



2021-2022 APPROVED 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 1 st Notice of Budget Committee Meeting (5-30 days prior to meeting)
May 7	Publish 2 nd 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 Hearing URA @ 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

PO Box 229
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 we 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; 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 2021-2022 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. There was a need to hire a part time commercial plumbing inspector and we were fortunate enough, to be able to fill this position. The building projects are expected to continue at a similar pace as this year, therefore, 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 kept back some of the planned expenditures for another budget year, which in turn, increases our reserve's beginning balances. We may now have enough money for some of the projects to be done on 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 is 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 projects 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 funds, however, are available for any unknowns that may arise as the capital project is commenced or for capital improvements needed, if the current system were 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 established 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 used to 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 what 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	4,991,600	-
2,361,020	2,361,020	-
173,500	173,500	-
752,200	752,200	-
1,315,000	1,315,000	-
244,200	244,200	-
50,000	50,000	-
9,887,520	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

GENERAL GOVERNMENT

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

TOTAL GENERAL GOVERNMENT EXPENDITURES

811,652	885,996	978,552
536,883	564,137	745,960
0	964	2,750
16,138	15,162	20,692
0	0	500
36,282	39,709	44,000
6,229	6,535	15,000
141	160	200
12,173	11,899	14,110
3,281	3,268	4,650
2,516	3,298	3,200
11,121	9,106	13,100
53,178	55,788	57,850
10,521	13,137	16,696
25,051	26,592	33,600
37,772	33,316	39,900
13,398	2,007	13,200
107,896	62,889	75,000
1,684,231	1,733,961	2,078,960

PUBLIC SAFETY - POLICE

1,015,018	1,015,018	-
735,776	735,776	-
2,750	2,750	-
27,835	27,835	-
500	500	-
49,500	49,500	-
15,000	15,000	-
200	200	-
17,280	17,280	-
4,650	4,650	-
3,200	3,200	-
15,000	15,000	-
58,350	58,350	-
17,695	17,695	-
40,300	40,300	-
39,900	39,900	-
13,200	13,200	-
77,000	77,000	-
2,133,154	2,133,154	-

TOTAL PUBLIC SAFETY - POLICE EXPENDITURES

**** 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	52,333	-
0	0	0	26,509	26,509	-
3,619	3,579	5,523	5,092	5,092	-
0	0	200	200	200	-
1,525	1,547	1,700	2,200	2,200	-
1,061	559	1,700	1,700	1,700	-
0	0	300	300	300	-
1,026	865	1,080	1,152	1,152	-
250	0	550	650	650	-
36	124	300	300	300	-
479	156	1,350	1,350	1,350	-
776	626	1,560	1,560	1,560	-
3,048	2,787	3,700	4,240	4,240	-
1,534	360	1,600	1,600	1,600	-
23,742	0	0	0	-	-
37,095	10,603	19,563	99,186	99,186	-
TOTAL CODE COMPLIANCE EXPENDITURES					
FACILITIES					
16,719	16,674	63,212	83,720	83,720	-
15,927	16,935	11,500	11,500	11,500	-
51	0	1,050	1,050	1,050	-
5,444	17,050	35,750	35,750	35,750	-
258	588	500	500	500	-
0	0	0	18,000	18,000	-
126,000	126,000	240,000	240,000	240,000	-
164,399	177,246	352,012	390,520	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	177,470	-
33,763	38,601	41,500	41,500	41,500	-
5,576	4,075	4,980	6,980	6,980	-
4,196	4,229	8,650	11,000	11,000	-
90	50	4,000	4,000	4,000	-
0	0	1,000	1,000	1,000	-
7,615	6,673	13,500	14,200	14,200	-
6,402	7,241	4,375	3,975	3,975	-
0	0	0	0	-	-
0	0	0	0	-	-
209	510	700	700	700	-
105,694	94,444	156,000	198,000	198,000	-
73	0	0	0	-	-
0	0	0	0	-	-
0	7,500	0	0	-	-
17,999	9,508	20,000	20,000	20,000	-
0	7,500	0	0	-	-
725,000	400,000	782,750	4,745,636	4,745,636	-
0	0	855,600	546,280	546,280	-
1,670,701	3,022,563	1,160,000	1,160,000	1,160,000	-
2,601,279	3,632,402	3,162,895	6,930,741	6,930,741	-
TOTAL NON-DEPARTMENTAL EXPENDITURES					
4,669,915	5,743,498	6,003,200	9,887,520	9,887,520	-
TOTAL GENERAL FUND 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
FEES & SERVICES
OTHER REVENUE
TRANSFERS

TOTAL WATER FUND RESOURCES

Budget Year 2021-2022		
Proposed Budget	Approved Budget	Adopted Budget
1,174,000	1,174,000	-
850,000	850,000	-
28,600	28,600	-
0	-	-
2,052,600	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)
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 2021-2022		
Proposed Budget	Approved Budget	Adopted Budget
251,689	251,689	-
177,117	177,117	-
18,130	18,130	-
16,393	16,393	-
11,000	11,000	-
3,250	3,250	-
500	500	-
160,340	160,340	-
10,910	10,910	-
4,550	4,550	-
91,300	91,300	-
8,850	8,850	-
29,700	29,700	-
12,074	12,074	-
3,000	3,000	-
6,700	6,700	-
87,500	87,500	-
566,000	566,000	-
593,597	593,597	-
0	-	-
2,052,600	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	467,000	-
739,700	739,700	-
34,550	34,550	-
1,241,250	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	251,689	-
177,117	177,117	-
28,130	28,130	-
20,893	20,893	-
11,000	11,000	-
3,250	3,250	-
500	500	-
36,020	36,020	-
9,685	9,685	-
1,550	1,550	-
35,300	35,300	-
9,310	9,310	-
16,259	16,259	-
11,050	11,050	-
3,000	3,000	-
6,700	6,700	-
0	-	-
94,000	94,000	-
0	-	-
326,000	326,000	-
199,797	199,797	-
0	-	-
1,241,250	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	174,600	-
580,800	580,800	-
0	-	-
755,400	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	12,290	-
8,908	8,908	-
820	820	-
546,281	546,281	-
10,375	10,375	-
300	300	-
0	-	-
3,725	3,725	-
850	850	-
200	200	-
0	-	-
0	-	-
171,651	171,651	-
0	-	-
755,400	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	272,600	-
311,000	311,000	-
7,800	7,800	-
0	-	-
591,400	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
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	85,348	-
59,966	59,966	-
8,670	8,670	-
3,331	3,331	-
11,000	11,000	-
1,750	1,750	-
500	500	-
34,595	34,595	-
350	350	-
1,550	1,550	-
125,400	125,400	-
5,660	5,660	-
15,840	15,840	-
6,000	6,000	-
124,500	124,500	-
6,500	6,500	-
0	-	-
0	-	-
20,440	#REF!	-
80,000	20,440	-
0	80,000	-
591,400	#REF!	-

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 make 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	8,670,000	-
0	-	-
39,600	39,600	-
1,164,500	1,164,500	-
139,740	139,740	-
540,665	540,665	-
192,300	192,300	-
0	-	-
0	-	-
134,000	134,000	-
0	-	-
10,880,805	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	416,843	-
271,456	271,456	-
108,960	108,960	-
60,193	60,193	-
360	360	-
14,300	14,300	-
16,000	16,000	-
2,400	2,400	-
16,075	16,075	-
24,600	24,600	-
605,080	605,080	-
2,200	2,200	-
23,500	23,500	-
13,400	13,400	-
8,300	8,300	-
17,500	17,500	-
7,000	7,000	-
0	-	-
50,000	50,000	-
175,000	175,000	-
18,000	18,000	-
0	-	-
380,000	380,000	-
8,649,638	8,649,638	-
10,880,805	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 of these include the preliminary and closing costs associated with the issuance of the G.O. Bond (approved by voters 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	508,350
GRANTS & LOANS	0
OTHER REVENUE	8,900
TRANSFERS	450,000
TOTAL GENERAL RESERVE FUND RESOURCES	967,250

Budget Year 2021-2022		
Proposed Budget	Approved Budget	Adopted Budget
868,000	868,000	-
0	-	-
3,360	3,360	-
2,345,636	2,345,636	-
3,216,996	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	21,500	-
0	-	-
175,000	175,000	-
195,000	195,000	-
0	-	-
2,000,000	2,000,000	-
425,000	425,000	-
400,496	400,496	-
3,216,996	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	267,500	-
0	-	-
16,600	16,600	-
0	-	-
353,620	353,620	-
630,000	630,000	-
1,267,720	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

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

BEGINNING CASH	1,908,700
IN-LIEU OF TAXES	0
SYSTEM DEVELOPMENT CHARGES	20,000
GRANTS & LOANS	0
OTHER REVENUE	33,400
TRANSFERS	192,000
TOTAL SEWER RESERVE FUND RESOURCES	2,154,100

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

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

PROFESSIONAL FEES	90,000
MISCELLANEOUS	0
LAND & BUILDING IMPROVEMENTS	65,000
CAPITAL PURCHASES	60,000
CAPITAL PROJECTS	300,000
SYSTEM IMPROVEMENTS	0
TRANSFERS	0
LOANS	0
CONTINGENCY	280,000
RESERVE/UNAPPROPRIATED END BALANCE	1,517,700
TOTAL SEWER RESERVE FUND EXPENDITURES	2,312,700

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

**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	1,296,400	-
130,000	130,000	-
7,300	7,300	-
2,000,000	2,000,000	-
3,433,700	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	275,000	-
0	-	-
50,000	50,000	-
2,000,000	2,000,000	-
0	-	-
0	-	-
450,000	450,000	-
658,700	658,700	-
3,433,700	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				Budget Year 2021-2022		
Actual 2018/19	Actual 2019/20	Adopted Budget 2020/21		Proposed Budget	Approved Budget	Adopted Budget
RESOURCES						
0	0	0	BEGINNING CASH	18,192,949	18,192,949	-
0	0	0	GRANTS & LOANS	0	-	-
0	0	0	OTHER REVENUE	75,000	75,000	-
0	0	0	TRANSFERS	0	-	-
0	0	0	TOTAL CAPITAL PROJECT FUND RESOURCES	18,267,949	18,267,949	-

Historical Data				Budget Year 2021-2022		
Actual 2018/19	Actual 2019/20	Adopted Budget 2020/21		Proposed Budget	Approved Budget	Adopted Budget
EXPENDITURES						
0	0	0	LAND & BUILDING IMPROVEMENTS	273,000	273,000	-
0	0	0	CAPITAL OUTLAY	6,147,282	6,147,282	-
0	0	0	TRANSFERS	0	-	-
0	0	0	LOANS	0	-	-
0	0	0	CONTINGENCY	1,565,000	1,565,000	-
0	0	0	RESERVES	10,282,667	10,282,667	-
0	0	0	TOTAL CAPITAL PROJECT FUND EXPENDITURES	18,267,949	18,267,949	-

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	19,061	1,837,925
0	0	0
11,789	19,061	1,837,925

RESOURCES

BEGINNING CASH
GRANTS & LOANS
OTHER REVENUE

TOTAL CDBG CAPITAL FUND RESOURCES

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

Historical Data		
Actual 2018/19	Actual 2019/20	Adopted Budget 2020/21
11,789	0	58,767
0	0	0
0	19,061	1,629,158
0	0	150,000
11,789	19,061	1,837,925

EXPENDITURES

PROFESSIONAL FEES
LAND & BUILDING IMPROVEMENTS
CONSTRUCTION COSTS
CONTINGENCY

TOTAL CDBG CAPITAL FUND EXPENDITURES

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

BEGINNING CASH
TAXES
OTHER REVENUE
TRANSFERS

TOTAL G.O. BOND DEBT FUND RESOURCES

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

DEBT SERVICE**
RESERVES

TOTAL G.O. BOND DEBT FUND EXPENDITURES

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

**Debt Service Breakout:
Principal (issue: May 2021): 495,000
Interest (issue: May 2021): 691,858
Total Debt Service 1,186,858

**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	12,080	-
120	120	-
0	-	-
12,200	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	-
12,200	12,200	-

***Debt Service Breakout**

Principal (issue: October, 2000): 0
Interest (issue: October, 2000): 0
Total Debt Service 0

**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	6,460	-
60	60	-
6,520	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	-
6,520	6,520	-

***Debt Service Breakout**

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	9,887,520	9,887,520	-
1,417,392	1,249,182	1,268,790	2,052,600	2,052,600	-
969,953	991,009	1,065,050	1,241,250	1,241,250	-
526,649	667,073	612,340	755,400	755,400	-
562,332	609,905	537,950	591,400	591,400	-
5,476,100	7,031,396	7,802,306	10,880,805	10,880,805	-
443,647	508,113	967,250	3,216,996	3,216,996	-
1,113,526	532,448	704,370	1,267,720	1,267,720	-
1,783,543	1,926,388	2,154,100	2,312,700	2,312,700	-
1,048,238	1,065,825	1,561,400	3,433,700	3,433,700	-
0	0	0	18,267,949	18,267,949	-
11,789	19,061	1,837,925	230,000	230,000	-
0	0	0	1,186,858	1,186,858	-
289,243	274,835	274,486	12,200	12,200	-
151,299	151,700	152,243	6,520	6,520	-
18,463,626	20,770,434	24,941,410	55,343,618	55,343,618	-
TOTAL RESOURCES - BY FUND					

**** 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	9,887,520	9,887,520	-
1,417,392	1,249,182	1,268,790	2,052,600	2,052,600	-
969,953	991,009	1,065,050	1,241,250	1,241,250	-
526,649	667,073	612,340	755,400	755,400	-
562,332	609,905	537,950	591,400	591,400	-
5,476,100	7,031,396	7,802,306	10,880,805	10,880,805	-
443,647	508,113	967,250	3,216,996	3,216,996	-
1,113,526	532,448	704,370	1,267,720	1,267,720	-
1,783,543	1,926,388	2,154,100	2,312,700	2,312,700	-
1,048,238	1,065,825	1,561,400	3,433,700	3,433,700	-
0	0	0	18,267,949	18,267,949	-
11,789	19,061	1,837,925	230,000	230,000	-
0	0	0	1,186,858	1,186,858	-
289,243	274,835	274,486	12,200	12,200	-
151,299	151,700	152,243	6,520	6,520	-
18,463,626	20,770,434	24,941,410	55,343,618	55,343,618	-
TOTAL EXPENDITURES - BY FUND					

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
<u>24,941,410</u>	TOTAL ALL CITY RESOURCES - BY CATEGORY	<u>55,343,618</u>

**** 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
0.00	LOANS	2,000,000
2,829,500	OPERATING CONTINGENCY	5,001,325
6,679,472	RESERVED FOR FUTURE EXPENDITURES	23,530,641
<u>24,941,410</u>	TOTAL ALL CITY EXPENDITURES - BY CATEGORY	<u>55,343,618</u>

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	<u>225,000</u>
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	<u>-</u>
TOTAL	-

PROPERTY TAX LEVY

<u>Historical Data</u>		
<u>Actual 2018/19</u>	<u>Actual 2019/20</u>	<u>Adopted Budget 2020/21</u>
4.2114	4.2114	4.2114
-	-	-
441,000	439,000	410,000

PERMANENT RATE LEVY (RATE LIMIT PER \$1,000)
LOCAL OPTION LEVY
LEVY FOR GENERAL OBLIGATION BONDS

<u>Budget Year 2021-2022</u>		
<u>Proposed Budget</u>	<u>Approved Budget</u>	<u>Adopted Budget</u>
4.2114	4.2114	-
-	-	-
1,236,310	1,236,310	-