENCY  
RESERVE/UNAPPROPRIATED END BALANCE

**TOTAL CAPITAL PROJECT FUND EXPENDITURES**

| Budget Year 2023-2024 |                    |                   |
|-----------------------|--------------------|-------------------|
| Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |
| -                     | -                  | -                 |
| 10,607,115            | 10,607,115         | 10,607,115        |
| -                     | -                  | -                 |
| -                     | -                  | -                 |
| -                     | -                  | -                 |
| -                     | -                  | -                 |
| <b>10,607,115</b>     | <b>10,607,115</b>  | <b>10,607,115</b> |

GENERAL OBLIGATION BOND  
-DEBT FUND-

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**DEBT FUND:**GO. Bond Debt Service Fund:

This is the City of Boardman's sole debt fund. The G.O. Bond Debt Service Fund was a result of the bond issuance in May 2021, officially known as the General Obligation Bond, Series 2021. The total bond issuances was for \$20,320,000. This is a 25-year term bond, with an outstanding balance of \$19,265,000. The short-term debt payment is \$1,184,731 due in the 2023-2024 fiscal year. Of this, the principal amount is \$580,000 and the interest amount is \$604,731.

The purpose of this G.O. Bond was to finance the projects listed in the Capital Project Fund and refund the prior G.O. Bonds, Series 2016A (water) and G.O. Bond, Series 2016B (waste water).

You will find our schedule of payments on the next page.

**CITY OF BOARDMAN  
BUDGET YEAR 2023-2024**

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

| Historical Data     |                     |                                |
|---------------------|---------------------|--------------------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |
| -                   | -                   | 1,060,000                      |
| -                   | 1,177,349           | 425,075                        |
| -                   | 632,323             | 115,000                        |
| -                   | -                   | -                              |
| -                   | <b>1,809,672</b>    | <b>1,600,075</b>               |

**RESOURCES**

BEGINNING CASH  
TAXES  
OTHER REVENUE  
TRANSFERS

**TOTAL G.O. BOND DEBT SERVICE FUND RESOURCES**

| Budget Year 2023-2024 |                    |                   |
|-----------------------|--------------------|-------------------|
| Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |
| 2                     | 2                  | 2                 |
| <b>1,332,996</b>      | <b>1,332,996</b>   | <b>1,332,996</b>  |
| <b>261,400</b>        | <b>261,400</b>     | <b>261,400</b>    |
| -                     | -                  | -                 |
| <b>1,594,398</b>      | <b>1,594,398</b>   | <b>1,594,398</b>  |

| Historical Data     |                     |                                |
|---------------------|---------------------|--------------------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |
| -                   | 1,186,857           | 740,732                        |
| -                   | -                   | -                              |
| -                   | 622,815             | 859,343                        |
| -                   | <b>1,809,672</b>    | <b>1,600,075</b>               |

**EXPENDITURES**

DEBT SERVICE\*  
TRANSFERS  
RESERVES

**TOTAL G.O. BOND DEBT SERVICE FUND EXPENDITURES**

| Budget Year 2023-2024 |                    |                   |
|-----------------------|--------------------|-------------------|
| Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |
| <b>1,184,731</b>      | <b>1,184,731</b>   | <b>1,184,731</b>  |
| <b>184,050</b>        | <b>184,050</b>     | <b>184,050</b>    |
| <b>225,617</b>        | <b>225,617</b>     | <b>225,617</b>    |
| <b>1,594,398</b>      | <b>1,594,398</b>   | <b>1,594,398</b>  |

**\*Debt Service Breakout**

Principal (issue: May 2021): 764,050  
Interest (issue: May 2021): 604,731  
Total Debt Service **1,368,781**

## BUDGET SUMMARY BY FUND

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**CITY OF BOARDMAN  
BUDGET YEAR 2023-2024**

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

| Historical Data     |                     |                                |
|---------------------|---------------------|--------------------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |
| 8,760,580           | 10,783,007          | 12,583,150                     |
| 1,305,864           | 1,306,654           | 1,020,250                      |
| 1,106,951           | 1,269,143           | 1,187,750                      |
| 763,402             | 880,522             | 883,880                        |
| 660,766             | 658,395             | 545,100                        |
| 8,820,637           | 11,606,871          | 13,475,775                     |
| 883,607             | 3,170,411           | 5,186,340                      |
| 642,976             | 1,551,964           | 2,129,890                      |
| 2,114,147           | 2,751,503           | 2,855,155                      |
| 1,659,181           | 3,273,103           | 4,922,280                      |
| -                   | 18,610,517          | 17,481,060                     |
| -                   | 1,809,672           | 1,600,075                      |
| <b>26,718,110</b>   | <b>57,671,762</b>   | <b>63,870,705</b>              |

TOTAL GENERAL FUND RESOURCES  
TOTAL WATER FUND RESOURCES  
TOTAL SEWER FUND RESOURCES  
TOTAL GARBAGE FUND RESOURCES  
TOTAL STREET FUND RESOURCES  
TOTAL BUILDING FUND RESOURCES  
TOTAL GENERAL RESERVE FUND RESOURCES  
TOTAL WATER RESERVE FUND RESOURCES  
TOTAL SEWER RESERVE FUND RESOURCES  
TOTAL STREET RESERVE FUND RESOURCES  
TOTAL CAPITAL PROJECT FUND RESOURCES  
TOTAL GO BOND DEBT FUND RESOURCES

**TOTAL RESOURCES - BY FUND**

| Budget Year 2023-2024 |                    |                   |
|-----------------------|--------------------|-------------------|
| Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |
| 15,592,900            | 15,592,900         | 15,592,900        |
| 1,604,500             | 1,604,500          | 1,604,500         |
| 1,769,650             | 1,769,650          | 1,769,650         |
| 1,327,700             | 1,327,700          | 1,327,700         |
| 644,900               | 644,900            | 644,900           |
| 15,680,870            | 15,680,870         | 15,680,870        |
| 7,312,500             | 7,312,500          | 7,312,500         |
| 3,182,535             | 3,182,535          | 3,182,535         |
| 3,811,275             | 3,811,275          | 3,811,275         |
| 11,079,025            | 11,079,025         | 11,079,025        |
| 10,607,115            | 10,607,115         | 10,607,115        |
| 1,594,398             | 1,594,398          | 1,594,398         |
| <b>74,207,368</b>     | <b>74,207,368</b>  | <b>74,207,368</b> |

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

| Historical Data     |                     |                                |
|---------------------|---------------------|--------------------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |
| 8,760,580           | 10,783,007          | 12,583,150                     |
| 1,305,864           | 1,306,654           | 1,020,250                      |
| 1,106,951           | 1,269,143           | 1,187,750                      |
| 763,402             | 880,522             | 883,880                        |
| 660,766             | 658,395             | 545,100                        |
| 8,820,637           | 11,606,871          | 13,475,775                     |
| 883,607             | 3,170,411           | 5,186,340                      |
| 642,976             | 1,551,964           | 2,129,890                      |
| 2,114,147           | 2,751,503           | 2,855,155                      |
| 1,659,181           | 3,273,103           | 4,922,280                      |
| -                   | 18,610,517          | 17,481,060                     |
| -                   | 1,809,672           | 1,600,075                      |
| <b>26,718,110</b>   | <b>57,671,762</b>   | <b>63,870,705</b>              |

TOTAL GENERAL FUND EXPENDITURES  
TOTAL WATER FUND EXPENDITURES  
TOTAL SEWER FUND EXPENDITURES  
TOTAL GARBAGE FUND EXPENDITURES  
TOTAL STREET FUND EXPENDITURES  
TOTAL BUILDING FUND EXPENDITURES  
TOTAL GENERAL RESERVE FUND EXPENDITURES  
TOTAL WATER RESERVE FUND EXPENDITURES  
TOTAL SEWER RESERVE FUND EXPENDITURES  
TOTAL STREET RESERVE FUND EXPENDITURES  
TOTAL CAPITAL PROJECT FUND EXPENDITURES  
TOTAL GO BOND DEBT FUND EXPENDITURES

**TOTAL EXPENDITURES - BY FUND**

| Budget Year 2023-2024 |                    |                   |
|-----------------------|--------------------|-------------------|
| Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |
| 15,592,900            | 15,592,900         | 15,592,900        |
| 1,604,500             | 1,604,500          | 1,604,500         |
| 1,769,650             | 1,769,650          | 1,769,650         |
| 1,327,700             | 1,327,700          | 1,327,700         |
| 644,900               | 644,900            | 644,900           |
| 15,680,870            | 15,680,870         | 15,680,870        |
| 7,312,500             | 7,312,500          | 7,312,500         |
| 3,182,535             | 3,182,535          | 3,182,535         |
| 3,811,275             | 3,811,275          | 3,811,275         |
| 11,079,025            | 11,079,025         | 11,079,025        |
| 10,607,115            | 10,607,115         | 10,607,115        |
| 1,594,398             | 1,594,398          | 1,594,398         |
| <b>74,207,368</b>     | <b>74,207,368</b>  | <b>74,207,368</b> |

## BUDGET SUMMARY BY CATEGORY

**CITY OF BOARDMAN  
BUDGET YEAR 2023-2024  
BUDGET SUMMARY - BY CATEGORY**

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

| <u>2022-2023</u><br><u>Adopted</u><br><u>Budget</u> |                                               | <u>2023-2024</u><br><u>Proposed</u><br><u>Budget</u> |
|-----------------------------------------------------|-----------------------------------------------|------------------------------------------------------|
| 29,695,905                                          | OPERATING FUNDS                               | 36,620,520                                           |
| 17,481,060                                          | CAPITAL PROJECTS FUNDS                        | 10,607,115                                           |
| 15,093,665                                          | RESERVE FUNDS                                 | 25,385,335                                           |
| 1,606,135                                           | DEBT SERVICE FUNDS                            | 1,594,398                                            |
| <u>63,876,765</u>                                   | <b>TOTAL ALL CITY RESOURCES - BY CATEGORY</b> | <u>74,207,368</u>                                    |

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

| <u>2022-2023</u><br><u>Adopted</u><br><u>Budget</u> |                                                  | <u>2023-2024</u><br><u>Proposed</u><br><u>Budget</u> |
|-----------------------------------------------------|--------------------------------------------------|------------------------------------------------------|
| 6,771,810                                           | PERSONNEL SERVICES [33.5 FTE]                    | 5,259,820                                            |
| 4,583,650                                           | MATERIALS AND SERVICES                           | 6,842,160                                            |
| 20,547,640                                          | CAPITAL OUTLAY                                   | 26,053,530                                           |
| 740,732                                             | DEBT SERVICE                                     | 1,184,731                                            |
| 4,972,910                                           | TRANSFERS                                        | 9,724,730                                            |
| 4,200,000                                           | LOANS                                            | 2,000,000                                            |
| 6,505,860                                           | OPERATING CONTINGENCY                            | 4,966,710                                            |
| 15,554,163                                          | RESERVED FOR FUTURE EXPENDITURES                 | 18,175,687                                           |
| <u>63,876,765</u>                                   | <b>TOTAL ALL CITY EXPENDITURES - BY CATEGORY</b> | <u>74,207,368</u>                                    |

## STATEMENT OF INDEBTEDNESS

### ESTIMATED DEBT OUTSTANDING ON JULY 1, 2024

## LONG TERM DEBT

|                             |                   |
|-----------------------------|-------------------|
| GENERAL OBLIGATION BONDS    | 19,265,000        |
| OTHER BORROWINGS            | 0                 |
| <b>TOTAL LONG-TERM DEBT</b> | <b>19,265,000</b> |

**PROPOSED NEW DEBT**

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

# PROPERTY TAX LEVY

| Historical Data     |                     |                                |                                   | Budget Year 2023-2024 |                    |                   |
|---------------------|---------------------|--------------------------------|-----------------------------------|-----------------------|--------------------|-------------------|
| Actual<br>2020-2021 | Actual<br>2021-2022 | Adopted<br>Budget<br>2022-2023 |                                   | Proposed<br>Budget    | Approved<br>Budget | Adopted<br>Budget |
| 4.2114              | 4.2114              | 4.2114                         | PERMANENT RATE LEVY (per \$1,000) | 4.2114                | -                  | -                 |
| -                   | -                   | -                              | LOCAL OPTION LEVY                 | -                     | -                  | -                 |
| 439,000             | 410,000             | 310,100                        | LEVY FOR GENERAL OBLIGATION BONDS | 1,368,781             | -                  | -                 |