

City of
Boardman
Oregon



FY 2020 – 2021 PROPOSED BUDGET

CITY OF BOARDMAN
PO BOX 229
BOARDMAN, OR 97818



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City of Boardman

2020-2021 Proposed Budget

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2020-2021 Budget Calendar City of Boardman and Boardman Urban Renewal Agency

Appoint Budget Officer and Budget Committee	Feb. 4
Prepare proposed budget	Feb. -May
Publish 1 st notice of budget committee meeting (5-30 days prior to meeting)	Apr. 28
Publish 2 nd notice of budget committee meeting (if post online: > 10 days prior to the meeting)	Apr. 30
Budget committee meeting	May 12
	URA 7:00 pm / COB 7:15 pm
Second budget committee meeting	May 26
Publish Budget Summary & Notice of Budget Hearing (5-30 days prior to meeting)	May 28
Budget Hearing.....	June 2
Enact Resolution to adopt.....	June 2
Submit certification documents.....	By July 15
Send copy of all budget documents to county clerk	By Sept. 30



City of Boardman
and
Boardman Urban Renewal Agency
2020-2021 Budget Committee Roster

Budget Committee

Mayor
Sandy Toms

City Council

Roy Drago, Jr.
Brandon Hammond
David Jones
Arthur Kegler
Katy Norton
Leslie Pierson

Citizen Members

Bill Ellis
Julie Gisi
Ted Lieurance
Lisa Mittelsdorf
Alejandra Mendoza
Sonja Neal
David Norton

City Staff

City Manager
Karen Pettigrew

Marta Barajas, Finance Director
Rick Stokoe, Chief of Police
Kevin Kennedy, Public Works Director
Barry Beyeler, Community Development Director
Glenn McIntire, Building Official



City of Boardman

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Fax: (541) 481-3244

May 8, 2020

Honorable Mayor Toms,
Members of the City Council
Members of the Budget Committee,
Members of the Boardman Community,

RE: Proposed Budget for Fiscal Year 2020-2021

Soon our Fiscal Year 2019-2020 will come to an end. There seems to not be much activity in this current fiscal year, but we have many projects in the pre-planning and developmental stages. The City has not slowed down and is busy analyzing and planning for growth and expansion, every day. We are all very curious to see the results of the current census. Do your part and make sure you're counted!

It will a good year before we get results from the census outcomes. The population figures and data will be available, but I'm referring to increased economic support for our community, healthcare, city, and public safety divisions. Boardman is steadily growing at a rapid rate, compared to the overall state growth rate, and we all speculate of what that growth truly is. The census will allow us to get a better idea of that figure. I believe it will help to shed some light on how much our community has grown and speculate on how much more it will grow, how soon, and what we need to plan for, in anticipation of our community's needs.

A great deal of discussions, workshops, and meetings take place throughout the year to converse about such issues. I'd like to thank Honorable Mayor Toms, the members of the City Council, the members of the Budget Committee, and all the members of the Boardman community who participate in these workshops and meetings and work towards giving ideas and finding solutions to Boardman's needs. One of these very important meetings, is the deliberation of the upcoming fiscal year's budget. The budget documents allow for the City Manager, City Staff, Public Safety Staff, and the City Council to put dollar figures to the plans and projects they hope to complete in the coming fiscal year, and evaluate their financial feasibility when combined with the overall activity projections. This budget document is presented in Fund format. Some of these funds include multiple departments or divisions, and are broken out into Categories, in the budget, while others are specialty funds with one operational division going in and out of the fund. Each fund has its specific purpose of service to perform. The fund is listed with its pertinent Resources (monies in) and Expenditure allocations.

Two years' worth of historical figures are listed for each Category, along with the current year's adopted budget and the proposed budget for the upcoming fiscal year. I hope these figures help to show the story of the business conducted by the City of Boardman and the work performed, in these past few years. In this narrative I hope to cover some of the activities we hope to achieve in this coming fiscal year as well as some of the challenges we may face.

It is not a new announcement, there is a housing shortage in Boardman. This dilemma has been with us for some years now and may be there for some time. Our community is growing. We are the fastest growing community in Oregon (on a percentage basis), and it's not slowing down. We have a lot of the right factors that make us a community of choice. Along with this growth, we must keep our current infrastructures and services in check, while planning and implementing expanded services for the growth that is to come. Planning ahead and having a foresight on things is also one of the positive factors that Boardman has.

The services related to administration, planning, public safety, code compliance, and facility management are designated to the General Fund. These five departments are designated as the following divisions in the budget: General Government, Public Safety-Police, Code Compliance, Facilities, and Non-Departmental.

Our utility funds are service specific and self-explanatory. We have a Water Fund that encases all the resources related to the service of providing water and the expenditures that pertain to the materials and supplies, maintenance, repairs, and the personnel costs associated with water activities. Similarly, the Sewer and Garbage Funds are two of our other Enterprise Funds. These funds are currently operating sufficiently. Increased construction activity plus completed housing developments, such as apartment complexes contribute to increased utility services demand. When the available resources are appropriated to cover the costs of providing these services, we propose for the remaining resources be allocated to the pertinent reserve funds. The reserve funds are the safety line for unprecedented repairs, future capital projects, and savings for the periodic major routine maintenance on the systems that provide water and sewer services.

The Street Fund is a difficult fund to fund. It really only has one stream of resources, which is the State Road Tax apportionment. The state road tax is collected, from fuel sales, by the state and then a portion is disbursed to the cities, based on the cities' percent of population. This coming fiscal year expects a decrease in the funds distributed. With social distancing and stay at home mandates, in place, fuel use has decreased and is expected to remain at lower levels for the next coming months. This will have a trickle effect on the future funds disbursed. We have accounted for a twenty-five percent reduction in expected revenues.

On the other hand, our Building Fund, is very busy. This enterprise fund encompasses the activities of the Building Department. The main objective of the Building Department is to provide services related to building plan reviews and inspections, throughout the county. Most of the activity is focused in the Port of Morrow area, but a similar amount of time is spent travelling across Morrow County, to provide the services to those projects. Industrial construction plan reviews and inspections make up a large part of the duties handled by the Building Department, but a steady flow of new housing projects and the never ending home repairs and improvements keep this department financially successful. It is hard to predict the exact timing of major projects but with knowledge of additional industrial construction projects with anticipated sooner rather than later start dates, and a confident stance on their realization, we have adopted a budget with resources believed to be attainable. The strong reserves are a cumulative effect of several high productivity years, as of 2013-present, mostly attributable to the Port industrial expansion. A normal to high activity volume is still expected in the coming years.

As with all smart budgeting and planning a reserve is a must. Reserves allow for the city to plan future capital projects, schedule periodic system maintenance activities, and allow a coverage for major breakdowns and those unforeseen vital expenses. Each year that we transfer funds to the reserve funds, it allows for an increased carryover for future projects. We have an extensive Capital Improvements Project listing, but are also aware that priorities can change as developmental pressures take precedence. The General Reserve Fund will continue to receive fund transfers from the General Fund to be used for

equipment purchases and future capital projects. The two utility funds, water and sewer also have a reserve fund for future projects. In the prior fiscal year 2018-2019, a large water transmission pipe line from the water building to the southwest housing area was completed. This enhanced the City's water distribution system looping capabilities. It allows for adequate water supply and shut offs with redistribution routes that will allow for repairs and maintenance. Cutting into the road to access the current water piping lines also included road paving and repairs. As was updating sewer lines in certain areas. In the 2017-2018 fiscal year, we were able to complete the bank restoration project at Ranney Collector #2. These projects were years in the making. After the initial planning stages, including architectural and engineering design, the construction phase finally took place and the end of this four-year project, with a \$3M cost, was completed and covered by the reserve funds. The steady payments out of the reserves in those years, decreased the reserve balances. Transfers into the reserves over time allow us to fund some of these capital projects without having to acquire additional indebtedness. The Street Reserve Fund also receives funds from the General Fund for future street projects. All of these Reserve Funds are readily available for assistance to either of the two Urban Renewal Districts in the City, if they should project a viable Capital Project.

The CDBG Capital Fund was established due to a Community Development Block Grant (CDBG) awarded to the City of Boardman in 2016. This CDBG project is in conjunction with the Oregon Child Development Coalition. The grant will provide over half the funding to construct a new 8,000 square-foot modular facility for a Migrant Head Start, in Boardman. The award comes from the Oregon Infrastructure Finance Authority (IFA) and will pass thru the CDBG to the City of Boardman as the acting sponsor to the Head Start program. The project is still ongoing for the 2020-2021 fiscal year. After notice of final completion, the City of Boardman will then pass the deed of the building to the Boardman Migrant Head Start program. The land was purchased a couple of years ago and the additional funding was secured in late 2018, by OCDC. The purchase order for the modular building is expected to be issued before the end of the 2019-2020 fiscal year. Site work is also expected to commence at the end of this fiscal year, or beginning of the upcoming year.

The City of Boardman has two debt service funds. These are the Water Bond Fund and the Sewer Bond Fund. These funds are to account for the bonds issued in 2000 for a water project and in 2003 for the sewer project. These funds are used to budget for the payment of principal and interest on these bond liabilities. These funds are used to project the repayment amount and asks for the funding from the property tax levy. The 2020-2021 levy requests \$410,000, approximately \$0.71 per \$1,000 of assessed value. The original rate established in 2003 was \$1.19.

We anticipate beginning the year with a larger balance in beginning capital, mainly due to the unexpected award of money from the Columbia River Enterprise Zone II. The City is a first time recipient of CREZ II funding, in general. Past awards were specific for partial personnel costs of a School Resource Officer. The Police Department also received an increase in awarded funds from CREZ II for capital equipment purchases. The award money is being carried over into the 2020-2021 fiscal year and geared towards the Police award specifics and the City's general award towards street repairs and maintenance, and other capital projects. We have a lot of crack sealing and striping to perform this coming year and additional activity in street maintenance.

With a proposed General Obligation Bond in the process, it is likely that if approved by the voters, the bonds will not be issued until next fiscal year, due to current market conditions.

The 2020-2021 budget for the City of Boardman establishes a financial canvas for the services that our residents need and the pathway to their realization. The City is attentive to the needs and desires of the community, while it analyzes its potentials and resources. This year's budget focuses on performing street repairs and maintenance, commencing the pre-planning stages of a water and sewer system

addition, thus increasing contingency funds for the ability to respond to those activities, and creating reserve funds to replenish the city's reserves, for future projects and needs.

There is a lot of activity in the Boardman community and I appreciate your willingness to participate in this most important process. The Mayor, City Council, staff, and management of the City of Boardman are committed to working for the best interest of the community. Their work efforts show their dedication and their caring abilities towards this task. And, thank you for taking part in one step closer to better serve our residents in the most effective, efficient, and financially responsible method.

I respectfully request approval of the 2020-2021 proposed City Budget.

Respectfully yours,

Marta Barajas
Budget Officer/Finance Director

GENERAL FUND

GENERAL FUND:

The General Fund is the principal fund within the City. The General Fund accounts for all the financial activities needed to provide administrative leadership for the City of Boardman. The General Fund is separated into five departments; General Government, Public Safety-Police, Code Compliance, Facilities, and Non-Departmental.

The Resources in the General Fund include revenues generated from property taxes, state revenue sharing, franchise fees, grants and loans, transient room taxes, and asset sale proceeds. Expenditures of the General Fund are disbursed within the five departments. Some of the major operational expenditures include payroll costs, police communication costs, professional and service contracts, tourism, city parks' maintenance, and City Hall debt retirement. The General Fund is also the wherewithal for other funds; it supports capital improvements and major repairs, both planned and unplanned, in its capability to transfer resources for these capital expenditures.

The 2020-2021 General Fund Budget projects a 4.3% increase in property tax revenues, from the preceding year. This is a combination of population and housing growth and property valuation changes. The estimated property tax revenues take a conservative approach, as we have reduced the collection probability to account for shortfalls in households who are experiencing COVID-19 financial burdens. Early 2019 marked the end of the 20-year exemption on industry-paid Umatilla Electric Coop (UEC) fees. This, along with addition industry consumers, has increased the Franchise Fee revenues. Expenditures will increase in personnel costs, as PERS retirement changes have come into play and wage and salary adjustments become effective. We also have a decrease in equipment purchases and general capital outlay. General Fund contingency and fund reserves will also increase, resulting in a net increase.

Expenditures for the General Government Department will increase by approximately \$103K. We have a decrease in operating expenses but a larger increase in payroll costs outweighing the cost savings and resulting in an overall increase.

The Public Safety-Police Department will see an increase of \$51,800. Personnel costs will increase with approximately \$18K being an increase in PERS retirement. Closely analyzing our current operating expense patterns, we have decreased our operating costs by 11%, to more closely match our actual expenses. The department now employs a Captain, two Sergeants and two Detectives. The School Resources Officer (SRO) continues to be on staff and supported through outside funding.

The 2020-2021 budget for the Code Compliance Department will increase by \$2,400. This is mainly due to the increased fees incurred for animal shelter placements. The other operating expenses in this department are consistent with the current year budget. No other major changes are expected in this department, in the coming fiscal year.

The Facilities Department entails our debt for the mortgage of City Hall. It was refinanced in 2016 with substantial savings to the City. To substantiate further savings, additional payments are scheduled to be made with a new target for debt repayment by the end of 2022. The outstanding debt balance at the end of FY 2019-2020 is approximately \$455,000, at a debt service rate of 3.5%. Total payments of \$240,000 are scheduled to go against this debt.

The Non-Departmental funds will realize a 21% budget decrease in 2020-2021 operational expenses. We have allowed a significant increase in transfers to reserve funds, contingency, and a healthy ending balance. The General Fund will continue to carry a reasonable contingency account for unforeseen opportunities and the anticipation of future management retirements in the next few years.

**CITY OF BOARDMAN
BUDGET YEAR 2020 - 2021**

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

Historical Data		
Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20
1,696,187	1,718,854	1,620,000
1,978,334	2,209,451	2,150,500
117,784	131,745	126,200
122,135	233,751	437,800
160,000	150,000	135,000
138,917	148,057	72,250
85,994	78,056	50,000
4,299,352	4,669,915	4,591,750

RESOURCES

BEGINNING CASH	
TAXES	
STATE REVENUE	
FRANCHISE FEES & PERMITS	
GRANTS & LOANS	
OTHER REVENUE	
TRANSFERS	
TOTAL GENERAL FUND RESOURCES	

Budget Year 2020-2021		
Proposed Budget	Approved Budget	Adopted Budget
2,753,294	0	0
2,224,220	0	0
129,265	0	0
442,040	0	0
130,000	0	0
274,382	0	0
50,000	0	0
6,003,200	0	0

Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20
97,686	108,622	132,631
51,437	48,091	76,912
8,729	12,385	13,903
8,214	418	10,500
44	0	1,500
610	632	662
1,636	1,423	2,335
1,523	1,607	1,500
1,133	189	3,000
3,453	4,442	10,475
464	486	2,200
4,312	3,583	13,200
9,060	1,035	6,300
0	0	0
188,302	182,910	275,118

EXPENDITURES

GENERAL GOVERNMENT

SALARIES - (2.77 FTE)	
PAYROLL COSTS	
SERVICE CONTRACTS	
SEMINARS & TRAINING	
TRAVEL	
UTILITIES	
DUES & FEES	
LEASE & RENTALS	
REPAIRS & MAINTENANCE	
CONSUMABLE SUPPLIES	
OPERATING SUPPLIES	
EQUIPMENT PURCHASES	
MISCELLANEOUS	
CAPITAL PURCHASES	
TOTAL GENERAL GOVERNMENT EXPENDITURES	

Budget Year 2020-2021		
Proposed Budget	Approved Budget	Adopted Budget
190,006	0	0
120,221	0	0
18,662	0	0
10,500	0	0
1,500	0	0
920	0	0
6,455	0	0
1,800	0	0
3,000	0	0
11,675	0	0
2,281	0	0
16,450	0	0
6,300	0	0
0	0	0
389,771	0	0

785,567	811,652	942,716
536,331	536,883	660,629
0	0	1,750
12,042	16,138	19,389
0	0	500
35,072	36,282	38,500
9,569	6,229	14,500
23	141	200
10,567	12,173	13,613
1,698	3,281	4,350
2,583	2,516	3,900
5,028	11,121	15,100
58,837	53,178	67,100
11,124	10,521	16,976
28,723	25,051	34,600
29,060	37,772	65,100
32,737	13,398	18,200
66,540	107,896	110,000
1,625,504	1,684,231	2,027,123

PUBLIC SAFETY - POLICE

SALARIES - (12 FTE)	
PAYROLL COSTS	
PROFESSIONAL FEES	
SERVICE CONTRACTS	
ADVERTISING & PUBLICATIONS	
TOTAL INSURANCE	
SEMINARS & TRAINING	
TRAVEL	
TOTAL UTILITIES	
DUES & FEES	
LEASE & RENTALS	
REPAIRS & MAINTENANCE	
COMMUNICATIONS	
CONSUMABLE SUPPLIES	
OPERATING SUPPLIES	
EQUIPMENT PURCHASES	
MISCELLANEOUS	
TOTAL CAPITAL PURCHASES	
TOTAL PUBLIC SAFETY - POLICE EXPENDITURES	

978,552	0	0
745,960	0	0
2,750	0	0
20,692	0	0
500	0	0
44,000	0	0
15,000	0	0
200	0	0
14,110	0	0
4,650	0	0
3,200	0	0
13,100	0	0
57,850	0	0
16,696	0	0
33,600	0	0
39,900	0	0
13,200	0	0
75,000	0	0
2,078,960	0	0

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

Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20		Budget Year 2020-2021		
				Proposed Budget	Approved Budget	Adopted Budget
EXPENDITURES						
CODE COMPLIANCE						
3,100	3,619	3,473	SERVICE CONTRACTS	5,523	0	0
0	0	200	ADVERTISING & PUBLICATIONS	200	0	0
1,453	1,525	1,500	INSURANCE	1,700	0	0
1,392	1,061	1,700	SEMINARS & TRAINING	1,700	0	0
0	0	300	TRAVEL	300	0	0
759	1,026	1,146	UTILITIES	1,080	0	0
75	250	450	DUES & FEES	550	0	0
0	36	300	LEASE & RENTALS	300	0	0
879	479	1,350	REPAIRS & MAINTENANCE	1,350	0	0
362	776	1,450	CONSUMABLE SUPPLIES	1,560	0	0
3,651	3,048	3,700	OPERATING SUPPLIES	3,700	0	0
59	1,534	1,600	EQUIPMENT PURCHASES	1,600	0	0
0	23,742	0	TOTAL CAPITAL PURCHASES	0	0	0
11,730	37,095	17,169	TOTAL CODE COMPLIANCE EXPENDITURES	19,563	0	0
FACILITIES						
15,138	16,719	18,000	SERVICE CONTRACTS	63,212	0	0
15,287	15,927	17,740	UTILITIES	11,500	0	0
85	51	300	DUES & FEES	1,050	0	0
11,472	5,444	19,000	REPAIRS & MAINTENANCE	35,750	0	0
1,541	258	500	CONSUMABLE SUPPLIES	500	0	0
0	0	0	CAPITAL PURCHASES	0	0	0
114,932	126,000	126,500	DEBT SERVICE*	240,000	0	0
158,455	164,399	182,040	TOTAL FACILITIES EXPENDITURES	352,012	0	0
*DEBT SERVICE BREAKOUT						
Principal				221,340		
Interest				18,660		
				240,000		
NON-DEPARTMENTAL						
20,163	23,961	108,125	PROFESSIONAL FEES	109,840	0	0
33,644	33,763	69,500	SERVICE CONTRACTS	41,500	0	0
5,178	5,576	5,200	ADVERTISING & PUBLICATIONS	4,980	0	0
3,998	4,196	4,100	INSURANCE	8,650	0	0
0	90	4,000	SEMINARS & TRAINING	4,000	0	0
0	0	1,000	TOTAL TRAVEL	1,000	0	0
4,685	7,615	8,000	UTILITIES	13,500	0	0
6,337	6,402	7,875	DUES, FEES & TAXES	4,375	0	0
0	0	0	LEASE & RENTALS	0	0	0
0	0	0	COMMUNICATIONS	0	0	0
0	209	500	CONSUMABLE SUPPLIES	700	0	0
108,471	105,694	156,000	COMMUNITY DEVELOPMENT	156,000	0	0
0	73	0	OTHER EXPENSES	0	0	0
64,032	0	75,000	OTHER GRANTS	0	0	0
0	0	0	LAND & BUILDING IMPROVEMENTS	0	0	0
0	17,999	20,000	CAPITAL PURCHASES	20,000	0	0
0	0	0	CONSTRUCTION COSTS	0	0	0
350,000	725,000	400,000	TRANSFERS	782,750	0	0
0	0	531,000	CONTINGENCY	855,600	0	0
0	0	700,000	RESERVE/UNAPPROPRIATED END BAL.	1,160,000	0	0
596,507	930,578	2,090,300	TOTAL NON-DEPARTMENTAL EXPENDITURES	3,162,895	0	0
2,580,498	2,999,214	4,591,750	TOTAL GENERAL FUND EXPENDITURES	6,003,200	0	0

WATER FUND

WATER FUND:

The Water Fund is an enterprise fund which accounts for its operations similar to a private business. Revenues generated are expected to be sufficient to cover all cost of operations. The City operates two large collector wells servicing over 885 accounts. The Water System pumps approximately two (2) billion gallons annually. The Port of Morrow is the City's largest industrial consumer. Some of the major project in the Water Fund have been, replacing the water building backup generator system and upgrading collector well #1, in the early 2000's. Collector well #2 was upgraded in 2016-2017. In fiscal year 2017-2018 the City began construction on the Water Master Plan, this created an extension to the City's main water line and provided a circular security to the City's water system. This multimillion-dollar project was completed by late June, 2019. This capital project was funded through the Water Reserve Fund.

Revenues for the Water Fund are generated by user fees from the residents and businesses of Boardman and from industrial users in the Port of Morrow. Major expenditures of the Water Fund are payroll costs, system maintenance, and utility costs for pumping. The most recent rate increase of \$0.83 per unit, per month, was July 1, 2019. Excess revenues will allow for refunding of the Water Reserve Fund, designated for capital water projects. As the population of the City grows, the need for pipeline expansion and capital water projects will soon follow and funding will be of utmost importance for project timeliness.

The Water Fund budget projects an increase, as opposed to last year's decrease of 15.5% due to a smaller cash carryover than the previous fiscal year. Water Fund expenditures will increase in transfers out to the reserve fund and in the contingency fund.

**CITY OF BOARDMAN
BUDGET YEAR 2020 - 2021**

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

Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20		Budget Year 2020-2021		
				Proposed Budget	Approved Budget	Adopted Budget
<u>RESOURCES</u>						
367,084	540,890	315,000	BEGINNING CASH	426,690	0	0
911,144	874,095	731,000	FEES & SERVICES	815,000	0	0
2,853	2,407	6,000	OTHER REVENUE	27,100	0	0
0	0	0	TRANSFERS	0	0	0
0	0	0	ADJUSTMENTS	0	0	0
1,281,081	1,417,392	1,052,000	TOTAL WATER FUND RESOURCES	1,268,790	0	0
Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20		Budget Year 2020-2021		
				Proposed Budget	Approved Budget	Adopted Budget
<u>EXPENDITURES</u>						
206,694	226,937	270,515	SALARIES - (5.03 FTE)	259,110	0	0
125,798	130,468	184,374	PAYROLL COSTS	178,528	0	0
2,159	2,286	2,800	PROFESSIONAL FEES	3,780	0	0
10,987	12,867	30,722	SERVICE CONTRACTS	30,819	0	0
19,746	20,722	20,500	INSURANCE	22,550	0	0
222	1,797	2,750	SEMINARS & TRAINING	3,250	0	0
7	13	500	TRAVEL	500	0	0
152,916	144,716	159,475	UTILITIES	159,031	0	0
3,903	11,566	8,875	DUES & FEES	9,700	0	0
1,358	1,605	5,550	LEASE & RENTALS	4,550	0	0
61,132	92,435	66,000	REPAIRS & MAINTENANCE	86,300	0	0
4,657	7,132	9,289	CONSUMABLE SUPPLIES	8,449	0	0
18,214	18,766	24,100	OPERATING SUPPLIES	27,950	0	0
4,086	3,709	11,850	EQUIPMENT PURCHASES	12,073	0	0
2,312	2,096	3,000	ANNUAL UPGRADES	3,000	0	0
0	0	5,200	MISCELLANEOUS	5,200	0	0
0	0	30,000	CAPITAL PURCHASES	87,500	0	0
126,000	28,746	116,000	TRANSFERS	216,000	0	0
0	316,000	100,500	CONTINGENCY	150,500	0	0
740,191	1,021,860	1,052,000	TOTAL WATER FUND EXPENDITURES	1,268,790	0	0

SEWER FUND

SEWER FUND:

The Sewer Fund is an enterprise fund which accounts for its operations similar to a private business. Revenues generated are expected to be sufficient to cover all costs of operation. The City currently services over 875 users and maintains approximately 14 miles of sewer line. The City Sewer System utilizes the Lagoon Cell concept of waste collection and disperses treated water for crop irrigation. In 2003, the City completed several sewer system upgrades, constructed a third lagoon cell, and purchased an irrigation system for treated water dispersal. The City is now looking at adding another lagoon, as the oldest lagoon will soon need to be serviced for continued use. As with all infrastructure it comes a time when major maintenance is required before you run into catastrophic breakdowns and unforeseen circumstances deplete your resources or require other immediate funding sources.

Sewer Fund revenues are generated from user fees, outside vender dumping, 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 in the amount of \$1.38 per unit, per month. When all possible, excess sewer funds will continue to be transferred to the Sewer Reserve Fund for future and capital needs.

The Sewer Fund is projecting a 19% increase in revenues for 2020-2021. This increase is the result of a higher cash carryover than the previous fiscal year. The previous fiscal year paid out funds for the Master Water Pipeline project, which also included sewer system upgrades and repairs in certain areas of Boardman. The transfers to the Sewer Reserve Fund are projected to increase for 2020-2021, as is the contingency account. Payroll and overall operating costs will remain constant with an increase capital purchases, for the coming year.

**CITY OF BOARDMAN
BUDGET YEAR 2020 - 2021**

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

Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20		Budget Year 2020-2021		
				Proposed Budget	Approved Budget	Adopted Budget
317,398	315,676	235,000	BEGINNING CASH	378,000	0	0
619,489	628,027	630,500	FEES & SERVICES	654,000	0	0
26,250	26,250	31,550	OTHER REVENUE	33,050	0	0
0	0	0	ADJUSTMENTS	0	0	0
963,137	969,953	897,050	TOTAL SEWER FUND RESOURCES	1,065,050	0	0

Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20		Budget Year 2020-2021		
				Proposed Budget	Approved Budget	Adopted Budget
206,259	226,485	270,093	SALARIES - (3.84 FTE)	271,579	0	0
125,413	130,147	184,059	PAYROLL COSTS	184,865	0	0
2,159	2,286	2,800	PROFESSIONAL FEES	3,780	0	0
18,842	20,722	38,222	SERVICE CONTRACTS	38,319	0	0
8,530	8,951	9,000	INSURANCE	9,900	0	0
174	1,055	2,750	SEMINARS & TRAINING	3,250	0	0
0	13	500	TRAVEL	500	0	0
28,058	28,489	32,349	UTILITIES	34,761	0	0
6,424	6,301	7,525	DUES & FEES	9,325	0	0
1,358	1,339	2,050	LEASE & RENTALS	1,550	0	0
23,142	40,908	35,000	REPAIRS & MAINTENANCE	31,300	0	0
4,362	5,524	9,752	CONSUMABLE SUPPLIES	8,912	0	0
10,488	11,184	13,100	OPERATING SUPPLIES	14,759	0	0
4,733	4,817	9,650	EQUIPMENT PURCHASES	11,050	0	0
2,312	2,971	3,000	ANNUAL UPGRADES	3,000	0	0
0	0	5,200	MISCELLANEOUS	5,200	0	0
0	0	0	LAND & BLDG. IMPRV.	0	0	0
4,208	8,750	25,000	CAPITAL PURCHASES	94,000	0	0
0	0	0	CONSTRUCTION COSTS	0	0	0
201,000	216,000	116,000	TRANSFERS	183,000	0	0
0	0	131,000	CONTINGENCY	156,000	0	0
647,461	715,941	897,050	TOTAL SEWER FUND EXPENDITURES	1,065,050	0	0

GARBAGE FUND

GARBAGE FUND:

The Garbage Fund is an enterprise fund which accounts for its operations similar to a private business. The City has a contract with Sanitary Disposal, Inc. to collect solid waste from all residents and businesses in the City of Boardman. The City currently has approximately 879 user accounts.

The principal source of revenue for the Garbage Fund is generated by user fees for solid waste collection. The annual revenues have slowly increased over the last few years due to the steady increase in the City's population and construction in the Port of Morrow area. There was an 8% increase in garbage fees as of July 1, 2019. This was a pass through cost to our customers. The increase in cost along with an increase in the number of customers have contributed to increased revenues in the last couple of years. These revenues are very tight when covering expenses. Careful expense management allows for this fund to continue to be functional on a positive note. As this is a contracted service, the pass-through cost increase goes hand in hand with an increase in the Service Contract fees. This accounts for the increase in revenues and the increase in expenses.

The other expense in the garbage fund, is the multi-year offering of garbage dump vouchers. The city provides vouchers to its residents and then covers the dumping fees charged for those dumpsters. The fee structure we pay for this service will be a little different due to COVID-19 social distancing mandates, but we don't anticipate much of a cost variance.

**CITY OF BOARDMAN
BUDGET YEAR 2020 - 2021**

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

Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20		Budget Year 2020-2021		
				Proposed Budget	Approved Budget	Adopted Budget
<u>RESOURCES</u>						
85,820	89,310	85,000	BEGINNING CASH	117,340	0	0
452,971	437,339	475,000	FEES & SERVICES	495,000	0	0
0	0	0	OTHER REVENUE	0	0	0
0	0	0	AUDIT ADJUSTMENTS	0	0	0
538,791	526,649	560,000	TOTAL GARBAGE FUND RESOURCES	612,340	0	0

Actual 2017/18	Actual 2018/ 19	Adopted Budget 2019/20		Budget Year 2020-2021		
				Proposed Budget	Approved Budget	Adopted Budget
<u>EXPENDITURES</u>						
12,840	14,242	14,212	SALARIES - (0.26 FTE)	12,160	0	0
9,756	10,015	10,426	PAYROLL COSTS	8,636	0	0
515	540	600	PROFESSIONAL FEES	820	0	0
418,697	380,075	454,281	SERVICE CONTRACTS	510,032	0	0
5,987	5,043	6,657	UTILITIES	6,868	0	0
318	287	300	LEASE & RENTALS	300	0	0
0	0	0	REPAIRS & MAINTENANCE	0	0	0
1,231	1,177	3,474	CONSUMABLE SUPPLIES	3,474	0	0
136	0	850	EQUIPMENT PURCHASES	850	0	0
0	0	200	MISCELLANEOUS	200	0	0
0	0	0	CAPITAL PURCHASES	0	0	0
0	0	0	TRANSFERS	0	0	0
0	0	69,000	CONTINGENCY	69,000	0	0
449,481	411,379	560,000	TOTAL GARBAGE FUND EXPENDITURES	612,340	0	0

STREET FUND

STREET FUND:

The Street Fund provides for the planning and maintenance of streets, walking paths and sidewalks, storm drains, and traffic safety. The Street Department maintains over 22 miles of streets, keeping them clean and repaired. 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 Plan is updated periodically.

Revenues for the Street Fund come from State Road Tax disbursements. Receipt of County Road Tax sharing was eliminated in FY 2011-2012. We will solicit grant funds from available sources to help achieve our planned street repair and maintenance activities. The major expenditures in the Street Department are payroll costs, street repairs, paint striping, and paving, street lighting, and seasonal maintenance. Emphasis on street repairs and traffic safety are the main objectives for this Fund. Due to the limited resources, the Street Fund is unable to transfer funds to its reserve fund.

The 2020-2021 budget forecasts a 40% decrease in state road tax revenue due to a decrease use in vehicles across the state, because of the COVID-19 stay at home mandate. To remain conservative, we have taken this decrease, as we speculate the cash shortage the state will have with the extended State of Emergency Declaration, in effect. This year's cash carryover is higher than previous years', as a result of a budgeted transfer from the General Fund. The carryover funds will be expended in 2020 on road repairs and maintenance already planned. The Street Fund contingency account will have an increase in the foresight of future expenditures and major repairs.

**CITY OF BOARDMAN
BUDGET YEAR 2020 - 2021**

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

Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20		Budget Year 2020-2021		
				Proposed Budget	Approved Budget	Adopted Budget
<u>RESOURCES</u>						
270,914	289,577	305,000	BEGINNING CASH	322,650	0	0
228,254	266,653	250,000	STATE ROAD TAX REVENUE	150,000	0	0
0	6,102	5,300	OTHER REVENUE	5,300	0	0
0	0	0	TRANSFERS	60,000	0	0
0	0	0	AUDIT ADJUSTMENTS	0	0	0
499,168	562,332	560,300	TOTAL STREET FUND RESOURCES	537,950	0	0

Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20		Budget Year 2020-2021		
				Proposed Budget	Approved Budget	Adopted Budget
<u>EXPENDITURES</u>						
80,505	81,881	84,184	SALARIES - (1.32 FTE)	85,857	0	0
47,741	48,086	54,214	PAYROLL COSTS	57,587	0	0
557	540	1,000	PROFESSIONAL FEES	1,320	0	0
3,747	3,877	13,193	SERVICE CONTRACTS	13,132	0	0
2,327	2,443	3,500	INSURANCE	5,000	0	0
0	1,030	2,750	SEMINARS & TRAINING	1,750	0	0
0	13	500	TRAVEL	500	0	0
30,468	29,160	33,250	UTILITIES	33,330	0	0
200	298	500	DUES & FEES	450	0	0
1,276	1,419	1,550	LEASE & RENTALS	1,550	0	0
17,661	39,633	225,200	REPAIRS & MAINTENANCE	125,400	0	0
2,589	3,625	5,559	CONSUMABLE SUPPLIES	5,759	0	0
7,776	10,998	12,600	OPERATING SUPPLIES	14,340	0	0
4,294	7,425	5,800	EQUIPMENT PURCHASES	6,000	0	0
10,451	15,765	36,500	ANNUAL UPGRADES	80,975	0	0
0	5,900	5,000	MISCELLANEOUS	5,000	0	0
0	0	0	CAPITAL PURCHASES	0	0	0
0	0	0	CAPITAL PROJECTS	0	0	0
0	0	0	TRANSFERS	0	0	0
0	0	75,000	CONTINGENCY	100,000	0	0
209,591	252,091	560,300	TOTAL STREET FUND EXPENDITURES	537,950	0	0

BUILDING FUND

BUILDING FUND:

The Building Fund was established to serve the residents of Boardman with construction information and timely inspection services. The City also contracts with Morrow County and other small cities, in the immediate area, for inspection services. The City's Building Official is licensed and certified to provide building and mechanical inspections, as well as plan review services. The Building Department is responsible for inspections of all projects from small home improvements to large commercial and industrial construction projects. All plumbing inspections are currently contracted out and provided on a weekly schedule.

Revenues for the Building Fund come from building permit fees and plan review fees. The Building Fund generates resources to provide for operational expenditures. A major expense in this fund is the remittance of State, County, and contractual cities' share of permit fees collected; depending on the type of permit, a percentage is remitted to the pertinent municipality. We also have the cost for the contracted services of the plumbing inspector. 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.

The unique activity, of this fund, makes it difficult to budget from year to year. It is such a volatile environment with many unknowns; it then becomes necessary to reserve resources from good years to balance lean years. A significant portion of the Building Department activity is generated from the Port of Morrow and its industries. That activity, in the last few years, has been very high and is projected to continue. The 2020-2021 budget will increase by 8.3% due to an increase in cash carryover. The coming year projects a similar pattern to the 2019-2020 fiscal year. If the demand for these services surpasses our current capacity, the Building Department is considering hiring additional staff. This has been worked into the budget, as it was last year, because it could happen at any moment and we want to be available for it, when it happens.

**CITY OF BOARDMAN
BUDGET YEAR 2020 - 2021**

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

Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20
3,715,657	3,950,068	4,215,000
0	0	0
4,021	7,898	22,000
664,480	854,675	1,680,600
80,258	103,215	202,542
309,752	353,286	750,645
75,193	105,172	201,000
0	0	0
0	0	52,000
84,833	101,786	81,000
0	0	0
4,934,193	5,476,100	7,204,787

RESOURCES

BEGINNING CASH
CONTRACT SERVICES
INSPECTION FEES
BUILDING PERMITS
PERMIT SURCHARGE FEES
PLAN REVIEWS
FIRE/LIFE SAFETY REVIEWS
PLANNING & SITE FEES
GRANTS AND LOANS
OTHER REVENUE
TRANSFERS

Budget Year 2020-2021		
Proposed Budget	Approved Budget	Adopted Budget
5,955,000	0	0
0	0	0
17,600	0	0
1,099,576	0	0
111,430	0	0
372,800	0	0
140,650	0	0
0	0	0
0	0	0
105,250	0	0
0	0	0
7,802,306	0	0

TOTAL BUILDING FUND RESOURCES

Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20
229,393	216,119	337,411
72,070	46,558	213,191
1,545	19,614	50,800
10,159	21,804	72,528
0	805	5,000
2,840	2,981	4,900
6,647	4,169	16,000
0	0	2,400
10,896	12,801	17,615
7,259	7,703	14,500
248,590	286,880	723,092
14,460	10,876	1,550
2,162	4,418	23,500
3,203	3,404	12,800
6,005	4,887	18,000
1,935	12,778	21,500
12,023	603	7,000
0	0	0
300,651	0	50,000
36,287	0	175,000
18,000	18,000	18,000
0	0	0
0	0	475,000
0	0	4,945,000
984,125	674,400	7,204,787

EXPENDITURES

SALARIES - (4.97 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 & BLDG. IMPRV.
CAPITAL PURCHASES
TRANSFERS
LOANS
CONTINGENCY
RESERVE/UNAPPROPRIATED END BAL.

Budget Year 2020-2021		
Proposed Budget	Approved Budget	Adopted Budget
352,508	0	0
235,127	0	0
73,960	0	0
61,307	0	0
360	0	0
5,500	0	0
16,000	0	0
2,400	0	0
9,780	0	0
13,400	0	0
723,092	0	0
2,200	0	0
23,500	0	0
13,400	0	0
7,800	0	0
17,500	0	0
7,000	0	0
0	0	0
50,000	0	0
175,000	0	0
18,000	0	0
0	0	0
475,000	0	0
5,519,472	0	0
7,802,306	0	0

TOTAL BUILDING FUND EXPENDITURES

RESERVE FUNDS

RESERVE FUNDS:

The City currently operates four reserve funds: 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. With the start of the 2009-2010 fiscal year, the City was finally able to create, the General Reserve Fund. This Fund is utilized, as the custodian of auxiliary funds, for future general capital improvements and major repairs needed for the City. The General Fund can cover general expenditures and capital improvements, in contrast to the other reserve funds, which can only be used for “specified purposes.” The General Reserve Fund may also be used to transfer funds to other Reserve Funds, if needed.

In 2005, a Capital Improvement Projects list was developed, to enhance the function of the reserves for future capital improvements, infrastructure needs, and major system repairs. The resources required to fund the different reserves are generated from System Development Charges (SDC) and transfers from the General Fund and other operating Funds. It is a major responsibility of City leadership to maintain these reserves in a prudent manner. In early 2009, the City passed a resolution to loan funds from the Water, Sewer, and Street Reserve Funds to the Boardman Urban Renewal Agency to facilitate the improvements needed in development within the Urban Renewal Agency Districts boundaries. The Boardman Urban Renewal Agency now has two Urban Renewal Districts. In the budgeting process, it is important to remember that these Reserve Funds are for “specific” activities and cannot readily be appropriated for just any capital project; they must parallel the designated purpose in the origination of each specific reserve fund.

General Reserve:

The General Reserve Fund receives its resources from General Fund transfers and grant funds for specific activities. In 2018-2019 this fund assisted in the development of the field house located behind the City hall. The 2020-2021 budget for this fund will increase due a larger cash carryover from the prior year. No specific projects are currently projected for the 2020-2021 fiscal year. Remaining funds 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 Water Master Plan; a project to construct water line upgrades to the City water system. This major construction project was completed at a final cost of \$3,017,900. The Water Reserve Fund will continue to operate in the future with 2020-2021 resources from SDC charges of future construction projects and from transfers from other funds. Expenditures for 2020-2021 are budgeted to facilitate the possibility of capital projects during the year. Some would include the preliminary costs associated with a proposed addition to the water system, including a 1million gallon water reservoir tank. Full construction costs would be in the years to come, if the pending General Obligation Bond is approved by the voters.

RESERVE FUNDS - continued:

Sewer Reserve:

The Sewer Reserve Fund budget is projected at \$2,154,100. This is an increase of \$205,798, or 11%, from the previous year. This increase is solely due to the cash carryover and a Sewer Fund transfer. SDC are not expected to be as high as previous years, with most of the multi-unit projects being completed. Expenditure projections for capital projects and contingencies have also been increased. The purchase of land for a third lagoon and the costs associated with the preliminary costs of design are allocated in these expenditures, with construction costs allowable in the coming years, pending voter approval of a General Obligation Bond.

Street Reserve:

The Street Reserve Fund is projected to increase by \$308,400 (26.7%) in 2020-2021. Revenue projections include an increase in cash carryover, transfers-in, and an Urban Renewal Agency District reimbursement payment. The increase in expenditures is in capital projects. Several street repairs and upgrades are planned for 2020-2021.

**CITY OF BOARDMAN
BUDGET YEAR 2020 - 2021**

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

Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20		Budget Year 2020-2021		
				Proposed Budget	Approved Budget	Adopted Budget
<u>RESOURCES</u>						
155,044	184,160	395,000	BEGINNING CASH	508,350	0	0
0	0	0	GRANTS AND LOANS	0	0	0
14,316	9,487	2,500	OTHER REVENUE	8,900	0	0
50,000	250,000	100,000	TRANSFERS	450,000	0	0
219,360	443,647	497,500	TOTAL GENERAL RESERVE FUND RESOURCES	967,250	0	0

Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20		Budget Year 2020-2021		
				Proposed Budget	Approved Budget	Adopted Budget
<u>EXPENDITURES</u>						
0	0	21,500	PROFESSIONAL FEES	21,500	0	0
0	0	0	EQUIPMENT PURCHASES	0	0	0
0	7,965	175,000	CAPITAL PURCHASES	175,000	0	0
200	36,801	163,000	CAPITAL PROJECTS	620,750	0	0
35,000	0	0	TRANSFERS	0	0	0
0	0	0	LOANS	0	0	0
0	0	138,000	CONTINGENCY	150,000	0	0
0	0	0	RESERVE/UNAPPROPRIATED END BAL.	0	0	0
35,200	44,766	497,500	TOTAL GENERAL RESERVE FUND EXPENDITURES	967,250	0	0

**CITY OF BOARDMAN
BUDGET YEAR 2020 - 2021**

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

Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20		Budget Year 2020-2021		
				Proposed Budget	Approved Budget	Adopted Budget
<u>RESOURCES</u>						
1,525,806	131,826	1,000	BEGINNING CASH	375,770	0	0
0	0	0	IN-LIEU OF TAXES	0	0	0
835	2,000	124,200	SYSTEM DEVELOPMENT CHARGES	72,000	0	0
0	0	0	GRANTS AND LOANS	0	0	0
23,708	7,500	500	OTHER REVENUE	6,600	0	0
465,715	972,200	201,498	TRANSFERS	250,000	0	0
2,016,065	1,113,526	327,198	TOTAL WATER RESERVE FUND RESOURCES	704,370	0	0

Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20		Budget Year 2020-2021		
				Proposed Budget	Approved Budget	Adopted Budget
<u>EXPENDITURES</u>						
203,927	-6,620	40,000	PROFESSIONAL FEES	40,000	0	0
0	0	0	LEASE & RENTALS	0	0	0
0	0	55,198	LAND & BUILDING IMPROVEMENTS	55,198	0	0
65,081	0	50,000	CAPITAL PURCHASES	50,000	0	0
1,615,232	725,777	132,000	CAPITAL PROJECTS	434,172	0	0
0	0	0	DEBT SERVICE	0	0	0
0	0	0	TRANSFERS	0	0	0
0	0	0	LOANS	0	0	0
0	0	50,000	CONTINGENCY	125,000	0	0
0	0	0	RESERVE/UNAPPROPRIATED END BAL.	0	0	0
1,884,239	719,158	327,198	TOTAL WATER RESERVE FUND EXPENDITURES	704,370	0	0

**CITY OF BOARDMAN
BUDGET YEAR 2020 - 2021**

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

Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20		Budget Year 2020-2021		
				Proposed Budget	Approved Budget	Adopted Budget
<u>RESOURCES</u>						
1,437,764	1,386,776	1,700,000	BEGINNING CASH	1,908,700	0	0
0	0	0	IN-LIEU OF TAXES	0	0	0
357	84,662	104,800	SYSTEM DEVELOPMENT CHARGES	20,000	0	0
0	20,000	0	GRANTS AND LOANS	0	0	0
26,700	39,849	15,000	OTHER REVENUE	33,400	0	0
185,000	252,256	128,502	TRANSFERS	192,000	0	0
1,649,821	1,783,543	1,948,302	TOTAL SEWER RESERVE FUND RESOURCES	2,154,100	0	0

Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20		Budget Year 2020-2021		
				Proposed Budget	Approved Budget	Adopted Budget
<u>EXPENDITURES</u>						
20,000	70,525	90,000	PROFESSIONAL FEES	90,000	0	0
0	0	0	MISCELLANEOUS	0	0	0
9,600	0	405,000	LAND & BUILDING IMPROVEMENTS	338,000	0	0
38,586	0	60,000	CAPITAL PURCHASES	60,000	0	0
194,859	50,595	1,078,302	CAPITAL PROJECTS	1,301,100	0	0
0	0	0	SYSYTEM IMPROVEMENTS	0	0	0
0	0	0	TRANSFERS	0	0	0
0	0	0	LOANS	0	0	0
0	0	315,000	CONTINGENCY	365,000	0	0
0	0	0	RESERVE/UNAPPROPRIATED END BAL.	0	0	0
263,045	121,120	1,948,302	TOTAL SEWER RESERVE FUND RESOURCES	2,154,100	0	0

**CITY OF BOARDMAN
BUDGET YEAR 2020 - 2021**

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

Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20		Budget Year 2020-2021		
				Proposed Budget	Approved Budget	Adopted Budget
<u>RESOURCES</u>						
335,991	696,554	635,000	BEGINNING CASH	1,042,700	0	0
160,154	172,797	210,000	GRANTS & LOANS	100,000	0	0
10,678	67,593	8,000	OTHER REVENUE	18,700	0	0
209,802	111,295	300,000	TRANSFERS	400,000	0	0
716,625	1,048,238	1,153,000	TOTAL STREET RESERVE FUND RESOURCES	1,561,400	0	0

Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20		Budget Year 2020-2021		
				Proposed Budget	Approved Budget	Adopted Budget
<u>EXPENDITURES</u>						
20,071	0	75,000	PROFESSIONAL FEES	275,000	0	0
0	0	0	LAND & BUILDING IMPROVEMENTS	0	0	0
0	0	50,000	CAPITAL PURCHASES	50,000	0	0
0	433,320	803,000	CAPITAL PROJECTS	1,003,000	0	0
0	0	0	TRANSFERS	0	0	0
0	0	0	LOANS	0	0	0
0	0	225,000	CONTINGENCY	233,400	0	0
0	0	0	RESERVE/UNAPPROPRIATED END BAL.	0	0	0
20,071	433,320	1,153,000	TOTAL STREET RESERVE FUND EXPENDITURES	1,561,400	0	0

COMMUNITY DEVELOPMENT
BLOCK GRANT
CDBG CAPITAL FUND

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG):

The City of Boardman agreed to be the financial sponsor for the Boardman Migrant Head Start program to receive a Community Development Block Grant (CDBG) passed through by the Oregon Infrastructure Finance Authority (IFA). This grant award is for the construction of a new 8,000 square-foot facility in Boardman for a Migrant Head Start program. The \$2,000,000 grant project timeline commenced on January 1, 2016, with a three-year completion date. At the end of 2019, the project received an extension to the original deadline. All funding proceeds, support documentation, and record keeping will be coordinated by the City of Boardman with pass thru funding under the guidance of the CDBG staff and with support from CASA of Oregon, as Project Manager. This project is in conjunction with the Oregon Child Development Coalition (OCDC), who will be running the Head Start and who has secured the additional funding for the project. Actual funding and grant activity through the current date of 2019-2020 fiscal year totals \$162,075. The project is still active, with site work to commence and the issuance of the purchase order for the modular buildings, in the next few months. The City is still in support of being the sponsor for this project and so, has included the pass through activities in this coming fiscal year's budget.

**** CDBG CAPITAL FUND ****
FUND 425

Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20		Budget Year 2020-2021		
				Proposed Budget	Approved Budget	Adopted Budget
<u>RESOURCES</u>						
0	0	0	BEGINNING CASH	0	0	0
77,462	11,789	2,000,000	GRANTS & LOANS	1,837,925	0	0
0	0	0	OTHER REVENUE	0	0	0
0	0	0	TRANSFERS	0	0	0
77,462	11,789	2,000,000	TOTAL CDBG CAPITAL FUND RESOURCES	1,837,925	0	0

Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20		Budget Year 2020-2021		
				Proposed Budget	Approved Budget	Adopted Budget
<u>EXPENDITURES</u>						
27,174	11,789	57,008	PROFESSIONAL FEES	58,767	0	0
50,287	0	0	LAND AND BUILDING IMPROVEMENTS	0	0	0
0	0	1,792,992	CONSTRUCTION COSTS	1,629,158	0	0
0	0	150,000	CONTINGENCY	150,000	0	0
77,461	11,789	2,000,000	TOTAL CDBG CAPITAL FUND EXPENDITURES	1,837,925	0	0

WATER & SEWER BOND DEBT FUNDS

BONDED DEBT FUNDS:

The City of Boardman has two debt service funds to disburse required annual debt payments. Payments for the 2019-2020 fiscal year were \$426,549, on an outstanding debt balance of approximately \$3,423,000, down \$340,000, from the prior year. The generating of resources to fulfill the debt obligation, for the fiscal year are collected through Certified Tax Levy monies and projected cash carryover. The projected levy amount for this year is \$410,000, resulting in a \$0.71 rate per \$1,000 of assessed value, down \$.08 from last year's rate. In 2016, the City's entire debt portfolio was restructured. The refinancing produced substantial long term interest savings and a reduction of the maturity date for the Waste Water debt.

Water Bonds:

The original water bond issue date was October, 2000. These bonds were issued to fund water pump and control upgrades and to install a second Collector Well System. The original issuance was for \$3,784,000, on a 25-year term. This was refinanced in April, 2006 and then, again, refinanced in September, 2016. The debt payment for 2020-2021 is approximately \$275,000 at 2.3% interest rate. The debt balance of the Water Bond, at the beginning of FY 2020-2021 is of approximately \$1,282,000. This water debt matures in June, 2025.

Sewer Bonds:

The sewer bonds were issued June, 2003 to fund capacity upgrades in the sewer system. The original issuance was for \$3,000,000 on a 40-year term. This was refinanced in September, 2016. At the beginning of FY 2020-2021, the Sewer Bond outstanding balance will be \$2,141,000. Debt payment during the year will be approximately \$152,250. This sewer debt matures in 2029, a reduction of 14 years from the original issuance. Interest rate on this debt is serviced at 2.3%.

**CITY OF BOARDMAN
BUDGET YEAR 2020 - 2021**

**** WATER BOND FUND **
FUND 520**

Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20		Budget Year 2020-2021		
				Proposed Budget	Approved Budget	Adopted Budget
<u>RESOURCES</u>						
4,709	4,949	14,000	BEGINNING CASH	13,900		
274,828	284,239	261,200	TAXES	260,466		
90	55	0	OTHER REVENUE	120		
0	0	0	TRANSFERS	0		
279,627	289,243	275,200	TOTAL WATER BOND FUND RESOURCES	274,486		

Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20		Budget Year 2020-2021		
				Proposed Budget	Approved Budget	Adopted Budget
<u>EXPENDITURES</u>						
274,678	275,411	275,200	DEBT SERVICE	274,486		
0	0	0	RESERVES	0		
274,678	275,411	275,200	TOTAL WATER BOND FUND EXPENDITURES	274,486		

			<u>Debt Service Payments:</u>	
229,000	235,000	240,100	Principal Payments, Issue: October 2000	245,000
45,678	40,411	35,100	Interest Payments, Issue: October 2000	29,486
274,678	275,411	275,200	Total	274,486

**CITY OF BOARDMAN
BUDGET YEAR 2020 - 2021**

**** SEWER BOND FUND **
FUND 530**

Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20		Budget Year 2020-2021		
				Proposed Budget	Approved Budget	Adopted Budget
<u>RESOURCES</u>						
4,799	200	2,000	BEGINNING CASH	11,700		
147,335	151,070	149,700	TAXES	140,443		
48	29	0	OTHER REVENUE	100		
152,182	151,299	151,700	TOTAL SEWER BOND FUND RESOURCES	152,243		

Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20		Budget Year 2020-2021		
				Proposed Budget	Approved Budget	Adopted Budget
<u>EXPENDITURES</u>						
151,982 0	150,774 0	151,700 0	DEBT SERVICE RESERVES	152,243 0		
151,982	150,774	151,700	TOTAL SEWER BOND FUND EXPENDITURES	152,243		

			<u>Debt Service Payments:</u>	
96,000	97,000	100,100	Principal Payments, Issue June, 2003	103,000
55,982	53,774	51,600	Interest Payments, Issue June, 2003	49,243
151,982	150,774	151,700	Total	152,243

BUDGET SUMMARY BY FUND

**CITY OF BOARDMAN
BUDGET YEAR 2020 - 2021**

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

Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20		Budget Year 2020-2021		
				Proposed Budget	Approved Budget	Adopted Budget
4,299,352	4,669,915	4,591,750	TOTAL GENERAL FUND RESOURCES	6,003,200	-	-
1,281,081	1,417,392	1,052,000	TOTAL WATER FUND RESOURCES	1,268,790	-	-
963,137	969,953	897,050	TOTAL SEWER FUND RESOURCES	1,065,050	-	-
538,791	526,649	560,000	TOTAL GARBAGE FUND RESOURCES	612,340	-	-
499,168	562,332	560,300	TOTAL STREET FUND RESOURCES	537,950	-	-
4,934,193	5,476,100	7,204,787	TOTAL BUILDING FUND RESOURCES	7,802,306	-	-
219,360	443,647	497,500	TOTAL GENERAL RESERVE FUND RESOURCES	967,250	-	-
2,016,065	1,113,526	327,198	TOTAL WATER RESERVE FUND RESOURCES	704,370	-	-
1,649,821	1,783,543	1,948,302	TOTAL SEWER RESERVE FUND RESOURCES	2,154,100	-	-
716,625	1,048,238	1,153,000	TOTAL STREET RESERVE FUND RESOURCES	1,561,400	-	-
77,462	11,789	2,000,000	TOTAL CDBG CAPITAL FUND RESOURCES	1,837,925	-	-
279,627	289,243	275,200	TOTAL WATER BOND FUND RESOURCES	274,486	-	-
152,182	151,299	151,700	TOTAL SEWER BOND FUND RESOURCES	152,243	-	-
17,626,864	18,463,627	21,218,787	TOTAL RESOURCES - BY FUND	24,941,410	-	-

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

Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20		Budget Year 2020-2021		
				Proposed Budget	Approved Budget	Adopted Budget
2,580,498	2,999,214	4,591,750	TOTAL GENERAL FUND EXPENDITURES	6,003,200	-	-
740,191	1,021,860	1,052,000	TOTAL WATER FUND EXPENDITURES	1,268,790	-	-
647,461	715,941	897,050	TOTAL SEWER FUND EXPENDITURES	1,065,050	-	-
449,481	411,379	560,000	TOTAL GARBAGE FUND EXPENDITURES	612,340	-	-
209,591	252,091	560,300	TOTAL STREET FUND EXPENDITURES	537,950	-	-
984,125	674,400	7,204,787	TOTAL BUILDING FUND EXPENDITURES	7,802,306	-	-
35,200	44,766	497,500	TOTAL GENERAL RESERVE FUND EXPENDITURES	967,250	-	-
1,884,239	719,158	327,198	TOTAL WATER RESERVE FUND EXPENDITURES	704,370	-	-
263,045	121,120	1,948,302	TOTAL SEWER RESERVE FUND RESOURCES	2,154,100	-	-
20,071	433,320	1,153,000	TOTAL STREET RESERVE FUND EXPENDITURES	1,561,400	-	-
77,461	11,789	2,000,000	TOTAL CDBG CAPITAL FUND EXPENDITURES	1,837,925	-	-
274,678	275,411	275,200	TOTAL WATER BOND FUND EXPENDITURES	274,486	-	-
151,982	150,774	151,700	TOTAL SEWER BOND FUND EXPENDITURES	152,243	-	-
8,318,023	7,831,223	21,218,787	TOTAL EXPENDITURES - BY FUND	24,941,410	-	-
9,308,841	10,632,404	0	NET BALANCE	0	-	-

BUDGET SUMMARY BY CATEGORY

**CITY OF BOARDMAN
BUDGET YEAR 2020 - 2021
BUDGET SUMMARY - BY CATEGORY**

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

Adopted Budget 2019/ 20		Proposed Budget 2020/ 21
14,865,887	OPERATING FUNDS	17,289,636
2,000,000	CAPITAL PROJECTS FUNDS	1,837,925
3,926,000	RESERVE FUNDS	5,387,120
426,900	DEBT SERVICE FUNDS	426,729
<u>21,218,787</u>	TOTAL ALL CITY RESOURCES-BY CATEGORY	<u>24,941,410</u>

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

Adopted Budget 2019/ 20		Proposed Budget 2020/ 21
3,435,567	PERSONNEL COSTS 29 FTE	3,680,695
3,500,828	MATERIALS AND SERVICES	3,667,386
5,174,492	CAPITAL OUTLAY	6,217,878
553,400	DEBT SERVICE	666,729
650,000	TRANSFERS	1,199,750
0	LOANS	0
2,259,500	CONTINGENCY	2,829,500
5,645,000	RESERVES	6,679,472
<u>21,218,787</u>	TOTAL ALL CITY EXPENDITURES-BY CATEGORY	<u>24,941,410</u>

STATEMENT OF INDEBTEDNESS

CITY OF BOARDMAN BUDGET YEAR 2020 - 2021

**** STATEMENT OF INDEBTEDNESS **** Estimated Debt Outstanding on July 1, 2020

	As of 7/1/2020
<u>Long Term Debt</u>	
General Obligation Bonds	3,423,000
Other Borrowings	455,000
Total	3,878,000
<u>Proposed New Debt</u>	<u>2020-2021</u>
Permanent Rate Levy (rate limit 4.2114 per \$1,000)	-
Local Option Levy	-
Levy for General Obligation Bonds	-
Total	-

PROPERTY TAX LEVY

CITY OF BOARDMAN BUDGET YEAR 2020 - 2021

**** PROPERTY TAX LEVIES ****

Actual 2017/18	Actual 2018/19	Adopted Budget 2019/20		Budget Year 2020-2021		
				Proposed Budget	Approved Budget	Adopted Budget
4.2114	4.2114	4.2114	Permanent Rate Levy (rate limit 4.2114 per \$1,000)	4.2114	-	-
0.0000	0.0000	0.0000	Local Option Levy	0.0000	-	-
451,000	441,000	439,000	Levy for General Obligation Bonds	410,000	-	-