

City of
Boardman
Oregon



2021-2022 PROPOSED BUDGET



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City of Boardman

2021-2022 Proposed Budget

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City of Boardman

2021-2022 Budget Committee Roster

BUDGET COMMITTEE

Mayor

Paul Keefer

City Council

Paul Beagle
Roy Drago, Jr.
Katy Norton
Leslie Pierson
Brenda Profitt
Isaac Williams

Citizen Members

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

CITY STAFF

Karen Pettigrew, City Manager
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
and
Boardman Urban Renewal Agency
2021-2022 Budget Calendar**

- Jan. 5 Appoint Budget Officer and Budget Committee
- Feb. -May Prepare proposed budget
- May 4 Publish 1st Notice of Budget Committee Meeting
(5-30 days prior to meeting)

- May 7 Publish 2nd Notice of Budget Committee Meeting
(if online: >= 10 days prior to the meeting)

- May 18 Budget Committee meeting URA @ 7:00 pm / COB @ 7:15 pm

- May 25 Second Budget Committee meeting (if needed)
..... URA @ 7:00 pm / COB @ 7:15 pm

- June 1 Publish Notice of Budget Hearing & Budget Summary
(5-30 days prior to meeting)

- June 8 Budget HearingURA @ 7:00 pm / COB @ 7:15 pm

- June 8 Enact Resolution to Adopt

- July 15 Submit tax certification documents to Tax Assessor

- Sept. 30 Send copy of all budget documents to County Clerk



City of Boardman

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

May 14, 2021

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

PROPOSED BUDGET FOR FISCAL YEAR 2021-2022

Early in the prior fiscal year, we saw the completion of the Master Water Pipeline Project, leaving the latter part of the year presumed as having little activity. This was definitely not the case. There were a lot of pre-planning and developmental work, in the works. The end result, as we saw in May of 2020, the citizens of Boardman approved a G.O. Bond, for a total of \$20,320,000 for 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 purchase of land, and construction of the lagoon and wastewater lift stations. The G.O. Bond will also refund the City's prior G.O. Bonds, refunding approximately \$4.7M. The cost of issuance on the Bonds will also be financed through the G.O. Bond.

I am pleased to announce, that only a week ago, we issued all of our bonds, officially known as General Obligation Bonds, Series 2021. We were rated an "AA" by S&P Global Ratings with a rating of A+ by the underwriters. These ratings reflect the City's financial stability, debt handling, and capital and infrastructure projects' viability.

Last year, I spoke about the anticipated growth, for Boardman. Well, it's not going away this year, or next. The visionary leadership and management of Boardman allow for pertinent planning and implementation of the projects needed, in time for the increased demand. The ability to leverage our resources, is a key element. And, the ability to inform the voters of the necessity of debt, and convince them to accept it, is an even larger key element. The G.O. Bond debt will allow us to use our previous years' savings to complete other projects needed around Boardman. This doubles the work being done and doubles the benefits Boardman will reap after the completion of these projects.

Presented in the Proposed City Budget are the projects anticipated in the coming year, but in a dollar figure, rather than in a drawing and specification format. This financial format helps us draw out the feasibility of the projects, within the boundaries of the resources available. This budget document is presented in fund format. Some of these funds contain multiple departments and are further broken down into categories. Other funds, are Specialty Funds. They contain only one operational division with only their fund specific resources and fund specific disbursements. Each fund serves a purpose and each fund has been created by the city, to serve those specific purposes, as allowed by state law.

As we dive into comparison and talk about future projects, the first figure to note, is the last figure, our total budget. Our budget contains two years of actual historical figures, with 2018-2019 being the oldest year listed. We have gone from an \$18M budget to a \$50M budget in four years! This is astonishing and

says a lot about Boardman's growth. We are on the uphill curve of this growth and we're busy staying ahead of the projected needs through various developments.

In order to carry out these developments the city must put forth a financial plan which he have placed in the according funds, as they pertain to the various departments. Our most broad-spectrum fund is the General Fund. It encases the general operating activities of the City. Within this fund we have five departments being, General Government, Public Safety (Police), Code Compliance, Facilities, and General-Other. All revenues come in to the General Fund but expenditures are disbursed as they pertain to each department.

Our next set of funds are enterprise funds, most commonly known as the utility funds. The City operates and provides the services to residents on a fee basis, for services provided through an enterprise fund. These are the Water Fund, Sewer Fund, and Street Fund. The Water Fund is in place to capture all the expenses related to providing water services to the residents, commerce, and industries of Boardman. Its revenues come from the fees it charges to provide these services. The Sewer Fund operates on a similar level with fees being charged to customers who receive City sewer services and the expenses are the operating costs associated with providing sewer services. The Street Fund is unique in that it doesn't charge fees for providing street services. The City provides streets within its boundaries and has only been able to perform minimal maintenance on them. This fund handles expenses for street line striping, road sign replacements and repairs, street cleaning, sidewalk and walkway repairs, and some pothole fillings. Major capital projects for any of these three funds will be run through their pertinent reserve funds. The Street Fund is primarily funded through the state's Road Tax Apportionment. This is a monthly apportionment based on the fuel taxes collected across the state and disbursed to cities based on their population as a percentage of the population state-wide.

Last year was an uncanny year with so many unknowns and so many unprecedented everything's. It seems as though it was the term of the year. Due to the repeated unprecedented news headlines, we reduced our budgeted expected resources to allow for the shortfalls in revenues that everyone seemed to be expecting due to the COVID-19 pandemic. And, to balance, we reduced our expense appropriations. As the months passed by and the restrictions continued to be in place, we realized that few of the state sharing appropriations seemed to be unaffected. This very conservative approach helped us to end the year with healthy year-end balances which translated into our fiscal year 2020-2021 beginning balances.

The Garbage fund is also an enterprise fund with a very different operational service provider. This makes it a specialty fund because the City does not provide the service directly. We contract out with Sanitary Disposal. The City provides all the billing and customer service while Sanitary Disposal provides the solid waste pick up and container delivery and disposals. There will be no garbage rate increases this year.

Our final enterprise fund is the Building Fund, which houses the Building Department. This department provides services to the patrons of the City of Boardman, City of Irrigon, Morrow County, and just recently added, Gilliam County. During the stay-at-home mandate, the State of Oregon put in place last year, the demand for plan approvals and inspections of home improvements and additions increased. Not to mention the additional housing developments that are in the area and the commercial construction projects. This department is running full speed. The need to hire a part time commercial plumbing inspector was addressed and we were fortunate to be able to fill the position. With building projects expected to continue at a similar pace as the current year's, the budget for the Building Department reflects these numbers. I have also added amounts for the addition of Building Department services to Gilliam County. This is a brand new intergovernmental agreement and without having historical numbers to compare to, the additions are more volatile due to this.

When you don't have a history to compare it to, you have an unprecedented time. Back to COVID-19, an unprecedented time of grants. The City received three grants last year, in relation to COVID-19. The largest was for an Internet broadband infrastructure grant. This grant allowed for the City to pay for broadband infrastructure within the city limits of Boardman. Boardman was shovel ready, when this grant opportunity was announced. We had just done a Broadband Study within the last year which helped us to be ready. This project was completed as soon as feasibly possible to meet the short deadlines set by the grant opportunity. Boardman was able to meet this deadline and had the infrastructure in place by December 31, 2020. A second grant allowed us to help the residents who had been affected by COVID-19 and needed financial assistance for rent/mortgage, utilities, and food assistance. It was also for additional public safety/health and communication services. The third round of grants was to provide assistance to small businesses. These grants allowed us to do so much more than we had planned for, but in areas that were not customary for the City, once again, unprecedented times.

As we walked in uncharted waters with some of those grants, we also had to place some of our projects on hold, due to the stay-at-home mandates, pandemic restrictions, and continuous quarantines. This allowed for some of the planned expenditures to hold still for another budget year but yet, increased our beginning balances in our reserves, so that we may now have some projects done at a larger scale.

In our General Reserve we see a larger cash carryover and a \$2M loan. This reserve has the flexibility in transferring and loaning money to other funds that the enterprise funds cannot do. The \$2M are a standing item for the loans to the Boardman Urban Renewal Agency (URA). The City would like to start some capital street repairs and maintenance this budget year. And, some of these fall within the URA boundaries. The loan is budgeted, so that if these projects become viable, the funding is available. The City is maintaining itself readily available for URA future projects.

We have a Water Reserve Fund, a Sewer Reserve Fund, and a Street Reserve Fund. Each one serves its names' purpose as a reserve of its enterprise fund. The Reserve Funds hold monies for future capital projects. Each year the City provides transfers into each of the reserve funds, as it is possible. When a capital project is determined, the focus is to try and fund that reserve. Our current focus this year, is in the Street Reserve Fund. The Water and Sewer funds do have capital project coming up but they are through a G.O. Bond, and so, will be carried out in a Capital Fund, instead of these reserve funds. These reserve fund, however, are available for any unknowns that may arise as the capital project is commenced or for capital improvements needed, in the current system where to fail.

As fiscal year 2021-2022 commences, we see two capital funds. The newly created fund, Capital Projects Fund is the fund that will encompass the G.O. Bond (issue May 2021) capital projects. This fund will carry all revenues and expenses associated with these projects. The second capital fund is the CDBG Capital Fund. This fund is dedicated to the Boardman Migrant Head Start project. It was a partnership venture with Oregon Child Development Center (OCDC) as the City agreed to be the sponsor for a Community Development Block Grant (CDBG). This project was to construct an eight-thousand square foot modular building, with a playground, and fenced facility. The project is anticipated to be completed by June 30, 2021 with final payouts July, 2021. Once the facility is ready, we will have an Open House and we'd love for you to see this wonderful project the City has participated in, for the benefit of some of our youngest, the preschoolers.

In similarity, we establish a new debt fund, where we track all the pertinent tax dollars for the newly issued G.O. Bonds and the payments on the debt. The other two debt funds were established when the prior water and sewer G.O. Bonds were issued. Because these two existing debts will be refunded through the new G.O. Bond, the existence of these other two debt funds will be track the tax dollars received on prior years' assessments and taxation. There will not be any new or current year taxes

assessed on these two. The 2021-2022 levy requests \$1,236,310, approximately \$2.22 per \$1,000 of assessed value. The General Obligation Bonds outstanding total is \$20,320,000, as approved by voters.

The mortgage for City Hall does not have a debt fund of its own. The mortgage is paid out of the General Fund – Facilities Department. The city anticipates paying off the remaining debt, of approximately \$225,000, by the end of the 2021-2022 fiscal year.

In a few pages I've tried to delineate the larger projects of which the City is planning for this coming fiscal year. It's a guide. It's a tool. It's the feasible projects we anticipate being able to perform with the labor and financial resources available to the city. I appreciate your labor contribution, as you sit here today and participate in the budgeting process, for the City of Boardman.

I respectfully request approval of the 2021-2022 proposed City Budget.

Marta Barajas
Budget Officer/Finance Director

GENERAL FUND

GENERAL FUND:

The General Fund is the main fund within the City. It accounts for all the financial activities needed to support core city operations. The General Fund is separated into five departments; General Government, Public Safety-Police, Code Compliance, Facilities, and General-Other.

The Resources in the General Fund include revenues generated from property taxes, state revenue sharing, franchise fees, grants and loans, transient lodging 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, and when in its capability, to transfer resources for future capital expenditures.

The 2021-2022 General Fund Budget projects a 6.1% 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, to account for property tax collection shortfalls and uncollectible. We have taken a 4% discount in the calculation of our probable collected property tax revenues. Early 2019 marked the end of a 20-year exemption on industry-paid Umatilla Electric Cooperative (UEC) franchise fees. This, along with additions in industry consumers, has increased the Franchise Fee revenues.

The City of Boardman had been a sponsor in the Columbia River Enterprise Zones (CREZ) I & II, for a total of twenty years. The enterprise zone must renew every ten years, and December 31, 2020 was the end of CREZ II. For the first eighteen years, the sponsors, being the Port of Morrow, the City of Boardman, and Morrow County, participated in disbursements to the surrounding communities without receiving any monetary disbursements themselves. Two years ago, the sponsors took an equal disbursement. This was unanticipated and came across in January, 2020 coming into our 2019-2020 fiscal year. The grant was recorded and carried forward to our 2020-2021 fiscal year. The 2020-2021 fiscal year also received a substantial grant from CREZ II. Then, there was COVID-19. This pandemic gave way to a lot of unprecedented things. One of them being, financial assistance. The City anticipates a large grant from the Coronavirus Local Fiscal Recovery Fund under the American Rescue Plan Act by June, 2021. The City anticipates its allocation to be \$760,000.

Overall personnel costs will remain fairly constant to last year's. We have one reclassification in which we have appropriated personnel expenses to the Code Compliance Department. It previously was embedded in the General Government, but was decided it best fit to fall within its own Department.

Expenditures for the General Government Department will also remain fairly constant from last year's budgeted expenses. We have substantially increased our interfund transfers, with us moving money to the reserve funds and for capital projects.

The Public Safety-Police Department will see an increase of approximately \$54K. Personnel costs will increase by approximately \$24K. The department employs a Chief, Captain,

two Sergeants, two Detectives, four Patrolmen, and an Office Manager. The School Resources Officer (SRO) continues to be on staff and supported through outside funding.

The 2021-2022 budget for the Code Compliance Department will increase due to the reallocation of personnel expenses, which were previously allocated in the General Government Department. No other 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. We anticipate a final payout of the mortgage by June, 2022. We have also allotted a Capital Purchase of \$18K, for possible replacement of a couple of HVAC units. They were all installed when City Hall was built and we've been replacing failing HVAC units for the last three years. This preemption amount, would allow us to replace a couple of units, if they were to fail.

The General-Other funds houses the transfers, as previously mentioned. These were the 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 2021 - 2022**

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

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 1,718,854 | 1,670,701 | 2,753,294 |
| 2,209,451 | 2,269,206 | 2,224,220 |
| 131,745 | 142,928 | 129,265 |
| 233,751 | 443,447 | 442,040 |
| 150,000 | 190,000 | 130,000 |
| 148,057 | 977,218 | 274,382 |
| 78,056 | 50,000 | 50,000 |
| 4,669,915 | 5,743,499 | 6,003,200 |

RESOURCES

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 4,991,600 | - | - |
| 2,361,020 | - | - |
| 173,500 | - | - |
| 752,200 | - | - |
| 1,315,000 | - | - |
| 244,200 | - | - |
| 50,000 | - | - |
| 9,887,520 | - | - |

TOTAL GENERAL FUND RESOURCES

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 108,622 | 108,842 | 190,006 |
| 48,091 | 49,767 | 120,221 |
| 12,385 | 12,497 | 18,662 |
| 418 | 1,506 | 10,500 |
| 0 | 128 | 1,500 |
| 632 | 393 | 920 |
| 1,423 | 2,037 | 6,455 |
| 1,607 | 1,551 | 1,800 |
| 189 | 5 | 3,000 |
| 4,442 | 6,776 | 11,675 |
| 486 | 303 | 2,281 |
| 3,583 | 5,455 | 16,450 |
| 1,035 | 26 | 6,300 |
| 0 | 0 | 0 |
| 182,910 | 189,285 | 389,771 |

EXPENDITURES

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 143,490 | - | - |
| 105,596 | - | - |
| 20,833 | - | - |
| 10,500 | - | - |
| 1,500 | - | - |
| 1,843 | - | - |
| 7,350 | - | - |
| 1,800 | - | - |
| 3,000 | - | - |
| 11,675 | - | - |
| 2,282 | - | - |
| 17,750 | - | - |
| 6,300 | - | - |
| 0 | - | - |
| 333,919 | - | - |

GENERAL GOVERNMENT

| | | | |
|----------------------------------------------|----------------|---|---|
| SALARIES - (1.64 FTE) | 143,490 | - | - |
| PAYROLL COSTS | 105,596 | - | - |
| SERVICE CONTRACTS | 20,833 | - | - |
| SEMINARS & TRAINING | 10,500 | - | - |
| TRAVEL | 1,500 | - | - |
| UTILITIES | 1,843 | - | - |
| DUES & FEES | 7,350 | - | - |
| LEASE & RENTALS | 1,800 | - | - |
| REPAIRS & MAINTENANCE | 3,000 | - | - |
| CONSUMABLE SUPPLIES | 11,675 | - | - |
| OPERATING SUPPLIES | 2,282 | - | - |
| EQUIPMENT PURCHASES | 17,750 | - | - |
| MISCELLANEOUS | 6,300 | - | - |
| CAPITAL PURCHASES | 0 | - | - |
| TOTAL GENERAL GOVERNMENT EXPENDITURES | 333,919 | - | - |

PUBLIC SAFETY - POLICE

| | | | |
|--------------------------------------------------|------------------|---|---|
| SALARIES - (12.0 FTE) | 1,015,018 | - | - |
| PAYROLL COSTS | 735,776 | - | - |
| PROFESSIONAL FEES | 2,750 | - | - |
| SERVICE CONTRACTS | 27,835 | - | - |
| ADVERTISING & PUBLICATIONS | 500 | - | - |
| TOTAL INSURANCE | 49,500 | - | - |
| SEMINARS & TRAINING | 15,000 | - | - |
| TRAVEL | 200 | - | - |
| TOTAL UTILITIES | 17,280 | - | - |
| DUES & FEES | 4,650 | - | - |
| LEASE & RENTALS | 3,200 | - | - |
| REPAIRS & MAINTENANCE | 15,000 | - | - |
| COMMUNICATIONS | 58,350 | - | - |
| CONSUMABLE SUPPLIES | 17,695 | - | - |
| OPERATING SUPPLIES | 40,300 | - | - |
| EQUIPMENT PURCHASES | 39,900 | - | - |
| MISCELLANEOUS | 13,200 | - | - |
| TOTAL CAPITAL PURCHASES | 77,000 | - | - |
| TOTAL PUBLIC SAFETY - POLICE EXPENDITURES | 2,133,154 | - | - |

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

| Historical Data | | | Budget Year 2021-2022 | | |
|--------------------------------------------|---------------------------|---------------------------------------|------------------------------|----------------------------|---------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 | Proposed Budget | Approved Budget | Adopted Budget |
| EXPENDITURES | | | | | |
| CODE COMPLIANCE | | | | | |
| 0 | 0 | 0 | 52,333 | - | - |
| 0 | 0 | 0 | 26,509 | - | - |
| 3,619 | 3,579 | 5,523 | 5,092 | - | - |
| 0 | 0 | 200 | 200 | - | - |
| 1,525 | 1,547 | 1,700 | 2,200 | - | - |
| 1,061 | 559 | 1,700 | 1,700 | - | - |
| 0 | 0 | 300 | 300 | - | - |
| 1,026 | 865 | 1,080 | 1,152 | - | - |
| 250 | 0 | 550 | 650 | - | - |
| 36 | 124 | 300 | 300 | - | - |
| 479 | 156 | 1,350 | 1,350 | - | - |
| 776 | 626 | 1,560 | 1,560 | - | - |
| 3,048 | 2,787 | 3,700 | 4,240 | - | - |
| 1,534 | 360 | 1,600 | 1,600 | - | - |
| 23,742 | 0 | 0 | 0 | - | - |
| 37,095 | 10,603 | 19,563 | 99,186 | - | - |
| TOTAL CODE COMPLIANCE EXPENDITURES | | | | | |
| FACILITIES | | | | | |
| 16,719 | 16,674 | 63,212 | 83,720 | - | - |
| 15,927 | 16,935 | 11,500 | 11,500 | - | - |
| 51 | 0 | 1,050 | 1,050 | - | - |
| 5,444 | 17,050 | 35,750 | 35,750 | - | - |
| 258 | 588 | 500 | 500 | - | - |
| 0 | 0 | 0 | 18,000 | - | - |
| 126,000 | 126,000 | 240,000 | 240,000 | - | - |
| 164,399 | 177,246 | 352,012 | 390,520 | - | - |
| TOTAL FACILITIES EXPENDITURES | | | | | |
| *DEBT SERVICE BREAKOUT | | | | | |
| Principal: 221,340 | | | | | |
| Interest: 18,660 | | | | | |
| Total Debt Service: 240,000 | | | | | |
| GENERAL - OTHER | | | | | |
| 23,961 | 29,507 | 109,840 | 177,470 | - | - |
| 33,763 | 38,601 | 41,500 | 41,500 | - | - |
| 5,576 | 4,075 | 4,980 | 6,980 | - | - |
| 4,196 | 4,229 | 8,650 | 11,000 | - | - |
| 90 | 50 | 4,000 | 4,000 | - | - |
| 0 | 0 | 1,000 | 1,000 | - | - |
| 7,615 | 6,673 | 13,500 | 14,200 | - | - |
| 6,402 | 7,241 | 4,375 | 3,975 | - | - |
| 0 | 0 | 0 | 0 | - | - |
| 0 | 0 | 0 | 0 | - | - |
| 209 | 510 | 700 | 700 | - | - |
| 105,694 | 94,444 | 156,000 | 198,000 | - | - |
| 73 | 0 | 0 | 0 | - | - |
| 0 | 0 | 0 | 0 | - | - |
| 0 | 7,500 | 0 | 0 | - | - |
| 17,999 | 9,508 | 20,000 | 20,000 | - | - |
| 0 | 7,500 | 0 | 0 | - | - |
| 725,000 | 400,000 | 782,750 | 4,745,636 | - | - |
| 0 | 0 | 855,600 | 546,280 | - | - |
| 1,670,701 | 3,022,563 | 1,160,000 | 1,160,000 | - | - |
| 2,601,279 | 3,632,402 | 3,162,895 | 6,930,741 | - | - |
| TOTAL NON-DEPARTMENTAL EXPENDITURES | | | | | |

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 900 accounts. The water system pumps approximately two billion gallons annually. The Port of Morrow is the City's largest industrial consumer. Some of the major projects 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 Master Water Pipeline 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. Capital water projects are run through the Water Reserve Funds.

Revenues for the Water Fund are generated by user fees from the residents and businesses of Boardman from industrial users in the Port of Morrow and from water hydrant meter users. Major expenditures of the Water Fund are payroll costs, system maintenance, and utility costs for pumping. We've seen an increase in the need to replace outdated and unrepairable water meters, as well as the addition of new service water meters in the new housing developments. This expense is included in system maintenance. The most recent water rate increase was July 1, 2019. Excess revenues are transferred to the Water Reserve Fund. These reserve funds are designated for future capital water projects.

**CITY OF BOARDMAN
BUDGET YEAR 2021 - 2022**

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

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 540,890 | 395,532 | 426,690 |
| 874,095 | 845,556 | 815,000 |
| 2,407 | 8,094 | 27,100 |
| 0 | 0 | 0 |
| 1,417,392 | 1,249,182 | 1,268,790 |

RESOURCES

| | |
|-----------------------------------|------------------|
| BEGINNING CASH | 426,690 |
| FEES & SERVICES | 815,000 |
| OTHER REVENUE | 27,100 |
| TRANSFERS | 0 |
| TOTAL WATER FUND RESOURCES | 1,268,790 |

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 1,174,000 | - | - |
| 850,000 | - | - |
| 28,600 | - | - |
| 0 | - | - |
| 2,052,600 | - | - |

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 226,937 | 236,235 | 259,110 |
| 130,468 | 153,242 | 178,528 |
| 2,286 | 2,260 | 3,780 |
| 12,867 | 24,714 | 30,819 |
| 20,722 | 21,144 | 22,550 |
| 1,797 | 4,952 | 3,250 |
| 13 | 0 | 500 |
| 144,716 | 126,621 | 159,031 |
| 11,566 | 8,369 | 9,700 |
| 1,605 | 1,273 | 4,550 |
| 92,435 | 60,614 | 86,300 |
| 7,132 | 6,853 | 8,449 |
| 18,766 | 18,969 | 27,950 |
| 3,709 | 5,267 | 12,073 |
| 2,096 | 189 | 3,000 |
| 0 | 2,382 | 5,200 |
| 0 | 5,833 | 87,500 |
| 28,746 | 116,000 | 216,000 |
| 316,000 | 0 | 150,500 |
| 395,532 | 454,267 | 0 |
| 1,417,392 | 1,249,182 | 1,268,790 |

EXPENDITURES

| | |
|--------------------------------------|------------------|
| SALARIES - (3.76 FTE) | 259,110 |
| PAYROLL COSTS | 178,528 |
| PROFESSIONAL FEES | 3,780 |
| SERVICE CONTRACTS | 30,819 |
| INSURANCE | 22,550 |
| SEMINARS & TRAINING | 3,250 |
| TRAVEL | 500 |
| UTILITIES | 159,031 |
| DUES & FEES | 9,700 |
| LEASE & RENTALS | 4,550 |
| REPAIRS & MAINTENANCE | 86,300 |
| CONSUMABLE SUPPLIES | 8,449 |
| OPERATING SUPPLIES | 27,950 |
| EQUIPMENT PURCHASES | 12,073 |
| ANNUAL UPGRADES | 3,000 |
| MISCELLANEOUS | 5,200 |
| CAPITAL PURCHASES | 87,500 |
| TRANSFERS | 216,000 |
| CONTINGENCY | 150,500 |
| RESERVE/UNAPPROPRIATED END BALANCE | 0 |
| TOTAL WATER FUND EXPENDITURES | 1,268,790 |

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 251,689 | - | - |
| 177,117 | - | - |
| 18,130 | - | - |
| 16,393 | - | - |
| 11,000 | - | - |
| 3,250 | - | - |
| 500 | - | - |
| 160,340 | - | - |
| 10,910 | - | - |
| 4,550 | - | - |
| 91,300 | - | - |
| 8,850 | - | - |
| 29,700 | - | - |
| 12,074 | - | - |
| 3,000 | - | - |
| 6,700 | - | - |
| 87,500 | - | - |
| 566,000 | - | - |
| 593,597 | - | - |
| 0 | - | - |
| 2,052,600 | - | - |

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 900 users and maintains approximately fourteen miles of sewer line. The City's sewer system utilizes the Lagoon Cell concept of waste collection and disperses treated water for crop irrigation. In 2003, with proceeds from a Sewer G.O. Bond, the City completed several sewer system upgrades, constructed a third lagoon cell, and purchased an irrigation system for treated water dispersal.

This fiscal year will see a start in construction of new sewer projects. The City will be purchasing land to add a new 13-acre lagoon and construction of new lift stations to go with it. After it is in service, the oldest lagoon will be dried and cleaned out, to be put back into service after the lengthy maintenance is completed.

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. When 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 16.5% increase in revenues for 2021-2022. This increase is the result of a higher cash carryover than the previous fiscal year. This year will also see a higher transfer amount to the reserves and a higher contingency amount as we commence the sewer capital projects. Payroll and overall operating costs will remain constant.

**CITY OF BOARDMAN
BUDGET YEAR 2021 - 2022**

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

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 315,676 | 254,012 | 378,000 |
| 628,027 | 709,194 | 654,000 |
| 26,250 | 27,804 | 33,050 |
| 969,953 | 991,009 | 1,065,050 |

RESOURCES

| | |
|-----------------------------------|--|
| BEGINNING CASH | |
| FEES & SERVICES | |
| OTHER REVENUE | |
| TOTAL SEWER FUND RESOURCES | |

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 467,000 | - | - |
| 739,700 | - | - |
| 34,550 | - | - |
| 1,241,250 | - | - |

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 226,485 | 234,196 | 271,579 |
| 130,147 | 151,028 | 184,865 |
| 2,286 | 2,260 | 13,780 |
| 20,722 | 24,250 | 38,319 |
| 8,951 | 9,283 | 9,900 |
| 1,055 | 1,776 | 3,250 |
| 13 | 0 | 500 |
| 28,489 | 28,183 | 34,761 |
| 6,301 | 9,562 | 14,325 |
| 1,339 | 1,273 | 1,550 |
| 40,908 | 24,576 | 31,300 |
| 5,524 | 6,742 | 8,912 |
| 11,184 | 10,489 | 14,759 |
| 4,817 | 5,913 | 11,050 |
| 2,971 | 1,243 | 3,000 |
| 0 | 1,325 | 5,200 |
| 0 | 0 | 0 |
| 8,750 | 5,833 | 94,000 |
| 0 | 0 | 0 |
| 216,000 | 116,000 | 183,000 |
| 0 | 0 | 141,000 |
| 254,012 | 357,079 | 0 |
| 969,953 | 991,009 | 1,065,050 |

EXPENDITURES

| | |
|--------------------------------------|--|
| SALARIES - (3.76 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 | |
| LAND & BUILDING IMPROVEMENTS | |
| CAPITAL PURCHASES | |
| CONSTRUCTION COSTS | |
| TRANSFERS | |
| CONTINGENCY | |
| RESERVE/UNAPPROPRIATED END BALANCE | |
| TOTAL SEWER FUND EXPENDITURES | |

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 251,689 | - | - |
| 177,117 | - | - |
| 28,130 | - | - |
| 20,893 | - | - |
| 11,000 | - | - |
| 3,250 | - | - |
| 500 | - | - |
| 36,020 | - | - |
| 9,685 | - | - |
| 1,550 | - | - |
| 35,300 | - | - |
| 9,310 | - | - |
| 16,259 | - | - |
| 11,050 | - | - |
| 3,000 | - | - |
| 6,700 | - | - |
| 0 | - | - |
| 94,000 | - | - |
| 0 | - | - |
| 326,000 | - | - |
| 199,797 | - | - |
| 0 | - | - |
| 1,241,250 | - | - |

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 890 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 area. The last garbage rate increase was on July 1, 2019, for an overall increase of 8%. 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 managed 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 offering of garbage dump vouchers to the residents of Boardman. The City provides vouchers to its residents and then covers the dumping fees charged for those dumpsters. An increase in contingency for this fund is appropriate. Construction and demolition projects are difficult to predict and we need to be able to cover additional solid waste disposal fees if there's an increase in demand for solid waste disposal services.

**CITY OF BOARDMAN
BUDGET YEAR 2021 - 2022**

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

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 89,310 | 115,270 | 117,340 |
| 437,339 | 551,803 | 495,000 |
| 0 | 0 | 0 |
| 526,649 | 667,073 | 612,340 |

RESOURCES

| | |
|-------------------------------------|--|
| BEGINNING CASH | |
| FEES & SERVICES | |
| OTHER REVENUE | |
| TOTAL GARBAGE FUND RESOURCES | |

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 174,600 | - | - |
| 580,800 | - | - |
| 0 | - | - |
| 755,400 | - | - |

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 14,242 | 12,926 | 12,160 |
| 10,015 | 8,127 | 8,636 |
| 540 | 565 | 820 |
| 380,075 | 508,035 | 510,032 |
| 5,043 | 5,282 | 6,868 |
| 287 | 186 | 300 |
| 0 | 0 | 0 |
| 1,177 | 1,988 | 3,474 |
| 0 | 152 | 850 |
| 0 | 0 | 200 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 69,000 |
| 115,270 | 129,811 | 0 |
| 526,649 | 667,073 | 612,340 |

EXPENDITURES

| | |
|----------------------------------------|--|
| SALARIES - (0.26 FTE) | |
| PAYROLL COSTS | |
| PROFESSIONAL FEES | |
| SERVICE CONTRACTS | |
| UTILITIES | |
| LEASE & RENTALS | |
| REPAIRS & MAINTENANCE | |
| CONSUMABLE SUPPLIES | |
| EQUIPMENT PURCHASES | |
| MISCELLANEOUS | |
| CAPITAL PURCHASES | |
| TRANSFERS | |
| CONTINGENCY | |
| RESERVE/UNAPPROPRIATED END BALANCE | |
| TOTAL GARBAGE FUND EXPENDITURES | |

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 12,290 | - | - |
| 8,908 | - | - |
| 820 | - | - |
| 546,281 | - | - |
| 10,375 | - | - |
| 300 | - | - |
| 0 | - | - |
| 3,725 | - | - |
| 850 | - | - |
| 200 | - | - |
| 0 | - | - |
| 0 | - | - |
| 171,651 | - | - |
| 0 | - | - |
| 755,400 | - | - |

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 City maintains over twenty-two 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 appropriations. Receipt of county road tax sharing was eliminated in FY 2011-2012. The major expenditures in the Street Fund are payroll costs, street repairs and maintenance, paint striping, paving, street lighting, and seasonal maintenance. Emphasis on street repairs and traffic safety are the main objectives for this fund. Due to the limited resources, the Street Fund was unable to transfer funds to its reserve fund, in previous years. We anticipate being able to transfer \$20K to the Street Reserve Fund this year, to assist with the street projects, as budgeted in the Street Reserve Fund.

The 2021-2022 budget forecasts a significant increase in state road tax revenue, compared to last year. Last year's budgeted amount reflected an anticipated decrease in vehicular use across the state because of the COVID-19 stay at home mandate. This was not the case, and the current year's figure is being brought into line with historically received amounts and anticipated increases. The fuel tax is a percentage of the fuel cost so as the fuel cost rises, so does the fuel tax amount.

**CITY OF BOARDMAN
BUDGET YEAR 2021 - 2022**

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

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 289,577 | 310,241 | 322,650 |
| 266,653 | 288,734 | 150,000 |
| 6,102 | 10,931 | 5,300 |
| 0 | 0 | 60,000 |
| 562,332 | 609,905 | 537,950 |

RESOURCES

| | |
|------------------------------------|--|
| BEGINNING CASH | |
| STATE ROAD TAX REVENUE | |
| OTHER REVENUE | |
| TRANSFERS | |
| TOTAL STREET FUND RESOURCES | |

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 272,600 | - | - |
| 311,000 | - | - |
| 7,800 | - | - |
| 0 | - | - |
| 591,400 | - | - |

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 81,881 | 84,208 | 85,857 |
| 48,086 | 51,017 | 57,587 |
| 540 | 565 | 1,320 |
| 3,877 | 11,193 | 13,132 |
| 2,443 | 3,610 | 5,000 |
| 1,030 | 73 | 1,750 |
| 13 | 68 | 500 |
| 29,160 | 27,722 | 33,330 |
| 298 | 255 | 450 |
| 1,419 | 1,272 | 1,550 |
| 39,633 | 63,209 | 125,400 |
| 3,625 | 2,956 | 5,759 |
| 10,998 | 9,839 | 14,340 |
| 7,425 | 3,279 | 6,000 |
| 15,765 | 32,604 | 80,975 |
| 5,900 | -38 | 5,000 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 310,241 | 0 | 100,000 |
| 0 | 318,073 | 0 |
| 562,332 | 609,905 | 537,950 |

EXPENDITURES

| | |
|---------------------------------------|--|
| SALARIES - (1.36 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 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 85,348 | - | - |
| 59,966 | - | - |
| 8,670 | - | - |
| 3,331 | - | - |
| 11,000 | - | - |
| 1,750 | - | - |
| 500 | - | - |
| 34,595 | - | - |
| 350 | - | - |
| 1,550 | - | - |
| 125,400 | - | - |
| 5,660 | - | - |
| 15,840 | - | - |
| 6,000 | - | - |
| 124,500 | - | - |
| 6,500 | - | - |
| 0 | - | - |
| 0 | - | - |
| 20,440 | - | - |
| 80,000 | - | - |
| 0 | - | - |
| 591,400 | - | - |

BUILDING FUND

BUILDING FUND:

The Building Fund is a specialty enterprise fund which accounts for its operations similar to a private business. The revenues generated must be able to support the department and pay for its operational expenditures. It was established to serve the residents of Boardman with construction information and reviews and timely inspection services. The City also contracts with Morrow County, Gilliam County, and the City of Irrigon for building department services. The City's Building Official is licensed and certified to provide building, mechanical, and residential plumbing inspections, as well as plan review services. The Building Department is responsible for inspection of all projects from small home improvements to a new home being built, to large commercial and industrial construction projects. Due to the increase in demanded services, the City has hired a part-time Commercial Plumbing Inspector.

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 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. The City currently provides these services to the City of Irrigon, Morrow County, and Gilliam County. 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 activities 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. The building activity in the last few years has been very high and is projected to continue. The 2021-2022 budget will increase by 39.5%, mostly due to an increase in cash carryover. 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 has been for the past couple of years.

**CITY OF BOARDMAN
BUDGET YEAR 2021 - 2022**

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

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 3,950,068 | 4,801,701 | 5,955,000 |
| 0 | 0 | 0 |
| 7,898 | 21,040 | 17,600 |
| 854,675 | 1,215,136 | 1,099,576 |
| 103,215 | 151,308 | 111,430 |
| 353,286 | 526,670 | 372,800 |
| 105,172 | 197,796 | 140,650 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 101,786 | 117,746 | 105,250 |
| 0 | 0 | 0 |
| 5,476,100 | 7,031,396 | 7,802,306 |

RESOURCES

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 8,670,000 | - | - |
| 0 | - | - |
| 39,600 | - | - |
| 1,164,500 | - | - |
| 139,740 | - | - |
| 540,665 | - | - |
| 192,300 | - | - |
| 0 | - | - |
| 0 | - | - |
| 134,000 | - | - |
| 0 | - | - |
| 10,880,805 | - | - |

TOTAL BUILDING FUND RESOURCES

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 216,119 | 155,406 | 352,508 |
| 46,558 | 76,006 | 235,127 |
| 19,614 | 1,695 | 73,960 |
| 21,804 | 33,275 | 61,307 |
| 805 | 0 | 360 |
| 2,981 | 5,054 | 5,500 |
| 4,169 | 5,157 | 16,000 |
| 0 | 24 | 2,400 |
| 12,801 | 10,296 | 9,780 |
| 7,703 | 9,658 | 13,400 |
| 286,880 | 375,615 | 723,092 |
| 10,876 | 2,660 | 2,200 |
| 4,418 | 20,400 | 23,500 |
| 3,404 | 5,459 | 13,400 |
| 4,887 | 5,020 | 7,800 |
| 12,778 | 3,777 | 17,500 |
| 603 | 250 | 7,000 |
| 0 | 0 | 0 |
| 0 | 8,474 | 50,000 |
| 0 | 8,569 | 175,000 |
| 18,000 | 18,000 | 18,000 |
| 0 | 0 | 0 |
| 0 | 0 | 475,000 |
| 4,801,700 | 6,286,601 | 5,519,472 |
| 5,476,100 | 7,031,396 | 7,802,306 |

EXPENDITURES

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 416,843 | - | - |
| 271,456 | - | - |
| 108,960 | - | - |
| 60,193 | - | - |
| 360 | - | - |
| 14,300 | - | - |
| 16,000 | - | - |
| 2,400 | - | - |
| 16,075 | - | - |
| 24,600 | - | - |
| 605,080 | - | - |
| 2,200 | - | - |
| 23,500 | - | - |
| 13,400 | - | - |
| 8,300 | - | - |
| 17,500 | - | - |
| 7,000 | - | - |
| 0 | - | - |
| 50,000 | - | - |
| 175,000 | - | - |
| 18,000 | - | - |
| 0 | - | - |
| 380,000 | - | - |
| 8,649,638 | - | - |
| 10,880,805 | - | - |

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

In 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 (URA) now has two Urban Renewal Districts (URD). In the budgeting process, it is important to remember that these Reserve Funds are for "specific" activities and cannot readily be appropriated for just any capital project; they must parallel the designated purpose in the origination of each specific reserve fund.

General Reserve:

The General Reserve Fund receives its resources from General Fund transfers, from the Urban Renewal Districts' reimbursements, and grant funds for specific activities. In fiscal year 2018-2019 this fund assisted in the development of the field house located behind the City Hall. In the 2020-2021 budget, a larger cash carryover than the prior year's was budgeted. This fiscal year we budgeted another loan to the URA. Street improvements are being earmarked as the project of choice in one of the URD's. 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 to the City water system. This major construction project was completed at a final cost of \$3,017,900. The Water

RESERVE FUNDS - continued:

Reserve Fund will continue to operate in the future with 2021-2022 resources from SDC charges of future construction projects and from transfer-ins from other funds. Expenditures for 2021-2022 are budgeted to facilitate the possibility of capital projects during the year. Some would include the preliminary and closing costs associated with the issuance of the G.O. Bond (approved by voter's in May 2020), issued May 2021, and the refunding of the Water Bond, Series 2016A. Most of these transactions will take place in the last couple of months of fiscal year 2020-2021, and so, will only reflect the net in the Beginning Cash figure.

Sewer Reserve:

The Sewer Reserve Fund budget is projected at \$2,312,700. This is an increase of \$158,600, or 5%, from the previous year. The focus is to keep this reserve at a healthy level for future capital improvements and repairs. The Sewer reserve funds have also covered some of the preliminary expenses associated with the costs of the project, the issuance and closing of the G.O. Bond in May 2021, which includes refunding of the prior Sewer G.O. Bond, Series 2016B.

Street Reserve:

The Street Reserve Fund is projected to receive a substantial increase in 2021-2022. The City anticipates major street repairs and major maintenance on various city streets. Revenue projections include an increase in cash carryover, transfers-in, and an Urban Renewal Agency District reimbursement payment. The target was to work on increasing the amount in this reserve to be able to perform some of the much-needed street repairs. The increase in expenditures is due to capital projects.

**CITY OF BOARDMAN
BUDGET YEAR 2021 - 2022**

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

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 184,160 | 398,394 | 508,350 |
| 0 | 0 | 0 |
| 9,487 | 9,719 | 8,900 |
| 250,000 | 100,000 | 450,000 |
| 443,647 | 508,113 | 967,250 |

RESOURCES

| | |
|---------------------------------------------|------------------|
| BEGINNING CASH | 868,000 |
| GRANTS & LOANS | 0 |
| OTHER REVENUE | 3,360 |
| TRANSFERS | 2,345,636 |
| TOTAL GENERAL RESERVE FUND RESOURCES | 3,216,996 |

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 868,000 | - | - |
| 0 | - | - |
| 3,360 | - | - |
| 2,345,636 | - | - |
| 3,216,996 | - | - |

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 0 | 0 | 21,500 |
| 0 | 0 | 0 |
| 7,965 | 0 | 175,000 |
| 36,801 | 11,970 | 620,750 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 150,000 |
| 398,881 | 496,143 | 0 |
| 443,647 | 508,113 | 967,250 |

EXPENDITURES

| | |
|------------------------------------------------|------------------|
| PROFESSIONAL FEES | 21,500 |
| EQUIPMENT PURCHASES | 0 |
| CAPITAL PURCHASES | 175,000 |
| CAPITAL PROJECTS | 195,000 |
| TRANSFERS | 0 |
| LOANS | 2,000,000 |
| CONTINGENCY | 425,000 |
| RESERVE/UNAPPROPRIATED END BALANCE | 400,496 |
| TOTAL GENERAL RESERVE FUND EXPENDITURES | 3,216,996 |

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 21,500 | - | - |
| 0 | - | - |
| 175,000 | - | - |
| 195,000 | - | - |
| 0 | - | - |
| 2,000,000 | - | - |
| 425,000 | - | - |
| 400,496 | - | - |
| 3,216,996 | - | - |

**CITY OF BOARDMAN
BUDGET YEAR 2021 - 2022**

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

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 131,826 | 216,148 | 375,770 |
| 0 | 0 | 0 |
| 2,000 | 111,219 | 72,000 |
| 0 | 0 | 0 |
| 7,500 | 3,583 | 6,600 |
| 972,200 | 201,498 | 250,000 |
| 1,113,526 | 532,448 | 704,370 |

RESOURCES

| | |
|-------------------------------------------|------------------|
| BEGINNING CASH | 267,500 |
| IN-LIEU OF TAXES | 0 |
| SYSTEM DEVELOPMENT CHARGES | 16,600 |
| GRANTS & LOANS | 0 |
| OTHER REVENUE | 353,620 |
| TRANSFERS | 630,000 |
| TOTAL WATER RESERVE FUND RESOURCES | 1,267,720 |

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 267,500 | - | - |
| 0 | - | - |
| 16,600 | - | - |
| 0 | - | - |
| 353,620 | - | - |
| 630,000 | - | - |
| 1,267,720 | - | - |

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| -6,620 | 23,877 | 40,000 |
| 0 | 0 | 0 |
| 0 | 0 | 55,198 |
| 0 | 0 | 50,000 |
| 725,777 | 136,016 | 434,172 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 125,000 |
| 394,368 | 372,555 | 0 |
| 1,113,526 | 532,448 | 704,370 |

EXPENDITURES

| | |
|----------------------------------------------|------------------|
| PROFESSIONAL FEES | 40,000 |
| LEASE & RENTALS | 0 |
| LAND & BUILDING IMPROVEMENTS | 55,000 |
| CAPITAL PURCHASES | 50,000 |
| CAPITAL PROJECTS | 0 |
| DEBT SERVICE | 0 |
| TRANSFERS | 0 |
| LOANS | 0 |
| CONTINGENCY | 280,000 |
| RESERVE/UNAPPROPRIATED END BALANCE | 842,720 |
| TOTAL WATER RESERVE FUND EXPENDITURES | 1,267,720 |

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 40,000 | - | - |
| 0 | - | - |
| 55,000 | - | - |
| 50,000 | - | - |
| 0 | - | - |
| 280,000 | - | - |
| 842,720 | - | - |
| 1,267,720 | - | - |

**CITY OF BOARDMAN
BUDGET YEAR 2021 - 2022**

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

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 1,386,776 | 1,662,423 | 1,908,700 |
| 0 | 0 | 0 |
| 84,662 | 95,005 | 20,000 |
| 20,000 | 0 | 0 |
| 39,849 | 40,458 | 33,400 |
| 252,256 | 128,502 | 192,000 |
| 1,783,543 | 1,926,388 | 2,154,100 |

RESOURCES

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 1,762,000 | - | - |
| 0 | - | - |
| 14,300 | - | - |
| 0 | - | - |
| 171,400 | - | - |
| 365,000 | - | - |
| 2,312,700 | - | - |

TOTAL SEWER RESERVE FUND RESOURCES

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 70,525 | 22,230 | 90,000 |
| 0 | 0 | 0 |
| 0 | 0 | 338,000 |
| 0 | 0 | 60,000 |
| 50,595 | 9,672 | 1,301,100 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 365,000 |
| 1,662,423 | 1,894,486 | 0 |
| 1,783,543 | 1,926,388 | 2,154,100 |

EXPENDITURES

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 90,000 | - | - |
| 0 | - | - |
| 65,000 | - | - |
| 60,000 | - | - |
| 300,000 | - | - |
| 0 | - | - |
| 0 | - | - |
| 0 | - | - |
| 280,000 | - | - |
| 1,517,700 | - | - |
| 2,312,700 | - | - |

TOTAL SEWER RESERVE FUND EXPENDITURES

**CITY OF BOARDMAN
BUDGET YEAR 2021 - 2022**

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

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 696,554 | 614,917 | 1,042,700 |
| 172,797 | 133,118 | 100,000 |
| 67,593 | 17,790 | 18,700 |
| 111,295 | 300,000 | 400,000 |
| 1,048,238 | 1,065,825 | 1,561,400 |

RESOURCES

| | |
|--------------------------------------------|------------------|
| BEGINNING CASH | 1,296,400 |
| GRANTS & LOANS | 130,000 |
| OTHER REVENUE | 7,300 |
| TRANSFERS | 2,000,000 |
| TOTAL STREET RESERVE FUND RESOURCES | 3,433,700 |

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 1,296,400 | - | - |
| 130,000 | - | - |
| 7,300 | - | - |
| 2,000,000 | - | - |
| 3,433,700 | - | - |

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 0 | 2,478 | 275,000 |
| 0 | 0 | 0 |
| 0 | 11,832 | 50,000 |
| 433,320 | 22,114 | 1,003,000 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 233,400 |
| 614,918 | 1,029,401 | 0 |
| 1,048,238 | 1,065,825 | 1,561,400 |

EXPENDITURES

| | |
|-----------------------------------------------|------------------|
| PROFESSIONAL FEES | 275,000 |
| LAND & BUILDING IMPROVEMENTS | 0 |
| CAPITAL PURCHASES | 50,000 |
| CAPITAL PROJECTS | 2,000,000 |
| TRANSFERS | 0 |
| LOANS | 0 |
| CONTINGENCY | 450,000 |
| RESERVE/UNAPPROPRIATED END BALANCE | 658,700 |
| TOTAL STREET RESERVE FUND EXPENDITURES | 3,433,700 |

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 275,000 | - | - |
| 0 | - | - |
| 50,000 | - | - |
| 2,000,000 | - | - |
| 0 | - | - |
| 0 | - | - |
| 450,000 | - | - |
| 658,700 | - | - |
| 3,433,700 | - | - |

CAPITAL PROJECT FUND

CAPITAL PROJECT FUNDS:

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

The Beginning Balance indicates the net of the G.O. Bond proceeds that will carry-over into the 2021-2022 fiscal year. The refunding of the prior G.O. Bonds (Series 2016 A&B), as depicted in the G.O. Bond proposal and the cost of issuance will have taken place before the start of this fiscal year.

**CITY OF BOARDMAN
BUDGET YEAR 2021 - 2022**

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

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |

RESOURCES

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 18,192,949 | - | - |
| 0 | - | - |
| 75,000 | - | - |
| 0 | - | - |
| 18,267,949 | - | - |

TOTAL CAPITAL PROJECT FUND RESOURCES

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |

EXPENDITURES

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 273,000 | - | - |
| 6,147,282 | - | - |
| 0 | - | - |
| 0 | - | - |
| 1,565,000 | - | - |
| 10,282,667 | - | - |
| 18,267,949 | - | - |

TOTAL CAPITAL PROJECT FUND EXPENDITURES

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-through funding under the guidance of the CDBG staff and with support from CASA of Oregon, serving as the Project Manager. This project is in partnership with the Oregon Child Development Coalition (OCDC), who will be running the Head Start and who has secured the additional funding for the project. The project will be over 95% complete by the end of fiscal year 2021-2022. The only anticipated costs in 2021-2022 are the payments of retainage fees. A contingency is budgeted in case a final payment application is not received until after the beginning of the new fiscal year.

**CITY OF BOARDMAN
BUDGET YEAR 2021 - 2022**

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

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 0 | 0 | 0 |
| 11,789 | 2,000,000 | 1,837,925 |
| 0 | 0 | 0 |
| 11,789 | 2,000,000 | 1,837,925 |

RESOURCES

| | |
|------------------------------------------|----------------|
| BEGINNING CASH | 0 |
| GRANTS & LOANS | 120,000 |
| OTHER REVENUE | 110,000 |
| TOTAL CDBG CAPITAL FUND RESOURCES | 230,000 |

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 0 | - | - |
| 120,000 | - | - |
| 110,000 | - | - |
| 230,000 | - | - |

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 11,789 | 57,008 | 58,767 |
| 0 | 0 | 0 |
| 0 | 1,792,992 | 1,629,158 |
| 0 | 150,000 | 150,000 |
| 11,789 | 2,000,000 | 1,837,925 |

EXPENDITURES

| | |
|---------------------------------------------|----------------|
| PROFESSIONAL FEES | 0 |
| LAND & BUILDING IMPROVEMENTS | 0 |
| CONSTRUCTION COSTS | 200,000 |
| CONTINGENCY | 30,000 |
| TOTAL CDBG CAPITAL FUND EXPENDITURES | 230,000 |

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 0 | - | - |
| 0 | - | - |
| 200,000 | - | - |
| 30,000 | - | - |
| 230,000 | - | - |

**GENERAL OBLIGATION BONDS
DEBT FUNDS
(WATER & SEWER)**

BONDED DEBT FUNDS:

The City of Boardman has three debt service funds to disburse the required annual debt payments on the G.O. Bonds. The newly issued G.O. Bond, issued May 2021 will refund the outstanding amounts on both the Water Bond and Wastewater Bond Funds, which were both refinanced in 2016. The refunding will allow for only one tax payment from residents of Boardman and for a lower rate overall. The Water Bond and Sewer Bond Funds will continue to be on the City's books, as they will still receive tax payments from prior years. This usually takes about four to six years to be completely done. The payments will remain in their pertinent funds for this coming fiscal year. Future years may utilize the funds if it is for similar uses as depicted in the original bonds' issuance.

G.O. Bond Debt:

This new fund will house the newly issued G.O. Bond. The issuance of this bond was in May 2021. This bond is for a 25-year term, with a 2.22% interest rate. The debt payment for 2021-2022 is \$495,000 towards principal and \$691,858 towards interest. This fund will only track the tax dollars received and the debt payments disbursed, for this specific bond, officially known as the General Obligation Bonds, Series 2021 issued by the City of Boardman in Morrow County, Oregon, for a total of \$20,320,000.

Water Bond:

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 outstanding balance on this bond will be refunded through the new G.O. Bond, issued May 2021. Only prior year taxes collected are budgeted.

Sewer Bond:

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. The outstanding balance on this bond will be refunded through the new G.O. Bond, issued May 2021. Only prior year taxes collected are budgeted.

**CITY OF BOARDMAN
BUDGET YEAR 2021 - 2022**

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

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |

RESOURCES

| | |
|----------|--------------------------------------------|
| 0 | BEGINNING CASH |
| 0 | TAXES |
| 0 | OTHER REVENUE |
| 0 | TRANSFERS |
| 0 | TOTAL G.O. BOND DEBT FUND RESOURCES |

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 0 | - | - |
| 1,186,858 | - | - |
| 0 | - | - |
| 0 | - | - |
| 1,186,858 | - | - |

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |

EXPENDITURES

| | |
|----------|-----------------------------------------------|
| 0 | DEBT SERVICE** |
| 0 | RESERVES |
| 0 | TOTAL G.O. BOND DEBT FUND EXPENDITURES |

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 1,186,858 | - | - |
| 0 | - | - |
| 1,186,858 | - | - |

****Debt Service Breakout:**

| | |
|------------------------------|------------------|
| Principal (issue: May 2021): | 495,000 |
| Interest (issue: May 2021): | 691,858 |
| Total Debt Service | <u>1,186,858</u> |

**CITY OF BOARDMAN
BUDGET YEAR 2021 - 2022**

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

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 4,949 | 13,832 | 13,900 |
| 284,239 | 261,002 | 260,466 |
| 55 | 0 | 120 |
| 0 | 0 | 0 |
| 289,243 | 274,835 | 274,486 |

RESOURCES

| | |
|----------------------------------------|--|
| BEGINNING CASH | |
| TAXES | |
| OTHER REVENUE | |
| TRANSFERS | |
| TOTAL WATER BOND FUND RESOURCES | |

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 0 | - | - |
| 12,080 | - | - |
| 120 | - | - |
| 0 | - | - |
| 12,200 | - | - |

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 275,411 | 275,006 | 274,486 |
| 13,832 | -171 | 0 |
| 289,243 | 274,835 | 274,486 |

EXPENDITURES

| | |
|-------------------------------------------|--|
| DEBT SERVICE* | |
| RESERVES | |
| TOTAL WATER BOND FUND EXPENDITURES | |

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 0 | - | - |
| 12,200 | - | - |
| 12,200 | - | - |

| <u>*Debt Service Breakout</u> | |
|-----------------------------------|----------|
| Principal (issue: October, 2000): | 0 |
| Interest (issue: October, 2000): | 0 |
| Total Debt Service | <u>0</u> |

**CITY OF BOARDMAN
BUDGET YEAR 2021 - 2022**

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

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 200 | 2,000 | 11,700 |
| 151,070 | 149,700 | 140,443 |
| 29 | 0 | 100 |
| 151,299 | 151,700 | 152,243 |

RESOURCES

BEGINNING CASH
TAXES
OTHER REVENUE

TOTAL SEWER BOND FUND RESOURCES

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 0 | - | - |
| 6,460 | - | - |
| 60 | - | - |
| 6,520 | - | - |

| Historical Data | | |
|-------------------|-------------------|------------------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 |
| 150,774 | 151,700 | 152,243 |
| 525 | 0 | 0 |
| 151,299 | 151,700 | 152,243 |

EXPENDITURES

DEBT SERVICE
RESERVES

TOTAL SEWER BOND FUND EXPENDITURES

| Budget Year 2021-2022 | | |
|-----------------------|--------------------|-------------------|
| Proposed Budget | Approved Budget | Adopted Budget |
| 0 | - | - |
| 6,520 | - | - |
| 6,520 | - | - |

Debt Service Payments:

Principal (issue June, 2003) -
Interest (issue June, 2003) -
Total Debt Service -

BUDGET SUMMARY BY FUND

**CITY OF BOARDMAN
BUDGET YEAR 2021 - 2022**

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

| Historical Data | | | | Budget Year 2021-2022 | | |
|-------------------|-------------------|------------------------------|--------------------------------------|-----------------------|--------------------|-------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 | | Proposed Budget | Approved Budget | Adopted Budget |
| 4,669,915 | 5,743,499 | 6,003,200 | TOTAL GENERAL FUND RESOURCES | 9,887,520 | - | - |
| 1,417,392 | 1,249,182 | 1,268,790 | TOTAL WATER FUND RESOURCES | 2,052,600 | - | - |
| 969,953 | 991,009 | 1,065,050 | TOTAL SEWER FUND RESOURCES | 1,241,250 | - | - |
| 526,649 | 667,073 | 612,340 | TOTAL GARBAGE FUND RESOURCES | 755,400 | - | - |
| 562,332 | 609,905 | 537,950 | TOTAL STREET FUND RESOURCES | 591,400 | - | - |
| 5,476,100 | 7,031,396 | 7,802,306 | TOTAL BUILDING FUND RESOURCES | 10,880,805 | - | - |
| 443,647 | 508,113 | 967,250 | TOTAL GENERAL RESERVE FUND RESOURCES | 3,216,996 | - | - |
| 1,113,526 | 532,448 | 704,370 | TOTAL WATER RESERVE FUND RESOURCES | 1,267,720 | - | - |
| 1,783,543 | 1,926,388 | 2,154,100 | TOTAL SEWER RESERVE FUND RESOURCES | 2,312,700 | - | - |
| 1,048,238 | 1,065,825 | 1,561,400 | TOTAL STREET RESERVE FUND RESOURCES | 3,433,700 | - | - |
| 0 | 0 | 0 | TOTAL CAPITAL PROJECT FUND RESOURCES | 18,267,949 | - | - |
| 11,789 | 2,000,000 | 1,837,925 | TOTAL CDBG CAPITAL FUND RESOURCES | 230,000 | - | - |
| 0 | 0 | 0 | TOTAL GO BOND DEBT FUND RESOURCES | 1,186,858 | - | - |
| 289,243 | 274,835 | 274,486 | TOTAL WATER BOND FUND RESOURCES | 12,200 | - | - |
| 151,299 | 151,700 | 152,243 | TOTAL SEWER BOND FUND RESOURCES | 6,520 | - | - |
| 18,463,626 | 22,751,373 | 24,941,410 | TOTAL RESOURCES - BY FUND | 55,343,618 | - | - |

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

| Historical Data | | | | Budget Year 2021-2022 | | |
|-------------------|-------------------|------------------------------|-----------------------------------------|-----------------------|--------------------|-------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 | | Proposed Budget | Approved Budget | Adopted Budget |
| 4,669,915 | 5,743,498 | 6,003,200 | TOTAL GENERAL FUND EXPENDITURES | 9,887,520 | - | - |
| 1,417,392 | 1,249,182 | 1,268,790 | TOTAL WATER FUND EXPENDITURES | 2,052,600 | - | - |
| 969,953 | 991,009 | 1,065,050 | TOTAL SEWER FUND EXPENDITURES | 1,241,250 | - | - |
| 526,649 | 667,073 | 612,340 | TOTAL GARBAGE FUND EXPENDITURES | 755,400 | - | - |
| 562,332 | 609,905 | 537,950 | TOTAL STREET FUND EXPENDITURES | 591,400 | - | - |
| 5,476,100 | 7,031,396 | 7,802,306 | TOTAL BUILDING FUND EXPENDITURES | 10,880,805 | - | - |
| 443,647 | 508,113 | 967,250 | TOTAL GENERAL RESERVE FUND EXPENDITURES | 3,216,996 | - | - |
| 1,113,526 | 532,448 | 704,370 | TOTAL WATER RESERVE FUND EXPENDITURES | 1,267,720 | - | - |
| 1,783,543 | 1,926,388 | 2,154,100 | TOTAL SEWER RESERVE FUND EXPENDITURES | 2,312,700 | - | - |
| 1,048,238 | 1,065,825 | 1,561,400 | TOTAL STREET RESERVE FUND EXPENDITURES | 3,433,700 | - | - |
| 0 | 0 | 0 | TOTAL CAPITAL PROJECT FUND EXPENDITURES | 18,267,949 | - | - |
| 11,789 | 2,000,000 | 1,837,925 | TOTAL CDBG CAPITAL FUND EXPENDITURES | 230,000 | - | - |
| 0 | 0 | 0 | TOTAL GO BOND DEBT FUND EXPENDITURES | 1,186,858 | - | - |
| 289,243 | 274,835 | 274,486 | TOTAL WATER BOND FUND EXPENDITURES | 12,200 | - | - |
| 151,299 | 151,700 | 152,243 | TOTAL SEWER BOND FUND EXPENDITURES | 6,520 | - | - |
| 18,463,626 | 22,751,373 | 24,941,410 | TOTAL EXPENDITURES - BY FUND | 55,343,618 | - | - |
| 0 | 0 | 0 | NET BALANCE | 0 | - | - |

BUDGET SUMMARY BY CATEGORY

**CITY OF BOARDMAN
BUDGET YEAR 2021 - 2022
BUDGET SUMMARY - BY CATEGORY**

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

| 2020/21 Adopted Budget | | 2021/22 Proposed Budget |
|---------------------------------------|-----------------------------------------------|----------------------------------------|
| 17,289,636 | OPERATING FUNDS | 25,408,975 |
| 1,837,925 | CAPITAL PROJECTS FUNDS | 18,497,949 |
| 5,387,120 | RESERVE FUNDS | 10,231,116 |
| 426,729 | DEBT SERVICE FUNDS | 1,205,578 |
| 24,941,410 | TOTAL ALL CITY RESOURCES - BY CATEGORY | 55,343,618 |

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

| 2020/21 Adopted Budget | | 2021/22 Proposed Budget |
|---------------------------------------|--------------------------------------------------|----------------------------------------|
| 3,680,695 | PERSONNEL SERVICES [29.5 FTE] | 3,791,145 |
| 3,667,386 | MATERIALS AND SERVICES | 3,825,791 |
| 6,217,878 | CAPITAL OUTLAY | 10,091,782 |
| 666,729 | DEBT SERVICE | 1,426,858 |
| 1,199,750 | TRANSFERS | 5,676,076 |
| 2,829,500 | OPERATING CONTINGENCY | 5,001,325 |
| 6,679,472 | RESERVED FOR FUTURE EXPENDITURES | 23,530,641 |
| 24,941,410 | TOTAL ALL CITY EXPENDITURES - BY CATEGORY | 53,343,618 |

STATEMENT OF INDEBTEDNESS

CITY OF BOARDMAN BUDGET YEAR 2021 - 2022

ESTIMATED DEBT OUTSTANDING ON JULY 1, 2021

| <u>LONG TERM DEBT</u> | |
|------------------------------|-------------------|
| GENERAL OBLIGATION BONDS | 20,320,000 |
| OTHER BORROWINGS | 225,000 |
| TOTAL | 20,545,000 |

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

PROPERTY TAX LEVY

| Historical Data | | | | Budget Year 2021-2022 | | |
|-------------------|-------------------|------------------------------|----------------------------------------------|-----------------------|--------------------|-------------------|
| Actual 2018/19 | Actual 2019/20 | Adopted Budget 2020/21 | | Proposed Budget | Approved Budget | Adopted Budget |
| 4.2114 | 4.2114 | 4.2114 | PERMANENT RATE LEVY (RATE LIMIT PER \$1,000) | 4.2114 | - | - |
| 0.0000 | 0.0000 | 0.0000 | LOCAL OPTION LEVY | 0.0000 | - | - |
| 441,000 | 439,000 | 410,000 | LEVY FOR GENERAL OBLIGATION BONDS | 1,236,310 | - | - |