

City of
Boardman
Oregon



2022-2023 ADOPTED BUDGET



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2022-2023 Adopted Budget

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BUDGET COMMITTEE ROSTER

City of Boardman
2022-2023 Budget

BUDGET COMMITTEE

Mayor
Paul Keefer

City Council

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

Citizen Members

Emerald Lantis
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/Assistant City Manager
Kevin Kennedy, Public Works Director
Carla McLane, Planning Official
Glenn McIntire, Building Official
Rolf Prag, Special Projects Manager
Jenn Rollins, City Recorder/HR



BUDGET CALENDAR

City of Boardman
2022-2023 Budget

Jan. 4, 2022	Appoint Budget Officer & Budget Committee	
Feb.-May 2022	Prepare proposed budget	
May 2, 2022	Publish 1 st Notice of Budget Committee Meeting	
May 7, 2022	Publish 2 nd Notice of Budget Committee Meeting	
May 17, 2022	Budget Committee Meeting	7:15 PM
May 24, 2022	Second Budget Committee Meeting (if needed)	7:15 PM
June 1, 2022	Publish Notice of Budget Hearing & Budget Summary	
June 7, 2022	Budget Hearing	7:15 PM
June 7, 2022	Enact Resolution to Adopt Budget	
July 15, 2022	File Tax Certification with County Assessor	
Sept. 30, 2022	Submit budget documents to County Clerk	



City of Boardman

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

May 13, 2022

Members of the City of Boardman Budget Committee,

I am pleased to present to you the proposed budget, for your consideration, of the 2022-2023 fiscal year. We are mostly back to our pre-pandemic routines with some remaining inhibitors but are still making progress through the city's projects.

Infrastructure projects always have a long time in planning before any actual dirt work or construction work are seen. During the past few years we have been working on just that, planning and design. The citizens of Boardman passed a G.O. Bond in the amount of \$20,320,000 to fund 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. This G.O. Bond also refunded the outstanding balances of the previous water and wastewater bonds. This was done simultaneously, when the bonds were sold, and all the issuance costs were paid. The remaining proceeds, being \$18,498,750, are being used toward the aforementioned projects. Most of these projects are being completed simultaneously and if supply resources hold up, we anticipate utilizing up to seventy percent of the funds in the coming year.

Another infrastructure project in the works, is the replacement of outdated water lines along NW Columbia Ave. The initial scoping has been completed and we are in the design and drawings phase. This project's completion is anticipated by the end of summer.

As we continue to progress through the ramifications of the COVID-19 pandemic, we are pleased to announce that the City of Boardman was awarded federal assistance from the American Rescue Plan Act through the established Coronavirus State and Local Fiscal Recovery Funds (SLFRF). The first allotment from these funds was disbursed earlier this year with the other half being disbursed this coming fiscal year. Combined, we were awarded approximately \$832,700. The City will invest in an Advanced Metering Infrastructure System, sewer and road infrastructure, and personnel investment. The timing of these funds was imperative to the city in order to move forward with some of these projects. The "East Laurel Lane Loop Road" project was one of them. This project has been in the works for years and site work is currently under way. An extension of the road into a "loop" and the extension of sewer services into that area of Boardman are the main infrastructure additions of this project. These projects meet the eligible use of the SLFRF funding. The use of these funds has restrictions and the reporting of fund expenditures and obligations has been submitted.

The Building Department is actively pursuing the implementation of a completely online permitting process. Staff have sat through numerous presentations and software

demonstrations to find the right fit for the Building Department and its clients. It's an exciting time and many more staff hours will be invested to get this up and going. It will also contain a Planning module so that all relevant property approvals and permits are housed in a single database.

Some other additions to the City processes are the implementation of a Business License Registry, an update to the System Development Charges formulation and fees, of which we are currently working on with FCS Consultants, and awaiting the report of the traffic study done in April 2022 along Main St. This report is an important aspect of future planning of upgrades on Main St. We all know of the congested intersections along this street and this report will give us a professional engineered look at the real issues and possible resolutions or recommendation to help with the flow, reduction of congestion, and the safety of drivers, pedestrians, and bystanders.

The City Council has agreed that the partnership with the Boardman Community Development Association is of utmost value. It is supportive of future partnership efforts throughout the City. A sidewalk along E. Columbia Ave, to address the safety of the pedestrians who walk that route, is planned for this summer. Easements and underground utilities needed to be mapped and configured in the possible layout of the sidewalk. This project is also currently in the architectural and engineering drawings phase. The City will be financially responsible for the cost of the drawings and engineer fees and BCDA will complete the actual construction of the sidewalks.

The City's boundary of Wilson Lane is awaiting a chip seal. As the Morrow County Public Works Department gets their equipment scheduled for this part of Boardman, we will have this project completed by them. Similar work has been performed through intergovernmental resources and they have worked out for both entities and we will continue this partnership into the future.

The next big project is an expansion of the current City Hall building. It's hard to believe that this building is already eighteen years old. This building houses the Police Department on the north side of the building and all other departments on the "City Hall side," which is the south side of the building. The Building Department utilizes a good portion of the City Hall side. It is no doubt that it is one of the busiest departments within its side of the building. Office space and work space have become scarce and the Building Official prefers for the department to remain in the same location as the other City functions. The addition will provide needed space for its staff, its clients, and prospective developers to more efficiently carry out the needed tasks.

As you can see, Boardman is in no way a dormant City. The ability to make these projects a realization and not remain in the planning phase, requires a set of skilled staff and we're very proud of the staff that we have working and overseeing these projects to fruition. If you see a City employee, please thank them for their efforts and for their dedication. I didn't even address the day-to-day tasks that it takes to keep the City running! I believe this budget sets the financial path to the roadmap of projects in store for us.

Respectfully submitted,

Marta Barajas
Budget Officer/Financial Director

GENERAL FUND

GENERAL FUND:

The General Fund is the main fund for the operating and administrative expenses of the City. It contains five departments; we have the General Government, Public Safety, Code Compliance, Facilities, and Non-Departmental Departments.

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, and city parks' maintenance. The General Fund is also the wherewithal for other funds; it supports capital improvements and major repairs, both planned and unplanned. When feasible, the General Fund will contribute funds to the other funds to help establish the capital needed for future infrastructure improvements or additions.

Up until a few years ago, the largest resource that came in, was property taxes levied. It is anticipated that we will receive 7.7% more property taxes than the previous year. We discount 4% for bad debt and uncollectible taxes, as to stay ahead of any tax revenue shortfalls. State Revenue Sharing funds are distributed by the state on a per capita basis. As our population grows, so does the percentage we receive of these funds.

Our biggest growth in resources, in the previous few years, has been in grant funds. The City is a sponsor on the Columbia River Enterprise Zone II Board (CREZ II). In 2021-2022 it received an unrestricted distribution in the amount of \$1,150,000 from CREZ II. There was a second sponsor distribution of \$233,333. Later in the year, another distribution was received for an additional \$200,000. The Police Department was the recipient of a Public Safety grant to in the amount of \$165,000. Last year's CREZ II distributions were \$1,145,000 to the City, in general, plus \$165,000 to Public Safety. The Morrow County School District also helps sponsor a School Resource Officer with a \$50,000 annual grant. This year, we received from the American Rescue Plan Act through the Coronavirus State and Local Fiscal Recovery Fund (SLFRF), an allotment of \$416,356. These CREZ II funds received by the City are being transferred to the Street Reserve Fund for street infrastructure projects. The Public Safety funds are allocated to pertinent expenses and capital outlays.

In the General Government department, we have added two positions, the Planning Official and the Special Projects Manager and have removed the Community Development Director position. The budget accounts for the increases in payroll benefits, insurance premiums, and overall increases in fuel and supply costs, as we have all experienced in the current economic situation we live in.

The Public Safety department is adding an additional Police Officer to keep up with the demands of a growing population. The budget includes personnel and benefit costs, along with uniforms, pre-employment testing and fees, all other pertinent fuel and supplies, and an additional police vehicle.

Code Compliance has increases in the personnel and benefits and equipment purchases. It's time to rotate out the computer hardware in the Code Compliance vehicle and update a few of its small equipment used in their department.

The Facilities department has some exciting news to share. The debt service for the mortgage on the City Hall building is no more. The final payment is to be issued in June 2022, leaving no carry over of debt for the 2022-2023 fiscal year!

The Non-Departmental department, houses expenses that are not department specific. Some of the expenses have been identified as being able to be allocated to specific departments. The shift in these expense allocations is reflected in this budget. Some of these include Liability Insurance premiums moving to the General Government, Utilities moved to Facilities, and Seminars & Trainings and Consumable Supplies were allocated to the pertinent departments. This is also where the Contingency and Reserve funds are held. This allows for the use of the funds by any of the departments, when needed and as approved by the applicable process to access the funds.

**CITY OF BOARDMAN
BUDGET YEAR 2022-2023**

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

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
1,718,854	3,022,563	4,991,600
2,209,451	2,411,402	2,361,020
131,745	177,288	173,500
233,751	678,049	752,200
150,000	2,185,687	1,315,000
148,057	235,590	244,200
78,056	50,000	50,000
4,669,915	8,760,580	9,887,520

RESOURCES

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

Budget Year 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
2,850,000	2,850,000	2,850,000
2,542,100	2,542,100	2,542,100
183,300	183,300	183,300
1,172,950	1,172,950	1,172,950
5,221,000	5,221,000	5,221,000
563,800	563,800	563,800
50,000	50,000	50,000
12,583,150	12,583,150	12,583,150

TOTAL GENERAL FUND RESOURCES

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
108,622	124,919	143,490
48,091	61,470	105,596
0	0	0
12,385	10,702	20,833
0	0	0
418	0	10,500
0	1,112	1,500
632	24	1,843
1,423	618	7,350
1,607	5,484	1,800
189	1,302	3,000
4,442	0	11,675
486	3,927	2,282
3,583	88	30,250
1,035	5,622	0
0	0	6,300
182,910	215,268	346,419

EXPENDITURES

GENERAL GOVERNMENT

SALARIES - (2.29 FTE)
PAYROLL COSTS
PROFESSIONAL FEES
SERVICE CONTRACTS
INSURANCE
SEMINARS & TRAINING
TRAVEL
UTILITIES
DUES & FEES
LEASE & RENTALS
REPAIRS & MAINTENANCE
CONSUMABLE SUPPLIES
OPERATING SUPPLIES
EQUIPMENT PURCHASES
MISCELLANEOUS
CAPITAL PURCHASES

Budget Year 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
236,850	236,850	236,850
149,800	149,800	149,800
13,840	13,840	13,840
22,375	22,375	22,375
13,160	13,160	13,160
21,000	21,000	21,000
2,500	2,500	2,500
4,060	4,060	4,060
8,480	8,480	8,480
1,800	1,800	1,800
4,000	4,000	4,000
12,375	12,375	12,375
2,280	2,280	2,280
17,750	17,750	17,750
2,300	2,300	2,300
0	-	-
512,570	512,570	512,570

TOTAL GENERAL GOVERNMENT EXPENDITURES

811,652	974,622	1,015,018
536,883	751,603	735,776
0	2,750	2,750
16,138	8,938	27,835
0	0	500
36,282	41,342	49,500
6,229	6,639	15,000
141	142	200
12,173	17,685	17,280
3,281	3,083	4,650
2,516	3,296	3,200
11,121	8,734	15,000
53,178	57,643	58,350
10,521	12,189	17,695
25,051	24,365	40,300
37,772	85,226	39,900
13,398	10,387	13,200
107,896	128,823	77,000
1,684,231	2,137,466	2,133,154

PUBLIC SAFETY - POLICE

SALARIES - (13.0 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

1,208,480	1,208,480	1,208,480
840,620	840,620	840,620
2,000	2,000	2,000
33,685	33,685	33,685
500	500	500
54,880	54,880	54,880
15,000	15,000	15,000
200	200	200
16,095	16,095	16,095
5,205	5,205	5,205
3,800	3,800	3,800
18,000	18,000	18,000
61,525	61,525	61,525
18,355	18,355	18,355
43,100	43,100	43,100
42,500	42,500	42,500
13,200	13,200	13,200
115,000	115,000	115,000
2,492,145	2,492,145	2,492,145

TOTAL PUBLIC SAFETY - POLICE EXPENDITURES

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

Historical Data			Budget Year 2022-2023			
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022	Proposed Budget	Approved Budget	Adopted Budget	
EXPENDITURES						
CODE COMPLIANCE						
0	0	52,333	SALARIES - (1.0 FTE)	61,120	61,120	61,120
0	0	26,509	PAYROLL COSTS	29,710	29,710	29,710
3,619	4,204	5,092	SERVICE CONTRACTS	5,880	5,880	5,880
0	0	200	ADVERTISING & PUBLICATIONS	200	200	200
1,525	1,600	2,200	INSURANCE	5,720	5,720	5,720
1,061	0	1,700	SEMINARS & TRAINING	950	950	950
0	0	300	TRAVEL	300	300	300
1,026	960	1,152	UTILITIES	1,210	1,210	1,210
250	106	650	DUES & FEES	700	700	700
36	51	300	LEASE & RENTALS	300	300	300
479	423	1,350	REPAIRS & MAINTENANCE	1,500	1,500	1,500
776	400	1,560	CONSUMABLE SUPPLIES	1,570	1,570	1,570
3,048	7,436	4,240	OPERATING SUPPLIES	4,000	4,000	4,000
1,534	1,321	1,600	EQUIPMENT PURCHASES	6,800	6,800	6,800
23,742	0	0	TOTAL CAPITAL PURCHASES	0	-	-
37,095	16,500	99,186	TOTAL CODE COMPLIANCE EXPENDITURES	119,960	119,960	119,960
FACILITIES						
16,719	52,645	83,720	SERVICE CONTRACTS	63,120	63,120	63,120
15,927	7,971	11,500	UTILITIES	26,000	26,000	26,000
51	800	1,050	DUES & FEES	2,970	2,970	2,970
5,444	8,489	35,750	REPAIRS & MAINTENANCE	52,750	52,750	52,750
258	310	500	CONSUMABLE SUPPLIES	500	500	500
0	43,900	18,000	CAPITAL PURCHASES	88,000	88,000	88,000
126,000	240,000	240,000	DEBT SERVICE*	0	-	-
164,399	354,114	390,520	TOTAL FACILITIES EXPENDITURES	233,340	233,340	233,340
GENERAL - OTHER						
0	0	0	PAYROLL COSTS	2,200,000	2,200,000	2,200,000
23,961	11,477	199,970	PROFESSIONAL FEES	207,100	207,100	207,100
33,763	591	41,500	SERVICE CONTRACTS	39,000	39,000	39,000
5,576	3,400	6,980	ADVERTISING & PUBLICATIONS	7,230	7,230	7,230
4,196	8,128	11,000	INSURANCE	0	-	-
90	79	4,000	SEMINARS & TRAINING	0	-	-
0	0	1,000	TOTAL TRAVEL	5,250	5,250	5,250
7,615	10,587	14,200	UTILITIES	0	-	-
6,402	3,207	3,975	DUES, FEES, & TAXES	0	-	-
0	0	0	LEASE & RENTALS	0	-	-
0	0	0	COMMUNICATIONS	0	-	-
209	0	700	CONSUMABLE SUPPLIES	0	-	-
105,694	155,380	198,000	COMMUNITY DEVELOPMENT	198,000	198,000	198,000
73	8	0	OTHER EXPENSES	0	-	-
0	50,000	0	OTHER GRANTS	0	-	-
0	0	0	LAND & BUILDING IMPROVEMENTS	0	-	-
17,999	33,753	20,000	CAPITAL PURCHASES	0	-	-
0	687,965	0	CONSTRUCTION COSTS	0	-	-
725,000	782,750	4,745,636	TRANSFERS	4,640,000	4,640,000	4,640,000
0	0	511,280	CONTINGENCY	776,500	776,500	776,500
1,670,701	4,289,907	1,160,000	RESERVE/UNAPPROPRIATED END BALANCE	1,152,055	1,152,055	1,152,055
2,601,279	6,037,233	6,918,241	TOTAL NON-DEPARTMENTAL EXPENDITURES	9,225,135	9,225,135	9,225,135
4,669,915	8,760,580	9,887,520	TOTAL GENERAL FUND EXPENDITURES	12,583,150	12,583,150	12,583,150

WATER FUND

WATER FUND:

One of the City's enterprise funds is the water fund. It only collects monies from the sale of water or other water functions. In return, it is only allowed to fund expenses related to providing water services and functions to its customers. Aside from personnel expenses, which are absolutely necessary to keep the water running and appropriate oversight to meet state and federal water compliance, we see our largest expense is utilities. In order for the pumps to work, electricity is needed, and that is what makes up this large expense.

Our G. O. Bond is funding some additional water projects. We don't see any of those costs reflected here. They are reflected in the Capital Projects Fund. After these infrastructure projects get completed, the operational costs will be added to this fund.

All other capital water projects, such as the replacement of an outdated water line on NW Columbia Ave., are run through the Water Reserve Funds. The busy water fund projects also include the installation of new or the replacement of old or broken water meters. This will be an ongoing expense into the future for perpetuity.

There are no budgeted transfers from the Water Fund into the Water Reserve Fund.

**CITY OF BOARDMAN
BUDGET YEAR 2022-2023**

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

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
540,890	454,266	1,174,000
874,095	843,590	850,000
2,407	8,008	28,600
0	0	0
1,417,392	1,305,864	2,052,600

RESOURCES

BEGINNING CASH
FEES & SERVICES
OTHER REVENUE
TRANSFERS

TOTAL WATER FUND RESOURCES

Budget Year 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
52,500	52,500	52,500
942,750	942,750	942,750
25,000	25,000	25,000
0	-	-
1,020,250	1,020,250	1,020,250

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
226,937	237,312	251,689
130,468	169,552	177,117
2,286	2,380	18,130
12,867	11,191	16,393
20,722	21,192	11,000
1,797	1,531	3,250
13	0	500
144,716	120,748	160,340
11,566	7,814	10,910
1,605	1,092	4,550
92,435	70,965	91,300
7,132	5,747	8,850
18,766	18,268	29,700
3,709	3,523	12,074
2,096	3,590	3,000
0	1,549	6,700
0	0	87,500
28,746	11,365	566,000
316,000	216,000	593,597
395,532	402,045	0
1,417,392	1,305,864	2,052,600

EXPENDITURES

SALARIES - (4.14 FTE)
PAYROLL COSTS
PROFESSIONAL FEES
SERVICE CONTRACTS
INSURANCE
SEMINARS & TRAINING
TRAVEL
UTILITIES
DUES & FEES
LEASE & RENTALS
REPAIRS & MAINTENANCE
CONSUMABLE SUPPLIES
OPERATING SUPPLIES
EQUIPMENT PURCHASES
ANNUAL UPGRADES
MISCELLANEOUS
CAPITAL PURCHASES
TRANSFERS
CONTINGENCY
RESERVE/UNAPPROPRIATED END BALANCE

TOTAL WATER FUND EXPENDITURES

Budget Year 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
289,600	289,600	289,600
214,870	214,870	214,870
21,330	21,330	21,330
38,770	38,770	38,770
9,160	9,160	9,160
3,250	3,250	3,250
500	500	500
164,520	164,520	164,520
12,050	12,050	12,050
7,550	7,550	7,550
95,150	95,150	95,150
8,690	8,690	8,690
29,200	29,200	29,200
12,450	12,450	12,450
3,000	3,000	3,000
6,700	6,700	6,700
48,000	48,000	48,000
16,000	16,000	16,000
39,460	39,460	39,460
0	-	-
1,020,250	1,020,250	1,020,250

SEWER FUND

SEWER FUND:

A second enterprise fund is the Sewer Fund. Functioning like a sole business, sewer resources are used to pay for sewer expenses. Revenues generated are expected to be sufficient to cover all costs of operation. The City currently services over nine hundred fifty sewer accounts and maintains over fourteen miles of sewer line. It also services the lift stations needed to transport the wastewaters from the origination sites to the Lagoon Cell.

Sewer Fund revenues are generated from user fees and the rental of irrigated farm acreage. Major expenditures of the Sewer Fund are payroll costs, utility costs for pumping, and system repairs and maintenance. The most recent sewer rate increase was on July 1, 2019. When possible, excess sewer funds will continue to be transferred to the Sewer Reserve Fund for future and capital needs. This year, \$275,000 will be transferred to the Sewer Reserve Fund for funding of infrastructure projects, other than those funded by the G.O. Bond series 2021. In case there is a shortfall in funding on those projects, such as due to supply prices increasing or fuel prices continuing to increase, the Sewer Reserve Fund could step in and help fill the funding gap.

**CITY OF BOARDMAN
BUDGET YEAR 2022-2023**

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

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
315,676	344,756	467,000
628,027	762,195	739,700
26,250	0	34,550
969,953	1,106,951	1,241,250

RESOURCES

BEGINNING CASH
FEES & SERVICES
OTHER REVENUE

TOTAL SEWER FUND RESOURCES

Budget Year 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
360,000	360,000	360,000
796,500	796,500	796,500
31,250	31,250	31,250
1,187,750	1,187,750	1,187,750

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
226,485	220,165	251,689
130,147	152,804	177,117
2,286	10,180	28,130
20,722	29,122	19,733
8,951	9,298	11,000
1,055	517	3,250
13	0	500
28,489	26,589	36,020
6,301	7,275	9,685
1,339	1,092	1,550
40,908	26,761	35,300
5,524	5,381	9,310
11,184	10,573	16,259
4,817	8,810	11,050
2,971	3,590	3,000
0	0	6,700
0	0	0
8,750	2,961	94,000
0	0	0
216,000	183,000	326,957
0	0	200,000
254,012	408,834	0
969,953	1,106,951	1,241,250

EXPENDITURES

SALARIES - (4.08 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 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
287,050	287,050	287,050
212,560	212,560	212,560
40,830	40,830	40,830
12,110	12,110	12,110
9,160	9,160	9,160
3,250	3,250	3,250
500	500	500
35,520	35,520	35,520
26,785	26,785	26,785
1,550	1,550	1,550
36,150	36,150	36,150
9,150	9,150	9,150
17,700	17,700	17,700
11,050	11,050	11,050
3,000	3,000	3,000
3,400	3,400	3,400
0	-	-
48,000	48,000	48,000
0	-	-
291,000	291,000	291,000
138,985	138,985	138,985
0	-	-
1,187,750	1,187,750	1,187,750

GARBAGE FUND

GARBAGE FUND:

The Garbage Fund is also an enterprise fund. The difference in the services provided, through this fund, is that garbage disposal is not a service directly provided by the City. The City has contracted with Waste Connections, to provide this service to our residents. They collect the solid waste from all residents and businesses in the City of Boardman and transfer it to the landfill. Disposal containers are also ordered through them.

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. Construction has added to the demand for additional garbage bins and these also contribute to the added revenues and expenses of this fund.

The City is a strong supporter of appropriate disposal of unwanted items and lawn and garden debris. It hosts a garbage voucher program, three times a year, for City residents to dispose of those unwanted items and debris, for free. The cost of this program is paid directly by the City, through the garbage fund.

**CITY OF BOARDMAN
BUDGET YEAR 2022-2023**

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

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
89,310	129,812	174,600
437,339	633,590	580,800
0	0	0
526,649	763,402	755,400

RESOURCES

BEGINNING CASH
FEES & SERVICES
OTHER REVENUE

TOTAL GARBAGE FUND RESOURCES

Budget Year 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
245,000	245,000	245,000
638,880	638,880	638,880
0	-	-
883,880	883,880	883,880

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
14,242	11,722	12,290
10,015	10,225	8,908
540	595	820
380,075	515,480	601,281
5,043	3,863	10,375
287	201	300
0	0	0
1,177	1,055	3,725
0	384	850
0	0	200
0	0	0
0	0	0
0	0	116,651
115,270	219,878	0
526,649	763,402	755,400

EXPENDITURES

SALARIES - (0.30 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 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
16,010	16,010	16,010
11,130	11,130	11,130
1,620	1,620	1,620
627,015	627,015	627,015
10,410	10,410	10,410
1,050	1,050	1,050
0	-	-
4,025	4,025	4,025
850	850	850
200	200	200
0	-	-
0	-	-
211,570	211,570	211,570
0	-	-
883,880	883,880	883,880

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. The City recently had a traffic study performed along Main St. and a few other concerning intersections and areas. We are still awaiting the report on the findings and recommendations. This will help shape the plan for some of these streets.

Revenues for the Street Fund come from state road tax appropriations. 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 this year.

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

**CITY OF BOARDMAN
BUDGET YEAR 2022-2023**

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

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
289,577	319,473	272,600
266,653	327,022	311,000
6,102	14,271	7,800
0	0	0
562,332	660,766	591,400

RESOURCES

BEGINNING CASH	160,000
STATE ROAD TAX REVENUE	347,300
OTHER REVENUE	7,800
TRANSFERS	30,000
TOTAL STREET FUND RESOURCES	545,100

Budget Year 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
160,000	160,000	160,000
347,300	347,300	347,300
7,800	7,800	7,800
30,000	30,000	30,000
545,100	545,100	545,100

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
81,881	130,985	85,348
48,086	104,502	59,966
540	595	8,670
3,877	2,597	3,331
2,443	4,699	11,000
1,030	0	1,750
13	0	500
29,160	25,940	34,595
298	361	350
1,419	1,092	1,550
39,633	37,972	125,400
3,625	3,106	5,660
10,998	10,827	15,840
7,425	4,279	6,000
15,765	22,439	48,700
5,900	10,021	6,500
0	0	0
0	0	0
0	0	0
310,241	0	96,240
0	301,352	80,000
562,332	660,766	591,400

EXPENDITURES

SALARIES - (1.94 FTE)	117,940
PAYROLL COSTS	98,990
PROFESSIONAL FEES	9,470
SERVICE CONTRACTS	3,675
INSURANCE	9,160
SEMINARS & TRAINING	1,750
TRAVEL	500
UTILITIES	40,310
DUES & FEES	550
LEASE & RENTALS	1,100
REPAIRS & MAINTENANCE	74,050
CONSUMABLE SUPPLIES	5,060
OPERATING SUPPLIES	21,840
EQUIPMENT PURCHASES	6,000
ANNUAL UPGRADES	103,500
MISCELLANEOUS	6,500
CAPITAL PURCHASES	0
CAPITAL PROJECTS	18,000
TRANSFERS	0
CONTINGENCY	26,705
RESERVE/UNAPPROPRIATED END BALANCE	0
TOTAL STREET FUND EXPENDITURES	545,100

Budget Year 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
117,940	117,940	117,940
98,990	98,990	98,990
9,470	9,470	9,470
3,675	3,675	3,675
9,160	9,160	9,160
1,750	1,750	1,750
500	500	500
40,310	40,310	40,310
550	550	550
1,100	1,100	1,100
74,050	74,050	74,050
5,060	5,060	5,060
21,840	21,840	21,840
6,000	6,000	6,000
103,500	103,500	103,500
6,500	6,500	6,500
0	-	-
18,000	18,000	18,000
0	-	-
26,705	26,705	26,705
0	-	-
545,100	545,100	545,100

BUILDING FUND

BUILDING FUND:

The Building Fund is a specialty enterprise fund which accounts for its operations similar to a private business. The revenues generated must be able to support the department and pay for its operational expenditures. It was established to serve the residents of Boardman with construction information and reviews and timely inspection services. The City also contracts with Morrow County, Gilliam County, and the City of Irrigon to provide building department services. The 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 commercial and industrial construction projects.

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

A major expense for this fund is the remittance of State surcharge fees, electrical permit fees and the contractual cities' share of permit fees collected; depending on the type of permit, a percentage is remitted to the pertinent municipality. This line item has increased substantially, as Morrow County negotiated for 50% of the permit fees, to be remitted to them. There is also a 40% remittance of Fire Safety/Review Fees to the Boardman Fire & Rescue District. Other expenditures in the Building Fund include payroll costs, travel costs, applicable equipment, data storage and processing fees, utilities, and other typical expenses associated with an enterprise fund.

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

A couple of years ago, the State of Oregon established an Employer Incentive Fund (EIF), where it would contribute 25% in matching funds of pay-down payments toward the Unfunded Actuarial Liability (UAL) of PERS. The Boardman City Council agreed that it was a great opportunity and supported Management to apply for the EIF funds. In the first round, the State received an overwhelming amount of applications and ran out of money. We were placed on a waitlist. The State has recently announced the opportunity of a second round of EIF funds, for those on the waitlist. The original plan was to pursue an interfund loan from this department to make the contributory payment. A \$2.2M interfund loan is included in this budget to once again, make the contribution to pay down the UAL and receive the state matching funds.

**CITY OF BOARDMAN
BUDGET YEAR 2022-2023**

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

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
3,950,068	6,286,601	8,670,000
-	-	-
7,898	43,321	39,600
854,675	1,362,240	1,164,500
103,215	164,727	139,740
353,286	665,502	540,665
105,172	232,794	192,300
-	-	-
-	-	-
101,786	65,346	134,000
-	-	-
5,476,100	8,820,531	10,880,805

RESOURCES

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

TOTAL BUILDING FUND RESOURCES

Budget Year 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
9,550,000	9,550,000	9,550,000
-	-	-
56,200	56,200	56,200
1,865,210	1,865,210	1,865,210
226,100	226,100	226,100
915,855	915,855	915,855
364,010	364,010	364,010
-	-	-
498,400	498,400	498,400
-	-	-
-	-	-
13,475,775	13,475,775	13,475,775

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
216,119	221,729	416,843
46,558	112,081	271,456
19,614	11,978	108,960
21,804	34,910	60,193
805	-	360
2,981	5,165	14,300
4,169	2,689	16,000
-	1,244	2,400
12,801	10,268	16,075
7,703	14,239	24,600
286,880	471,391	605,080
10,876	3,025	2,200
4,418	7,192	23,500
3,404	7,595	13,400
4,887	3,496	8,300
12,778	5,810	17,500
603	50	7,000
-	-	-
-	-	50,000
-	17,845	175,000
-	-	-
18,000	18,000	18,000
-	-	-
-	-	380,000
4,801,700	7,871,823	8,649,638
5,476,100	8,820,531	10,880,805

EXPENDITURES

SALARIES - (5.75 FTE)
PAYROLL COSTS
PROFESSIONAL FEES
SERVICE CONTRACTS
ADVERTISING & PUBLICATIONS
INSURANCE
SEMINARS & TRAINING
TRAVEL
UTILITIES
DUES, FEES, & TAXES
CONTRACTUAL FEES
LEASE & RENTALS
REPAIRS & MAINTENANCE
CONSUMABLE SUPPLIES
OPERATING SUPPLIES
EQUIPMENT PURCHASES
MISCELLANEOUS
OTHER GRANTS
LAND & BUILDING IMPROVEMENTS
CAPITAL PURCHASES
CONSTRUCTION COSTS
TRANSFERS
LOANS
CONTINGENCY
RESERVE/UNAPPROPRIATED END BALANCE

TOTAL BUILDING FUND EXPENDITURES

Budget Year 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
481,640	481,640	481,640
315,440	315,440	315,440
118,860	118,860	118,860
44,575	44,575	44,575
600	600	600
13,160	13,160	13,160
11,500	11,500	11,500
7,200	7,200	7,200
15,280	15,280	15,280
28,100	28,100	28,100
1,091,550	1,091,550	1,091,550
6,600	6,600	6,600
25,500	25,500	25,500
19,400	19,400	19,400
11,000	11,000	11,000
100,700	100,700	100,700
7,000	7,000	7,000
-	-	-
50,000	50,000	50,000
100,000	100,000	100,000
3,128,000	3,128,000	3,128,000
18,000	18,000	18,000
2,200,000	2,200,000	2,200,000
1,561,310	1,561,310	1,561,310
4,120,360	4,120,360	4,120,360
13,475,775	13,475,775	13,475,775

RESERVE FUNDS

RESERVE FUNDS:

The City currently operates four reserve funds: the General Reserve, Water Reserve, Sewer Reserve and Street Reserve. The Water and Sewer Reserves were started in 1997-1998 and 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 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. It has also paid for major repairs on aging facility equipment. This fiscal year we budgeted a transfer of \$2.01M from the General Fund, as we anticipate continued CREZ II grants in the coming year. A loan the Central Urban District is also budgeted. Street infrastructure and improvements are being earmarked as the projects of choice. The remaining funds in the General Reserve will be reserved for future capital projects, as they are needed.

Water Reserve:

The Water Reserve Fund was fully expended in 2018-2019 with the completion of the Master Water Pipeline Plan; a project to construct water line upgrades and redundancy to the City water system. Some of the current projects delineated in this budget are the replacement of an outdated water line along NW Columbia Ave., the purchase of an Advanced Water Infrastructure System which is a city-wide system, and allocation for water line repairs during other construction projects, where after digging, updates are recommended or repairs are completed. The price of fuel, pipe, and water system supplies have sky rocketed, and a conservative amount has been budgeted to cover the costs of the current projects, along with an Operating Contingency available for unforeseen cost increases and inflation. We are trying to get as many projects completed as timely as possible, to avoid the inflated costs.

Sewer Reserve:

The Sewer Reserve Fund will be contributing its share of the E. Laurel Lane Loop Road costs directly associated with the extension of the sewer line in that vicinity. This is also the case for the NW Columbia Ave. project, as the sewer line was most likely installed at a similar time to the water line, both are anticipated to need replacement. Each of these is expected to cost approximately \$375,000 per project. We also budgeted for unforeseen major sewer projects. It has been known that major sewer lines have been accidentally perforated by some of the construction outfits in town. We need to have the resources to purchase materials and pay for

repairs in these situations.

Street Reserve:

The Street Reserve Fund received a substantial increase in 2021-2022 and is also the case in 2022-2023. The goal was to work on increasing the amount in this reserve to be able to perform some of the much-needed street infrastructure and repairs. The City received funds from the CREZ II, which are being earmarked for street projects. CREZ II distributions in 2021-2022 to the City, totaled \$1,158,333. This entire amount is being transferred into the Street Reserve Fund. \$336,000 of the ARPA-SLFRF funds will also be allocated to the Street Reserve Fund. The City will add another \$80,667, to make an even \$2M transfer to the Street Reserve Fund. The City anticipates to receive a \$100,000 grant from the Small Cities Allotment which will also be deposited here.

All of these funds are earmarked for street projects including E. Laurel Lane Loop with street construction cost of \$508,000, NW Columbia Ave. after water and sewer line repairs at a cost of \$450,000, the City's portion of the NE Columbia Ave. sidewalk project, the cost of Wilson Lane's chip seal, and the recommended alterations as a result of the traffic study. We have budgeted an Operating Contingency to allow for unforeseen increases in supplies and fuel that would financially impact these projects currently in progress.

**CITY OF BOARDMAN
BUDGET YEAR 2022-2023**

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

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
184,160	496,143	868,000
0	0	0
9,487	4,714	3,360
250,000	382,750	2,345,636
443,647	883,607	3,216,996

RESOURCES

BEGINNING CASH	3,165,000
GRANTS & LOANS	0
OTHER REVENUE	11,340
TRANSFERS	2,010,000
TOTAL GENERAL RESERVE FUND RESOURCES	5,186,340

Budget Year 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
3,165,000	3,165,000	3,165,000
0	-	-
11,340	11,340	11,340
2,010,000	2,010,000	2,010,000
5,186,340	5,186,340	5,186,340

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
0	0	21,500
0	0	0
7,965	14,344	175,000
36,801	56,250	220,750
0	0	0
0	0	0
0	0	375,000
398,881	813,013	2,424,746
443,647	883,607	3,216,996

EXPENDITURES

PROFESSIONAL FEES	21,500
EQUIPMENT PURCHASES	0
CAPITAL PURCHASES	175,000
CAPITAL PROJECTS	205,000
TRANSFERS	0
LOANS	2,000,000
CONTINGENCY	400,000
RESERVE/UNAPPROPRIATED END BALANCE	2,384,840
TOTAL GENERAL RESERVE FUND EXPENDITURES	5,186,340

Budget Year 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
21,500	21,500	21,500
0	-	-
175,000	175,000	175,000
205,000	205,000	205,000
0	-	-
2,000,000	2,000,000	2,000,000
400,000	400,000	400,000
2,384,840	2,384,840	2,384,840
5,186,340	5,186,340	5,186,340

**CITY OF BOARDMAN
BUDGET YEAR 2022-2023**

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

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
131,826	372,555	267,500
2,000	17,436	16,600
0	0	0
7,500	2,984	353,620
972,200	250,000	630,000
1,113,526	642,976	1,267,720

RESOURCES

BEGINNING CASH	1,194,000
SYSTEM DEVELOPMENT CHARGES	50,000
GRANTS & LOANS	0
OTHER REVENUE	419,955
TRANSFERS	465,935
TOTAL WATER RESERVE FUND RESOURCES	2,129,890

Budget Year 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
1,194,000	1,194,000	1,194,000
50,000	50,000	50,000
0	-	-
419,955	419,955	419,955
465,935	465,935	465,935
2,129,890	2,129,890	2,129,890

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
-6,620	16,041	40,000
0	0	0
0	0	55,000
0	0	50,000
725,777	203,093	0
0	0	280,000
394,368	423,841	842,720
1,113,526	642,976	1,267,720

EXPENDITURES

PROFESSIONAL FEES	60,000
LEASE & RENTALS	0
LAND & BUILDING IMPROVEMENTS	55,000
CAPITAL PURCHASES	545,000
CAPITAL PROJECTS	0
DEBT SERVICE	0
TRANSFERS	0
LOANS	0
CONTINGENCY	405,000
RESERVE/UNAPPROPRIATED END BALANCE	1,064,890
TOTAL WATER RESERVE FUND EXPENDITURES	2,129,890

Budget Year 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
60,000	60,000	60,000
0	-	-
55,000	55,000	55,000
545,000	545,000	545,000
0	-	-
405,000	405,000	405,000
1,064,890	1,064,890	1,064,890
2,129,890	2,129,890	2,129,890

**CITY OF BOARDMAN
BUDGET YEAR 2022-2023**

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

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
1,386,776	1,894,486	1,762,000
84,662	12,361	14,300
20,000	0	0
39,849	15,300	171,400
252,256	192,000	365,000
1,783,543	2,114,147	2,312,700

RESOURCES

BEGINNING CASH	2,300,000
SYSTEM DEVELOPMENT CHARGES	35,000
GRANTS & LOANS	0
OTHER REVENUE	16,000
TRANSFERS	504,155
TOTAL SEWER RESERVE FUND RESOURCES	2,855,155

Budget Year 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
2,300,000	2,300,000	2,300,000
35,000	35,000	35,000
0	-	-
16,000	16,000	16,000
504,155	504,155	504,155
2,855,155	2,855,155	2,855,155

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
70,525	18,162	90,000
0	0	0
0	0	65,000
0	0	60,000
50,595	185,489	300,000
0	0	0
0	0	0
0	0	0
0	0	280,000
1,662,423	1,910,496	1,517,700
1,783,543	2,114,147	2,312,700

EXPENDITURES

PROFESSIONAL FEES	90,000
MISCELLANEOUS	0
LAND & BUILDING IMPROVEMENTS	65,000
CAPITAL PURCHASES	125,000
CAPITAL PROJECTS	1,145,000
SYSYTEM IMPROVEMENTS	0
TRANSFERS	1,850
LOANS	0
CONTINGENCY	400,000
RESERVE/UNAPPROPRIATED END BALANCE	1,028,305
TOTAL SEWER RESERVE FUND EXPENDITURES	2,855,155

Budget Year 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
90,000	90,000	90,000
0	-	-
65,000	65,000	65,000
125,000	125,000	125,000
1,145,000	1,145,000	1,145,000
0	-	-
1,850	1,850	1,850
0	-	-
400,000	400,000	400,000
1,028,305	1,028,305	1,028,305
2,855,155	2,855,155	2,855,155

**CITY OF BOARDMAN
BUDGET YEAR 2022-2023**

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

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
696,554	1,028,001	1,296,400
172,797	223,372	130,000
67,593	7,808	7,300
111,295	400,000	2,000,000
1,048,238	1,659,181	3,433,700

RESOURCES

BEGINNING CASH	2,650,000
GRANTS & LOANS	130,000
OTHER REVENUE	111,990
TRANSFERS	2,030,290
TOTAL STREET RESERVE FUND RESOURCES	4,922,280

Budget Year 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
2,650,000	2,650,000	2,650,000
130,000	130,000	130,000
111,990	111,990	111,990
2,030,290	2,030,290	2,030,290
4,922,280	4,922,280	4,922,280

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
0	0	275,000
0	0	0
0	0	50,000
433,320	419,003	1,300,000
0	0	0
0	0	0
0	0	310,000
614,918	1,240,178	1,498,700
1,048,238	1,659,181	3,433,700

EXPENDITURES

PROFESSIONAL FEES	275,000
LAND & BUILDING IMPROVEMENTS	0
CAPITAL PURCHASES	125,000
CAPITAL PROJECTS	3,758,000
TRANSFERS	0
LOANS	0
CONTINGENCY	450,000
RESERVE/UNAPPROPRIATED END BALANCE	314,280
TOTAL STREET RESERVE FUND EXPENDITURES	4,922,280

Budget Year 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
275,000	275,000	275,000
0	-	-
125,000	125,000	125,000
3,758,000	3,758,000	3,758,000
0	-	-
0	-	-
450,000	450,000	450,000
314,280	314,280	314,280
4,922,280	4,922,280	4,922,280

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.

A good portion of these projects are anticipated to be carried out this fiscal year. These projects are running simultaneously and are so far, on track. All remaining funds, at year end, will be carried forward to the next year, as the completion of the projects were anticipated to be approximately three years. The purchase of the land for the new Lagoon Cell is also budgeted for this year.

**CITY OF BOARDMAN
BUDGET YEAR 2022-2023**

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

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
-	-	18,192,949
-	-	-
-	-	75,000
-	-	-
-	-	18,267,949

RESOURCES

BEGINNING CASH	17,400,000
GRANTS & LOANS	-
OTHER REVENUE	81,060
TRANSFERS	-
TOTAL CAPITAL PROJECT FUND RESOURCES	17,481,060

Budget Year 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
17,400,000	17,400,000	17,400,000
-	-	-
81,060	81,060	81,060
-	-	-
17,481,060	17,481,060	17,481,060

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
-	-	273,000
-	-	6,147,282
-	-	-
-	-	1,565,000
-	-	10,282,667
-	-	18,267,949

EXPENDITURES

LAND & BUILDING IMPROVEMENTS	273,000
CAPITAL OUTLAY	10,481,640
TRANSFERS	-
LOANS	-
CONTINGENCY	2,096,330
RESERVES	4,630,090
TOTAL CAPITAL PROJECT FUND EXPENDITURES	17,481,060

Budget Year 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
273,000	273,000	273,000
10,481,640	10,481,640	10,481,640
-	-	-
-	-	-
2,096,330	2,096,330	2,096,330
4,630,090	4,630,090	4,630,090
17,481,060	17,481,060	17,481,060

COMMUNITY DEVELOPMENT
BLOCK GRANT
CDBG CAPITAL FUND

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG):

The City of Boardman is pleased to announce that this project has been completed. There are no additional receipts or disbursements from this fund. The Boardman Migrant Head Start is scheduled to have an Open House on May 20, 2022 as their grand inauguration.

**CITY OF BOARDMAN
BUDGET YEAR 2022-2023**

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

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
-	(15,847)	-
19,061	1,384,963	120,000
-	231,695	110,000
19,061	1,600,811	230,000

RESOURCES

BEGINNING CASH	-
GRANTS & LOANS	-
OTHER REVENUE	-
TOTAL CDBG CAPITAL FUND RESOURCES	-

Budget Year 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
-	-	-
-	-	-
-	-	-
-	-	-

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
-	26,942	-
-	-	-
19,061	1,384,992	200,000
-	-	30,000
19,061	1,411,934	230,000

EXPENDITURES

PROFESSIONAL FEES	-
LAND AND BUILDING IMPROVEMENTS	-
CONSTRUCTION COSTS	-
CONTINGENCY	-
TOTAL CDBG CAPITAL FUND EXPENDITURES	-

Budget Year 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

GENERAL OBLIGATION BONDS -DEBT FUNDS-

BOND DEBT FUNDS:

The City of Boardman will be down to only one debt service fund, the G.O. Bond Debt Service Fund. The previous Water Debt Fund will transfer its \$6,060 balance to the new fund and the Sewer Debt Fund will receive \$1,850 from the Sewer Reserve Fund. These transactions will mark the closure on both of these funds.

G.O. Bond Debt Service Fund:

The G.O. Bond Debt Service Fund was a result of the bond issuance in May 2021. This is a 25-year term bond, with a total of \$740,732 being due this fiscal year. The principal is \$220,000 and the interest is \$520,732. The CREZ II board remitted payments in support of our G.O. Bond, and as a result the total amount levied by the City for 2022-2023 will be a reduced amount for a total of \$310,000.

Water Bond Fund:

The Water Bond Fund, has ceased its duty. This fund's purpose was for tracking of the water bond taxes collected and the payment obligations to repay with debt. This Water Bond, which was previously refinanced in 2006, was refunded with the G.O. Bond series 2021. One last payment was made from this fund in 2021, as part of the refunding process. During 2021-2022, prior year taxes, were collected by this fund as a recoupment for the final payment issued. As of 2022-2023, all property taxes, including "prior year" taxes and it's ending balance of approximately \$6,000 will be allocated to the G.O. Bond Debt Service Fund, for the continuity of the debt service payment. This Water Bond Fund will be closed.

Sewer Bond Fund:

The Sewer Bond Fund has also come to an end of its obligation. This fund accounted for the Sewer Bond, which was refinanced in 2006, but was most currently refunded with the G.O. Bond, series 2021. As part of the refunding process, this fund had to issue a final payment, of which it left its ending balance as a negative. The "prior-year" taxes collected have been allocated in 2021-2022 to this fund, proportionately. This however, still leaves a shortfall of an estimated \$1,850. This shortfall will be absorbed by the Sewer Fund Reserve. At that point, this fund will be closed.

**CITY OF BOARDMAN
BUDGET YEAR 2022-2023**

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

Historical Data			Budget Year 2022-2023		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022	Proposed Budget	Approved Budget	Adopted Budget
RESOURCES					
-	-	-	1,060,000	1,060,000	1,060,000
-	-	1,186,858	425,075	425,075	425,075
-	-	-	115,000	115,000	115,000
-	-	-	-	-	-
-	-	1,186,858	1,600,075	1,600,075	1,600,075

Historical Data			Budget Year 2022-2023		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022	Proposed Budget	Approved Budget	Adopted Budget
EXPENDITURES					
-	-	1,186,858	740,732	740,732	740,732
-	-	-	-	-	-
-	-	-	859,343	859,343	859,343
-	-	1,186,858	1,600,075	1,600,075	1,600,075

*Debt Service Breakout
Principal (issue: May 2021): 220,000
Interest (issue: May 2021): 520,732
Total Debt Service: 740,732

**CITY OF BOARDMAN
BUDGET YEAR 2022-2023**

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

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
13,833	(171)	-
261,002	273,097	12,080
-	-	120
-	-	-
274,835	272,926	12,200

RESOURCES

BEGINNING CASH
TAXES
OTHER REVENUE
TRANSFERS

TOTAL WATER BOND FUND RESOURCES

Budget Year 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
6,060	6,060	6,060
-	-	-
-	-	-
-	-	-
6,060	6,060	6,060

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
275,006	274,486	-
-	-	-
(171)	(1,560)	12,200
274,835	272,926	12,200

EXPENDITURES

DEBT SERVICE*
TRANSFERS
RESERVES

TOTAL WATER BOND FUND EXPENDITURES

Budget Year 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
-	-	-
6,060	6,060	6,060
-	-	-
6,060	6,060	6,060

**CITY OF BOARDMAN
BUDGET YEAR 2022-2023**

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

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
200	-	-
151,070	145,122	6,460
29	7,121	60
-	-	-
151,299	152,243	6,520

RESOURCES

BEGINNING CASH
TAXES
OTHER REVENUE
TRANSFERS

TOTAL SEWER BOND FUND RESOURCES

Budget Year 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
(1,850)	(1,850)	(1,850)
-	-	-
-	-	-
1,850	1,850	1,850
-	-	-
-	-	-

Historical Data		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022
150,774	-	-
525	152,243	6,520
151,299	152,243	6,520

EXPENDITURES

DEBT SERVICE
RESERVES

TOTAL SEWER BOND FUND EXPENDITURES

Budget Year 2022-2023		
Proposed Budget	Approved Budget	Adopted Budget
-	-	-
-	-	-
-	-	-

BUDGET SUMMARY BY FUND

**CITY OF BOARDMAN
BUDGET YEAR 2022-2023**

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

Historical Data				Budget Year 2022-2023		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022		Proposed Budget	Approved Budget	Adopted Budget
4,669,915	8,760,580	9,887,520	TOTAL GENERAL FUND RESOURCES	12,583,150	12,583,150	12,583,150
1,417,392	1,305,864	2,052,600	TOTAL WATER FUND RESOURCES	1,020,250	1,020,250	1,020,250
969,953	1,106,951	1,241,250	TOTAL SEWER FUND RESOURCES	1,187,750	1,187,750	1,187,750
526,649	763,402	755,400	TOTAL GARBAGE FUND RESOURCES	883,880	883,880	883,880
562,332	660,766	591,400	TOTAL STREET FUND RESOURCES	545,100	545,100	545,100
5,476,100	8,820,531	10,880,805	TOTAL BUILDING FUND RESOURCES	13,475,775	13,475,775	13,475,775
443,647	883,607	3,216,996	TOTAL GENERAL RESERVE FUND RESOURCES	5,186,340	5,186,340	5,186,340
1,113,526	642,976	1,267,720	TOTAL WATER RESERVE FUND RESOURCES	2,129,890	2,129,890	2,129,890
1,783,543	2,114,147	2,312,700	TOTAL SEWER RESERVE FUND RESOURCES	2,855,155	2,855,155	2,855,155
1,048,238	1,659,181	3,433,700	TOTAL STREET RESERVE FUND RESOURCES	4,922,280	4,922,280	4,922,280
-	-	18,267,949	TOTAL CAPITAL PROJECT FUND RESOURCES	17,481,060	17,481,060	17,481,060
-	-	230,000	TOTAL CDBG PROJECT FUND RESOURCES	-	-	-
-	-	1,186,858	TOTAL GO BOND DEBT FUND RESOURCES	1,600,075	1,600,075	1,600,075
274,835	272,926	12,200	TOTAL WATER BOND FUND RESOURCES	6,060	6,060	6,060
151,299	152,243	6,520	TOTAL SEWER BOND FUND RESOURCES	-	-	-
18,437,429	27,143,174	55,343,618	TOTAL RESOURCES - BY FUND	63,876,765	63,876,765	63,876,765

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

Historical Data				Budget Year 2022-2023		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022		Proposed Budget	Approved Budget	Adopted Budget
4,669,915	8,760,580	9,887,520	TOTAL GENERAL FUND EXPENDITURES	12,583,150	12,583,150	12,583,150
1,417,392	1,305,864	2,052,600	TOTAL WATER FUND EXPENDITURES	1,020,250	1,020,250	1,020,250
969,953	1,106,951	1,241,250	TOTAL SEWER FUND EXPENDITURES	1,187,750	1,187,750	1,187,750
526,649	763,402	755,400	TOTAL GARBAGE FUND EXPENDITURES	883,880	883,880	883,880
562,332	660,766	591,400	TOTAL STREET FUND EXPENDITURES	545,100	545,100	545,100
5,476,100	8,820,531	10,880,805	TOTAL BUILDING FUND EXPENDITURES	13,475,775	13,475,775	13,475,775
443,647	883,607	3,216,996	TOTAL GENERAL RESERVE FUND EXPENDITURES	5,186,340	5,186,340	5,186,340
1,113,526	642,976	1,267,720	TOTAL WATER RESERVE FUND EXPENDITURES	2,129,890	2,129,890	2,129,890
1,783,543	2,114,147	2,312,700	TOTAL SEWER RESERVE FUND EXPENDITURES	2,855,155	2,855,155	2,855,155
1,048,238	1,659,181	3,433,700	TOTAL STREET RESERVE FUND EXPENDITURES	4,922,280	4,922,280	4,922,280
-	-	18,267,949	TOTAL CAPITAL PROJECT FUND EXPENDITURES	17,481,060	17,481,060	17,481,060
-	-	230,000	TOTAL CDBG PROJECT FUND EXPENDITURES	-	-	-
-	-	1,186,858	TOTAL GO BOND DEBT FUND EXPENDITURES	1,600,075	1,600,075	1,600,075
274,835	272,926	12,200	TOTAL WATER BOND FUND EXPENDITURES	6,060	6,060	6,060
151,299	152,243	6,520	TOTAL SEWER BOND FUND EXPENDITURES	-	-	-
18,437,429	27,143,174	55,343,618	TOTAL EXPENDITURES - BY FUND	63,876,765	63,876,765	63,876,765

BUDGET SUMMARY BY CATEGORY

**CITY OF BOARDMAN
BUDGET YEAR 2022-2023
BUDGET SUMMARY - BY CATEGORY**

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

2021-2022 Adopted Budget		2022-2023 Proposed Budget
25,408,975	OPERATING FUNDS	29,695,905
18,267,949	CAPITAL PROJECTS FUNDS	17,481,060
10,231,116	RESERVE FUNDS	15,093,665
1,435,578	DEBT SERVICE FUNDS	1,606,135
55,343,618	TOTAL ALL CITY RESOURCES - BY CATEGORY	63,876,765

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

2021-2022 Adopted Budget		2022-2023 Proposed Budget
3,791,145	PERSONNEL SERVICES [32.5 FTE]	6,771,810
3,825,791	MATERIALS AND SERVICES	4,583,650
10,091,782	CAPITAL OUTLAY	20,547,640
1,426,858	DEBT SERVICE	740,732
5,676,076	TRANSFERS	4,972,910
2,000,000	LOANS	4,200,000
5,001,325	OPERATING CONTINGENCY	6,505,860
23,530,641	RESERVED FOR FUTURE EXPENDITURES	15,554,163
55,343,618	TOTAL ALL CITY EXPENDITURES - BY CATEGORY	63,876,765

STATEMENT OF INDEBTEDNESS

**CITY OF BOARDMAN
BUDGET YEAR 2022-2023**

ESTIMATED DEBT OUTSTANDING ON JULY 1, 2022

<u>LONG TERM DEBT</u>	
GENERAL OBLIGATION BONDS	16,945,000
OTHER BORROWINGS	0
TOTAL	16,945,000
<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

**CITY OF BOARDMAN
BUDGET YEAR 2022-2023**

Historical Data				Budget Year 2022-2023		
Actual 2019-2020	Actual 2020-2021	Adopted Budget 2021-2022		Proposed Budget	Approved Budget	Adopted Budget
4.2114	4.2114	4.2114	PERMANENT RATE LEVY (RATE LIMIT PER \$1,000)	4.2114	4.2114	4.2114
-	-	-	LOCAL OPTION LEVY	-	-	-
441,000	439,000	410,000	LEVY FOR GENERAL OBLIGATION BONDS	310,100	310,100	310,100