



CITY OF MADRAS, OREGON

ADOPTED BUDGET



2023-2024 FISCAL YEAR



BUDGET

2023-24



BUDGET COMMITTEE

CITY COUNCIL MEMBERS

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Dawn Bright
Brad Johnston
Jamasa Sattler
Deanna Seibold
Richard Ladeby
Kate Knop

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Kristal Hughes, Finance Director
Charo Miller, HR & Administrative Director
Tim Plummer, Interim Director of Police Services
Michael Whitfield, Public Works Director
Nick Snead, Community Development Director





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Madras
Oregon**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morrill

Executive Director

TABLE OF CONTENTS

City of Madras Budget 2023-24

Introduction & Overview.....	1	Enterprise Funds.....	73
Budget Message.....	1	Golf Course.....	73
Budget Calendar.....	11	Water Operations.....	77
Organization Chart.....	12	Wastewater Operations.....	80
Personnel Summary.....	13	Airport Operations.....	85
Fund Structure.....	15	Capital Projects Funds.....	90
Basis of Budgeting.....	16	SDC Street Improvement.....	90
The Budget Process.....	21	SDC Park Improvement.....	92
Madras History & Demographics.....	23	SDC Wastewater Improvement.....	94
Annual Strategic Plan.....	28	SDC Stormwater Improvement.....	96
Multi-Year Capital Plan.....	32	Internal Service Funds.....	98
Financial Summaries.....	33	Information Technology.....	98
Budget Summary.....	33	Public Works Staff & Fleet.....	100
Consolidated Schedule of Revenues & Expenditures.....	34	Debt Service Funds.....	105
Statement of Bonds & Loans.....	37	Debt Service	105
Governmental Funds.....	38	Pension Stabilization	107
General.....	38	Reserve Funds.....	110
Admin.....	41	Debt Reserve	110
Community Development.....	43	Fiscal Policy.....	113
Parks.....	47	Appendix.....	128
Police.....	50	Employee Benefits Overview.....	128
Finance.....	55	Closed Funds.....	131
Non-Departmental.....	57	Glossary.....	143
Transportation Operations.....	58		
Special Revenue Funds.....	63		
Community Cleanup.....	63		
Tourism/Economic Dev.....	65		
Airport Construction.....	69		
Improvement Fee.....	71		



THE CITY OF **MADRAS**

Madras City Hall, 125 SW "E" Street, Madras, OR 97741. (541) 475-2344 <https://www.ci.madras.or.us/>

BUDGET MESSAGE FISCAL YEAR 2023-24

Honorable Mayor Lepin
Members of the Madras City Council
Budget Committee Members
Residents of the City of Madras

Enclosed is the proposed budget for the fiscal year beginning July 1, 2023 and ending June 30, 2024. This budget document has been prepared to satisfy the legal requirements of the State of Oregon local budget law, Local Government Accounting Standards, and the fiscal policies of the City of Madras. A budget is a plan based on a series of assumptions with estimated appropriations. The City Council may increase appropriations to recognize unanticipated revenues and expenses and/or to transfer appropriations within funds during the fiscal year via a supplemental budget hearing.

The total proposed budget (all funds) for fiscal year 2023-2024 is \$38,945,000. This is a decrease from the 2022-2023 current budget of \$47,308,674 primarily due to capital projects.

BUDGET OFFICER

The City Administrator serves as the Budget Officer per the City Charter. Under Oregon Statute, the Budget Officer is required to submit a "Proposed" budget to the Budget Committee that balances revenues and expenses. The following budget message highlights some of the major changes in each of the City's funds and service areas and is aimed to achieve the strategic goals set by the City Council which may extend over more than one fiscal year.

PROCESS

In Oregon, the budget develops in three stages: 1) Proposed; 2) Approved; and 3) Adopted. The Budget Officer presents a "Proposed" budget to the Budget Committee. After presentation and Q&A time, the Budget Committee will vote for an "Approved" budget. The Approved budget must also be balanced. Therefore, if the Budget Committee makes a change in a revenue assumption, it will need to also make a corresponding change in expenditures and vice versa. Next, the City Council reviews the Approved budget in a public hearing where adoption occurs by June 30, 2023. This is the "Adopted" budget and is effective for the period of July 1, 2023, through June 30, 2024.

BUDGET DEVELOPMENT ASSUMPTIONS

This budget assumes that the Budget Committee and the City Council plan to provide the public services listed below. City staff will continue to evaluate funding streams to ensure sustainability

of services and use good judgment in providing efficient and effective customer service while adhering to the rules and regulations for local governments.

- Public Safety
- Public Utilities - Wastewater & Water
- Transportation - Streets, trails, stormwater management, transit, and public right-of-way management
- Parks, golf course, and open space management
- Airport – Operation management in accordance with the Federal Aviation Administration and its grant assurances as well as land leasing and development for sustainability of airport operations
- Planning, Building Permitting, Code Enforcement, Urban Renewal Project Management
- Administrative and financial services for all City of Madras functions
- Urban Renewal District Administration & Financing – Per agreement, the City of Madras provides financial lending and administrative services to the Madras Urban Renewal and Housing Urban Renewal Districts

MISSION, GOALS, & ANNUAL STRATEGIC IMPLEMENTATION PLAN

Mission Statement:

“A vibrant, responsive community where you can thrive and grow.”

CITY GOAL:

- Public Safety – Improve public safety services to our community.
- Redefine Mission Statement, Values, and Strategic Planning - Review the mission and vision for Madras and redesign the strategic planning process to better reflect our community.
- Increase Livability/Beautification of Madras – Promote a community that is filled with beauty and provides the amenities our community desires.
- Organizational Development - Improve internal functions, communication, and transparency.

Budget development happens in conjunction with the Council’s strategic planning, feedback over the course of the year, and pursue opportunities that move the city forward in accomplishing Council’s mission and goals. The major guiding documents that help to develop the objectives include City ordinances, resolutions, Comprehensive Plan, Transportation System Plan, Airport Master Plan, Water and Wastewater Master Plans, Industrial Site Readiness Plan, Urban Revitalization Action Plan, Parks and Open Space Master plan, strategy plans, capital improvement plans, financial analysis reports and other detailed reports. Resources are required to accomplish the mission and goals. The City continues to strategically pursue and acquire grants, adjust fee schedules, and build other agency/community partnerships to achieve the goals and objectives.

ECONOMIC OUTLOOK

Positives: The City benefitted from additional resources received from the federal government’s stimulus package to remain stable through the pandemic. The City Council received a local allocation of approximately \$1.6 million from the American Rescue Plan Act. Fifty percent of Madras’ allocation was received in 2021 and the remaining fifty percent was received in 2022.

The City has also been successful in obtaining grant funding including the Community Development Block Grant, Oregon Parks & Recreation, DEQ, the Oregon Department of Aviation and the Economic Development Association. Funding applications continue into the next fiscal year.

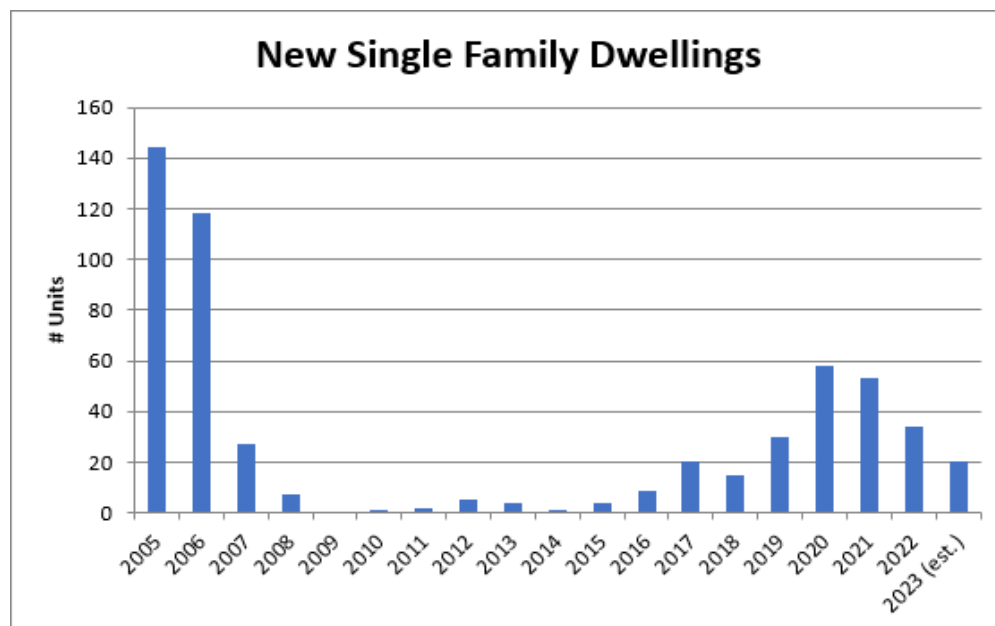
Property tax revenues and fees remain stable. The City saw growth this past year in new multifamily units and both single-family and multi-family dwelling units are anticipated in 2023-2024.

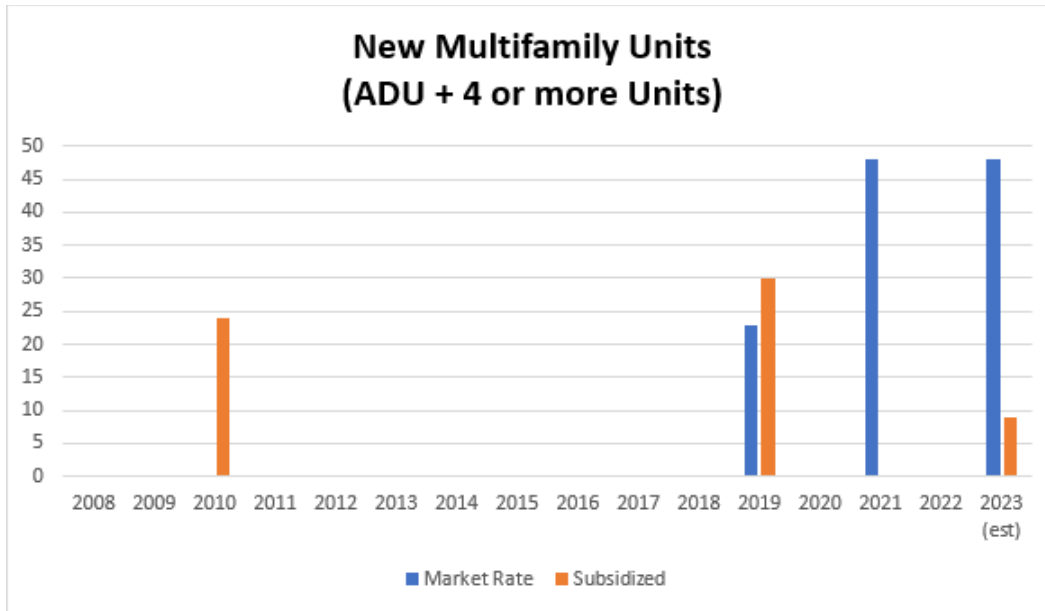
Challenges: Rising project costs remain an area of concern. City-wide deferred projects due to lack of funding create enhanced pressure on the City’s budget as costs for materials and construction remain high. Nearly all capital improvement projects the City has placed out for bid in recent months resulted in costs above our engineering estimates. Personnel recruitment continues to remain an issue and the Consumer Price Index again exceeded prior years figures at 6.5%.

As growth occurs, the City will need to evaluate staffing levels to ensure service levels can continue to be maintained.

Property Taxes & Residential Property Values: The Jefferson County Tax Assessor has predicted guidance of an upward trend in property tax values. The fiscal year 2023-24 current property tax revenue estimate of \$1,830,073 is an increase of 6.0% from the fiscal year 2022-23 forecast of \$1,718,508. The City has budgeted conservatively since all property taxes billed are not received in the year of assessment. The current property tax budget amount is \$1,745,857, which is 95% of the estimated total from the assessor.

Building Permit Activity: The charts below depict the trend of housing development within Madras.





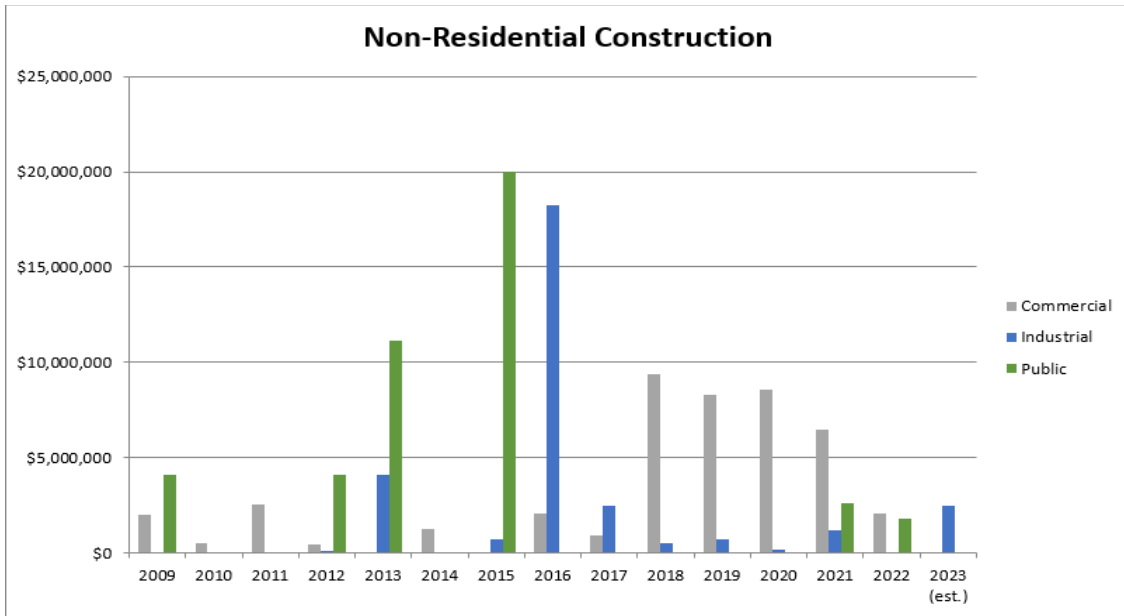
The following developments are proposed in Fiscal Year 2023-24:

- Grizzly Estates Subdivision (46 units; both duplexes and triplexes)
- Sagebrook Subdivision Phase I (40 lots)
- Stone Oak Subdivision (10 lots)
- Woodhaven Community (100 units; both duplexes and triplexes)
- Sun Drive Apartments (8 units)
- Belmont Apartments (36 units)
- Summer Place Manufactured Dwelling Park (52 spaces)

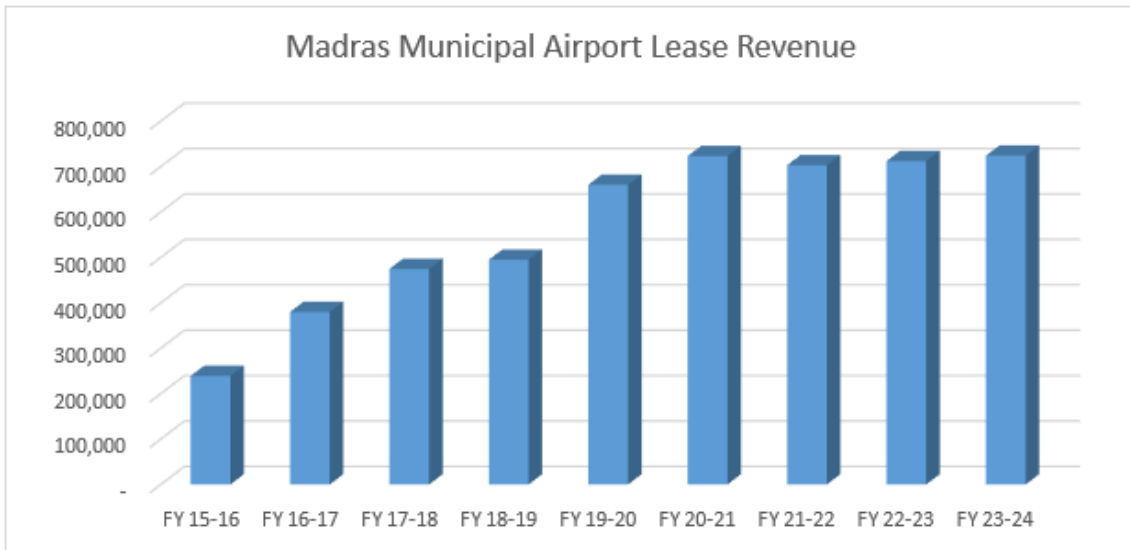
Industrial, Commercial, and Airport Activity:

For the fiscal year 2023-24, the following major developments are anticipated to move forward with funding and construction:

- Juniper Crossing Industrial Building
- Eagle Ridge Business Park, Phase 2 Industrial Building
- Daimler TVC Building



Airport:



Proposed changes at the airport include the following:

- Helibase – Phase 3 – The City has applied for an Oregon Department of Aviation COAR grant to fund the third phase of this project.
- Apron rehabilitation, construction, and security fencing to be financed through a combination of grant funding and City funds.
- North WWII hangar window replacement package.
- North and South Hangar roof repair.
- The City completed its hiring of the new full-time Airport Manager in April of 2023. Negotiations are underway for Fixed Base Operator (FBO) services with the hope of awarding a contract and transitioning to the new FBO effective July 2023.

STRATEGIC FUNDING EFFORTS TO MOVE THE CITY FORWARD

The following collaborative funding efforts are part of the City's plan this coming year with project funding consisting of a combination of City and other agency funding.

- **Housing Action Plan - Facilitate New Housing Development**
 - Developer Agreements in progress
 - Sagebrook Subdivision – 209 dwelling units
 - Bean Foundation – Master planning 200 acres of residential development; resolution of land agreement from 2005 & 2008 – transfer of approximately 125 acres for future residential development

- **Transportation System Improvements**
 - South Madras Traffic Refinement Plan – ODOT coordination - \$300,000 (50% City/50% ODOT)
 - Study and refine future capacity and safety enhancements along the US 97/26 corridor between the intersections of J Street and Colfax Lane
 - US 97/26: Earl to Colfax (Stormwater) – \$5.5 Million
 - EDA grant written by City to obtain \$4.4 million combined with Oregon Department of Transportation (ODOT) dollars of \$1.1 million to provide stormwater system improvements on City Streets to include a stormwater facility on B Street at Public Works for ODOT and City stormwater mitigation. Final grant award from EDA expected in the fall of 2023 with construction in 2026 through 2028 in conjunction with ODOT's project on US 97.

- **Park & Trail Improvements**
 - Hoffman Park – Apply for grant funding to design and construct park improvements
 - Culver-Metolius-Madras Highway 361 – Bike and Pedestrian Path
 - Joint grant application for first phase with the three cities and Jefferson County

- **Community Development Block Grant Funding**
 - Homeless Services Center/Shelter construction. Additional grant funding opportunity through COIC via Governor Kotek's executive order addressing homelessness. Anticipated completion January 2024.

- **“J” Street & Willow Creek Bridge Flood Mitigation Project (construction completed)**
 - Jefferson County Funds (50%) City Funds – 50%
 - Flood plain mapping (LOMAR and CHLOMAR pending)

CHANGES TO SOME OF THE MAJOR FUNDS:

- **General Fund/Internal Services Fund/Central Services:**

- For fiscal year 2023-24 the Internal Services Fund/Central Services was eliminated, and the following organizational units are now reported as part of the General Fund: Administration, Community Development, Finance, Parks, and Police. This streamlines the overall budget, provides more transparency in the fiscal health of the City, and aligns with the annual audit.
- Charges for Central Services were re-evaluated this year, updated via time studies, and more accurately reflect the allocation of time for administration and internal services. Transfers are now reflected in revenues within the General Fund since the Internal Services Fund/Central Services was eliminated. The allocations are reflected in the chart below:

ISF Central Services Fund Charges	As Budgeted FY2022-23	Revised FY2022-23	Budget FY2023-24	General Fund Charges FY2023-24
Airport Operations Fund	5.00%	10.00%	0.00%	14.90%
Community Development Fund	4.50%	7.00%	0.00%	0.00%
Golf Course & Parks Fund	3.50%	0.00%	0.00%	0.00%
Parks Fund	0.00%	2.00%	0.00%	0.00%
Golf Course Fund	0.00%	4.00%	0.00%	6.21%
Police Department	12.00%	9.00%	0.00%	0.00%
Water Operations Fund	14.60%	27.00%	0.00%	23.50%
Wastewater Operations Fund	52.50%	38.00%	0.00%	45.86%
Transportation Operations Fund	3.50%	2.00%	0.00%	2.48%
Tourism Economic Development Fund	2.50%	1.00%	0.00%	1.33%
Madras (Commercial) Urban Renewal District	0.00%	0.00%	0.00%	3.25%
Housing Urban Renewal District	1.00%	0.00%	0.00%	2.47%

- **Public Works Internal Services Fund:**

- The Public Works Internal Services Fund includes one additional Public Works Maintenance employee in fiscal year 2023-2024.
- Changes in staffing allocations were evaluated to reflect where work is focused as depicted in the chart below:

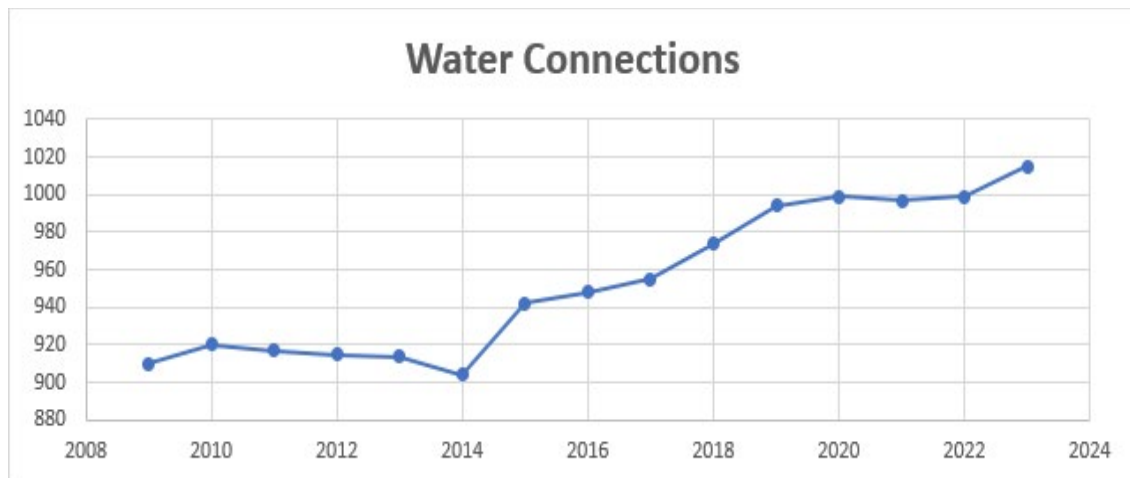
ISF Public Works Staff Charges	As Budgeted FY2022-23	Revised FY2022-23	Budget FY2023-24
Airport Operations Fund	2.00%	2.00%	2.00%
Parks Fund	9.00%	10.00%	0.00%
Golf Course Fund	14.00%	17.00%	17.00%
Water Operations Fund	11.00%	12.00%	8.00%
Wastewater Operations Fund	44.00%	33.00%	37.00%
Transportation Operations Fund	20.00%	26.00%	26.00%
General Fund - Parks	0.00%	0.00%	10.00%

- **Tourism & Economic Development Fund:**
 - In fiscal year 2023-24 the Tourism & Economic Development Fund will support a portion of the revenues for the Golf Course and Airport which are eligible to receive funds under the implementing Ordinance.

WATER & SEWER UTILITIES

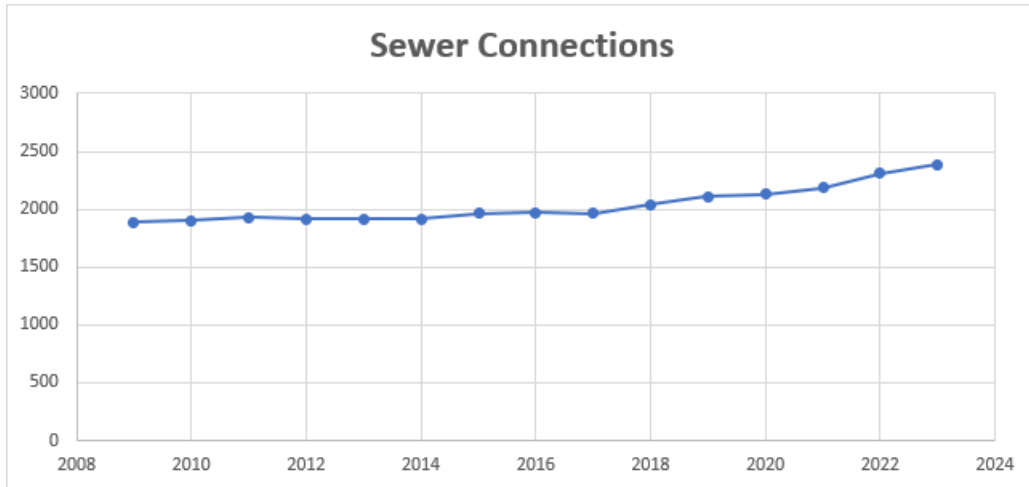
- **Service Connection Trend & Rate Guidance:**
 - The rate adjustments listed below are being proposed per the following financial advisor reports: Water Work software program utilized for utility rate guidance.
 - 6% rate increase for water and 3% increase for sewer utility rates.

Water Fund Dynamics:



- The City currently purchases water from Deschutes Valley Water District (DVWD) under a 2021-2024 purchase agreement. The estimated bulk water purchase is scheduled to increase approximately 2.35% for the upcoming year.
- Key cost drivers: 1) Increasing DVWD costs; 2) Capital improvements needed with an aging water system with several undersized water main replacements to meet fire hydrant flow requirements; and 3) Increasing costs for personnel and materials. Efforts to help offset higher rate increases include: 1) \$2.5 million in CDBG Grant to replace older and undersized water lines; and 2) \$100,000 in American Rescue Plan Act funds to replace older water meters.
- The City should evaluate the benefits of maintaining ownership of the water system into future years as 1) The City does not benefit from the growth of the system to maintain costs to the ratepayers; and 2) There are no other mechanisms in place to cover costs aside from annual rate increases and grant funding.

Sewer (Wastewater) Fund Dynamics:



- Due to new development and extension of service into failing septic neighborhoods, the number of accounts is increasing.
- The contingency and Ending Fund Balance in the Wastewater Fund is accumulating funds to maintain the fiscal health of the fund and prevent large rate increase into the future as projects are budgeted and accomplished.

PERSONNEL:

The City employees are our most valuable resource in providing services to our residents in the manner they deserve and expect. During Fiscal Year 2023-24, the staffing increases include an Evidence Technician position in the Police Department, a shared Public Works Maintenance employee to address expansion and maintenance needs, and a Code Enforcement Officer in the Community Development Department in partnership with Jefferson County Fire and EMS Services.

Due to continued inflationary increases this past year, the cost of personnel services includes an eight percent (8%) increases to members in the Madras Police Employees’ Association and an increase of six and one-half percent (6.5%) to non-represented staff effective July 1, 2023. These increases will help the City maintain it’s compensation standing with other comparable cities. In accordance with the City’s governance policies, the budget also includes funds to complete a professional analysis of compensation via a Salary Survey to ensure the city remains competitive in both wages and benefits in future years.

The chart below identifies the staffing levels and proposed changes within each service area. The City Engineer, City Attorney, and Code Enforcement positions are contract positions and not shown in the table. The City Engineer is budgeted within the Public Works Staff Fund, the City Attorney is budgeted across the various funds that need legal assistance throughout the year, and Code Enforcement Services is a contract position budgeted in the Community Cleanup Fund.

Workforce History (full-time employees - FTE)

Department	FY 2010	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Administration	0	0	0	0	0	0	0	0	0	0	0	3
Airport	0	0	0	0	0	0	0	0	0	0	1	1
Central Services	6	5.85	5.1	6.52	6.85	6.85	7.35	6.85	6.85	7	7	0
Community Development	2	1.5	1	1	1.4	2	2	2	2	2	2	2
Finance	0	0	0	0	0	0	0	0	0	0	0	4
Police	13	12	10	11	11	11	11	11	12	12	13	14
Public Works	15	12	11.9	11.48	11.75	12.15	12.15	13.15	14.15	14	14	15
Total FTE	36	31.35	28	30	31	32	32.5	33	35	35	37	39

Note: The “personnel” numbers do not include seasonal employees hired through temporary service firms, reserve police officers, or contract hires such as the City Attorney, City Engineer and Code Enforcement positions.

CONCLUSION:

The City is continuing to grow, placing additional demands on the staff and the infrastructure of the city. Staff will continue to maintain healthy contingency and reserve balances to be able to provide the services our residents have come to expect and deserve. Again this year, there are significant capital improvements budgeted within this document that will enhance the city.

I would like to extend special thanks to Finance Director, Kristal Hughes, as well as the Madras staff for the time they have spent in preparing the budget document you will be reviewing. Several hours have been spent doing research, preparing financial information, and updating narratives to further explain the priorities with the intent to create a more transparent and useful document for your review. The Finance Director will again work towards the Government Finance Officers Association (GFOA) Distinguished Budget Award this year.

The management staff will be available to answer questions as you review the budget. It is again an honor to work with professional and skilled city employees and community volunteers as we work through the budget process for the City of Madras.

Respectfully submitted by,

Christy S. Wurster
Interim City Administrator
Budget Officer

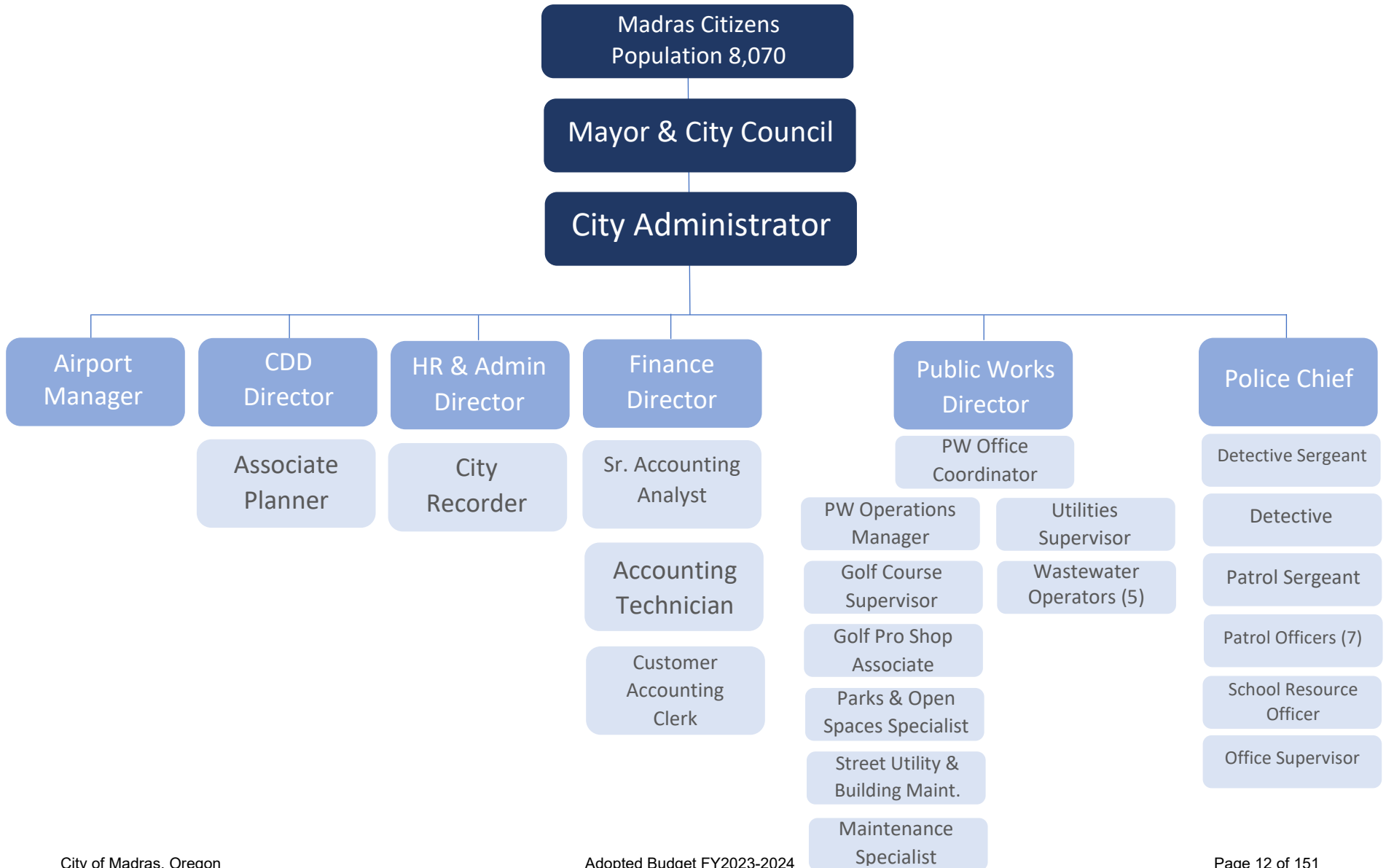


THE CITY OF **MADRAS**

Revised 3/31/2023

- 2/10/2023** **Budget Committee Letters of Interest Due**
- 2/25/2023** **8:00 a.m - 2:00 p.m Strategic Council Ann. Strategic Planning Work Session**
- 3/01/2023** **Community Grant FY 2023-24 Expenditure Reports Due**
- 3/13/2023** **Community Grant Applications Due FY 2023-24**
- 05/05/2023** **Proposed City Budget binders ready for Budget Committee and available for pickup at City Hall 4:00 p.m. Budget binder will include link to Community Grant Applications.**
- 05/11/2023** **5:30 p.m. 1st City Budget Committee Meeting**
(election of officers, community grant presentations)
- 05/16/2023** **5:30 p.m. 2nd City Budget Committee Meeting**
(public hearing for use of state revenue sharing)
- 05/18/2023** **5:30 p.m. 3rd City Budget Committee Meeting (*if needed*)**
(public comments)
- 06/27/2023** **5:30 p.m. City Council Meeting – Budget Adoption**

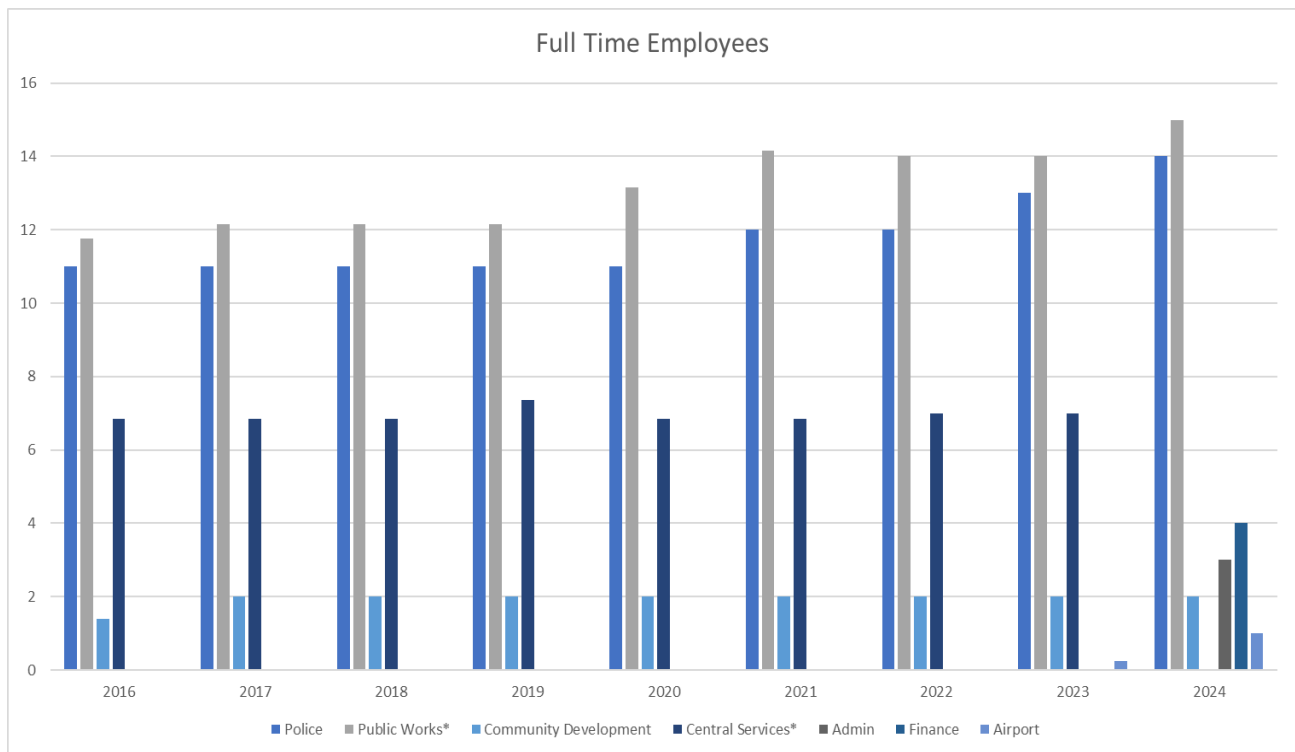
ORGANIZATION CHART FY2023-24



PERSONNEL SUMMARY

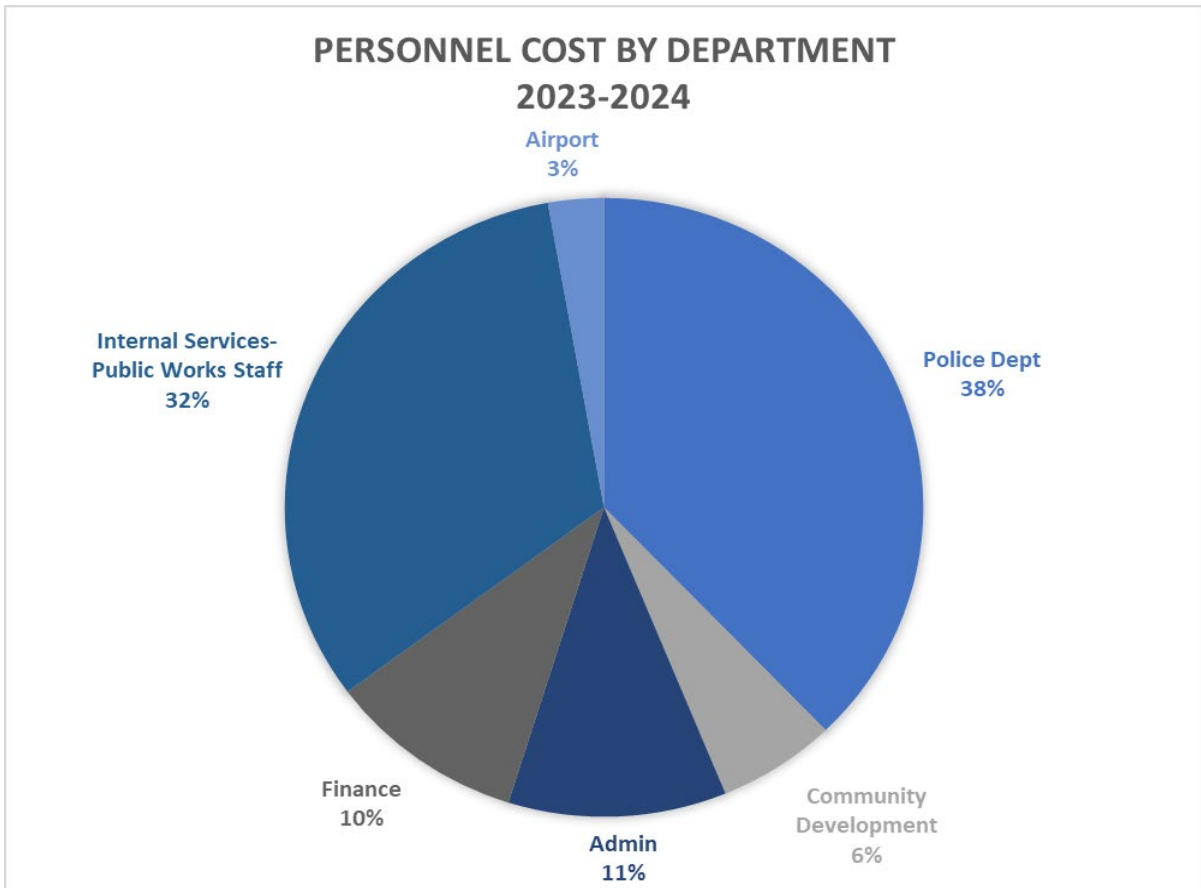
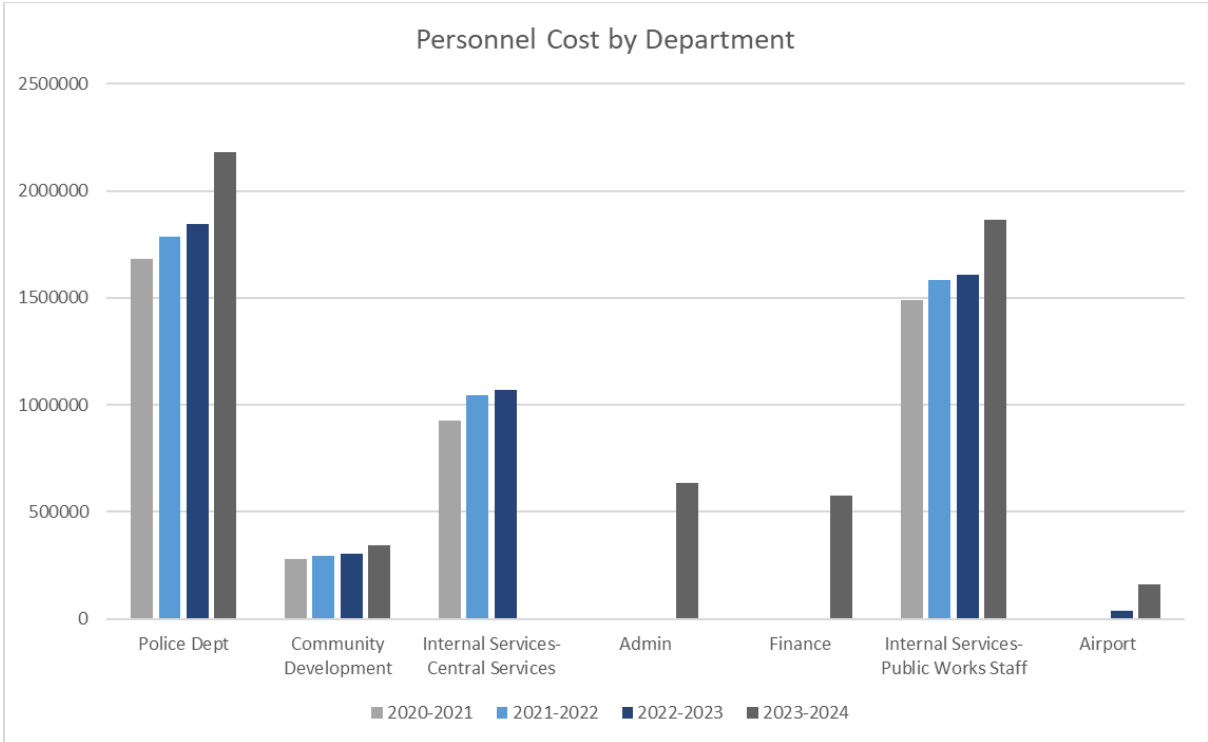
The proposed budget for FY2023-2024 includes a total of 39 full-time equivalent positions (FTE), this is a change from last year as the City is now budgeting for a full-time airport manager, a recommendation from the Aviation Consultant. The City also added one new Police position as well as a Public Works position.

FTE	2016	2017	2018	2019	2020	2021	2022	2023	2024
Police	11	11	11	11	11	12	12	13	14
Public Works*	11.75	12.15	12.15	12.15	13.15	14.15	14	14	15
Community Development	1.4	2	2	2	2	2	2	2	2
Central Services*	6.85	6.85	6.85	7.35	6.85	6.85	7	7	0
Admin**	0	0	0	0	0	0	0	0	3
Finance**	0	0	0	0	0	0	0	0	4
Airport	0	0	0	0	0	0	0	0.25	1
Total	31	32	32	32.5	33	35	35	36.25	39

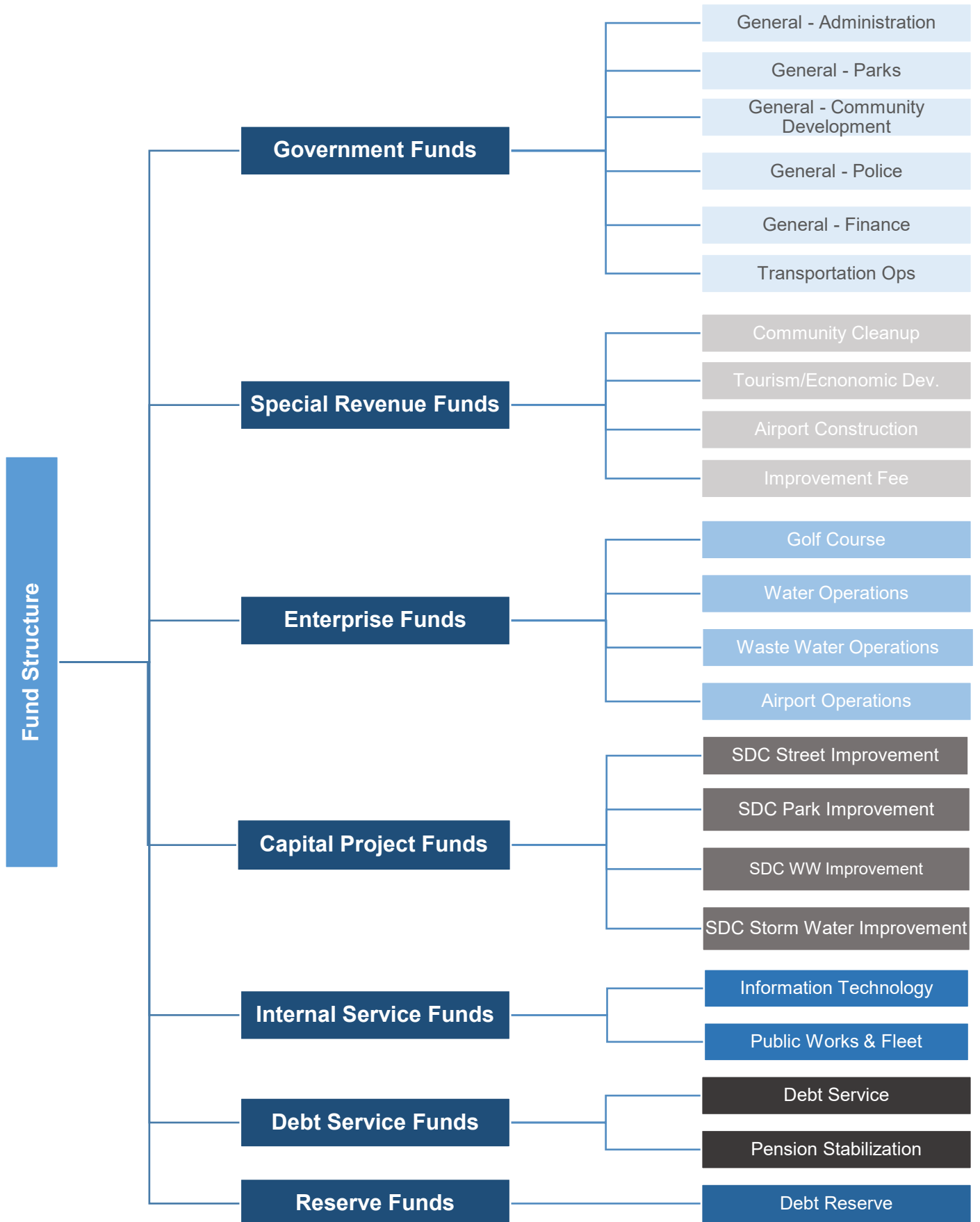


*Central Services and Public Works cost sharing of the Customer Accounting Specialist (85%/15% respectively) for FY2016-2021

**Starting in FY2023-24 Central Services will now be allocated in the General fund under Admin and Finance.



FUND STRUCTURE



BASIS OF BUDGETING

Basis of Accounting and Budgeting		
Fund Type	Accounting Basis	Budgeting Basis
Governmental	Modified Accrual	Modified Accrual
Special Revenue	Modified Accrual	Modified Accrual
Debt Service	Modified Accrual	Modified Accrual
Debt Reserve	Modified Accrual	Modified Accrual
Capital Projects	Modified Accrual	Modified Accrual
Enterprise	Full Accrual	Full Accrual
Internal Service Funds	Full Accrual	Full Accrual

BASIS OF ACCOUNTING AND BUDGETING:

Modified accrual basis is used for governmental, special revenue, debt service, debt reserve, and capital project funds. Modified accrual method is used to record revenues that are both measurable and available for funding current appropriations when earned.

GOVERNMENTAL FUNDS

Many government services are financed through taxes and intergovernmental revenues. These are often called non-exchange revenues because there is not normally a direct relationship between the cost of the service provided and the amounts being paid by either individual taxpayers or other government agencies. When a service is largely funded through non-exchange revenues it can be called a governmental-type activity. The accounting for a governmental-type activity focuses on available spendable resources and the near-term demands upon them.

- **GENERAL FUND**

The General Fund accounts for services generally supported by property taxes and other nondedicated or restricted revenue. These services include police, administration, finance, planning, parks, City Council and Council directed funding of outside agencies or other activities. General administrative costs are recovered through internal charges to the fund or department using these services. These costs include Administration and financial services, risk management, network computer and phone services, and legal. The distributed costs of these services are at full cost, including replacement cost, thereby providing more accurate costs of providing services.

- **TRANSPORTATION OPERATIONS FUND**

This fund is responsible for improving & maintaining streets, the multi-use trail system, street greenways, street/trail lighting and associated material purchases. This fund is also responsible for the City's street capital program and covering debt service under the SDC Street Improvement Fund when it has insufficient revenues to cover the annual debt obligation.

SPECIAL REVENUE FUNDS

Special revenue funds are a fund type used when certain revenues have been earmarked or are legally restricted to expenditure for a specific purpose.

- **COMMUNITY CLEANUP**

The purpose of this fund is to provide resources for helping clean up the Madras community through a variety of avenues. Revenues into the fund are primarily through 1) funds shared from Jefferson County's Solid Waste Management agreement; and 2) a portion of the City's annual purchase card rebate.

- **TOURISM/ECONOMIC FUND**

The Tourism and Economic Development Fund receives 2/3s of the transit occupancy tax deposited into the General Fund. This revenue combined with a portion of the purchase card rebates is re-invested in the community through many avenues. Each budget cycle includes Community Grant Applications and support for the annual Airshow of the Cascades event, Sister City program and the Chamber of Commerce.

- **AIRPORT CONSTRUCTION**

The Airport Construction Fund can provide budget dollars for capital improvement projects for the Madras Municipal Airport. This fund is not dependent on external revenue.

- **IMPROVEMENT FEE FUND**

This fund provides for infrastructure system improvements. Developers pay their proportional share of a larger system improvement. Street improvement fees are currently deposited into this fund. The fees collected must be used on streets adjacent to the lot or on the system that fee was paid into.

ENTERPRISE FUNDS

Enterprise funds are used to account for operations financed and operated in a manner similar to private enterprises.

- **GOLF COURSE FUND**
This fund records all sales related to the Golf Course including Food and Beverages, Green Fees, Memberships and rental fees in addition to all expenses related to the management and operation of Desert Peaks Golf Course.

- **WATER OPERATIONS FUND**
This fund accounts for the operation of the City's water utility. The principal sources of revenue are user fees. Expenditures are for the operation, administration, maintenance, system betterments, and expansion of the system.

- **WASTEWATER OPERATIONS FUND**
This fund accounts for the operation of the City's sewage utility. The principal sources of revenue are user fees. Expenditures are for operation, administration, maintenance, system betterments, and expansion of the system.

- **AIRPORT OPERATIONS**
This fund provides for the maintenance and operation of the Madras Municipal Airport including leasing of City-owned buildings and airport property to support airport operations. This fund also supports the annual Central Oregon Airshow of the Cascades event.

CAPITAL PROJECTS FUNDS

This fund type accounts for the accumulation of resources to construct capital improvements.

- **SDC STREET IMPROVEMENT FUND**
This fund accounts for the City's collection and investment of street system development charges (SDCs). The principal source of revenue is system development charges paid by builders and developers. Expenditures are for qualified system improvements that are listed on the City's Capital Improvement Plan.

- **SDC PARK IMPROVEMENT FUND**
This fund accounts for the City's collection and investment of parks system development charges (SDCs). The principal source of revenue is system development charges paid by builders and developers. Expenditures are for qualified system improvements. Monies are transferred to the Parks Fund to reimburse that fund for qualified costs.

- **SDC STORMWATER IMPROVEMENT FUND**
This fund accounts for the City's collection and investment of stormwater system development charges (SDCs). The principal sources of revenue are system development charges paid by builders and developers. Expenditures are for capital improvement projects for the City's storm water system.
- **SDC WASTEWATER IMPROVEMENT FUND**
This fund accounts for the City's collection and investment of wastewater system development charges (SDCs). The principal sources of revenues are system development charges paid by builders and developers. This fund is for new capacity, enlarging capital improvement projects for the City's Wastewater System. These funds are intended to pay for the wastewater system debt identified and any capital improvements. Funds are transferred to Wastewater Operations Fund each year to cover existing debt service and capital projects eligible for SDC funding.

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the City, on a cost reimbursement basis.

- **INFORMATION TECHNOLOGY**
This fund tracks expenditures for all City-related Informational Technology needs including Annual service contracts, Annual Licenses including Microsoft Office 365 and Acrobat, cyber security, internet, telephones and training. Capital projects related to IT including AV upgrades, and software will also be included in this fund.
- **PUBLIC WORKS STAFF & FLEET FUND**
Public works administration and support services are provided through this fund. Revenues are generated through user charges for the cost of providing the services to the various benefitting funds. Expenditures are for administrative and supervisory staffing, operating support costs, and the public works building operation, maintenance, and debt service. As of July 2021, Fleet expenditures are included in the Public Works Staff Fund rather than a separate Fleet Fund.

DEBT SERVICE FUNDS

This fund type accounts for the accumulation of resources for the payment of long-term debt principal and interest.

- **DEBT SERVICE FUND**

This fund serves as the payment mechanism for the Madras Redevelopment Commission's 2017 Refunding Debt payment obligations. The MRC transfers money into this fund, which in turn pays the debt service payments. The City is the guarantor for the MRC's debt obligations.

- **PENSION STABILIZATION FUND**

This fund accounts for monies set aside to either invest in a PERS side account to reduce the City's unfunded actuarial liability (UAL). Each fund including General Fund – Police Department, Community Development Department, ISF – Central Services and ISF – Public Works Staff will be charged 25% of their actual PERS costs to the Pension Stabilization Fund. From those resources, the City Council will choose to make a deposit into a side account offered by PERS or allow the balance in this fund to grow for future deposits into the side account.

RESERVE FUNDS

- **DEBT RESERVE FUND**

Debt Reserve requirements are part of the loan payment obligations for certain debts held by the City of Madras. The Debt Reserve Fund holds the funds as restricted as identified in each of the loan covenants.

THE BUDGET PROCESS

A budget is defined by Oregon State Law (Oregon Revised Statutes, Chapter 294), as a financial plan containing estimates of revenues and expenditures for a given period or purpose, such as the fiscal year. The City is required to budget all funds and for each fund to have a balanced budget.

The State of Oregon defines balanced budgets as one in which total resources, including beginning resources, current resources and debt proceeds, equal total requirements, including current year expenditures, capital outlay, transfers, debt service, and any other requirements such as debt service reserves. Budgeting is critical to cities because it requires local governments to evaluate plans and establish priorities in relation to available financial resources. Also, under Oregon Revised Statutes (ORS), a legally adopted budget is necessary to establish and justify a given rate and or amount of property taxes to be levied on the property within the city.

The City of Madras prepares and adopts a budget in accordance with Oregon Budget statutes. The budget is presented by fund and department categories. The City Administrator has responsibility for management of the overall City budget and maintaining budgetary control at the approved appropriation level. Ongoing review and monitoring of revenues and expenditures is performed by the Finance Department and the appropriate operating departments. Under the City's expenditure limitation, total expenditures cannot exceed the final appropriation once the budget is adopted.



There will be times when an adopted budget has no authority to make certain expenditures or when revenues are received for which the City had no prior knowledge. The budget may be amended during a budget period through adoption of a transfer resolution or supplemental budget to authorize expenditures and/or appropriate additional revenues in the current budget period. Amendments to budget appropriations are approved by Council. By transferring appropriations, the City has sufficient flexibility to carry out the programs prescribed in its adopted budget.

The Citizens' Budget Committee consists of the governing body plus an equal number of City residents appointed by the Madras City Council. Accordingly, the City of Madras has seven budget committee members in which the votes of all members are equal. The first review of the budget occurs when the budget is presented to the Committee. At that time the budget is made publicly available, and the Committee begins their review. The Committee may approve the proposed budget intact or change part or all of it prior to final approval. After notices and publications are filed according to local budget law, the budget is forwarded to the Council for formal adoption prior to June 30. Budget amendments may be made during the fiscal year through adoption of a supplemental budget process.

City of Madras Budget Process



MADRAS' HISTORY

The Willow Creek basin that cradles Madras held four homesteads in 1902 when John Palmain platted the town. It was initially called Palmain, an Americanized version of Palmain, but the U.S. Postal Department denied that moniker, noting it too closely resembled Palmer, a community that has long since vanished. Debate continues how Madras was chosen as the second option, but it stuck.

A commercial district rapidly formed in Madras, fueled by the promise of a railroad through town. The town incorporated in 1910, and the Oregon Trunk Railroad and Deschutes Railroad Co. both arrived in 1911. Jefferson County was forged out of Crook County in 1914, with Culver as the county seat. In 1916, however, a

countywide vote gave the seat to Madras; and in the early morning hours of January 1, 1917, Madras area residents went to Culver and se- cured—stole, according to Culver versions—the county records.

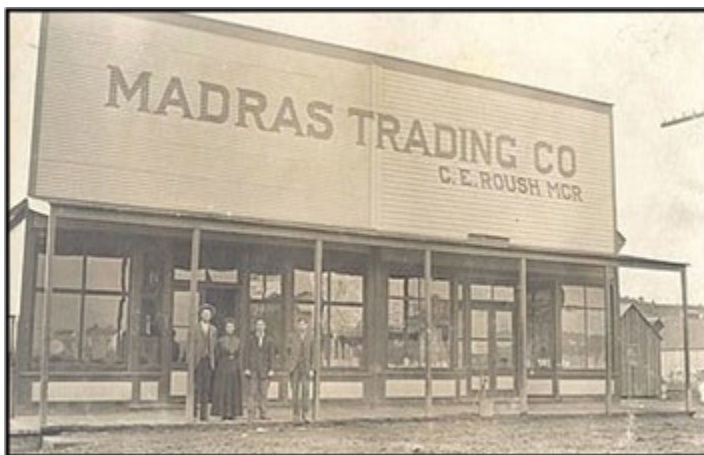
In 1937, over twenty years after a local irrigation district formed, the Roosevelt Administration approved the Deschutes Project, which brought irrigation water to nearly 60,000 acres in central Jefferson County's North Unit Irrigation District. World War II slowed the project, but it also brought a U.S. Army air base to town, an economic lifeline for Madras, whose population had dwindled to fewer than 300 residents.

In 1946, irrigation water finally reached the district, and the dry-land wheat country soon turned green. The irrigation project created a land rush and a population boom in Madras and the surrounding area, and the farmland around the town would eventually produce some of the world's finest mint and seed crops.



Madras c. 1911

Courtesy Oregon Historic Society Research Lib., acc. No. 7562



Madras Trading Center, c. 1900

Courtesy Oregon Historic Society Research Lib., bc 006099

Sox outfielder Jacoby Ellsbury. He made the Majors in 2007, starring in that year's World Series. He made the American League All-Star team in 2011.

Two dams built by Portland General Electric reshaped the region, bringing hundreds of new residents and changing the landscape. PGE finished Pelton Dam in 1958 and, a few miles upstream, Round Butte Dam in 1964. Both are on the Deschutes River near its confluence with the Crooked and Metolius Rivers. Round Butte Dam created Lake Billy Chinook, where the Cove Palisades is one of the most popular state parks in Oregon.

Among the town's more famous residents is Jake DeShazer, a member of Doolittle's Raiders, who undertook daring bombing raids during the early days of World War II. DeShazer survived being shot down over China and three years in a Japanese prison camp. Madras is also the birthplace and boyhood home of Boston Red

Farming and ranching continue to be an important part of the local economy. Bright Wood Corporation, a wood-remanufacturing plant owned by the Stovall family, employs approximately 650 people at its Madras plant. Deer Ridge Correctional Institution, a state prison, is also located just east of Madras.

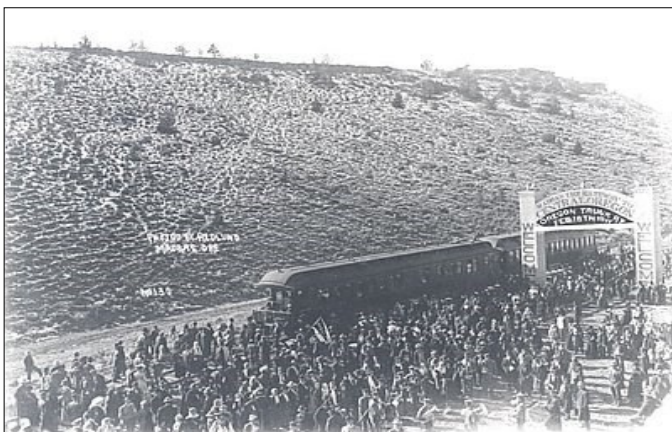
The town's location at the junction of U.S. Highways 97 and 26 make Madras a popular spot for travelers on their way to Central Oregon. With strong influences from both Hispanics and Native Americans and a century-long relationship with the neighboring Confederated Tribes of Warm Springs (the tribal children come to Madras for middle and high school), Madras has grown into a multicultural community with a 2010 population of nearly 7,000 people.

Written by Tony Ahern, published in the Oregon Encyclopedia



Early Madras

Courtesy Oregon Historic Society Research Lib., S.P., & S. coll., bc006111



Oregon Trunk Railway Celebration, 1911

Courtesy Oregon Historic Society Research Lib., S.P., & S. coll.,



Madras Railway Station, 1910

Courtesy Oregon Historic Society Research Lib., OrHi102168



Madras early street scene

Courtesy Oregon Historic Society Research Lib., S.P., & S. coll.,

MADRAS' QUALITY OF LIFE

For a community of our size, Madras has a lot to offer its residents and those passing through. We are proud of our diverse culture, our superb drinking water, our excellent parks and improved trail system, stunning indoor aquatic center, grand Performing Arts Center, World War II Erickson Air Museum, and five-plex movie theater. While we continue to grow as a city, we also enjoy that “small town,” rural community feeling.

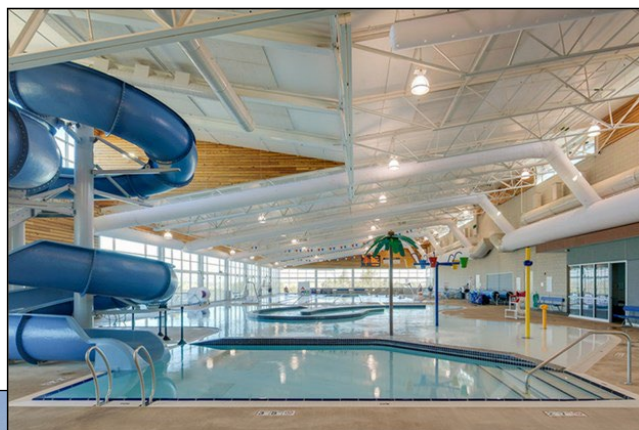
DOWNTOWN/MAIN STREET EFFORTS

After several years of slumber, downtown is beginning to come alive again. Several new businesses opened up in 2017 and much of the downtown core is filling up. A few of the businesses have taken advantage of the City’s Urban Renewal District’s low-interest loan program or façade improvement and paint grants. There are now plans amongst downtown business owners for monthly events to bring the community together for live music, pop-up vendors, and family-friendly opportunities during the spring and summer months.



SCHOOLS

Madras is home to many of the schools located in the 509J School District including one high school, one middle school, and several elementary schools located throughout Jefferson County. In addition, Madras is home to our recently built Central Oregon Community College Madras Campus. Altogether, Madras’ recent educational investments into its education system support the idea that our community desires to grow local, successful youth.



AMENITIES & RECREATION

Our outdoor recreation offers something for everyone – from biking, hiking, fishing, rock-hounding, to a multitude of water sports. Annually, Madras hosts the second largest airshow in the state each August for its Airshow of the Cascades event. Not much on an outdoors person? Area residents enjoy Madras’ indoor Aquatic Center, Five-Plex Cinema, Performing Arts Center, and Erickson’s Aircraft Museum featuring Warbirds from WWII.

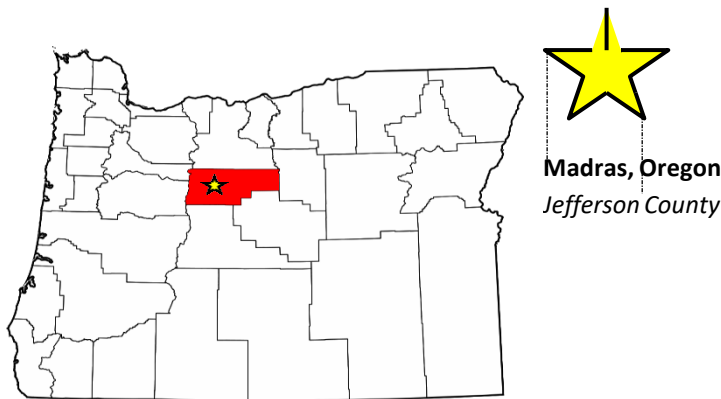
WELCOME TO MADRAS!

On your way through town, take a moment to step off the beaten path of Highway 97/26 and discover just why the locals call this community home!

LOCATION

Madras is a rural community located in Central Oregon along Highway 97/26 (also known as the Oregon—California Highway). It is located within Jefferson County and is bordered by the Warm Springs Indian Reservation to the North, and Redmond to the South.

In addition, Madras' local economy has access to multi-modal transit systems including the highway system, the municipal general aviation airport, and rail system operated by BNSF Railway.



DISTANCE FROM MADRAS	
Destination	Miles
Cities	
Warm Springs, OR	14
Redmond, OR	29
Bend, OR	40
Portland, OR	119
Salem, OR	154
Airports	
Redmond Airport	28
Portland International Airport	116
Recreational Areas	
Lake Billy Chinook/The Cove Palisades	20
Smith Rock	23
Indian Head Casino	14
Mt. Hood Ski area	68
Public Colleges & Universities	
Central Oregon Community College Madras	2
Oregon State University Cascades	45
Portland State University	121
University of Oregon	153
Oregon Institute of Technology	178



DEMOGRAPHICS

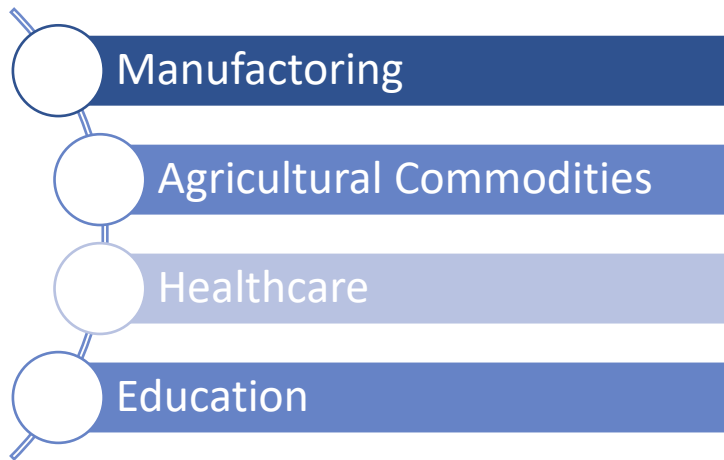
The Madras community is rich with cultural diversity and socioeconomics. Currently, area residents are made up of Caucasian, Latino and Native American ethnicity.

Madras works to provide a vibrant place for living, offering affordability for all levels of income and living situations, while embracing and supporting our community's cultural variety.

MADRAS ECONOMY

At the center of the Jefferson County, sits Madras – a city with affordable homes, well-established manufacturers, and the best industrial land prices in the region.

KEY INDUSTRIES



The City of Madras is one of five communities within Jefferson County. Together, they share a common desire for a vibrant future.

With a “can do” style of doing business, tax incentives, wage and cost of living advantages, companies benefit from locating and expanding in this spectacular area of Central Oregon.

BY THE NUMBERS

8,070
Population of Madras

729
*Business Licenses
within City Limits*

35
Median Age

3,158
Labor Force

\$249,835
Average Home Price

\$34,858
Median Household Income

5.4%
Local Unemployment Rate

**Statistics and information from EDCOinfo.com*



Annual Strategic Plan FY 2023-24

Madras Mayor & City Council Members

The Madras City Council is a Mayor-Council form of government. The mayor is a two-year term, directly elected office and does not vote except to break tie votes. The six council positions are elected at large on staggered four-year terms. All elected positions are uncompensated volunteers.

Mayor Mike Lepin	Term Expires: 12/31/2024	Email: mlepin@cityofmadras.us
Council President Jennifer Holcomb	Term Expires: 12/31/2024	Email: jholcomb@cityofmadras.us
Councilor Michael Seibold	Term Expires: 12/31/2026	Email: mseibold@cityofmadras.us
Councilor Gabriel Soliz	Term Expires: 12/31/2024	Email: gsoliz@cityofmadras.us
Councilor Patricia Spencer	Term Expires: 12/31/2026	Email: pspencer@cityofmadras.us
Councilor Gary Walker	Term Expires: 12/31/2024	Email: gwalker@cityofmadras.us
Councilor Lamar Yoder	Term Expires: 12/31/2026	Email: lyoder@cityofmadras.us

City Administrator & Department Head Team

Interim City Administrator	Christy Wurster	Email: cwurster@cityofmadras.us
HR & Administrative Director	Charo Miller	Email: cmiller@cityofmadras.us
Finance Director	Kristal Hughes	Email: khughes@cityofmadras.us
Public Works Director	Michael Whitfield	Email: mwhitfield@cityofmadras.us
Community Development Director	Nicholas Snead	Email: nsnead@cityofmadras.us
Interim Director of Police Services	Tim Plummer	Email: tplummer@madraspd.us
City Recorder / Communications	Lysa Vattimo	Email: lvattimo@cityofmadras.us

Mission Statement

“A vibrant, responsive community where you can thrive and grow.”

City of Madras 2023 - 2024 Council Goals

1. Public Safety
2. Redefine Mission Statement, Values, and Strategic Planning
3. Increase Livability/Beautification of Madras
4. Organizational Development

Goal #1 – Public Safety

Improve our ability to provide public safety services to our community.

- A. Recruit and Hire Chief of Police
- B. Recruit and Hire Evidence Room Technician
- C. Continue Recruitment Efforts for Police Officers
- D. Partner with County to Hire a Central Oregon Drug Enforcement Officer
- E. Re-establish a School Resource Officer
- F. Purchase, Install, Upgrade Needed Equipment
 1. Body Cams
 2. Mobile Data Terminals
 3. Radios
- G. Update Department Policies
- H. Establish Sources of Mental Health for Officers
- I. Create Succession Plan
- J. Increase Community Engagement/Involvement
 1. Events
 2. Schools
 3. Social Media
- K. Partner with Jefferson County Fire to Hire a Code Enforcement Position
- L. Explore Opportunity to Create Public Safety Advisory Committee with Neighborhood District Associations

Goal #2 – Redefine Mission Statement, Values, and Strategic Planning

Review the mission and vision for Madras and redesign the Strategic Planning process to better reflect our community.

- A. Determine Core Values
- B. Identify Key Stakeholders
- C. Perform SWOT Analysis
- D. Evaluate Council's Vision for Madras
- E. Engage Community Input for Mission Statement
- F. Redesign Strategic Planning Process to Better Incorporate into Budget
- G. Explore Opportunities to Revise City Charter
- H. Identify Opportunities to Establish Greener and More Energy-Efficient Practices

Goal #3 – Increase livability/beautification of Madras

Promote a community that is filled with beauty and provides the amenities our community desires.

A. Community Development

1. Develop Strategy for Combatting Homelessness
2. Improve Rural Broadband
3. Promote Multi-Unit Code Change
4. Review Housing Strategy (Fixed-Income, ADA Opportunities)
5. Evaluate VRBO/Temporary Vacation Rental Code
6. Increase Community Involvement in MRC
7. Perform Floodplain Update

B. Public Works—Parks

1. Establish Dog Park(s)
2. Ensure Appropriate Restroom Facilities Established at All Parks
3. Increase Safety & Usability of Trails
4. Increase Amount of Public Bikeways
5. Increase Covered Seating Areas in Parks
6. Increase Number of Trees in Parks
7. Develop Anti-Vandalism Strategies for Public Spaces
8. Increase Community Involvement in Cleanup & Beautification Projects
9. Explore Public & Private Funding Partnership Opportunities
10. Evaluate Willow Creek for Better Wildlife Viability & Community Use

C. Public Works—Streets

1. Address Traffic Planning (JCTEP, “J” Street, etc.)
2. Identify Funding to Pave 100% of Unpaved City Streets
3. Increase Crack Sealing and Pothole Projects
4. Repaint Crosswalks
5. Revisit Code for Developer Requirements for Sidewalks
6. Begin Strategy for Transportation Improvements Funding Measure

D. Public Works—Utilities

1. Upgrade Sewage Treatment Blowers with Energy-Efficient, Cost-Effective Equipment
2. Review Long-Term Sewer Plant Strategies
3. Review Water/Sewer Plans and Infrastructure Needs
4. Complete RV Dump Site Project
5. Improve Partnership with Deschutes Valley Water District

Goal #4 – Organizational Development

Improve internal functions, communication, and transparency.

A. Council

1. Recruit City Administrator
2. Support Departments Current Goals and Projects

As Madras enters a new post-COVID era and plans a procedural redesign of strategic goals, Council will present new ideas and vision for the future. However, Council will provide continued support for departments with their current projects and goals.

3. Establish Councilor Department Liaisons

Council wishes to become more informed and knowledgeable about each department within the City. As such, Council wishes to assign Councilor Liaisons to each department and rotate through the City to be educated about the various functions.

4. Increase Councilor Presence at City Hall

Council recognizes that establishing relationships with Department Staff is key and increasing communication requires a greater presence. Councilors wish to regularly spend time at City Hall in a setting that allows staff to approach or see them often and get to know each other.

B. City Administrator

- 1. Establish a Succession and Retention Plan**
- 2. Improve Communications and Partnership with County**
- 3. Improve Inter-Departmental Communications**
- 4. Ensure Leases, Franchise Agreements, and other Contracts are Tracked/Current**
- 5. Evaluate Urban Growth Boundary Expansion/UGAMA**
- 6. Explore Opportunities to Increase Airport Revenues**
- 7. Evaluate Opportunity to Establish a Grant Writer Position**

C. Finance

- 1. Align Budget with Council's Strategic Goals**
- 2. Develop Asset Management Report for Council (Airport, Golf Course, City Owned Properties, etc.)**
- 3. Maximize City's Credit Rating**
- 4. Ensure Fiscally Responsible Management of City Funds**

D. Community Development

- 1. Revise MRC Data Analysis and Reporting**
- 2. Perform MRC Portfolio Evaluation**

E. Human Resources

- 1. Recruit for City Administrator**
- 2. Recruit Police Department Positions**
 - i. Chief of Police**
 - ii. Evidence Room Technician**
 - iii. Officers (Entry and Lateral)**
- 3. Onboard Airport Manager**
- 4. Finalize Processing of Fixed Base Operator Request for Proposals**
- 5. Create and Recruit for Communications Position**
- 6. Review Leave Time Benefits for Alignment with Industry Standard**

**CAPITAL
IMPROVEMENT
PROGRAM**

FY 2024 - 2028

PRELIMINARY DRAFT



BUDGET SUMMARY FY2023-2024

City of Madras
Budget Summary
Fiscal Year 2023-2024

	General Fund	Tourism Economic Development	Transportation (Streets) Fund	Golf Course Fund	Water Funds	Wastewater Funds	Airport Funds	Capital Project (SDC) Funds	Debt Service Fund	Reserve Funds	Internal Service Funds	Total
Beginning Fund Balance	2,980,767	468,562	1,402,645	116,581	249,946	3,672,620	748,495	2,832,822	4,575	194,941	550,825	13,222,779
Property Taxes	1,785,857			-				-		-	-	1,785,857
Fees, Licenses, Permits, Assmnts, Fines & Charges	2,265,686		494,646	255,850	959,121	4,139,978	609,900	367,108		148,042	2,665,838	11,906,169
Intergovernmental Grants & Donations	3,433,766		2,123,693			4,000,000	150,000	-		-	-	9,707,459
All Other Revenues	455,500	9,000	12,500	90,000	2,500	16,709	708,972	27,300	256,450	-	-	1,578,931
Transfers	235,000	330,000	632,000	575,000		142,200	125,000	-		8,760	-	2,047,960
Total Resources	11,156,576	807,562	4,665,484	1,037,431	1,211,567	11,971,507	2,342,367	3,227,230	261,025	351,743	3,216,663	40,249,155
Personnel	3,739,367	-	-	-	-	-	162,670	-	-	-	1,864,785	5,766,822
Materials & Services	1,908,072	191,000	1,409,534	786,192	987,226	2,424,318	1,303,139	-	450	-	715,104	9,725,035
Capital Outlay	3,093,541		2,175,000	40,000	-	5,165,000	319,000	320,000		-	172,000	11,284,541
Debt Services	218,000		202,500	-	10,000	808,200	87,900	-	256,000	-	-	1,582,600
Total Expenditures	8,958,980	191,000	3,787,034	826,192	997,226	8,397,518	1,872,709	320,000	256,450	-	2,751,889	28,358,998
Transfers Out	330,000	235,000		-	-	500,000	9,000	875,960		-	-	1,949,960
Special Payments	330,000	5,500		-	-			-		-	-	335,500
Contingency	825,000	100,000	175,000	126,840	100,000	1,000,000	300,000	800,000		-	70,000	3,496,840
Reserves	315,000	5,000	105,000	-	10,000	150,000	95,000	-		45,623	20,000	745,623
Unappropriated Ending Balance	397,596	271,062	598,450	84,399	104,341	1,923,989	65,658	1,231,270	4,575	306,120	374,774	5,362,234
Total Other Uses	2,197,596	616,562	878,450	211,239	214,341	3,573,989	469,658	2,907,230	4,575	351,743	464,774	11,890,157
Total Expenditures & Other Uses	11,156,576	807,562	4,665,484	1,037,431	1,211,567	11,971,507	2,342,367	3,227,230	261,025	351,743	3,216,663	40,249,155
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CONSOLIDATED SCHEDULE OF RESOURCES & EXPENDITURES

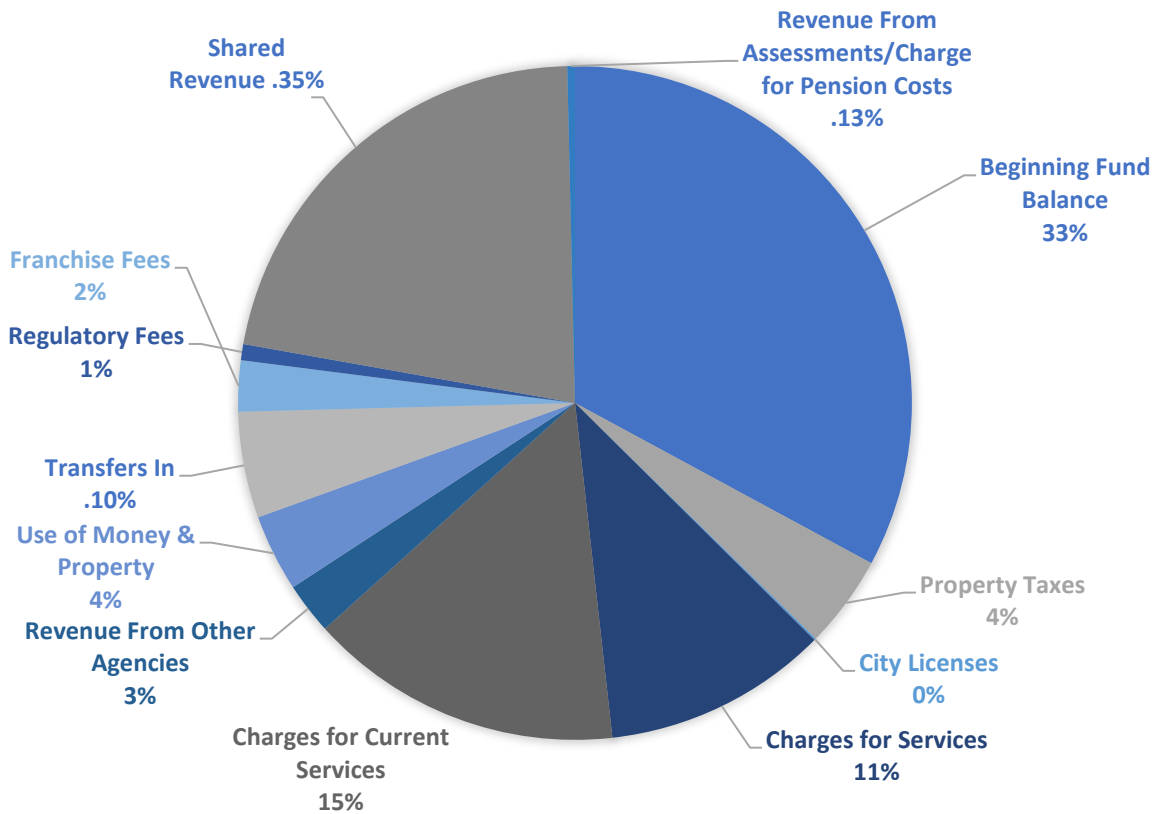
ALL FUNDS—FISCAL YEARS 2020-21 THROUGH 23-2024

Budget Summary Description	6/30/2021 Actual	6/30/2022 Actual	6/30/2023 Adopted	6/30/2023 Amended	6/30/2024 Budget
Resources					
Beginning Fund Balance	\$ 7,517,123	\$ 10,081,833	\$ 10,901,415	\$ 12,448,590	\$ 13,222,779
Property Taxes	\$ 1,565,955	\$ 1,615,788	\$ 1,689,768	\$ 1,689,768	\$ 1,785,857
City Licenses	\$ 37,348	\$ 34,868	\$ 35,000	\$ 35,000	\$ 35,000
Charges for Services	\$ 3,865,781	\$ 4,395,871	\$ 5,504,122	\$ 5,574,922	\$ 4,345,754
Charges for Current Services	\$ 6,194,688	\$ 6,416,521	\$ 5,887,309	\$ 5,887,309	\$ 6,063,517
Revenue from Other Agencies	\$ 1,654,843	\$ 3,867,825	\$ 4,124,794	\$ 4,379,958	\$ 995,693
Use of Money & Property	\$ 1,510,436	\$ 1,198,182	\$ 1,472,942	\$ 1,472,942	\$ 1,488,431
Transfers In	\$ 1,481,142	\$ 2,338,219	\$ 3,229,808	\$ 3,799,919	\$ 2,047,960
Franchise Fees	\$ 893,319	\$ 963,535	\$ 912,464	\$ 912,464	\$ 983,580
Regulatory Fees	\$ 498,610	\$ 614,521	\$ 252,890	\$ 427,890	\$ 310,730
Shared Revenue	\$ 1,955,881	\$ 16,673,540	\$ 10,621,317	\$ 10,516,585	\$ 8,776,766
Revenue From Assessments/Charge for Pension Costs	\$ 69,740	\$ 336,565	\$ 118,327	\$ 118,327	\$ 148,088
Fines and Forfeitures	\$ 42,385	\$ 48,275	\$ 45,000	\$ 45,000	\$ 45,000
Total Resources	\$ 27,287,251	\$ 48,585,544	\$ 44,795,156	\$ 47,308,674	\$ 40,249,155
Expenditures					
Personnel Services	\$ 3,963,706	\$ 4,448,497	\$ 4,862,747	\$ 5,037,747	\$ 5,766,822
Materials & Services	\$ 7,814,101	\$ 8,629,961	\$ 10,703,152	\$ 10,984,152	\$ 9,725,035
Capital Outlay	\$ 1,701,042	\$ 4,483,796	\$ 14,236,562	\$ 15,295,166	\$ 11,284,541
Transfers Out	\$ 1,816,142	\$ 2,338,219	\$ 3,228,858	\$ 3,798,969	\$ 1,949,960
Debt Service	\$ 1,244,131	\$ 14,824,568	\$ 1,575,543	\$ 1,875,543	\$ 1,582,600
Contingency	\$ -	\$ -	\$ 1,490,250	\$ 1,613,253	\$ 3,496,840
Reserve for Future Expenditures	\$ 33,585	\$ 36,862	\$ 1,271,862	\$ 1,271,862	\$ 745,623
Interfund Loan & Special Payments	\$ 666,296	\$ 630,325	\$ 950,500	\$ 955,500	\$ 335,500
Unappropriated Ending Fund Balance	\$ -	\$ 13,193,316	\$ 6,475,682	\$ 6,476,482	\$ 5,362,234
Total Expenditures	\$ 17,239,003	\$ 48,585,544	\$ 44,795,156	\$ 47,308,674	\$ 40,249,155
Revenue over/(under) expenditures	\$ 10,048,248	\$ 0	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 10,048,248	\$ 0	\$ -	\$ -	\$ -
Grand Total of Expenditures	\$ 27,287,251	\$ 48,585,544	\$ 44,795,156	\$ 47,308,674	\$ 40,249,155
Total Resources Available	\$ 27,287,251	\$ 48,585,544	\$ 44,795,156	\$ 47,308,674	\$ 40,249,155
Balance Budget Check	\$ -	\$ -	\$ -	\$ -	\$ -

CONSOLIDATED SCHEDULE OF RESOURCES

ALL FUNDS—FISCAL YEARS 2020-21 THROUGH 2023-24

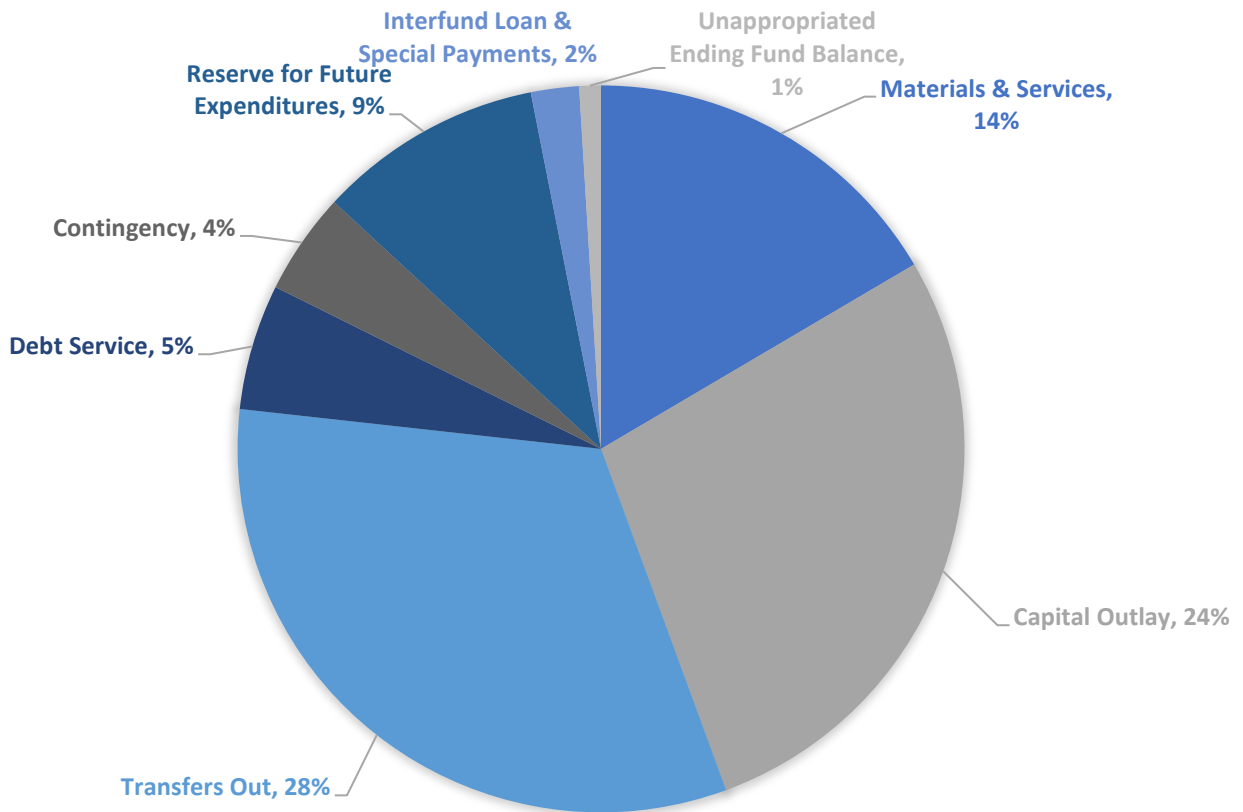
Budget Summary by %	6/30/2021	6/30/2022	6/30/2023	6/30/2023	6/30/2024
Description	Actual	Actual	Adopted	Amended	Budget
Resources					
Beginning Fund Balance	28%	21%	24%	26%	33%
Property Taxes	6%	3%	4%	4%	4%
City Licenses	0%	0%	0%	0%	0%
Charges for Services	14%	9%	12%	12%	11%
Charges for Current Services	23%	13%	13%	12%	15%
Revenue From Other Agencies	6%	8%	9%	9%	2%
Use of Money & Property	6%	2%	3%	3%	4%
Transfers In	5%	5%	7%	8%	5%
Franchise Fees	3%	2%	2%	2%	2%
Regulatory Fees	2%	1%	1%	1%	1%
Shared Revenue	7%	34%	24%	22%	22%
Revenue From Assessments/Charge for Pension Costs	0%	1%	0%	0%	0%
Fines and Forfeitures	0%	0%	0%	0%	0.11%
Total Resources	100%	100%	100%	100%	100%



CONSOLIDATED SCHEDULE OF EXPENDITURES

ALL FUNDS—FISCAL YEARS 2020-21 THROUGH 2023-24

Budget Summary by %	6/30/2021	6/30/2022	6/30/2023	6/30/2023	6/30/2024
Description	Actual	Actual	Adopted	Amended	Budget
Expenditures					
Personnel Services	23%	9%	11%	11%	14%
Materials & Services	45%	18%	24%	23%	24%
Capital Outlay	10%	9%	32%	32%	28%
Transfers Out	11%	5%	7%	8%	5%
Debt Service	7%	31%	4%	4%	4%
Contingency	0%	0%	3%	3%	9%
Reserve for Future Expenditures	0%	0%	3%	3%	2%
Interfund Loan & Special Payments	4%	1%	2%	2%	1%
Unappropriated Ending Fund Balance	0%	27%	14%	14%	13%
Total Expenditures	100%	100%	100%	100%	100%



STATEMENT OF BONDS & LOANS OUTSTANDING AS OF JUNE 30, 2023

	Date of Issue	Maturity Date	Amount of Issue	Rate of Interest	Outstanding 6/30/23	Maturing FY 23-24	Maturing FY 23-24
						Principal	Interest
Short-term Debt:							
<i>MRC Line of Credit</i>							
<i>Commercial</i>				3%	\$ 360,000	n/a	
<i>Housing</i>				3%	\$ 141,985	n/a	
Total Short-term Debt					\$ 501,985		
Long-term Debt							
GENERAL FUND BONDS							
2017 Series	6/1/2017	12/1/2033	\$ 1,375,000	3%-4%	\$ 1,035,000	\$ 88,000	\$ 33,475
2021A Series	10/12/2021	3/21/2052	\$ 1,775,000	3%	\$ 1,675,000	\$ 35,000	\$ 58,550
Total General Fund			\$ 3,150,000		\$ 2,710,000	\$ 123,000	\$ 92,025
STREET BONDS							
2015 Series	6/16/2015	12/1/2036	\$ 805,230	1%-4%	\$ 495,975	\$ 43,000	\$ 19,000
ODOT-J Street Flood Mitigation	9/1/2019	10/1/2041	\$ 2,233,420	1.99%	\$ 2,181,681	\$ 54,000	\$ 86,500
Total Streets Fund			\$ 3,038,650		\$ 2,677,656	\$ 97,000	\$ 105,500
AIRPORT BONDS							
2015 Series	6/16/2015	12/1/2036	\$ 1,087,371	1%-4%	\$ 669,758	\$ 56,000	\$ 26,000
Jefferson County	7/15/2013	7/15/2038	\$ 65,000	3%	\$ 29,496	\$ 4,900	\$ 1,000
Total Airport Fund			\$ 1,152,371		\$ 699,253	\$ 60,900	\$ 27,000
WATER BONDS							
2015 Series	6/16/2015	12/1/2036	\$ 124,200	1%-4%	\$ 76,500	\$ 6,500	\$ 3,500
Total Water Fund			\$ 124,200		\$ 76,500	\$ 6,500	\$ 3,500
WASTEWATER BONDS							
2015 Series	6/16/2015	12/1/2036	\$ 53,199	1%-4%	\$ 32,768	\$ 108,500	\$ 50,000
2021B Series	10/12/2021	6/30/2038	\$ 10,390,000	21%-2.051	\$ 9,630,000	\$ 455,000	\$ 211,000
DEQ-62371 N. Madras Collect.	11/1/2013	5/1/2033	\$ 183,705	2.71%	\$ 109,702	\$ 9,500	\$ 3,300
DEQ-62372 Bel-Air	10/1/2018	10/1/2048	\$ 615,000	1.41%	\$ 545,771	\$ 18,500	\$ 8,000
DEQ-62373 Cleveland Street	5/10/2022	4/1/2052	\$ 501,088	1%	\$ 493,765	\$ 15,000	\$ 5,200
DEQ-62374 Grizzly Road	3/1/2023	9/1/2052	\$ 431,235	1%	\$ 431,235	\$ 15,000	\$ 5,200
DEQ-62375 Skyridge	TBA		\$ 550,000	1%	\$ 550,000	\$ 18,000	\$ 8,500
OBDD Willowbrook	7/1/2020	12/1/2050	\$ 633,266	2.69%	\$ 597,307	\$ 15,000	\$ 16,500
Total Wastewater Fund			\$ 13,357,493		\$ 12,390,547	\$ 654,500	\$ 307,700
Madras Redevelopment Commission							
2017 Series	6/1/2017	6/30/2032	\$ 1,770,000	3%-4%	\$ 1,395,000	\$ 135,000	\$ 50,000
2021A Series	10/12/2021	6/30/2041	\$ 1,030,000	3%	\$ 950,000	\$ 42,000	\$ 60,000
PD Grant Agreement	5/16/2018	5/16/2028	\$ 655,000	0	\$ 327,500	\$ 65,500	n/a
Total MRC Fund			\$ 3,455,000		\$ 2,672,500	\$ 242,500	\$ 110,000
Total Debt			\$ 24,277,714		\$ 21,728,441	\$ 1,184,400	\$ 645,725

GENERAL FUND

DEPARTMENT DESCRIPTION AND CORE SERVICES

The General Fund focuses on the following programs: 1) Administration; 2) Community Development; 3) Parks; 4) Police Department; and 5) Finance; and 6) Non-departmental activities such as Du Jour Loan assistance to the urban renewal districts and debt service payments for the City Hall/Police Station; the reserves and debt for the Police Station/City Hall; Transient Lodging Tax collection and pass-through of two-thirds to the Tourism/Economic Development Fund; and development of the Homeless Services Center.

The General Fund revenues are compiled from City property taxes (\$4.1262 per \$1,000 assessed value); franchise fees fifty (50%) percent - other fifty (50%) percent to Transportation Operations Fund); State shared revenues (liquor, cigarette, and marijuana taxes); contracted positions (District Attorney Investigator); regulatory fees; and court fines. The property taxes were previously split ninety-five (95%) percent for the Police Department (public safety) and five (5%) percent for the Parks Fund as a continuing practice (policy) of the City Council. Transient Lodging Taxes are received into the General Fund and distributed one-third (1/3) to the Parks Fund and two-thirds (2/3) to the Tourism Economic Development fund. However, beginning July 1, 2023 one-hundred (100%) percent of the Property Tax revenue and one-third (1/3) of the Transient Lodging Tax revenue will remain in the General Fund since Parks expenditures are now reflected in the General Fund. The General Fund will continue to transfer two-thirds (2/3) of the Transient Lodging Tax to the Tourism Economic Development fund.

EXPLANATION OF SIGNIFICANT BUDGET CHANGES

The General Fund now contains the Administration, Finance, Community Development, Parks and Police Department resources and expenditures. This change is consistent with revisions being made during the FY 2023-24 budget process to help improve transparency in priorities of the General Fund over time. The individual organizational units identify the changes in detail.

The Homeless Services Center is expected to be operational by November 2023. Staff is continuing to look for resources to help complete the off-site infrastructure improvements-including construction costs; and furniture, fixtures and equipment; that exceeded original estimates.

City of Madras
2023-24 Budget Worksheet
General Fund
Revenues

GL Codes	Description	2020-21 Actuals	2021-22 Actuals	2022-23		2023-2024		
				Adopted	Yr End Proj.	Proposed	Approved	Adopted
	Beginning Fund Balance							
101-010-301-0101	Beginning Fund Balance	986,548	1,224,461	2,774,294	2,635,228	3,564,072	2,899,072	2,899,072
	Total Beginning Fund Balance	986,548	1,224,461	2,774,294	2,635,228	3,564,072	2,899,072	2,899,072
	Property Taxes							
101-101-310-1101	Current Property Taxes	1,508,982	1,573,830	1,649,768	1,665,007	1,745,857	1,745,857	1,745,857
101-101-310-1201	Prior Property Taxes	56,973	41,959	40,000	40,000	40,000	40,000	40,000
	Total Property Taxes	1,565,955	1,615,788	1,689,768	1,705,007	1,785,857	1,785,857	1,785,857
	City Licenses							
101-101-311-1101	Business Licenses	-	-	-	-	35,000	35,000	35,000
	Total City Licenses	-	-	-	-	35,000	35,000	35,000
	Franchise Fees							
101-101-320-2101	Cascade Natural Gas - 50%	62,258	76,391	71,544	75,000	68,000	68,000	68,000
101-101-320-2201	Crestview Cable TV - 50%	18,730	19,801	20,412	15,800	15,800	15,800	15,800
101-101-320-2301	Pacific Power & Light - 50%	308,145	309,517	304,425	310,995	335,875	335,875	335,875
101-101-320-2401	QWest Communications - 50%	7,863	7,468	7,863	7,700	7,700	7,700	7,700
101-101-320-2402	Other Telecom - 50%	5,415	5,724	5,415	5,415	5,415	5,415	5,415
101-101-320-2601	Madras Sanitary Service - 50%	37,230	41,776	40,607	38,000	38,000	38,000	38,000
101-101-320-2701	Fiber Optic - 50%	-	15,157	-	15,000	15,000	15,000	15,000
101-101-320-2801	TDS/Bend Broadband - 50%	7,018	5,933	5,966	6,000	6,000	6,000	6,000
	Total Franchise Fees	446,659	481,768	456,232	473,910	491,790	491,790	491,790
	Regulatory Fees							
101-101-330-3501	Liquor License Renewals	1,890	1,525	2,000	1,675	1,500	1,500	1,500
101-101-330-3502	Nuisance Enforcement Fee	29,186	37,922	8,190	27,000	-	-	-
101-101-330-3503	Impound Fees	-	-	200	100	200	200	200
101-101-330-3505	Retail Marijuana License	630	630	500	630	630	630	630
101-101-330-3401	SDC Deferral Application Fee	-	-	-	-	1,000	1,000	1,000
101-101-330-3403	Planning Fees	-	-	-	-	108,000	108,000	108,000
101-101-330-3402	Community Development Fees	-	-	-	-	185,900	185,900	185,900
	Total Regulatory Fees	31,706	40,077	10,890	29,405	297,230	297,230	297,230
	Shared Revenues							
101-101-340-4104	COIC Cascades East Transit	69,653	73,136	70,000	76,792	-	-	-
101-101-340-4112	P.D. Overtime Grant	9,861	8,264	11,000	1,569	-	-	-
101-101-340-4201	Motel Tax	349,813	406,971	435,000	435,000	500,000	500,000	500,000
101-101-340-4501	Cigarette Tax	6,157	5,585	5,787	6,100	5,800	5,800	5,800
101-101-340-4601	Liquor Tax	125,514	134,810	141,000	146,000	150,000	150,000	150,000
101-101-340-4701	Marijuana Tax	164,361	197,617	160,000	158,000	158,000	158,000	158,000
101-101-340-4751	Jefferson County District Attorney	82,445	76,842	75,414	75,414	37,707	37,707	37,707
101-101-340-4752	509J - School Resource Officer	87,549	89,078	93,532	58,578	-	-	-
101-101-340-4753	Travel Center Plaza Public Safety Fee	17,093	17,606	18,134	18,134	18,678	18,678	18,678
101-101-340-4754	American Rescue Plan - COVID Relief	-	783,066	782,625	783,066	-	-	-
101-101-340-4755	COVID Grants - Federal	-	95,713	-	-	-	-	-
101-101-340-4756	OR HB 5006 - CDBG CV2	-	64,223	1,725,268	558,000	1,463,045	1,463,045	1,463,045
101-101-340-4758	ARPA State Allocation - HB 5202	-	750,000	-	-	-	-	-
101-101-340-4759	COIC Homeless Svcs Grant	-	-	-	-	-	1,060,536	1,060,536
	Total Shared Revenues	912,446	2,702,911	3,517,760	2,316,653	2,333,230	3,393,766	3,393,766

**General Fund
Revenues Continued**

GL Codes	Description	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted	Yr End Proj.	2023-2024		
						Proposed	Approved	Adopted
Revenues from Other Agencies								
101-101-345-4600	Madras Redevelopment Commission	-	-	-	-	65,000	65,000	65,000
	Total Revenues from Other Agencies	-	-	-	-	65,000	65,000	65,000
Charges for Services								
101-101-350-5401	Miscellaneous Revenue	53	775	1,000	-	10,000	10,000	10,000
101-101-350-9401	Airport Operations Fund	-	-	-	-	206,605	206,605	206,605
101-101-350-9506	Golf Course Fund	-	-	-	-	86,086	86,086	86,086
101-101-350-9701	Water Operations Fund	-	-	-	-	325,829	325,829	325,829
101-101-350-9801	Wastewater Operations Fund	-	-	-	-	635,908	635,908	635,908
101-101-350-9902	Transportation Operations Fund	-	-	-	-	34,434	34,434	34,434
101-101-350-9903	Tourism/Economic Development Fund	-	-	-	-	18,500	18,500	18,500
101-101-350-5511	Commercial District Project Fund	-	-	-	-	45,000	45,000	45,000
101-101-350-9908	Housing District Project Fund	-	-	-	-	34,304	34,304	34,304
	Total Charges for Services	53	775	1,000	-	1,396,666	1,396,666	1,396,666
Fines & Forfeitures								
101-101-360-6101	Court Fines	42,385	48,275	45,000	40,000	45,000	45,000	45,000
	Total Fines & Forfeitures	42,385	48,275	45,000	40,000	45,000	45,000	45,000
Use of Money & Property								
101-101-380-8101	Interest on Investments	5,105	13,719	5,000	7,500	7,500	7,500	7,500
101-101-380-8102	Sale of Assets	3,629	-	-	-	-	-	-
101-101-380-8103	P-Card Rebate	-	-	-	-	12,500	12,500	12,500
101-101-380-8507	DuJour Loan - Commercial District	400,000	85,501	250,000	250,000	250,000	250,000	250,000
101-101-380-8508	DuJour Loan - Housing District	4,000	-	80,000	80,000	80,000	80,000	80,000
	Total Use of Money & Property	412,733	99,219	335,000	337,500	350,000	350,000	350,000
Transfers In								
101-101-390-9508	SDC Parks Improvement	-	-	-	-	200,000	200,000	200,000
101-101-390-9509	Parks Fund	-	-	-	546,761	-	-	-
101-101-390-9510	Community Development Fund	-	-	-	15,876	-	-	-
101-101-390-9512	ISF - Central Services	-	-	-	260,000	-	-	-
	Total Transfers In	-	-	-	822,637	200,000	200,000	200,000
	Total Revenues	4,398,486	6,213,274	8,829,944	8,360,340	10,563,845	10,959,381	10,959,381

GENERAL FUND - ADMINISTRATION

DEPARTMENT DESCRIPTION AND CORE SERVICES

This budget provides funds for administrative services in the areas of financial management of all City functions, human resources, contract/project management, property management, records management, elections, risk management, overall City Administration, City Council, and Municipal Judge Services.

- City Administrator
- City Recorder
- HR and Administrative Director
 - Total Full Time Equivalent Employees = 3.0

Dues and memberships, including League of Oregon Cities, Central Oregon Cities Organization, Oregon Mayor's Association, Deschutes Water Alliance, Oregon City-County Management Association & ICMA, and Oregon Association of Municipal Recorders.

ACCOMPLISHMENTS

- Implemented CivicClerk software to streamline public meeting processes.
- Completed 13 recruitments and interviewed over 25 applicants for police positions.
- Updated Police Department recruitment process.

GOALS

- Recruit and fill City Administrator position.
- Recruit and fill vacancies in the Police Department.
- Recruit and fill new positions authorized in FY 2023-24 budget.
- Review leave time for alignment with Industry Standard and update Personnel Manual.
- Educate Council on departmental functions.
- Establish a Succession and Retention Plan.
- Improve Communications and Partnership with County.
- Review leases, franchise agreements, and other contracts to ensure they are tracked and current.
- Evaluate Urban Growth Boundary Expansion opportunities.
- Complete compensation study for City employees in accordance with City's Governance Policy.
- Review the Mission and Vision for Madras and redesign the strategic planning process to better reflect our community.

EXPLANATION OF SIGNIFICANT BUDGET CHANGES

Previously, Administrative Services was included in the Internal Service Fund – Central Services. Beginning July 1, 2023, the Internal Services Fund is closed and Administrative Services are no longer separated from the General Fund.

**General Fund
Administration
Expenditures**

GL Codes	Description	2020-21 Actuals	2021-22 Actuals	2022-23		2023-2024		
				Adopted	Yr End Proj.	Proposed	Approved	Adopted
	Personnel Services							
101-102-510-1001	Regular	-	-	-	-	398,124	398,124	398,124
101-102-510-5101	PERS	-	-	-	-	112,093	112,093	112,093
101-102-510-5102	Charge for Pension Costs	-	-	-	-	17,465	17,465	17,465
101-102-510-5201	Social Security	-	-	-	-	29,977	29,977	29,977
101-102-510-5401	Unemployment Tax	-	-	-	-	2,500	2,500	2,500
101-102-510-5501	Industrial Accident Insurance	-	-	-	-	5,915	5,915	5,915
101-102-510-5601	Health & Accident Insurance	-	-	-	-	71,273	71,273	71,273
	Total Personnel Services	-	-	-	-	637,347	637,347	637,347
	Total FTE					3.00	7.00	7.00
	Materials & Services							
101-102-520-1002	Advertising	-	-	-	-	1,500	1,500	1,500
101-102-520-1101	Building Maintenance - City Hall	-	-	-	-	25,000	25,000	25,000
101-102-520-1204	Computer Expense	-	-	-	-	20,890	20,890	20,890
101-102-520-1223	City Council Expenses	-	-	-	-	20,000	20,000	20,000
101-102-520-1301	Dues/Membership	-	-	-	-	15,000	15,000	15,000
101-102-520-1401	Utilities	-	-	-	-	20,000	20,000	20,000
101-102-520-2102	Legal Fees	-	-	-	-	60,000	60,000	60,000
101-102-520-2203	Meetings, Travel & Schools	-	-	-	-	16,000	16,000	16,000
101-102-520-2206	Bank Service Fees	-	-	-	-	4,000	4,000	4,000
101-102-520-2401	Office Supplies	-	-	-	-	7,500	7,500	7,500
101-102-520-2502	Postage	-	-	-	-	1,500	1,500	1,500
101-102-520-2503	Professional Services	-	-	-	-	50,200	50,200	50,200
101-102-520-4022	Internal Services IT Fund	-	-	-	-	26,707	26,707	26,707
	Total Materials & Services	-	-	-	-	268,297	268,297	268,297
	Total Expenditures - Administration	-	-	-	-	905,644	905,644	905,644

GENERAL FUND - COMMUNITY DEVELOPMENT

DEPARTMENT DESCRIPTION AND CORE SERVICES

The Community Development Department serves a critical function in the planning and development of our community and is responsible for:

- Long-Range Planning
- Zoning & Development Code Administration
- Administration of the Madras Planning Commission
- Supports administration to the Madras Urban Renewal District (MURD)
- Supports administration of the Housing Urban Renewal District (HURD)
- Economic Development
- Code Enforcement

The Department is responsible for ensuring that the City's Comprehensive Plan is consistent with State Statutes and Administrative Rules and that development is in compliance with City Ordinances (i.e. Development Code). It also administers and interprets the City's Comprehensive Plan and Development Ordinances, and the Oregon Revised Statutes and Administrative Rules that pertain to land use. The Department coordinates the land division process (i.e. subdivisions and partitions) within the Urban Growth Boundary. It coordinates the permitting of new building construction with the Jefferson County Building Department. The Department coordinates enforcement of the zoning, subdivision, sign, nuisance, and other related land use ordinances with the City Police, Public Works Departments, and other agencies. The Department has two full time employee positions as detailed below.

- Community Development Director
- Associate Planner
- In FY 2023-24 the City will enter into a partnership with Jefferson County Fire & EMS for a Code Enforcement position that will be managed in Community Development

ANNUAL STRATEGIC PLAN

The Madras City Council adopts an Annual Strategic Plan that enables the City to accomplish strategic goals and objectives. Below are the goals and objectives in the FY 23-24 Annual Strategic Plan related to the Community Development Department for which the FY 23-24 budget will allocate resources to start or complete within the fiscal year.

Goal 1 – Public Safety

Improve our ability to provide public safety services to our community.

A. Partner with Jefferson County Fire & EMS to hire a Code Enforcement Officer position.

Goal 3 – Increase Livability/beautification of Madras

Promote a community that is filled with beauty and provides the amenities our community desires.

A. Community Development:

1. Develop strategy for combatting homelessness
2. Improve rural broadband office
3. Promote Multi-Unity Code change
4. Review housing strategy (Fixed-Income, ADA Opportunities)
5. Evaluate VRBO/Temporary Vacation Rental Code
6. Increase community involvement in the MRC
7. Perform Floodplain update.

Goal 4 – Organizational Development

Improve internal functions, communication, and transparency.

D. Community Development:

1. Revise MRC data analysis and reporting
2. Perform MRC Portfolio evaluation.

GOALS

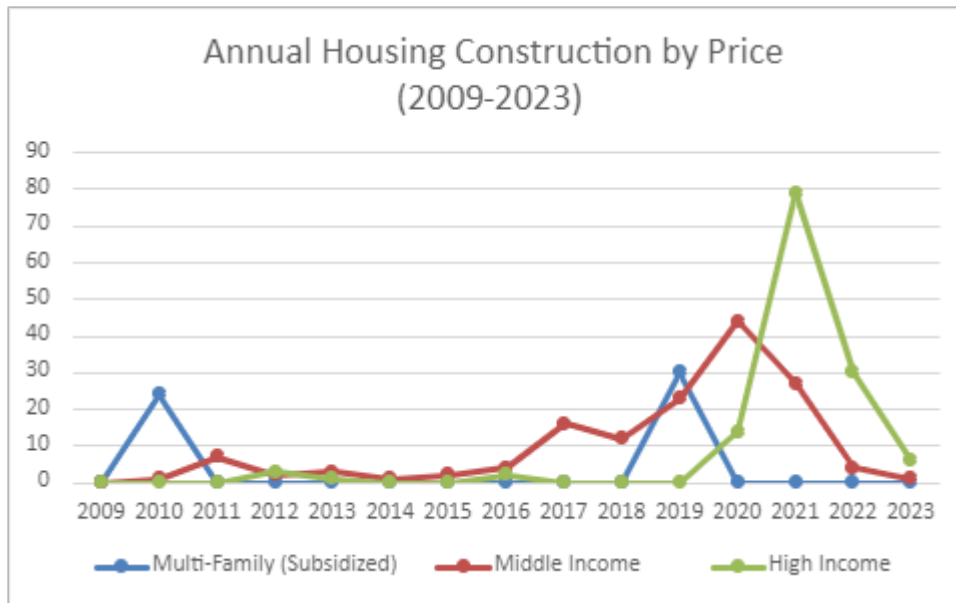
In addition to the goals and objectives in the Annual Strategic Plan for which the Community Development is responsible, the FY 23-24 budget includes resources to complete the following projects that will be funded by Professional Services:

- Amend Urban Growth Boundary for Bean Foundation's Yarrow Master Plan
- Update 2018 Housing Action Plan
- Implement Downtown Parking Plan

EXPLANATION OF SIGNIFICANT BUDGET CHANGES

The Community Development Department receives fee revenue from land use application and Zoning Review fees and charges for services. Economic conditions have historically driven land use and building permit activity in Madras, and thereby fee revenue for the Community Development Department. Key policy changes implemented starting in 2019 to reduce SDC, utilizing urban renewal tax increment to incentive housing construction, and Middle Housing Code changes are increasing housing planning and development permits. The Department is seeing higher volumes of land use and Zoning Review applications as a result despite economic changes. Federal interest rate increases have made home mortgages more expensive and accordingly the Department is seeing a significant decrease in Single-Family dwelling related permits and an increase in Multi-Family dwelling permits. In fact, 2021 and 2022 the Department issued 60 and 154 permits for Single-Family dwellings respectively (see Figure 1 below). Whereas the Department has issued four Single-Family dwelling permits as of April of 2023. Comparatively, since 2022 the Department has received Site Plan Review applications for one Townhome development and three Apartment developments. The Department is also working with three other developers prepare land use applications for Middle Housing developments. Land use permits are an indicator or construction activity. With the increase in Multi-Family land use applications, the Department is forecasting some Multi-Family dwelling construction in FY 2023-24. It is for these reasons the Department is projecting similar fee revenue in FY 2022-23 in FY2023-24.

Figure 1. Annual Housing Construction by Price.



The Department's largest FY 2023-24 expenditures are Personnel Services (\$345,988) and Materials & Services (\$163,895). The FY 2023-24 Budget will fund 2.0 FTE and starting in FY 2023-24 the Department will be responsible for managing the City's Code Enforcement program that will include supervising a Code Enforcement contractor that will be funded in the Community Cleanup Fund. It is forecasted that permit activity, long-range planning, and other related project activity will be similar as that in FY 2022-23 due to City Council's Annual Strategic Plan provisions associated with the Department. The Department will continue to staff meetings and public hearings related to current-and-long-range planning. However, in FY 2023-24 the Department will begin staffing meetings for the Downtown Parking Advisory Committee and the Homeless Advisory Committee. The Department will provide these services through increasing staffing and utilizing Professional Services.

Annual changes to the Community Development Fund are driven by: 1) land use and building permit fee revenue; and 2) strategic projects identified in the Annual Strategic Plan or by Department staff. In FY 2023-24 the Department plans to focus on Development Code changes for Food Carts, establishing a County-wide Broadband Plan, assisting new Industrial building construction, supporting new affordable housing development, and updating the Jefferson County/City of Madras Urban Growth Area Management Agreement.

**General Fund
Community Development
Expenditures**

GL Codes	Description	2020-21 Actuals	2021-22 Actuals	2022-23		2023-2024		
				Adopted	Yr End Proj.	Proposed	Approved	Adopted
Personnel Services								
101-104-510-1001	Regular	-	-	-	-	223,142	223,142	223,142
101-104-510-5101	PERS	-	-	-	-	56,210	56,210	56,210
101-104-510-5102	Charge for Pension Costs	-	-	-	-	10,041	10,041	10,041
101-104-510-5201	Social Security	-	-	-	-	18,179	18,179	18,179
101-104-510-5401	Unemployment Tax	-	-	-	-	500	500	500
101-104-510-5501	Industrial Accident Ins.	-	-	-	-	3,584	3,584	3,584
101-104-510-5601	Health & Accident Ins.	-	-	-	-	34,332	34,332	34,332
	Total Personnel Services	-	-	-	-	345,988	345,988	345,988
	Total FTE					2.00	2.00	2.00
Materials & Services								
101-104-520-1002	Advertising	-	-	-	-	3,000	3,000	3,000
101-104-520-1204	Computer Expense	-	-	-	-	8,160	8,160	8,160
101-104-520-1301	Dues/Membership	-	-	-	-	1,600	1,600	1,600
101-104-520-2102	Legal Fees	-	-	-	-	25,000	25,000	25,000
101-104-520-2202	Mapping	-	-	-	-	3,000	3,000	3,000
101-104-520-2203	Meetings Travel & Schools	-	-	-	-	6,000	6,000	6,000
101-104-520-2401	Office Supplies	-	-	-	-	6,000	6,000	6,000
101-104-520-2501	Planning Commission	-	-	-	-	5,000	5,000	5,000
101-104-520-2502	Postage	-	-	-	-	2,000	2,000	2,000
101-104-520-2503	Professional Services	-	-	-	-	90,000	80,000	80,000
101-104-520-4021	Internal Services IT Fund	-	-	-	-	18,135	18,135	18,135
	Total Materials & Services	-	-	-	-	167,895	157,895	157,895
Total Expenditures - Community Development		-	-	-	-	513,883	503,883	503,883

GENERAL FUND - PARKS

DEPARTMENT DESCRIPTION AND CORE SERVICES

The Parks Fund was renamed on September 27, 2022 by Resolution number 27-2022, formerly Parks and Golf Course Fund. This fund has a review date no later than January 2032. This fund is responsible for the maintenance & operation of Madras parks and greenways including, but not limited to mowing, tree trimming, irrigating, weed control, and public restroom maintenance. In agreement with the 509J School District, Westside Elementary football field, track, and playground areas are maintained by the City as public park space. In addition, the Public Works Department oversees park/greenway mowing, irrigation operation and maintenance, restroom maintenance and coordinating park activities such as Saturday Market and volunteer group coordination such as the Rose Garden Club & Rotary Club.

Current Inventory of the City's Public Parks and Greenways:

- Open Space within City Limits = 290.61 acres
- Open Space with Public Buildings = 194.67 acres
- Parks = 29.78 acres

- North Y Intersection Landscaping (Hwy 26 & Hwy 97)
- South Y Intersection Landscaping (Hwy 97/26 & J St)
- Sahalee Park (restroom facilities)
- Madras Bike & Skate Park (restroom facilities)
- Westside Elementary
- Bean Park (restroom facilities)
- Oak Park
- Cowden Park
- Kenwood Park
- Sun Drive Park
- Crescent Park (Yarrow developed)
- Veterans' WW II War Memorial
- Trail System Park areas - 7th & "A," and 9th & Willow Creek
- Trees, grass & irrigation – Hwy 26 frontage between Earl Street and NUID Canal in North Madras
- Greenway maintenance along the Willow Creek & Loop Trail Section – 6.3 miles
- New Park Ground – 6.08 acres dedicated by Hoffman Subdivision to be developed hopefully in 2023
- New Park Ground – 2.72 acres dedicated by Willowbrook Subdivision to be developed hopefully in 2023

ACCOMPLISHMENTS

- Willowbrook Park: Partner with the developer of Willowbrook Subdivision to grade, install irrigation and plantings at the Willowbrook Park. \$80,000 was spent in FY 2022-23 for this project.
- Bean Park: Upgrade Playground Equipment and courts at Bean Park. The project is planned for completion by June 30, 2023.

GOALS

- Hoffman Park – Apply for grant funding through Oregon Parks and Recreation to develop the destination park.
- Rail Arch Memorial – Apply for funding through Oregon Parks and Recreation to construct the Rail Arch on the Willowcreek Canyon Trail on C Street near Willowcreek to honor the railroad of when it first arrived in Madras. Project is estimated at \$50,000

EXPLANATION OF SIGNIFICANT BUDGET CHANGES

In FY2022-23 Desert Peaks Golf Course was originally budgeted with the Parks Fund. In September 2022, after a careful review of the financial and operational realities of the Golf Course the decision was made to separate Parks and Golf Course into two separate funds by Resolution number 27-2022, effective September 27, 2022. The Parks Fund remains a governmental fund while the Golf Course Fund serves as a proprietary fund.

**General Fund
Parks
Expenditures**

GL Codes	Description	2020-21		2021-2022		2022-2023		2023-2024		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted		
Materials & Services - Parks										
101-105-520-1221	Contract Services	-	-	-	-	-	-	10,000	10,000	10,000
101-105-520-1200	Temp Services	-	-	-	-	-	-	200,000	200,000	200,000
101-105-520-1401	Utilities (electric, water, garbage, etc)	-	-	-	-	-	-	18,000	18,000	18,000
101-105-520-1801	Insurance & Surety Bonds	-	-	-	-	-	-	8,078	8,078	8,078
101-105-520-2301	Neighborhoods	-	-	-	-	-	-	500	500	500
101-105-520-2503	Professional Services	-	-	-	-	-	-	25,000	25,000	25,000
101-105-520-2702	Repair/Maintenance Materials	-	-	-	-	-	-	70,000	70,000	70,000
101-105-520-3004	Tree Replenishment	-	-	-	-	-	-	5,000	5,000	5,000
101-105-520-1018	ISF - Public Works Staff	-	-	-	-	-	-	243,000	243,000	243,000
	Total Materials & Services - Parks	-	-	-	-	-	-	579,578	579,578	579,578
Capital Outlay										
101-105-540-1303	Willowbrook Park Buildout	-	-	-	-	-	-	-	10,000	10,000
101-105-540-1306	Bean Park Refurbishing Equipment	-	-	-	-	-	-	-	65,000	65,000
	Total Capital Outlay	-	-	-	-	-	-	-	75,000	75,000
Reserve for Future Expenditure										
101-105-580-6000	Parks Equipment Replacement	-	-	-	-	-	-	15,000	15,000	15,000
	Total Reserve for Future Expenditure	-	-	-	-	-	-	15,000	15,000	15,000
	Total Expenditures - Parks	-	-	-	-	-	-	594,578	669,578	669,578

GENERAL FUND - POLICE DEPARTMENT

MISSION STATEMENT

The mission of the Madras Police Department is "to work with all citizens to preserve life, maintain human rights, and protect property; to hold ourselves accountable to our community and to recognized industry standards; to reduce crime, and the fear of crime, by facilitating positive police-citizen contacts."

DEPARTMENT DESCRIPTION AND CORE SERVICES

Police service is the part of the governmental process that provides public safety through the protection of life and property and the preservation of peace. The police have a responsibility to control both criminal and non-criminal conduct. This is accomplished through the enforcement of a wide variety of State and local laws, ordinances, and regulations. The Madras Police Department differs from many law enforcement agencies by emphasizing problem-solving policing through community involvement, regulating of non-criminal conduct, and other service-oriented activities, which accounts for expenditures of time and personnel resources.

Police Department Objectives:

- Protection of life and property
- Safeguard the rights of individuals
- Control, prevention and repression of crime
- Control of conduct and maintenance of peace and public order
- Apprehension of law violators
- Recovery of stolen property
- Traffic control
- Enforcement of local ordinances
- Render aid and comfort to victims of crimes

Authorized staffing:

1 Chief of Police
1 Detective/Sergeant (Partially funded through grants from the District Attorney's Office)
2 Patrol Sergeants
8 Patrol Officers
1 Office Manager
1 Evidence Technician

Provision of services:

The Police Department is divided into three divisions: Patrol Services, responsible for operations; Criminal Investigations, responsible for all major investigations; and Support Services, responsible for all ancillary and support activities.

Division: Patrol

To repress criminal activity through proactive officer-initiated efforts, to minimize the loss of life and property by providing a timely response to emergency and priority calls for service, to respond to all non-priority calls in an acceptable time, and to regulate non-criminal conduct.

Activity:

- Programs managed and coordinated by this activity include the management of activities and personnel assigned to the divisions.
- Directs the law enforcement activities within the assigned divisions.
- Assists in formulating departmental policies and procedures.
- Evaluates employees; receives and evaluates reports and recommendations concerning employee performance and disciplinary actions.
- Receives and interprets departmental policies for subordinates.
- Receives, investigates, and makes recommendations on serious complaints involving personnel assigned to the division; reviews and evaluates all personnel investigations completed on employees assigned to the divisions.
- Prepares division communications; performs various other personnel and administrative functions at the direction of the Chief of Police; may act as department head in the absence of the Chief of Police and performs other duties as required.
- Provide appropriate training to all department personnel with due consideration to quality, timeliness, quantity and end result.
- Assist in recruitment, testing, pre-employment processes, interviews and overall evaluation to hire.
- Provide timely and accurate information to personnel in the area of budget, departmental policies and legislative changes.
- Prepare and monitor departmental budget.
- Coordinate collection of statistical information for completion of annual report.
- Coordinate/manage all support services, personnel and activities.

The division currently consists of

- 2 Patrol Sergeants (1 active)
- 4 Patrol Officers

Program: Reserve Officers

Activity:

To provide volunteer assistance for officers and police-related activities.

To create opportunities for those who are interested in the law enforcement profession to observe and participate in police activities.

Currently the Reserve Program is inactive due to full-time staffing shortages.

Division: Criminal Investigations

The Criminal Investigations Division is under the supervision of the Chief of Police.

Activity:

The requirements of the investigative process demand that a separate division of the police department be given the responsibility for providing continuing investigation of those crimes for which the patrol unit is unable to complete the required follow-up due to restrictions of time and area. The demand for patrol services is continuous; thus, responsibility for the successful conclusion of the more complex cases often rests with the investigations division.

Authorized staffing includes 1 Detective/Sergeant; the division currently consists of 1 Detective/Sergeant who is the general case detective and the DA Investigator Detective/Sergeant. The DA Investigator Detective/ Sergeant position is partially grant funded through the District Attorney's Office.

Division: Support Services

Programs managed and coordinated by this division include, but are not limited to, research and development, technical services, personnel and training, crime prevention, records and communications and facility management.

Authorized staffing:

- 1 Office Manager
- 1 Evidence Technician / Office Specialist – New in FY 2023-24

Activity:

- To accurately route, process and file case reports.
- To provide Federal, State agencies and City staff with accurate and punctual statistical reports.
- To continue records retention/destruction policy established by the State Archivist.
- To maintain records security 100% of the time when releasing controlled documents.
- To complete court record-sealing requests accurately and lawfully.
- To handle all messaging between public, other agencies and Madras Police Department staff.
- To report cases with the National Incident Based Reporting System (NIBRS).

ACCOMPLISHMENTS

- The Police Department plans to purchase one 1 new marked patrol vehicle in order to maintain a reliable patrol fleet. The vehicle was originally planned for FY 2021-22. The vehicle was received in FY 2022-23.
- Mobile Data Terminals were installed in May 2023.
- Frontier Regional Dispatch Services has upgraded their software. Staff is currently being trained on the new Record Management Software and ensuring that the software can be managed seamlessly within the new Mobile Data Terminals.

GOALS

For the upcoming fiscal year 2023-24, the police department's proposed budget reflects an overall moderate increase in "personnel services" and "materials and services" categories. This year's budget will continue to reflect the department's commitment to the quality of service provided to the community by the Madras Police Department. Our goal is to improve and continue to provide a professional service to the community of Madras within the department's budgetary means.

Personnel Services:

- Retain existing work force.
- Recruit and hire Evidence Room Technician.
- Recruit and fill any remaining vacancies in the department.
- Continue to provide professional development and training for staff.
- Establish sources of mental health for Officers.
- Increase community engagement/involvement by attending events in the community, schools, as well as via Social media.
- Explore partnership with Jefferson County.
- Explore opportunity to create Public Safety Advisory Committee with Neighborhood and District Associations.

Materials & Services:

- Continue to contract dispatch services from the Frontier Regional Dispatch Center for a cost savings to the City of Madras.
- Continue to transfer archived hard copies of police reports into an electronic format as a more paperless initiative while also increasing storage capacity.
- Further upgrade and/or standardize equipment items such as tasers, firearms and other necessary equipment.
- Further upgrade and/or standardized equipment including computers, Mobile Data Terminals, radios, and body cameras.

EXPLANATION OF SIGNIFICANT BUDGET CHANGES

Significant Budget Changes include the additional of one additional member of the department – the Evidence Room Technician.

CAPITAL OUTLAY

The department will spend \$12,737.00 for the third of five years on new radio equipment.

New initiatives include the purchase of Body Worn Cameras with accompanying backend support and storage. Body cameras will aid in investigations, officer safety, prosecutions and citizen complaint resolution. In addition, bring the agency within current industry standards. The total proposed budget for body cameras is estimated to be \$38,000.00 billed over 5 years.

Electronic citation software with printers to be installed in patrol vehicles. This will provide a direct link to Jefferson County Circuit Court and reduce staff processing time, and scribe's errors with improved legibility.

**General Fund
Police Department
Expenditures**

GL Codes	Description	2020-21	2021-22	2022-23		2023-2024		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Personnel Services								
101-106-510-1001	Regular Payroll	770,784	865,154	1,035,469	847,702	1,215,573	1,215,573	1,215,573
101-106-510-3001	Reserves	2,970	2,180	5,800	3,020	3,500	3,500	3,500
101-106-510-3201	Overtime	71,835	71,736	65,000	129,357	85,000	85,000	85,000
101-106-510-3221	Overtime - Police Court	9,559	7,499	10,000	3,108	10,000	10,000	10,000
101-106-510-3901	Overtime - Police Grant	7,070	5,828	10,000	-	-	-	-
101-106-510-5101	PERS	245,496	267,325	288,000	234,407	366,446	366,446	366,446
101-106-510-5102	Charge for Pension Costs	24,905	130,760	43,800	35,000	53,108	53,108	53,108
101-106-510-5201	Social Security	64,067	70,852	88,200	69,146	92,991	92,991	92,991
101-106-510-5401	Unemployment Tax	5,024	2,496	5,000	787	5,000	5,000	5,000
101-106-510-5501	Industrial Accident Ins.	15,189	15,021	17,000	22,210	23,900	23,900	23,900
101-106-510-5601	Health & Accident Ins.	215,870	226,866	240,000	205,639	288,324	288,324	288,324
101-106-510-5701	Retiree Health & Accident Ins.	27,430	36,409	35,500	29,755	35,500	35,500	35,500
	Total Personnel Services	1,460,198	1,702,126	1,843,769	1,580,131	2,179,342	2,179,342	2,179,342
	Total FTE	11	12	13	13	14	14	14
Materials & Services								
101-106-520-1004	Auto Repairs - PD	20,466	22,871	25,000	20,000	25,000	25,000	25,000
101-106-520-1007	Ammunition / Firearms / Range	10,960	9,697	15,000	15,000	15,000	15,000	15,000
101-106-520-1101	Building Maintenance	-	28,244	25,000	25,000	25,000	25,000	25,000
101-106-520-1204	Computer-Annual Lic/IT/Web/Tel	75,489	-	-	43,280	45,000	45,000	45,000
101-106-520-1302	Dispatch	132,695	137,434	137,339	137,339	151,073	151,073	151,073
101-106-520-1401	Utilities	-	16,398	32,000	32,000	32,000	32,000	32,000
101-106-520-1406	Equipment Purchases / Supplies (office)	33,908	22,614	40,000	40,000	40,000	40,000	40,000
101-106-520-1601	Fuel - PD	13,505	21,509	30,000	21,000	30,000	30,000	30,000
101-106-520-1701	Hospital/Medical	-	-	5,000	2,500	2,500	2,500	2,500
101-106-520-1801	Insurance & Surety Bonds	52,641	58,463	79,074	61,726	67,281	67,281	67,281
101-106-520-2102	Legal Fees / COLES	27,295	37,734	30,000	42,500	35,000	35,000	35,000
101-106-520-2203	Meetings, Travel & Schools	24,162	19,891	25,000	25,000	25,000	25,000	25,000
101-106-520-2209	Major Investigations & Equip	8,239	7,851	5,000	5,000	5,000	5,000	5,000
101-106-520-2401	Office Supplies	34	-	-	-	-	-	-
101-106-520-2503	Professional Services	6,481	7,952	10,000	20,000	20,000	20,000	20,000
101-106-520-2801	Safety Employee	-	-	-	700	700	700	700
101-106-520-2901	Tires - PD	4,032	7,494	10,000	7,500	7,500	7,500	7,500
101-106-520-3001	Uniform Allowance / Cleaning	12,941	14,849	10,000	5,000	15,000	15,000	15,000
101-106-520-4017	Internal Services Central Services Fund	232,886	232,953	232,000	150,567	-	-	-
101-106-520-4019	Internal Services Buildings Fund	155,823	11,695	-	-	-	-	-
101-106-520-4022	Internal Services IT Fund	-	101,171	101,182	42,670	44,511	44,511	44,511
	Total Materials & Services	811,557	758,819	811,595	696,782	585,565	585,565	585,565
Capital Outlay								
101-106-540-1401	Equipment Purchases - PD	-	-	60,000	60,000	-	-	-
101-106-540-1402	PD Radios	-	12,737	12,737	12,738	12,737	12,737	12,737
101-106-540-1403	Body Cameras	-	-	20,000	-	40,000	40,000	40,000
101-106-540-1404	Mobile Data Terminals	-	-	61,000	63,000	-	-	-
	Total Capital Outlay	-	12,737	153,737	135,738	52,737	52,737	52,737
	Total Expenditures - Police Dept	2,271,755	2,473,682	2,809,101	2,412,651	2,817,644	2,817,644	2,817,644

GENERAL FUND - FINANCE

DEPARTMENT DESCRIPTION AND CORE SERVICES

This budget provides funds for financial management of all city functions, customer service support, utilities and franchise management, contract/project management, property management, business licenses.

- Finance Director
- Accounting Analyst
- Accounting Technician
- Customer Accounting Specialist
 - Total Full Time Equivalent Employees = 4.0

ACCOMPLISHMENTS

- The Finance Department has completed and received the Government Finance Officer Association's Distinguished Budget Award for the last three consecutive years for both the City and the Madras Urban Renewal Agency budgets.
- Moody's Investors Service has upgraded to A2 from A3 the City of Madras, OR's issuer rating. The issuer rating reflects the city's credit quality and ability to repay debt and debt-like obligations without consideration of any pledge, security, or structural features.

GOALS

- Align budget with Council's Strategic Goals
- Develop Asset Management Report for Council
- Maximize City's Credit Rating.
- Ensure fiscally responsible management of City Funds.
- Present 5-year fiscal forecast to City Council.

EXPLANATION OF SIGNIFICANT BUDGET CHANGES

Previously, the Finance department for the City of Madras were seen in the Internal Service Fund – Central Services. Beginning July 1, 2023, the Finance Department and associated expenditures are reflected in the General Fund.

**General Fund
Finance
Expenditures**

GL Codes	Description	2020-21 Actuals	2021-22 Actuals	2022-23		2023-2024			
				Adopted	Yr End Proj.	Proposed	Approved	Adopted	
	Personnel Services								
101-107-510-1001	Regular	-	-	-	-	360,236	360,236	360,236	
101-107-510-3201	Overtime	-	-	-	-	2,000	2,000	2,000	
101-107-510-5101	PERS	-	-	-	-	91,247	91,247	91,247	
101-107-510-5102	Charge for Pension Costs	-	-	-	-	16,300	16,300	16,300	
101-107-510-5201	Social Security	-	-	-	-	27,841	27,841	27,841	
101-107-510-5401	Unemployment Tax	-	-	-	-	2,500	2,500	2,500	
101-107-510-5501	Industrial Accident Insurance	-	-	-	-	5,391	5,391	5,391	
101-107-510-5601	Health & Accident Insurance	-	-	-	-	71,175	71,175	71,175	
	Total Personnel Services	-	-	-	-	576,690	576,690	576,690	
	Total FTE					4.00	4	4	
	Materials & Services								
101-107-520-1002	Advertising	-	-	-	-	1,500	1,500	1,500	
101-107-520-1204	Computer Expense	-	-	-	-	25,824	25,824	25,824	
101-107-520-1221	Contract Services	-	-	-	-	35,000	35,000	35,000	
101-107-520-1301	Dues/Membership	-	-	-	-	1,000	1,000	1,000	
101-107-520-2203	Meetings, Travel & Schools	-	-	-	-	6,000	6,000	6,000	
101-107-520-2401	Office Supplies	-	-	-	-	7,500	7,500	7,500	
101-107-520-2502	Postage	-	-	-	-	3,500	3,500	3,500	
101-107-520-4022	Internal Services IT Fund	-	-	-	-	53,413	53,413	53,413	
	Total Materials & Services	-	-	-	-	133,737	133,737	133,737	
	Total Expenditures - Finance	-	-	-	-	710,427	710,427	710,427	

**General Fund
Non-Departmental
Expenditures**

GL Codes	Description	2020-21	2021-22	2022-23		2023-2024		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Materials & Services								
101-109-520-1217	COIC/ODOT Transit Passthrough	69,653	73,136	75,000	76,792	-	-	-
101-109-520-1003	Audit	-	-	-	-	55,000	55,000	55,000
	Total Materials & Services	69,653	73,136	75,000	76,792	55,000	55,000	55,000
Capital Outlay								
101-109-540-1702	Disadvantaged Services Center	-	425,175	2,735,268	804,825	1,905,268	2,965,804	2,965,804
101-109-540-1703	AV Airport Conference Room	-	-	20,000	20,000	-	-	-
101-109-540-1704	AV City Hall Council Chambers	-	-	56,000	56,000	-	-	-
101-109-540-1705	Police/City Hall Server	-	-	47,000	47,000	-	-	-
	Total Capital Outlay	-	425,175	2,858,268	927,825	1,905,268	2,965,804	2,965,804
Special Payments								
101-109-545-1200	Du Jour Loan to Commercial District	400,000	85,501	250,000	250,000	250,000	250,000	250,000
101-109-545-1201	Du Jour Loan to Housing District	4,000	-	80,000	80,000	80,000	80,000	80,000
	Total Special Payments	404,000	85,501	330,000	330,000	330,000	330,000	330,000
Interfund Transfers - Out								
101-109-550-1001	Parks Fund - Motel (TRT) Tax 1/3	116,604	146,532	144,855	143,550	-	-	-
101-109-550-1002	Parks Fund - 5% Property Tax	78,804	80,958	84,488	85,250	-	-	-
101-109-550-1003	TED Fund - Motel (TRT) Tax 2/3	233,208	293,063	290,145	291,450	330,000	330,000	330,000
101-109-550-1004	Tourism/Economic Development Fund	-	-	93,750	93,750	-	-	-
101-109-550-1007	Transportation Operations Fund	-	-	1,000,000	1,000,000	-	-	-
101-109-550-1008	Water Ops	-	-	100,000	100,000	-	-	-
	Total Interfund Transfers - Out	428,616	520,553	1,713,238	1,714,000	330,000	330,000	330,000
Debt Service								
101-109-570-7420	2017 Refunding 2011B - Principal	-	-	-	-	88,000	88,000	88,000
101-109-570-7421	2017 Refunding 2011B - Interest	-	-	-	-	35,000	35,000	35,000
101-109-570-7424	2021 Refunding - 2013 Bond Principal	-	-	-	-	35,000	35,000	35,000
101-109-570-7425	2021 Refunding - 2013 Bond Interest	-	-	-	-	60,000	60,000	60,000
	Total Debt Service	-	-	-	-	218,000	218,000	218,000
Reserve for Future Expenditure								
101-109-580-6001	Capital Building Maintenance Reserve	-	-	-	-	300,000	300,000	300,000
	Total Reserve for Future Expenditure	-	-	-	-	300,000	300,000	300,000
Operating Contingency								
101-109-590-1010	Operating Contingency	-	-	3,000	-	800,000	800,000	800,000
	Total Operating Contingency	-	-	3,000	-	800,000	800,000	800,000
	Total Expenditures - Non-Departmental	902,269	1,104,364	4,979,506	3,048,617	3,938,268	4,998,804	4,998,804
Ending Fund Balance								
101-109-595-1010	Ending Fund Balance	1,224,461	2,635,228	1,041,337	2,899,072	1,083,401	353,401	353,401
	Total Ending Fund Balance	1,224,461	2,635,228	1,041,337	2,899,072	1,083,401	353,401	353,401

**General Fund
TOTALS**

Description	2020-21	2021-22	2022-23		2023-2024		
	Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Total General Revenues	4,398,486	6,213,274	8,829,944	8,360,340	10,563,845	10,959,381	10,959,381
Total General Expenditures	4,398,486	6,213,274	8,829,944	8,360,340	10,563,845	10,959,381	10,959,381
Fiscal Policy Analysis	2020-21	2021-22	2022-23	Yr. End Proj.	2023-2024	2023-2024	2023-2024
Ending Fund Balance + Contingency	1,224,461	2,635,228	1,044,337	2,899,072	1,883,401	1,153,401	1,153,401
Expenses = PS, MS + Transfers Out	2,700,371	2,981,498	4,368,602	3,990,913	5,859,439	5,715,702	5,715,702
Minimum Fiscal Policy	16.40%	16.40%	16.40%	16.40%	16.40%	16.400%	16.40%
Minimum Mgmt Policy 20% of PS & MS	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20%
Actual	45.34%	88.39%	23.91%	72.64%	32.14%	20.18%	20%

*Due to rounding, estimated numbers may not add up precisely with the totals provided

TRANSPORTATION OPERATIONS FUND

DEPARTMENT DESCRIPTION AND CORE SERVICES

This fund is responsible for improving & maintaining streets (overlays, re-constructs, crack sealing, pothole patching, road striping/symbols, signing etc.), the multi-use trail system, street greenways, street/trail lighting and associated material purchases. This fund is also responsible for the City's street capital program as well as covering debt service when the SDC Street Improvement Fund has insufficient revenues to cover the annual debt obligation.

Current Street and Trail Inventory

- Public Maintained Paved Streets – 49.76 miles
- Privately Maintained Paved Streets – 4.51 miles
- Unimproved Streets – 10.62 miles
- Alleys – 2.8 miles

ACCOMPLISHMENTS

- Chip Sealing of the following streets:
 - NW Depot St.-From Hwy 26 to Tracks (Chip and Stripe)- 0.28 miles
 - 16th from Oak to B street(Chip Only) – 0.24 miles
 - NW Mill St.- From Adler St to Cherry Ln (Chip) – 0.49 miles
 - NW Cherry Ln- From Hwy 26 to Berg Dr (Chip and Stripe) – 0.63 miles
 - NW Berg Dr.- From Cherry Ln to End – 0.53 miles
 - Oak St. - 6th St to eastern end (Chip and Stripe) – 0.66 miles

Total = 2.83 miles

GOALS

- 1. Street Repairs and Maintenance: \$325,000 in Materials and Services are allocated for the following uses:**
 - Repairs/Maintenance Materials – i.e. signing, striping, pothole patching, crack sealing of streets.
 - Storm Sewer Maintenance – i.e. piping and catch basin repairs and replacement
 - Street Greenway Maintenance – i.e. irrigation, tree lighting, electrical, fertilizer.
 - Street Preservation – i.e. asphalt overlays, chip sealing, grind/inlays, seal coating of streets. Sidewalk assessment and panel replacements.
- 2. Street Capital Projects: \$2,150,000 in Capital Outlay are allocated for the following projects:**
 - Hall Road Extension/Culver Highway Intersection Improvements/Signals At J Street - Total project cost for preliminary engineering is estimated at \$270,000, right-of-way \$268,000, design & architectural \$1,662,000, signalization \$1,200,000, loan fee \$35,000 and construction management \$997,000. The project includes two roundabouts at Hall Road and Hwy 361 and Belmont Lane/J Street and Hwy 361. The City is working towards acquiring funding from several partners to help fund at a minimum one phase in the amount of \$3,504,700. Design fees of \$350,000 has been allocated in the current FY 2022-2023 budget and the remaining \$1,300,000 to complete design is allocated in the FY 2023-2024 budget. However, the project is on hold until grant-funding has been

identified. The City has requested a portion of the funding in grants and loans so this project is currently under design and right-of-way with a budget of \$3,504,700.

- Reconstruction and paving of SE 10th Street from SE J Street to SE Buff Street, including drainage improvements. Estimated construction cost is \$400,000.
- Road reconstruction of NW Cleveland Street, NW Birch Street & NW 3rd Street at a cost of \$150,000.

3. Other Projects:

- Increase the Cherry Lane Reconstruct Reserve from \$90,000 to \$105,000.
- Planning for the South Town Corridor with ODOT. This is a multi-year project with an estimate of \$300,000 and the City is proposing to split the project 50/50 with ODOT. The total of \$150,000 is to be expended in FY 2022-2023

EXPLANATION OF SIGNIFICANT BUDGET CHANGES

There is a large swing in cash flow through the transportation's operations fund since the completion of the J Street Bridge project and the addition of SE 10th Street, Hall Road extension and the US 97 Stormwater project.

Increase transfers from SDC Street Improvement Fund to cover additional debt payment for expansion of J Street Bridge and SE 10th Street construction.

City of Madras
2023-24 Budget Worksheet
Transportation Operations Fund
Revenues

GL Codes	Description	2020-21	2021-22	2022-23		2023-24		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
204-010-301-0101	Beginning Fund Balance	381,925	881,297	1,163,985	1,163,985	972,645	1,402,645	1,402,645
	Total Beginning Fund Balance	381,925	881,297	1,163,985	1,163,985	972,645	1,402,645	1,402,645
Franchise Fees								
204-040-320-2101	Cascade Natural Gas - 50%	62,258	76,391	71,544	75,000	68,000	68,000	68,000
204-040-320-2201	Bend Broadband (Crestview) 50%	18,730	19,802	20,412	15,800	15,800	15,800	15,800
204-040-320-2301	Pacific Power & Light - 50%	308,145	309,517	304,425	310,995	335,875	335,875	335,875
204-040-320-2401	QWest Communications - 50%	7,863	7,468	7,863	7,700	7,700	7,700	7,700
204-040-320-2402	Quantum Communications - 50%	5,415	5,724	5,415	5,415	5,415	5,415	5,415
204-040-320-2601	Madras Sanitary Service - 50%	37,230	41,776	40,607	38,000	38,000	38,000	38,000
204-040-320-2701	Fiber Optic (Level III) - 50%	-	15,157	-	15,000	15,000	15,000	15,000
204-040-320-2801	Bend Broadband - 50%	7,018	5,933	5,966	6,000	6,000	6,000	6,000
	Total Franchise Fees	446,659	481,767	456,232	473,910	491,790	491,790	491,790
Shared Revenues								
204-040-340-4114	OTIB Loan J Street Willow Creek Bridge	223,835	518,257	1,900,000	700,000	50,000	50,000	50,000
204-040-340-4115	OTIB Loan for Hall Road/Culver Hwy/J Street	-	-	800,000	-	1,250,000	1,250,000	1,250,000
204-040-340-4109	COIC/Cascades East Transit Grant	-	-	-	-	83,000	83,000	83,000
	Total Shared Revenues	223,835	518,257	2,700,000	700,000	1,383,000	1,383,000	1,383,000
Revenues From Other Agencies								
204-040-345-4501	State Gas Funds	487,832	580,363	559,550	603,000	596,633	596,633	596,633
204-040-345-4502	State Revenue Sharing	101,538	105,619	94,060	94,060	94,060	94,060	94,060
204-040-345-4505	STP Allotment Funds	73,478	220,128	76,184	107,107	-	-	-
204-040-345-4510	Jefferson County Trail Improvement	-	55,023	-	-	-	-	-
204-040-345-4522	Grant-ODOT SRTS B Street	159,245	-	-	-	-	-	-
204-040-345-4523	Grant/Loan Jefferson County J Street Bridge	248,705	587,794	1,656,000	700,000	50,000	50,000	50,000
204-040-345-4525	Grant - ODOT Juniper Hills to Madras East Trails P	-	121,968	-	6,419	-	-	-
204-040-345-4526	Grant - ODOT SRTS 7th Street	-	-	300,000	300,000	-	-	-
204-040-345-4527	Grant - Jefferson County MTEP Culver HWY	-	-	800,000	-	-	-	-
	Total Revenues from Other Agencies	1,070,799	1,670,895	3,485,794	1,810,586	740,693	740,693	740,693
Charges for Services								
204-040-350-5401	Miscellaneous Revenue	102	30,693	500	3,730	500	500	500
	Total Charges for Services	102	30,693	500	3,730	500	500	500
Charges for Current Services								
204-040-370-6501	SDC - Street Reimbursement	18,258	7,142	3,432	8,500	2,356	2,356	2,356
	Total Charges for Current Services	18,258	7,142	3,432	8,500	2,356	2,356	2,356
Use of Money & Property								
204-040-380-8101	Interest on Investments	2,332	990	4,500	4,500	4,500	4,500	4,500
204-040-380-8502	Industrial Site Leases	8,209	8,267	8,000	8,000	8,000	8,000	8,000
	Total Use of Money & Property	10,541	9,257	12,500	12,500	12,500	12,500	12,500
Interfund Transfers - In								
204-040-390-9301	MRC - Commercial Project Fund	-	35,000	-	-	10,000	10,000	10,000
204-040-390-9401	Airport Operations	9,000	9,000	9,000	9,000	9,000	9,000	9,000
204-040-390-9509	SDC Wastewater Improvement Fund	-	42,000	-	-	-	-	-
204-040-390-9600	General Fund - Non Departmental	-	-	1,000,000	1,000,000	-	-	-
204-040-390-9610	Improvement Fee Fund	-	-	150,000	150,000	-	-	-
204-040-390-9607	SDC Storm Water Improvement	-	25,000	-	-	25,000	25,000	25,000
204-040-390-9608	SDC Street Improvement	59,000	224,000	298,443	298,443	500,000	500,000	500,000
204-040-390-9302	Housing Urban Renewal District - Infrastructure	-	-	-	-	88,000	88,000	88,000
	Total Interfund Transfers- In	68,000	335,000	1,457,443	1,457,443	632,000	632,000	632,000
	Total Revenues	2,220,119	3,934,307	9,279,886	5,630,654	4,235,484	4,665,484	4,665,484

City of Madras
2023-24 Budget Worksheet
Transportation Operations Fund
Expenditures

GL Codes	Description	2020-21	2021-22	2022-23		2023-24		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Materials & Services								
204-040-520-1008	Alley Maintenance	-	-	2,500	-	-	-	-
204-040-520-1106	Bicycle Path and Light Maintenance	550	-	-	-	-	-	-
204-040-520-1201	Annual Dues & Licenses	-	-	-	100	100	100	100
204-040-520-1204	Computer	-	-	-	1,080	1,500	1,500	1,500
204-040-520-1221	Contract Services	-	-	3,500	1,008	3,500	3,500	3,500
204-040-520-1403	Equipment Repairs	6,523	-	5,000	-	-	-	-
204-040-520-1405	Equipment Rentals	349	-	1,000	1,000	1,000	1,000	1,000
204-040-520-1801	Insurance & Surety Bonds	8,695	8,844	10,200	9,451	10,200	10,200	10,200
204-040-520-2102	Legal Fees	2,680	11,898	3,500	6,500	6,500	6,500	6,500
204-040-520-2203	Meetings, Travel, EE Development	-	-	-	3,000	3,000	3,000	3,000
204-040-520-2206	OTIB Bank/Loan Fees	-	-	25,000	25,000	25,000	25,000	25,000
204-040-520-2503	Professional Services	3,311	28,825	68,500	80,000	125,000	125,000	125,000
204-040-520-2702	Repairs/Maintenance Materials	160,760	58,213	150,000	113,760	150,000	150,000	150,000
204-040-520-2804	Street and Trail Lighting Utility	87,047	83,302	95,000	84,116	85,000	85,000	85,000
204-040-520-2807	Storm Sewer Maintenance	21,486	-	5,000	5,000	5,000	5,000	5,000
204-040-520-2808	Street Greenway Maintenance	40,280	37,828	35,000	35,000	35,000	35,000	35,000
204-040-520-2809	Sidewalk Grant Program and ADA ramp	-	-	-	1,000	-	-	-
204-040-520-2810	Street Preservation	11,469	56,773	150,000	150,000	200,000	200,000	200,000
204-040-520-3207	Inventory Used	-	-	10,000	-	-	-	-
204-040-520-3500	Cascade East Transit Grant Match	7,973	8,372	10,000	8,788	92,500	92,500	92,500
204-040-520-4016	General Fund	-	-	-	-	34,434	34,434	34,434
204-040-520-4017	Internal Services Central Services Fund	59,492	56,230	73,500	33,459	-	-	-
204-040-520-4018	Internal Services Public Works Staff Fund	316,239	458,466	562,551	622,440	631,800	631,800	631,800
204-040-520-4019	Internal Services Buildings Fund	35,464	13,691	-	-	-	-	-
204-040-520-4020	Internal Services Fleet Fund	19,624	-	-	-	-	-	-
Total Materials & Services		781,941	822,441	1,210,251	1,180,702	1,409,534	1,409,534	1,409,534
Capital Outlay								
204-040-540-1302	Juniper Hills to Madras East Trails Project	-	169,300	60,000	14,110	-	-	-
204-040-540-1311	Safe Routes to School (B Street)	20	-	-	-	-	-	-
204-040-540-1320	South Y Sign	-	-	40,000	65,000	-	-	-
204-040-540-1325	J Street Bridge	491,128	1,228,911	3,400,000	1,400,000	100,000	100,000	100,000
204-040-540-1328	Safe Routes to School (7th Street)	-	12,341	700,000	672,618	-	-	-
204-040-540-1329	Marie Street Rehab	-	441,173	-	-	-	-	-
204-040-540-1330	10th Street Summer Place	-	-	169,943	169,943	-	-	-
204-040-540-3003	MTEP - Hall/Culver HWY/J. St	-	90	1,600,000	45,000	1,250,000	1,250,000	1,250,000
204-040-540-1331	Pave 10th Street - J Street to Buff	-	-	-	30,000	400,000	400,000	400,000
204-040-540-1332	Cleveland, Birch & 3rd St.	-	-	-	-	150,000	175,000	175,000
204-040-540-1333	Oak St Improvements	-	-	-	-	250,000	250,000	250,000
Total Capital Outlay		491,149	1,851,815	5,969,943	2,396,671	2,150,000	2,175,000	2,175,000

City of Madras
2023-24 Budget Worksheet
Transportation Operations Fund
Expenditures

GL Codes	Description	2020-21	2021-22	2022-23		2023-24		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Special Payments								
204-040-545-1301	ODOT	-	-	150,000	150,000	-	-	-
	Total Special Payments	-	-	150,000	150,000	-	-	-
Debt Service								
204-040-570-7313	J Street SPWF - Principal	40,845	40,845	42,000	40,845	43,000	43,000	43,000
204-040-570-7314	J Street SPWF - Interest	21,045	20,228	21,000	19,411	19,000	19,000	19,000
204-040-570-7410	OTIB/J Street Bridge Loan - Interest	3,843	-	88,500	88,380	86,500	86,500	86,500
204-040-570-7411	OTIB/J Street Bridge Loan - Principal	-	-	352,000	352,000	54,000	54,000	54,000
	Total Debt Service	65,733	61,073	503,500	500,636	202,500	202,500	202,500
Reserve for Future Expenditure								
204-040-580-6002	Cherry Lane Reconstruct at Truck Stop	-	-	90,000	-	105,000	105,000	105,000
	Total Reserve For Future Expenditure	-	-	90,000	-	105,000	105,000	105,000
Operating Contingency								
204-040-590-1010	Operating Contingency	-	-	237,175	-	175,000	175,000	175,000
	Total Operating Contingency	-	-	237,175	-	175,000	175,000	175,000
Ending Fund Balance								
204-040-595-1010	Ending Fund Balance	881,297	1,198,978	1,119,017	1,402,645	193,450	598,450	598,450
	Total Ending Fund Balance	881,297	1,198,978	1,119,017	1,402,645	193,450	598,450	598,450
	Total Expenditures	2,220,119	3,934,307	9,279,886	5,630,654	4,235,484	4,665,484	4,665,484
	Total TOF Revenues	2,220,119	3,934,307	9,279,886	5,630,654	4,235,484	4,665,484	4,665,484
	Total TOF Expenditures	2,220,119	3,934,307	9,279,886	5,630,654	4,235,484	4,665,484	4,665,484
Fiscal Policy Analysis								
	Ending Fund Balance + Contingency	881,297	1,198,978	1,356,192	1,402,645	368,450	773,450	773,450
	Expenses = PS, MS + Transfers Out	781,941	822,441	1,210,251	1,180,702	1,409,534	1,409,534	1,409,534
	Minimum End Fund Bal Policy 16.4%	16.40%	16.40%	16.40%	16.40%	16.40%	16.40%	16%
	Management Target 20% End. Fund Bal.	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20%
	Actual Ending Fund Bal Percentage	112.71%	145.78%	112.06%	118.80%	26.14%	54.87%	55%

**Due to rounding, estimated numbers may not add up precisely with the totals provided*

COMMUNITY CLEANUP FUND

DEPARTMENT DESCRIPTION AND CORE SERVICES

The Community Cleanup Fund was established on June 26, 2018 by Resolution number 17-2018, with a review date no later than March 2028. The purpose of this Fund is to provide funding to clean up the Madras community through a variety of avenues as listed below based on the requirements of Madras Municipal Code Chapter 6 – Animals, Chapter 8 – Health and Safety, Chapter 9 – Peace, Safety, & Welfare, Chapter 10 – Public Improvements & Open Spaces, and Chapter 18 – Development Code . Revenues into the fund are primarily through 1) funds shared from Jefferson County's Solid Waste Management agreement; 2) a portion of the City's annual purchase card ("P-Card") rebate.

Per the 2016 Solid Waste Management Agreement, clean-up funds may be used for the following purposes:

- Community clean up events or programs to increase recycling,
- Code enforcement solid waste activities, including abatement costs,
- Nuisance abatement solid waste activities and costs,
- Community beautification projects on publicly owned land or facilities,
- Graffiti clean-up grants
- Fences, gates, access barrier grants to prevent/reduce illegal solid waste dumping.

ACCOMPLISHMENTS

- Graffiti removal
- Removal and disposal of solid waste, abandoned RVs
- Removal and disposal of solid waste from homeless encampments
- Vegetation management in Willow Creek
- Supplies for Adopt-a-Trail program

GOALS

- Establish Code Enforcement Officer in partnership with Jefferson County Fire & EMS
- Safe & timely removal of solid waste associated with homeless encampments
- Minimize prevalence of noxious weeds
- Minimize wildfire risk by cutting tall grass

EXPLANATION OF SIGNIFICANT BUDGET CHANGES

- Adding a Code Enforcement Officer position

City of Madras
2023-24 Budget Worksheet
Community Clean-up Fund

GL Codes	Description	2020-21 Actuals	2021-22 Actuals	2022-23		2023-2024		
				Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
205-010-301-0101	Beginning Fund Balance	64,744	73,213	62,928	103,215	81,695	81,695	81,695
	Total Beginning Fund Balance	64,744	73,213	62,928	103,215	81,695	81,695	81,695
Revenue from Other Agencies								
205-205-345-4601	Jeff. County Fire & EMS	-	-	-	-	40,000	40,000	40,000
	Total Revenue from Other Agencies	-	-	-	-	40,000	40,000	40,000
Charges for Services								
205-205-350-5501	Community Clean-up (Jefferson County)	8,847	13,008	9,000	15,390	13,000	13,000	13,000
205-205-350-5504	Nuisance Fees	-	-	-	-	12,500	12,500	12,500
	Total Charges for Services	8,847	13,008	9,000	15,390	25,500	25,500	25,500
Use of Money & Property								
205-205-380-8401	P-Card Rebate	11,598	15,778	8,000	15,000	15,000	15,000	15,000
205-205-380-8102	Sale of Assets	-	11,690	-	-	-	-	-
	Total Use of Money & Property	11,598	27,468	8,000	15,000	15,000	15,000	15,000
Transfers In								
205-205-390-9904	Tourism/Economic Development Fund	-	-	-	-	35,000	35,000	35,000
	Total Transfers In	-	-	-	-	35,000	35,000	35,000
	Total Revenues	76,343	100,682	70,928	118,215	197,195	197,195	197,195
Materials & Services								
205-205-520-1203	Community Clean-up	11,977	10,211	40,000	25,000	25,000	25,000	25,000
205-205-520-1207	Code Enforcement - Abatement	-	264	10,000	10,000	35,000	35,000	35,000
205-205-520-1221	Contract Services					50,000	50,000	50,000
205-205-520-2102	Legal Fees					5,000	5,000	5,000
205-205-520-2401	Office Supplies					1,000	1,000	1,000
205-205-520-2502	Postage					2,000	2,000	2,000
205-205-520-2503	Professional Services	-	-	-	1,520	10,000	10,000	10,000
	Total Materials & Services	11,977	10,475	50,000	36,520	128,000	128,000	128,000
Operating Contingency								
205-205-590-1010	Operating Contingency	-	-	-	-	25,000	25,000	25,000
	Total Operating Contingency	-	-	-	-	25,000	25,000	25,000
Ending Fund Balance								
205-205-595-1010	Ending Fund Balance	64,366	90,207	20,928	81,695	44,195	44,195	44,195
	Total Ending Fund Balance	64,366	90,207	20,928	81,695	44,195	44,195	44,195
	Total Expenditures	76,343	100,682	70,928	118,215	197,195	197,195	197,195
	Total Community Cleanup Revenues	76,343	100,682	70,928	118,215	197,195	197,195	197,195
	Total Community Cleanup Expenditures	76,343	100,682	70,928	118,215	197,195	197,195	197,195

REVIEW DATE MARCH 2028

**Due to rounding, estimated numbers may not add up precisely with the totals provided*

TOURISM & ECONOMIC DEVELOPMENT FUND

DEPARTMENT DESCRIPTION AND CORE SERVICES

This fund supports the following programs: 1) Madras Municipal Airport; 2) Chamber of Commerce; 3) Golf Course; 4) Community Grant Projects supporting economic growth; 5) Economic Development program for Jefferson County; and 6) Sister City Program (Tomi City, Japan). The City Council approved a 9-year commitment to support the Jefferson County Fair Board's request for \$5,000 per year to replace and improve Jefferson County's Fairgrounds show barn. This funding commitment will start in FY 2022-23 and finish in FY 2031-32. With the restructuring of funds, the Tourism & Economic Development Fund will also balance funding needs for the Madras Municipal Airport and Golf Course Fund.

The original 6% transient occupancy tax was established by voter levy in 1983. Jefferson County collects the tax and transfers it to the City of Madras. In 2021, the County adopted the State's Model ordinance, and the administration of these funds follows Jefferson County Code 3.08.150 A in part:

"Taxes will be used to encourage economic growth, including, but not limited to, promotion of the county fairgrounds, industrial sites, chambers of commerce, parks, libraries, schools and other such entities."

On August 21, 2001 the City Council adopted Ordinance No. 694 that initiated an additional three percent (3%) of transient occupancy room tax to be collected for a total 9% assessment. Section 20 of Ordinance No. 694 reads:

"Funds collected pursuant this ordinance will be distributed to the General Fund of the City... Taxes will be used by the City of Madras to encourage economic growth, but is not limited to being spent within the city. Economic growth means, but is not limited to promotion of the fair board, airport, Industrial Site, Chamber of Commerce, parks, libraries, schools and like entries."

ACCOMPLISHMENTS

- ARPA Grant to Initiative Brewing
- One new hotel was completed in May 2023. The resulting TLT taxes are estimated at \$70,000 for FY2023-24

GOALS

- Continue support of Community projects that promote tourism and economic development.

EXPLANATION OF SIGNIFICANT BUDGET CHANGES

Effective July 1, 2019, all transit occupancy tax is being deposited into the General Fund of the City as stipulated in the ordinances and to increase transparency. The tax is then distributed one-third to the Parks Fund and two-thirds to the Tourism and Economic Development Fund. This practice continues in the 2023-24. With the additions of the Bunk House Hotel, half of the estimated \$70,000 of Transient Lodging Tax will be transferred to the Community Cleanup Fund. This allocation of resources supports the Tourism & Economic Development Funds' mission for economic growth and livability within the community.

City of Madras
2023-24 Budget Worksheet
Tourism/Economic Development Fund
Revenues

GL Codes	Description	2020-21 Actuals	2021-22 Actuals	2022-2023		2023-2024		
				Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
207-010-301-0101	Beginning Fund Balance	480,938	333,250	351,152	414,592	468,562	468,562	468,562
	Total Beginning Fund Balance	480,938	333,250	351,152	414,592	468,562	468,562	468,562
Shared Revenues								
207-207-340-4204	CDBG Grant COVID Relief	103,410	20,855	15,000	15,000	-	-	-
207-207-340-4205	CDBG COVID Rent Assitance	-	-	350,000	350,000	-	-	-
	Total Shared Revenues	103,410	20,855	365,000	365,000	-	-	-
Use of Money & Property								
207-207-380-8101	Interest	1,694	1,604	4,500	4,500	4,500	4,500	4,500
207-207-380-8102	P-Card Rebate	4,500	4,500	4,500	4,500	4,500	4,500	4,500
	Total Use of Money & Property	6,194	6,104	9,000	9,000	9,000	9,000	9,000
Interfund Transfers - In								
207-207-390-9606	General Fund - Non Departmental	233,208	293,063	290,145	291,450	330,000	330,000	330,000
207-207-390-9608	General Fund - Emergency Aid	-	-	93,750	93,750	-	-	-
207-207-390-9301	MURD - Project Fund	-	-	950	950	-	-	-
	Total Interfund Transfers - In	233,208	293,063	384,845	386,150	330,000	330,000	330,000
	Total Revenues	823,749	653,272	1,109,997	1,174,742	807,562	807,562	807,562

City of Madras
2023-24 Budget Worksheet
Tourism/Economic Development Fund
Expenditures

GL Codes	Description	2020-21 Actuals	2021-22 Actuals	2022-23		2023-2024		
				Adopted	Yr End Proj.	Proposed	Approved	Adopted
Materials & Services								
207-207-520-1011	Airshow of the Cascades	-	7,500	9,000	9,000	9,000	9,000	9,000
207-207-520-1202	Chamber of Commerce	68,000	68,000	76,500	76,500	80,325	76,500	76,500
207-207-520-1217	Community Projects - Programmed	34,869	45,848	60,950	60,950	60,000	60,000	60,000
207-207-520-1218	Community Projects - Unprogrammed	11,200	3,200	5,000	2,500	5,000	5,000	5,000
207-207-520-1219	Economic Development for CO	-	7,500	13,500	13,500	20,000	20,000	20,000
207-207-520-2102	Legal Fees	-	-	-	2,000	2,000	2,000	2,000
207-207-520-4018	General Fund	-	-	-	-	18,500	18,500	18,500
207-207-520-4017	Internal Services Central Services Fund	27,881	22,951	52,500	16,730	-	-	-
207-207-520-4019	Internal Services Buildings Fund	2,503	856	-	-	-	-	-
	Total Materials & Services	144,453	155,855	217,450	181,180	194,825	191,000	191,000
Special Payments								
207-207-545-1221	Sister City	-	-	5,500	-	5,500	5,500	5,500
207-207-545-1222	Emergency Aid & Economic Assistance	36,386	1,250	100,000	100,000	-	-	-
207-207-545-1223	COIC-OBDD Covid-19 Match	22,500	-	-	-	-	-	-
207-207-545-1224	CDBG-Neighbor Impact Covid	103,410	20,855	15,000	15,000	-	-	-
207-207-545-1225	MRC-Commercial Loan Fund	100,000	-	-	-	-	-	-
207-207-545-1226	CDBG-COVID - Rental Assistance	-	5,720	350,000	350,000	-	-	-
207-207-545-1227	Jefferson County Comm. Pathway	-	-	5,000	5,000	-	-	-
	Total Special Payments	262,296	27,825	475,500	470,000	5,500	5,500	5,500
Interfund Transfers - Out								
207-207-550-1018	Airport Fund	-	-	-	-	125,000	125,000	125,000
207-207-550-1020	Parks Fund	33,750	55,000	55,000	55,000	-	-	-
207-207-550-1021	Golf Course Fund	-	-	-	-	75,000	75,000	75,000
207-207-550-1022	Community Clean-Up fund	-	-	-	-	35,000	35,000	35,000
207-207-550-1030	Housing Project Fund	50,000	-	-	-	-	-	-
	Total Interfund Transfers - Out	83,750	55,000	55,000	55,000	235,000	235,000	235,000
Reserve for Future Expenditure								
207-207-580-6003	Sister City Reserve	-	-	5,000	-	5,000	5,000	5,000
	Total Reserve For Future Expenditure	-	-	5,000	-	5,000	5,000	5,000
Operating Contingency								
207-207-590-1010	Operating Contingency	-	-	110,250	-	100,000	100,000	100,000
	Total Operating Contingency	-	-	110,250	-	100,000	100,000	100,000
Ending Fund Balance								
207-207-595-1010	Ending Fund Balance	333,250	414,592	246,797	468,562	267,237	271,062	271,062
	Total Ending Fund Balance	333,250	414,592	246,797	468,562	267,237	271,062	271,062
	Total Expenditures	823,749	653,272	1,109,997	1,174,742	807,562	807,562	807,562
	Total Tourism/E. D.Revenues	823,749	653,272	1,109,997	1,174,742	807,562	807,562	807,562
	Total Tourism/E. D. Expenditures	823,749	653,272	1,109,997	1,174,742	807,562	807,562	807,562

Fiscal Policy Analysis		2020-21	2021-22	2022-2023	Yr. End Proj.	2023-2024	2023-2024	2023-2024
Ending Fund Balance + Contingency		333,250	414,592	357,047	468,562	367,237	371,062	371,062
Expenses = PS, MS + Transfers Out		228,203	210,855	272,450	236,180	429,825	426,000	426,000
Minimum Policy 16.4%		16.40%	16.40%	16.40%	16.40%	16.40%	16.40%	16.40%
Management Target 20%		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Actual		146.03%	196.62%	131.05%	198.39%	85.44%	87.10%	87%

**Due to rounding, estimated numbers may not add up precisely with the totals provided*

AIRPORT CONSTRUCTION FUND

DEPARTMENT DESCRIPTION AND CORE SERVICES

The Airport Construction is utilized as a reserve fund for capital projects associated with the Madras Municipal Airport. Per the Federal Aviation Administration, revenues the City collects from asset sales (lands, buildings) must be used to fund capital projects for the Airport and cannot be used for operational expenses. This fund serves as a holding place for these revenues until needed.

ACCOMPLISHMENTS

- \$35,970 from land sales was transferred to the Airport Operations Fund in FY 22-23 to support the construction of the Helipad.

GOALS

Since the fund does not have any resources, there are no goals for FY2023-24.

EXPLANATION OF SIGNIFICANT BUDGET CHANGES

All resources were used in 2022-23 as Federal Aviation Ad match requirements for the Helipad project. There are no additional land sales at the airport planned for FY 2023-24 and therefore no additional revenue streams to report.

City of Madras
2023-24 Budget Worksheet
Airport Construction Fund

GL Codes	Description	2020-21	2021-22	2022-2023	Yr End Proj.	2023-2024			
		Actuals	Actuals	Adopted		Proposed	Approved	Adopted	
	Beginning Fund Balance								
404-010-301-0101	Beginning Fund Balance	-	35,970	35,970	35,970	-	-	-	
	Total Beginning Fund Balance	-	35,970	35,970	35,970	-	-	-	
	Use of Money and Property								
404-404-380-8501	Land Sale	35,970	-	-	-	-	-	-	
	Total Use of Money and Property	35,970	-	-	-	-	-	-	
	Total Revenues	35,970	35,970	35,970	35,970	-	-	-	
	Interfund Transfers-Out								
404-404-550-1021	Airport Operations Fund	-	-	35,970	35,970	-	-	-	
	Total Interfund Transfers-Out	-	-	35,970	35,970	-	-	-	
	Ending Fund Balance								
404-404-595-1010	Ending Fund Balance	35,970	35,970	-	-	-	-	-	
	Total Ending Fund Balance	35,970	35,970	-	-	-	-	-	
	Total Expenditures	35,970	35,970	35,970	35,970	-	-	-	
	Total Airport Construction Revenues	35,970	35,970	35,970	35,970	-	-	-	
	Total Airport Construction Exp.	35,970	35,970	35,970	35,970	-	-	-	

**Due to rounding, estimated numbers may not add up precisely with the totals provided*

IMPROVEMENT FEE FUND

DEPARTMENT DESCRIPTION AND CORE SERVICES

This fund provides for infrastructure system improvements. Developers pay their proportional share of a larger system improvement. Street improvement fees and sewer improvement fees are currently deposited into this fund. The fees collected must be used on streets adjacent to the lot or on the system that fee was paid into.

ACCOMPLISHMENTS

Over the past few years, the developer of phase four of Strawberry Heights (Treasure Hills) has contributed \$150,000 towards half street improvements to 10th Street. Mr. Boro constructed 10th Street adjacent to his development in FY 2022-23 and the City plans to reimburse Mr. Boro for the east half of 10th Street upon completion. This includes the \$150,000 deposited by the developer of Treasure Hills and any additional funding needed to cover half of the costs.

GOALS

A budgeted \$320,000 is set in contingency to be available if an unknown need arises throughout the year. As projects are identified and implemented this fund will transfer the appropriate dollars into the Transportation Operations Fund to cover the cost of improvements.

EXPLANATION OF SIGNIFICANT BUDGET CHANGES

There are no significant budget changes to the Improvement Fee Fund for FY2023-24.

City of Madras
2023-24 Budget Worksheet
Improvement Fee Fund

GL Codes	Description	2020-21 Actuals	2021-22 Actuals	2022-2023 Adopted Yr End Proj	2023-2024			
					Proposed	Approved	Adopted	
	Beginning Fund Balance							
409-010-301-0101	Beginning Fund Balance	357,284	426,241	504,362	517,927	381,377	381,377	381,377
	Total Beginning Fund Balance	357,284	426,241	504,362	517,927	381,377	381,377	381,377
	Regulatory Fees							
409-409-330-3305	Street Imp. Fee	66,064	89,271	5,000	6,600	5,000	5,000	5,000
	Total Regulatory Fees	66,064	89,271	5,000	6,600	5,000	5,000	5,000
	Use of Money & Property							
409-409-380-8101	Interest on Investments	2,893	2,415	6,850	6,850	5,000	5,000	5,000
	Total Use of Money & Property	2,893	2,415	6,850	6,850	5,000	5,000	5,000
	Total Revenues	426,241	517,927	516,212	531,377	391,377	391,377	391,377
	Transfers Out							
409-409-550-1015	Transportation Ops	-	-	150,000	150,000	-	-	-
	Total Interfund Transfers - Out	-	-	150,000	150,000	-	-	-
	Capital Outlay							
409-409-540-2901	Improvement Projects	-	-	320,000	-	320,000	320,000	320,000
	Total Capital Outlay	-	-	320,000	-	320,000	320,000	320,000
	Ending Fund Balance							
409-409-595-1010	Ending Fund Balance	426,241	517,927	46,212	381,377	71,377	71,377	71,377
	Total Ending Fund Balance	426,241	517,927	46,212	381,377	71,377	71,377	71,377
	Total Expenditures	426,241	517,927	516,212	531,377	391,377	391,377	391,377
	Total Improvement Fee Revenues	426,241	517,927	516,212	531,377	391,377	391,377	391,377
	Total Improvement Fee Expenditures	426,241	517,927	516,212	531,377	391,377	391,377	391,377

**Due to rounding, estimated numbers may not add up precisely with the totals provided*

GOLF COURSE FUND

DEPARTMENT DESCRIPTION AND CORE SERVICES

The Golf Course Fund was established by Resolution number 26-2022 on September 27, 2022, with a review date no later than January 2032. On November 1, 2020 the City began managing and operating Desert Peaks Golf Course. This will be the start of the third year under complete operation of the City. As of March, 2023 sales revenue is at 94.3% of annual budget and membership sales are already at 82.8% of annual budget. Each year the golf course offers 5 annual passes as a donation for non-profit organizations to use in charity fundraising events.

ACCOMPLISHMENTS

- Set up and started selling deli items to golfers. Fresh-made sandwiches, hot dogs, pizza, and breakfast sandwiches are now available for purchase in the Pro Shop
- Remodeled Pro Shop to provide more room for customers. Downsized the reception desk and removed walls around former storage room.
- Removed and replaced carpeting in the Pro Shop
- Replaced small tables/chairs with larger more welcoming dining room style table/chairs
- Complete refurbishment of back deck
- Completed extension of cart barn, adding 20 new stalls
- Obtained Oregon Liquor Control Commission license to sell hard liquor
- Extended the cart path from Willowbrook Subdivision to the Club House, funded by developer 50% contribution (\$20,000) matched with the City's \$20,000 labor/materials supplied.
- Promoted Tournaments in the Summer of 2022
 - FFA Golf Tournament Fundraiser
 - Duffers and Dolls/Couples Tournament
 - MHS Volleyball Golf Tournament Fundraiser
 - MHS Football Golf Tournament Fundraiser
 - Men's Club Association Championship

GOALS

- Begin offering wider variety of beverages for purchase in the Pro Shop and also via mobile food/beverage trolley to golfers on the course
- Offer advertising opportunities to local merchants through billboards on the south wall of the cart barn.
- Promote the golf course's new solar panel project to the public.
- Continue to sponsor and promote tournaments. Summer 2023 anticipated tournaments include:
 - FFA Golf Tournament Fundraiser-May 13
 - Duffers and Dolls/Couples Tournament-June 2nd, 3rd, and 4th
 - MHS Volleyball Golf Tournament Fundraiser-June 17th
 - MHS Football Golf Tournament Fundraiser-August 19th
 - Men's Club Association Championship-August 12th and 13th

EXPLANATION OF SIGNIFICANT BUDGET CHANGES

- The Wastewater fund contribution to the Golf Course has been reduced from \$610,724 to \$500,000. This is due to the golf course exceeding revenue projections. Previous budgets considered a Sewer Effluent Irrigation project in the Golf Course Fund. However, it is more appropriate for that project to be budgeted under the WasteWater Operations Fund.

City of Madras
2023-24 Budget Worksheet
Golf Course Fund
Revenues

GL Codes	Description	2020-21	2021-22	2022-23		2023-24		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
208-010-301-0101	Beginning Fund Balance				-	116,581	116,581	116,581
	Total Beginning Fund Balance	-	-	-	-	116,581	116,581	116,581
Charges for Services								
206-206-350-3403	Park Fees	-	-	-	-	-	-	-
208-208-350-1000	Merchandise Sales	-	-	5,600	9,710	8,700	8,700	8,700
208-208-350-1001	Food and Beverage Sales	-	-	57,000	46,542	50,000	50,000	50,000
208-208-350-1002	Gift Certificate Sales	-	-	225	3,062	3,000	3,000	3,000
208-208-350-1003	Driving Range	-	-	3,500	7,227	6,500	6,500	6,500
208-208-350-1004	Power Cart Rental	-	-	37,800	54,800	55,000	55,000	55,000
208-208-350-1005	Power Cart Storage	-	-	6,000	15,000	15,000	15,000	15,000
208-208-350-1006	Pull Cart Rental	-	-	200	200	300	300	300
208-208-350-1007	Club Rental	-	-	300	350	350	350	350
208-208-350-1008	Electric Fee	-	-	-	-	-	-	-
208-208-350-1009	Trail Fee	-	-	100	500	500	500	500
208-208-350-1010	Green Fees	-	-	57,750	85,000	85,000	85,000	85,000
208-208-350-1011	Tournament Fee	-	-	1,000	-	1,000	1,000	1,000
208-208-350-1012	Deli Sales	-	-	10,800	7,000	15,000	15,000	15,000
208-208-350-5400	Cart Barn Advertising Fees	-	-	-	-	15,000	15,000	15,000
208-208-350-5401	Miscellaneous Revenue	-	-	-	435	500	500	500
	Total Charges for Services	-	-	180,275	229,826	255,850	255,850	255,850
Use of Money & Property								
208-208-380-8006	Memberships	-	-	67,200	70,000	70,000	70,000	70,000
208-208-380-8102	Willowbrook Cart Path	-	-	20,000	-	20,000	20,000	20,000
	Total Use of Money & Property	-	-	87,200	70,000	90,000	90,000	90,000
Interfund Transfers - In								
208-208-390-9501	Parks Fund	-	-	535,168	535,168	-	-	-
208-208-390-9502	Waste Water Operations Fund	-	-	573,908	-	500,000	500,000	500,000
208-208-390-9503	Tourism/Economic Development Fund	-	-	-	-	75,000	75,000	75,000
	Total Interfund Transfers - In	-	-	1,109,076	535,168	575,000	575,000	575,000
	Total Revenues	-	-	1,376,551	834,994	1,037,431	1,037,431	1,037,431

**Golf Course Fund
Expenditures**

GL Codes	Description	2020-21	2021-22	2022-23		2023-24		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Materials & Services - Golf Course								
208-208-520-1002	Advertising	-	-	10,000	7,455	7,500	7,500	7,500
208-208-520-1101	Building Maintenance	-	-	10,000	9,913	15,800	15,800	15,800
208-208-520-1200	Temp Services	-	-	-	-	50,000	50,000	50,000
208-208-520-1204	Computer	-	-	15,000	6,996	6,996	6,996	6,996
208-208-520-1221	Contract Service	-	-	7,500	800	2,000	2,000	2,000
208-208-520-1301	Annual Dues and Licenses	-	-	2,000	1,500	2,000	2,000	2,000
208-208-520-1401	Utilities (garbage,electric,phone,TV)	-	-	20,000	28,473	30,000	30,000	30,000
208-208-520-1402	Merchandise Expense	-	-	4,500	10,000	9,000	9,000	9,000
208-208-520-1403	Food and Beverage Expense	-	-	30,000	22,000	25,000	25,000	25,000
208-208-520-1404	Deli Supplies	-	-	10,000	10,000	13,000	13,000	13,000
208-208-520-1801	Insurance & Surety Bonds	-	-	3,000	2,944	3,208	3,208	3,208
208-208-520-2203	Meetings, Travel, EE Development	-	-	-	3,000	3,000	3,000	3,000
208-208-520-2206	Bank Service Fees	-	-	5,000	7,091	8,500	8,500	8,500
208-208-520-2401	Office Supplies	-	-	3,500	6,214	6,500	6,500	6,500
208-208-520-2503	Professional Services	-	-	-	-	5,000	5,000	5,000
208-208-520-2701	Power Cart Lease	-	-	19,700	21,167	22,000	22,000	22,000
208-208-520-2702	Repairs and Maintenance - Grounds	-	-	70,000	53,333	54,000	54,000	54,000
208-208-520-2703	Repairs and Maintenance - ProShop	-	-	15,000	25,000	8,000	8,000	8,000
208-208-520-2903	North Unit Irrigation District	-	-	6,000	-	6,600	6,600	6,600
208-208-520-3207	Inventory Used	-	-	2,500	-	-	-	-
208-208-520-4021	General Fund	-	-	-	-	86,086	86,086	86,086
208-208-520-4017	Internal Services Central Services	-	-	73,500	66,919	-	-	-
208-208-520-4018	Internal Services Public Works Staff Fund	-	-	396,598	406,980	413,100	413,100	413,100
208-208-520-4022	Internal Services IT Fund	-	-	6,951	8,534	8,902	8,902	8,902
	Total Materials & Services	-	-	710,749	698,319	786,192	786,192	786,192
Capital Outlay								
208-208-540-1305	Cart Path - Willowbrook Subdivision	-	-	40,000	-	40,000	40,000	40,000
208-208-540-1307	Cart Barn Extension	-	-	22,000	20,094	-	-	-
	Total Capital Outlay	-	-	62,000	20,094	40,000	40,000	40,000
Reserve for Future Expenditure								
208-208-580-6001	Golf Course Irrigation Replacement	-	-	600,000	-	-	-	-
	Total Reserve for Future Expenditure	-	-	600,000	-	-	-	-
Operating Contingency								
208-208-590-1010	Operating Contingency	-	-	3,000	-	126,840	126,840	126,840
	Total Operating Contingency	-	-	3,000	-	126,840	126,840	126,840
Ending Fund Balance								
208-208-595-1010	Ending Fund Balance	-	-	802	116,581	84,399	84,399	84,399
	Total Ending Fund Balance	-	-	802	116,581	84,399	84,399	84,399
	Total Expenditures	-	-	1,376,551	834,994	1,037,431	1,037,431	1,037,431
	Total Golf Course Revenue	-	-	1,376,551	834,994	1,037,431	1,037,431	1,037,431
	Total Golf Course Expenditures	-	-	1,376,551	834,994	1,037,431	1,037,431	1,037,431
Fiscal Policy Analysis		2020-21	2021-22	2022-23	Yr. End Proj.	2023-24	2023-24	2023-24
Ending Fund Balance + Contingency		-	-	3,802	116,581	211,239	211,239	211,239
Expenses = PS, MS + Transfers Out		-	-	710,749	698,319	786,192	786,192	786,192
Minimum Policy 60 days		16.40%	16.40%	16.40%	16.40%	16.40%	16.40%	16.40%
Management Target = 20% of Ops Exp.		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Actual				0.53%	16.69%	26.87%	26.87%	27%

**Due to rounding, estimated numbers may not add up precisely with the totals provided*

WATER OPERATIONS FUND

DEPARTMENT DESCRIPTION AND CORE SERVICES

This fund is responsible for improving and maintaining the City's water system (water valves, meters, water main replacement and improvements).

Current Inventory of Water Facilities:

- 19.7 miles of water main varying from 2" to 12" in size.
- 1 – one-million-gallon water tank
- 2 Water Wells

ACCOMPLISHMENTS

- The water fund continues to grow a healthy reserve for replacement of water infrastructure. The City obtained a Community Development Block Grant for reconstruction of waterline on G Street, Madison Street, Lincoln Street and A Street for \$2,343,825. This project was completed in FY 2022-23.
- The Water Meter Installation project continued in FY 2022-23. A portion of the ARPA funds were used to move the project

GOALS

- To build reserves and replace the existing water system we will need to continue to increase rates. Moving forward we will need to increase water rates in 6.0% in FY 23-24. Staff will continue to monitor year to year and adjust as required.
- The water meter project will continue forward by purchasing all of the re-setters needed to install the water meters. This project has spanned multiple years due to staffing, resource allocation, and supply chain delays.
- Evaluate benefits of maintaining ownership of the system into future years.

EXPLANATION OF SIGNIFICANT BUDGET CHANGES

The main changes in the FY 2023-24 Budget for the Water Fund is a rate increase of 6.0%. In FY 2022-23 the minimum rate is \$40.90 per 500 cubic feet and in FY 2023-24 the minimum rate will increase to \$43.35 per 500 cubic feet.

City of Madras
2023-24 Budget Worksheet
Water Operations Fund
Revenues

GL Codes	Description	2020-21	2021-22	2022-2023		2023-2024		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
502-010-301-0101	Beginning Fund Balance	298,694	395,351	374,898	352,375	249,946	249,946	249,946
	Total Beginning Fund Balance	298,694	395,351	374,898	352,375	249,946	249,946	249,946
Revenues from Other Agencies								
502-020-340-4122	Business Oregon - CDBG	82,924	20,749	2,343,825	2,343,825	-	-	-
	Total Revenues from Other Agencies	82,924	20,749	2,343,825	2,343,825	-	-	-
Charges for Services								
502-020-350-5401	Miscellaneous Revenue	200	-	-	-	-	-	-
	Total Charges for Services	200	-	-	-	-	-	-
Charges for Current Services								
502-020-370-6101	Water Sales	798,203	770,476	879,998	879,998	932,798	932,798	932,798
502-020-370-6202	Turn off/Late Fees	(75)	16,800	20,000	21,000	20,000	20,000	20,000
502-020-370-6301	Installation Inspection Fees	2,200	750	500	500	500	500	500
502-020-370-6302	Backflow Inspection	2,856	3,804	2,856	4,400	4,400	4,400	4,400
502-020-370-6501	SDC - Water	15,376	3,575	1,423	2,300	1,423	1,423	1,423
	Total Charges for Current Services	818,560	795,405	904,777	908,198	959,121	959,121	959,121
Use of Money and Property								
502-020-380-8101	Interest on Investments	2,542	1,863	2,462	2,500	2,500	2,500	2,500
	Total Use of Money & Property	2,542	1,863	2,462	2,500	2,500	2,500	2,500
Interfund Transfers - In								
502-020-390-9606	General Fund - ARPA	-	-	100,000	100,000	-	-	-
	Total Interfund Transfers-In	-	-	100,000	100,000	-	-	-
	Total Revenues	1,202,920	1,213,368	3,725,962	3,706,898	1,211,567	1,211,567	1,211,567

City of Madras
2023-24 Budget Worksheet
Water Operations Fund
Expenditures

GL Codes	Description	2020-21	2021-22	2022-2023		2023-2024		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Materials & Services								
502-020-520-1201	Annual Dues & Licenses	-	-	-	1,500	1,500	1,500	1,500
502-020-520-1204	Computer	-	-	20,000	5,100	5,100	5,100	5,100
502-020-520-1206	Chemicals/Testing	3,966	2,801	4,500	3,500	4,500	4,500	4,500
502-020-520-1221	Contract Services	-	-	5,500	4,400	4,400	4,400	4,400
502-020-520-1222	Meter Reads	10,288	10,600	14,500	10,800	15,200	15,200	15,200
502-020-520-1401	Electricity	5,254	4,645	4,060	6,424	6,400	6,400	6,400
502-020-520-1801	Insurance & Surety Bonds	10,866	8,710	9,600	3,986	4,344	4,344	4,344
502-020-520-2102	Legal Fees	59	4,307	3,500	-	3,500	3,500	3,500
502-020-520-2203	Meetings, Travel Schools	140	-	-	2,500	-	-	-
502-020-520-2206	Bank Service Fees	4,447	5,219	3,570	5,300	5,500	5,500	5,500
502-020-520-2503	Professional Services	1,700	54,244	5,000	1,700	2,000	2,000	2,000
502-020-520-2702	Repairs & Maintenance	1,890	39,232	20,000	20,000	20,000	20,000	20,000
502-020-520-3203	Water Meters	57,210	72,309	160,000	105,000	114,000	114,000	114,000
502-020-520-3204	Water Purchases	249,472	240,145	255,936	255,936	270,000	270,000	270,000
502-020-520-4016	General Fund	-	-	-	-	325,829	325,829	325,829
502-020-520-4017	Internal Services Central Services Fund	187,785	173,280	305,550	376,700	-	-	-
502-020-520-4018	Internal Services Public Works Staff Fund	153,008	221,822	298,152	287,280	191,600	191,600	191,600
502-020-520-4019	Internal Services Buildings Fund	17,283	14,261	-	-	-	-	-
502-020-520-4020	Internal Services Fleet Fund	9,190	-	-	-	-	-	-
502-020-520-4021	Internal Services Information Technology Fund	-	-	-	12,801	13,353	13,353	13,353
	Total Materials & Services	712,558	851,573	1,109,868	1,102,927	987,226	987,226	987,226
Capital Outlay								
502-020-540-3203	CDBG Water Line Replacement Project	85,464	-	2,343,825	2,343,825	-	-	-
	Total Capital Outlay	85,464	-	2,343,825	2,343,825	-	-	-
Debt Service								
502-020-570-7414	OEED - North Y Principal	6,300	6,300	6,700	6,700	6,500	6,500	6,500
502-020-570-7415	OEED - North Y Interest	3,246	3,120	3,500	3,500	3,500	3,500	3,500
	Total Debt Service	9,546	9,420	10,200	10,200	10,000	10,000	10,000
Reserve for Future Expenditures								
502-020-580-6000	Reserve for Water Meters & End Points - 20 yrs	-	-	5,000	-	10,000	10,000	10,000
	Total Reserve for Future Expenditures	-	-	5,000	-	10,000	10,000	10,000
Operating Contingency								
502-020-590-1010	Operating Contingency	-	-	80,000	-	100,000	100,000	100,000
	Total Operating Contingency	-	-	80,000	-	100,000	100,000	100,000
Ending Fund Balance								
502-020-595-1010	Ending Fund Balance	395,351	352,375	177,069	249,946	104,341	104,341	104,341
	Total Ending Fund Balance	395,351	352,375	177,069	249,946	104,341	104,341	104,341
	Total Expenditures	1,202,920	1,213,368	3,725,962	3,706,898	1,211,567	1,211,567	1,211,567
	Total Water Operations Revenues	1,202,920	1,213,368	3,725,962	3,706,898	1,211,567	1,211,567	1,211,567
	Total Water Operations Expenditures	1,202,920	1,213,368	3,725,962	3,706,898	1,211,567	1,211,567	1,211,567
Fiscal Policy Analysis								
	Ending Fund Balance + Contingency	395,351	352,375	257,069	249,946	204,341	204,341	204,341
	Expenses = PS, MS + Transfers Out	712,558	851,573	1,109,868	1,102,927	987,226	987,226	987,226
	Minimum Policy 60 days	16.40%	16.40%	16.40%	16.40%	16.40%	16.40%	16.40%
	Management Target 20%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
	Actual	55.48%	41.38%	23.16%	22.66%	20.70%	20.70%	21%

*Due to rounding, estimated numbers may not add up precisely with the totals provided

WASTEWATER OPERATIONS FUND

DEPARTMENT DESCRIPTION AND CORE SERVICES

This fund provides for the operation and maintenance of the City's wastewater collection and treatment system. This fund is also responsible for covering debt service and capital improvement projects in conjunction with the SDC Wastewater Improvement Fund.

Current Inventory of Wastewater Facilities:

- Sewer Main – Approx. 63 miles of sewer main varying in sizes from 6" to 24"
- Manholes – Approximately 870 gravity sewer manholes
- Lift Stations – 5 publicly owned and maintained lift stations.
- Treatment Plants – 2 (North Wastewater Treatment Plant, South Wastewater Treatment Plant)

ACCOMPLISHMENTS

- Installed Mountain View Estates/Skyridge Sewer Extension.
- Began the South WasteWater Treatment Plant Odor Control Project.
- Purchased and replaced four Aerators for the North WasteWater Treatment Plant.
- Began the WasteWater Master Plan Updates.
- Installed two new Sludge Pumps at the South WasteWater Treatment Plant.

GOALS

Continue to implement Cartegraph (City's Asset Management Program) to incorporate the Wastewater assets as step number one to get the manhole inspection and sewer main cleaning on a 5-year turnaround. In addition, the program will also include all the normal wear-and-tear parts in the plants and lift stations to keep us on top of proactive maintenance instead of reactive maintenance.

Projects planned include the following:

- Construct Culver Highway Sewer: Fairgrounds Road to Hall Road. Funded by Clean Water State Revolving Fund Loan with 50% principal forgiveness and developer contributions.
- Design the Hwy 97 Parallel Sewer Project. Construction anticipated in 2024 to be funded by Clean Water State Revolving Fund Loan with 50% principal forgiveness.
- Set aside \$85,000 for economic initiatives in need of sewer service as needed.
- Upgrade the Demers Lift Station to relocate portions of the infrastructure out of Demers Road and set up for future expansion, \$1,250,000.
- SWWTP Odor Control Project \$300,000
- Sewer Effluent Irrigation Project \$1,000,000
- Replace heliclean screw at SWWTP \$100,000
- Replace blowers at SWWTP \$200,000
- Replace aerators at NWWTP \$80,000
- Set aside \$150,000 in a reserve account to purchase a dewatering system for the south plant to reduce sludge hauling. Estimate for dewatering system is \$1,500,000

EXPLANATION OF SIGNIFICANT BUDGET CHANGES

As with the Water Fund, the City will need to increase sewer rates 3.0% in FY 2023-2024. Any lower of a rate increase could result in a negative ending fund balance in next 4-5 years. Staff will continue to monitor year to year and adjust. This year's rate increase of 3.0% changes the minimum charge from \$70.70 per EDU per month, to \$72.85 per EDU per month, beginning July 1, 2023.

\$808,200 in debt payments for the wastewater system for FY 2023-24. SDC Wastewater Improvement Fund transfers have been decreased to \$142,200 to cover the debt from SDC eligible sewer projects completed utilizing loans from DEQ.

Transfer out to Parks and Golf Course has decreased by \$73,907 due to the Golf Course exceeding revenue projections by 30%.

City of Madras
2023-24 Budget Worksheet
Wastewater Operations Fund
Revenues

GL Codes	Description	2020-21	2021-22	2022-2023		2023-2024		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
503-010-301-0101	Beginning Fund Balance	2,037,294	1,911,448	2,248,966	2,607,783	3,562,620	3,672,620	3,672,620
	Total Beginning Fund Balance	2,037,294	1,911,448	2,248,966	2,607,783	3,562,620	3,672,620	3,672,620
Revenues from Other Agencies								
503-030-340-4122	Business Oregon - Willowbrook Pump	633,266	-	-	-	-	-	-
503-030-340-4123	DEQ-Skyridge	-	-	980,000	800,000	-	-	-
503-030-340-4124	Business Oregon - Effluent Study	-	17,935	-	2,065	-	-	-
503-030-340-4125	DEQ-/Willow Creek/Grizzly Road	-	862,470	-	-	-	-	-
503-030-340-4126	DEQ-Hess/Cleveland/Fairgrounds	-	1,001,088	-	-	-	-	-
503-030-340-4127	DEQ Loan-Demers Pumpstation & Pretreatme	-	-	550,000	-	1,000,000	1,000,000	1,000,000
503-030-340-4128	DEQ Loan-Fairgrounds to Hall Rd.	-	-	-	-	1,000,000	1,000,000	1,000,000
503-030-340-4129	DEQ Loan-Hall Rd. Sewer Extension	-	-	-	-	1,000,000	1,000,000	1,000,000
503-030-340-4130	DEQ Loan-Sewer Effluent Irrigation Proj.	-	-	-	-	1,000,000	1,000,000	1,000,000
	Total Revenues from Other Agencies	633,266	1,881,493	1,530,000	802,065	4,000,000	4,000,000	4,000,000
Charges for Services								
503-030-350-5401	Miscellaneous Revenue	-	400	-	7,500	-	-	-
	Total Charges for Services	-	400	-	7,500	-	-	-
Revenue from Assessments								
503-030-355-4001	L.I.D. 88-S Principal	-	-	-	-	-	-	-
503-030-355-4002	L.I.D. 88-S Interest	70	59	-	46	46	46	46
	Total Revenue from Assessments	70	59	-	46	46	46	46
Charges for Current Services								
503-030-370-6201	Sewer Deposits	(2)	-	-	-	-	-	-
503-030-370-6301	Permits & Inspection Fees	18,340	35,605	8,750	10,000	8,000	8,000	8,000
503-030-370-6401	Sewer User Fees	3,653,712	3,727,104	3,903,500	4,100,000	4,100,000	4,100,000	4,100,000
503-030-370-6501	SDCS-Sewer Reimbursement	72,661	86,874	35,100	39,500	31,932	31,932	31,932
	Total Charges for Current Services	3,744,711	3,849,583	3,947,350	4,149,500	4,139,932	4,139,932	4,139,932
Use of Money and Property								
503-030-380-8101	Interest on Investments	16,860	13,225	16,000	16,000	16,000	16,000	16,000
503-030-380-8401	Land Rentals	668	688	-	709	709	709	709
	Total Use of Money & Property	17,529	13,913	16,000	16,709	16,709	16,709	16,709
Interfund Transfers - In								
503-030-390-9506	Debt Reserve Fund	-	345,699	-	-	-	-	-
503-030-390-9509	SDC WW Improvement	47,366	149,328	158,243	158,243	142,200	142,200	142,200
	Total Interfund Transfers - In	47,366	495,027	158,243	158,243	142,200	142,200	142,200
	Total Revenues	6,480,236	8,151,922	7,900,559	7,741,846	11,861,507	11,971,507	11,971,507

City of Madras
2023-24 Budget Worksheet
Wastewater Operations Fund
Expenditures

GL Codes	Description	2020-21	2021-22	2022-2023		2023-2024		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Materials and Services								
503-030-520-1101	Building Maintenance	-	9,250	15,000	15,000	15,000	15,000	15,000
503-030-520-1201	Annual Dues & Licenses	-	-	-	1,500	1,500	1,500	1,500
503-030-520-1204	Computer	5,810	-	-	28,261	28,261	28,261	28,261
503-030-520-1206	Chemicals/Testing	97,881	110,800	95,000	109,784	120,000	120,000	120,000
503-030-520-1221	Contract Services	-	-	-	200	-	-	-
503-030-520-1401	Utilities	221,943	211,531	220,000	225,733	225,000	225,000	225,000
503-030-520-1403	Equipment Repairs	1,798	-	10,000	-	-	-	-
503-030-520-1801	Insurance & Surety Bonds	69,280	31,916	80,527	39,209	42,738	42,738	42,738
503-030-520-2102	Legal Fees	5,398	-	10,000	5,000	10,000	10,000	10,000
503-030-520-2203	Meetings, Travel & Schools	28	-	-	13,500	13,500	13,500	13,500
503-030-520-2206	Bank Service Fees	23,628	26,259	26,000	26,000	26,000	26,000	26,000
503-030-520-2401	Office Supplies	100	-	-	-	-	-	-
503-030-520-2503	Professional Services	13,714	34,126	55,000	50,000	150,000	150,000	150,000
503-030-520-2505	Permits	4,698	4,693	5,000	5,000	5,000	5,000	5,000
503-030-520-2702	Repairs & Maintenance	198,595	97,129	185,000	135,680	185,000	185,000	185,000
503-030-520-2703	FOG Program	4,750	2,450	5,000	3,500	5,000	5,000	5,000
503-030-520-2801	Safety Employee	-	-	-	600	600	600	600
503-030-520-2810	Sewer Effluent Land Application	-	-	-	4,500	4,500	4,500	4,500
503-030-520-2903	North Unit Irrigation District	-	-	-	-	-	-	-
503-030-520-3206	Bad Debt Expense	-	-	-	-	-	-	-
503-030-520-4009	Airport Operations - Lease payment	9,900	9,900	9,900	9,900	9,900	9,900	9,900
503-030-520-4021	General Fund	-	-	-	-	635,908	635,908	635,908
503-030-520-4017	Internal Services Central Services Fund	452,570	439,741	1,101,450	715,726	-	-	-
503-030-520-4018	Internal Services Public Works Staff Fund	847,867	1,229,191	1,246,050	790,020	901,900	901,900	901,900
503-030-520-4019	Internal Services Buildings Fund	205,106	72,163	-	-	-	-	-
503-030-520-4020	Internal Services Fleet Fund	52,560	-	-	-	-	-	-
503-030-520-4022	Internal Services IT Fund	-	6,148	11,972	42,670	44,511	44,511	44,511
Total Materials & Services		2,215,624	2,286,338	3,075,899	2,221,784	2,424,318	2,424,318	2,424,318
Capital Outlay								
503-030-540-1101	Building Upgrades	-	16,759	-	-	-	-	-
503-030-540-1401	Equipment Purchases	16,064	80,699	131,000	53,000	80,000	80,000	80,000
503-030-540-2808	Willowbrook Pumpstation	615,461	-	-	-	-	-	-
503-030-540-2813	CWSRF- Hess, Fairgrounds, North Unit	33,356	967,732	-	-	-	-	-
503-030-540-2814	Sewer Improvement Econ Dev Initiative	11,015	49,386	85,000	40,000	85,000	85,000	85,000
503-030-540-2816	Willowcreek Sewer Main Extension	55,192	793,413	-	-	-	-	-
503-030-540-2817	SWWTP Sludge Dewatering	30,927	-	-	-	-	-	-
503-030-540-2818	US Hwy 97 Sewer Upgrade	-	-	40,000	15,000	40,000	40,000	40,000
503-030-540-2819	Mountain View Estates/Skyridge Sewer Ext.	-	13,830	980,000	810,000	-	-	-
503-030-540-2820	Culver Hwy Sewer: Fairgrounds/Hall	-	2,127	20,000	26,000	1,000,000	1,000,000	1,000,000
503-030-540-2821	SWWTP Odor Control Project	-	12,579	335,000	179,000	300,000	300,000	300,000
503-030-540-2823	Demers Pumpstation Upgrade	-	-	550,000	-	1,250,000	1,250,000	1,250,000
503-030-540-2824	Sewer Effluent Irrigation Proj.	-	-	-	5,000	1,000,000	1,000,000	1,000,000
503-030-540-2825	Hall Rd Sewer Extension	-	-	-	-	1,000,000	1,000,000	1,000,000
503-030-540-2826	RV Dump/Fairgrounds	-	-	-	-	20,000	20,000	20,000
503-030-540-2827	Heliclean (Large Debris Separator S. Plant)	-	-	-	-	100,000	100,000	100,000
503-030-540-2828	SWWTP Blowers	-	-	-	-	200,000	200,000	200,000
503-030-540-2829	Sludge Pump #1 & #2	-	-	-	-	-	90,000	90,000
Total Capital Outlay		762,015	1,936,525	2,141,000	1,128,000	5,075,000	5,165,000	5,165,000

City of Madras
2023-24 Budget Worksheet
Wastewater Operations Fund
Expenditures

GL Codes	Description	2022-2023				2023-2024		
		2020-21 Actuals	2021-22 Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Interfund Transfers - Out								
503-030-550-1030	Housing Project Fund	35,000	-	-	-	-	-	-
503-030-550-1207	Parks Fund	849,825	610,724	573,907	-	-	-	-
503-030-550-1208	Golf Course Fund	-	-	-	-	500,000	500,000	500,000
503-030-550-1210	Debt Reserve Fund	23,872	17,709	15,000	-	-	-	-
	Total Interfund Transfers - Out	908,697	628,433	588,907	-	500,000	500,000	500,000
Debt Service								
503-030-570-7311	DEQ Loan Principal - SRF R62371	8,453	8,684	9,000	8,922	9,500	9,500	9,500
503-030-570-7312	DEQ Loan Interest - SRF R62371	3,623	3,392	4,000	3,154	3,300	3,300	3,300
503-030-570-7317	DEQ Loan Principal - SRF R62372	17,184	17,427	18,000	17,674	18,500	18,500	18,500
503-030-570-7318	DEQ Loan Interest - SRF R62372	8,372	8,129	8,750	7,882	8,000	8,000	8,000
503-030-570-7319	DEQ Loan Principal - SRF R62373	-	-	18,393	7,323	15,000	15,000	15,000
503-030-570-7320	DEQ Loan Interest - SRF R62373	-	-	5,000	4,658	5,200	5,200	5,200
503-030-570-7321	Business Oregon Loan - X20002 Principal	-	21,771	14,200	14,189	15,000	15,000	15,000
503-030-570-7322	Business Oregon Loan - X20002 Interest	-	8,867	16,500	16,449	16,500	16,500	16,500
503-030-570-7323	DEQ Loan Principal - SRF R62374	-	-	24,000	-	15,000	15,000	15,000
503-030-570-7324	DEQ Loan Interest - SRF R62374	-	-	6,000	2,959	5,200	5,200	5,200
503-030-570-7325	DEQ Loan Principal - SRF R62375	-	-	24,000	-	18,000	18,000	18,000
503-030-570-7326	DEQ Loan Interest - SRF R62375	-	-	6,000	-	8,500	8,500	8,500
503-030-570-7414	OEDD - North Y Principal	2,699	2,699	2,800	2,699	3,000	3,000	3,000
503-030-570-7415	OEDD - North Y Interest	1,390	1,336	1,600	1,282	1,500	1,500	1,500
503-030-570-7450	2013 Bond Principal	235,000	-	-	-	-	-	-
503-030-570-7451	2013 Bond Interest	405,731	198,166	-	-	-	-	-
503-030-570-7452	2021 Bond Principal	-	340,000	425,000	420,000	455,000	455,000	455,000
503-030-570-7453	2021 Bond Interest	-	82,374	215,000	212,251	211,000	211,000	211,000
	Total Debt Service	682,452	692,844	798,243	719,442	808,200	808,200	808,200
Reserve for Future Expenditure								
503-030-580-6003	Dewatering System for South Plant	-	-	150,000	-	150,000	150,000	150,000
	Total Reserve for Future Expenditure	-	-	150,000	-	150,000	150,000	150,000
Operating Contingency								
503-030-590-1010	Operating Contingency	-	-	75,000	-	1,000,000	1,000,000	1,000,000
	Total Operating Contingency	-	-	75,000	-	1,000,000	1,000,000	1,000,000
Ending Fund Balance								
503-030-595-1010	Ending Fund Balance	1,911,448	2,607,783	1,071,510	3,672,620	1,903,989	1,923,989	1,923,989
	Total Ending Fund Balance	1,911,448	2,607,783	1,071,510	3,672,620	1,903,989	1,923,989	1,923,989
	Total Expenditures	6,480,236	8,151,922	7,900,559	7,741,846	11,861,507	11,971,507	11,971,507
	Total Wastewater Oper. Revenues	6,480,236	8,151,922	7,900,559	7,741,846	11,861,507	11,971,507	11,971,507
	Total Wastewater Oper. Expenditures	6,480,236	8,151,922	7,900,559	7,741,846	11,861,507	11,971,507	11,971,507
	Fiscal Policy Analysis	2020-21	2021-22	2022-2023	Yr. End Proj.	2023-2024	2023-2024	2023-2024
	Ending Fund Balance + Contingency	1,911,448	2,607,783	1,146,510	3,672,620	2,903,989	2,923,989	2,923,989
	Expenses = PS, MS + Transfers Out	3,124,321	2,914,771	3,664,806	2,221,784	2,924,318	2,924,318	2,924,318
	Minimum Policy 60 days	16.40%	16.40%	16.40%	16.40%	16.40%	16.40%	16.40%
	Management Target	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%
	Actual	61.18%	89.47%	31.28%	165.30%	99.30%	99.99%	100%

*Due to rounding, estimated numbers may not add up precisely with the totals provided

AIRPORT OPERATIONS FUND

DEPARTMENT DESCRIPTION AND CORE SERVICES

This fund provides for the maintenance and operation of the Madras Municipal Airport including leasing of City-owned buildings and airport property to support airport operations. This fund also supports the annual Central Oregon Airshow of the Cascades event. New this fiscal year, the Airport Fund has one full time employee: Airport Manager.

Airport Assets:

- Acreage = 2,098
- Main runway 16-34 = 5,089' long by 75' wide
- Crosswind runway 4-22 = 2,701' long by 50' wide
- 39,550 square foot Heavy Aircraft Engine & Maintenance Facility
- 2 World War II B-17 Hangars & Aircraft Fueling Facilities
- AWOS system
- SRE Building (Snow Removal Equipment)
- Property/Buildings under lease
 - Aero Air Heavy Aircraft Engine & Maintenance Facility
 - Erickson Group Air Museum
 - Barbless Backcountry Hangar (city-owned)
 - T-Hangars (city-owned)
 - Cat-Ag Aviation hangar and fenced area (city-owned)
 - Demers Drive Hangar and fenced area (ground lease only)
 - Madras Drag Racing Association
 - Madras Speedway
 - Jefferson County Gun & Rod Club
 - Daimler Trucks of North America
 - Other Airport/Industrial Ground Leases

ACCOMPLISHMENTS

- Construction of new helibase on the North end of the Airport, including a connector road for access.
- Crack sealing of runway 4/22.
- Hired a new Airport Manager

GOALS

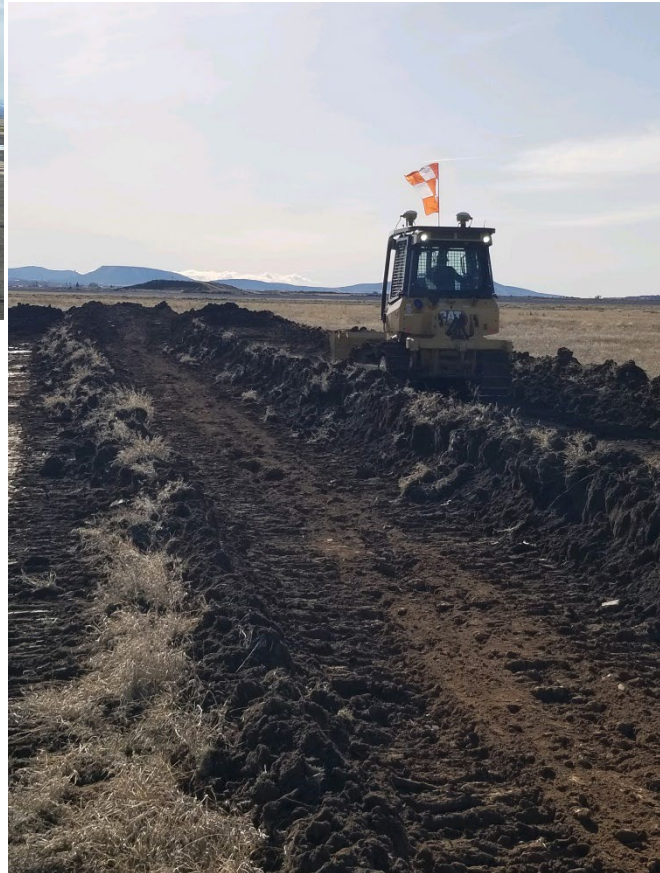
Continue to pursue ground and hangar space lease opportunities for sustaining operational costs of the airport including Airport Sponsor capital grant match (10%). The following capital improvements are planned in FY 2023-24:

- Heli-base improvements (ODA grant 3 for \$189,000), Madras match of \$39,000

- Apron rehabilitation construction and security fencing cost is estimated at \$1,500,000
- North WWII hangar window replacement package #2 - \$60,000
- Repair of North and South hangar roofs \$50,000
- Complete Airport lease policy

EXPLANATION OF SIGNIFICANT BUDGET CHANGES

- The Airport has added a full-time Airport Manager.
- We have a new FBO starting July 1.
- Funds are set aside in contingency in case the grant match is needed for the apron/fencing project.



City of Madras
2023-24 Budget Worksheet
Airport Operations Fund
Revenues

GL Codes	Description	2020-21	2021-22	2022-2023		2023-2024		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
509-010-301-0101	Beginning Fund Balance	252,839	810,058	772,300	924,948	731,876	748,495	748,495
	Total Beginning Fund Balance	252,839	810,058	772,300	924,948	731,876	748,495	748,495
Revenues from Other Agencies								
509-090-345-4117	FAA CIP Funding	493,152	32,000	394,164	202,500	-	-	-
509-090-345-4118	Oregon Dept. of Aviation Grant	25,393	110,267	280,000	270,274	150,000	150,000	150,000
509-090-345-4119	Homeland Security Grant	-	-	135,000	-	-	-	-
509-090-345-4120	OPRD Grant	-	-	20,000	-	-	-	-
	Total Revenues from Other Agencies	518,545	142,267	829,164	472,774	150,000	150,000	150,000
Charges for Services								
509-090-350-5401	Miscellaneous Revenue	43,045	45	-	-	-	-	-
509-090-350-9801	WW Operations Fund - Lease	9,900	9,900	9,900	9,900	9,900	9,900	9,900
	Total Charges for Services	52,945	9,945	9,900	9,900	9,900	9,900	9,900
Charges for Current Services								
509-090-370-7201	Aviation Fuel	621,395	740,823	726,000	576,000	300,000	600,000	600,000
509-090-370-7202	FBO - Flowage Fee	-	-	-	-	15,000	-	-
	Total Charges for Current Services	621,395	740,823	726,000	576,000	315,000	600,000	600,000
Use of Money and Property								
509-090-380-8009	Grounds & Lights Maintenance Fees	21,853	22,984	24,536	24,820	25,874	25,874	25,874
509-090-380-8101	Interest on Investments	4,753	4,478	2,500	2,500	2,500	2,500	2,500
509-090-380-8202	Daimler Lease	446,716	453,416	460,218	460,220	467,120	467,120	467,120
509-090-380-8203	Old Hangar Rent	20,623	23,929	24,536	25,948	11,000	11,000	11,000
509-090-380-8204	T-Hangar Rent	14,880	14,880	16,680	16,593	17,007	17,007	17,007
509-090-380-8205	Heavy Aircraft & Equipment Hangar	98,664	100,609	100,271	102,238	103,303	103,303	103,303
509-090-380-8210	Airport Pad Lease	2,259	2,764	2,805	2,805	2,800	2,800	2,800
509-090-380-8211	Airport Fire	41,400	4,975	5,000	5,000	5,000	5,000	5,000
509-090-380-8401	Land Rentals	71,913	75,041	75,639	75,969	74,368	74,368	74,368
509-090-380-8206	FBO - Hangar/Fuel Tank Rental/Tie-Downs	-	-	-	-	36,000	-	-
	Total Use of Money & Property	723,060	703,076	712,185	716,093	744,972	708,972	708,972
Interfund Transfers - In								
509-090-390-9511	Airport Construction Fund	-	-	35,970	35,970	-	-	-
509-090-390-9610	Tourism/Economic Development Fund	-	-	-	-	125,000	125,000	125,000
	Interfund Transfers - In	-	-	35,970	35,970	125,000	125,000	125,000
	Total Revenues	2,168,783	2,406,168	3,085,519	2,735,685	2,076,748	2,342,367	2,342,367

City of Madras
2023-24 Budget Worksheet
Airport Operations Fund
Expenditures

GL Codes	Description	2020-21		2021-22		2022-2023		2023-2024		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted		
Personnel Services										
509-090-510-1001	Regular	-	-	23,175	23,175	108,950	108,950	108,950		
509-090-510-5101	PERS	-	-	5,474	5,474	27,453	27,453	27,453		
509-090-510-5102	Charge for Pension Costs	-	-	927	927	4,904	4,904	4,904		
509-090-510-5201	Social Security	-	-	1,773	1,773	9,124	9,124	9,124		
509-090-510-5401	Unemployment Tax	-	-	17	16	50	50	50		
509-090-510-5501	Industrial Accident Insurance	-	-	12	500	2,340	2,340	2,340		
509-090-510-5601	Health & Accident Insurance	-	-	6,122	5,000	9,849	9,849	9,849		
	Total Personnel Services	-	-	37,500	36,865	162,670	162,670	162,670		
	Total FTE			0.25	0.25	1.00	1.00	1.00		1
Materials & Services										
509-090-520-1004	ARF Program/Maintenance/Training	-	-	6,000	3,000	6,000	6,000	6,000		
509-090-520-1006	Aviation Gas	357,664	595,263	575,000	450,000	300,000	480,000	480,000		
509-090-520-1011	Airshow	-	11,000	12,000	12,000	12,000	12,000	12,000		
509-090-520-1101	Building Maintenance	-	23,036	15,000	15,000	24,000	24,000	24,000		
509-090-520-1204	Contracted Computer/IT/Telephone	11,355	-	-	-	6,770	6,770	6,770		
509-090-520-1501	Fixed Base Operator	61,492	67,641	71,024	74,405	7,000	81,846	81,846		
509-090-520-1502	Commissions - FBO	168,566	87,551	105,000	80,000	-	70,800	70,800		
509-090-520-1801	Insurance & Surety Bonds	25,109	39,537	46,500	52,400	57,116	57,116	57,116		
509-090-520-2102	Legal	20,968	6,643	20,000	7,500	25,000	25,000	25,000		
509-090-520-2203	Meetings Travel & School	37	-	1,500	8,000	5,000	5,000	5,000		
509-090-520-2204	Miscellaneous Expense	-	50	-	-	-	-	-		
509-090-520-2205	Rental Buildings Repair	12,753	4,020	25,000	10,000	25,000	25,000	25,000		
509-090-520-2206	Bank Fees	3,455	2,755	3,500	2,500	3,500	3,500	3,500		
509-090-520-2207	Maintenance & Repairs	56,351	93,302	145,000	100,000	145,000	145,000	145,000		
509-090-520-2208	Materials and Supplies	9,179	11,632	15,000	10,000	15,000	15,000	15,000		
509-090-520-2503	Professional Services	9,398	23,520	30,000	30,000	45,000	45,000	45,000		
509-090-520-3003	Utilities	24,701	30,662	34,000	35,500	37,000	37,000	37,000		
509-090-520-4021	General Fund	-	-	-	-	206,605	206,605	206,605		
509-090-520-4017	Internal Services Central Services Fund	146,748	142,296	105,000	167,296	-	-	-		
509-090-520-4018	Internal Services PW Staff Fund	56,837	82,398	67,506	47,880	48,600	48,600	48,600		
509-090-520-4019	Internal Services Buildings Fund	41,756	18,255	-	-	-	-	-		
509-090-520-4020	Internal Services Fleet Fund	3,511	-	-	-	-	-	-		
509-090-520-4022	Internal Services IT Fund	-	10,103	10,813	8,535	8,902	8,902	8,902		
	Total Materials & Services	1,009,879	1,249,663	1,287,843	1,120,796	977,493	1,303,139	1,303,139		
Capital Outlay										
509-090-540-1001	Airport Improvement	-	52,617	60,000	85,000	80,000	80,000	80,000		
509-090-540-1005	Heavy Aircraft Hangar Repair	-	-	-	1,000	-	-	-		
509-090-540-1006	Taxiway Improvement Project	53,723	-	-	-	-	-	-		
509-090-540-1007	ARFF & Airport Maint. Bldg.	-	-	-	-	-	-	-		
509-090-540-1008	Airport Master Plan	197,104	17,887	-	-	-	-	-		
509-090-540-1009	Helibase	-	38,540	320,000	324,460	189,000	189,000	189,000		
509-090-540-1010	Airport Fiber - WiFi	-	-	150,000	-	-	-	-		
509-090-540-1011	Airport Fencing	-	-	179,000	-	-	-	-		
509-090-540-1012	Airport Fuel Storage	-	-	18,000	-	-	-	-		
509-090-540-1013	AeroAir Furnace	-	25,592	-	-	-	-	-		
509-090-540-1014	Hangar Roof Repair	-	-	50,000	-	50,000	50,000	50,000		
509-090-540-1015	Apron & Fencing Improvements	-	-	261,293	225,000	-	-	-		
509-090-540-1016	South WW II Heating System Impr.	-	-	33,100	33,100	-	-	-		
	Total Capital Outlay	250,827	134,636	1,071,393	668,560	319,000	319,000	319,000		

City of Madras
2023-24 Budget Worksheet
Airport Operations Fund
Expenditures

GL Codes	Description	2020-21	2021-22	2022-2023		2023-2024		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Interfund Transfers - Out								
509-090-550-1004	Transportation Operations Fund	9,000	9,000	9,000	9,000	9,000	9,000	9,000
	Total Interfund Transfers - Out	9,000	9,000	9,000	9,000	9,000	9,000	9,000
Debt Service								
509-090-570-7408	OBDD Heavy Air Hangar - Principal	55,157	55,157	56,000	55,157	56,000	56,000	56,000
509-090-570-7409	OBDD Heavy Air Hangar - Interest	28,419	27,320	28,000	26,212	26,000	26,000	26,000
509-090-570-7411	Berg Drive Extension - Principal	4,173	4,298	4,500	4,500	4,900	4,900	4,900
509-090-570-7410	Berg Drive Extension - Interest	1,272	1,147	1,100	1,100	1,000	1,000	1,000
	Total Debt Service	89,020	87,922	89,600	86,969	87,900	87,900	87,900
Reserve for Future Expenditure								
509-090-580-6001	Reserve for Future Expenditure	-	-	65,000	65,000	95,000	95,000	95,000
	Total Facilities/Capital Reserves	-	-	65,000	65,000	95,000	95,000	95,000
Operating Contingency								
509-090-590-1010	Operating Contingency	-	-	149,771	-	300,000	300,000	300,000
	Total Operating Contingency	-	-	149,771	-	300,000	300,000	300,000
Ending Fund Balance								
509-090-595-1010	Ending Fund Balance	810,058	924,948	375,412	748,495	125,685	65,658	65,658
	Total Ending Fund Balance	810,058	924,948	375,412	748,495	125,685	65,658	65,658
	Total Expenditures	2,168,783	2,406,168	3,085,519	2,735,685	2,076,748	2,342,367	2,342,367
	Total Airport Operations Revenues	2,168,783	2,406,168	3,085,519	2,735,685	2,076,748	2,342,367	2,342,367
	Total Airport Oper. Expenditures	2,168,783	2,406,168	3,085,519	2,735,685	2,076,748	2,342,367	2,342,367
Fiscal Policy Analysis								
	Ending Fund Balance + Contingency	810,058	924,948	525,183	748,495	425,685	365,658	365,658
	Expenses = PS, MS + Transfers Out	1,018,879	1,258,663	1,334,343	1,166,661	1,149,163	1,474,809	1,312,139
	Minimum Policy 60 days	16.40%	16.40%	16.40%	16.40%	16.40%	16.40%	16%
	Management Target 20%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20%
	Actual	79.50%	73.49%	39.36%	64.16%	37.04%	24.79%	28%

**Due to rounding, estimated numbers may not add up precisely with the totals provided*

SDC STREET IMPROVEMENT FUND

DEPARTMENT DESCRIPTION AND CORE SERVICES

This fund is for street improvement projects that build new capacity. Eligible projects must be listed on the City's Capital Improvement Plan.

ACCOMPLISHMENTS

- This fund supported the Transportation Operations Fund by paying the debt for the street improvements.
- SDCs were also used to incentivize development on 10th Street as part of the Summer Place Mobile Home Park.

GOALS

The "J" Street/City View Project has one debt obligation remaining of \$1,031,171 until 2035. The J Street Bridge Mitigation Project will incur additional debt upon completion of the project. The final debt is yet to be determined. Public Works goal is to 1) make debt payments for both the "J" Street/City View Project and "J" Street/Willow Creek Bridge Mitigation Project each fiscal year by transferring the debt payment to Transportation Operations Fund. 2) reserve two years' worth of debt payments in the fund for those two projects for recession. 3) utilize remaining funding for capital improvements that are eligible for SDC Funding such as the 10th Street Extension, South Corridor Plan ,and the Hall Road Extension.

Projects planned in priority (dependent on revenue) include the following:

- Debt Obligation for "J" Street and City View Project \$63,000 per year with a debt reserve of \$120,000.
- Debt Obligation for "J" Street Bridge Mitigation. \$46,000 per year.
- Madras South Corridor Plan – Extension of the Couplet. \$150,000 total obligation with \$75,000 in FY 2021-2022 and \$75,000 in FY 2022-2023.
- Projects as determined by the update of the Transportation System Master Plan
- Local Street Network

EXPLANATION OF SIGNIFICANT BUDGET CHANGES

Revenue for this SDC fund is dependent upon new construction and can fluctuate dramatically depending on development activity. Increase in transfers to Transportation Operations Fund to cover the additional debt on J Street Bridge.

City of Madras
2023-24 Budget Worksheet
SDC Street Improvement Fund

GL Codes	Description	2020-21	2021-22	2022-2023		2023-2024		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
401-010-301-0101	Beginning Fund Balance	633,276	836,980	983,217	1,018,832	1,181,817	1,181,817	1,181,817
	Total Beginning Fund Balance	633,276	836,980	983,217	1,018,832	1,181,817	1,181,817	1,181,817
System Development Fees								
401-401-370-6502	SDC-Street Construction Improvement	478,166	400,954	144,500	446,428	131,500	131,500	131,500
	Total System Development Fees	478,166	400,954	144,500	446,428	131,500	131,500	131,500
Use of Money and Property								
401-401-380-8101	Interest on Investments	5,707	4,898	15,000	15,000	15,000	15,000	15,000
	Total Use of Money & Property	5,707	4,898	15,000	15,000	15,000	15,000	15,000
	Total Revenues	1,117,150	1,242,832	1,142,717	1,480,260	1,328,317	1,328,317	1,328,317
Material & Services								
401-401-520-2503	Professional Services	21,170	-	-	-	-	-	-
	Total Material & Services	21,170	-	-	-	-	-	-
Interfund Transfers - Out								
401-401-550-1020	Transportation Operations Fund	59,000	224,000	298,443	298,443	500,000	500,000	500,000
401-401-550-1030	Housing Project Fund	200,000	-	-	-	-	-	-
	Total Interfund Transfers - Out	259,000	224,000	298,443	298,443	500,000	500,000	500,000
Operating Contingency								
401-401-590-1010	Operating Contingency	-	-	300,057	-	300,000	300,000	300,000
	Total Operating Contingency	-	-	300,057	-	300,000	300,000	300,000
Ending Fund Balance								
401-401-595-1010	Ending Fund Balance	836,980	1,018,832	544,217	1,181,817	528,317	528,317	528,317
	Total Ending Fund Balance	836,980	1,018,832	544,217	1,181,817	528,317	528,317	528,317
	Total Expenditures	1,117,150	1,242,832	1,142,717	1,480,260	1,328,317	1,328,317	1,328,317
	Total SDC Street Imp. Revenues	1,117,150	1,242,832	1,142,717	1,480,260	1,328,317	1,328,317	1,328,317
	Total SDC Street Imp. Expenditures	1,117,150	1,242,832	1,142,717	1,480,260	1,328,317	1,328,317	1,328,317

**Due to rounding, estimated numbers may not add up precisely with the totals provided*

SDC PARK IMPROVEMENT FUND

DEPARTMENT DESCRIPTION AND CORE SERVICES

This fund is for new capacity enlarging capital improvement projects for City parks.

ACCOMPLISHMENTS

- \$80,000 was transferred into the Parks Fund for Willowbrook Park Irrigation installation.

GOALS

- \$200,000 is planned as a transfer into the General Fund – formerly parks was an independent fund, but reclassified in FY 2023-24 – for a portion of the contingency for grant match to a phase 1 of Hoffman Park Project. The grant was submitted in the Spring of 2023. Oregon Parks and Recreation Grant through the Local Government Program is a 60/40 split.

EXPLANATION OF SIGNIFICANT BUDGET CHANGES

Estimated to increase revenues of \$68,200 from construction in FY2023-24.

City of Madras
2023-24 Budget Worksheet
SDC Park Improvement Fund

GL Codes	Description	2020-21 Actuals	2021-22 Actuals	2022-2023		2023-2024		
				Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
402-010-301-0101	Beginning Fund Balance	84,835	223,710	366,737	380,103	371,903	371,903	371,903
	Total Beginning Fund Balance	84,835	223,710	366,737	380,103	371,903	371,903	371,903
System Development Fees								
402-402-370-7101	SDC - Parks	139,374	147,930	75,000	70,000	68,200	68,200	68,200
	Total System Development Fees	139,374	147,930	75,000	70,000	68,200	68,200	68,200
Use of Money & Property								
402-402-380-8101	Interest	1,509	1,849	1,800	1,800	1,500	1,500	1,500
402-402-380-8102	Park Fees in Lieu Of	17,992	6,614	-	-	-	-	-
	Total Use of Money & Property	19,501	8,463	1,800	1,800	1,500	1,500	1,500
	Total Revenues	243,710	380,103	443,537	451,903	441,603	441,603	441,603
Interfund Transfers - Out								
402-402-550-1002	Parks Fund	20,000	-	80,000	80,000	200,000	-	-
	General Fund					-	200,000	200,000
	Total Interfund Transfers - Out	20,000	-	80,000	80,000	200,000	200,000	200,000
Operating Contingency								
402-402-590-1010	Operating Contingency	-	-	320,000	-	150,000	150,000	150,000
	Total Operating Contingency	-	-	320,000	-	150,000	150,000	150,000
Ending Fund Balance								
402-402-595-1010	Ending Fund Balance	223,710	380,103	43,537	371,903	91,603	91,603	91,603
	Total Ending Fund Balance	223,710	380,103	43,537	371,903	91,603	91,603	91,603
	Total Expenditures	243,710	380,103	443,537	451,903	441,603	441,603	441,603
	Total SDC Park Improve. Revenue	243,710	380,103	443,537	451,903	441,603	441,603	441,603
	Total SDC Park Improve. Expenditures	243,710	380,103	443,537	451,903	441,603	441,603	441,603

**Due to rounding, estimated numbers may not add up precisely with the totals provided*

SDC WASTEWATER IMPROVEMENT FUND

DEPARTMENT DESCRIPTION AND CORE SERVICES

This fund is for new capacity, enlarging capital improvement projects for the City's Wastewater System. These funds are intended to pay for the wastewater system debt identified and any capital improvements that expand the current infrastructure. Funds are transferred to Wastewater Operations Fund each year to cover existing debt service and capital projects eligible for SDC funding and to maintain 2 years of debt service reserves.

ACCOMPLISHMENTS

- Completed the Mountain View Estates/Skyridge Sewer Extension in FY2022-23.
- Began work on the South WasteWater Treatment Plant Odor Control Project.
- Purchased 4 new aerators for the North Plant.
- Transferred \$158,243 to Wastewater Operations Fund to cover debt service on Bel Air/Herzberg Heights Project, Tops Sewer Project, Hess/Cleveland/Fairgrounds Sewer, Grizzly Sewer, and Skyridge Sewer.

GOALS

Goals for the SDC Wastewater Improvement Fund for FY2023-24 include transferring \$142,200 to cover debt service payments in the WasteWater Operations Fund.

EXPLANATION OF SIGNIFICANT BUDGET CHANGES

Revenues are steady due to new development. Fund contains Contingency of \$300,000 for unknown SDC eligible improvements for FY2023-24. Ending cash is projected to be \$468,910 at year-end.

City of Madras
2023-24 Budget Worksheet
SDC Wastewater Improvement Fund

GL Codes	Description	2020-21	2021-22	2022-2023		2023-2024		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
403-010-301-0101	Beginning Fund Balance	213,929	475,797	669,181	712,121	758,878	758,878	758,878
	Total Beginning Fund Balance	213,929	475,797	669,181	712,121	758,878	758,878	758,878
System Development Fees								
403-403-370-6501	SDC - Wastewater	355,951	424,149	228,750	200,000	155,992	155,992	155,992
	Total System Development Fees	355,951	424,149	228,750	200,000	155,992	155,992	155,992
Use of Money & Property								
403-403-380-8101	Interest	3,283	3,503	5,340	5,000	5,000	5,000	5,000
	Total Use of Money & Property	3,283	3,503	5,340	5,000	5,000	5,000	5,000
	Total Revenues	573,163	903,449	903,271	917,121	919,870	919,870	919,870
Interfund Transfers - Out								
403-403-550-1030	Housing Project Fund	50,000	-	-	-	-	-	-
403-403-550-1210	Debt Reserve Fund	-	-	-	-	8,760	8,760	8,760
403-403-550-1031	Transportation Operations Fund	-	42,000	-	-	-	-	-
403-403-550-1022	Wastewater Operations	47,366	149,328	158,243	158,243	142,200	142,200	142,200
	Total Interfund Transfers - Out	97,366	191,328	158,243	158,243	150,960	150,960	150,960
Operating Contingency								
403-403-590-1010	Operating Contingency	-	-	50,000	-	300,000	300,000	300,000
	Total Operating Contingency	-	-	50,000	-	300,000	300,000	300,000
Ending Fund Balance								
403-403-595-1010	Ending Fund Balance	475,797	712,121	695,028	758,878	468,910	468,910	468,910
	Total Ending Fund Balance	475,797	712,121	695,028	758,878	468,910	468,910	468,910
	Total Expenditures	573,163	903,449	903,271	917,121	919,870	919,870	919,870
	Total SDC WW Improve. Revenues	573,163	903,449	903,271	917,121	919,870	919,870	919,870
	Total SDC WW Improve. Expenditures	573,163	903,449	903,271	917,121	919,870	919,870	919,870

**Due to rounding, estimated numbers may not add up precisely with the totals provided*

SDC STORMWATER IMPROVEMENT FUND

DEPARTMENT DESCRIPTION AND CORE SERVICES

The SDC Stormwater Improvement Fund provides for capital improvement projects for the City's storm water system.

ACCOMPLISHMENTS

- \$35,970 in land sales was transferred to airport capital improvements in FY 22-23 to support the construction of the Helipad.

GOALS

- The Transportation Operations Fund will receive \$25,000 in FY2023-24 for Storm Water Improvements related to the 10th Street -J Street to Buff.
- A budgeted \$50,000 is set in contingency to be available if an unknown need arises throughout the year. As projects are identified and implemented this fund will transfer the appropriate dollars into the Transportation Operations Fund to cover the cost of improvements.

EXPLANATION OF SIGNIFICANT BUDGET CHANGES

There are no significant budget changes for FY2023-24.

City of Madras
2023-24 Budget Worksheet
SDC Storm Water Improvement Fund

GL Codes	Description	2020-21	2021-22	2022-2023		2023-2024		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
406-010-301-0101	Beginning Fund Balance	68,113	86,977	106,917	113,047	138,847	138,847	138,847
	Total Beginning Fund Balance	68,113	86,977	106,917	113,047	138,847	138,847	138,847
System Development Fees								
406-406-370-6501	SDC - Storm Water	18,273	50,535	7,500	25,000	6,416	6,416	6,416
	Total System Development Fees	18,273	50,535	7,500	25,000	6,416	6,416	6,416
Use of Money & Property								
406-406-380-8101	Interest	592	535	800	800	800	800	800
	Total Use of Money & Property	592	535	800	800	800	800	800
	Total Revenues	86,977	138,047	115,217	138,847	146,063	146,063	146,063
Interfund Transfers - Out								
406-406-550-1021	Transportation Operations	-	25,000	-	-	25,000	25,000	25,000
	Total Interfund Transfers - Out	-	25,000	-	-	25,000	25,000	25,000
Operating Contingency								
406-406-590-1010	Operating Contingency	-	-	50,000	-	50,000	50,000	50,000
	Total Operating Contingency	-	-	50,000	-	50,000	50,000	50,000
Ending Fund Balance								
406-406-595-1010	Ending Fund Balance	86,977	113,047	65,217	138,847	71,063	71,063	71,063
	Total Ending Fund Balance	86,977	113,047	65,217	138,847	71,063	71,063	71,063
	Total Expenditures	86,977	138,047	115,217	138,847	146,063	146,063	146,063
	Total SDC Storm Wtr Improv Revs	86,977	138,047	115,217	138,847	146,063	146,063	146,063
	Total SDC Storm Wtr Imp Expenditures	86,977	138,047	115,217	138,847	146,063	146,063	146,063

**Due to rounding, estimated numbers may not add up precisely with the totals provided*

INTERNAL SERVICES INFORMATION TECHNOLOGY FUND

DEPARTMENT DESCRIPTION AND CORE SERVICES

The IT fund was established on June 22, 2021 by Resolution number 16-2021, with a review date no later than March 2031. The Internal Service Fund for Informational Technology helps provide and support a stable, secure, and efficient technology platform for City operations. This fund is responsible for shared City-wide technological needs including contracted IT services, annual license costs, cyber security, hardware, internet, and mobile radios.

ACCOMPLISHMENTS

FY2023-24 is the third year of the ISF-IT Fund. This fund has been adjusted to maximize its efficiency and transparency. No capital projects were budgeted in FY 2022-23 within the ISF-IT Fund. All capital IT projects were appropriated in the General Fund as they were funded through ARPA dollars.

GOALS

The goal for the ISF-IT Fund in FY 2023-24 is to maintain a stable, secure, and efficient technology platform for City operations through continuing to fund contracted IT services, annual license costs, cyber security, hardware, internet, and mobile radios.

EXPLANATION OF SIGNIFICANT BUDGET CHANGES

There are no significant revenue or expenditure changes from FY 2022-23 to FY 2023-24 except that direct expenses are booked into the appropriate operating funds while the ISF-IT Fund is used to track and distribute shared costs.

City of Madras
2023-24 Budget Worksheet
Internal Services - Information Technology (IT) Fund

GL Codes	Description	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted	2022-23 Yr End Proj.	2023-2024		
						Proposed	Approved	Adopted
Beginning Fund Balance								
801-010-301-0101	Beginning Fund Balance	-	-	5,000	5,000	5,000	5,000	5,000
	Total Beginning Fund Balance	-	-	5,000	5,000	5,000	5,000	5,000
Charges for Services								
801-101-350-9401	Airport Ops	-	10,103	10,813	8,535	8,902	8,902	8,902
801-101-350-9502	Community Development	-	20,608	23,171	17,068	-	-	-
801-101-350-9508	Golf Course	-	6,466	6,951	8,534	8,902	8,902	8,902
801-101-350-9607	General Fund - PD	-	101,171	101,182	42,670	44,511	44,511	44,511
801-101-350-9801	Wastewater Ops	-	6,148	11,972	42,670	44,511	44,511	44,511
801-101-350-9905	ISF-CS	-	86,692	105,430	76,807	-	-	-
801-101-350-9802	Water	-	-	-	12,801	13,353	13,353	13,353
801-101-350-9906	ISF-PW	-	112,313	118,174	-	-	-	-
801-101-350-9907	Madras Urban Renewal Agency	-	7,425	8,496	-	-	-	-
801-101-350-9908	General Fund - Admin	-	-	-	-	26,707	26,707	26,707
801-101-350-9909	General Fund - Finance	-	-	-	-	53,415	53,415	53,415
801-101-350-9910	General Fund - Parks	-	-	-	4,267	8,902	8,902	8,902
801-101-350-9911	General Fund - Community Development	-	-	-	-	18,135	18,135	18,135
	Total Charges for Services	-	350,927	386,189	213,352	227,338	227,338	227,338
Interfund Transfers - In								
801-101-390-9606	General Fund - Non Departmental	-	-	-	-	-	-	-
	Total Interfund Transfers - In	-	-	-	-	-	-	-
	Total Revenues	-	350,927	391,189	218,352	232,338	232,338	232,338
Materials & Services								
801-101-520-4001	Annual Service Contracts	-	72,629	78,780	63,138	73,013	73,013	73,013
801-101-520-4002	Annual License Costs	-	105,984	140,701	47,573	47,925	47,925	47,925
801-101-520-4003	Annual Cyber Security	-	40,800	42,800	42,800	42,800	42,800	42,800
801-101-520-4004	Hardware	-	30,520	20,000	-	-	-	-
801-101-520-4005	Internet	-	25,475	26,890	11,029	12,000	12,000	12,000
801-101-520-4006	Telephones	-	39,874	42,018	16,592	16,592	16,592	16,592
801-101-520-4007	Training	-	-	2,000	1,000	2,000	2,000	2,000
801-101-520-4008	Annual Cyber Security Insurance	-	11,230	13,000	11,220	13,000	13,000	13,000
	Total Materials & Services	-	326,513	366,189	193,352	207,330	207,330	207,330
Capital Outlay								
801-101-540-1101	PD Training Room	-	-	-	-	-	-	-
801-101-540-1103	Asset Management Software	-	19,414	-	-	-	-	-
	Total Capital Outlay	-	19,414	-	-	-	-	-
Reserve for Future Expenditures								
801-101-580-6001	City Hall/PD Phone System	-	-	-	-	-	-	-
	Total Reserve for Future Expenditure	-	-	-	-	-	-	-
Operating Contingency								
801-101-590-1010	Operating Contingency	-	-	20,000	20,000	20,000	20,000	20,000
	Total Operating Contingency	-	-	20,000	20,000	20,000	20,000	20,000
Ending Fund Balance								
801-101-595-1010	Ending Fund Balance	-	5,000	5,000	5,000	5,008	5,008	5,008
	Total Ending Fund Balance	-	5,000	5,000	5,000	5,008	5,008	5,008
	Total Expenditures	-	350,927	391,189	218,352	232,338	232,338	232,338
	Total ISF IT Revenues	-	350,927	391,189	218,352	232,338	232,338	232,338
	Total ISF IT Expenditures	-	350,927	391,189	218,352	232,338	232,338	232,338

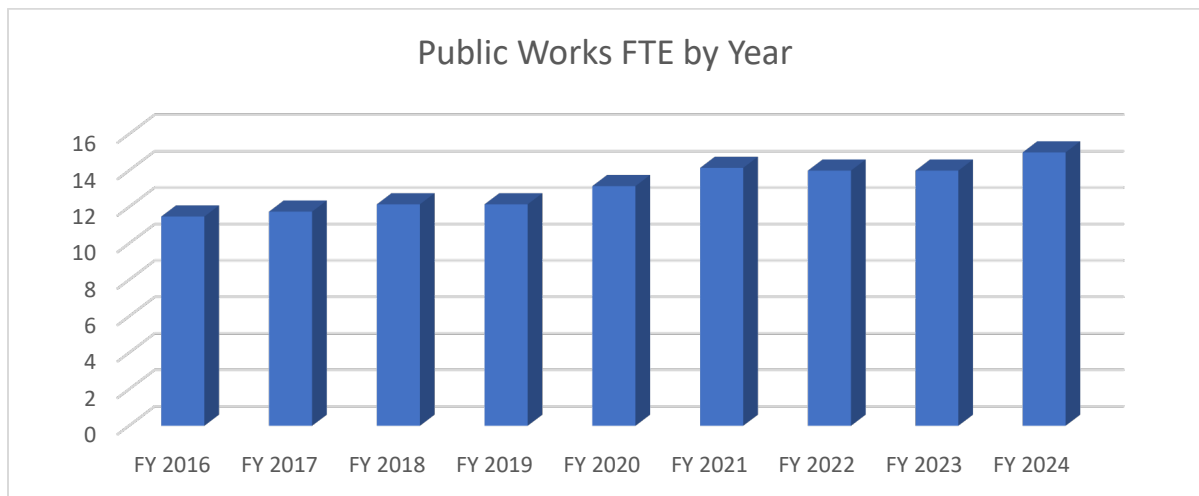
**Due to rounding, estimated numbers may not add up precisely with the totals provided*

INTERNAL SERVICES FUND PUBLIC WORKS STAFF & FLEET

DEPARTMENT DESCRIPTION AND CORE SERVICES

The Public Works Staff and Fleet Fund was renamed on June 22, 2021 by Resolution number 17-21, formerly Public Works Staff Fund. This fund has a review date of no later than March 2031. This budget provides funds for Public Works personnel services, fleet equipment and the related materials and expenses associated with fleet and personnel. Based on the time study completed in 2020, an allocation plan was established to charge the operating funds based on the level of service required. This time study was updated in January 2023 and the FY 2023-24 Budget was created based upon the updated methodology. The Public Works Department's full-time positions are 14 as detailed below.

- Public Works Director
- Utilities Supervisor (wastewater, water, & storm)
- Public Works Operations Manager
- Golf Course Supervisor
- Facilities Maintenance Specialist/Mechanic
- Wastewater Operators (5 water/storm/sewer)
- Parks and Open Spaces Specialist
- Public Works Office Coordinator
- Golf Pro Shop Associate
- Street Utility & Building Maintenance
 - Total Full Time Equivalent Employees = **15**



ACCOMPLISHMENTS

- We have two engineers on contract with the City now to handle City of Madras' needs. H.A. McCoy Engineering and Surveying acts as backup to the Public Works Director and general day to day guidance as needed, and Anderson-Perry is specific to just

Wastewater. By having multiple on-call engineers, it will keep cost down and provide the City flexibility to respond to needs. Other professional services are hired from time-to-time as the City needs to plan, design, and implement improvements to the City's infrastructure system.

- This fund is responsible for paying weed abatement services due to non-responsive property owners as required by City ordinance.

GOALS

- Purchase of a new street sweeper, payment 2 of 5 is expected to be paid during FY2023-24.

EXPLANATION OF SIGNIFICANT BUDGET CHANGES

- The Public Works Department has requested an additional staff member to help take care of Streets and Parks maintenance and repairs. The FY2023-24 proposed budget is built to include one additional FTE to be shared between Streets and Parks.
- The seasonal hires from a temporary staffing agency are no longer paid through this fund. The seasonal hires help with maintenance activities primarily in the Parks, Golf Course, and Street Departments and will be budgeted in those individual funds. Duties usually span between March and December of each year. With the rise in minimum wage rates and low un-employment, expenses for temporary services are on the rise in order to recruit and maintain help.

ISF - PWS Charges	FY 6/30/23	FYE 06/30/23	FY 6/30/24
	Orig % of Totals	Rev. % of Totals	Bdgt % of Totals
Airport Operations Fund	2%	2%	2%
Parks Fund	9%	10%	0%
Golf Course Fund	14%	17%	17%
Water Operations Fund*	11%	12%	8%
Wastewater Operations Fund	44%	33%	37%
Transportation Operations Fund	20%	26%	26%
General Fund - Parks	0%	0%	10%

*Due to an increase of activity in the WasteWater Department expected in FY 2023-24, the charges to the Water Department were decreased while the charges to the WasteWater Department were increased.

City of Madras
2023-24 Budget Worksheet
ISF Public Works Staff & Fleet Fund
Revenues

GL Codes	Description	2020-21 Actuals	2021-22 Actuals	2022-2023		2023-2024		
				Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
803-010-301-0101	Beginning Fund Balance	339,734	383,501	520,922	520,130	448,825	545,825	545,825
	Total Beginning Fund Balance	339,734	383,501	520,922	520,130	448,825	545,825	545,825
Regulatory Fees								
803-101-330-3401	City Review & Permits	18,025	17,379	9,000	8,500	8,500	8,500	8,500
	Total Regulatory Fees	18,025	17,379	9,000	8,500	8,500	8,500	8,500
Charges for Services								
803-101-350-5401	Miscellaneous Revenue	32,145	336	-	-	-	-	-
803-101-350-9401	Airport Operations Fund	56,837	82,398	67,506	47,880	48,600	48,600	48,600
803-101-350-9507	Parks Fund	142,611	206,749	241,897	239,400	-	-	-
803-101-350-9508	Golf Course Fund	148,849	215,793	396,598	406,980	413,100	413,100	413,100
803-101-350-9701	Water Operations Fund	153,008	221,822	298,152	287,280	191,600	191,600	191,600
803-101-350-9801	Wastewater Operations Fund	847,867	1,229,191	1,246,050	790,020	901,900	901,900	901,900
803-101-350-9902	Transportation Operations Fund	316,239	458,466	562,551	622,440	631,800	631,800	631,800
803-101-350-9507	General Fund - Parks	-	-	-	-	243,000	243,000	243,000
803-101-350-9907	ISF- Building Fund	85,632	-	-	-	-	-	-
803-101-350-9908	Housing District Project Fund	15,770	20,449	18,304	-	-	-	-
	Total Charges for Services	1,798,956	2,435,205	2,831,058	2,394,000	2,430,000	2,430,000	2,430,000
Use of Money & Property								
803-101-380-8101	Interest on Investments	60	60	150	-	-	-	-
803-101-380-8102	Sale of Assets	10,272	7,401	-	-	-	-	-
	Total Use of Money & Property	10,332	7,461	150	-	-	-	-
	Total Revenues	2,167,047	2,843,546	3,361,130	2,922,630	2,887,325	2,984,325	2,984,325

City of Madras
2023-24 Budget Worksheet
ISF Public Works Staff Fund
Expenditures

GL Codes	Description	2020-21	2021-22	2022-2023		2023-2024		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Personnel Services								
803-101-510-1001	Regular	740,072	752,894	879,215	892,711	1,060,782	1,060,782	1,060,782
803-101-510-3201	Overtime	39,264	31,590	38,000	35,427	38,004	38,004	38,004
803-101-510-3202	On Call Per Diem	18,400	17,200	20,500	21,600	20,500	20,500	20,500
803-101-510-5101	PERS	193,725	193,637	232,700	208,692	326,513	326,513	326,513
803-101-510-5102	Charge for Pension Costs	23,120	93,225	37,600	37,600	46,224	46,224	46,224
803-101-510-5201	Social Security	58,222	59,290	72,000	69,172	93,820	93,820	93,820
803-101-510-5401	Unemployment Tax	4,705	2,167	3,000	289	3,000	3,000	3,000
803-101-510-5501	Industrial Accident Insurance	15,928	16,788	22,850	23,937	21,550	21,550	21,550
803-101-510-5601	Health & Accident Insurance	237,040	217,749	292,000	229,206	244,392	244,392	244,392
803-101-510-5701	Retiree Health & Accident Ins	7,698	9,687	9,800	11,119	10,000	10,000	10,000
	Total Personnel Services	1,338,175	1,394,226	1,607,665	1,529,753	1,864,785	1,864,785	1,864,785
	Total FTE	12.15	12.15	14.00	14.00	15.00	15.00	15.00
Materials & Services								
803-101-520-1001	Weed Abatement	13,609	17,077	13,000	13,000	15,000	15,000	15,000
803-101-520-1002	Advertising	1,752	1,379	500	800	500	500	500
803-101-520-1101	Building Maintenance	-	31,269	32,000	32,000	32,000	32,000	32,000
803-101-520-1200	Temp Services	176,281	230,142	325,000	234,000	-	-	-
803-101-520-1201	Annual Dues & Licenses	8,840	3,462	3,500	3,500	4,000	4,000	4,000
803-101-520-1204	Contracted Computer/IT/Telephone	58,164	-	-	76,000	76,000	76,000	76,000
803-101-520-1221	Contract Services	32,316	64,580	65,000	65,000	30,000	30,000	30,000
803-101-520-1401	Utilities	-	9,186	10,000	9,000	10,000	10,000	10,000
803-101-520-1801	Insurance and Surety Bonds	16,379	19,707	50,000	20,802	22,674	22,674	22,674
803-101-520-2102	Legal Fees	14,281	15,437	15,000	15,000	15,000	15,000	15,000
803-101-520-2203	Meetings, Travel, and Employee Development	20,769	34,300	20,000	25,000	20,000	20,000	20,000
803-101-520-2206	Bank Services Fees	-	740	-	-	-	-	-
803-101-520-2401	Office Supplies	19,400	21,057	20,000	16,000	20,000	20,000	20,000
803-101-520-2502	Postage	668	673	1,000	800	800	800	800
803-101-520-2503	Professional Services	65,809	109,537	65,000	55,000	55,000	55,000	55,000
803-101-520-2702	Repairs and Maintenance	48	4,298	-	-	-	-	-
803-101-520-3002	Uniforms	2,216	3,566	6,500	6,000	6,000	6,000	6,000
803-101-520-3003	First Aid Supplies	681	66	1,500	500	1,500	1,500	1,500
803-101-520-3004	Personal Protective Equipment	3,307	4,193	2,000	2,600	3,000	3,000	3,000
803-101-520-4022	Internal Services IT Fund	-	112,313	118,174	-	-	-	-
	Total Materials & Services	434,520	682,982	748,174	575,002	311,474	311,474	311,474
	Total Expenditures- ISF PW	1,772,695	2,077,208	2,355,839	2,104,755	2,176,259	2,176,259	2,176,259

City of Madras
2023-24 Budget Worksheet
ISF Fleet
Expenditures

GL Codes	Description	2020-21 Actuals	2021-22 Actuals	2022-2023		2023-2024		
				Adopted	Yr End Proj.	Proposed	Approved	Adopted
Materials & Services								
803-102-520-1401	Utilities	-	2,461	-	2,800	2,800	2,800	2,800
803-102-520-1403	Equipment Repairs	-	72,065	90,000	90,000	90,000	90,000	90,000
803-102-520-1406	Shop Tools/Equipment Purchases - PW	-	12,179	10,000	5,500	5,500	5,500	5,500
803-102-520-1601	Fuel - PW	-	67,062	60,000	70,000	70,000	70,000	70,000
803-102-520-1801	Insurance & Surety Bonds- PW	-	11,537	26,336	14,750	15,000	15,000	15,000
803-102-520-2901	Tires - PW	-	11,936	13,000	13,000	13,000	13,000	13,000
Total Materials & Services		-	177,239	199,336	196,050	196,300	196,300	196,300
Capital Outlay								
803-102-540-1401	Equipment Purchases - PW	-	50,750	100,000	76,000	-	75,000	75,000
803-102-540-1404	Equipment Lease PW	-	18,219	-	-	97,000	97,000	97,000
Total Capital Outlay		-	68,969	100,000	76,000	97,000	172,000	172,000
Total Expenditures-ISF Fleet		-	246,208	299,336	272,050	293,300	368,300	368,300

ISF PW Staff & Fleet
Non-Departmental
Expenditures

GL Codes	Description	2020-21 Actuals	2021-22 Actuals	2022-2023		2023-2024		
				Adopted	Yr End Proj.	Proposed	Approved	Adopted
Interfund Transfers - Out								
803-109-550-1003	Community Development Fund	-	-	175,000	-	-	-	-
Total Interfund Transfers - Out		-	-	175,000	-	-	-	-
Reserve for Future Expenditure								
803-109-580-6003	Capital Reserve For Fleet Equipment	-	-	20,000	-	20,000	20,000	20,000
Total Reserve for Future Expenditure		-	-	20,000	-	20,000	20,000	20,000
Operating Contingency								
803-109-590-1010	Operating Contingency	-	-	50,000	-	50,000	50,000	50,000
Total Operating Contingency		-	-	50,000	-	50,000	50,000	50,000
Ending Fund Balance								
803-109-595-1010	Ending Fund Balance	394,353	520,130	460,955	545,825	347,766	369,766	369,766
Total Ending Fund Balance		394,353	520,130	460,955	545,825	347,766	369,766	369,766
Total Expenditures		2,167,047	2,843,546	3,361,130	2,922,630	2,887,325	2,984,325	2,984,325
Total ISF PW & Fleet Fund Revenues		2,167,047	2,843,546	3,361,130	2,922,630	2,887,325	2,984,325	2,984,325
Total ISF PW & Fleet Fund Expenditures		2,167,047	2,843,546	3,361,130	2,922,630	2,887,325	2,984,325	2,984,325
Fiscal Policy Analysis								
Ending Fund Balance + Contingency		394,353	520,130	510,955	545,825	397,766	419,766	419,766
Expenses = PS, MS + Transfers Out		1,772,695	2,254,447	2,555,175	2,300,805	2,372,559	2,372,559	2,372,559
Minimum Policy 60 days		16.40%	16.40%	16.40%	16.40%	16.40%	16.40%	16.40%
Management Target 20%		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Actual		22.25%	23.07%	20.00%	23.72%	16.77%	17.69%	18%

**Due to rounding, estimated numbers may not add up precisely with the totals provided*

DEBT SERVICE FUND

DEPARTMENT DESCRIPTION AND CORE SERVICES

In May 2012, the City issued a Full Faith and Credit Bond purchase through the Local Oregon Capital Asset Program Series 2012B bond purchases in the amount of \$2,585,000 for the Madras Redevelopment Commission (MRC). This 2012B Local Oregon Capital Asset Program was refunded in October 2017. This debt refunding created savings in the 2017-18 Fiscal Year and restructured the debt payments.

Only the refunded portion of the 2011B and 2012B Local Oregon Capital Asset Program remain. \$50,000 will be paid during FY 2023-24 in interest and \$135,000 in Principal.

In October 2021, the City issued Full Faith and Credit 2021A and 2021B Bonds taking advantage of lower interest rates and the opportunity to release debt reserves by refinancing under the tax-exempt 2021A Bonds the MRC's Commercial Line of Credit for \$1,030,000 and the 2013 USDA Bonds for the Police Station/City Hall for \$1,775,000. Under the taxable 2021B Bonds, the USDA 2013 Wastewater Revenue Bonds for \$10,390,000 were refinanced. The net savings for the City and MRC promoted the overall health of the organization. Releasing the debt reserve requirements lessened the ongoing impact on the operating funds. In FY 2023-24, principal amounts of \$42,000 and interest amounts of \$29,000 are anticipated for the MRC's portion related to the Line of Credit refinancing.

The MRC will service the debt payments by paying the City through this Debt Service Fund for the amounts listed above; in turn, the City will pay the 2017B and 2021A refunding payments to Zions National Bank. The City is serving as the "pass through" entity for these debt obligations.

ACCOMPLISHMENTS

- While the City of Madras has secured this debt on behalf of the Madras Urban Renewal Agency (MURA), the MURA tax base has grown sufficiently to cover their debt service obligations thereby helping to maintain the City's credit rating and asset base.
- Moody's Issuer rating was upgraded January 2023 from A3 to A2 positioning the City favorably in the market.

GOALS

- This fund is to be maintained according to the needs of the Madras Urban Renewal Agency and City of Madras financial obligations.

COUNCIL GOAL RELATED FUNDING (OR STRATEGIC PLAN UPDATE)

- FY 2023-24 Strategic Goal #4 Organizational Development; C 4 – for the Finance Department to ensure fiscally responsible management of City funds.

EXPLANATION OF SIGNIFICANT BUDGET CHANGES

There are no major changes in FY 2023-24. The MRC will continue to contribute to the Debt Service Fund for the 2017B and 2021A Refunding debt service payments due and payable to Zions National Bank.

City of Madras
2023-24 Budget Worksheet
Debt Services Fund

GL Codes	Description	2020-21 Actuals	2021-22 Actuals	2022-2023		2023-2024		
				Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
306-010-301-0101	Beginning Fund Balance	4,575	4,575	4,575	4,575	4,575	4,575	4,575
	Total Beginning Fund Balance	4,575	4,575	4,575	4,575	4,575	4,575	4,575
Use of Money & Property								
306-060-380-8507	Loan Repayment - from MURA	178,950	231,981	256,450	250,500	256,450	256,450	256,450
	Total Use of Money & Property	178,950	231,981	256,450	250,500	256,450	256,450	256,450
	Total Revenues	183,525	236,556	261,025	255,075	261,025	261,025	261,025
Materials & Services								
306-060-520-2206	Trust Fee/Bank Service Fee	450	225	450	450	450	450	450
	Total Materials & Services	450	225	450	450	450	450	450
Debt Service								
306-060-570-7420	2017 Refunding 2012B - Principal	120,000	125,000	133,000	130,000	135,000	135,000	135,000
306-060-570-7421	2017 Refunding 2012B - Interest	58,500	54,825	52,000	50,350	50,000	50,000	50,000
306-060-570-7424	2021 Refunding - MRC Com. LOC Principal	-	40,000	40,000	40,000	42,000	42,000	42,000
306-060-570-7425	2021 Refunding - MRC Com. LOC Interest	-	11,931	31,000	29,700	29,000	29,000	29,000
	Total Debt Service	178,500	231,756	256,000	250,050	256,000	256,000	256,000
Ending Fund Balance								
306-060-595-1010	Ending Fund Balance	4,575	4,575	4,575	4,575	4,575	4,575	4,575
	Total Ending Fund Balance	4,575	4,575	4,575	4,575	4,575	4,575	4,575
	Total Expenditures	183,525	236,556	261,025	255,075	261,025	261,025	261,025
	Total Debt Service Revenues	183,525	236,556	261,025	255,075	261,025	261,025	261,025
	Total Debt Service Expenditures	183,525	236,556	261,025	255,075	261,025	261,025	261,025

**Due to rounding, estimated numbers may not add up precisely with the totals provided*

PENSION STABILIZATION FUND

DEPARTMENT DESCRIPTION AND CORE SERVICES

The Pension Stabilization Fund was created in FY 2019-20 to address the City's Unfunded Actuarial Liability (UAL) of \$4.3M. As shown in the table below, the current UAL is \$2.9 million. The table below also charts the growth of the UAL over the past several years.

The Pension Stabilization Fund charges the General Fund – Administration, General Fund - Community Development, General Fund – Police Department, General Fund - Finance and ISF – Public Works Staff & Fleet Fund 4.5% of their actual payroll costs in FY 2022-23. A \$500,000 PERS side account was established in November 2021. This lump sum payment reduced PERS rates by 1.61%.

Net unfunded pension actuarial accrued liability	Actual Valuation as of					
	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021
	\$ 3,545,900	\$ 3,493,993	\$ 4,321,444	\$ 4,057,261	\$ 4,743,288	\$2,908,117

ACCOMPLISHMENTS

- The State of Oregon deposited \$37,500 as matching funds into the City's side account.
- The City continues to prioritize setting money aside each year to pay down the City's unfunded actuarial liability and decrease the PERS rate.

GOALS

PERS rates have been rising over the past several years. As the City looks toward the future, rates are estimated to increase substantially as shown in the chart below. Based on the current trajectory, staff and council are considering many options to manage the rising costs of PERS and its personnel costs.

End Date	6/30/13	6/30/15	6/30/17	6/30/19	6/30/21	6/30/23	6/30/25
Begin Date	7/1/11	7/1/13	7/1/15	7/1/17	7/1/19	7/1/21	7/1/23
Tier 1/Tier 2	20.86%	20.31%	23.66%	28.29%	33.39%	31.01%	32.18%
OPSRP General Service	16.22%	15.97%	15.91%	18.33%	22.93%	23.62%	25.19%
OPSRP and Fire	18.93%	18.70%	20.02%	23.10%	27.56%	27.98%	29.98%

STRATEGIC PLANNING UPDATE

- FY 2023-24 Budget is 4.5% of wages set aside in PERS stabilization Fund for future side account deposit.
- FY 2023-24 Strategic Goal #4 Organizational Development; C 4 – for the Finance Department to ensure fiscally responsible management of City funds

EXPLANATION OF SIGNIFICANT BUDGET CHANGES

FY 2023-24 is reserving 4.5% of payroll costs, an increase of 0.5% over FY2022-23 consistent with the Fiscal Policy adopted in May 2021. While contributing to the UAL is one of the priorities of the City, it is also prudent to maintain healthy Ending Fund Balances in each of the funds. Staff continues to balance the ability to set aside reserves to pay down the UAL with operational effectiveness. This is especially critical in today's current economic environment.

City of Madras
2023-24 Budget Worksheet
Pension Stabilization Fund

GL Codes	Description	2020-21	2021-22	2022-2023		2023-2024		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
307-010-301-0101	Beginning Fund Balance	137,298	206,969	43,452	43,475	158,078	158,078	158,078
	Total Beginning Fund Balance	137,298	206,969	43,452	43,475	158,078	158,078	158,078
Charge for Pension Costs								
307-070-355-9501	General Fund - Police Department	24,905	130,760	43,800	35,000	53,108	53,108	53,108
307-070-355-9502	Community Development	4,520	24,179	8,000	8,000	-	-	-
307-070-355-9503	General Fund - Admin	-	-	-	-	17,465	17,465	17,465
307-070-355-9502	General Fund - Community Dev.	-	-	-	-	10,041	10,041	10,041
307-070-355-9506	General Fund - Finance	-	-	-	-	16,300	16,300	16,300
307-070-355-9503	ISF - Central Services	17,324	88,343	28,000	33,075	-	-	-
307-070-355-9504	ISF - Public Works	22,922	93,225	37,600	37,600	46,224	46,224	46,224
307-070-355-9505	Airport Operations	-	-	927	928	4,904	4,904	4,904
	Total Charge for Pension Costs	69,670	336,506	118,327	114,603	148,042	148,042	148,042
Use of Money & Property								
307-070-380-8102	Proceeds of Borrowing/Bonds	-	-	-	-	-	-	-
	Total Use of Money & Property	-	-	-	-	-	-	-
	Total Revenues	206,969	543,475	161,779	158,078	306,120	306,120	306,120
Special Payments								
307-070-545-6000	Deposit into PERS Side Account	-	500,000	-	-	-	-	-
	Total Special Payments	-	500,000	-	-	-	-	-
Ending Fund Balance								
307-070-595-1010	Ending Fund Balance	206,969	43,475	161,779	158,078	306,120	306,120	306,120
	Total Ending Fund Balance	206,969	43,475	161,779	158,078	306,120	306,120	306,120
	Total Expenditures	206,969	543,475	161,779	158,078	306,120	306,120	306,120
	Total Debt Reserve Revenues	206,969	543,475	161,779	158,078	306,120	306,120	306,120
	Total Debt Reserve Expenditures	206,969	543,475	161,779	158,078	306,120	306,120	306,120

**Due to rounding, estimated numbers may not add up precisely with the totals provided*

DEBT RESERVE FUND

DEPARTMENT DESCRIPTION AND CORE SERVICES

The Debt Reserve fund was established on April 11, 2017 by Resolution number 13-2017, with a review date no later than March 2027. This Fund was established in FY 2011-12 to record a loan covenant by the Department of Environment Quality (DEQ). The Debt Reserve Fund continues to operate as the repository for all Debt Reserve requirements outlined by the lenders. Total outstanding debt for the City of Madras as of July 1, 2023 equals \$23,963,861. Of this balance, 0.36% is set aside of the outstanding principal balance for meeting reserve requirements set by lenders. The City continues to meet the Debt Reserve obligations.

Lender/Description	Reserve
DEQ- State Revolving Loan R62371	6,038
DEQ- State Revolving Loan R62372	12,636
DEQ- State Revolving Loan R62373	9,700
DEQ- State Revolving Loan R62374	8,249
DEQ- State Revolving Loan R62375	Est. 9,000
Total	\$45,623

ACCOMPLISHMENTS

1. DEQ Loan R62371 Reserve

The current reserve requirement for the DEQ loan is equal to one annual payment, SRF R62371 Loan Reserve of \$6,038.

2. DEQ Loan R62372 Reserve

The current reserve requirement for the DEQ loan is equal to one annual payment, SRF R62372 Loan Reserve of \$12,636.

3. DEQ Loan R62373 Reserve

The current reserve requirement for the DEQ loan is equal to one annual payment, SRF R62373 Loan Reserve of \$9,700.

4. DEQ Loan R62374 Reserve

The current reserve requirement for the DEQ loan is equal to one annual payment, SRF R62374 Loan Reserve of \$8,488.

5. DEQ Loan R62375 Reserve (estimate)

The current reserve requirement for the DEQ loan is equal to one annual payment, SRF R62375 Loan Reserve of an estimated \$9,000.

This fund will reserve the balances in a budget category classified as "Reserve for Future Expenditure," consistent with budget and accounting standards. To meet the requirements of the lenders, we must submit our accounting records annually to illustrate these reserve requirements are being met within our budget process. Total debt reserve requirements for FY2022-23 are \$45,623. Debt Reserve requirements identify these funds as being restricted from General Fund use; however, having a separate depository for these funds is not required. By identifying a Reserve Fund within the Budget Document and maintaining the reserve levels according to the specifications, the City has met all of the reserve requirements

GOALS

- Comply with the terms of the Debt requirements as outlined by the lenders.

STRATEGIC PLANNING UPDATE

- FY 2023-24 Strategic Goal #4 Organizational Development; C 4 – for the Finance Department to ensure fiscally responsible management of City funds.

EXPLANATION OF SIGNIFICANT BUDGET CHANGES

Additional of DEQ Loan State Revolving Fund Loan R62375 are estimated to contain Debt Reserve requirements of \$9,000 for FY2023-24.

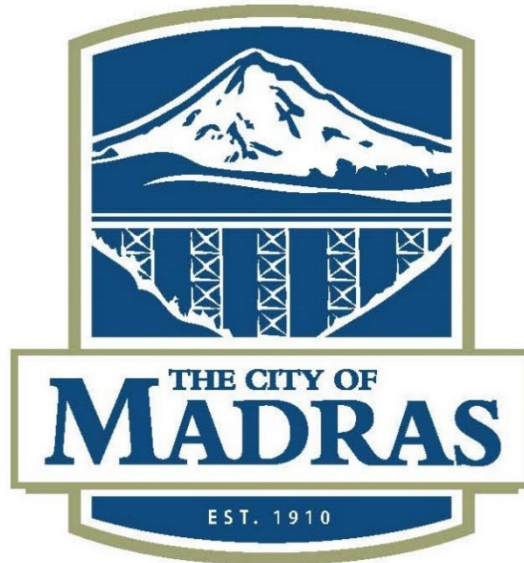
City of Madras
2023-24 Budget Worksheet
Debt Reserve Fund

GL Codes	Description	2020-21 Actuals	2021-22 Actuals	2022-2023		2023-2024		
				Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
308-010-301-0101	Beginning Fund Balance	418,685	452,270	36,862	36,863	36,863	36,863	36,863
	Total Beginning Fund Balance	418,685	452,270	36,862	36,863	36,863	36,863	36,863
Interfund Transfers - In								
308-080-390-9301	Internal Services Building Fund	9,713	9,713	-	-	-	-	-
308-080-390-9303	SDC WW Improvement	-	-	-	-	8,760	8,760	8,760
308-080-390-9304	Wastewater Operations	23,872	17,709	15,000	-	-	-	-
	Total Interfund Transfers - In	33,585	27,422	15,000	-	8,760	8,760	8,760
	Total Revenues	452,270	479,692	51,862	36,863	45,623	45,623	45,623
Interfund Transfers Out								
308-080-550-1019	ISF - Building Fund	-	97,130	-	-	-	-	-
308-080-550-1022	Wastewater Operations	-	345,699	-	-	-	-	-
	Total Transfers Out	-	442,829	-	-	-	-	-
Reserve for Future Expenditure								
308-080-580-6001	USDA Debt Reserve- City Hall/PD	9,713	-	-	-	-	-	-
308-080-580-6002	Series 2013 Refunding	10,792	-	-	-	-	-	-
308-080-580-6003	DEQ- State Revolving Loan R62371	-	6,038	6,038	6,038	6,038	6,038	6,038
308-080-580-6005	DEQ- State Revolving Loan R62372	-	12,636	12,636	12,636	12,636	12,636	12,636
308-080-580-6006	DEQ- State Revolving Loan R62373	13,080	9,700	9,700	9,700	9,700	9,700	9,700
308-080-580-6007	Business Oregon - X20002	-	-	-	-	-	-	-
308-080-580-6008	DEQ- State Revolving Loan R62374	-	8,488	8,488	8,249	8,249	8,249	8,249
308-080-580-6009	DEQ- State Revolving Loan R62375	-	-	15,000	-	9,000	9,000	9,000
	Total Reserve for Future Expenditure	33,585	36,862	51,862	36,623	45,623	45,623	45,623
Ending Fund Balance								
308-080-595-1010	Ending Fund Balance	418,685	1	-	240	-	-	-
	Total Ending Fund Balance	418,685	1	-	240	-	-	-
	Total Expenditures	452,270	479,692	51,862	36,863	45,623	45,623	45,623
	Total Debt Reserve Revenues	452,270	479,692	51,862	36,863	45,623	45,623	45,623
	Total Debt Reserve Expenditures	452,270	479,692	51,862	36,863	45,623	45,623	45,623

REVIEW DATE MARCH 2027

**Due to rounding, estimated numbers may not add up precisely with the totals provided*

FISCAL POLICY



City of Madras
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Updated May 9, 2023

"A Vibrant Responsive Community Where You Can Thrive and Grow"

TABLE OF CONTENTS

I. PURPOSE	1
II. REVENUE POLICIES.....	1
III. OPERATING BUDGET POLICIES.....	3
IV. FUND BALANCE POLICY	4
V. EXPENDITURE CONTROL POLICIES.....	5
VI. CAPITAL IMPROVEMENT POLICIES.....	5
VII. FINANCIAL PLANNING POLICIES	6
VIII. ECONOMIC DEVELOPMENT FUNDING POLICIES.....	7
IX. PENSION AND RETIREMENT FUNDING POLICIES.....	7
X. CASH MANAGEMENT AND INVESTMENT POLICIES	8
XI. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES	8
XII. DEBT MANAGEMENT POLICIES	9
XIII. UNRESTRICTED FUND BALANCES	12

I. PURPOSE

The City of Madras is committed to responsible fiscal management through financial integrity, prudent stewardship of public assets, planning, accountability, and full disclosure. The broad purpose of Fiscal Policies is to enable the City and the Madras Urban Renewal Agency to achieve and maintain a long term stable and positive financial condition. These policies are adopted by the City Council as the basic framework for overall financial management of the City and Madras Urban Renewal Agency. Any reference to 'the City' in this document shall also apply to the Madras Urban Renewal Agency.

The policies are designed to guide day-to-day and long-range fiscal planning and decision making, and to achieve the following general financial goals:

1. Provide an adequate financial base to sustain a sufficient level of municipal services to maintain the social well-being and physical conditions of the City.
2. Deliver cost effective and efficient services to citizens.
3. Provide and maintain essential public facilities, utilities, and capital equipment.
4. Protect and enhance the City's credit rating so as to obtain the lowest cost of borrowing and also to assure taxpayers and the financial community that the City is well managed and financially sound.
5. Provide the financial stability needed to navigate through economic downturns, adjust to changes in the service requirements of the community and respond to other changes as they affect City residents.
6. Adhere to the highest standards of financial management and reporting practices as set by the Government Finance Officers Association (GFOA), the Governmental Accounting Standards Board (GASB) and other related professional financial standards.
7. Fully comply with finance related legal mandates, laws, and regulations.
8. Promote intergenerational equity for the City's taxpayers and ratepayers by spreading the cost of new or upgraded City infrastructure over time so that generations benefitting from such infrastructure contribute to the cost.

To achieve these goals, fiscal policies generally cover areas of revenue management, operating and capital budgeting, financial planning and forecasting, investment and asset management, debt management, pension funding, accounting, and financial reporting, reserves and internal controls. These policies are reviewed and updated annually as part of the budget process.

II. REVENUE POLICIES

1. The City will strive for and maintain a diversified and stable revenue system to prevent undue or unbalanced reliance on any one source of funds. This revenue diversity will shelter the City from short-run fluctuations in any one revenue source.
2. When evaluating new revenue sources, the following elements will be taken into consideration: sustainability of the revenues to the programs they are intended to support, administrative costs, operational and maintenance costs, acceptability to the community, and the impact on economic competitiveness relative to other communities.

3. One-time and non-recurring revenues will be used only for one-time expenditures. The City will avoid using temporary revenues to fund mainstream services or for budget balancing purposes.
4. User fees and charges will be established for services provided that benefit specific individuals or organizations. Cost of service analyses will be prepared so that user fees and charges can or will be set at a level sufficient to recover full cost of service whenever practical to minimize subsidization by taxpayers. The City will systematically review user fees and charges to take into account the number of customers served, changes in methods or levels of service delivery as well as changes in cost of living, inflationary increases, and supplier related cost increases.
5. Unless prohibited by law, certain fees may be deferred by Council action when it can be demonstrated that a direct public benefit will be obtained. In addition, the Council may direct that certain fees be paid on behalf of applicants and Council's action will include a determination of the source of funds to pay such fees.
6. All fees, charges or assessments that are deferred for later payment will be evidenced by a promissory note or agreement. The City may charge periodic interest, processing fees and additional interest and penalties for delinquencies as appropriate.
7. Utility funds will be self-supporting through user fees. Fee adjustments will be based on long term financial plans that include a forecast period of no less than five years. The water and water reclamation utility rates should be set to yield a minimum 1.25 debt service coverage ratio or a debt service coverage ratio sufficient to maintain the credit rating of the Water and Wastewater systems.
8. To emphasize and facilitate long-range financial planning, the City will maintain current projections of revenues and expenditures in the General Fund and other major funds for the succeeding five years.
9. All potential grants shall be evaluated for matching requirements and on-going resource requirements and balanced with the benefits of the grant before acceptance. Grants may be rejected to avoid commitments beyond available funding.
10. The City will not respond to long-term revenue shortfalls with deficit financing and borrowing to support on-going operations. Expenses will be reduced to conform to the long-term revenue forecasts and/or revenue increases will be considered.
11. Revenues will be estimated realistically and prudently. Revenues of a volatile nature will be estimated conservatively; explanations of the underlying assumptions and risks to the forecast, including both upside and downside risks, will be provided. The City will estimate its revenues by an objective, analytical process using best practices as defined by the Government Finance Officers Association.
12. The City shall pursue a timely and firm policy of collecting delinquent accounts. When necessary, discontinuing service, small claims court, collection agencies, foreclosure, liens and other methods of collection, such as imposing penalties, collection and late charges, may be used.
13. Use of General Fund revenues is at the City Council's discretion and unless otherwise noted, discretionary revenues are not earmarked for specific purposes. Exceptions include:
 - a. Grants or other revenues that are legally restricted for specific purposes.

- b. Fifty percent (50%) of franchise fee revenues will be dedicated to transportation system improvements and maintenance; the other fifty percent (50%) will be allocated to the General Fund to support public safety services provided by the Madras Police Department.
- 14. Before the City sells any building or land or relinquishes any operating or capital arrangements that involved fixed revenue, the implications of such a sale or arrangements will be fully determined by City Council for impact on current and future year revenue estimates.

III. OPERATING BUDGET POLICIES

- 1. The City will prepare an annual budget with the participation of all Departments.
- 2. All budgetary procedures will conform to existing state and local regulations. Oregon budget law requires each local government to prepare a balanced budget and Oregon Administrative Rules state: the budget must be constructed in such a manner that the total resources in a fund equal the total of expenditures and requirements for that fund. Budgets for all funds will be prepared on a modified accrual basis consistent with Generally Accepted Accounting Principles.
- 3. The budget process will allocate resources to achieve Council goals and city-wide strategic plans. Department goals and objectives will be identified and incorporated into the budget.
- 4. A cost allocation plan will be developed and incorporated into the City budget. The cost allocation plan will be the basis for distribution of general government and internal service costs to other funds and capital projects to reflect the full cost of providing services.
- 5. A budget preparation calendar is crucial for successful budget preparation and execution. Finance department staff will prepare a detailed budget schedule for internal use that ensures the budget is approved by the Budget Committee and adopted by the City Council no later than June 30.
- 6. The City Council and Madras Redevelopment Commission shall adopt the budget for each fund or program as required by budget law.
- 7. Essential services will receive priority for funding. The City will attempt to maintain current service levels for all essential services. The quality of existing core services will be maintained before the City adds new services unless there is an explicit decision to lower the quality of existing services in favor of providing a new service. Essential services for the City are defined as follows (based on ORS 221.760 which determines if a city is eligible to receive state shared revenues):
 - a. Police protection.
 - b. Fire protection.
 - c. Street construction, maintenance, and lighting.
 - d. Sanitary sewers.
 - e. Storm sewers.
 - f. Planning, zoning and subdivision control.
 - g. One or more utility services.

8. All supplemental appropriations for programs requested after the original budget is approved will be analyzed by the City Administrator's Office and Finance Department and will only be presented to Council for approval after consideration of availability of revenues. Oregon budget law provides a means to adjust the budget for emergency expenditures or unforeseen circumstances. All resolutions adjusting the budget will be prepared by the Finance Department, at the direction of the City Administrator's Office, for Council approval to ensure compliance with budget laws.
9. Monthly reports comparing actual to budgeted expenditures will be prepared by the Finance Department and distributed to the City Administrator and Department Head Team. Significant budget to actual variances will be investigated and explained.
10. Quarterly reports comparing actual to budgeted expenditures will be prepared by the Finance Department and presented to City Council and Madras Urban Renewal Agency.

IV. FUND BALANCE POLICY

GOVERNMENT ACCOUNTING STANDARDS BOARD STATEMENT 54

1. Policy

The City of Madras shall maintain financial integrity and consistency in accounting and financial reporting practices using specific fund balance categories within the guidelines of generally accepted accounting principles (GAAP).

2. Purpose

The purpose of this policy is to define fund balance reporting policies as established by Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, issued in February 2009.

3. Definitions

Fund balance classifications, per GASB Statement No. 54:

- a. Non-spendable - Represents assets that are non-liquid (such as inventory) or legally or contractually required to be maintained intact (such as the principal amount of an endowment)
- b. Restricted – When legally-enforceable constraints are placed on the use of resources for a specific purpose by a third party or enabling legislation.
- c. Committed – When constraints are created by formal action of the government's decision-making authority, generally by resolution and/or ordinance, on how it will spend its resources. The constraints remain binding until formally rescinded or changed by the same method the constraints were created.
- d. Assigned – When resources that are neither committed nor restricted are constrained by the intent of the governing body or authorized staff.
- e. Unassigned – The excess of total ending fund balance over non-spendable, restricted, committed and assigned amounts. Only the General Fund has an unassigned category since money remaining in any other fund is automatically considered assigned to the purpose(s) of that fund.

4. Fund Balance Reporting

GASB's objective in issuing Statement No. 54 was to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied.

5. This policy hereby delegates the authority to assign amounts to be used for specific purposes to the City Administrator and/or Finance Director for the purpose of reporting these amounts in the annual financial statements.

v. EXPENDITURE CONTROL POLICIES

1. Expenditures will be controlled through appropriate internal controls and procedures. Management must ensure expenditures comply with the legally adopted budget. Each Director will be responsible for the administration of his/her department/division/program budget. This includes accomplishing the goals and objectives incorporated into the budget and monitoring each department/division/program budget for compliance with spending limitations.
2. The City Council will adopt the budget by fund at the organizational unit or program level. Expenditures anticipated to be in excess of these levels require approval of a Council resolution. The City Administrator will administer expenditure control at the organizational unit and program level. Additionally, the City Administrator may give authorization to mandate this level of control down to any line-item level. Expenditures anticipated to be in excess of these levels require approval of the City Administrator.
3. All purchases of goods and services must comply with the City's Purchasing Policies, guidelines and procedures and with State and Federal laws and regulations.
4. Before the City purchases any major asset or undertakes any operating or capital arrangements that create fixed costs or ongoing operational expenses, the implications of such purchases or arrangements will be fully determined for current and future years.
5. All compensation planning and collective bargaining will include analysis of total cost of compensation which includes analysis of salary increases, health benefits, pension contributions, fringe benefits and other personnel costs. The City will only propose operating personnel costs which can be supported by on-going operating revenues.
6. The City will make every effort to control expenditures to ensure City services and programs provided to its citizens and taxpayers are cost effective and efficient.

vi. CAPITAL IMPROVEMENT POLICIES

1. The City's asset capitalization policy is to capitalize and depreciate assets greater than \$25,000 with a useful life beyond one year unless Fleet Equipment. Capital assets costing less than \$25,000 or having a useful life of one year or less will be treated as operating expenditures unless identified below. The asset capitalization threshold will be applied to individual assets rather than to groups of assets (i.e., office furniture, computer equipment, radio equipment, etc.).
2. All land is capitalized.
3. Fleet Equipment/Rolling Stock:
 - a. Equipment with a value greater than \$5,000 and/or required to be licensed for use on the roadway will be capitalized.

4. Buildings:
 - a. When phasing new construction of a building it will be capitalized regardless of price when the purpose is to support agency operations. (example is the multi-year Public Works Fleet Building Remodel requiring multiple years of investment).
5. Public infrastructure repairs are not capitalized (exception can be made if these are combined as part of a larger capital project).
 - a. Transportation Infrastructure
 - i. Pavement preservation (i.e., chip sealing, crack-sealing, seal coating, pothole patching, pavement overlay, grind/inlay, etc.).
 - ii. Removal and replacement of existing footpaths (sidewalks, paved trails).
 - iii. Removal and replacement of existing curbing.
 - iv. Removal and replacement of landscaping and mobile streetscape items (i.e., flower pots, hanging baskets, pavers, grass, wood chips, gravel, irrigation, trees etc.).
 - v. Street lighting not owned by the City.
 - vi. Gravel applied for road maintenance.
 - vii. Cinders and/or gravel applied to road for snow response.
 - viii. Pavement markings (i.e., striping, thermoplastic).
 - ix. Road signage.
 - b. Utilities (water, sewer, storm, electrical) – When expanding the system or upsizing the system then it is all capitalized. Repair of current infrastructure is not capitalized.
 - c. Park Infrastructure
 - i. Removal and replacement of landscaping material and irrigation are not capitalized (grass, wood chips, trees, gravel, etc.).
 - ii. Equipment/structures are capitalized.
6. Annually, the City will approve a 5-year Capital Improvement Plan (CIP), congruent with the adoption of its annual budget. The CIP shall provide details on each capital project: its estimated costs, sources of financing and a description, including a statement identifying:
 - a. the needs, conditions and circumstances that have caused the project's creation; and
 - b. the expected results if the project is approved and implemented.

VII. FINANCIAL PLANNING POLICIES

1. The City's financial plan should be strategic, meeting regulatory requirements and reflecting the Council's and the community's priorities for service while providing resources that realistically fund routine operations.

VIII. ECONOMIC DEVELOPMENT FUNDING POLICIES

1. The City may employ economic development incentives to encourage value-added development and accrue public benefits to the City. Public benefits may include but not limited to, the following:
 - a. A benefit that increases the City's employment base or materially enhances the financial position of the City by increasing assessed valuation.
 - b. A contribution to the basic infrastructure of the City that is greater than that which would be required of the development alone.
 - c. A benefit that increases access to other public services.
 - d. A benefit that increases livability across socio-economic levels.
2. Economic development incentives may include formation of improvement or redevelopment districts, reimbursement, exemption or deferral of certain fees and charges, use of discount lease rates or other forms of financial incentives. All such incentives will be fully evaluated by the Finance Department as to the costs, risks and level of benefit as well as the financial impact of such incentives on the City's operating and capital budgets.
3. The fiscal impact evaluation will be presented to Council and Agency along with City Administrator's recommendation. The City Council and/or Madras Urban Renewal Agency shall make the final decision concerning proposed economic development incentives including any repayment of incentives if performance requirements are not met.
4. Funding for economic development incentives must be identified before approval of all such incentives.
5. A development incentive shall not be provided if the development does not provide sufficient public benefit or if the cost and risks to the City will have a materially adverse impact on the City's finances or operations.

IX. PENSION AND RETIREMENT FUNDING POLICIES

1. The City is an employer-participant in the State of Oregon Public Employees Retirement System (PERS). Actuarial valuations of PERS are performed for the Public Employees Retirement Board (PERB) to evaluate PERS' assets and liabilities and indicate its current and prospective financial condition. The PERB determines employer-participant contribution rates, which are then used to calculate each employer-participant's annual required contribution. It is the City's policy to make contributions at no less than the rate established by PERB and required by ORS 238.225. All current pension liabilities shall be funded on an annual basis.
2. In addition to providing pension benefits, the City provides certain health and dental care benefits for retired employees. Funding the liability for future retiree benefits will be determined by City Council action.
3. The PERS reserve fund exists to stabilize future cash flows. It will help stabilize the cost of PERS through the issuance of future pension obligation bonds (POB) to fund the City of Madras' existing unfunded actuarial liability (UAL) and associated debt repayment. The principal source of revenue is charges to other funds with salaries subject to the Oregon Public Employee Retirement System (PERS) via a surcharge. Expenditures are for payments to PERS for the UAL and for debt service requirements.

4. PERS Stabilization Policy includes a minimum rate of 3% consistent with the budget for FY 2020-21 and increases by 0.5% each year until the rate is equal to the PERS annual earnings rate (currently 7.2%).

x. CASH MANAGEMENT AND INVESTMENT POLICIES

1. The Finance Director or designee shall invest all City funds in accordance with ORS 294.035 Investment of Funds of Political Subdivisions; 294.040 Restriction on Investments under ORS 294.035; ORS 294.046 List of Approved Securities for Investment under ORS 294.035; ORS 294.047 Loss of Principal on Liquidation of Investments; ORS 294.048 Borrowing Money When Premature Withdrawal or Liquidation of Certain Investments Would Cause Loss; ORS 294.052 Definitions; ORS 294.125 Investment of Funds Authorized by Order of Governing Body; ORS 294.135 Investment Maturity Dates; 294.145 Prohibited Conduct for Custodial Officer.
2. The City will consolidate or pool cash balances from various funds for investment purposes and will allocate investment earnings to each participating fund.
3. The City's investment securities will be held by a third party for custodial safekeeping.
4. Quarterly investment reports summarizing investment holdings and compliance with the City's Investment Policy will be provided to City Council.
5. Review Attachment B for the City of Madras' complete Investment Policy.

xi. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES

1. The City will comply with the following accounting and reporting standards:
 - a. Generally Accepted Accounting Principles (GAAP) developed by Governmental Accounting Standards Board;
 - b. Government Accounting, Auditing and Financial Reporting standards prescribed by the Government Finance Officers Association (GFOA);
 - c. Government Accounting Standards, issued by the Comptroller General of the United States;
 - d. Oregon Revised Statutes relating to Municipal finance; and
 - e. U.S. Office of Management and Budget (OMB) Circular A-133.
2. Monthly financial reports summarizing financial activity by fund will be presented to the City Administrator and Department Heads.
3. A system of internal controls and procedures will be maintained to provide reasonable assurance of the safeguarding of assets and proper recording of financial transactions and compliance with applicable laws and regulations.
4. In accordance with State law, a comprehensive financial audit including an audit of federal grants will be performed annually by an independent public accounting firm with the objective of expressing an opinion on the City's financial statements and assessing the accounting principles used and evaluating the internal controls in place.
5. The City will prepare its financial statements and maintain its accounting and internal control systems in accordance with applicable standards with the goal of obtaining an unqualified opinion from its auditors.

6. All departments will provide notice of all significant events and financial and related matters to the Finance Director for the City's annual disclosures to the municipal markets as required by SEC Regulation 15-C-2-12. Full disclosure will be provided in the financial statements and bond representations. Significant events include delinquencies and defaults related to the City's bonds, adverse tax opinions or events affecting the tax-exempt status of bonds, the release, substitutions or sale of property securing repayment of bonds and other events having a significant impact on the City's finances and outstanding bonds. The Finance Director will notify the Municipal Securities Rulemaking Board's Electronic Municipal Market Access (EMMA) database of these significant events.
7. The City's asset capitalization policy is to capitalize and depreciate assets greater than \$10,000 with a useful life beyond one year. Capital assets costing less than \$10,000 or having a useful life of one year or less will be treated as operating expenditures. The asset capitalization threshold will be applied to individual assets rather than to groups of assets (i.e., office furniture, computer equipment, radio equipment, etc.).

XII. DEBT MANAGEMENT POLICIES

1. The debt management policy sets forth comprehensive guidelines for the financing of capital expenditures. It is the objective of the policies that:
 - a. The City obtain financing only when prudent;
 - b. The process for identifying the timing and amount of debt or other financing be as efficient as possible;
 - c. The most favorable interest rate and other related costs be obtained; and
 - d. When appropriate, future financial flexibility be maintained.
2. In conjunction with the City's debt financing team including but not limited to bond counsel and financial advisors, the Finance Director structures and recommends to the City Administrator and City Council all debt issuances and oversees the on-going management of all City debt. Debt includes voter approved general obligation bonds, tax increment financing, full faith and credit bonds, lease purchase obligations, revenue bonds, special assessment obligations, promissory notes, lines and letter of credit, interfund borrowings, variable rate debt, equipment financing agreements and any other contractual arrangements that obligate the City to make future principal and interest payments.
3. No debt shall be issued for which the City is not confident that a sufficient specifically identified revenue source is available for repayment. The Finance Director shall prepare an analysis of the source of repayment prior to issuance of any debt.
4. The City will not use long-term debt to fund current operations, to balance the budget or to fund projects that are more appropriately funded from current resources.
5. The City will issue advance refunding bonds (as defined by federal tax law) when advantageous, legally permissible, prudent and when the net present value savings exceeds the cost of the purchase price of the refunding bonds (defined as the par amount of the refunding bonds, plus net original issue premium, or less net original issue discount). The City will issue current refunding bonds (as defined by federal tax law) when advantageous, legally permissible, prudent and when the net present value savings exceed \$50,000. Refunding may also be undertaken for other reasons when legally permissible, prudent and when in the best interests of the City.

6. The City may utilize short-term debt or interfund loans as permitted, to cover temporary shortage due to timing of cash flows which may result from delay in receiving grant proceeds or other revenues and delay in issuance of long-term debt.
7. When issuing long-term debt, the City will ensure that the debt is soundly financed by:
 - a. Incurring debt only when necessary for capital improvements not appropriate to be financed from current available resources.
 - b. Ensuring that capital projects financed through long term debt shall be financed for a period not to exceed the useful life of the project. This precludes future generations of rate payers or taxpayers from paying debt service on an asset that no longer provides benefit and prevents debt capacity from being tied up servicing a defunct asset in the event the asset needs replacing.
 - c. Determining that the benefit of financing exceeds the cost of financing.
 - d. Analyzing source of repayment, debt service coverage ratios and the impact of debt service on annual fixed costs prior to issuance of long-term debt.
 - e. Amortizing debt on a level payment plan to the extent practical considering the forecasted available pledged revenues and impact on the City's aggregate overall debt payment schedules.
8. The City may issue debt on either a competitive or negotiated basis. Bank placements and other private offerings are authorized under circumstances such as interim financings or to avoid the cost of a public sale for smaller issuances. The Finance Director will recommend the most appropriate method of sale in light of financial, market, transaction specific, and issuer-related conditions. If a negotiated public sale is determined to be in the City's best interest, the underwriter should typically be selected through a request for proposal (RFP) process.
9. All bond issuances and promissory notes will be authorized by resolution of the City Council.
10. The City will comply with all statutory debt limitations imposed by the Oregon Revised Statutes.
11. ORS 287A.050 establishes a limitation on the amount of general obligation bonds the City may issue. This limitation is 3% of the City's Real Market Value as certified by the Jefferson County Assessor. "General obligation bonds" are defined by ORS 287A.010(10) to mean exempt bonded indebtedness, as defined in ORS 310.140, that is secured by a commitment to levy ad valorem taxes outside the limits of sections 11 and 11b, Article XI, of the Oregon Constitution (i.e., voter approved, unlimited tax general obligation bonds). Additionally, ORS 287A.050(3) excludes certain types of general obligation bonded indebtedness from being included in the limitation, including for example general obligation bonds issued for water supply, treatment, or distribution or sanitary or storm sewage collection or treatment. The City is not required to include full faith and credit obligations when computing its statutory general obligation bond debt limit.
12. The City will strive to maintain its current credit ratings which are (as provided by Moody's Investor Services): A3 for General Obligation Bonds, and A3 for Full Faith and Credit Obligations.

13. The City will strive to maintain debt service coverage ratios and percentages that uphold the City's credit rating. Water and Water Reclamation (Sewer) debt coverage ratios should be maintained at a minimum of 1.25 or at a level sufficient to protect the credit rating of the Water and Water Reclamation systems.

14. The City will comply with all bond covenants, arbitrage requirements, disclosure and other requirements specified by law.

a. Post Debt Issuance Tax Compliance

- i. External Advisors and Documentation - The City shall consult with bond counsel and other legal counsel and advisors, as needed, throughout the Bond issuance process to identify requirements and to establish procedures necessary or appropriate so that the Bonds will continue to qualify for tax-exempt status. Those requirements and procedures shall be documented in the tax certificate and agreement ("Tax Certificate") and/or other documents finalized at or before issuance of the Bonds. Those requirements and procedures shall include future compliance with applicable arbitrage rebate requirements and certain other applicable post-issuance requirements of federal tax law throughout (and in some cases beyond) the term of the Bonds. This shall include, without limitation, consultation in connection with any potential changes in use of Bond-financed or refinanced assets.

The City shall engage expert advisors (each a "Rebate Service Provider") to assist in the calculation of arbitrage rebate payable in respect of the investment of Bond proceeds, unless the Tax Certificate documents that arbitrage rebate will not be applicable to an issue of Bonds.

Unless otherwise provided by the transaction documentation relating to the Bonds, unexpended Bond proceeds shall be segregated from other funds of the City, and the investment of Bond proceeds shall be managed by the City. The City shall prepare (or cause to be prepared) regular, periodic statements regarding the investments and transactions involving Bond proceeds.

- ii. Arbitrage Rebate and Yield - Unless the Tax Certificate documents that arbitrage rebate will not be applicable to an issue of Bonds, the Finance Director, or persons reporting to the Finance Director shall be responsible for:

- Either (a) engaging the services of a Rebate Service Provider and, prior to each rebate calculation date, causing the trustee or other financial institution to deliver periodic statements concerning the investment of Bond proceeds to the Rebate Service Provider, or (b) undertaking rebate calculations itself and retaining or obtaining periodic statements concerning the investment of Bond proceeds;
- providing to the Rebate Service Provider additional documents and information reasonably requested by the Rebate Service Provider;
- monitoring efforts of the Rebate Service Provider;
- assuring payment of required rebate amounts, if any, no later than 60 days after each 5-year anniversary of the issue date of the Bonds, and no later than 60 days after the last Bond of each issue is redeemed;
- during the construction period of each capital project financed in whole or in part by Bonds, monitoring the investment and expenditure of Bond

proceeds and consulting with the Rebate Service Provider to determine compliance with any applicable exceptions from the arbitrage rebate requirements during each 6-month spending period up to 6 months or 18 months, as applicable, following the issue date of the Bonds; and

- retaining copies of all arbitrage reports, investment records and trustee statements.
- iii. Use of Bond Proceeds and Bond-Financed or Refinanced Assets - The City's Finance Director, or persons under the supervision of the Finance Director, shall be responsible for:
- monitoring the use of Bond proceeds (including investment earnings and including reimbursement of expenditures made before bond issuance) and the use of the financed asset throughout the term of the Bonds to ensure compliance with covenants and restrictions set forth in the Tax Certificate relating to the Bonds;
 - maintaining records identifying the assets or portion of assets that are financed or refinanced with proceeds of each issue of Bonds (including investment earnings and including reimbursement of expenditures made before bond issuance), including a final allocation of Bond;
 - consulting with bond counsel, City's counsel and other legal counsel and advisers in the review of any change in use or transfer of Bond-financed or refinanced assets to ensure compliance with all covenants and restrictions set forth in the Tax Certificate relating to the Bonds; and
 - to the extent that the City discovers that any applicable tax restrictions regarding use of Bond proceeds and Bond-financed or refinanced assets will or may be violated, consulting promptly with bond counsel and other legal counsel and advisers to determine a course of action to preserve the tax-exempt status of the bonds.
- b. Continuing Disclosure Policies
- i. The Finance Director, or persons under the supervision of the Finance Director, shall have a clear understanding of the continuing disclosure requirements for each bond transaction.
 - ii. Internal procedures shall be developed that identify the information that is obligated to be submitted in an annual filing, disclose the dates on which filings are to be made, list the material events as stated by the Securities and Exchange Commission (SEC) and the continuing disclosure agreement, and identify the person responsible for making the filings.
 - iii. Material event notices will be filed within 10 business days of the event.

XIII. UNRESTRICTED FUND BALANCES

1. With respect to the City's General Operating Funds and Enterprise Funds, the City will target an unrestricted fund balance of at least 60 days (approximately 16.4%) of its budgeted operating expenditures as recommended by the Government Finance Officers' Association (GFOA). Further, the City's General Operating Funds' unrestricted fund balance at the beginning of each fiscal year (July 1) shall be sufficient to meet budgeted operating expenditures (cash flow) over the course of the first 60

days (approximately 16.4%) of the fiscal year. The table below further summarizes these targets and the methodology for calculation the balances to be maintained.

	General Operating Funds	Enterprise Funds	Calculation
60 Days of Operating Expenses	Yes	Yes	Multiply 16.4% (60/365) by the total budget for Personnel Services, Materials & Services and Transfer categories
First 60 days of fiscal year (or approx 16.4%)	Yes	Not Applicable	Multiply 16.4% (60/365) of the total budget for Personnel Services, Materials & Services, and Transfer categories

2. Fund Balance Below Target - While targeting to maintain a fund balance as indicated above, the City understands there may be circumstances that warrant that the City use these funds temporarily. The City has established the following instances where it may elect to use these funds:
 - a. An economic downturn in which revenues have declined;
 - b. Unexpected and unappropriated costs to maintaining essential City services and operations;
 - c. Unexpected and non-budgeted emergencies, natural disaster costs, and/or litigation;
 - d. Grant matching;
 - e. Early retirement of debt;
 - f. To cover deficits in other funds due to a shortfall in budgeted revenues; or
 - g. Capital asset acquisition, construction, and improvement projects.
3. Fund Balance Above Target - In the event the fund balance is substantially higher than the target, the difference may be held or used to fund the following activities:
 - a. One-time capital expenditures which do not significantly increase ongoing City operating costs or, if significant, have been incorporated into long-term financial plans and are financially sustainable;
 - b. Other one-time costs;
 - c. Grant matching;
 - d. Ongoing or new City programs/initiatives, provided such action is short-term (temporarily) in nature and is considered in the context of multi-year projections of revenue and expenditures; or
 - e. Major financial risks as determined by the City.

EMPLOYEE BENEFITS OVERVIEW

SUMMARY

The City's Governance Policy states that the City Administrator will prevent "establishing compensation that deviates materially from the geographic or professional market for the skills employed and/or that is outside of the approved budget." A financial consultant is utilized every three years to perform a salary survey and to establish/review pay ranges, grades and steps for employees of the City. The City is currently looking forward to a new survey, expected completion is April 2024.

The FY 2023-24 Budget reflects proposed agency personnel changes, employee insurance rates, and salary adjustments to maintain alignment with comparable local governments.

HEALTH INSURANCE

City of Madras Health Care Plan in 2023:

The City's insurance provider, City County Insurance Services (CIS), negotiates insurance rates on behalf of their members. The City's insurance carrier is Regence Blue Cross Blue Shield of Oregon. Our insurance provider, CIS, provides the current plan that the City is on, a High Deductible Health Plan (HDHP-4) with Alternative Care and Health Savings Account (HSA), effective January 2023. Both Association employees (the police department) and non-union employees (all other City staff) are covered by this plan. City administration will continue to work with both Association leadership and City Council to ensure that employees are provided a plan that continues to meet the needs of staff while continuing to offer a good value to the City of Madras.

Premium Adjustments to Current Health Care Plan:

Based on the City's current health insurance plan, for FY 2023-24, the City is expecting up to a 8% increase in healthcare costs. The medical benefit is by far the largest component of the City's health insurance expense. Vision insurance is expected up increase to 9% on January 1, 2024. Delta Dental is anticipated to see rate increase up to 6%, while Willamette Dental is not expected to increase for FY 2023-24.

Employees have multiple health insurance election options – each employee elects medical coverage and vision (vision is automatic with the City's coverage) and the employee selects one of two dental offerings. The monthly premium cost share for the varying levels of coverage is based on the level of coverage selected by the employee and whether or not the employee is union or non-union.

Madras Police Employee Association (union employees)

Union employee health insurance premiums are established by a collective bargaining agreement that stipulates a 90/10 cost share on all health insurance premiums (90% employer covered; 10% employee covered; regardless of level of coverage selected by employee).

Non-Represented employees (all other employees)

City Cost Share	Employee Cost Share	Level of Employee Coverage
95%	5%	Employee Only
90%	10%	Employee Plus Spouse
90%	10%	Employee Plus Child
87.5%	12.5%	Employee Plus Children
85%	15%	Employee Plus Family

PERSONNEL SALARY ADJUSTMENTS

Madras Police Employee Association (union employees)

The City negotiated a new contract with the Madras Police Association for the 2022-2025 periods (July 2022 through June 2025). The collective bargaining agreement (CBA) establishes the salary schedule, employee benefits, and working conditions for all covered association employees. The negotiated COLA for FY 2023-24 is 8.0%. A copy of the current CBA is available upon request.

City of Madras Employees (non-represented)

The FY 2023-24 budget has made provisions for performance-based step increases (typically 2.5% increases between steps for non-represented staff, depending on where employees are on the salary schedule) and a 6.5% cost of living adjustment (COLA) per the Consumer Price Index data for the western U.S. region.

Current Positions	Wage Range		
	Budget FY 2021-22	Budget FY 2022-23	Budget FY 2023-24
Accounting Analyst	\$56,867 - \$77,949	\$63,465 - \$87,082	\$67,590 - \$92,742
Accounting Technician	\$44,809 - \$62,088	\$50,253 - \$68,953	\$53,520 - \$73,435
Airport Manager	na	tbd	\$94,090 - \$129,102
Associate Planner	\$59,464 - \$82,394	\$67,069 - \$92,026	\$71,428 - \$98,008
Chief of Police	\$92,432 - \$128,074	\$104,096 - \$142,833	\$110,863 - \$152,117
City Administrator	\$132,761 - \$182,164	\$136,744 - \$187,629	\$145,632 - \$199,825
City Recorder	\$53,122 - \$73,607	\$59,582 - \$81,754	\$63,455 - \$87,068
Community Development Director	\$87,509 - \$121,253	\$98,567 - \$135,246	\$104,974 - \$144,037
Customer Accounting Clerk	\$41,287 - \$57,207	\$46,300 - \$63,529	\$49,309 - \$67,658
Facilities Maint./Mechanic	\$41,287 - \$57,207	\$46,300 - \$63,529	\$49,309 - \$67,658
Finance Director	\$87,509 - \$121,253	\$98,567 - \$135,246	\$104,974 - \$144,037
Golf Course Pro Shop Assoc.	\$36,647 - \$50,778	\$41,093 - \$56,384	\$43,764 - \$60,049
Golf Course Supervisor	\$53,122 - \$73,607	\$59,582 - \$81,754	\$63,455 - \$87,068
HR and Administrative Director	\$78,410 - \$108,645	\$88,347 - \$121,223	\$94,090 - \$129,102
Maintenance Specialist	\$33,940 - \$47,028	\$46,300 - \$63,529	\$49,309 - \$67,658
Office Manager – PD	\$52,870 - \$68,535	\$57,135 - \$74,064	\$60,880 - \$86,546
Operations Manager	\$59,464 - \$82,394	\$67,069 - \$92,026	\$71,428 - \$98,008
Parks and Open Space Specialist	\$41,287 - \$57,207	\$46,300 - \$63,529	\$49,309 - \$67,658
Police Officer	\$53,770 - \$69,278	\$58,108 - \$74,866	\$61,908 - \$88,007
Police Sergeant	\$68,625 - \$87,757	\$74,161 - \$94,835	\$83,885 - \$119,249
Public Works Director	\$87,509 - \$121,253	\$98,567 - \$135,246	\$104,974 - \$144,037
Public Works Office Coordinator	\$43,005 - \$59,588	\$48,228 - \$66,175	n/a
Public Works Manager	n/a	n/a	\$63,455 - \$87,068
Street Utility & Building Maint. Specialist	\$41,287 - \$57,207	\$46,300 - \$63,529	\$49,309 - \$67,658
Utilities Supervisor	\$56,256 - \$77,949	\$63,465 - \$87,082	\$67,590 - \$92,742
WW Operator I	\$43,005 - \$59,588	\$48,228 - \$66,175	\$51,363 - \$70,476
WW Operator II	\$48,740 - \$67,535	\$54,665 - \$75,006	\$58,218 - \$79,882
WW Operator III	\$56,256 - \$77,949	\$63,465 - \$87,082	\$67,590 - \$92,742

City of Madras
2023-24 Budget Worksheet

CLOSED FUND

Parks Fund

Revenues

Description	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted	2022-23 Yr End Proj.	2023-24 Proposed
Beginning Fund Balance					
Beginning Fund Balance	205,968	828,481	1,008,811	1,226,899	-
Total Beginning Fund Balance	205,968	828,481	1,008,811	1,226,899	-
Shared Revenues					
OPRD Park Grant	-	(15,000)	-	17,300	-
Total Shared Revenues	-	(15,000)	-	17,300	-
Charges for Services					
Park Fees	-	-	-	-	-
Merchandise Sales	4,730	8,776	-	-	-
Food and Beverage Sales	15,272	37,168	-	-	-
Gift Certificate Sales	1,854	2,891	-	-	-
Driving Range	4,006	6,588	-	-	-
Power Cart Rental	22,521	52,918	-	-	-
Power Cart Storage	18,860	19,188	-	-	-
Pull Cart Rental	98	323	-	-	-
Club Rental	366	349	-	-	-
Electric Fee	825	-	-	-	-
Trail Fee	546	464	-	-	-
Green Fees	60,847	75,565	-	-	-
Tournament Fee	-	400	-	-	-
Miscellaneous Revenue	321	1	-	-	-
Total Charges for Services	130,247	204,630	-	-	-
Use of Money & Property					
Memberships	62,401	68,993	-	-	-
Interest	5,405	5,926	2,500	2,500	-
Willowbrook Park	-	-	-	15,000	-
Total Use of Money & Property	67,805	74,919	2,500	17,500	-
Interfund Transfers - In					
SDC Parks Improvement Fund	20,000	-	80,000	80,000	-
Transportation Operations Fund	-	-	-	-	-
General Fund - Motel (TRT) Tax 1/3	116,604	146,532	144,855	143,550	-
General Fund - 5% Property Tax	78,804	80,958	84,488	85,250	-
Wastewater Operations Fund	849,825	610,724	(1)	-	-
Tourism/Economic Development Fund	33,750	55,000	55,000	55,000	-
Total Interfund Transfers - In	1,098,983	893,214	364,342	363,800	-
Total Revenues	1,503,004	1,986,244	1,375,653	1,625,499	-

**Parks
Expenditures**

Description	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted	2022-23 Yr End Proj.	2023-24 Proposed
Materials & Services - Parks					
Advertising	-	-	500	-	-
Building Maintenance				100	
Contract Services	5,917	2,350	-	12,000	-
Utilities (electric, water, garbage, etc)	18,269	18,696	18,000	18,700	-
Insurance & Surety Bonds	3,824	4,778	5,000	7,411	-
Bank Service Fees	-	-	1,200	-	-
Neighborhoods	245	-	1,500	-	-
Professional Services	8,802	150	6,000	7,500	-
Repair/Maintenance Materials	55,659	34,260	70,000	60,000	-
Tree Replenishment	4,095	2,435	5,000	5,000	-
Inventory Used	-	-	5,000	-	-
Internal Services Central Services Fund	6,476	5,634	30,000	33,459	-
Internal Services Public Works Staff Fund - Parks Op	142,611	206,749	241,897	239,400	-
Internal Services Buildings Fund	15,762	5,990	-	-	-
Internal Services Fleet Fund	8,881	-	-	-	-
Total Materials & Services - Parks	270,540	281,042	384,097	383,570	-
Capital Outlay - Parks Ops					
Willowbrook Park Buildout	-	-	80,000	95,000	-
Hoffman Park	6,750	-	-	10,000	-
Bean Park Refurbishing Equipment	-	-	195,000	140,000	-
Total Capital Outlay - Parks	6,750	-	275,000	245,000	-
Special Payments					
Jefferson County - Fishing Pond	-	17,000	-	-	-
Total Special Payments - Parks	-	17,000	-	-	-

Golf Course Expenditures

Description	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted	2022-23 Yr End Proj.	2023-24 Proposed
Materials & Services - Golf Course					
Advertising	5,627	16,620	-	-	-
Building Maintenance	-	7,716	-	-	-
Computer-Annual Lic/IT/Web/Tel	7,419	-	-	-	-
Computer Hardware	4,217	-	-	-	-
Contract Service	26,682	-	-	-	-
Annual Dues and Licenses	550	975	-	-	-
Utilities (garbage,electric,phone,TV)	22,903	22,532	-	-	-
Merchandise Expense	4,338	6,692	-	-	-
Food and Beverage Expense	8,950	17,451	-	-	-
Deli Supplies	-	136	-	-	-
Insurance & Surety Bonds	1,160	554	-	-	-
Legal Fees	-	-	-	-	-
Bank Service Fees	4,132	6,590	-	-	-
Office Supplies	15,840	4,489	-	-	-
Power Cart Lease	11,490	21,264	-	-	-
Repairs and Maintenance - Grounds	67,089	64,866	-	-	-
Repairs and Maintenance - ProShop	-	6,459	-	-	-
NUID	5,626	5,753	-	-	-
Inventory Used	-	-	-	-	-
Internal Services Central Services	21,672	18,858	-	-	-
Internal Services Public Works Staff Fund	148,848	215,793	-	-	-
Internal Services Building Fund	11,370	3,565	-	-	-
Internal Services Fleet Fund	9,500	-	-	-	-
Internal Services IT Fund	-	6,466	-	-	-
Total Materials & Services - Golf	377,412	426,778	-	-	-
Capital Outlay					
Cart Path - Willowbrook Subdivision	19,820	-	-	-	-
Cart Charging Station	-	-	-	-	-
Cart Barn Extension	-	34,525	-	-	-
Total Capital Outlay - Golf Ops	19,820	34,525	-	-	-
Total Expenditures - Golf Course	397,232	461,303	-	-	-

**Parks Fund
Non-Departmental
Expenditures**

Description	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted	2022-23 Yr End Proj.	2023-24 Proposed
Interfund Transfers Out					
Golf Course	-	-	535,168	535,168	-
General Fund	-	-	-	461,761	-
Total Interfund Transfers Out	-	-	535,168	996,929	-
Reserve for Future Expenditure					
Parks Equipment Replacement	-	-	10,000	-	-
Total Reserve for Future Expenditure	-	-	10,000	-	-
Operating Contingency					
Operating Contingency	-	-	25,000	-	-
Total Operating Contingency	-	-	25,000	-	-
Ending Fund Balance					
Ending Fund Balance	828,481	1,226,899	146,388	0	-
Total Ending Fund Balance	828,481	1,226,899	146,388	0	-
Total Expenditures - Non-Departmental	828,481	1,226,899	716,556	996,929	-
Total Parks and Golf Course Revenue	1,503,004	1,986,244	1,375,653	1,625,499	-
Total Parks and Golf Course Expenditures	1,503,004	1,986,244	1,375,653	1,625,499	-
** check figure, should be zero **	-	-	-	-	-

Fiscal Policy Analysis	2020-21	2021-22	2022-23	Yr. End Proj.	2023-24
Ending Fund Balance + Contingency	828,481	1,226,899	171,388	0	-
Expenses = PS, MS + Transfers Out	647,952	707,820	919,265	383,570	-
Minimum Policy 60 days	16.40%	16.40%	16.40%	16.40%	16.40%
Management Target = 20% of Ops Exp.	20.00%	20.00%	20.00%	20.00%	20.00%
Actual	127.86%	173.33%	18.64%	0.00%	#DIV/0!

**Due to rounding, estimated numbers may not add up precisely with the totals provided*

City of Madras
2023-24 Budget Worksheet
CLOSED FUND
Community Development Fund
Revenues

Description	2020-21 Actuals	2021-22 Actuals	2022-2023 Adopted	Yr End Proj.	2023-2024 Proposed
Beginning Fund Balance					
Beginning Fund Balance	72,553	77,976	131,878	128,499	-
Total Beginning Fund Balance	72,553	77,976	131,878	128,499	-
Regulatory Fees					
Planning Fees	80,977	83,755	50,000	50,000	-
Community Development Fees	295,439	380,040	350,000	305,000	-
Total Regulatory Fees	376,415	463,795	400,000	355,000	-
Shared Revenues					
Grants	-	-	60,000	96,565	-
Total Shared Revenues	-	-	60,000	96,565	-
Charges for Services					
Housing Urban Renewal District	-	-	-	34,304	-
Commercial Urban Renewal District	45,000	45,000	45,000	45,000	-
Total Charges for Services	45,000	45,000	45,000	79,304	-
Use of Money & Property					
Interest on Investments	-	637	500	500	-
Total Use of Money & Property	-	637	500	500	-
Interfund Transfers - In					
Internal Services Central Services Fund	-	-	-	-	-
Internal Services Public Works Staff Fund	-	-	175,000	-	-
Total Interfund Transfers - In	-	-	175,000	-	-
Total Revenues	493,968	587,407	812,378	659,868	-

City of Madras
2023-24 Budget Worksheet
Community Development Fund
Expenditures

Description	2020-21 Actuals	2021-22 Actuals	2022-2023 Adopted	Yr End Proj.	2023-2024 Proposed
Personnel Services					
Regular	165,357	181,146	199,500	196,561	-
PERS	29,973	42,323	47,200	43,124	-
Charge for Pension Costs	4,520	24,179	8,000	8,000	-
Social Security	11,577	12,830	15,500	14,703	-
Unemployment Tax	986	540	500	500	-
Industrial Accident Ins.	2,659	1,902	200	3,489	-
Health & Accident Ins.	34,588	31,839	34,242	30,769	-
Total Personnel Services	249,660	294,759	305,142	297,146	-
Total FTE	2	2	2	2	-
Materials & Services					
Advertising	4,311	6,474	3,000	3,200	-
Contracted Computer/IT/Telephone	16,333	-	-	9,500	-
Computer Hardware	1,617	-	-	-	-
Dues/Membership	781	220	1,600	1,500	-
Insurance and Surety Bonds	2,836	1,996	4,300	1,170	-
Legal Fees	32,308	25,607	30,000	15,000	-
Mapping	180	13,380	3,000	7,000	-
Meetings Travel & Schools	1,697	1,038	6,000	12,000	-
Office Supplies	11,593	8,268	6,000	10,500	-
Planning Commission	4,955	-	2,000	2,000	-
Postage	882	1,200	2,000	800	-
Professional Services	19,102	40,760	205,000	150,000	-
Internal Services Central Services Fund	43,767	42,460	94,500	117,107	-
Internal Services Buildings Fund	25,970	2,139	-	-	-
Internal Services IT Fund	-	20,608	23,171	17,068	-
Total Materials & Services	166,332	164,149	380,571	346,846	-
Interfund Transfers Out					
General Fund	-	-	-	15,876	-
Total Transfers Out	-	-	-	15,876	-
Operating Contingency					
Operating Contingency	-	-	60,000	-	-
Total Operating Contingency	-	-	60,000	-	-
Ending Fund Balance					
Ending Fund Balance	77,976	128,499	66,665	0	-
Total Ending Fund Balance	77,976	128,499	66,665	0	-
Total Expenditures	493,968	587,407	812,378	659,868	-
Total Comm. Dev. Revenues	493,968	587,407	812,378	659,868	-
Total Comm. Dev. Expenditures	493,968	587,407	812,378	659,868	-

**Due to rounding, estimated numbers may not add up precisely with the totals provided*

INTERNAL SERVICES FUND CENTRAL SERVICES

DEPARTMENT DESCRIPTION AND CORE SERVICES

This budget provides funds for administrative services in the areas of financial management of all City functions, customer service support, human resources, utilities and franchise management, contract/project management, property management, business licenses, and City Administrator and City Recorder functions.

EXPLANATION OF SIGNIFICANT BUDGET CHANGES

During the FY 2023-24 Budget process, it was determined that the ISF-Central Services fund would be abolished. The administrative support expenditures will be shown in the General Fund budget as of July 1, 2023. During the initial review of the time study which began January 1, 2023, it was determined the charges to the corresponding operational funds needed to be modified. The table below shows the change in the percentage for fiscal year ending June 30, 2023.

ISF Central Services Fund Charges	As Budgeted FY2022-23	Revised FY2022-23	Budget FY2023-24
Airport Operations Fund	5.0%	10.0%	0.0%
Community Development Fund	4.5%	7.0%	0.0%
Golf Course & Parks Fund	3.5%	0.0%	0.0%
Parks Fund	0.0%	2.0%	0.0%
Golf Course Fund	0.0%	4.0%	0.0%
Police Department	12.0%	9.0%	0.0%
Water Operations Fund	14.6%	27.0%	0.0%
Wastewater Operations Fund	52.5%	38.0%	0.0%
Transportation Operations Fund	3.5%	2.0%	0.0%
Tourism Economic Development Fund	2.5%	1.0%	0.0%

City of Madras
2023-24 Budget Worksheet
CLOSED FUND
Internal Services - Central Services Fund
Revenues

Description	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted	2022-23 Yr End Proj.	2023-24 Proposed
Beginning Fund Balance					
Beginning Fund Balance	262,873	268,362	282,183	282,203	-
Total Beginning Fund Balance	262,873	268,362	282,183	282,203	-
City Licenses					
Business Licenses	37,348	34,868	35,000	36,397	-
Total City Licenses	37,348	34,868	35,000	36,397	-
Regulatory Fees					
SDC Deferral Application Fee	6,400	4,000	3,000	1,000	-
Total Regulatory Fees	6,400	4,000	3,000	1,000	-
Revenue from Other Agencies					
Madras Redevelopment Commission	-	-	65,000	65,000	-
Total Revenue from Other Agencies	-	-	65,000	65,000	-
Charges for Services					
Miscellaneous Revenue	20,081	13,151	8,000	8,000	-
Airport Operations Fund	146,748	142,296	105,000	167,296	-
Community Development Fund	43,767	42,460	94,500	117,107	-
Parks Fund	6,476	5,634	30,000	33,459	-
Golf Course Fund	21,672	18,858	73,500	66,919	-
Police Department	232,886	232,953	252,000	150,567	-
Water Operations Fund	187,785	173,280	305,550	376,700	-
Wastewater Operations Fund	452,570	439,741	1,101,450	715,726	-
Transportation Operations Fund	59,492	56,230	73,500	33,459	-
Tourism Economic Development Fund	27,881	22,951	52,500	16,730	-
Housing District Project Fund	15,771	15,119	16,000	-	-
Total Charges for Services	1,215,130	1,162,673	2,112,000	1,685,964	-
Use of Money & Property					
Interest on Investments	-	-	-	-	-
Building Rentals	100	50	100	-	-
Land Rental - City owned	1,105	5	1,105	-	-
Total Use of Money & Property	1,205	55	1,205	-	-
Interfund Transfers - In					
Internal Services Building Fund	-	232,364	-	-	-
Total Interfund Transfers - In	-	232,364	-	-	-
Total Revenues	1,522,955	1,702,321	2,498,388	2,070,564	-

City of Madras
2023-24 Budget Worksheet
Internal Services - Central Services Fund
Expenditures

Description	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted	2022-23 Yr End Proj.	2023-24 Proposed
Personnel Services					
Regular	579,169	626,043	856,000	826,050	-
Overtime	786	941	2,000	1,026	-
PERS	139,280	156,703	169,000	162,634	-
Charge for Pension Costs	17,125	88,343	28,000	33,075	-
Social Security	40,528	43,992	53,059	56,749	-
Unemployment Tax	7,045	1,813	2,066	1,095	-
Industrial Accident Insurance	9,170	15,262	841	11,600	-
Health & Accident Insurance	122,571	124,291	132,705	138,729	-
Total Personnel Services	915,673	1,057,386	1,243,671	1,230,958	-
Total FTE	6.85	6.85	7.00	7.00	-
Materials & Services					
Advertising	3,450	702	3,000	1,315	-
Audit	51,240	39,175	55,000	35,000	-
Building Maintenance - City Hall	-	27,915	25,000	4,533	-
Contracted IT/Computer/Phone	74,762	-	-	46,714	-
Unprogrammed Computer	10,257	-	-	-	-
Contract Services	38,752	37,408	55,000	30,000	-
City Council Expenses	7,383	20,469	20,000	8,667	-
Dues/Membership	13,177	14,575	15,000	15,000	-
Utilities	-	16,398	32,000	17,333	-
Insurance & Surety Bonds	9,048	8,209	16,500	6,150	-
Legal Fees	60,169	58,590	81,250	50,000	-
Maintenance/Office Equipment	35	35	1,000	-	-
Meetings, Travel & Schools	8,907	9,747	20,000	17,972	-
Bank Service Fees	2,924	4,120	3,000	4,000	-
Office Supplies	18,637	17,354	22,000	20,735	-
Postage	2,097	2,806	5,000	2,270	-
Professional Services	40,559	15,619	45,000	26,460	-
Safety - Employees	(2,477)	2,918	2,500	600	-
Internal Services IT Fund	-	86,692	105,430	76,807	-
Total Materials & Services	338,920	362,733	506,680	363,556	-

City of Madras
2023-24 Budget Worksheet

Internal Services - Central Services Fund
Expenditures

Description	2019-20 Actuals	2020-21 Actuals	2021-2022 Adopted	Yr End Proj.	2023-24 Proposed
Interfund Transfers - Out					
Community Development Fund	-	-	-	-	-
General Fund	-	-	-	260,000	-
Total Interfund Transfers - Out	-	-	-	260,000	-
Debt Service					
2017 Refunding 2011B - Principal	-	-	85,000	85,000	-
2017 Refunding 2011B - Interest	-	-	38,000	36,450	-
2021 Refunding - 2013 Bond Principal	-	-	60,000	35,000	-
2021 Refunding - 2013 Bond Interest	-	-	35,000	59,600	-
Total Debt Service	-	-	218,000	216,050	-
Reserve for Future Expenditure					
Capital Building Maintenance Reserve	-	-	275,000	-	-
Total Reserve for Future Expenditure	-	-	275,000	-	-
Operating Contingency					
Operating Contingency	-	-	80,000	-	-
Total Operating Contingency	-	-	80,000	-	-
Ending Fund Balance					
Ending Fund Balance	268,362	282,203	175,037	(0)	-
Total Ending Fund Balance	268,362	282,203	175,037	(0)	-
Total Expenditures	1,522,955	1,702,321	2,498,388	2,070,564	-
Total ISF Central Services Revenues	1,522,955	1,702,321	2,498,388	2,070,564	-
Fiscal Policy Analysis					
Ending Fund Balance + Contingency	268,362	282,203	255,037	(0)	-
Expenses = PS, MS + Transfers Out	915,673	1,057,386	1,243,671	1,230,958	-
Minimum Policy 60 days	16.40%	16.40%	16.40%	0	16.40%
Management Target 20%	20.00%	20.00%	20.00%	0	20.00%
Actual	29.31%	26.69%	20.51%	(0)	-

**Due to rounding, estimated numbers may not add up precisely with the totals provided*

City of Madras
2023-24 Budget Worksheet
CLOSED FUND
Internal Services - Building Fund

Description	2020-21 Actuals	2021-222 Actuals	2022-2023		2023-2024		
			Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance							
Beginning Fund Balance	140,999	144,947	-	-			
Total Beginning Fund Balance	140,999	144,947	-	-	-	-	-
Revenue for Other Agencies							
Madras Redevelopment Commission	65,500	65,500	-	-			
Total Revenue from Other Agencies	65,500	65,500	-	-	-	-	-
Charges for Services							
Miscellaneous Revenue	-	-	-	-			
Airport Operations Fund	41,756	18,255	-	-			
Community Development Fund	25,970	2,139	-	-			
Parks and Golf Fund - Parks Ops	15,762	5,990	-	-			
Parks and Golf Fund - Golf Ops	11,370	3,565	-	-			
Police Department	155,823	11,695	-	-			
Water Operations Fund	17,283	14,261	-	-			
Wastewater Operations Fund	205,106	72,163	-	-			
Transportation Operations Fund	35,464	13,691	-	-			
Tourism Economic Development Fund	2,503	856	-	-			
Total Charges for Services	511,036	142,615	-	-	-	-	-
Transfers In							
Debt Reserve Fund	-	97,130	-	-	-	-	-
Total Use of Money & Property	-	97,130	-	-	-	-	-
Total Revenues	717,535	450,192	-	-	-	-	-
Materials & Services							
Building Maintenance	128,326	-	-	-			
Equipment	2,985	-	-	-			
Utilities	52,423	-	-	-			
Insurance and Surety Bonds	24,980	-	-	-			
Internal Svc Fund Public Works	85,632	-	-	-			
Trust Fee/Bank Service Fees	450	-	-	-			
Total Materials & Services	294,796	-	-	-	-	-	-
Capital Outlay							
Building Improvements	49,199	-	-	-			
Total Capital Outlay	49,199	-	-	-	-	-	-
Interfund Transfers - Out							
Debt Reserve Fund	9,713	9,713	-	-			
ISF - Central Services	-	232,364	-	-	-	-	-
ISF Public Works Staff	-	-	-	-	-	-	-
Total Interfund Transfers - Out	9,713	242,077	-	-	-	-	-
Debt Service							
USDA Revenue Bond-Principal	35,202	-	-	-			
USDA Revenue Bond-Interest	61,928	-	-	-			
2017 Refunding 2011B - Principal	80,000	80,000	-	-			
2017 Refunding 2011B - Interest	41,750	39,350	-	-			
2021 Refunding - 2013 Bond Principal	-	65,000	-	-			
2021 Refunding - 2013 Bond Interest	-	23,765	-	-			
Total Debt Service	218,880	119,350	-	-	-	-	-
Reserve for Future Expenditure							
Capital Building Maintenance Reserve	-	-	-	-			
Total Reserve for Future Expenditure	-	-	-	-	-	-	-
Operating Contingency							
Operating Contingency	-	-	-	-			
Total Operating Contingency	-	-	-	-	-	-	-
Ending Fund Balance							
Ending Fund Balance	144,947	88,765	-	-	-	-	-
Total Ending Fund Balance	144,947	88,765	-	-	-	-	-
Total Expenditures	717,535	450,192	-	-	-	-	-
Total ISF Buildings Revenues	717,535	450,192	-	-	-	-	-
Total ISF Buildings Expenditures	717,535	450,192	-	-	-	-	-

City of Madras
2023-24 Budget Worksheet
CLOSED FUND
Internal Services - Fleet Fund

Description	2020-21 Actuals	2021-22 Actuals	2022-2023		2023-2024		
			Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance							
Beginning Fund Balance	74,019	-	-	-			
Total Beginning Fund Balance	74,019	-	-	-	-	-	-
Charges for Services							
Miscellaneous Revenue	-	-	-	-			
Insurance Proceeds	-	-	-	-			
Airport	3,511	-	-	-			
Parks and Golf Course - Parks Ops	8,881	-	-	-			
Parks and Golf Course - Golf Ops	9,500	-	-	-			
Police Department	-	-	-	-			
Water Operations Fund	9,190	-	-	-			
Wastewater Operations Fund	52,560	-	-	-			
Transportation Operations Fund	19,624	-	-	-			
Internal Services Central Services	-	-	-	-			
Total Charges for Services	103,265	-	-	-	-	-	-
Use of Money & Property							
Interest on Investments	-	-	-	-		-	-
Sale of Assets	-	-	-	-		-	-
Total Use of Money & Property	-	-	-	-	-	-	-
Total Revenues	177,285	-	-	-	-	-	-
Materials & Services							
Auto Repairs - PD	-	-	-	-	-		
Computer Unprogrammed	-	-	-	-	-		
Contract Services Fleet	-	-	-	-			
Utilities	2,250	-	-	-			
Admin Services - Fleet	-	-	-	-	-		
Equipment Repairs - PW	62,304	-	-	-			
Shop Tools/Equipment Purchases - PW	3,361	-	-	-			
Fuel - PW	50,101	-	-	-			
Fuel - PD	-	-	-	-	-		
Insurance & Surety Bonds- PW	18,036	-	-	-			
Insurance & Surety Bonds- PD	-	-	-	-			
Bank Service Fees	-	-	-	-			
Tires - PW	5,416	-	-	-			
Tires - PD	-	-	-	-			
Insurance Claim Expense	-	-	-	-			
Total Materials & Services	141,467	-	-	-	-	-	-
Capital Outlay							
Equipment Purchases - PW	17,599	-	-	-			
Equipment Purchases - PD	-	-	-	-			
Fleet Building Improvements	-	-	-	-			
Equipment Lease PW	18,219	-	-	-			
Total Capital Outlay	35,818	-	-	-	-	-	-
Operating Contingency							
Operating Contingency	-	-	-	-			
Total Operating Contingency	-	-	-	-	-	-	-
Ending Fund Balance							
Ending Fund Balance	-	-	-	-	-	-	-
Total Ending Fund Balance	-	-	-	-	-	-	-
Total Expenditures	177,285	-	-	-	-	-	-
Total Internal Services Fleet Revenue	177,285	-	-	-	-	-	-
Total Internal Services Fleet Expendit	177,285	-	-	-	-	-	-

GLOSSARY OF TERMS

Accrual

Adjustments to revenues that have been earned but are not yet recorded in the accounts, and to expenses that have been incurred but are not yet recorded in the accounts. Accruals need to be added via adjusting entries so that the financial statements report these amounts.

Actual

Actual, as used in the fund summaries, revenue summaries, and department and division summaries within the budget document, represents the actual costs results of operations. This category is presented on a budgetary basis, and thus excludes depreciation and amortization and includes principal payments on debt.

Ad Valorem Tax

A tax based on the assessed value of a property.

Adopted Budget

Adopted, as used in the fund summaries and department and division summaries within the budget document, represents the final budget approved by city council. Adopted budget becomes effective July 1. Subsequent to adoption; council may make changes throughout the year.

Amortization

The process of paying off debt through a series of fixed payments over time.

Approved Budget

Approved, as used in the fund summaries, revenue summaries, represents the proposed budget with changes made by the budget committee, if any.

Appropriations

Legal authorization granted by the City Council to spend public funds. Appropriations within each program may not be exceeded.

Assessed Valuation

The value set on taxable property as a basis for levying property taxes. A tax initiative passed in 1997 that reduced AV below real market value and set a three percent maximum annual growth rate in the AV, exclusive of certain improvements.

Assets

Resources having a monetary value and that are owned or held by an entity.

Audit

A report prepared by an external auditor. As a rule the audit shall contain a statement of the scope of the audit, explanatory comments concerning exceptions of the auditor as to the applicant on generally accepted auditing standards, explanatory comments concerning verification procedures, financial statements and schedules, and sometime statistical tables, supplemental comments and recommendations.

Balanced Budget

A budget where total resources, including beginning resources, current resources and debt proceeds, equal total requirements, including current year expenditures, capital outlay, transfers, debt service, and any other requirements such as debt service reserves.

Base Budget

Cost of continuing the existing levels of service in the current budget year. Base budget is also referred to as a status quo budget.

Beginning Balance

The beginning balance is the residual non-restricted funds brought forward from the previous financial year (ending balance).

Bond or Bond Issue

Bonds are debt instruments that require repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate or according to a formula for determining the interest rate.

Bond Funds

Established to account for bond proceeds to be used only for approved bond projects.

Budget

A budget is a plan of financial operation embodying an estimate of proposed expenditures and the means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. In practice, the term budget is used in two ways. Sometimes it designates the financial plan presented for adoption and other times it designates the plan finally approved. It is usually necessary to specify whether the budget under consideration is preliminary and tentative, or whether the appropriating body has approved it.

Budget Calendar

A schedule of key dates followed by a government in the preparation and adoption of the budget.

Budget Committee

A group comprised of the elected officials plus an equal number of concerned citizens for the purpose of reviewing the proposed budget and recommending changes leading to an approved budget.

Budget Document

A written report that shows a government's comprehensive financial plan for a specified period, usually one year, that includes both the capital and the operating budgets.

Budget Message

Written explanation of the budget and the City's financial priorities for the next fiscal year; prepared by the city manager.

Budgetary Basis

Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP), with the exception that neither depreciation nor amortization are budgeted for proprietary funds, and bond principal in the enterprise funds is subject to appropriation.

Capital Budget

The City's budget for projects, major repairs, improvements and additions to the City's fixed assets (streets, sidewalks, roads, sewers, storm water, parks, and buildings).

Capital Expenditures

The City defines a capital expenditure as using the following three criteria: (1) relatively high monetary value (equal or greater than \$10,000 with the exception of rolling stock which is capitalized at \$5,000), (2) long asset life (equal to or greater

than one year useful life), and (3) results in the creation of a fixed asset, or the revitalization of a fixed asset.

Capital Improvement

A term defined in the ORS 310.410 (10) to include land, structures, facilities, machinery, equipment, or furnishings having a useful life of longer than one year.

Capital Improvement Project

Any project having assets of significant value and having a useful life of five years or more. Capital projects include the purchase of land, design, engineering and construction of buildings, and infrastructure items such as parks, streets, bridges, drainage, street lighting, water and sewer systems and master planning.

Capital Outlay

Includes the purchase of land, the purchase and/or construction of buildings, structures and facilities of all types, in addition to machinery and equipment. It includes expenditures that result in the acquisition or addition of a fixed asset or increase the capacity, efficiency, span of life, or economy of operating as an existing fixed asset. For an item to qualify as a capital outlay expenditure it must meet all of the following requirements: (1) have an estimated useful life of more than one year; (2) typically have a unit cost of \$10,000 or more; and (3) be a betterment or improvement. Replacement of a capital item is classified as capital outlay under the same code as the original purchase. Replacement or repair parts are classified under materials and services.

Capital Projects

Major repairs, improvements or additions to the City's fixed assets (streets, sidewalks, roads, sewers, storm water, parks, and buildings).

Cash Management

Management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest income. Cash management refers to the activities of forecasting inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest return available for temporary cash balances.

Charges for Service

Includes a wide variety of fees charged for services provided to the public and other agencies. Comprehensive Annual Financial Report The annual audited results of the City's financial position and activity.

Comprehensive Plan

An official statement of the goals, objectives and physical plan for the development of the city. Contains a narrative of goals, objectives and policies that describe the desired form, nature and rate of city development.

Consumer Price Index

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. Contingency may be

appropriated for a specific purpose by city council upon the approval of a resolution. The City separates contingencies into those that are designated for specific purposes and undesignated. (Also see Designated Contingency and Unappropriated Ending Fund Balance)

Cost Center

An organizational budget/operating unit within each city division or department.

Debt Service

Interest and principal on outstanding bonds due and payable during the fiscal year.

Debt Service Fund

A fund established to account for the accumulation of resources and for the payment of general long-term debt principle and interest that are not services by the Enterprise funds. It does not include contractual obligations accounted for in the individual funds.

Department

Led by a general manager, this combination of divisions of the City share specific and unique sets of goals and objectives (i.e., Police, Fire, Financial Services, Water Resources, etc.).

Division

A functional unit within a department consisting of one or more cost centers engaged in activities supporting the unit's mission and objectives.

Depreciation

Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of physical elements, inadequacy, or obsolescence.

Designated Contingency

Amounts set aside for anticipated non-recurring cash flow needs. This includes items such as moving and remodeling, major building repairs, emergency management, and capital project or equipment purchases.

Elderly and Disabled

Provides funding for transportation alternatives for seniors and persons with disabilities. This includes taxi and bus services for employment, medical, shopping, and other necessary trips.

Employee Benefits

Contributions made by a government to meet commitments or obligations for employee-related expenses. Included in this is the government's share of costs for social security and the various pension, medical and life insurance plans.

Encumbrance

Amount of money committed and set aside, but not yet expended, for the purchases of specific goods or services.

Ending Balance

The residual, non-restricted funds that are spendable or available for appropriation at the end of the fiscal year.

Enterprise Funds

Established to account for operations, including debt service that are financed and operated similarly to private businesses – where the intent is the service is self-sufficient, with all costs supported predominantly by user charges.

Estimated Actual

A projection of the revenue or expenditure, as appropriate, to be recognized during the current fiscal period.

Expenditures

Represents decreases in net financial resources. They include current operating expenses, which require the current or future use of net current assets, debt services, and capital outlays.

Fees

Charges for specific services levied by local government in connection with providing a service, permitting an activity, or imposing a fine or penalty.

Fiscal Management

A government's directive with respect to revenues, spending, reserves and debt management as these relate to governmental services, programs and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of governmental budgets and its funding.

Fiscal Year

A 12-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of Madras' fiscal year is July 1 through June 30.

Five-year Financial Plan

An estimation of revenues and expenses required by the City to operate for the next five-year period.

Fixed Assets

Property, plant and equipment which includes furniture and fixtures, computer hardware and software with a cost basis in excess of \$10,000; and vehicles with a value of at least \$5,000. All fixed assets have a lifespan of greater than one year.

Franchise Fee

Charged to all utilities operating within the City and is a reimbursement to the general fund for the utility's use of City streets and right of ways.

Full-time Equivalent

A calculation used to convert part-time hours to equivalent full-time positions. Full-time employee salaries are based on 2,080 hours per year. The fulltime equivalent of a part-time employee is calculated by dividing the number of hours budgeted by 2,080.

Fund

A fiscal and accounting entity with a self-balancing set of accounts. Records cash and other financial resources together with all related liabilities and residual equities, or balances and changes therein. These are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

The balance of net financial resources that is spendable or available for appropriation.

General Fund

This is the primary operating fund of the City. It exists to account for the resources devoted to finance the services traditionally associated with local government.

General Long-term Debt

Represents any un-matured debt not considered to be a fund liability. General Obligation (GO) bonds are secured by the full faith and credit of the issuer. GO bonds issued by local units of government are secured by a pledge of the issuer's property

taxing power (secondary portion). Usually this is issued to pay for general capital improvements such as parks and City facilities.

Goal

The result or achievement toward which effort is directed; aim; end.

Grant

A contribution that is made by one government unit to another. The contribution is usually made to aid in the support of a specified function (i.e., library, transit, or capital projects).

Governmental Fund

Functions that are typical of government are accounted for in governmental funds. An example of this would include police or emergency dispatch.

Infrastructure

Public domain fixed assets such as roads, bridges, streets, sidewalks, and similar assets that are immovable.

Indirect Charges

In support of an operating program, these administrative costs that are incurred in the General Fund or Planning Fund. These charges are budgeted as interfund transfers.

Indirect Cost Allocation

Funding transferred to the General Fund and Planning Fund from other funds for specific administrative functions, which benefit those funds.

Interfund Transfers

Appropriation category used in the City’s budget resolution which includes amounts distributed from one fund to pay for services provided by another fund. Transfers from the other

funds appear as non-departmental expenditures called “Interfund Transfers”.

Intergovernmental Revenues

Levied by one government but shared on a predetermined basis with another government or class of governments.

Job Access/Reverse Commute

Grant funds available to help with operating costs of equipment, facilities, and associated expenses related to providing access to jobs.

Levy

Gross amount of property taxes imposed on taxable property. The net amount received by a government will be less than the gross levy as a result of delinquent or uncollectible payments or early payment discounts. Budgets are developed on the basis of the projected amount of property taxes receivable.

Line Item Budget

The traditional form of budget, where proposed appropriations are based on individual objects of expense within a department or program.

Local Budget Law

Oregon Revised Statutes (ORS) dictates local budgeting practices. ORS Chapter 294 contains Local Budget Law provisions.

Local Improvement District

Consists of property owners desiring improvements to their property. Bonds are issued to finance these improvements, which are repaid by assessments on their property. Local Improvement District debt is paid for by a compulsory levy (special assessment) made against certain properties to

defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Local Option Levy

Under Measure 50, local governments and special districts were given the ability to ask voters for temporary authority to increase taxes through approval of a local option levy. The maximum length of time for a local option levy is 10 years, depending on the purpose of the levy. A local option levy must be approved by a majority of voters at a general election or an election with a 50 percent voter turnout.

Major Fund

Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

Materials and Services

Expendable items purchased for delivery and city services. This classification includes supplies, repair and replacement parts, small tools, and maintenance and repair materials that are not of a capital nature.

Mission

Defines the primary purpose of the City and is intended to guide all organizational decisions, policies and activities (internal and external) on a daily basis.

MRC

Madras Redevelopment Commission

MURA

Madras Urban Renewal Agency

Non-operating Budget

Part of the budget composed of the following items: Interfund transfers, reserves, contingencies, capital projects, and debt service payments.

Objective

A target to be accomplished in specific, well-defined and measurable terms, and that is achievable within a specific time frame.

Operating Budget

The plan for current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled.

Operating Revenue

Funding received by the government as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Ordinance

A formal legislative decree enacted by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or a constitutional provision, it has the full force and effect of the law within the boundaries of the municipality to which it applies.

Outstanding Debt

The balance due at any given time which resulted from the borrowing of money or from the purchase of goods and services.

Performance Measure

Data collected to determine how effective or efficient a program is in achieving its objectives.

Permanent Tax Rate

Under Measure 50, each school district, local government, and special district was assigned a permanent tax rate limit in fiscal year 1998. This permanent rate applies to property taxes for operations. The permanent tax rate for the City of Madras is \$4.1262 per \$1,000 of assessed value.

Personnel Services

The salaries and wages paid to employees, in addition to the City's contribution for fringe benefits such as retirement, social security, and health and workers' compensation insurance.

Property Tax

Based according to assessed value of property and is used as the source of monies to pay general obligation debt and to support the General Fund.

Project Manager

An individual that is responsible for budgeting for a project and managing project to its completion.

Proposed Budget

A financial document that combines operating, nonoperating and resource estimates prepared by the city manager, which is submitted to the public and the budget committee for review and approval.

Resolution

A special or temporary order of a legislative body requiring city council action.

Resources

Total of revenues, interfund transfers in and beginning fund balance.

Retained Earnings

An equity account that reflects the accumulated earning of an enterprise or internal service fund.

Revenue

Funds received by the City from either tax or non-tax sources.

Revenue Bonds

Bonds payable from a specific source of revenue, which does not pledge the taxing authority of the issuer. Pledged revenues may be derived from operation of the financed project, grants, excise, or other specified non-property tax.

Special Assessment

A compulsory levy made against certain properties to defray part of the cost of a capital improvement or service deemed to be beneficial primarily to those properties. (Also see Local Improvement District)

Special Assessment Bond

A bond issue payable from the payments on special assessments imposed against properties that have been specially benefited by the construction of public improvements such as sidewalks, roads, or sewer systems.

Special Revenue Funds

A fund established to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Supplemental Budget Appropriations established to meet needs not anticipated at the time the budget was originally adopted. A supplemental budget cannot increase the tax levy.

System Development Charges

Charges paid by developers and builders to fund expansion of infrastructure systems necessary due to increased usage. Such charges are collected for water, sewer, storm drains, streets, and parks and are paid by developers and builders as part of the permit process.

Tax Levy

The total amount of property taxes needed to pay for General Fund operations and for principal and interest on bonds.

Tax Rate

The amount of tax levied for each \$1,000 of assessed valuation.

Tax Revenue

Includes property taxes, hotel and motel room tax.

Tax Roll

The official list showing the amount of taxes levied against each property.

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, such as water service.

Transfers

An authorized exchange of cash or other resources between funds.

Trust Funds

A fund established to administer resources received and held by the City as the trustee or agent for others. Uses of these funds facilitate the discharge of responsibility placed upon the City by virtue of law or other similar authority.

Unappropriated Ending Fund Balance

An account which records a portion of the fund balance. It must be segregated for future use and is not available for current appropriation or expenditure. Unreserved Fund Balance

The portion of a fund's balance that is not restricted for a specific purpose. It is available for general appropriation.

Unrestricted General Capital Fund

Established to account for transfers-in from the General Fund and for any other activity for which a special capital fund has not been created.

User Fees

The fee charged for services to the party or parties who directly benefits. They are also referred to as Charges for Service.

Working Capital

Capital used for day-to-day operations, calculated as the current assets minus the current liabilities.