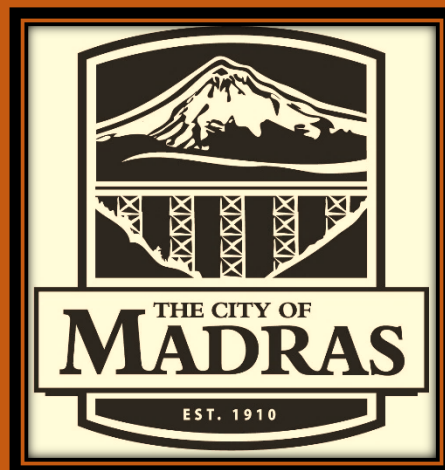




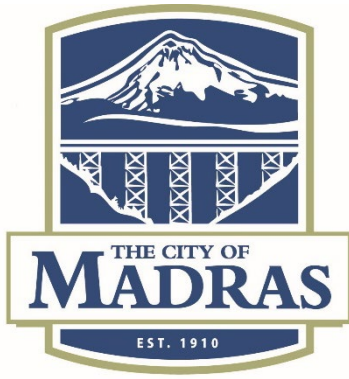
Tom Brown Photo

2020-2021
FISCAL YEAR

CITY OF MADRAS, OREGON ANNUAL BUDGET



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BUDGET 2020-21



BUDGET COMMITTEE

CITY COUNCIL MEMBERS

Mayor, Richard Ladeby
Council President, Bartt Brick
Royce Embanks, Jr.
Gary Walker
Denise Piza
Jennifer Holcomb
Rosalind Canga
Leticia Montano

CITIZEN BUDGET COMMITTEE MEMBERS

Trevorr Beaver
Sue Savage
Deanna Seibold
Steven Robinson

CITY MANAGEMENT

Gus Burrell, City Administrator/Budget Officer
Kristal Hughes, Finance Director
Charo Miller, HR & Administrative Director
Tanner Stanfill, Chief of Police
Jeff Hurd, Public Works Director
Nick Snead, Community Development Director



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

BUDGET MESSAGE FISCAL YEAR 2020-21

BUDGET OFFICER

The City Administrator serves as the Budget Officer per the City's Charter. Under Oregon Statute, the Budget Officer is required to submit a "Proposed" budget to the Budget Committee that balances revenues and expenses. This budget message has been prepared for the Budget Committee's hearing. The following budget message overviews Madras' major operations and efforts aimed to achieve the goals set by the City Council.

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, 2020. This is called the "Adopted" budget. The City then operates pursuant to the Adopted budget for the period of July 1, 2020 through June 30, 2021. 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.

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, storm water 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, Urban Renewal, Code Enforcement
- 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 GOALS:

The City Council adopted the following strategic goals in April 2017:

1. Adopt and Implement a Comprehensive Economic Development Strategy
2. Create and Implement a Housing Strategy
3. Provide Infrastructure in the Urban Growth Boundary Expansion Area
4. Make a Decision on Transportation Funding
5. Reduce Infrastructure Backlog
6. Provide High-Speed Internet to the Madras Community
7. Increase the Level of Community Engagement

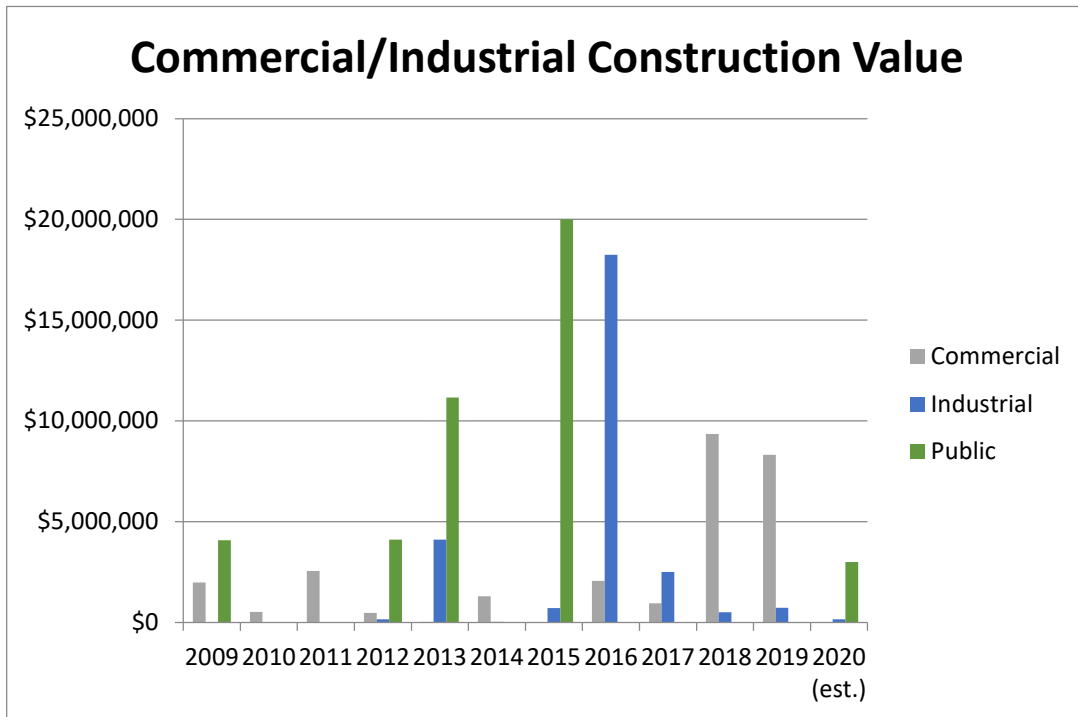
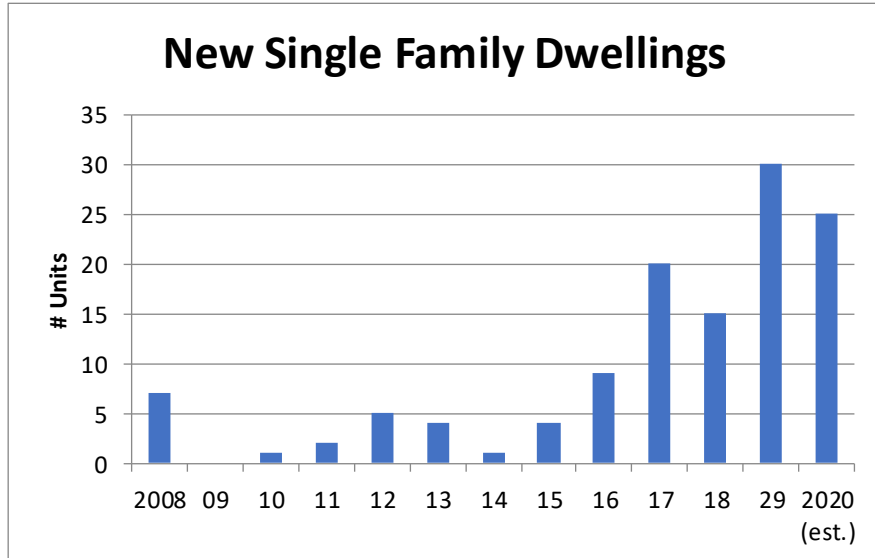
Budget development happens in conjunction with the Council’s goal setting, feedback over the course of the year, and opportunities to pursue that move the City forward in accomplishing Council’s mission and goals. Some of the major guiding documents that helped to develop the objectives are: City ordinances, resolutions, Comprehensive Plan, Transportation System Plan, Airport Layout 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. It takes resources to accomplish the mission and goals. The City continues to strategically pursue and acquire grants, adjust fee schedules, and build other agency/community partner support to implement the goals and objectives.

ECONOMIC OUTLOOK

Disruption by the Coronavirus Pandemic: The extent of the economic impact from the virus is not yet fully known. There is the likelihood that building activity will slow and additional job layoffs occur but the duration is unclear. It would be speculation to try and estimate the impacts at this point. The federal government has initiated a financial aid package that includes support to people and businesses. The City of Madras will continue to monitor and adjust plans according to new information over the coming months and fiscal year. As a near term effort of economic aid, this budget has been prepared with an Emergency Aid and Economic Assistance appropriation in the Tourism and Economic Development Fund. Details are still being put together on eligibility criteria, application materials, and distribution preparation. Some initial thoughts are to set up a second round of Community Grant applications while reserving a set-aside for Council to make direct grants to organizations in jeopardy of being able to continue to support or continue to perform business within our local economy. These funds can be distributed as early July 2020, upon budget adoption.

Property Taxes & Residential Property Values: The Jefferson County Tax Assessor has provided guidance of an upward trend of property tax values. The fiscal year (FY) 2019-20 property tax revenue estimate of \$1,542,639 is an increase of 5.9% from the FY 2019-20 forecast of \$1,456,119. The March 2020 Beacon Report shows the value of a single-family residence in Jefferson County having a median price of \$220,000 (4th Quarter 2019) vs. \$224,000 one year prior. Due to variances in the utility roll values from year to year, it is difficult to precisely estimate what the actual collection amounts will be. For this reason, the budget has been prepared to utilize 96% of the Assessor’s projection of property taxes for the City of Madras in FY 2020-21.

Building Permit Activity: From the Community Development Department’s building permit data, the following chart shows the trend of new construction activity within Madras.

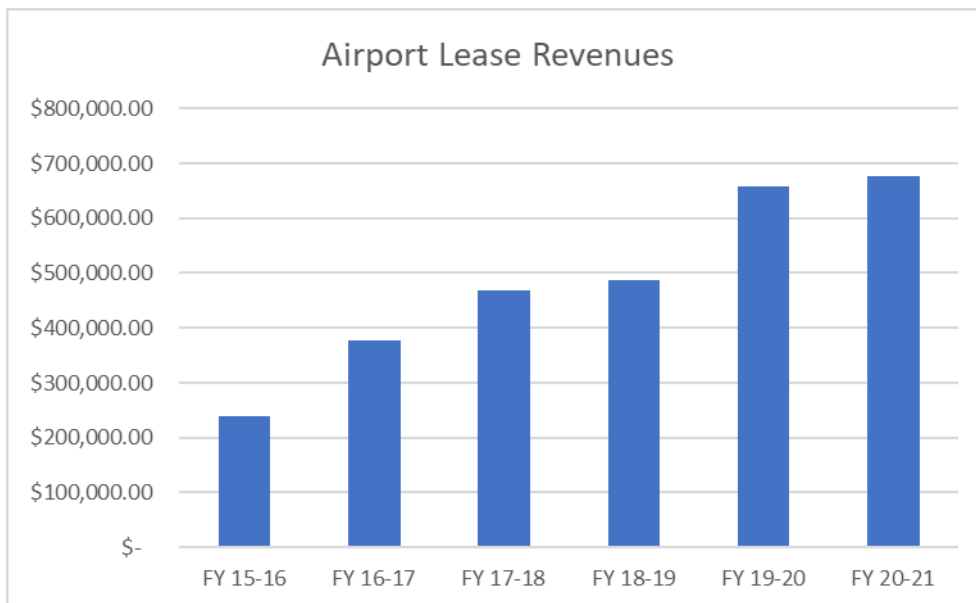


New Industrial, Commercial, and Public Construction: For the coming fiscal year 2020-21, the following major developments will likely complete and or proceed with construction:

- Loves Travel Center
- Daimler additional office building space
- Mini-storage within the Jefferson Park Business Center
- Jefferson County Wellness Center

Airport:

- Daimler Ground Lease - The City of Madras currently leases 243.68 acres at a monthly base rate of \$36,403. Daimler continues to add facilities to their testing grounds.
- Airport Lease Revenues have grown significantly since the initial expansion of Daimler’s full-time testing campus that occurred in 2016.



- Airport Master Plan update: With annexation completion of all remaining airport land and with new development by Daimler, Aero Air, and the Air Museum since the last update (2008-10), the Airport Master Plan is ready to be updated. The planning process has started with outreach meetings occurring through 2020 and submission to FAA for approval in 2021. The facilitated effort by Century West Engineering costs approximately \$450,000 with the majority of funding coming through FAA and ODA.

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
 - Willowbrook – 75 single family residential units
 - Treasure Hill – 47 single family residential units
 - Yarrow Development, LLC – 120 multi-family apartment units (Phase 1)

- ***Develop a reliable source of funds to maintain paved roads at acceptable levels***
 - Due to major restrictions and impacts to the restaurant industry from response to the Coronavirus Epidemic, the voter measure has been withdrawn from the May 2020 ballot. The City will reevaluate proposing a measure to voters at a later point in time when the economy is stronger.
- ***Park Improvements***
 - Sahalee Park Bathroom Replacement - Apply for grant dollars in 2020; construction to occur upon award in 2021 pending grant award
 - Hoffman Park and Willowbrook Park – Apply for grant funding to design and construct parks
- ***Community Development Block Grant funding***
 - Complete design and bid project for construction (~\$475,000)
 - Apply for remaining construction dollars (~\$2 million)
 - Upon award move forward with construction
- ***“J” Street & Willow Creek Bridge Flood Mitigation Project***
 - Total Estimated Initial Project Cost – To be determined (estimate \$3 to 4 million)
 - Jefferson County Funds (50%)
 - City Funds – 50%
 - Construction Start date ~ Summer 2020 (earliest pending permitting timeline – potential 2021 to complete construction and then complete updated 100-year Floodplain Map)

CHANGES TO SOME OF THE MAJOR FUNDS:

- **General Fund & Police Fund:**
 - Additional Revenue Streams
 - Property taxes are estimated to grow by 5.9%
 - Marijuana tax revenues continue to grow
 - Proposing a new police officer position to personnel services (add back one that was cut from the 2008-12 recession period; due to economic impacts – propose to wait until Jan. 2021 to confirm General Fund stability to sustain additional staffing)
- **Parks Fund includes Golf Course Activities (Effluent Disposal at Golf Course)** – The golf course represents a green space used by the public for outdoor recreation. Public Works manages both parks and golf course maintenance. This also aligns Madras’ practice of placing revenues from the golf memberships into the Parks Fund.
- **12-month Time Study performed** - Findings were updated in the 2019-20 budget with certain funds not being able to fully handle the changes identified in the study without making an incremental adjustment. Airport Operations and Water Operations funds were not financially able to fully take over Central Service adjustments in year one’s adjustments. In year two (FY 2020-21), Airport Operations pays its full share of Central Services proportional costs while Water Operations makes a step to more fully paying its share. It will take an additional year for

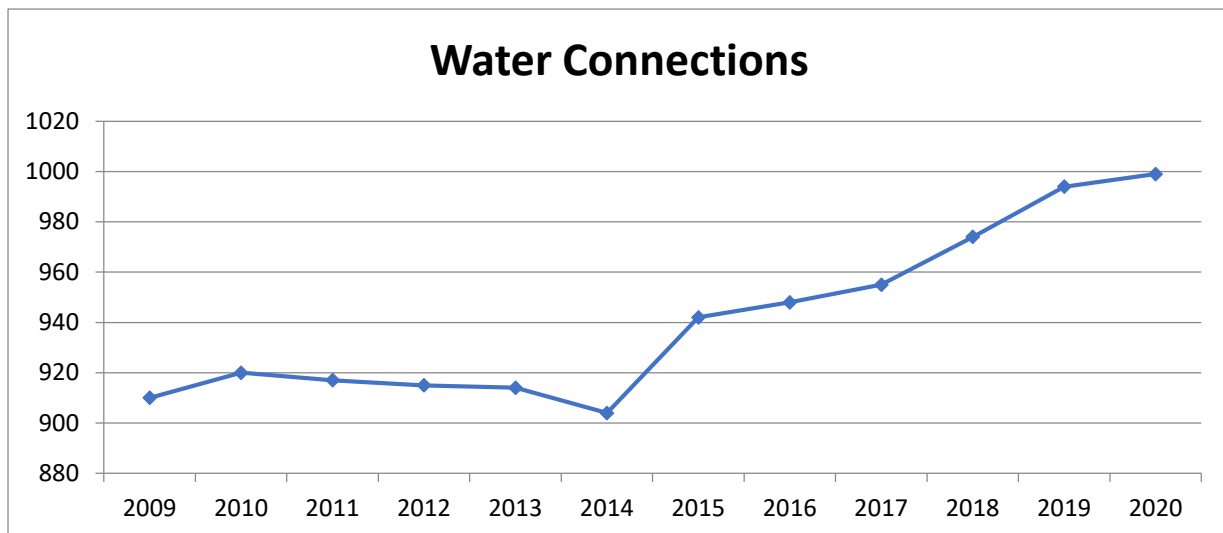
Water Operations to fully pay its share. The table below identifies the updated percentage shares by the respective funds paying for Central Service costs.

<u>Central Services - Funds Charged for Service</u>	FY 2020-21	FY 2019-20
Airport Operations Fund	12.4%	7.8%
Community Development Fund	3.7%	3.7%
Parks & Golf Course Operations Fund	2.4%	0.9%
Police Department/General Fund	19.8%	27.5%
Water Operations Fund	15.9%	10.8%
Wastewater Operations Fund	38.4%	40.1%
Transportation Operations Funds	5.0%	6.9%
Tourism & Economic Development Fund	2.4%	2.4%

SEWER AND WATER UTILITIES – Service Connection Trend & Rate Guidance:

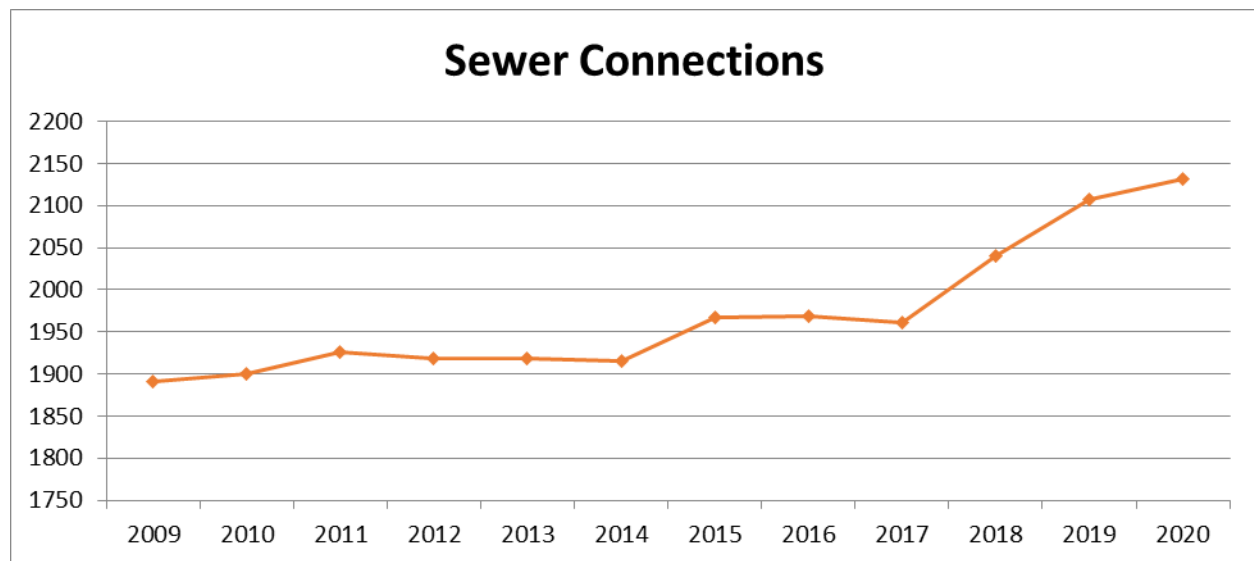
- The rate adjustments listed below are being proposed per the following financial advisor reports: 1) Sewer - Financial Advisor Report, Jan. 29, 2013 (GEL Oregon); and 2) Water - Economic and Financial Analysis Report by FCS Group, March 2017, and updated by Public Works using the Water Worth Program.
 - 5.5% rate increase in water user rate
 - 3.5% rate increase in sewer user rate

Water Fund Dynamics:



- The City of Madras currently purchases water from Deschutes Valley Water District (DVWD). From 2010-2016 DVWD raised the bulk water purchase rate by 43.9% to start adjusting for the change in hydro-electric sale subsidy that is planned to dramatically decrease for the district starting in the year 2021. DVWD has increased rates 7% for the FY 2019-2021 biennium period to continue for adjusting their bulk water sales according to DVWD’s financial guidance.
- Key cost drivers for the fund – 1) Increasing DVWD bulk water sales; 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 & materials. With the award of up to \$2.5 million in Community Development Grant funds, rate increases are able to be slowed with a fixed base system with minimal long term growth opportunity.

Sewer (Wastewater) Fund Dynamics:



- Due to new development and extension of service into failing septic neighborhoods, the number of accounts are increasing.
- As part of the Willowbrook Subdivision, a new lift station is being constructed at an estimated value of \$500,000. This project is being funded through DEQ loan funding. This project is listed on the City’s Wastewater Operations capital improvement plan.

Personnel:

Full time staffing is proposed to increase by two full time equivalents (FTE). One position is in the Police Department and one position in Public Works (due to taking over Clubhouse Management in Jan. 2021). Propose to wait on decision to hire the Police Officer until Jan. 2021 to confirm General Fund stability with recent changes to current economic conditions with COVID-19. The City Engineer and City Attorney positions are contract positions and not shown in the table. The City Engineer is budgeted within the Public Works Staff Fund, and the City Attorney is budgeted across the various funds that need legal assistance throughout the year.

Workforce History (full-time employees - FTE)

Department	FY 2010		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Police	13		12	10	11	11	11	11	11	11	12
Public Works	15		12	11.9	11.48	11.75*	12.15*	12.15*	12.15*	13.15*	14.15*
Community Development	2		1.5	1	1	1.4	2	2	2	2	2
Central Services	6		5.85	5.1	6.52	6.85*	6.85*	6.85*	7.35*	6.85*	6.85*
Total FTE	36		31.35	28	30	31	32	32	32.5	32	34

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 and City Engineer positions.

**Central Services and Public Works are cost sharing the Customer Accounting Specialist (85%/15% respectively).*

- Personnel Performance & Cost of Living Salary Adjustments:
 - This year’s budget proposes to provide a 2.6% Cost of Living Adjustment based upon the Consumer Price Index (CPI-W) for the change in inflation from December 2018 to December 2019 for unrepresented employees. The inflation adjustment for the Police Association was negotiated at 3.5% as part of the current employment agreement.
 - Through side account funding analysis for PERS unfunded actuarial liability (UAL), there is the possibility of lowering Madras’ PERS rates and realizing and providing savings according to financial consultant evaluation. This is a policy call for the Council to make. This budget has been setup to be able to borrow and fund a portion of the UAL.
 - Per the City’s governance policies, a Salary Survey occurs every three years to make sure the City’s salaries for each position are within the comparable range for communities with similar job roles and responsibilities. This budget has been prepared with merit adjustment guidance from the last survey that established the current salary schedules.
 - See section on employee cost changes related to health benefits.



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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 secured—stole, according to Culver versions—the county records.

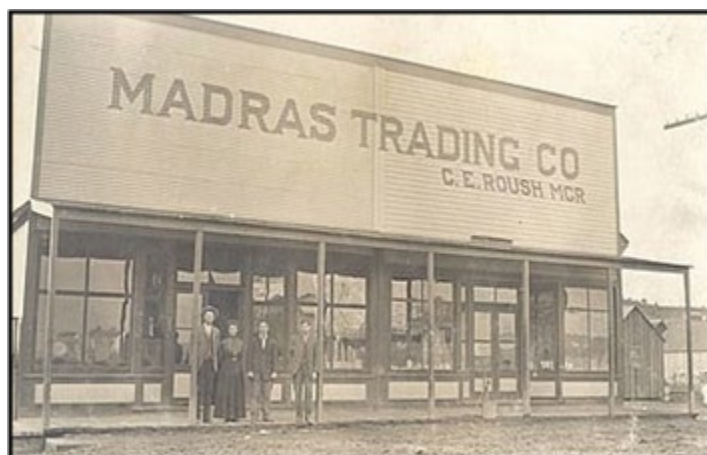
In 1937, over twenty years after a local irrigation district formed, the Roosevelt Administration approved the Deschutes Project, which brought irrigation water to nearly 60,000 acres in central Jefferson County's North Unit Irrigation District. World War II slowed the project, but it also brought a 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.

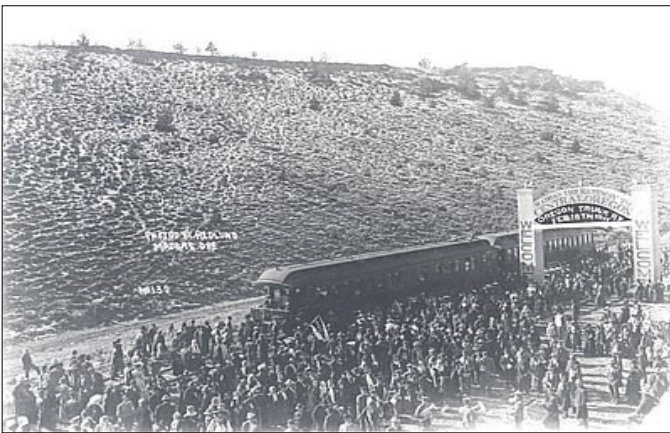
The town's location at the junction of U.S. Highways 97 and 26 make Madras a popular spot for travelers on their way to Central Oregon. With strong influences from both Hispanics and Native Americans and a century-long relationship with the neighboring Confederated Tribes of Warm Springs (the tribal 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.,



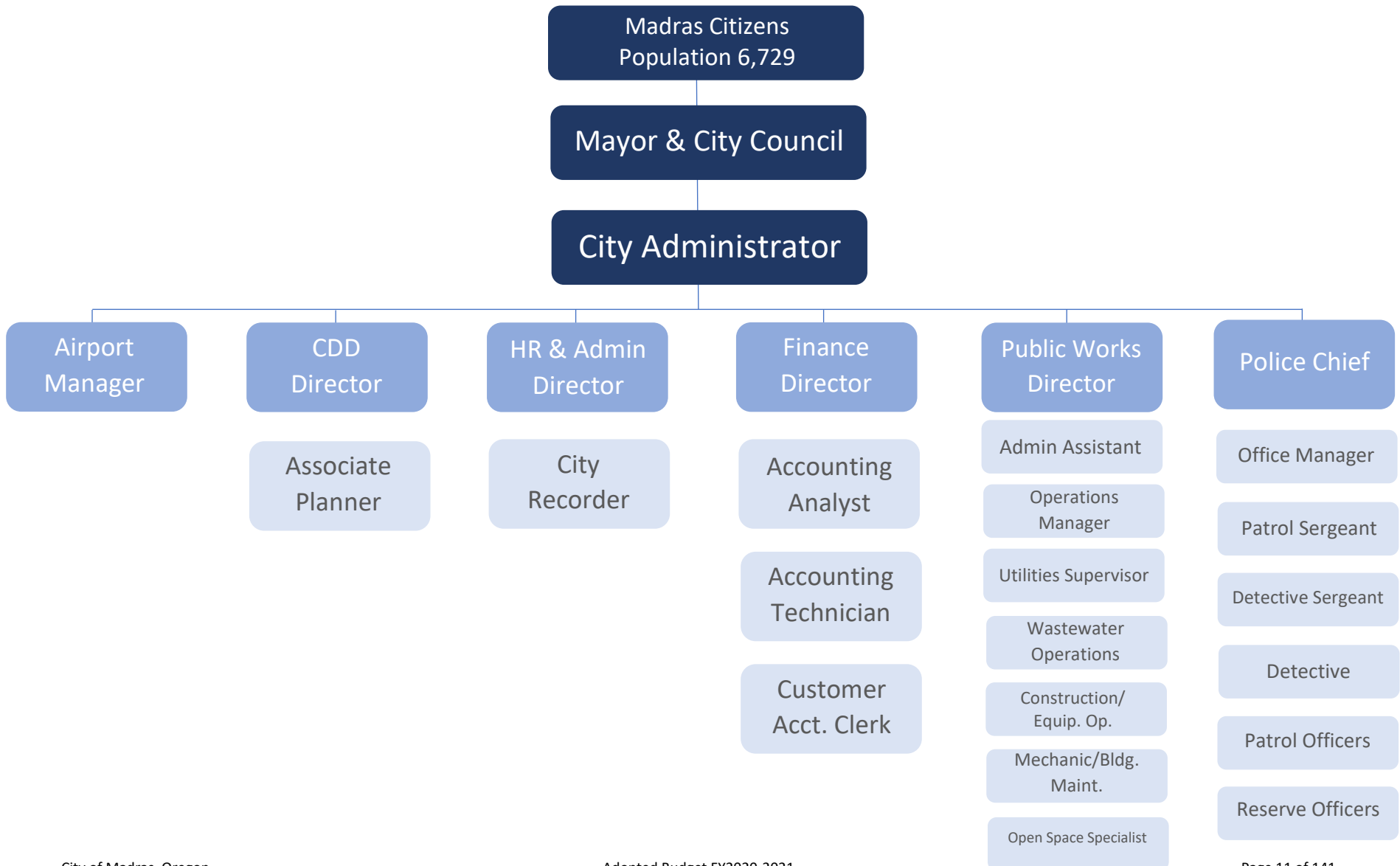
Madras early street scene

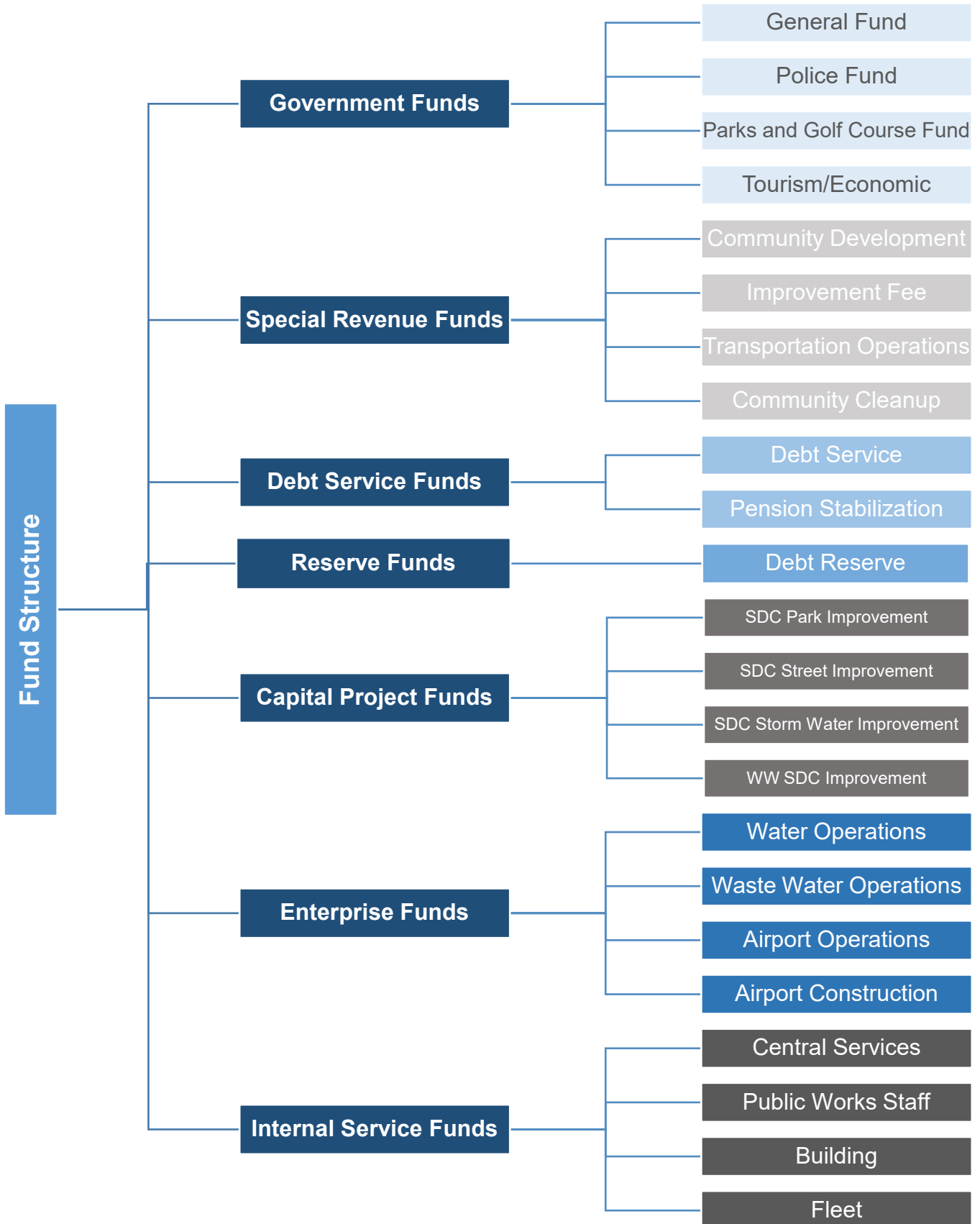
Courtesy Oregon Historic Society Research Lib., S.P., & S. coll.,



Madras Railway Station, 1910

Courtesy Oregon Historic Society Research Lib., OrHi102168







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 tax payers 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/POLICE FUND**

The General Fund accounts for services generally supported by property taxes and other nondedicated or restricted revenue. These services include police, administration, planning, 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.

- **PARKS AND GOLF COURSE FUND**

The Parks and Golf Course Fund includes revenues and expenditures related to managing and operating all green spaces within City limits, including all parks and the Desert Peaks Golf Course.

- **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.

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 DEVELOPMENT FUND**
This fund supports the planning and development objectives with the City including the Urban Growth Boundary and Madras Urban Renewal Area.
- **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.
- **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.
- **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.

CAPITAL PROJECTS FUNDS

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

- **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 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 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.
- **WASTEWATER SDC 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.

DEBT SERVICE FUNDS

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

- **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.
- **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.

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.

ENTERPRISE FUNDS

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

- **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 OPEARTIONS**

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.

- **AIPORT 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.

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.

- **CENTRAL SERVICES**

This fund provides resources 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.

- **PUBLIC WORKS STAFF 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.

- **BUILDING FUND**
This fund accounts for the operation of several City building facilities. The principal sources of revenue internal transfers from departments that utilize space. Expenditures are for building maintenance.

- **FLEET FUND**
This centralized fund is used to pay for the fleet vehicles, equipment, repairs, tires and fuel for the Public Works Department. This fund is supported by other funds and is not dependent on external revenue.



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 eleven budget committee members, with three vacancies, 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.



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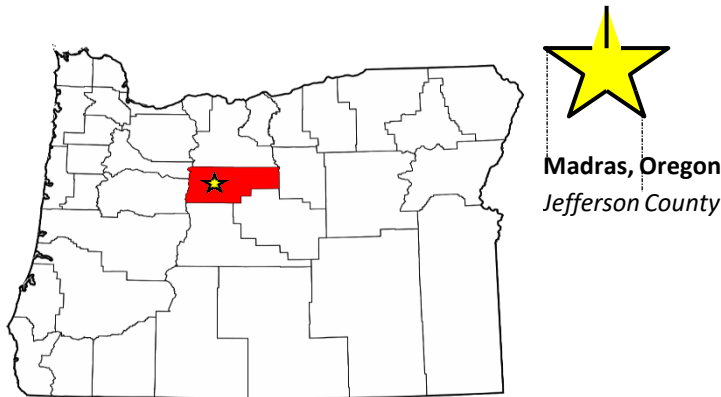
WELCOME TO MADRAS!

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!

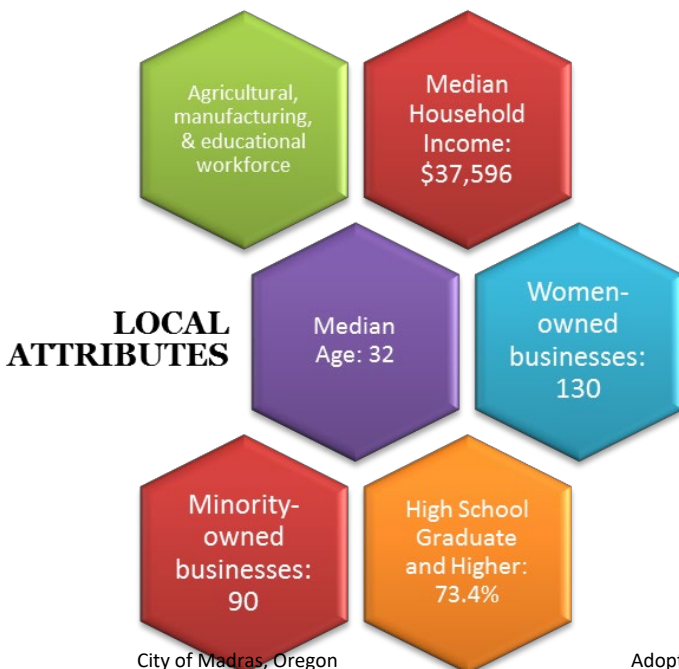
LOCATION

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' 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.

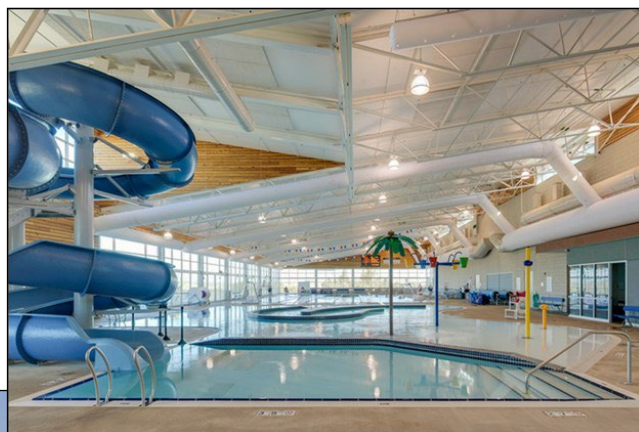
DOWNTOWN/MAIN STREET EFFORTS

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

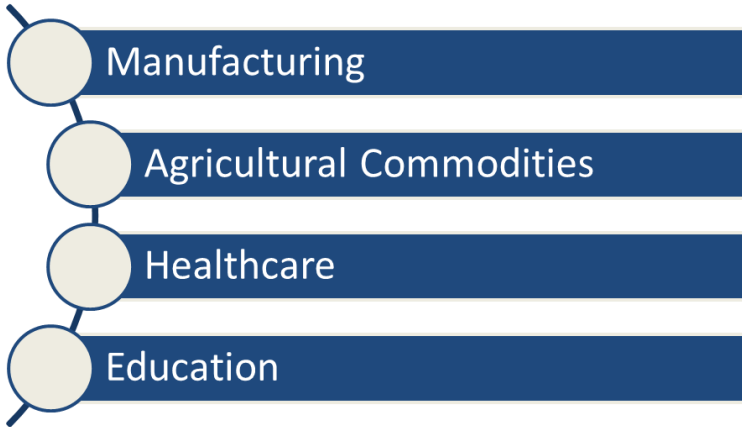
Our outdoor recreation offers something for everyone – from biking, hiking, fishing, rock-hounding, to a multitude of water sports. Annually, Madras hosts the second largest airshow in the state each August for its Airshow of the Cascades event. Not much on an outdoors person? Area residents enjoy Madras'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

MADRAS' ECONOMY

Madras' local leaders are dedicated to positioning and preparing the City for opportunity—whether that be by leveraging capital dollars to federal grant funding, to ensuring that policy and standards are in place to welcome private development.

The Madras community is committed to readying itself in ways that are economically viable, sustainable, and “open for business.”

KEY INDUSTRIES



JEFFERSON COUNTY ECONOMIC DEVELOPMENT

The City of Madras is invested in moving the City and the greater Jefferson County area forward economically. It provides financial support for the Jefferson County Economic Development Manager position.

Janet Brown, the Jefferson County EDCO Manager, serves as a liaison between private sector and traded sector enterprises and local government agencies to provide the networking and resources they need to consider doing business in Jefferson County. She does a great job connecting businesses with the local loan programs, tax abatements, fast track permitting, and fee reduction programs available to new businesses.

BY THE NUMBERS

6,839

Population of Madras

667

Number of Business Licenses

1.57%

Percent Job Growth

61.6%

Percent of Labor Force

5.4%

Local Unemployment Rate

AVAILABLE LAND

500+ ACRES

Available industrial & airport zoned land

<1 to 100+ ACRES

Size of available lots within Jefferson County





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City of Madras 2020-2021 Council Goals

Goal 1: Adopt and Implement a Comprehensive Economic Development Strategy

Objective 1A: Update Airport Master Plan.

Actions:

1. Identify Development Code provisions and provide adequate advanced notice to future property owners through outreach, public hearings and notices.
2. Amend Comprehensive Plan to include the updated Airport Master Plan.

Focus/Deliverables:

- A) Conduct a series of public outreach meetings with consultant assistance
- B) Amended Development Code for protection of airport
- C) Adoption of Final Airport Master Plan through Ordinance

Responsibility: Public Works / Airport Industrial Committee / Community Development / City Council

Objective 1B: Improve Marketing of Airport / Industrial Park Properties.

Actions:

1. Upload City Airport/Industrial properties into Oregon Prospector website.

Focus/Deliverables:

- A) Have properties listed on Oregon Prospector website with the relevant content from the Industrial Site Readiness Plan.

Responsibility: Community Development

Objective 1C: Amend Development Code to include “Food Carts” in the appropriate commercial and Open Space and Public Facility zones.

Actions:

1. Determine needed and appropriate Food Cart regulations; conduct necessary public hearings, prepare adopting ordinance for Planning Commission and Council consideration.

Focus/Deliverables:

- A) Prepare ordinance for Planning Commission and Council consideration.

Responsibility: Community Development

Objective 1D: Conduct Downtown Parking Study to determine if parking policy changes are needed.

Actions:

1. Complete a parking study with input from the public and other stakeholders.
2. Prepare report for MRC, Planning Commission, and City Council consideration.

Focus/Deliverables:

- A) Adopt needed policy and regulatory changes.

Responsibility: Community Development

Objective 1E: Prepare Retail and Dining Industry profiles to Support MURD recruitment and investments.

Actions:

1. Prepare Retail and Dining Industry profiles with ArcGIS Business Analyst.

Focus/Deliverables:

- A) Retail and Dining Industry profile.

Responsibility: Community Development

Goal 2: Create and Implement a Housing Strategy

Objective 2A: Facilitate new housing development.

Actions:

1. Initiate professional services for scoping of essential facilities that serve multiple developments.
2. Identify funding sources for shared public facilities including potential reimbursement districts; apply for loans/grants to initiate more housing development.

Focus/Deliverables:

- A) Enter into new housing development agreements as opportunities present.

Responsibility: Public Works / City Council

Objective 2B: Amend Development Code to allow “missing middle” housing in the appropriate residential and commercial zoning districts.

Actions:

1. Utilize technical and consultant assistance from the ODOT Transportation and Growth Management program to identify needed Development Code amendments.

Focus/Deliverables:

- A) Provide amendment ordinance for Planning Commission and Council consideration.

Responsibility: Community Development

Objective 2C: Develop strategy to improve living conditions for at-risk residents.

Actions:

1. Identify properties that have unsafe living conditions.
2. Convene meetings with stakeholders to prioritize properties and identify next steps.

Focus/Deliverables:

- A) Stakeholder outreach, identify partners, select highest priority properties, develop a strategic plan.

Responsibility: Community Development

Goal 3: Provide Infrastructure in the Urban Growth Boundary Expansion Area (UGAMA)

Objective 3A: Create a policy framework for addressing future needs and enhancing development opportunities within the Urban Growth Area.

Actions:

1. Update ordinance with Urban Holding Zones for the Urban Growth Area

Focus/Deliverables:

- A) Prepare an ordinance amendment for the addition of urban holding zones
- B) Provide public outreach to property owners within the Urban Growth Area
- C) Update the Urban Growth Area Management Agreement with Jefferson County

Responsibility: Community Development / Jefferson County / City Council

Goal 4: Improve the Transportation System

Objective 4A: Develop a reliable source of funds to maintain paved roads.

Actions:

1. If passed by voters, implement prepared food and beverage tax.

Focus/Deliverables:

- A) Determine food establishment needs for implementation and assist them with marketing and upgrading of point of sale systems.
- B) Create a methodology for reporting and collecting of prepared food and beverage taxes.

Responsibility: Finance Department / Public Works Department

Objective 4B: Improve Public Transportation Service to the Community

Actions:

1. Advocate for improved transit connectivity.

Focus/Deliverables:

- A) Participate in COIC Transportation meetings, COACT and other project efforts such as the new Jefferson County Health Department.

Responsibility: City Council / City Personnel

Goal 5: Reduce Infrastructure Backlog

Objective 5A: Prioritize List of Capital Improvements Projects

Actions:

1. Preserve Pavement and Replace ADA Ramps

Focus/Deliverables:

- A) Replace approximately \$50,000 in sidewalk and ADA ramps.
- B) Chip Seal \$300,000 worth of roadways in town based on the Capital Asset Management report.

2. Extend Sewer Main Extensions to Failing Septic Systems and Future Plan Upgrades

Focus/Deliverables:

- A) Construct the Hess Street, North Unit Subdivision, and Fairgrounds Road Sewer extensions to address failing septic system needs.

3. Apply for Community Development Block Grant funding for construction of highest priority capital projects. Replace Older Water Meters.

Focus/Deliverables:

- A) Complete design of water lines from Community Development Block Grant project and apply for funding for construction (if design is complete) by fall of 2020.
- B) Replace 180 water meters to improve accuracy and efficiency of reads.

4. "J" Street Bridge Flood Mitigation

Focus/Deliverables:

- A) Complete design and construction of the "J" Street Bridge project by June 30, 2021.

5. Sewer Effluent Disposal

Focus/Deliverables:

- A) Determine need for effluent disposal at the South Waste Water Treatment Plant, course of action and funding for future growth.

6. Relocate Bathrooms at Sahalee Park with new precast bathroom unit

Focus/Deliverables:

- A) Relocate the bathrooms utilizing LGGP and LWCF grant funding.

7. Apply for Safe Routes to School Funding for 2nd round of sidewalk projects.

Focus/Deliverables:

- A) Apply for \$300,000-\$500,000 sidewalk project prioritizing projects based on the Transportation System Plan.

8. Apply for funding to construct Hoffman Park and Willowbrook Park

Focus/Deliverables:

- A) Apply for a construction grant through the Oregon Parks and Recreation Department for Hoffman and Willowbrook Parks.

Responsibility: Public Works / City Council / Jefferson County

Goal 6: Increase the Level of Community Engagement

Objective 6A: Enhance communications and participation with the Madras community.

1. Continue to improve communication with the community through the social media as well as the local newspapers and publications.

Focus/Deliverables:

- A) Post on social media regularly (approximately 10 posts per month) and follow trending topics in the community; include video interviews with the Latino Community Association.
- B) Develop a dedicated section of our local printed newspaper(s) in order to share and converse with the community in an ongoing series.

2. Develop a marketing strategy for tourism to include popular and developing local destinations and activities.

Focus/Deliverables:

- A) Develop a section on the City of Madras website to promote local business and private property owners to entertainment scouts to help build a descriptive and pictorial database of local areas that attract other industries for multiple uses.
- B) Provide a place for the community to share the areas they have already improved or maintain.

3. Identify up to two new food and/or beverage festivals or events, which can be promoted annually.

Focus/Deliverables:

- A) Promoting the advantages new businesses and the work of the MRC.
- B) Bringing together the City and surrounding communities and offering a venue for them to promote their products within Madras.

Responsibility: HR Director / City Recorder/Communications / City Council



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CONSOLIDATED SCHEDULE OF RESOURCES, EXPENDITURES, AND CHANGE IN FUND BALANCE

ALL FUNDS—FISCAL YEARS 2017-18 THROUGH 2020-21

	2017-18 Actual	2018-19 Actual	2019-20 Final Budget	2020-21 Adopted
Current Year Resources				
Property Taxes	1,315,459	1,394,265	1,405,413	1,515,837
Charges for Services	4,030,785	3,499,458	4,288,231	4,861,126
Revenue From Other Agencies	4,501,976	5,231,968	4,688,632	5,571,549
Use of Money & Property	806,132	1,243,350	5,309,760	2,530,868
Transfers In	910,766	896,235	1,432,572	1,728,107
Franchise Fees	903,050	910,681	860,200	829,350
City Licenses	34,947	36,300	35,500	35,000
Regulatory Fees	107,728	168,559	186,190	203,653
Shared Revenue	1,478,498	374,627	27,500	1,687,576
SDC's	4,426,971	4,919,465	4,468,449	4,598,225
Miscellaneous	583,595	377,460	605,983	454,916
Total Resources	19,099,907	19,052,367	23,308,430	24,016,207
Expenditures				
Personnel Services	3,258,817	3,421,501	4,094,042	4,376,765
Materials & Services	7,590,633	7,096,739	8,543,564	9,389,309
Capital Outlay	2,814,926	4,912,568	4,408,532	5,836,014
Transfers Out	965,766	838,236	1,432,572	1,728,107
Debt Service	4,516,297	1,341,625	1,336,450	1,348,900
Contingency	-	-	721,775	2,249,073
Reserves	28,876	33,694	741,880	2,216,270
Interfund Loan	-	223,425	231,050	-
Special Payments	-	5,500	4,005,500	-
Total Expenditures	19,175,315	17,873,288	25,515,365	27,144,438
Resources over (under) Exp.	(75,409)	1,179,079	(2,206,935)	(3,128,231)
Beginning Fund Balance	5,981,353	5,958,662	6,297,430	6,798,310
Ending Fund Balance	5,905,945	7,137,741	4,090,495	3,670,079

CONSOLIDATED SCHEDULE OF RESOURCES

ALL FUNDS—FISCAL YEARS 2017-18 THROUGH 2020-21

	2017-18 Actual	2018-19 Actual	2019-20 Final Budget	2020-21 Adopted
Current Year Resources				
Property Taxes	7%	7%	6%	6%
Charges for Services	21%	18%	18%	20%
Revenue From Other Agencies	24%	27%	20%	23%
Use of Money & Property	4%	7%	23%	11%
Transfers In	5%	5%	6%	7%
Franchise Fees	5%	5%	4%	3%
City Licenses	0%	0%	0%	0%
Regulatory Fees	1%	1%	1%	1%
Shared Revenue	8%	2%	0%	7%
SDC's	23%	26%	19%	19%
Miscellaneous	3%	2%	3%	2%
Total Resources	100%	100%	100%	100%

CONSOLIDATED SCHEDULE OF EXPENDITURES

ALL FUNDS—FISCAL YEARS 2017-18 THROUGH 2020-21

	2017-18 Actual	2018-19 Actual	2019-20 Final Budget	2020-21 Adopted
Expenditures				
Personnel Services	17%	19%	16%	16%
Materials & Services	40%	40%	33%	35%
Capital Outlay	15%	27%	17%	21%
Transfers Out	5%	5%	6%	6%
Debt Service	24%	8%	5%	5%
Contingency	0%	0%	3%	8%
Reserves	0%	0%	3%	8%
Interfund Loan	0%	1%	1%	0%
Special Payments	0%	0%	16%	0%
Total Expenditures	100%	100%	100%	100%

FUND ACCOUNTING

ALL FUNDS—FISCAL YEAR 2020-21

The City's total budget for fiscal year 2020-21 is \$30,814,517. Planned spending totals \$23,184,595, which includes transfers between City funds of \$1,728,107.

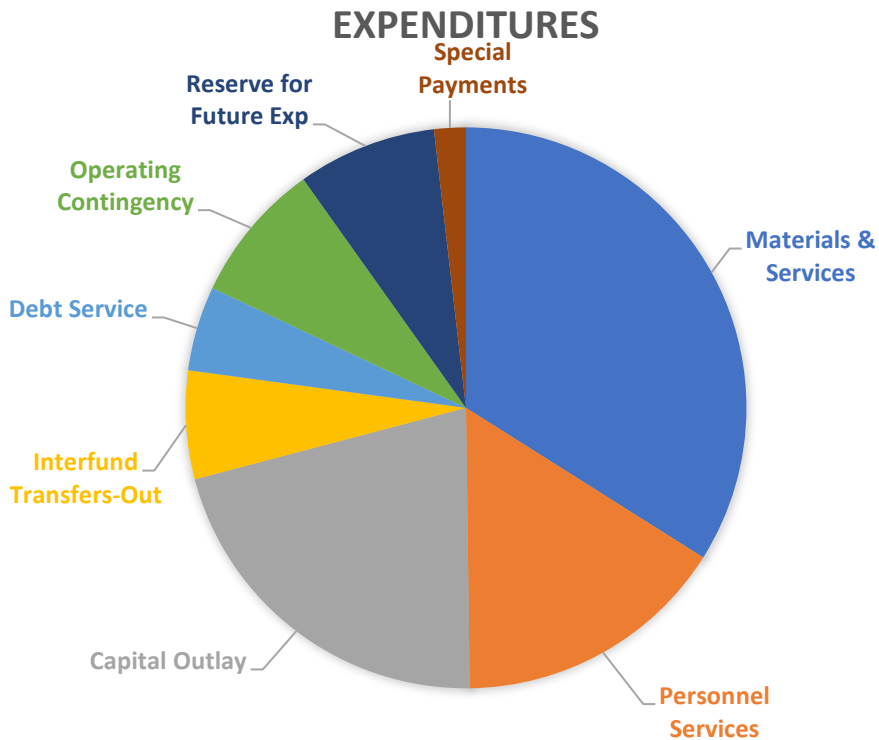
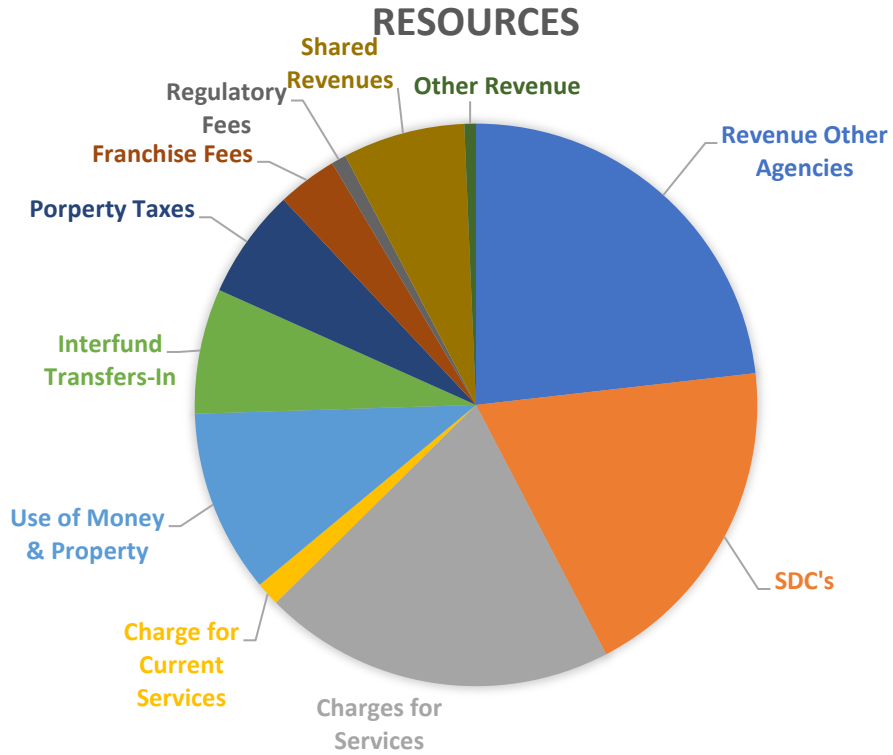
Resources

Fund	Beginning Fund Balance	From Other Agencies	SDC's	Charges for Services	Use of Money & Property	Transfers In	Property Taxes	Franchise Fees	Regulatory Fees	Shared Revenues	City Licenses	Misc Revenue	Total Current Yr Resources	Total Resources
101 General	883,460	757,960	-	1,000	519,000	-	1,515,837	414,675	6,200	-	-	45,000	3,259,672	4,143,132
207 Tourism/Economic Development	189,908	-	-	-	8,500	148,500	-	-	-	-	-	-	157,000	346,908
204 Transportation Operations	539,895	2,294,642	3,500	500	5,500	68,000	-	414,675	-	1,687,576	-	250	4,474,643	5,014,538
401 SDC Street Improvement	619,268	-	111,540	-	15,000	-	-	-	-	-	-	-	126,540	745,808
406 SDC Storm Water Improvement	66,697	-	9,000	-	500	-	-	-	-	-	-	-	9,500	76,197
409 Improvement Fee	340,559	-	-	-	6,811	-	-	-	111,703	-	-	-	118,514	459,073
206 Parks and Golf Course	157,117	-	-	147,000	53,500	1,064,867	-	-	-	-	-	-	1,265,367	1,422,484
402 SDC Park Improvement	76,256	-	57,900	-	15,280	-	-	-	-	-	-	-	73,180	149,436
502 Water Operations	235,489	426,000	744,365	-	2,520	-	-	-	-	-	-	-	1,172,885	1,408,374
503 Wastewater Operations	1,841,606	1,350,000	3,539,500	-	26,864	63,155	-	-	-	-	-	340	4,979,859	6,821,465
403 SDC Wastewater Improvement	186,574	-	132,420	-	5,340	-	-	-	-	-	-	-	137,760	324,334
509 Airport Operations	170,628	669,447	-	9,900	678,853	-	-	-	-	-	-	330,000	1,688,200	1,858,828
404 Airport Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
505 Community Development	72,362	-	-	45,000	100	350,000	-	-	78,250	-	-	-	473,350	545,712
802 ISF - Central Services	262,873	-	-	1,461,628	-	-	-	-	2,000	-	35,000	-	1,498,628	1,761,501
205 Community Cleanup	47,021	8,000	-	-	7,500	-	-	-	-	-	-	-	15,500	62,521
803 ISF - Public Works Staff	339,734	-	-	2,235,277	150	-	-	-	5,500	-	-	-	2,240,927	2,580,661
804 ISF - Buildings	120,097	65,500	-	681,381	-	-	-	-	-	-	-	-	746,881	866,978
805 ISF - Fleet	74,019	-	-	279,440	-	-	-	-	-	-	-	-	279,440	353,459
306 Debt Service	-	-	-	-	185,450	-	-	-	-	-	-	-	185,450	185,450
307 Pension Stabilization Fund	156,062	-	-	-	1,000,000	-	-	-	-	-	-	79,326	1,079,326	1,235,388
308 Debt Reserve	418,685	-	-	-	-	33,585	-	-	-	-	-	-	33,585	452,270
Total Resources	6,798,310	5,571,549	4,598,225	4,861,126	2,530,868	1,728,107	1,515,837	829,350	203,653	1,687,576	35,000	454,916	24,016,207	30,814,517

Expenditures

Fund	Materials & Services	Personnel Services	Capital Outlay	Transfers Out	Special Payments	Interfund Loan	Debt Service	Total Expenditures	Contingency	Reserved	Ending Fund Balance	Total
101-106 General - Police Dept	937,970	1,682,388	-	-	-	-	-	2,620,358	-	-	-	2,620,358
101-109 General - Non Departmental	85,000	-	-	298,542	500,000	-	-	883,542	75,000	-	564,232	1,522,774
207 Tourism/Economic Development	238,010	-	-	45,000	5,500	-	-	288,510	45,000	5,000	8,398	346,908
204 Transportation Operations	1,206,679	-	3,375,152	-	-	-	79,000	4,666,831	150,000	60,000	143,707	5,014,538
401 SDC Street Improvement	9,000	-	-	59,000	-	-	-	68,000	350,000	-	327,808	745,808
406 SDC Storm Water Improvement	-	-	-	-	-	-	-	-	50,000	-	26,197	76,197
409 Improvement Fee	-	-	-	-	-	-	-	-	459,073	-	-	459,073
206 Parks and Golf Course	340,851	-	40,000	-	-	-	-	380,851	-	-	-	380,851
Golf Course	429,819	-	30,000	-	-	-	-	459,819	-	-	-	459,819
Parks & GC Non Dept	-	-	-	-	-	-	-	-	35,000	400,000	146,814	581,814
402 SDC Park Improvement	-	-	-	20,000	-	-	-	20,000	110,000	-	19,436	149,436
502 Water Operations	833,913	-	426,000	-	-	9,700	-	1,269,613	60,000	-	78,761	1,408,374
503 Wastewater Operations	2,727,238	-	1,562,362	873,697	-	690,700	-	5,853,997	90,000	59,000	818,468	6,821,465
403 SDC Wastewater Improvement	-	-	-	63,155	-	-	-	63,155	100,000	-	161,179	324,334
509 Airport Operations	902,201	-	237,500	9,000	-	-	91,500	1,240,201	520,000	-	98,627	1,858,828
404 Airport Construction	-	-	-	-	-	-	-	-	-	-	-	-
505 Community Development	225,591	277,304	-	-	-	-	-	502,895	25,000	-	17,817	545,712
802 ISF - Central Services	381,900	925,416	-	175,000	-	-	-	1,482,316	50,000	-	229,185	1,761,501
205 Community Cleanup	35,000	-	-	-	-	-	-	35,000	15,000	-	12,521	62,521
803 ISF - Public Works Staff	491,100	1,491,657	-	175,000	-	-	-	2,157,757	35,000	-	387,904	2,580,661
804 ISF - Buildings	337,005	-	95,000	9,713	-	224,000	-	665,718	65,000	90,000	46,260	866,978
805 ISF - Fleet	207,582	-	70,000	-	-	-	-	277,582	15,000	-	60,877	353,459
306 Debt Service	450	-	-	-	-	-	185,000	185,450	-	-	-	185,450
307 Pension Stabilization Fund	-	-	-	-	-	-	69,000	69,000	-	1,150,000	16,388	1,235,388
308 Debt Reserve	-	-	-	-	-	-	-	-	-	452,270	-	452,270
Total Expenditures & Other Requirements	9,389,309	4,376,765	5,836,014	1,728,107	505,500	-	1,348,900	23,184,595	2,249,073	2,216,270	3,164,579	30,814,517

TOTAL RESOURCES & EXPENDITURES FISCAL YEAR 2020-21



Total Resources

Fund Number	Fund Description	Amount	Percent of Total
101	General	4,143,132	13.45%
207	Tourism/Economic Development	346,908	1.13%
204	Transportation Operations	5,014,538	16.27%
401	SDC Street Improvement	745,808	2.42%
406	SDC Storm Water Improvement	76,197	0.25%
409	Improvement Fee	459,073	1.49%
206	Parks and Golf Course	1,422,484	4.62%
402	SDC Park Improvement	149,436	0.48%
502	Water Operations	1,408,374	4.57%
503	Wastewater Operations	6,821,465	22.14%
403	SDC Wastewater Improvement	324,334	1.05%
509	Airport Operations	1,858,828	6.03%
404	Airport Construction	-	0.00%
505	Community Development	545,712	1.77%
802	ISF - Central Services	1,761,501	5.72%
205	Community Cleanup	62,521	0.20%
803	ISF - Public Works Staff	2,580,661	8.37%
804	ISF - Buildings	866,978	2.81%
805	ISF - Fleet	353,459	1.15%
306	Debt Service	185,450	0.60%
307	Pension Stabilization Fund	1,235,388	4.01%
308	Debt Reserve	452,270	1.47%
		30,814,517	100.00%

Total Expenditures

Fund Number	Fund Description	Amount	Percent of Total
101-106	General - Police Dept	2,620,358	13.03%
101-109	General - Non Departmental	585,000	2.91%
207	Tourism/Economic Development	243,510	1.21%
204	Transportation Operations	4,581,831	22.79%
401	SDC Street Improvement	9,000	0.04%
406	SDC Storm Water Improvement	-	0.00%
409	Improvement Fee	-	0.00%
206	Parks and Golf Course	840,670	4.18%
402	SDC Park Improvement	-	0.00%
502	Water Operations	1,259,913	6.27%
503	Wastewater Operations	4,289,600	21.33%
403	SDC Wastewater Improvement	-	0.00%
509	Airport Operations	1,139,701	5.67%
404	Airport Construction	-	0.00%
505	Community Development	502,895	2.50%
802	ISF - Central Services	1,307,316	6.50%
205	Community Cleanup	35,000	0.17%
803	ISF - Public Works Staff	1,982,757	9.86%
804	ISF - Buildings	432,005	2.15%
805	ISF - Fleet	277,582	1.38%
306	Debt Service	450	0.00%
307	Pension Stabilization Fund	-	0.00%
308	Debt Reserve	-	0.00%
	Total Expenditure Needs	20,107,588	100.00%
	Contingency (5.88% of total needs)	2,249,073	11.19%
	Debt Service	1,348,900	
	Transfers Out	1,728,107	
	Reserve for Future Expenditures	2,216,270	
	Unappropriated (ending cash)	3,164,579	
	Grand Total of Expenditures	20,107,588	
	Total Resources Available	30,814,517	
	Balanced Budget Check	-	



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GENERAL FUND

SUMMARY

The General Fund focuses on the following three primary programs: 1) Public Safety; 2) Parks; and 3) Collection and pass through for transient occupancy room tax and sponsored community grant programs such as transit.

The General Fund revenues are compiled from City property taxes (\$4.1262 per \$1,000 assessed value); franchise fees (50% - other 50% to Transportation Operations Fund); State shared revenues (liquor and cigarette taxes); contracted positions (District Attorney Investigator, School Resource Officer); regulatory fees; and court fines. The property taxes are split 95 percent for the Police Department (public safety) and 5 percent for the Parks Fund as a continuing practice (policy) of the City Council.

The following personnel are in the proposed budget for the Police Department (effective July 1, 2020):

- 1 - Chief of Police
- 1 - Office Manager
- 2 - Sergeants (One is contracted out as District Attorney Investigator)
- 1 - Detective
- 1 - School Resource Officer (Contract with Jefferson County School District 509J)
- 6 - Patrol Officers (Increase of one patrol officer dependent on DA Investigator Grant)
 - 12 - Total Full Time Equivalent Personnel
- 6 - Reserve Officers (as of 3/02/20)

HIGHLIGHTS

- The District Attorney Investigator position funded through a three-year agreement with Jefferson County that went into effect October 1, 2017. A Madras Police Department Sergeant serves in the role of investigator. (The addition of a patrol officer in the 2020-2021 fiscal year is dependent on DA Investigator Grant being renewed. Notification of grant renewal will not be until October 1st, 2020.)
- School Resource Officer is funded by an agreement with the 509-J School District. The current agreement expires on June 30, 2020. This agreement is planned to be extended for another year to provide an officer to serve the School District.
- The reserve officers are an integral part of the Madras Police Department. The primary purpose of the reserve program is to aid and supplement the general functions of the Police Department. This is often done by working parade details, crime scene security, basic patrol functions, special duty assignments, public relations or other functions that

may be requested from time-to-time. The reserve officers contribute about one thousand hours of volunteer time to the Department and the City of Madras each year.

CHANGES FROM PREVIOUS YEAR

- Addition of one patrol officer. The addition of a patrol officer in the 2020-21 fiscal year is dependent on DA Investigator Grant being renewed and stability in the General Fund ending fund balance. Notification of grant renewal will not be until October 1st, 2020. The City Administrator will also forecast the ending fund balance in the General Fund in January 2021 and decide if fund stability exists to hire an additional officer as approved by the Budget Committee and City Council.
- Central Service cost share adjusted (lowered for General Fund) due to Airport Operations and Water Operations Fund better able to handle their respective cost shares according to time study performed.
- Due to COVID-19 impacts, the transient lodging tax has been reduced by 40% of normal projected revenues. This is an assumption to be conservative with revenues this coming year. This affects transfer amounts to the Tourism and Economic Development Fund as well as the Parks Fund.
- Due to COVID-19 impacts, reduced projections for franchise fees by 5%.

City of Madras
2020-21 Budget Worksheet

General Fund
Revenues

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
101-010-301-0101	Beginning Fund Balance	874,003	891,857	890,155	1,095,098	895,311	895,311	883,460
	Total Beginning Fund Balance	874,003	891,857	890,155	1,095,098	895,311	895,311	883,460
Property Taxes								
101-101-310-1101	Current Property Taxes	1,279,592	1,361,492	1,375,413	1,416,976	1,480,837	1,480,837	1,480,837
101-101-310-1201	Prior Property Taxes	35,867	32,772	30,000	39,143	35,000	35,000	35,000
	Total Property Taxes	1,315,459	1,394,265	1,405,413	1,456,119	1,515,837	1,515,837	1,515,837
Franchise Fees								
101-101-320-2101	Cascade Natural Gas - 50%	54,596	58,784	55,000	53,625	57,000	57,000	54,150
101-101-320-2201	Crestview Cable TV - 50%	10,978	18,405	11,000	10,725	12,000	12,000	11,400
101-101-320-2301	Pacific Power & Light - 50%	316,916	315,904	310,000	302,250	312,000	312,000	296,400
101-101-320-2401	QWest Communications - 50%	9,835	9,476	9,500	9,263	9,500	9,500	9,025
101-101-320-2402	Other Telecom - 50%	3,062	6,553	3,000	2,925	3,000	3,000	2,850
101-101-320-2601	Madras Sanitary Service - 50%	35,595	32,667	29,200	28,470	30,000	30,000	28,500
101-101-320-2701	Fiber Optic - 50%	8,069	8,069	8,000	7,800	7,500	7,500	7,125
101-101-320-2801	Bend Broadband - 50%	12,475	5,442	4,000	3,900	5,500	5,500	5,225
	Total Franchise Fees	451,525	455,300	429,700	418,958	436,500	436,500	414,675
Regulatory Fees								
101-101-330-3501	Liquor License Renewals	2,155	1,955	2,000	1,900	2,000	2,000	2,000
101-101-330-3502	Nuisance Enforcement Fee	3,216	9,044	3,500	7,000	3,500	3,500	3,500
101-101-330-3503	Impound Fees	225	75	200	75	200	200	200
101-101-330-3505	Retail Marijuana License	850	550	490	630	500	500	500
	Total Regulatory Fees	6,446	11,624	6,190	9,605	6,200	6,200	6,200
Revenues from Other Agencies								
101-101-340-4104	COIC Cascades East Transit	81,612	81,611	85,000	85,000	85,000	85,000	85,000
101-101-340-4112	P.D. Overtime Grant	11,199	11,269	10,000	11,000	11,000	11,000	11,000
101-101-340-4201	Motel Tax	238,233	239,463	230,000	324,941	375,000	375,000	225,000
101-101-340-4501	Cigarette Tax	7,759	7,270	7,550	7,500	7,147	7,147	7,147
101-101-340-4601	Liquor Tax	100,285	105,415	117,700	115,000	125,171	125,171	125,171
101-101-340-4701	Marijuana Tax	78,167	125,403	96,000	125,000	125,000	125,000	125,000
101-101-340-4751	Jefferson County District Attorney	80,252	79,884	78,355	78,355	75,000	75,000	75,000
101-101-340-4752	509J - School Resource Officer	73,014	75,736	81,067	81,067	84,310	84,310	87,549
101-101-340-4753	Travel Center Plaza Public Safety Fee	15,643	16,112	16,595	16,595	17,093	17,093	17,093
	Total Revenues from Other Agencies	686,164	742,163	722,267	844,458	904,721	904,721	757,960
Charges for Services								
101-101-350-5401	Miscellaneous Revenue	1,491	7	1,000	-	1,000	1,000	1,000
	Total Charges for Services	1,491	7	1,000	-	1,000	1,000	1,000
Fines & Forfeitures								
101-101-360-6101	Court Fines	53,937	45,010	45,000	45,000	45,000	45,000	45,000
	Total Fines & Forfeitures	53,937	45,010	45,000	45,000	45,000	45,000	45,000
Use of Money & Property								
101-101-380-8101	Interest on Investments	16,561	22,471	12,000	19,000	19,000	19,000	19,000
101-101-380-8102	Sale of Assets	-	1,595	-	-	-	-	-
101-101-380-8507	Loan Repayment - HURD	-	-	-	-	150,000	150,000	150,000
101-101-380-8507	Loan Repayment - MRC	-	223,425	231,050	231,050	350,000	350,000	350,000
	Total Use of Money & Property	16,561	247,491	243,050	250,050	519,000	519,000	519,000
	Total Revenues	3,405,586	3,787,717	3,742,775	4,119,287	4,323,569	4,323,569	4,143,132



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POLICE DEPARTMENT FUND

SUMMARY

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.”

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
- Provision of miscellaneous services

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

- Staffing 2020-21: Consists of the Chief of Police, Detective/Sgt., Detective, Patrol Sgt., six (6) Patrol Officers, a School Resource Officer (SRO) and Office Manager. Partial funding for Detective/Sgt position is provided by the District Attorney’s Office through grant funding. Partial funding for the School Resource Officer is provided by the 509J School District. *The addition of a patrol officer in the 2020-21 fiscal year is dependent on the DA Investigator Grant being renewed. Notification of grant renewal will not be until October 1st 2020. The City Administrator will also forecast the ending fund balance in the General Fund in January 2021 and decide if fund stability exists to hire an additional officer as approved by the Budget Committee and City Council.*

Division: *Patrol****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 patrol division 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.

Program: *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.

Program: *Reserve Officers*

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.

Division: *Criminal Investigations*

The criminal investigations unit will be under the supervision of the Chief of Police. 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.

Staffing: The division currently consists of one Detective and one Detective/Sgt.; the general case detective and the DA Investigator Detective/Sgt. The DA Investigator Detective/Sgt., 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.

Staffing: 1 full-time position

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).

HIGHLIGHTS

Fiscal Year 2020-21 Overview:

The general fund accounts for roughly 95% of property taxes and 50% of franchise fees. For the upcoming fiscal year 2020-21, 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:

The Police Department is optimistic about the local economic and City of Madras budgetary trends for the upcoming years.

Materials, Services:

The Police Department continues to contract dispatch services from the Frontier Regional Dispatch Center for a cost savings to the City of Madras.

The department will continue to transfer archived hard copies of police reports into an electronic format as a more paperless initiative while also increasing storage capacity.

The department will further upgrade and/or standardize equipment items such as tasers, firearms and other necessary equipment.

The department will further upgrade and/or standardized computer equipment.

The department will continue to provide professional development and training for its staff.

CHANGES FROM PREVIOUS YEAR

Addition of one patrol officer. The addition of a patrol officer in the 2020-21 fiscal year is dependent on the DA Investigator Grant being renewed. Notification of the grant renewal will not occur until October 1st 2020. The City Administrator will also forecast the ending fund balance in the General Fund in January 2021 and decide if fund stability exists to hire an additional officer as approved by the Budget Committee and City Council.

CAPITAL OUTLAY

The police department will maintain the current fleet of patrol vehicles.

City of Madras
2020-21 Budget Worksheet

General Fund
Police Department
Expenditures

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Personnel Services								
101-106-510-1001	Regular Payroll	709,608	737,764	790,433	757,050	913,208	913,208	913,208
101-106-510-3001	Reserves	9,090	4,720	10,000	11,260	10,000	10,000	10,000
101-106-510-3201	Overtime	52,029	48,761	40,000	62,924	60,000	60,000	60,000
101-106-510-3221	Overtime - Police Court	8,625	7,485	10,000	7,666	10,000	10,000	10,000
101-106-510-3901	Overtime - Police Grant	4,983	4,009	10,000	7,014	10,000	10,000	10,000
101-106-510-5101	PERS	198,207	197,199	261,500	250,930	292,287	292,287	292,287
101-106-510-5102	Charge for Pension Costs	-	-	65,375	50,826	30,096	30,096	30,096
101-106-510-5201	Social Security	58,318	59,948	68,553	63,148	75,375	75,375	75,375
101-106-510-5401	Unemployment Tax	3,947	3,219	5,000	846	1,399	1,399	1,399
101-106-510-5501	Industrial Accident Ins.	(3,021)	281	19,732	244	18,919	18,919	18,919
101-106-510-5601	Health & Accident Ins.	191,293	202,469	203,239	177,694	243,104	243,104	243,104
101-106-510-5701	Retiree Health & Accident Ins.	13,492	19,134	18,000	22,246	18,000	18,000	18,000
	Total Personnel Services	1,246,570	1,284,987	1,501,832	1,411,848	1,682,388	1,682,388	1,682,388
	Total FTE	11	11	11	11	12	12	12
Materials & Services								
101-106-520-1004	Auto Repairs - PD	-	11,050	25,000	25,000	25,000	25,000	25,000
101-106-520-1007	Ammunition / Firearms / Range	7,538	6,528	10,000	10,000	15,000	15,000	15,000
101-106-520-1204	Contracted Computer/IT/Telephone	37,176	57,878	59,000	60,800	55,404	55,404	55,404
101-106-520-1205	Unprogrammed Computer	2,504	9,860	34,400	32,000	17,950	17,950	17,950
101-106-520-1302	Dispatch	120,304	123,872	130,547	130,547	135,116	135,116	135,116
101-106-520-1406	Equipment Purchases / Supplies (office)	26,702	31,584	37,000	37,000	37,000	37,000	37,000
101-106-520-1601	Fuel - PD	-	16,206	20,000	20,000	20,000	20,000	20,000
101-106-520-1701	Hospital/Medical	2,784	-	5,000	5,000	5,000	5,000	5,000
101-106-520-1801	Insurance & Surety Bonds	31,653	40,159	46,556	46,556	48,884	48,884	48,884
101-106-520-2102	Legal Fees / CODE	22,631	19,817	27,000	27,000	27,000	27,000	27,000
101-106-520-2203	Meetings, Travel & Schools	10,370	19,446	25,000	25,000	25,000	25,000	25,000
101-106-520-2204	Miscellaneous	-	-	-	-	-	-	-
101-106-520-2206	Bank Service Fees	-	145	-	-	-	-	-
101-106-520-2209	Major Investigations & Equip	1,075	2,918	5,000	5,000	5,000	5,000	5,000
101-106-520-2401	Office Supplies	-	-	-	-	-	-	-
101-106-520-2503	Professional Services	10,080	2,492	10,000	10,000	10,000	10,000	10,000
101-106-520-2901	Tires - PD	-	5,312	8,000	8,000	10,000	10,000	10,000
101-106-520-3001	Uniform Allowance / Cleaning	11,334	5,761	10,000	10,000	1,000	10,000	10,000
101-106-520-4017	Internal Services Central Services Fund	328,655	317,991	378,019	378,019	283,852	283,852	283,852
101-106-520-4019	Internal Services Buildings Fund	161,605	122,448	173,508	173,508	207,764	207,764	207,764
101-106-520-4020	Internal Services Fleet Fund	112,712	-	-	-	-	-	-
	Total Materials & Services	887,123	793,468	1,004,030	1,003,430	928,970	937,970	937,970
Capital Outlay								
101-106-540-1401	Equipment Purchases - PD	-	-	115,000	110,000	-	-	-
	Total Capital Outlay	-	-	115,000	110,000	-	-	-
	Total Expenditures - Police Dept	2,133,693	2,078,455	2,620,862	2,525,278	2,611,358	2,620,358	2,620,358



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City of Madras
2020-21 Budget Worksheet

**General Fund
Non-Departmental
Expenditures**

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
	Materials & Services							
101-109-520-1217	Community Projects	81,612	81,611	85,000	85,000	85,000	85,000	85,000
	Total Materials & Services	81,612	81,611	85,000	85,000	85,000	85,000	85,000
	Interfund Loan							
101-109-545-1200	Du Jour Loan to HURD	-	-	-	-	150,000	150,000	150,000
101-109-545-1200	Du Jour Loan to MRC	-	223,425	231,050	231,050	350,000	350,000	350,000
	Total Interfund Loan	-	223,425	231,050	231,050	500,000	500,000	500,000
	Interfund Transfers - Out							
101-109-550-1002	Parks Fund - 5% Property Tax	181,918	189,396	185,271	72,806	75,792	75,792	75,792
101-109-550-1001	Parks Fund - Motel (TRT) Tax 1/3	-	-	-	107,231	123,750	123,750	74,250
101-109-550-1003	TED Fund - Motel (TRT) Tax 2/3	116,506	119,732	115,000	214,462	251,250	251,250	148,500
	Total Interfund Transfers - Out	298,424	309,128	300,271	394,499	450,792	450,792	298,542
	Operating Contingency							
101-109-590-1010	Operating Contingency	-	-	15,000	-	45,000	45,000	75,000
	Total Operating Contingency	-	-	15,000	-	45,000	45,000	75,000
	Ending Fund Balance							
101-109-595-1010	Ending Fund Balance	891,857	1,095,098	490,592	883,460	631,419	622,419	564,232
	Total Ending Fund Balance	891,857	1,095,098	490,592	883,460	631,419	622,419	564,232
	Total Expenditures - Non-departmental	1,271,893	1,709,262	1,121,913	1,594,009	1,712,211	1,703,211	1,522,774

**General Fund
TOTALS**

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
	Total General Revenues	3,405,586	3,787,717	3,742,775	4,119,287	4,323,569	4,323,569	4,143,132
	Total General Expenditures	3,405,586	3,787,717	3,742,775	4,119,287	4,323,569	4,323,569	4,143,132

Fiscal Policy Analysis	2017-2018	2018-2019	2019-2020	Yr. End Proj.	2020-2021	2020-2021	2020-2021
Ending Fund Balance + Contingency	891,857	1,095,098	505,592	883,460	676,419	667,419	639,232
Expenses = PS, MS + Transfers Out	2,432,117	2,387,583	2,806,133	2,809,777	3,062,150	3,071,150	2,918,900
Minimum Policy 20% of PS & MS	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20%
Actual	36.67%	45.87%	18.02%	31.44%	22.09%	21.73%	22%



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TOURISM/ECONOMIC DEVELOPMENT FUND

SUMMARY

This fund supports the following programs: 1) Madras Parks; 2) Chamber of Commerce; 3) Community Grant Projects supporting economic growth; 4) Economic Development program for Jefferson County (EDCO & Advisory Board); and 4) 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 a restroom facility at the Fairgrounds. This funding commitment started in FY 2013-14.

HISTORY/BACKGROUND

The original 6% transient occupancy tax was established by voter levy in 1982. Jefferson County collects the tax and transfers it to the City of Madras. The County's Ordinance 0-34-82 reads in part ...

"Funds collected pursuant to this ordinance will be distributed to the general fund of the City... Taxes will be used by the respective jurisdiction to encourage economic growth, but is not limited to being spent within said jurisdiction. Economic growth means, but is not limited to promotion of Fair Board, airport, Industrial Site, Chamber of Commerce, parks, libraries, schools and like entries."

Then in 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."

CHANGES FROM PREVIOUS YEAR

Effective July 1, 2019, all transit occupancy tax is being deposited into the General Fund of the City. The tax is then distributed one-third to the Parks and Golf Course Fund and two-thirds to the Tourism and Economic Development Fund. This practice continues in the 2020-21 Budget to increase transparency and bolster the dollars available to help promote economic recovery and growth.

Due to economic impacts related to the Coronavirus, a new line item titled Emergency Aid and Economic Assistance has been added this year. Also, lowered the projection for revenues by 40% for transient room tax.

City of Madras
2020-21 Budget Worksheet

Tourism/Economic Development Fund
Revenues

GL Codes	Description	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	Yr End Proj.	2020-2021		
						Proposed	Approved	Adopted
Beginning Fund Balance								
207-010-301-0101	Beginning Fund Balance	137,538	153,564	192,139	206,394	232,270	232,270	189,908
	Total Beginning Fund Balance	137,538	153,564	192,139	206,394	232,270	232,270	189,908
Revenues from Other Agencies								
207-207-340-4202	Transient Room Tax - Dedicated	116,506	119,732	115,000	-	-	-	-
	Total Revenues from Other Agencies	116,506	119,732	115,000	-	-	-	-
Charges for Services								
207-207-350-5400	Solar Eclipse Activities	5,267	-	-	-	-	-	-
	Total Charges for Services	5,267	-	-	-	-	-	-
Use of Money & Property								
207-207-380-8101	Interest	2,807	3,177	2,100	4,000	4,000	4,000	4,000
207-207-380-8102	P-Card Rebate	-	-	4,500	4,500	4,500	4,500	4,500
	Total Use of Money & Property	2,807	3,177	6,600	8,500	8,500	8,500	8,500
Interfund Transfers - In								
207-207-390-9302	Airport Ops	75,946	-	-	-	-	-	-
207-207-390-9606	General Fund - Non Departmental	116,506	119,732	115,000	214,462	251,250	251,250	148,500
207-207-390-9607	ISF Central Services	4,500	4,500	75,000	75,000	-	-	-
207-207-390-9504	ISF Public Works Staff	-	-	25,000	25,000	-	-	-
	Total Interfund Transfers - In	196,952	124,232	215,000	314,462	251,250	251,250	148,500
	Total Revenues	459,070	400,704	528,739	529,356	492,020	492,020	346,908

City of Madras
2020-21 Budget Worksheet

Tourism/Economic Development Fund
Expenditures

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Materials & Services								
207-207-520-1002	Park Development Grants	-	7,500	7,500	7,500	-	-	-
207-207-520-1202	Chamber of Commerce	68,000	68,000	71,400	71,400	74,970	68,000	68,000
207-207-520-1217	Community Projects - Programmed	28,900	41,470	45,000	45,000	40,000	39,690	39,690
207-207-520-1218	Community Projects - UnProgrammed	2,300	3,471	9,000	8,500	5,000	5,000	5,000
207-207-520-1011	Airshow of the Cascades	-	-	-	-	9,500	9,500	9,500
207-207-520-1219	Economic Development for CO	10,916	11,205	13,655	11,205	13,500	13,500	13,500
207-207-520-1220	Solar Eclipse Event	144,308	-	-	-	-	-	-
207-207-520-1221	Sister City Program	5,550	-	-	-	-	-	-
207-207-520-4017	Internal Services Central Services Fund	8,743	10,749	32,556	32,556	33,983	33,983	33,983
207-207-520-4019	Internal Services Buildings Fund	1,790	1,415	2,787	2,787	3,337	3,337	3,337
207-207-520-1222	Emergency Aid & Economic Assistance	-	-	-	-	65,000	65,000	65,000
	Total Materials & Services	270,506	143,810	181,898	178,948	245,290	238,010	238,010
Special Payments								
207-207-545-1221	Sister City	-	5,500	5,500	5,500	5,500	5,500	5,500
207-207-545-1222	Emergency Aid & Economic Assistance	-	-	100,000	100,000	-	-	-
	Total Special Payments	-	5,500	105,500	105,500	5,500	5,500	5,500
Interfund Transfers - Out								
207-207-550-1020	Parks Fund	35,000	45,000	55,000	55,000	60,000	60,000	45,000
	Total Interfund Transfers - Out	35,000	45,000	55,000	55,000	60,000	60,000	45,000
Reserve for Future Expenditure								
207-207-580-6003	Sister City Reserve	-	-	4,000	-	5,000	5,000	5,000
	Total Reserve For Future Expenditure	-	-	4,000	-	5,000	5,000	5,000
Operating Contingency								
207-207-590-1010	Operating Contingency	-	-	26,000	-	85,000	85,000	45,000
	Total Operating Contingency	-	-	26,000	-	85,000	85,000	45,000
Ending Fund Balance								
207-207-595-1010	Ending Fund Balance	153,564	206,394	156,341	189,908	91,230	98,510	8,398
	Total Ending Fund Balance	153,564	206,394	156,341	189,908	91,230	98,510	8,398
	Total Expenditures	459,070	400,704	528,739	529,356	492,020	492,020	346,908
	Total Tourism/E. D. Revenues	459,070	400,704	528,739	529,356	492,020	492,020	346,908
	Total Tourism/E. D. Expenditures	459,070	400,704	528,739	529,356	492,020	492,020	346,908

Fiscal Policy Analysis	2017-2018	2018-2019	2019-2020	Yr. End Proj.	2020-2021	2020-2021	2020-2021
Ending Fund Balance + Contingency	153,564	206,394	182,341	189,908	176,230	183,510	53,398
Expenses = PS, MS + Transfers Out	305,506	188,810	236,898	233,948	305,290	298,010	283,010
Minimum Policy 16.4%	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	50.27%	109.31%	76.97%	81.18%	57.73%	61.58%	19%



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TRANSPORTATION OPERATIONS FUND

SUMMARY

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 under the SDC Street Improvement Fund when it has insufficient revenues to cover the annual debt obligation.

Current Street and Trail Inventory

- Paved Streets – 41 miles
- Unimproved Streets – 8.5 miles
- Alleys – 2.8 miles
- Paved Multiuse Trail – 6.3 miles

HIGHLIGHTS

Goals/Budget Year Objectives

Goal 5 – *Reduce Infrastructure Backlog:*

Projects planned for FY 2020-21 include the following

1. **Street Repairs and Maintenance:** \$570,000 in Materials and Services are allocated for the following uses:
 - Alley Maintenance – i.e. grading and dust abatement
 - Bicycle Path and Light Maintenance – i.e. patching, crack sealing, vandalism, irrigation repair, trail lighting repairs and upgrades
 - 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.
 - Sidewalk Grant Program and ADA Ramp – reconstruction of sidewalks and ADA ramps
 - Street Preservation – i.e. asphalt overlays, chip sealing, grind/inlays, seal coating of streets.

2. **Street Capital Projects:** \$3,000,000 in Capital Outlay are allocated for the following projects:
 - a. J Street Bridge Mitigation Project – extension of the J Street Bridge at Willow Creek to mitigate the flooding issue associated with the existing bridge. This includes property acquisition, trail realignment and extension of the bridge to the west on J Street.
 - b. This project is being funded by both City of Madras and Jefferson County Funds at an equal cost share (50/50).
3. **Other Projects:**
 - a. Increase the Cherry Lane Reconstruct Reserve from \$45,000 to \$60,000.

CHANGES FROM PREVIOUS YEAR

Updates to fiscal policies resulted in a change in how items are capitalized. Pavement preservations and sidewalk/ADA repairs are no longer considered capital and therefore have been allocated to Materials and Services. This shows an increase in the Materials and Services Category.

In FY 2020-2021, Public Works is planning a \$300,000 pavement preservation project (chip seal). To stretch dollars further, we plan our pavement preservation projects every 2 years instead of every year.

COVID-19 Budget Update:

- Franchise Fee Revenues and Gas Tax Revenues are unpredictable for the upcoming year due to COVID-19. The revenue forecasts for the current FY have been reduced 6.5% and upcoming FY by 7.5% to anticipate the shortfalls. An additional \$25,000 has been placed in contingency to compensate as well.
- Chip Seal project might occur the following summer due to availability of Jefferson County to do the work. We will have a better idea of timing in July.



City of Madras
2020-21 Budget Worksheet

Transportation Operations Fund
Revenues

GL Codes	Description	2017-2018	2018-2019	2019-2020	Yr End Proj.	2020-2021		
		Actuals	Actuals	Adopted		Proposed	Approved	Adopted
Beginning Fund Balance								
204-010-301-0101	Beginning Fund Balance	627,407	308,795	307,530	383,245	663,246	663,246	539,895
204-010-301-0201	Prior Period Adjustment	30,607	-	-	-	-	-	-
	Total Beginning Fund Balance	658,014	308,795	307,530	383,245	663,246	663,246	539,895
Franchise Fees								
204-040-320-2101	Cascade Natural Gas - 50%	54,596	58,785	55,000	53,625	57,000	57,000	54,150
204-040-320-2201	Bend Broadband 50%	10,978	18,405	11,000	10,725	12,000	12,000	11,400
204-040-320-2301	Pacific Power & Light - 50%	316,916	315,904	310,000	302,250	312,000	312,000	296,400
204-040-320-2401	QWest Communications - 50%	9,835	9,476	9,500	9,263	9,500	9,500	9,025
204-040-320-2402	Quantum Communications - 50%	3,062	6,554	3,000	2,925	3,000	3,000	2,850
204-040-320-2601	Madras Sanitary Service - 50%	35,595	32,667	29,200	28,470	30,000	30,000	28,500
204-040-320-2701	Fiber Optic (Level III) - 50%	8,069	8,069	8,000	7,800	7,500	7,500	7,125
204-040-320-2801	Bend Broadband - 50%	12,475	5,442	4,000	3,900	5,500	5,500	5,225
	Total Franchise Fees	451,525	455,301	429,700	418,958	436,500	436,500	414,675
Regulatory Fees								
204-040-330-3403	Landscape Fees	(1,000)	-	-	-	-	-	-
	Total Regulatory Fees	(1,000)	-	-	-	-	-	-
Shared Revenues								
204-040-340-4113	Loan Proceeds	-	75,000	-	-	-	-	-
204-040-340-4114	OTIB Loan J Street Willow creek bridge	-	-	-	150,000	1,500,000	1,500,000	1,687,576
	Total Shared Revenues	-	75,000	-	150,000	1,500,000	1,500,000	1,687,576
Revenues From Other Agencies								
204-040-345-4501	State Gas Funds	406,297	461,977	470,000	420,000	490,000	490,000	441,000
204-040-345-4502	State Revenue Sharing	80,567	84,432	78,000	78,000	78,000	78,000	78,000
204-040-345-4505	STP Allotment Funds	128,045	70,770	73,478	73,478	78,066	78,066	78,066
204-040-345-4510	Jefferson County Trail Improvement	-	-	-	12,000	-	-	-
204-040-345-4514	Grant- ODOT (Quick Fix)	17,000	-	-	-	-	-	-
204-040-345-4515	Grant - ODOT for Bard Lane	22,684	-	-	-	-	-	-
204-040-345-4516	Grant - OPRD LGGP - Skate Park to Fishing Pond	299,828	-	-	-	-	-	-
204-040-345-4517	Grant - OPRD RTP - Skate Park to Fishing Pond	83,815	-	-	-	-	-	-
204-040-345-4518	Grant - H Street Sidewalk	365,586	-	-	-	-	-	-
204-040-345-4519	MRC Program Income	-	5,000	50,000	50,000	10,000	10,000	10,000
204-040-345-4520	Grant - ODOT (IOF)	-	138,944	-	-	-	-	-
204-040-345-4521	Grant/Loan Jefferson County Earl/Conroy	-	69,472	-	-	-	-	-
204-040-345-4522	Grant-ODOT SRTS B Street	-	15,895	212,000	212,000	-	-	-
204-040-345-4523	Grant/Loan Jefferson County J Street Bridge	-	-	645,152	150,000	1,500,000	1,500,000	1,687,576
	Total Revenues from Other Agencies	1,403,821	846,490	1,528,630	995,478	2,156,066	2,156,066	2,294,642
Charges for Services								
204-040-350-5401	Miscellaneous Revenue	242	(742)	57,078	59,579	500	500	500
204-040-350-5402	Insurance Reimbursements	-	750	-	1,250	-	-	-
	Total Charges for Services	242	8	57,078	60,829	500	500	500
L. I. D. Revenues								
204-040-355-4013	I & Marshall Street - Principal	-	-	200	200	200	200	200
204-040-355-4014	I & Marshall Street - Interest	-	-	50	50	50	50	50
	Total L. I. D. Revenues	-	-	250	250	250	250	250
System Development Charges								
204-040-370-6501	SDC - Street Reimbursement	-	36,847	7,828	8,500	3,500	3,500	3,500
	Total System Development Charges	-	36,847	7,828	8,500	3,500	3,500	3,500
Use of Money & Property								
204-040-380-8101	Interest on Investments	4,266	8,291	4,890	5,500	5,500	5,500	5,500
	Total Use of Money & Property	4,266	8,291	4,890	5,500	5,500	5,500	5,500
Interfund Transfers - In								
204-040-390-9605	SDC Street Reimbursement	22,010	57,999	-	-	-	-	-
204-040-390-9606	SDC Water Improvement Fund	-	-	59,787	60,148	-	-	-
204-040-390-9607	SDC Storm Water Improvement	25,000	-	85,000	30,000	-	-	-
204-040-390-9608	SDC Street Improvement	-	30,889	59,000	59,000	59,000	59,000	59,000
204-040-390-9609	Water Operations	55,010	-	156,000	211,000	-	-	-
204-040-390-9401	Airport Operations	-	-	-	-	9,000	9,000	9,000
204-040-390-9201	Industrial Site Fund	-	-	90,573	108,361	-	-	-
	Total Interfund Transfers- In	102,020	88,888	450,360	468,509	68,000	68,000	68,000
	Total Revenues	2,618,889	1,819,619	2,786,266	2,491,268	4,833,562	4,833,562	5,014,538

City of Madras
2020-21 Budget Worksheet

Transportation Operations Fund
Expenditures

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Materials & Services								
204-040-520-1002	Advertising	81	-	-	-	-	-	-
204-040-520-1008	Alley Maintenance	2,938	1,600	2,500	500	2,500	2,500	2,500
204-040-520-1106	Bicycle Path and Light Maintenance	14,396	7,259	15,000	10,000	32,000	32,000	32,000
204-040-520-1221	Contract Services	1,600	3,899	5,000	1,000	5,000	5,000	5,000
204-040-520-1403	Equipment Repairs	23	-	5,000	2,500	5,000	5,000	5,000
204-040-520-1405	Equipment Rentals	590	-	1,000	500	1,000	1,000	1,000
204-040-520-1801	Insurance & Surety Bonds	8,734	8,021	8,622	8,875	9,269	9,269	9,269
204-040-520-2102	Legal Fees	4,292	2,163	4,000	7,500	4,000	4,000	4,000
204-040-520-2204	Miscellaneous Expense	-	-	5,000	-	5,000	5,000	5,000
204-040-520-2206	OTIB Bank/Loan Fees	-	-	-	22,335	25,000	25,000	25,000
204-040-520-2503	Professional Services	-	17,672	5,000	5,000	5,000	5,000	5,000
204-040-520-2702	Repairs/Maintenance Materials	110,913	120,563	110,000	110,000	140,000	140,000	140,000
204-040-520-2804	Street and Trail Lighting Utility	82,012	87,917	90,000	90,000	90,000	90,000	90,000
204-040-520-2806	Street and Trail Lighting Maintenance	-	516	5,000	7,500	-	-	-
204-040-520-2807	Storm Sewer Maintenance	600	8,513	5,000	3,500	5,000	5,000	5,000
204-040-520-2808	Street Greenway Maintenance	49,555	32,540	27,200	35,000	30,000	30,000	30,000
204-040-520-2809	Sidewalk Grant Program and ADA ramp	9,917	16,864	20,000	20,000	50,000	50,000	50,000
204-040-520-2810	Street Preservation	-	-	-	-	300,000	300,000	200,000
204-040-520-3500	Cascade East Transit Grant Match	9,340	9,340	10,000	10,000	10,000	10,000	10,000
204-040-520-3207	Inventory Used	-	-	10,000	-	10,000	10,000	10,000
204-040-520-4017	Internal Services Central Services Fund	146,738	113,491	94,229	94,229	72,512	72,512	72,512
204-040-520-4018	Internal Services Public Works Staff Fund	344,839	325,407	371,231	371,231	405,019	405,019	405,019
204-040-520-4019	Internal Services Buildings Fund	41,352	27,290	39,489	39,489	47,285	47,285	47,285
204-040-520-4020	Internal Services Fleet Fund	58,371	64,908	52,024	52,024	53,094	53,094	53,094
	Total Materials & Services	886,291	847,961	885,295	891,183	1,306,679	1,306,679	1,206,679
Capital Outlay								
204-040-540-1313	Skate Park to Fishing Pond	501,718	-	-	-	-	-	-
204-040-540-1317	H Street Sidewalk Imp Project	897,493	-	-	-	-	-	-
204-040-540-1318	Bard Lane Improvements Phase II	22,684	-	-	-	-	-	-
204-040-540-1320	South Y Sign	-	-	-	-	-	-	-
204-040-540-1321	Speed Radar Signs	(2,107)	-	-	-	-	-	-
204-040-540-1323	North Y Sign	-	-	-	-	-	-	-
204-040-540-1324	Earl and Conroy Pulverization	-	277,889	-	-	-	-	-
204-040-540-1311	Safe Routes to School (B Street)	-	19,869	657,200	657,200	-	-	-
204-040-540-1326	ADA Ramp Replacement	-	-	30,000	33,990	-	-	-
204-040-540-3001	Street Improvement	4,015	134,766	-	-	-	-	-
204-040-540-1325	J Street Bridge	-	30,889	645,152	300,000	3,000,000	3,000,000	3,375,152
	Total Capital Outlay	1,423,803	463,413	1,332,352	991,190	3,000,000	3,000,000	3,375,152
Interfund Transfers - Out								
204-040-550-1024	Parks Fund	-	50,000	10,000	10,000	-	-	-
	Total Interfund Transfers - Out	-	50,000	10,000	10,000	-	-	-
Debt Service								
204-040-570-7301	Jefferson County Industrial Cntr. Loan Principal	-	75,000	-	-	-	-	-
204-040-570-7410	OTIB/J Street Bridge Loan - Interest	-	-	-	-	15,000	15,000	15,000
204-040-570-7313	J Street SPWF - Principal	-	-	37,000	37,000	42,000	42,000	42,000
204-040-570-7314	J Street SPWF - Interest	-	-	22,000	22,000	22,000	22,000	22,000
	Total Debt Service	-	75,000	59,000	59,000	79,000	79,000	79,000
Reserve for Future Expenditure								
204-040-580-6002	Cherry Lane Reconstruct at Truck Stop	-	-	45,000	-	60,000	60,000	60,000
	Total Reserve For Future Expenditure	-	-	45,000	-	60,000	60,000	60,000
Operating Contingency								
204-040-590-1010	Operating Contingency	-	-	6,800	-	75,000	75,000	150,000
	Total Operating Contingency	-	-	6,800	-	75,000	75,000	150,000
Ending Fund Balance								
204-040-595-1010	Ending Fund Balance	308,795	383,245	447,819	539,895	312,883	312,883	143,707
	Total Ending Fund Balance	308,795	383,245	447,819	539,895	312,883	312,883	143,707
	Total Expenditures	2,618,889	1,819,619	2,786,266	2,491,268	4,833,562	4,833,562	5,014,538
	Total TOF Revenues	2,618,889	1,819,619	2,786,266	2,491,268	4,833,562	4,833,562	5,014,538
	Total TOF Expenditures	2,618,889	1,819,619	2,786,266	2,491,268	4,833,562	4,833,562	5,014,538

Fiscal Policy Analysis	2017-2018	2018-2019	2019-2020	Yr. End Proj.	2020-2021	2020-2021	2020-2021
Ending Fund Balance + Contingency	308,795	383,245	454,619	539,895	387,883	387,883	293,707
Expenses = PS, MS + Transfers Out	886,291	897,961	895,295	901,183	1,306,679	1,306,679	1,206,679
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	34.84%	42.68%	50.78%	59.91%	29.68%	29.68%	24%
Debt Coverage Ratio - Target 125%	#DIV/0!	510.99%	759.02%	915.08%	396.05%	396.05%	182%

**City of Madras
Amortization Schedule
2020-2021**

J Street Floodplain Mitigation

ODOT

**Oregon Transportation Infrastructure Fund, Loan OTIF-0068
(1/2 of project financed by Jefferson County)**

Loan Amount	2,233,420
Issue Date	9/5/2019
Maturity Date	10/1/2041
Loan Term	22 years
Interest Rate	1.990%

		204-040-570-7410	204-040-570-7411		
Year	Payment	Interest	Principal	Balance	Balance
Balance July 1, 2020					0
2020-2021	15,000.00	15,000.00	-	2,233,420.00	

Payments Due Dates:	Budget line item	Description	2020-21 Budget
April 1 and Oct. 1 - Principal & Interest	204-040-570-7410	Interest	15,000
	204-040-570-7411	Principal	-
	204-040-520-2206	Loan Fee	25,000
Total			40,000

Regular payments of \$70,059.67 begin October 1, 2022, based on projected loan amount of \$2,233,420.



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SDC STREET IMPROVEMENT FUND

SUMMARY

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

HIGHLIGHTS

Goals/Budget Year Objectives:

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 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.

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

1. Debt Obligation for "J" Street and City View Project \$60,000 per year with a debt reserve of \$120,000.
2. Debt Obligation for "J" Street Bridge Mitigation. Debt amount yet to be determined.
3. Phase 2 of "J" Street / Highway 97 Intersection
4. Projects as determined by the update of the Transportation System Master Plan
5. Priority #5. Local Street Network

CHANGES FROM PREVIOUS YEAR

Revenue for this SDC fund is dependent upon new construction and can fluctuate dramatically depending on development activity. We have a growing balance with recent commercial and housing development. \$350,000 is set aside in contingency for possible design of couplet extension (Phase 2 of "J" Street/Highway 97).

COVID-19 Budget Update:

- This fund has a healthy contingency and ending fund balance. The housing market at this point has not seem to be affected, however, if housing slows down the contingency and ending fund balance will carry the City through for the next few years and be able to meet its debt obligations.



City of Madras
2020-21 Budget Worksheet

SDC Street Improvement Fund
Revenues

GL Codes	Description	2017-2018		2018-2019		2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted		
	Beginning Fund Balance									
401-010-301-0101	Beginning Fund Balance	263,331	402,242	498,322	562,568	635,268	635,268	619,268		
	Total Beginning Fund Balance	263,331	402,242	498,322	562,568	635,268	635,268	619,268		
	Shared Revenues									
401-401-340-4804	Jefferson County - J Street	-	15,444	-	-	-	-	-	-	-
	Total Shared Revenues	-	15,444	-	-	-	-	-	-	-
	Charges for Services									
401-401-350-5401	Miscellaneous Revenue	1,871	-	-	-	-	-	-	-	-
	Total Charges for Services	1,871	-	-	-	-	-	-	-	-
	System Development Charges									
401-401-370-6502	SDC-Street Construction Improvement	339,691	354,950	57,274	116,700	111,540	111,540	111,540		
	Total System Development Charges	339,691	354,950	57,274	116,700	111,540	111,540	111,540		
	Use of Money and Property									
401-401-380-8101	Interest on Investments	7,366	12,584	2,500	15,000	15,000	15,000	15,000		
	Total Use of Money & Property	7,366	12,584	2,500	15,000	15,000	15,000	15,000		
	Interfund Transfers - In									
401-401-390-9902	Transportation Operations Fund	-	-	-	-	-	-	-	-	-
	Total Interfund Transfers - In	-	-	-	-	-	-	-	-	-
	Total Revenues	612,259	785,220	558,096	694,268	761,808	761,808	745,808		
	Material & Services									
401-401-520-2206	Bank Service Fees	-	-	-	-	-	-	-	-	-
401-401-520-2503	Professional Services	-	8,549	25,000	16,000	-	-	9,000		
	Total Material & Services	-	8,549	25,000	16,000	-	-	9,000		
	Capital Outlay									
401-401-540-1903	J Street Flood Mitigation	-	-	-	-	-	-	-	-	-
401-401-540-2901	Street System Improvements	39,999	-	-	-	-	-	-	-	-
	Total Capital Outlay	39,999	-	-	-	-	-	-	-	-
	Interfund Transfers - Out									
401-401-550-1029	Community Clean-up	-	13,750	-	-	-	-	-	-	-
401-401-550-1020	Transportation Operations Fund	-	30,889	59,000	59,000	59,000	59,000	59,000		
	Total Interfund Transfers - Out	-	44,639	59,000	59,000	59,000	59,000	59,000		
	Debt Service									
401-401-570-7311	J Street Principal	101,947	105,871	-	-	-	-	-	-	-
401-401-570-7312	J Street Interest	8,001	4,076	-	-	-	-	-	-	-
401-401-570-7313	J Street SPWF - Principal	36,955	36,955	-	-	-	-	-	-	-
401-401-570-7314	J Street SPWF - Interest	23,116	22,562	-	-	-	-	-	-	-
	Total Debt Service	170,018	169,464	-	-	-	-	-	-	-
	Operating Contingency									
401-401-590-1010	Operating Contingency	-	-	175,000	-	350,000	350,000	350,000		
	Total Operating Contingency	-	-	175,000	-	350,000	350,000	350,000		
	Ending Fund Balance									
401-401-595-1010	Ending Fund Balance	402,242	562,568	299,096	619,268	352,808	352,808	327,808		
	Total Ending Fund Balance	402,242	562,568	299,096	619,268	352,808	352,808	327,808		
	Total Expenditures	612,259	785,220	558,096	694,268	761,808	761,808	745,808		
	Total SDC Street Imp. Revenues	612,259	785,220	558,096	694,268	761,808	761,808	745,808		
	Total SDC Street Imp. Expenditures	612,259	785,220	558,096	694,268	761,808	761,808	745,808		



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SDC STORMWATER IMPROVEMENT FUND

SUMMARY

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

HIGHLIGHTS

No planned capital improvement projects for FY 2020-21. 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.

CHANGES FROM PREVIOUS YEAR

No significant budget changes.

COVID-19 Budget Update:

- No anticipated impact to the fund due to COVID-19



City of Madras
2020-21 Budget Worksheet

SDC Storm Water Improvement Fund

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
406-010-301-0101	Beginning Fund Balance	33,505	13,436	67,951	76,697	66,697	66,697	66,697
	Total Beginning Fund Balance	33,505	13,436	67,951	76,697	66,697	66,697	66,697
System Development Fees								
406-406-370-6501	SDC - Storm Water	4,681	75,399	8,719	18,500	9,000	9,000	9,000
	Total System Development Fees	4,681	75,399	8,719	18,500	9,000	9,000	9,000
Use of Money & Property								
406-406-380-8101	Interest	250	1,612	-	1,500	500	500	500
	Total Use of Money & Property	250	1,612	-	1,500	500	500	500
	Total Revenues	38,436	90,447	76,670	96,697	76,197	76,197	76,197
Capital Outlay								
406-406-540-2901	Stormwater Project	-	-	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-	-	-
Transfers Out								
406-406-550-1021	Transportation Operations	25,000	-	30,000	30,000	-	-	-
406-406-550-1029	Community Cleanup Fund	-	13,750	-	-	-	-	-
	Total Transfers Out	25,000	13,750	30,000	30,000	-	-	-
Operating Contingency								
406-406-590-1010	Operating Contingency	-	-	-	-	50,000	50,000	50,000
	Total Operating Contingency	-	-	-	-	50,000	50,000	50,000
Ending Fund Balance								
406-406-595-1010	Ending Fund Balance	13,436	76,697	46,670	66,697	26,197	26,197	26,197
	Total Ending Fund Balance	13,436	76,697	46,670	66,697	26,197	26,197	26,197
	Total Expenditures	38,436	90,447	76,670	96,697	76,197	76,197	76,197
	Total SDC Storm Wtr Improv Revs	38,436	90,447	76,670	96,697	76,197	76,197	76,197
	Total SDC Storm Wtr Imp Expenditures	38,436	90,447	76,670	96,697	76,197	76,197	76,197



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IMPROVEMENT FEE FUND

SUMMARY

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.

HIGHLIGHTS

No specific planned projects in FY 2020-21. If opportunity should arise during the year, a budget resolution can occur to transfer funds to the appropriate fund for an improvement project.

CHANGES FROM PREVIOUS YEAR

No significant budget changes from previous fiscal year.

COVID-19 Budget Update:

- No anticipated impact to the fund due to COVID-19



City of Madras
2020-21 Budget Worksheet

Improvement Fee Fund

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
409-010-301-0101	Beginning Fund Balance	269,849	281,825	286,375	295,789	301,789	301,789	340,559
	Total Beginning Fund Balance	269,849	281,825	286,375	295,789	301,789	301,789	340,559
Regulatory Fees								
409-409-330-3305	Street Imp. Fee	6,830	7,748	-	38,770	-	-	111,703
	Total Regulatory Fees	6,830	7,748	-	38,770	-	-	111,703
Use of Money & Property								
409-409-380-8101	Interest on Investments	5,146	-	3,300	6,000	6,048	6,048	6,811
409-010-380-8101	Interest	-	6,216	-	-	-	-	-
	Total Use of Money & Property	5,146	6,216	3,300	6,000	6,048	6,048	6,811
	Total Revenues	281,825	295,789	289,675	340,559	307,837	307,837	459,073
Operating Contingency								
409-409-590-1010	Operating Contingency	-	-	289,675	-	307,837	307,837	459,073
	Total Contingency	-	-	289,675	-	307,837	307,837	459,073
Ending Fund Balance								
409-409-595-1010	Ending Fund Balance	281,825	295,789	-	340,559	-	-	-
	Total Ending Fund Balance	281,825	295,789	-	340,559	-	-	-
	Total Expenditures	281,825	295,789	289,675	340,559	307,837	307,837	459,073
	Total Improvement Fee Revenues	281,825	295,789	289,675	340,559	307,837	307,837	459,073
	Total Improvement Fee Expenditures	281,825	295,789	289,675	340,559	307,837	307,837	459,073



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PARKS AND GOLF COURSE FUND

SUMMARY

This fund is responsible for the maintenance & operation of Madras parks, golf course 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

1. North Y Intersection Landscaping (Hwy 26 & Hwy 97)
2. South Y Intersection Landscaping (Hwy 97/26 & J St)
3. Sahalee Park (restroom facilities)
4. Madras Bike & Skate Park (restroom facilities)
5. Westside Elementary
6. Bean Park (restroom facilities)
7. Oak Park
8. Cowden Park
9. Kenwood Park
10. Sun Drive Park
11. Crescent Park (Yarrow developed)
12. Veterans’ WW II War Memorial
13. Trail System Park areas - 7th & “A,” and 9th & Willow Creek
14. Trees, grass & irrigation – Hwy 26 frontage between Earl Street and NUID Canal in North Madras
15. Greenway maintenance along the Willow Creek & Loop Trail Section – 6.3 miles
16. New Park Ground – 6.08 acres dedicated by Hoffman Subdivision to be developed in 2022
17. New Park Ground – 2.72 acres dedicated by Willowbrook Subdivision to be developed in 2022

HIGHLIGHTS

The Public Works Department will perform management of Desert Peaks Golf Course Clubhouse (effective Jan. 2021) in addition to the regular operation and maintenance the course. There is a transfer of funds from the Wastewater Operations Fund to 1) move the operational costs from Wastewater over to Parks, and 2) move the irrigation replacement capital reserve from Wastewater over to the Parks and Golf Course Fund.

One of the annual re-occurring programs the City offers is donation of up to 5 annual passes for non-profit organizations to use in charity fundraising events.

Goals/Budget Year Objectives

Goal 5 – *Reduce Infrastructure Backlog:*

Projects planned for FY 2020-21 include the following

1. Willowbrook Park – Installation of irrigation and apply for grant funding through Oregon Parks and Recreation to develop the park for the newly built subdivision
2. Hoffman Park – Apply for grant funding through Oregon Parks and Recreation to develop the destination park.
3. Desert Peaks Golf Course Cart Path – Installation of cart path from Willowbrook Subdivision to clubhouse if Phase 6 of the subdivision is completed.
4. Sahalee Park – Acquire funding through Oregon Parks and Recreation (application made in spring of 2020) to construct a new bathroom facility. (On hold until further guidance from Oregon Parks and Rec)

CHANGES FROM PREVIOUS YEAR

Consolidating the Golf Course into the Parks Fund increases the revenues and operating expenses dramatically. The Wastewater Operations Fund will no longer house the operating expenses in the fund, but will continue to transfer the necessary funding to successfully operate the golf course as the main intent of the course is to dispose of effluent from the North Waste Water Treatment Plant.

COVID-19 Budget Update:

- Reduced the transient room tax revenue by 40% for FY 2020-21 to COVID-19 impacts.
- The proposed restroom project at Sahalee Park is on hold until we understand the funding situation with Oregon Parks and Rec as they are funded entirely by Lottery Dollars. This is per Oregon Parks and Rec guidance.
- Operating Contingency was reduced by \$15,000 from \$45,000 to \$35,000.



City of Madras
2020-21 Budget Worksheet

Parks and Golf Course Fund
Revenues

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
206-010-301-0101	Beginning Fund Balance	173,394	227,110	137,080	189,746	172,451	172,451	157,117
	Total Beginning Fund Balance	173,394	227,110	137,080	189,746	172,451	172,451	157,117
Shared Revenues								
206-206-340-4701	OPRD Park Grant	-	231,182	27,500	18,818	443,000	443,000	-
	Total Shared Revenues	-	231,182	27,500	18,818	443,000	443,000	-
Revenue from Other Agencies								
206-206-345-4510	Splash Park Donations	15,733	73,500	-	10,000	-	-	-
206-206-345-4519	MRC Program Income	-	31,000	-	-	-	-	-
	Total Revenue from Other Agencies	15,733	104,500	-	10,000	-	-	-
Charges for Services								
206-206-350-3403	Park Fees	-	50	50	-	-	-	-
206-206-350-5401	Miscellaneous Revenue	1	1	-	-	20,000	20,000	20,000
206-206-350-1000	Merchandise Sales					5,500	5,500	5,500
206-206-350-1001	Food and Beverage Sales					21,000	21,000	21,000
206-206-350-1002	Miscellaneous Sales					14,500	14,500	14,500
206-206-350-1003	Driving Range					750	750	750
206-206-350-1004	Power Cart Rental					21,500	21,500	21,500
206-206-350-1005	Power Cart Storage					10,000	10,000	10,000
206-206-350-1006	Pull Cart Rental					300	300	300
206-206-350-1007	Club Rental					350	350	350
206-206-350-1008	Electric Fee					5,000	5,000	5,000
206-206-350-1009	Trail Fee					600	600	600
206-206-350-1010	Green Fees					47,000	47,000	47,000
206-206-350-1011	Tournament Fee					500	500	500
	Total Charges for Services	1	51	50	-	147,000	147,000	147,000
Use of Money & Property								
206-206-380-8006	Memberships	39,100	48,709	45,000	48,000	51,000	51,000	51,000
206-206-380-8101	Interest	4,055	4,960	22,500	2,500	2,500	2,500	2,500
	Total Use of Money & Property	43,155	53,670	67,500	50,500	53,500	53,500	53,500
Interfund Transfers - In								
206-206-390-9606	General Fund - 5% Property Tax	181,918	189,396	185,271	72,806	75,792	75,792	75,792
206-206-390-9605	General Fund - Motel (TRT) Tax 1/3	-	-	-	107,231	123,750	123,750	74,250
206-206-390-9508	SDC Parks Improvement Fund	7,500	32,000	15,000	15,000	60,000	60,000	20,000
206-206-390-9609	Wastewater Operations Fund	-	-	-	-	849,825	849,825	849,825
206-206-390-9509	Transportation Operations Fund	-	50,000	10,000	10,000	-	-	-
206-206-390-9904	Tourism/Economic Development Fund	35,000	45,000	55,000	55,000	60,000	60,000	45,000
	Total Interfund Transfers - In	224,418	316,396	265,271	260,037	1,169,367	1,169,367	1,064,867
	Total Revenues	456,700	932,908	497,401	529,101	1,985,318	1,985,318	1,422,484

City of Madras
2020-21 Budget Worksheet

Parks
Expenditures

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Materials & Services - Parks								
206-206-520-1002	Advertising	40	-	500	-	500	500	500
206-206-520-1221	Contract Services	10,436	5,913	10,000	6,500	15,000	15,000	15,000
206-206-520-1401	Utilities (electric, water, garbage, etc)	9,650	14,329	17,700	17,700	18,000	18,000	18,000
206-206-520-1801	Insurance & Surety Bonds	1,254	2,648	2,847	3,693	3,061	3,061	3,061
206-206-520-2204	Miscellaneous	-	-	-	1,607	-	-	-
206-206-520-2206	Bank Service Fees	-	-	1,200	-	1,200	1,200	1,200
206-206-520-2301	Neighborhoods	522	-	1,500	1,000	1,500	1,500	1,500
206-206-520-2503	Professional Services	-	-	15,000	8,500	-	-	6,000
206-206-520-2702	Repair/Maintenance Materials	27,249	57,714	50,000	50,000	50,000	50,000	50,000
206-206-520-3004	Tree Replenishment	3,221	2,985	3,000	3,000	5,000	5,000	5,000
206-206-520-3207	Inventory Used	-	-	5,000	-	5,000	5,000	5,000
206-206-520-3208	Water Ops - Water Purchases	-	-	-	-	-	-	-
206-206-520-4017	Internal Services Central Services Fund	27,506	25,917	11,807	11,807	7,893	7,893	7,893
206-206-520-4018	Internal Services Public Works Staff Fund - Parks Op	113,791	113,648	164,900	164,900	182,647	182,647	182,648
206-206-520-4019	Internal Services Buildings Fund	14,474	9,967	17,551	17,551	21,016	21,016	21,016
206-206-520-4020	Internal Services Fleet Fund	14,247	28,875	23,106	23,106	24,032	24,032	24,033
	Total Materials & Services - Parks	222,390	261,996	324,111	309,364	334,849	334,849	340,851
Capital Outlay - Parks Ops								
206-206-540-1301	Park Improvements	7,200	-	-	-	-	-	-
206-206-540-1303	Willowbrook Park Irrigation	-	-	-	-	40,000	40,000	40,000
206-206-540-1302	Splash Park	-	481,166	65,000	60,202	-	-	-
206-206-540-1304	Bathrooms at Sahalee	-	-	-	2,420	480,000	480,000	-
	Total Capital Outlay - Parks	7,200	481,166	65,000	62,622	520,000	520,000	40,000
	Total Expenditures - Parks	229,590	743,163	389,111	371,986	854,849	854,849	380,851

City of Madras
2020-21 Budget Worksheet

Golf Course
Expenditures

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Materials & Services - Golf Course								
206-208-520-1002	Advertising					2,500	2,500	2,500
206-208-520-1221	Contract Service					33,300	33,300	33,300
206-208-520-1301	Annual Dues and Licenses					1,500	1,500	1,500
206-208-520-1401	Utilities (garbage,electric,phone,TV)					8,350	8,350	8,350
206-208-520-1402	Merchandise Expense					5,000	5,000	5,000
206-208-520-1403	Food and Beverage Expense					12,500	12,500	12,500
206-208-520-1801	Insurance & Surety Bonds					6,500	6,500	6,500
206-208-520-2102	Legal Fees					2,500	2,500	2,500
206-208-520-2206	Bank Service Fees					2,500	2,500	2,500
206-208-520-2401	Office Supplies					250	250	250
206-208-520-2701	Power Cart Lease					13,500	13,500	13,500
206-208-520-2702	Repairs and Maintenance					75,000	75,000	75,000
206-208-520-2903	NUID					6,000	6,000	6,000
206-208-520-3207	Inventory Used					2,500	2,500	2,500
206-208-520-4017	Internal Services Central Services					26,415	26,415	26,415
206-208-520-4018	Internal Services Public Works Staff Fund					190,636	190,636	190,636
206-208-520-4019	Internal Services Building Fund					15,160	15,160	15,160
206-208-520-4020	Internal Services Fleet Fund					25,708	25,708	25,708
	Total Materials & Services - Golf	-	-	-	-	429,819	429,819	429,819
Capital Outlay								
206-208-540-1305	Cart Path - Willowbrook Subdivision					30,000	30,000	30,000
	Total Capital Outlay - Golf Ops	-	-	-	-	30,000	30,000	30,000
	Total Expenditures - Golf Course	-	-	-	-	459,819	459,819	459,819

**Parks and Golf Course Fund
Non-Departmental
Expenditures**

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
	Reserve for Future Expenditure							
206-109-580-6001	Golf Course Irrigation Replacement	-	-	-	-	400,000	400,000	400,000
	Total Reserve for Future Expenditure	-	-	-	-	400,000	400,000	400,000
	Operating Contingency							
206-109-590-1010	Operating Contingency	-	-	-	-	50,000	50,000	35,000
	Total Operating Contingency	-	-	-	-	50,000	50,000	35,000
	Ending Fund Balance							
206-109-595-1010	Ending Fund Balance	227,110	189,746	108,290	157,115	220,650	220,650	146,814
	Total Ending Fund Balance	227,110	189,746	108,290	157,115	220,650	220,650	146,814
	Total Expenditures	456,700	932,908	497,401	529,101	1,985,318	1,985,318	1,422,484
	Total Parks and Golf Course Revenue	456,700	932,908	497,401	529,101	1,985,318	1,985,318	1,422,484
	Total Parks and Golf Course Expenditures	456,700	932,908	497,401	529,101	1,985,318	1,985,318	1,422,484
	Fiscal Policy Analysis	2017-2018	2018-2019	2019-2020	Yr. End Proj.	2020-2021	2020-2021	2020-2021
	Ending Fund Balance + Contingency	227,110	189,746	108,290	157,115	270,650	270,650	181,814
	Expenses = PS, MS + Transfers Out	222,390	261,996	324,111	309,364	764,668	764,668	770,670
	Minimum Policy 60 days	16.40%	16.40%	16.40%	16.40%	16.40%	16.40%	16%
	Management Target = 20% of Ops Exp.	20%	20%	20%	20%	20.00%	20.00%	20%
	Actual	102.12%	72.42%	33.41%	50.79%	35.39%	35.39%	24%



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SDC PARK IMPROVEMENT FUND

SUMMARY

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

HIGHLIGHTS

Projects planned (dependent on revenue) include the following:

1. Goal 5 – *Reduce Infrastructure Backlog*: Transfer \$80,000 to Parks Fund for Willowbrook Park irrigation system and new bathroom at Sahalee Park.
2. \$50,000 is set in contingency in case an opportunity arises to apply for grant funding on park improvements. If the opportunity arises and a project comes about, this fund will transfer the appropriate amounts of funding to the Parks Fund and the project will be recognized in Parks Operations vs. SDC Park Improvement Fund.

CHANGES FROM PREVIOUS YEAR

Due to development this fund is growing which is allowing the City to complete various upgrades to the park system.

COVID-19 Budget Update:

- \$80,000 was planned to be transferred to the Parks and Golf Course Fund for the Willowbrook Park irrigation system and matching funds for the new bathroom at Sahalee Park. With the uncertainty of Oregon Parks and Rec Grant dollars, the matching funds of \$60,000 for the Sahalee Park Restroom project has been placed in contingency. If Oregon Parks and Rec does move forward with grant awards then the match money will be accessible to move over for the project via a budget resolution.



City of Madras
2020-21 Budget Worksheet

SDC Park Improvement Fund

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
402-010-301-0101	Beginning Fund Balance	56,230	79,851	29,931	50,378	91,256	76,256	76,256
	Total Beginning Fund Balance	56,230	79,851	29,931	50,378	91,256	76,256	76,256
Shared Revenues								
402-402-340-4121	Grant - Crescent Park	-	28,131	-	-	-	-	-
402-402-340-4130	Grant - Masterplan Update	8,130	24,870	-	-	-	-	-
	Total Shared Revenues	8,130	53,001	-	-	-	-	-
System Development Charges								
402-402-370-7101	SDC - Parks	35,049	27,829	10,874	35,678	57,900	57,900	57,900
	Total System Development Charges	35,049	27,829	10,874	35,678	57,900	57,900	57,900
Use of Money & Property								
402-402-380-8101	Interest	1,492	394	1,000	500	1,280	1,280	1,280
402-402-380-8102	Park Fees in Lieu Of	-	-	-	4,700	14,000	14,000	14,000
	Total Use of Money & Property	1,492	394	1,000	5,200	15,280	15,280	15,280
	Total Revenues	100,902	161,074	41,805	91,256	164,436	149,436	149,436
Materials and Services								
402-402-520-2503	Professional Services	-	43,450	-	-	-	-	-
	Total Materials and Services	-	43,450	-	-	-	-	-
Capital Outlay								
402-402-540-2811	Master Plan Update	13,550	-	-	-	-	-	-
402-402-540-2814	Crescent Park	-	35,247	-	-	-	-	-
	Total Capital Outlay	13,550	35,247	-	-	-	-	-
Interfund Transfers - Out								
402-402-550-1002	Parks and Golf Course Fund	7,500	32,000	15,000	15,000	60,000	60,000	20,000
	Total Interfund Transfers - Out	7,500	32,000	15,000	15,000	60,000	60,000	20,000
Operating Contingency								
402-402-590-1010	Operating Contingency	-	-	10,000	-	50,000	50,000	110,000
	Total Operating Contingency	-	-	10,000	-	50,000	50,000	110,000
Ending Fund Balance								
402-402-595-1010	Ending Fund Balance	79,851	50,377	16,805	76,256	54,436	39,436	19,436
	Total Ending Fund Balance	79,851	50,377	16,805	76,256	54,436	39,436	19,436
	Total Expenditures	100,902	161,074	41,805	91,256	164,436	149,436	149,436
	Total SDC Park Improve. Revenue	100,902	161,074	41,805	91,256	164,436	149,436	149,436
	Total SDC Park Improve. Expenditures	100,902	161,074	41,805	91,256	164,436	149,436	149,436



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WATER OPERATIONS FUND

SUMMARY



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

HIGHLIGHTS

Goals/Budget Year Objectives:

The water fund continues to grow a healthy reserve for replacement of water infrastructure. The City was successful in obtaining Community Development Block Grant Funding to design all of the projects identified within the water master plan with the intent to obtain additional Community Development Block Grant Funding in the following year to construct a large portion of the projects. Because of the grant opportunity, we are able to slow the rate increases down and have a new rate increase projection. For FY 2020-21, a rate increase of 5.5% is proposed vs the original 10.5%. The rate increases may or may not need to increase beyond a 5.5% annual increase depending on the needs for the ODOT Project (Earl to Colfax) and remaining water master plan projects not completed with Community Development Block Grant funding. Staff will continue to update the financial rate model every year to make sure financial inputs are as accurate as possible with new information.

Projects planned include the following:

1. Goal 5 – *Reduce Infrastructure Backlog*:
 - Design of water main replacement identified in the Water Master Plan utilizing Community Development Grant Funding.
 - Replace approximately 180 water meters
 - \$25,000 set aside to incorporate into ODOT Earl to Colfax project for replacement of waterlines in the downtown. Design only at this point.
2. Outsource backflow testing to improve customer service and regulatory reporting.

CHANGES FROM PREVIOUS YEAR

Proposed a rate increase of 5.5% vs. 10.5% due to receiving Community Development Block Grant at Budget Committee timing. Due to COVID-19 impacts, recommending placing rate increase on hold for a minimum of 6 to 12 months.

Central Service cost share adjusted (increased to Water Ops.) due to Airport Operations and Water Operations Fund better able to handle their respective cost shares according to prior time study performed.

COVID-19 Budget Update:

- Rate adjustments are recommended to be suspended for FY2020-21 to help the community recover from the financial impacts of COVID-19 and have been accounted for in the revenue forecasts and ending fund balance. Water rates will remain at \$37.45 for the base rate minimum and \$1.91 per 100 cubic feet over 500 cubic feet of water used in a month, with Council approval.

City of Madras
2020-21 Budget Worksheet

Water Operations Fund
Revenues

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
	Beginning Fund Balance							
502-010-301-0101	Beginning Fund Balance	198,614	217,712	342,843	401,799	242,480	242,480	235,489
	Total Beginning Fund Balance	198,614	217,712	342,843	401,799	242,480	242,480	235,489
	Revenues from Other Agencies							
502-020-340-4122	Business Oregon - CDBG	-	-	471,735	50,000	426,000	426,000	426,000
	Total Revenues from Other Agencies	-	-	471,735	50,000	426,000	426,000	426,000
	Charges for Services							
502-020-350-5401	Miscellaneous Revenue	547	-	-	1,115	-	-	-
	Total Charges for Services	547	-	-	1,115	-	-	-
	System Development Charges							
502-020-370-6101	Water Sales	610,856	685,445	721,880	690,000	727,950	727,950	710,000
502-020-370-6201	Water Deposits	-	-	-	-	-	-	-
502-020-370-6202	Turn off/Late Fees	30,065	31,212	15,000	30,000	30,000	30,000	30,000
502-020-370-6301	Installation Inspection Fees	205	1,560	-	1,025	300	300	300
502-020-370-6401	Parks Fund	-	3,623	-	-	-	-	-
502-020-370-6402	Building Fund	-	1,327	-	-	-	-	-
502-020-370-6403	Trans Ops Fund	-	1,732	-	-	-	-	-
502-020-370-6501	SDC - Water	-	2,033	678	3,500	4,065	4,065	4,065
	Total System Development Chages	641,126	726,932	737,558	724,525	762,315	762,315	744,365
	Use of Money and Property							
502-020-380-8101	Interest on Investments	3,961	9,655	2,205	5,500	2,520	2,520	2,520
	Total Use of Money & Property	3,961	9,655	2,205	5,500	2,520	2,520	2,520
	Interfund Transfers - In							
502-020-390-9510	SDC Water Improvement Fund	-	-	-	-	-	-	-
502-020-390-9511	SDC Water Reimbursement	-	8,980	-	-	-	-	-
	Total Interfund Transfers-In	-	8,980	-	-	-	-	-
	Total Revenues	844,247	963,279	1,554,341	1,182,939	1,433,315	1,433,315	1,408,374

City of Madras
2020-21 Budget Worksheet

Water Operations Fund
Expenditures

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Materials & Services								
502-020-520-1206	Chemicals/Testing	4,844	3,263	4,500	4,500	4,500	4,500	4,500
502-020-520-1221	Contract Services	-	-	-	-	5,500	5,500	5,500
502-020-520-1222	Meter Reads	9,828	10,020	12,000	12,000	14,500	14,500	14,500
502-020-520-1401	Electricity	4,522	3,902	4,000	4,000	4,000	4,000	4,000
502-020-520-1801	Insurance & Surety Bonds	7,402	9,060	4,084	9,363	4,390	4,390	10,655
502-020-520-2102	Legal Fees	784	2,928	3,500	3,500	3,500	3,500	3,500
502-020-520-2204	Miscellaneous Expense	(1,330)	224	-	215	-	-	-
502-020-520-2206	Bank Service Fees	3,401	3,359	3,500	3,500	3,500	3,500	3,500
502-020-520-2503	Professional Services	520	3,903	5,000	2,500	5,000	5,000	5,000
502-020-520-2702	Repairs & Maintenance	7,968	6,288	20,000	20,000	10,000	10,000	10,000
502-020-520-3203	Water Meters	-	4,663	10,000	11,000	60,000	60,000	60,000
502-020-520-3204	Water Purchases	223,285	222,970	270,000	240,000	233,000	233,000	240,000
502-020-520-3205	Water Rights	-	-	-	-	-	-	-
502-020-520-3207	Inventory Used	-	-	-	-	-	-	-
502-020-520-4017	Internal Services Central Services Fund	95,158	84,854	148,251	148,251	228,881	228,881	228,881
502-020-520-4018	Internal Services Public Works Staff Fund	154,851	150,087	174,697	174,697	195,963	195,963	195,963
502-020-520-4019	Internal Services Buildings Fund	21,151	13,584	19,245	19,245	23,044	23,044	23,044
502-020-520-4020	Internal Services Fleet Fund	29,876	33,194	24,479	24,479	24,870	24,870	24,870
	Total Materials & Services	562,260	552,299	703,256	677,250	820,648	820,648	833,913
Capital Outlay								
502-020-540-3201	Water Sys Imp/ODOT Waterline	-	-	-	-	25,000	25,000	-
502-020-540-3203	CDBG Water Master Plan Project	-	-	486,735	50,000	426,000	426,000	426,000
	Total Capital Outlay	-	-	486,735	50,000	451,000	451,000	426,000
Interfund Transfers - Out								
502-020-550-1016	Transportation Operations Fund	55,010	-	211,000	211,000	-	-	-
	Total Interfund Transfers - Out	55,010	-	211,000	211,000	-	-	-
Debt Service								
502-020-570-7414	OEDD - North Y Principal	5,700	5,700	5,700	5,700	6,400	6,400	6,400
502-020-570-7415	OEDD - North Y Interest	3,566	3,481	3,500	3,500	3,300	3,300	3,300
	Total Debt Service	9,265	9,181	9,200	9,200	9,700	9,700	9,700
Operating Contingency								
502-020-590-1010	Operating Contingency	-	-	-	-	25,000	25,000	60,000
	Total Operating Contingency	-	-	-	-	25,000	25,000	60,000
Ending Fund Balance								
502-020-595-1010	Ending Fund Balance	217,712	401,799	144,150	235,489	126,967	126,967	78,761
	Total Ending Fund Balance	217,712	401,799	144,150	235,489	126,967	126,967	78,761
	Total Expenditures	844,247	963,279	1,554,341	1,182,939	1,433,315	1,433,315	1,408,374
	Total Water Operations Revenues	844,247	963,279	1,554,341	1,182,939	1,433,315	1,433,315	1,408,374
	Total Water Operations Expenditures	844,247	963,279	1,554,341	1,182,939	1,433,315	1,433,315	1,408,374

Fiscal Policy Analysis	2017-2018	2018-2019	2019-2020	Yr. End Proj.	2020-2021	2020-2021	2020-2021
Ending Fund Balance + Contingency	217,712	401,799	144,150	235,489	151,967	151,967	138,761
Expenses = PS, MS + Transfers Out	617,270	552,299	914,256	888,250	820,648	820,648	833,913
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	35.27%	72.75%	15.77%	26.51%	18.52%	18.52%	17%
Debt Coverage Ratio - Target 125%	2349.72%	4376.59%	1566.85%	2559.66%	1308.94%	1308.94%	812%

**City of Madras
Amortization Schedule
2020-2021**

2015 Refunding

**Full Faith and Credit
LOCAP - Series 2015
Zions Bank**

Loan Amount 2,070,000
Issue Date 6/16/2015
Maturity Date 12/1/2036
Term 30 year
Interest Rate 1.0% up to 4%

2015- Refunding Allocation

2015- Refunding Allocation											
52.53%			38.90%			6.00%		2.57%		100.00%	
Fund 509			Fund 204			Fund 502		Fund 503			
Period Ending	Airport Principal	Airport Interest	Transportation Ops Principal	Transportation Ops Interest	Water Ops Principal	Water Ops Interest	Sewer Ops Principal	Sewer Ops Interest	Total		
2020-21	55,157	28,419	40,845	21,045	6,300	3,246	2,699	1,390	159,100	1,485,000	
12/1/2021	55,157	13,934	40,845	10,318	6,300	1,592	2,699	682	131,525		
6/1/2022	-	13,382	-	9,910	-	1,529	-	655	25,475		
2022-23	55,157	26,212	40,845	19,411	6,300	2,994	2,699	1,282	154,900	1,275,000	
2023-24	55,157	24,834	40,845	18,390	6,300	2,837	2,699	1,215	152,275	1,170,000	
2024-25	57,783	23,139	42,790	17,135	6,600	2,643	2,827	1,132	154,050	1,060,000	
2025-26	60,410	21,065	44,735	15,599	6,900	2,406	2,956	1,031	155,100	945,000	
2026-27	63,036	18,596	46,680	13,771	7,200	2,124	3,084	910	155,400	825,000	
2027-28	60,410	16,127	44,735	11,942	6,900	1,842	2,956	789	145,700	710,000	
2028-29	60,410	13,710	44,735	10,153	6,900	1,566	2,956	671	141,100	595,000	
2029-30	65,663	11,189	48,625	8,286	7,500	1,278	3,213	547	146,300	470,000	
2030-31	65,663	8,562	48,625	6,341	7,500	978	3,213	419	141,300	345,000	
2031-32	63,036	5,988	46,680	4,435	7,200	684	3,084	293	131,400	225,000	
2032-33	28,892	4,150	21,395	3,073	3,300	474	1,414	203	62,900	170,000	
2033-34	28,892	2,994	21,395	2,217	3,300	342	1,414	146	60,700	115,000	
2034-35	28,892	1,839	21,395	1,362	3,300	210	1,414	90	58,500	60,000	
2035	31,518	630	23,340	467	3,600	72	1,542	31	61,200	-	
	835,227	234,770	618,510	173,854	95,400	26,816	40,863	11,486	2,036,925		
									Total Principal	1,590,000	
									Total Interest	446,925	
										2,036,925	

Description	Budget line item	2020-21	Budget line item	2020-21	Budget line item	2020-21	Budget line item	2020-21	TOTALS
Interest	509-090-570-7409	\$ 29,000	204-040-570-7314	\$ 22,000	502-020-570-7415	\$ 3,300	503-030-570-7415	\$ 1,500	\$ 55,800
Principal	509-090-570-7408	\$ 57,000	204-040-570-7313	\$ 42,000	502-020-570-7414	\$ 6,400	503-030-570-7414	\$ 2,800	\$ 108,200
Total		\$ 86,000		\$ 64,000		\$ 9,700		\$ 4,300	\$ 164,000
		52%		39%		6%		3%	

Trust Fee Calculation Total \$ 450.00

802-101-520-2206 100% \$450.00



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WASTEWATER OPERATIONS FUND

SUMMARY

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 and SDC Reimbursement Fund.

Current Inventory of Wastewater Facilities:

- Sewer Main – Approx. 60 miles of sewer main varying in sizes from 6” to 24”
- Manholes – Approximately 750 gravity sewer manholes
- Lift Stations – 5 publicly owned and maintained lift stations
- Treatment Plants – 2 (North Wastewater Treatment Plant, South Wastewater Treatment Plant)

HIGHLIGHTS

Goals/Budget Year Objectives:

Move Golf Course maintenance operations out of Wastewater Fund and consolidate it with the Parks Fund. In addition, the City is planning on managing the clubhouse operation when the management contract expires in January of 2021. The Wastewater Fund will transfer \$650,000 to Parks fund for the Desert Peaks operational expenses and irrigation replacement reserve.

Projects planned include the following:

1. Goal 5 – *Reduce Infrastructure Backlog*:
 - \$111,000 (split between Capital and Repairs and Maintenance) for equipment replacement in the WW System.
 - Design and Construct the Hess Street, Fairgrounds Road, and North Unit Subdivision Sewer Extension Project. Estimated cost is \$650,000 (\$20,000 in FY 19-20 and \$630,000 in FY 2020-21). Funded by Clean Water State Revolving Fund Loan with 50% principal forgiveness.
2. Set aside \$85,000 for economic initiatives in need of sewer service as needed.
3. Set aside \$90,000 in a reserve account to purchase a dewatering system for the south plant to reduce sludge hauling. Estimates for dewatering system is \$300,000 to \$400,000.

CHANGES FROM PREVIOUS YEAR

Revenue Items to Note:

Per the budgeting software that the City uses to forecast long term rates (Waterworth), the City needs to increase sewer rates by 3.5% for FY 2020-21 as part of the multi-year adjustment plan. This would normally increase the minimum charge from \$64.75 per EDU, per month to \$67.00 per EDU, per month, beginning July 1, 2020, but is on hold due to COVID-19 impacts.

Expense Items to Note:

Debt service = \$687,000 in annual debt payments for wastewater system debt for FY 2020-21.

Transfer to Parks and Golf Course = \$849,825 (\$400,000 is reserve for irrigation) to operate golf course.

COVID-19 Budget Update:

- Rate adjustments have been suspended for FY 2020-21 to help the community recover from the financial impacts of COVID-19 and been accounted for in the revenue forecasts and ending fund balance. Sewer rates will remain at \$64.75 per EDU for FY 2020-21, with Council approval.



City of Madras
2020-21 Budget Worksheet

Wastewater Operations Fund
Revenues

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
503-010-301-0101	Beginning Fund Balance	852,758	1,179,002	1,402,852	1,739,444	1,896,472	1,931,472	1,841,606
503-010-301-0201	Prior Period Adjustments	175,686	-	-	-	-	-	-
	Total Beginning Fund Balance	1,028,444	1,179,002	1,402,852	1,739,444	1,896,472	1,931,472	1,841,606
Revenues from Other Agencies								
503-030-340-4101	Grant -WW Master Plan-IFA	175	-	-	-	-	-	-
503-030-340-4123	CWSRF - DEQ	-	-	-	-	630,000	630,000	650,000
503-030-340-4122	Business Oregon - Willowbrook Pump	-	-	500,000	-	-	-	700,000
	Total Revenues from Other Agencies	175	-	500,000	-	630,000	630,000	1,350,000
Charges for Services								
503-030-350-5401	Miscellaneous Revenue	201	25,000	11,103	26,385	-	-	-
	Total Charges for Services	201	25,000	11,103	26,385	-	-	-
Revenue from Assessments								
503-030-355-4001	L.I.D. 88-S Principal	160	57	500	60	60	60	60
503-030-355-4002	L.I.D. 88-S Interest	(617)	70	300	70	70	70	70
503-030-355-4009	L.I.D. - ZS90 Principal	88	223	200	200	200	200	200
503-030-355-4010	L.I.D. - ZS90 Interest	22	13	100	10	10	10	10
	Total Revenue from Assessments	(347)	363	1,100	340	340	340	340
System Development Fees								
503-030-370-6201	Sewer Deposits	-	-	-	-	-	-	-
503-030-370-6301	Permits & Inspection Fees	8,439	6,934	3,500	3,500	3,500	3,500	3,500
503-030-370-6302	Construction Cost Reimbursement	-	-	500	-	-	-	-
503-030-370-6401	Sewer User Fees	3,254,108	3,451,495	3,584,296	3,511,000	3,692,220	3,692,220	3,511,000
503-030-370-6402	RV Dump Revenue	2,810	809	1,500	120	-	-	-
503-030-370-6501	SDCS-Sewer Reimbursement	175	12,611	6,450	25,000	25,000	25,000	25,000
	Total System Development Fees	3,265,532	3,471,849	3,596,246	3,539,620	3,720,720	3,720,720	3,539,500
Use of Money and Property								
503-030-380-8002	Green Fees	44,522	47,060	50,000	48,000	-	-	-
503-030-380-8003	Cart Storage	7,948	9,970	8,500	8,500	-	-	-
503-030-380-8101	Interest on Investments	18,404	42,821	12,000	36,000	24,000	24,000	24,000
503-030-380-8110	Proceeds from capital lease	-	67,936	-	-	-	-	-
503-030-380-8401	Land Rentals	1,724	3,128	2,864	2,864	2,864	2,864	2,864
	Total Use of Money & Property	72,597	170,915	73,364	95,364	26,864	26,864	26,864
Interfund Transfers - In								
503-030-390-9504	Internal Services Public Works Staff	30,000	-	-	-	-	-	-
503-030-390-9613	SDC WW Reimbursement	-	39,416	-	-	-	-	-
503-030-390-9509	SDC WW Improvement	-	-	137,945	137,945	46,600	46,600	63,155
503-030-390-9614	Community Cleanup Fund	-	-	15,000	15,000	-	-	-
503-030-390-9505	Debt Service Fund	-	-	-	-	-	-	-
	Total Interfund Transfers - In	30,000	39,416	152,945	152,945	46,600	46,600	63,155
	Total Revenues	4,396,602	4,886,545	5,737,610	5,554,098	6,320,996	6,355,996	6,821,465

City of Madras
2020-21 Budget Worksheet

Wastewater Operations Fund
Expenditures

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Materials and Services								
503-030-520-1206	Chemicals/Testing	115,027	132,700	130,000	130,000	140,000	140,000	140,000
503-030-520-1221	Contract Services	60,660	62,730	60,600	64,000	-	-	-
503-030-520-1401	Electricity & Telephone	219,650	219,472	220,000	220,000	220,000	220,000	220,000
503-030-520-1403	Equipment Repairs	366	688	-	2,000	10,000	10,000	10,000
503-030-520-1405	Equipment Rentals	-	-	-	128	-	-	-
503-030-520-1801	Insurance & Surety Bonds	51,611	53,804	63,828	63,828	59,581	59,581	69,770
503-030-520-2102	Legal Fees	4,310	2,551	10,000	2,500	10,000	10,000	10,000
503-030-520-2203	Meetings, Travel & Schools	2,356	2,504	1,000	1,000	-	-	-
503-030-520-2204	Miscellaneous Expense	18	141	-	-	-	-	-
503-030-520-2206	Bank Service Fees	16,551	16,864	18,850	18,850	18,850	18,850	18,850
503-030-520-2502	Postage Fees	-	15	-	-	-	-	-
503-030-520-2503	Professional Services	5,733	3,281	15,000	-	5,000	5,000	20,000
503-030-520-2505	Permits	3,440	3,390	3,500	5,317	5,000	5,000	5,000
503-030-520-2702	Repairs & Maintenance	92,023	152,198	120,000	120,000	165,000	165,000	165,000
503-030-520-2703	FOG Program	-	-	-	-	5,000	5,000	5,000
503-030-520-2810	Sewer Effluent Land Application	52,025	65,438	65,000	65,000	-	-	-
503-030-520-2903	N. U. I. D.	4,379	-	5,000	5,587	-	-	-
503-030-520-3206	Bad Debt Expense	-	-	500	-	500	500	500
503-030-520-4009	Airport Operations - Lease payment	9,900	9,900	9,900	9,900	9,900	9,900	9,900
503-030-520-4017	Internal Services Central Services Fund	458,678	439,192	552,140	552,140	551,613	551,613	551,613
503-030-520-4018	Internal Services Public Works Staff Fund	939,353	940,065	1,159,795	1,159,795	1,085,896	1,085,896	1,085,896
503-030-520-4019	Internal Services Buildings Fund	134,661	88,681	178,409	178,409	273,474	273,474	273,474
503-030-520-4020	Internal Services Fleet Fund	143,035	145,733	162,511	162,511	142,235	142,235	142,235
	Total Materials & Services	2,313,778	2,339,347	2,776,033	2,760,965	2,702,049	2,702,049	2,727,238
Capital Outlay								
503-030-540-1401	Equipment Purchases	195,227	166,101	71,000	81,000	61,000	61,000	61,000
503-030-540-2808	Willowbrook Pumpstation	-	-	500,000	-	-	-	700,000
503-030-540-2810	Sewer Effluent Land Application	152,858	13,957	20,000	20,000	-	-	-
503-030-540-2814	Sewer Improvement Econ Dev Ini	-	-	118,745	118,745	85,000	85,000	85,000
503-030-540-2813	CWSRF- Hess, Fairgrounds, North Unit	-	-	-	-	630,000	630,000	650,000
503-030-540-2817	SWWTP Sludge Dewatering	-	-	-	-	-	-	31,000
503-030-540-2816	Willowcreek Sewer Main Extension	-	-	64,700	65,000	-	35,000	35,362
503-030-540-2815	North Unit Subdivision Sewer	-	400	-	-	-	-	-
	Total Capital Outlay	348,084	180,458	774,445	284,745	776,000	811,000	1,562,362

City of Madras
2020-21 Budget Worksheet

Wastewater Operations Fund
Expenditures

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Interfund Transfers - Out								
503-030-550-1205	SDC Wastewater Improvement Fund	-	25,000	-	-	-	-	-
503-030-550-1207	Parks and Golf Course Fund	-	-	-	-	849,825	849,825	849,825
503-030-550-1210	Debt Reserve Fund	19,163	13,233	13,283	13,283	23,872	23,872	23,872
	Total Interfund Transfers - Out	19,163	38,233	13,283	13,283	873,697	873,697	873,697
Debt Service								
503-030-570-7414	OEDD - North Y Principal	2,441	2,441	2,500	2,500	2,800	2,800	2,800
503-030-570-7415	OEDD - North Y Interest	1,527	1,491	1,500	1,500	1,500	1,500	1,500
503-030-570-7451	2013 Bond Interest	422,606	420,131	415,000	415,000	408,000	408,000	408,000
503-030-570-7450	2013 Bond Principal	110,000	165,000	195,000	195,000	236,000	236,000	236,000
503-030-570-7311	DEQ Loan Principal - SRF R62371	-	-	8,500	8,500	9,500	9,500	9,500
503-030-570-7312	DEQ Loan Interest - SRF R62371	-	-	5,000	5,000	4,500	4,500	4,500
503-030-570-7317	DEQ Loan Principal - SRF R62372	-	-	17,000	17,000	18,500	18,500	18,500
503-030-570-7318	DEQ Loan Interest - SRF R62372	-	-	9,000	9,000	9,900	9,900	9,900
	Total Debt Service	536,575	589,064	653,500	653,500	690,700	690,700	690,700
Reserve for Future Expenditure								
503-030-580-6001	Sewer Effluent Irrigation	-	-	200,000	-	-	-	-
503-030-580-6003	Dewatering System for South Plant	-	-	30,000	-	90,000	90,000	59,000
	Total Reserve for Future Expenditure	-	-	230,000	-	90,000	90,000	59,000
Operating Contingency								
503-030-590-1010	Operating Contingency	-	-	55,000	-	90,000	90,000	90,000
	Total Operating Contingency	-	-	55,000	-	90,000	90,000	90,000
Ending Fund Balance								
503-030-595-1010	Ending Fund Balance	1,179,002	1,739,444	1,235,349	1,841,605	1,098,550	1,098,550	818,468
	Total Ending Fund Balance	1,179,002	1,739,444	1,235,349	1,841,605	1,098,550	1,098,550	818,468
	Total Expenditures	4,396,602	4,886,545	5,737,610	5,554,098	6,320,996	6,355,996	6,821,465
	Total Wastewater Oper. Revenues	4,396,602	4,886,545	5,737,610	5,554,098	6,320,996	6,355,996	6,821,465
	Total Wastewater Oper. Expenditures	4,396,602	4,886,545	5,737,610	5,554,098	6,320,996	6,355,996	6,821,465
Fiscal Policy Analysis								
	Ending Fund Balance + Contingency	1,179,002	1,739,444	1,290,349	1,841,605	1,188,550	1,188,550	908,468
	Expenses = PS, MS + Transfers Out	2,332,941	2,377,580	2,789,316	2,774,248	3,575,746	3,575,746	3,600,935
	Minimum Policy 60 days	16.40%	16.40%	16.40%	16.40%	16.40%	16.40%	16%
	Management Target	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25%
	Actual	50.54%	73.16%	46.26%	66.38%	33.24%	33.24%	25%
	Debt Coverage Ratio - Target 125%	219.73%	295.29%	189.04%	281.81%	159.05%	159.05%	118%

**City of Madras
Amortization Schedule
2020-2021**

Wastewater Operations

**Full Faith and Credit
Refunding - Series 2013B
Bank of New York Mellon**

Loan Amount	10,495,000
Issue Date	1/29/2013
Maturity Date	6/30/2038
Term	25 years
Interest Rate	2-4.125%

Payments Annualized

Year	Payment <small>503-030-570-7451</small>	Interest <small>503-030-570-7450</small>	Principal <small>503-030-520-2206</small>	Balance	Trust Fee
Balance July 1, 2020				9,910,000	
2020-2021	640,731	405,731	235,000	9,675,000	500
2021-2022	661,331	396,331	265,000	9,410,000	500
2022-2023	685,731	385,731	300,000	9,110,000	500
2023-2024	713,731	373,731	340,000	8,770,000	500
2024-2025	730,131	360,131	370,000	8,400,000	500
2025-2026	753,481	343,481	410,000	7,990,000	500
2026-2027	770,031	325,031	445,000	7,545,000	500
2027-2028	790,006	305,006	485,000	7,060,000	500
2028-2029	807,425	287,425	520,000	6,540,000	500
2029-2030	831,625	266,625	565,000	5,975,000	500
2030-2031	854,025	244,025	610,000	5,365,000	500
2031-2032	869,625	219,625	650,000	4,715,000	500
2032-2033	888,625	193,625	695,000	4,020,000	500
2033-2034	905,825	165,825	740,000	3,280,000	500
2034-2035	905,300	135,300	770,000	2,510,000	500
2035-2036	908,538	103,538	805,000	1,705,000	500
2036-2037	905,331	70,331	835,000	870,000	500
2037-2038	905,888	35,888	870,000	0	500
Total	15,135,911	5,030,911	10,105,000		9,500

Payment Due Dates:
August- Interest Only
Feb - Principal & Interest

Budget line item	Description	2020-21 Budget
503-030-570-7451	Interest	408,000
503-030-570-7450	Principal	236,000
503-030-520-2206	Trust Fee	500
Total		644,500

**City of Madras
Amortization Schedule
2020-2021**

North Madras Collector Sewer

**Department of Environmental Quality
Clean Water State Revolving Fund
Loan No. R62371**

Loan Amount	183,705
Issue Date	11/1/2013
Maturity Date	5/1/2033
Term	20 years
Interest Rate	2.71%
Annual Fee	0.50%

Year	Payment	503-030-520-2206	503-030-570-7312	503-030-570-7311	Balance
		Fees	Interest	Principal	
Balance July 1, 2020					135,761
2020-2021	12,755	679	3,623	8,453	127,308
2021-2022	12,713	637	3,392	8,684	118,624
2022-2023	12,669	593	3,154	8,922	109,702
2023-2024	12,625	549	2,911	9,165	100,537
2024-2025	12,579	503	2,661	9,415	91,122
2025-2026	12,532	456	2,405	9,671	81,451
2026-2027	12,483	407	2,141	9,935	71,516
2027-2028	12,434	358	1,869	10,207	61,309
2028-2029	12,383	307	1,591	10,485	50,824
2029-2030	12,330	254	1,305	10,771	40,053
2030-2031	12,276	200	1,011	11,065	28,988
2031-2032	12,221	145	709	11,367	17,621
2032-2033	12,164	88	399	11,677	5,944
2033-2034	6,055	30	81	5,944	0
Total	251,613	10,106	57,802	183,705	

Payments Due Dates:
April - Principal & Interest
October - Principal & Interest

Budget line item	Description	2020-21 Budget
503-030-570-7312	Interest	4,500
503-030-570-7311	Principal	9,500
503-030-520-2206	Trust Fee	679
Total		14,679

**Confirmed this schedule with confirmation from DEQ*

*The current reserve requirement for the DEQ loan is equal to one-half of an annual payment.
SRF R62371 Loan Reserve of \$6,038 was placed into the Debt Reserve Fund in 2013 and will be in reserves throughout this Debt Service obligation, after which it will be transferred to Wastewater Operations.*

**City of Madras
Amortization Schedule
2020-2021**

Bel-Air and Herzberg Heights Sewer System Expansion

**Department of Environmental Quality
Clean Water State Revolving Fund
Loan No. R62372**

Loan Amount 615,000
Issue Date 10/1/2018
Maturity Date 10/1/2048
Term 30 years
Interest Rate 1.41%
Annual Fee 0.50%

	503-030-520-2206	503-030-570-7318	503-030-570-7317		
Year	Payment	Fees	Interest	Principal	Balance
Balance July 1, 2020					598,056
2020-2021	28,546	2,990	8,372	17,184	580,872
2021-2022	28,460	2,904	8,129	17,427	563,445
2022-2023	28,373	2,817	7,882	17,674	545,771
2023-2024	28,285	2,729	7,633	17,923	527,848
2024-2025	28,195	2,639	7,378	18,178	509,670
2025-2026	28,104	2,548	7,121	18,435	491,235
2026-2027	28,012	2,456	6,861	18,695	472,540
2027-2028	27,919	2,363	6,596	18,960	453,580
2028-2029	27,824	2,268	6,328	19,228	434,352
2029-2030	27,728	2,172	6,056	19,500	414,852
2030-2031	27,630	2,074	5,780	19,776	395,076
2031-2032	27,531	1,975	5,500	20,056	375,020
2032-2033	27,431	1,875	5,216	20,340	354,680
2033-2034	27,329	1,773	4,928	20,628	334,052
2034-2035	27,226	1,670	4,637	20,919	313,133
2035-2048	356,677	11,699	31,845	313,133	0
Total	803,901	50,027	138,874	615,000	

Payments Due Dates:
April - Principal & Interest
October - Principal & Interest

Budget line item	Description	2020-21 Budget
503-030-570-7318	Interest	9,900
503-030-570-7317	Principal	18,500
503-030-520-2206	Trust Fee	2,990
Total		31,390

**Confirmed this schedule with confirmation from DEQ*

The current reserve requirement for the DEQ loan is equal to one-half of an annual payment.

SRF R62372 Loan Reserve of \$12,636 was placed into the Debt Reserve Fund in 2019 and will remain in the reserve account throughout the term of the loan, after which it will be returned to Wastewater Operations.

**City of Madras
Amortization Schedule
2020-2021**

2015 Refunding

**Full Faith and Credit
LOCAP - Series 2015
Zions Bank**

Loan Amount 2,070,000
Issue Date 6/16/2015
Maturity Date 12/1/2036
Term 30 year
Interest Rate 1.0% up to 4%

2015- Refunding Allocation

	52.53%	38.90%	6.00%	2.57%	100.00%					
	Fund 509	Fund 204		Fund 502		Fund 503				
Period Ending	Airport Principal	Airport Interest	Transportation Ops Principal	Transportation Ops Interest	Water Ops Principal	Water Ops Interest	Sewer Ops Principal	Sewer Ops Interest	Total	
2020-21	55,157	28,419	40,845	21,045	6,300	3,246	2,699	1,390	159,100	1,485,000
12/1/2021	55,157	13,934	40,845	10,318	6,300	1,592	2,699	682	131,525	
6/1/2022	-	13,382	-	9,910	-	1,529	-	655	25,475	
2022-23	55,157	26,212	40,845	19,411	6,300	2,994	2,699	1,282	154,900	1,275,000
2023-24	55,157	24,834	40,845	18,390	6,300	2,837	2,699	1,215	152,275	1,170,000
2024-25	57,783	23,139	42,790	17,135	6,600	2,643	2,827	1,132	154,050	1,060,000
2025-26	60,410	21,065	44,735	15,599	6,900	2,406	2,956	1,031	155,100	945,000
2026-27	63,036	18,596	46,680	13,771	7,200	2,124	3,084	910	155,400	825,000
2027-28	60,410	16,127	44,735	11,942	6,900	1,842	2,956	789	145,700	710,000
2028-29	60,410	13,710	44,735	10,153	6,900	1,566	2,956	671	141,100	595,000
2029-30	65,663	11,189	48,625	8,286	7,500	1,278	3,213	547	146,300	470,000
2030-31	65,663	8,562	48,625	6,341	7,500	978	3,213	419	141,300	345,000
2031-32	63,036	5,988	46,680	4,435	7,200	684	3,084	293	131,400	225,000
2032-33	28,892	4,150	21,395	3,073	3,300	474	1,414	203	62,900	170,000
2033-34	28,892	2,994	21,395	2,217	3,300	342	1,414	146	60,700	115,000
2034-35	28,892	1,839	21,395	1,362	3,300	210	1,414	90	58,500	60,000
2035	31,518	630	23,340	467	3,600	72	1,542	31	61,200	-
	835,227	234,770	618,510	173,854	95,400	26,816	40,863	11,486	2,036,925	
									Total Principal	1,590,000
									Total Interest	446,925
										<u>2,036,925</u>

Description	Budget line item	2020-21	Budget line item	2020-21	Budget line item	2020-21	Budget line item	2020-21	TOTALS
Interest	509-090-570-7409	\$ 29,000	204-040-570-7314	\$ 22,000	502-020-570-7415	\$ 3,300	503-030-570-7415	\$ 1,500	\$ 55,800
Principal	509-090-570-7408	\$ 57,000	204-040-570-7313	\$ 42,000	502-020-570-7414	\$ 6,400	503-030-570-7414	\$ 2,800	\$ 108,200
Total		<u>\$ 86,000</u>		<u>\$ 64,000</u>		<u>\$ 9,700</u>		<u>\$ 4,300</u>	<u>\$ 164,000</u>
		52%		39%		6%		3%	

Trust Fee Calculation Total \$ 450.00

802-101-520-2206 100% \$450.00



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SDC WASTEWATER IMPROVEMENT FUND

SUMMARY

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.

HIGHLIGHTS

Projects planned include the following:

1. Transfer of \$46,600 to Wastewater Operations Fund to cover debt service on recent Bel Air/Herzberg Heights Project and Tops Sewer Project
2. We are planning a grant/loan application in the Wastewater Operations Fund for another large sewer project for areas where public sewer doesn't exist (Cleveland Street, Hess Street, and Fairgrounds Road). If the project is awarded debt service payments will be transferred from this fund to the Wastewater Operations Fund to cover debt.

CHANGES FROM PREVIOUS YEAR

Funds are steadily growing due to recent commercial and housing development.

COVID-19 Budget Update:

- This fund has a healthy contingency and ending fund balance. The housing market at this point has not seem to be affected, however, if housing slows down the contingency and ending fund balance will carry the City through for the next few years and be able to meet its debt obligations.



City of Madras
2020-21 Budget Worksheet

SDC Wastewater Improvement Fund
Revenues

GL Codes	Description	2017-2018 Actuals	2018-2019 Actuals	2019-2020		2020-2021		
				Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
403-010-301-0101	Beginning Fund Balance	480,475	68,849	213,353	213,436	285,019	170,019	186,574
	Total Beginning Fund Balance	480,475	68,849	213,353	213,436	285,019	170,019	186,574
Revenues from Other Agencies								
403-403-340-4125	DEQ Loan - Bel Air Sewer	-	1,115,000	-	-	-	-	-
	Total Revenues from Other Agencies	-	1,115,000	-	-	-	-	-
System Development Charges								
403-403-370-6501	SDC - Wastewater	72,185	185,472	49,950	105,459	132,420	132,420	132,420
	Total System Development Charges	72,185	185,472	49,950	105,459	132,420	132,420	132,420
Use of Money & Property								
403-403-380-8101	Interest	1,267	4,485	1,575	5,624	5,340	5,340	5,340
	Total Use of Money & Property	1,267	4,485	1,575	5,624	5,340	5,340	5,340
Interfund Transfers-In								
403-403-390-9701	Wastewater Ops	-	25,000	-	-	-	-	-
403-403-390-9513	SDC WW Reim	20,000	25,000	-	-	-	-	-
	Total Interfund Transfers-In	20,000	50,000	-	-	-	-	-
	Total Revenues	573,927	1,423,807	264,878	324,519	422,779	307,779	324,334
Materials & Services								
403-403-520-2206	Bank Fees	799	760	-	-	-	-	-
	Total Materials and Services	799	760	-	-	-	-	-
Capital Outlay								
403-403-540-2815	Bel Air Herzberg Sewer	492,203	1,180,641	20,000	-	-	-	-
	Total Capital Outlay	492,203	1,180,641	20,000	-	-	-	-
Interfund Transfers - Out								
403-403-550-1210	Debt Reserve Fund	-	12,636	-	-	-	-	-
403-403-550-1022	Wastewater Operations	-	-	137,945	137,945	46,600	46,600	63,155
	Total Interfund Transfers - Out	-	12,636	137,945	137,945	46,600	46,600	63,155
Debt Service								
403-403-570-7309	DEQ Loan Principal - SRF R62370	7,798	4,032	-	-	-	-	-
403-403-570-7310	DEQ Loan Interest - SRF R62370	4,278	2,006	-	-	-	-	-
403-403-570-7312	DEQ Loan Principal - SRF R62371	-	3,978	-	-	-	-	-
403-403-570-7313	DEQ Loan Interest - SRF R62371	-	2,060	-	-	-	-	-
403-403-570-7315	DEQ Loan Principal - SRF R62372	-	-	-	-	-	-	-
403-403-570-7316	DEQ Loan Interest - SRF R62372	-	4,258	-	-	-	-	-
	Total Debt Service	12,076	16,334	-	-	-	-	-
Operating Contingency								
403-403-590-1010	Operating Contingency	-	-	-	-	100,000	100,000	100,000
	Total Operating Contingency	-	-	-	-	100,000	100,000	100,000
Ending Fund Balance								
403-403-595-1010	Ending Fund Balance	68,849	213,436	106,933	186,574	276,179	161,179	161,179
	Total Ending Fund Balance	68,849	213,436	106,933	186,574	276,179	161,179	161,179
	Total Expenditures	573,927	1,423,807	264,878	324,519	422,779	307,779	324,334
	Total SDC WW Improve. Revenues	573,927	1,423,807	264,878	324,519	422,779	307,779	324,334
	Total SDC WW Improve. Expenditures	573,927	1,423,807	264,878	324,519	422,779	307,779	324,334



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AIRPORT OPERATIONS FUND

SUMMARY

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.

Airport Assets:

- 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
 - Old Mac Air Hangar and Old Jensen Hangar
 - Berg Air & North and South WWII B-17 Hangars
 - T Hangars
 - Madras Drag Racing Association
 - Madras Speedway
 - Jefferson County Gun & Rod Club
 - Daimler Trucks of North America
 - Other Airport/Industrial Ground Leases

HIGHLIGHTS

Continue to pursue ground and hangar space lease opportunities for sustaining operational costs of the airport including Airport Sponsor capital grant match (10%) for projects such as the City's update to the Airport Master Plan, which is expected to be completed over the next two fiscal years.

CHANGES FROM PREVIOUS YEAR

Increase in ground lease revenue from Daimler Trucks of North America leasing an additional 130.07 acres with a total lease area of 243.68 acres.

Daimler Trucks of North America terminated the building lease at the corner of Cherry Lane and Berg Drive. The City has now occupied the building to utilize as the ARFF building and Snow Removal Equipment building for the Airport increased contribution to the Annual Airshow of the Cascades for promotion of the airport.

CAPITAL OUTLAY

Airport Master Plan Update - \$200,000 allocated for fiscal year 2020-2021

- \$20,000 set aside for any capital project needs that occur at the Airport that come up during the year.
- \$7,500 set aside for finishing the improvements to the SRE Building for housing the ARFF and equipment for Airport operations.

COVID-19 Budget Update:

Fuel revenues and expenses may fluctuate due to financial impact to the aviation industry, but the revenues and expenses are 1 to 1 and generally do not affect operations in the fund. The airport ground leases are the major funding resources for this fund, and we do not anticipate any decreases in lease revenues due to COVID-19



City of Madras
2020-21 Budget Worksheet

Airport Operations Fund
Revenues

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
509-010-301-0101	Beginning Fund Balance	196,984	422,975	361,875	298,402	137,288	137,288	170,628
	Total Beginning Fund Balance	196,984	422,975	361,875	298,402	137,288	137,288	170,628
Revenues from Other Agencies								
509-090-345-4117	FAA CIP Funding	218,112	2,006,062	945,000	819,000	585,854	585,854	585,854
509-090-345-4118	Oregon Dept. of Aviation Grant	18,222	138,995	75,000	75,000	83,593	83,593	83,593
509-090-345-4124	IOF Grant	37,467	-	-	-	-	-	-
509-090-345-4125	IFA Grant	194	-	-	-	-	-	-
509-090-345-4126	Daimler Grant/Cost Share	37,818	-	-	-	-	-	-
509-090-345-4127	ARFF Building Loan	-	-	200,000	-	-	-	-
	Total Revenues from Other Agencies	311,812	2,145,056	1,220,000	894,000	669,447	669,447	669,447
Charges for Services								
509-090-350-5401	Miscellaneous Revenue	2,542	23,261	-	1,125	-	-	-
509-090-350-5402	Insurance Proceeds	57,283	102,932	-	-	-	-	-
509-090-350-5404	Solar Eclipse - Airport Revenue	202,930	-	-	-	-	-	-
509-090-350-5405	Solar Eclipse - City Parking	54,254	-	-	-	-	-	-
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	326,909	136,094	9,900	11,025	9,900	9,900	9,900
Charges for Current Services								
509-090-370-7201	Aviation Gas	528,134	332,086	403,571	403,571	330,000	330,000	330,000
	Total Charges for Current Services	528,134	332,086	403,571	403,571	330,000	330,000	330,000
Use of Money and Property								
509-090-380-8009	Grounds & Lights Maintenance Fees	14,070	14,926	15,217	15,436	18,754	18,754	18,754
509-090-380-8101	Interest on Investments	6,711	7,431	1,560	1,560	2,500	2,500	2,500
509-090-380-8201	Building Rentals	-	75	25	25	25	25	25
509-090-380-8202	Daimler Lease	253,670	265,387	365,262	411,208	442,847	442,847	442,847
509-090-380-8203	Old Hangar Rent	11,801	19,269	22,300	16,819	22,300	22,300	22,300
509-090-380-8204	T-Hangar Rent	20,868	16,755	18,480	16,680	18,480	18,480	18,480
509-090-380-8205	Heavy Aircraft & Equipment Hangar	90,495	93,138	96,087	96,087	98,664	98,664	98,664
509-090-380-8210	Airport Pad Lease	2,507	1,776	2,682	1,938	1,633	1,633	1,633
509-090-380-8211	Airport Fire	7,009	4,550	6,750	1,000	6,750	6,750	6,750
509-090-380-8401	Land Rentals	67,608	71,761	67,509	69,000	66,900	66,900	66,900
	Total Use of Money & Property	474,738	495,067	595,872	629,753	678,853	678,853	678,853
Interfund Transfers - In								
509-090-390-9511	Airport Construction Fund	-	-	110,000	170,185	-	-	-
	Interfund Transfers - In	-	-	110,000	170,185	-	-	-
	Total Revenues	1,838,577	3,531,279	2,701,218	2,406,936	1,825,488	1,825,488	1,858,828

City of Madras
2020-21 Budget Worksheet

Airport Operations Fund
Expenditures

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Materials & Services								
509-090-520-1006	Aviation Gas	379,382	264,951	322,857	320,000	267,300	267,300	267,300
509-090-520-1011	Airshow	3,722	4,500	3,500	4,500	10,500	10,500	10,500
509-090-520-1204	Contracted Computer/IT/Telephone	5,040	6,549	9,300	3,500	14,107	14,107	14,107
509-090-520-1205	Computer Unprogrammed	4,288	-	11,200	9,100	2,000	2,000	2,000
509-090-520-1501	Fixed Base Operator	46,200	50,820	55,902	55,902	61,492	61,492	61,492
509-090-520-1502	Commissions - FBO	189,868	43,657	80,000	60,000	60,000	60,000	60,000
509-090-520-1801	Insurance & Surety Bonds	20,336	21,887	22,000	22,471	24,156	24,156	22,471
509-090-520-2102	Legal	21,507	26,914	18,000	15,000	18,000	18,000	18,000
509-090-520-2203	Meetings Travel & School	1,421	340	2,500	1,500	2,500	2,500	2,500
509-090-520-2204	Miscellaneous Expense	1,015	397	1,000	500	1,000	1,000	1,000
509-090-520-2205	Rental Buildings Repair	-	12,858	20,000	20,000	20,000	20,000	20,000
509-090-520-2206	Bank Fees	3,660	2,417	3,000	3,000	3,000	3,000	3,000
509-090-520-2207	Maintenance & Repairs	75,103	28,061	35,000	35,000	50,000	50,000	50,000
509-090-520-2208	Materials and Supplies	9,090	6,240	7,500	7,500	8,000	8,000	8,000
509-090-520-2503	Professional Services	16,931	25,898	15,000	10,000	15,000	15,000	15,000
509-090-520-2903	N.U.I.D.	-	297	-	-	-	-	-
509-090-520-3003	Utilities	17,053	24,641	35,000	30,000	30,000	30,000	30,000
509-090-520-4017	Internal Services Central Services Fund	70,730	73,335	107,410	107,410	178,863	178,863	178,863
509-090-520-4018	Internal Services PW Staff Fund	16,876	16,289	55,100	55,100	72,793	72,793	72,793
509-090-520-4019	Internal Services Buildings Fund	20,712	30,678	46,494	46,494	55,674	55,674	55,674
509-090-520-4020	Internal Services Fleet Fund	5,316	17,276	7,721	7,721	9,501	9,501	9,501
	Total Materials & Services	908,251	658,004	858,484	814,698	903,886	903,886	902,201
Capital Outlay								
509-090-540-1001	Airport Improvement	53,489	123,618	52,000	52,000	20,000	20,000	20,000
509-090-540-1003	West Access Road Project (Daimler)	34,615	-	-	-	-	-	-
509-090-540-1006	Taxiway Improvement Project	240,425	2,355,920	950,000	1,027,285	-	-	-
509-090-540-1007	ARFF & Airport Maint. Bldg.	7,811	-	250,000	11,625	7,500	7,500	7,500
509-090-540-1008	Airport Master Plan	-	4,520	200,000	240,000	200,000	200,000	210,000
	Total Capital Outlay	336,340	2,484,058	1,452,000	1,330,910	227,500	227,500	237,500
Interfund Transfers - Out								
509-090-550-1003	Tourism Economic Development Fund	75,946	-	-	-	-	-	-
509-090-550-1005	Airport Construction	3,500	-	-	-	-	-	-
509-090-550-1004	Transportation Operations Fund	-	-	-	-	9,000	9,000	9,000
509-090-550-1023	Industrial Site Fund	5,000	5,000	5,000	5,000	-	-	-
	Total Interfund Transfers - Out	84,446	5,000	5,000	5,000	9,000	9,000	9,000
Debt Service								
509-090-570-7408	OBDD Heavy Air Hangar - Principal	49,904	49,904	50,000	50,000	57,000	57,000	57,000
509-090-570-7409	OBDD Heavy Air Hangar - Interest	31,216	30,466	30,000	30,000	29,000	29,000	29,000
509-090-570-7411	Berg Drive Extension - Principal	3,819	3,933	4,200	4,200	4,200	4,200	4,200
509-090-570-7410	Berg Drive Extension - Interest	1,626	1,512	1,500	1,500	1,300	1,300	1,300
	Total Debt Service	86,565	85,815	85,700	85,700	91,500	91,500	91,500
Operating Contingency								
509-090-590-1010	Operating Contingency	-	-	53,000	-	520,000	520,000	520,000
	Total Operating Contingency	-	-	53,000	-	520,000	520,000	520,000
Ending Fund Balance								
509-090-595-1010	Ending Fund Balance	422,976	298,402	247,034	170,628	73,602	73,602	98,627
	Total Ending Fund Balance	422,976	298,402	247,034	170,628	73,602	73,602	98,627
	Total Expenditures	1,838,577	3,531,279	2,701,218	2,406,936	1,825,488	1,825,488	1,858,828
	Total Airport Operations Revenues	1,838,577	3,531,279	2,701,218	2,406,936	1,825,488	1,825,488	1,858,828
	Total Airport Oper. Expenditures	1,838,577	3,531,279	2,701,218	2,406,936	1,825,488	1,825,488	1,858,828
Fiscal Policy Analysis								
	Ending Fund Balance + Contingency	422,976	298,402	300,034	170,628	593,602	593,602	618,627
	Expenses = PS, MS + Transfers Out	992,697	663,004	863,484	819,698	912,886	912,886	911,201
	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	42.61%	45.01%	34.75%	20.82%	65.02%	65.02%	68%
	Debt Coverage Ratio - Target 125%	488.62%	347.73%	288.25%	199.10%	80.44%	80.44%	108%

**City of Madras
Amortization Schedule
2020-2021**

Berg Drive Extension to Cherry Lane

**Jefferson County
Revolving Loan and Economic Development Grant**

Loan Amount \$ 65,000.00
 Issue Date 7/15/2013
 Maturity Date 7/15/2028
 Loan Term 15 years
 Interest Rate 3.000%

509-090-570-7410 509-090-570-7411

Year	Payment	Interest	Principal	Balance
Balance July 1, 2020				\$ 42,394.03
2020-2021	5,446	1,273	4,173	38,221.02
2021-2022	5,445	1,147	4,298	33,922.82
2022-2023	5,445	1,018	4,427	29,495.68
2023-2024	5,445	885	4,560	24,935.72
2024-2025	5,445	748	4,697	20,238.96
2025-2026	5,445	607	4,838	15,401.30
2026-2027	5,445	462	4,983	10,418.51
2027-2028	5,445	313	5,132	5,286.24
2028-2029	5,445	159	5,286	0.00
Total	54,449	8,004	46,445	

Payments Due Dates:	Budget line item	Description	2020-21 Budget
July - Principal & Interest	509-090-570-7410	Interest	1,300
	509-090-570-7411	Principal	4,200
Total			5,500

**City of Madras
Amortization Schedule
2020-2021**

2015 Refunding

**Full Faith and Credit
LOCAP - Series 2015
Zions Bank**

Loan Amount 2,070,000
 Issue Date 6/16/2015
 Maturity Date 12/1/2036
 Term 30 year
 Interest Rate 1.0% up to 4%

2015- Refunding Allocation

	52.53%	38.90%	6.00%	2.57%	100.00%					
	Fund 509	Fund 204	Fund 502	Fund 503						
Period Ending	Airport Principal	Airport Interest	Transportation Ops Principal	Transportation Ops Interest	Water Ops Principal	Water Ops Interest	Sewer Ops Principal	Sewer Ops Interest	Total	
2020-21	55,157	28,419	40,845	21,045	6,300	3,246	2,699	1,390	159,100	1,485,000
12/1/2021	55,157	13,934	40,845	10,318	6,300	1,592	2,699	682	131,525	
6/1/2022	-	13,382	-	9,910	-	1,529	-	655	25,475	
2022-23	55,157	26,212	40,845	19,411	6,300	2,994	2,699	1,282	154,900	1,275,000
2023-24	55,157	24,834	40,845	18,390	6,300	2,837	2,699	1,215	152,275	1,170,000
2024-25	57,783	23,139	42,790	17,135	6,600	2,643	2,827	1,132	154,050	1,060,000
2025-26	60,410	21,065	44,735	15,599	6,900	2,406	2,956	1,031	155,100	945,000
2026-27	63,036	18,596	46,680	13,771	7,200	2,124	3,084	910	155,400	825,000
2027-28	60,410	16,127	44,735	11,942	6,900	1,842	2,956	789	145,700	710,000
2028-29	60,410	13,710	44,735	10,153	6,900	1,566	2,956	671	141,100	595,000
2029-30	65,663	11,189	48,625	8,286	7,500	1,278	3,213	547	146,300	470,000
2030-31	65,663	8,562	48,625	6,341	7,500	978	3,213	419	141,300	345,000
2031-32	63,036	5,988	46,680	4,435	7,200	684	3,084	293	131,400	225,000
2032-33	28,892	4,150	21,395	3,073	3,300	474	1,414	203	62,900	170,000
2033-34	28,892	2,994	21,395	2,217	3,300	342	1,414	146	60,700	115,000
2034-35	28,892	1,839	21,395	1,362	3,300	210	1,414	90	58,500	60,000
2035	31,518	630	23,340	467	3,600	72	1,542	31	61,200	-
	<u>835,227</u>	<u>234,770</u>	<u>618,510</u>	<u>173,854</u>	<u>95,400</u>	<u>26,816</u>	<u>40,863</u>	<u>11,486</u>	<u>2,036,925</u>	
									Total Principal	1,590,000
									Total Interest	446,925
										<u><u>2,036,925</u></u>

Description	Budget line item	2020-21	Budget line item	2020-21	Budget line item	2020-21	Budget line item	2020-21	TOTALS
Interest	509-090-570-7409	\$ 29,000	204-040-570-7314	\$ 22,000	502-020-570-7415	\$ 3,300	503-030-570-7415	\$ 1,500	\$ 55,800
Principal	509-090-570-7408	\$ 57,000	204-040-570-7313	\$ 42,000	502-020-570-7414	\$ 6,400	503-030-570-7414	\$ 2,800	\$ 108,200
Total		<u>\$ 86,000</u>		<u>\$ 64,000</u>		<u>\$ 9,700</u>		<u>\$ 4,300</u>	<u>\$ 164,000</u>
		52%		39%		6%		3%	

Trust Fee Calculation Total \$ 450.00

802-101-520-2206 100% \$450.00



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AIRPORT CONSTRUCTION FUND

SUMMARY

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.

HIGHLIGHTS

No new highlights projected for FY 20-21

CHANGES FROM PREVIOUS YEAR

Wilbur Ellis land sale occurred during fiscal year 2019-2020 and the revenue generated from the transaction was used to fund the City's match portion of the Airport Taxiway Rehabilitation Project. The fund will be at zero for FY 2020-2021

COVID-19 Budget Update:

- No anticipated impact to the fund due to COVID-19



City of Madras
2020-21 Budget Worksheet

Airport Construction Fund

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
404-010-301-0101	Beginning Fund Balance	(3,487)	13	13	13	-	-	-
	Total Beginning Fund Balance	(3,487)	13	13	13	-	-	-
Use of Money and Property								
404-404-380-8501	Land Sale	-	-	110,000	170,172	-	-	-
	Total Use of Money and Property	-	-	110,000	170,172	-	-	-
Interfund Transfers - In								
404-404-390-9401	Airport Operations	3,500	-	-	-	-	-	-
	Total Interfund Transfers - In	3,500	-	-	-	-	-	-
	Total Revenues	13	13	110,013	170,185	-	-	-
Capital Outlay								
404-404-540-1001	Airport Improvement	-	-	-	-	-	-	-
404-404-540-1005	Irrigation Pump	-	-	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-	-	-
Interfund Transfers-Out								
404-404-550-1021	Airport Operations Fund	-	-	110,000	170,185	-	-	-
	Total Interfund Transfers-Out	-	-	110,000	170,185	-	-	-
Ending Fund Balance								
404-404-595-1010	Ending Fund Balance	13	13	13	-	-	-	-
	Total Ending Fund Balance	13	13	13	-	-	-	-
	Total Expenditures	13	13	110,013	170,185	-	-	-
	Total Airport Construction Revenues	13	13	110,013	170,185	-	-	-
	Total Airport Construction Exp.	13	13	110,013	170,185	-	-	-



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COMMUNITY DEVELOPMENT FUND

SUMMARY



Budget Overview

The Community Development Department budget will have a Beginning Cash balance of \$72,360 for the FY 20-21. The Department's total budget for FY 2020-21 is \$545,710. This is an increase of \$25,827 from FY 2019-20. The Department has forecasted \$545,710 in Revenue and \$545,710 in Expenditures, producing a balanced budget. It is

projected that the Department will collect \$78,250 in Regulatory Fees and \$45,000 for Charges for Services. The Department will utilize the full Beginning Cash balance of \$72,360 and Internal Fund transfers totaling \$350,000 to balance Revenues and Expenditures for the FY 2020-21. There is \$5,000 planned for operating contingency for the Department in the budget and \$36,062 in Ending Fund Balance.

Departmental Operations, Responsibilities, and Programs

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

- Assisting in the administration of the City
- Long-Range Planning
- Zoning & Development Code Administration
- Administration of the Madras Planning Commission
- Administration of 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 Statute and Rule and that development is in compliance with City Ordinances (i.e. Zoning, Subdivision, and Sign). It also administers and interprets the City's Comprehensive Plan, Zoning and Land 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 building permit reviews 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 and Public Works Departments. The Community Development Department also provides administrative support to Central Services and the Madras Redevelopment Commission.

HIGHLIGHTS

Annual Strategic Implementation Plan

The Madras City Council adopts an Annual Strategic Plan that enables the City to accomplish strategic goals and objectives. In *Table 1* below, the Community Development Department will accomplish the following Annual Strategic Implementation Objectives with the revenues and expenditures contained in the FY 2020-21 Community Development Department budget.

Table 1. FY 2019-20 Annual Strategic Implementation Plan Objectives to be completed by CDD.

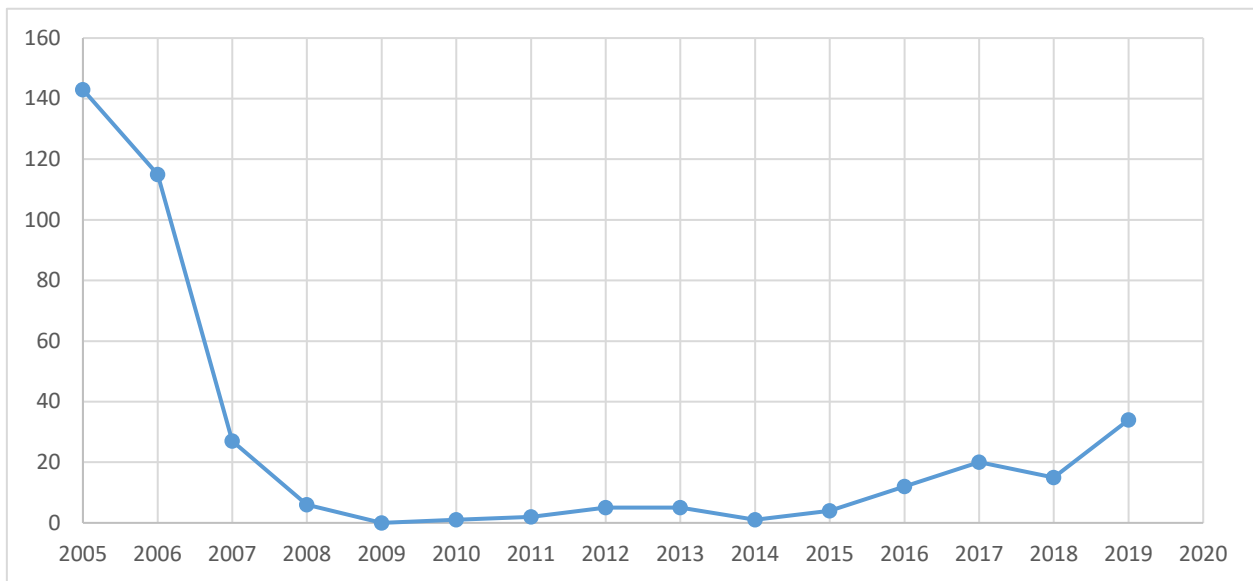
Goal	Objective	Action	Cost
Adopt & Implement a Comprehensive Economic Development Strategy	Update Airport Master Plan	<ol style="list-style-type: none"> 1. Stakeholder outreach, public hearings, and notices. 2. Identify needed Development Code provisions to provide adequate advanced notice to future property owners of the presence of the Madras Airport to prevent remonstrance (e.g. Airport Disclosure Agreement). 3. Comprehensive Plan amendment to include the updated Airport Master Plan. 4. Facilitate Planning Commission and City Council review and approve the Airport Master Plan by Ordinance. 	\$5,000
	Improve marketing of Airport/ Industrial Park properties.	<ol style="list-style-type: none"> 1. Upload City Airport/Industrial properties into Oregon Prospector website with relevant info from the Industrial Site Readiness Plan. 	-
	Amend Development Code to include "Food Carts" in the appropriate commercial and Open Space and Public Facility zones.	<ol style="list-style-type: none"> 1. Research & determine needed and appropriate Food Cart regulations; conduct necessary public hearings, prepare adopting ordinance for Planning Commission and Council consideration. 	-
	Conduct Downtown Parking Study to determine if parking policy changes are needed.	<ol style="list-style-type: none"> 1. Based on study results and stakeholder input, prepare report identifying needed policy and regulatory changes. 2. Prepare the necessary policy and regulatory changes for MRC, Planning Commission, & City Council consideration. 	\$5,000
	Prepare Retail and Dining Industry profiles to support MURD recruitment and investments.	<ol style="list-style-type: none"> 1. Prepare Retail and Dining Industry profiles with ArcGIS Business Analyst. 	\$1,500
Create & Implement a Housing Strategy	Prepare necessary Development Code amendments for "missing middle" housing in the appropriate residential and commercial zoning districts.	<ol style="list-style-type: none"> 1. Utilizing technical and consultant assistance from the ODOT TGM program, identify the needed Development Code amendments. 2. Prepare necessary findings, draft ordinance, and otherwise for Planning Commission and City Council consideration. 	\$5,000
	Develop strategy to improve living conditions for at-risk residents.	<ol style="list-style-type: none"> 1. Identify properties that have unsafe living conditions. 2. Convene meetings with stakeholders (property owners, developers, elected officials, local government staff, non-profits) to determine which properties to prioritize first and identify next steps. 	-
Provide Infrastructure in the Urban Growth Boundary Expansion	Collaborate with Jefferson Co. to create a policy to address future needs & development opportunities within the UGB	<ol style="list-style-type: none"> 1. Adopt an updated ordinance with Urban Holding Zones for the Urban Growth Area 	\$5,000

Revenue and Development Trends

The Community Development Department receives fee revenue for the development permits filed with the Department. The number of land use applications submitted to the Department peaked in FY 2006-07 and declined rapidly during the Great Recession. The Department is experiencing more predictable levels of development activity which allows the Department to forecast relatively greater Regulatory Fee revenue. In terms of Planning Fee revenue, the Department is forecasting fewer Planning fees; however, there will be land use activity related to larger residential subdivisions and site plan review for both residential, commercial, and industrial development.

Additionally, in 2019 the City adopted a Housing Action Plan which was the impetus for the City reducing SDCs for housing and creating the Housing Urban Renewal District. Both actions have significantly reduced the cost of developing and or constructing housing. The City has also considered recent permitting activity for single-family dwellings where there is a moderate yet significant increase in the number of single-family dwelling permits issued since 2014. For these reasons the City is projecting that 30 new single-family dwellings will be permitted in FY 2020-21. Finally, the Department has planned Community Development Fee revenue associated with the Jefferson County Wellness Center, Housing Works development at St. Charles Madras Hospital, and the Yarrow multi-family development

Figure 2. Historical Permitting of New Single-Family Dwellings.



Source: City of Madras, Community Development Dept. Building Permit Database.

The Department also provides administrative support services to the Madras Redevelopment Commission (MRC) and therefore the FY 2020-21 Budget includes a \$45,000 transfer from the MRC to the Community Development Department. Because the Regulatory Fee revenue will be less than the expenditures, the Department will utilize transfers totaling from Internal Services Central Services and Internal Services Public Works Staff fund transfers \$350,000 to balance revenue and expenditures.

Expenditures

The Department's largest FY2020-21 expenditures are Personnel Services (\$256,514) and Materials & Services (\$228,166). The FY 2020-2021 Budget will fund 2.0 FTE positions: The Community Development Director and Associate Planner. It is forecasted that permit, long-range planning, and other related project activity will remain at the same level as that in FY 2019-20 due to City Council policies related to economic development and housing. The Department will continue to staff meetings and public hearings related to current and long-range planning for the City and provide code enforcement services. The Department will provide these services through increasing staffing and utilizing Professional Services.

CHANGES FROM PREVIOUS YEAR

Annual changes to the Community Development Fund are driven by: 1) land use and building permit fee revenue; 2) PERS costs in Personnel; and 3) strategically important projects identified in the Annual Strategic Plan or by Department staff. In FY 2020-21 the Department is projecting a decrease in fee revenue however that larger projects (e.g. subdivisions, apartments, etc.) will be permitted. These opposing trends highlight the difficulty in forecasting Planning Fee revenue. For this reason, Planning Fee revenue has been moderately forecasted to minimize the need to supplement the Community Development Fund with additional revenue during FY 2020-21 should Regulatory Fees collected be less than budgeted. The second factor that is causing an increase in the Community Development Fund budget is PERS costs. The cost of PERS increased year-over-year and will continue to do so. Third, the Department funds strategically important projects with the costs that vary annually causing changes to the Fund's expenditures. In FY 2020-21 the Community Development Fund will assist with the completion of the Airport Master Plan update, Downtown Parking Study, Housing Code update, Food Cart Code update, Retail and Dining Industry Profile, At-Risk Housing Strategy, and Implementation of Urban Holding Zones in the Urban Growth Area.

City of Madras
2020-21 Budget Worksheet

Community Development Fund
Revenues

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
	Beginning Fund Balance							
505-010-301-0101	Beginning Fund Balance	94,013	106,029	79,783	79,783	62,360	62,360	72,362
	Total Beginning Fund Balance	94,013	106,029	79,783	79,783	62,360	62,360	72,362
	Regulatory Fees							
505-505-330-3401	Planning Fees	45,115	43,542	44,000	36,883	17,250	17,250	17,250
505-505-330-3402	Community Development Fees	38,412	94,602	130,000	123,948	61,000	61,000	61,000
	Total Regulatory Fees	83,527	138,143	174,000	160,831	78,250	78,250	78,250
	Revenue from Other Agencies							
505-505-345-4803	Grants	-	15,000	-	-	-	-	-
	Total Revenue from Other Agencies	-	15,000	-	-	-	-	-
	Charges for Services							
505-505-350-5401	Miscellaneous Revenue	1	11	-	-	-	-	-
505-505-350-5511	Madras Redevelopment Commission	45,000	45,000	45,000	45,000	45,000	45,000	45,000
	Total Charges for Services	45,001	45,011	45,000	45,000	45,000	45,000	45,000
	Use of Money & Property							
505-505-380-8101	Interest on Investments	1,952	3,733	100	-	100	100	100
	Total Use of Money & Property	1,952	3,733	100	-	100	100	100
	Interfund Transfers - In							
505-505-390-9607	Internal Services Central Services Fund	160,000	85,516	105,500	105,500	175,000	175,000	175,000
505-505-390-9608	Internal Services Public Works Staff Fund	140,000	85,516	105,500	105,500	175,000	175,000	175,000
	Total Interfund Transfers - In	300,000	171,032	211,000	211,000	350,000	350,000	350,000
	Total Revenues	524,493	478,949	509,883	496,614	535,710	535,710	545,712

City of Madras
2020-21 Budget Worksheet

Community Development Fund
Expenditures

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Personnel Services								
505-505-510-1001	Regular	140,157	147,419	166,582	166,582	171,685	171,685	171,685
505-505-510-3201	Overtime	1,449	2,130	2,000	-	-	-	-
505-505-510-5101	PERS	19,737	27,247	36,363	36,363	39,367	39,367	39,367
505-505-510-5102	Charge for Pension Costs	-	-	9,091	9,091	5,151	5,151	5,151
505-505-510-5201	Social Security	9,733	10,298	12,226	12,226	13,134	13,134	13,134
505-505-510-5401	Unemployment Tax	709	596	600	600	224	224	224
505-505-510-5501	Industrial Accident Ins.	(371)	51	100	100	100	100	100
505-505-510-5601	Health & Accident Ins.	34,700	37,932	39,551	39,551	47,643	47,643	47,643
	Total Personnel Services	206,114	225,673	266,513	264,513	277,303	277,303	277,304
	Total FTE	2	2	2	2	2	2	2
Materials & Services								
505-505-520-1002	Advertising	3,073	2,058	1,800	3,131	2,500	2,500	2,500
505-505-520-1204	Contracted Computer/IT/Telephone	4,969	4,937	10,200	10,100	9,319	9,319	9,319
505-505-520-1205	Unprogrammed Computer	1,235	5,580	8,000	8,500	8,000	8,000	8,000
505-505-520-1301	Dues/Membership	990	1,421	1,500	1,600	1,600	1,600	1,600
505-505-520-1801	Insurance and Surety Bonds	1,588	1,434	2,200	2,200	2,200	2,200	2,200
505-505-520-2102	Legal Fees	36,800	28,294	30,000	21,496	30,000	30,000	30,000
505-505-520-2202	Mapping	4,935	580	2,000	1,200	2,000	2,000	2,000
505-505-520-2203	Meetings Travel & Schools	10,534	4,129	8,000	7,500	8,000	8,000	8,000
505-505-520-2401	Office Supplies	5,936	5,560	5,000	4,200	5,000	5,000	5,000
505-505-520-2501	Planning Commission	659	52	5,500	1,000	7,000	7,000	7,000
505-505-520-2502	Postage	684	511	2,000	2,300	2,000	2,000	2,000
505-505-520-2503	Professional Services	75,351	60,796	52,000	21,938	60,000	60,000	60,000
505-505-520-4017	Internal Services Central Services Fund	39,006	36,630	51,048	53,345	53,345	53,345	53,345
505-505-520-4019	Internal Services Buildings Fund	26,590	21,512	28,918	31,231	34,627	34,627	34,627
	Total Materials & Services	212,350	173,492	208,166	169,741	225,591	225,591	225,591
Reserve for Future Expenditure								
505-505-580-6001	Future DLCD Cost for Airport UGB Exp.	-	-	20,000	-	-	-	-
	Total Reserve for Future Expenditure	-	-	20,000	-	-	-	-
Operating Contingency								
505-505-590-1010	Operating Contingency	-	-	5,000	-	25,000	25,000	25,000
	Total Operating Contingency	-	-	5,000	-	25,000	25,000	25,000
Ending Fund Balance								
505-505-595-1010	Ending Fund Balance	106,029	79,783	10,204	62,360	7,817	7,817	17,817
	Total Ending Fund Balance	106,029	79,783	10,204	62,360	7,817	7,817	17,817
	Total Expenditures	524,493	478,949	509,883	496,614	535,710	535,710	545,712
	Total Comm. Dev. Revenues	524,493	478,949	509,883	496,614	535,710	535,710	545,712
	Total Comm. Dev. Expenditures	524,493	478,949	509,883	496,614	535,710	535,710	545,712



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INTERNAL SERVICES CENTRAL SERVICES FUND

SUMMARY

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.

- City Administrator
- City Recorder
- Finance Director
- Accounting Analyst
- Accounting Technician
- Customer Accounting Specialist (.85 FTE)
- HR and Administrative Director
- Municipal Judge (part time)
 - Total Full Time Equivalent Employees = **6.85**

Dues and membership including League of Oregon Cities, Central Oregon Cities Organization, Mayor’s Association, Deschutes Water Alliance, Oregon City-County Management Association & ICMA, Oregon Government Finance Officers Association, and Professional Engineers of Oregon City Council expenses including annual employee appreciation dinner and Annual Fiscal Auditing according to Oregon Budget Law.

HIGHLIGHTS

Funding assistance to the Community Development Department (\$175,000 transfer) so the City can A) improve customer service in the area of planning, development assistance, and code enforcement; B) administer the adopted development and zoning ordinances; and C) pursue the City’s annual strategic goals including airport urban growth boundary expansion and annexation efforts.

CHANGES FROM PREVIOUS YEAR

12-month Time Study performed - Findings were updated in the 2019-20 budget with certain funds not being able to fully handle the changes identified in the study without making an incremental adjustment. Airport Operations and Water Operations funds were not financially able to fully take over Central Service adjustments in year one’s adjustments. In year two (FY 2020-21), Airport Operations pays its full share of Central Services proportional costs while Water Operations makes a step to more fully paying its share. It will take an additional year for Water Operations to fully pay its share. The table below identifies the updated percentage shares by the respective funds paying for Central Service costs.

<u>Central Services - Funds Charged for Service</u>	FY 2020- 21	FY 2019- 20
Airport Operations Fund	12.4%	7.8%
Community Development Fund	3.7%	3.7%
Parks & Golf Course Operations Fund	2.4%	0.9%
Police Department/General Fund	19.8%	27.5%
Water Operations Fund	15.9%	10.8%
Wastewater Operations Fund	38.4%	40.1%
Transportation Operations Funds	5.0%	6.9%
Tourism & Economic Development Fund	2.4%	2.4%

City of Madras
2020-21 Budget Worksheet

Internal Services - Central Services Fund
Revenues

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
802-010-301-0101	Beginning Fund Balance	400,022	384,759	303,255	303,256	275,000	262,872	262,873
	Total Beginning Fund Balance	400,022	384,759	303,255	303,256	275,000	262,872	262,873
City Licenses								
802-101-311-1101	Business Licenses	34,947	36,300	35,500	35,000	35,000	35,000	35,000
	Total City Licenses	34,947	36,300	35,500	35,000	35,000	35,000	35,000
Regulatory Fees								
802-101-330-3401	SDC Deferral Application Fee	-	600	-	2,000	2,000	2,000	2,000
802-101-330-3601	Abatement	4,907	-	-	-	-	-	-
	Total Regulatory Fees	4,907	600	-	2,000	2,000	2,000	2,000
Charges for Services								
802-101-350-5401	Miscellaneous Revenue	21,536	15,798	8,500	8,500	8,500	8,500	8,500
802-101-350-5501	Community Clean-up	10,977	-	-	-	-	-	-
802-101-350-5503	Doc. Expense Reimbursements	-	-	-	-	-	-	-
802-101-350-9401	Airport Operations Fund	70,730	73,335	107,410	107,410	178,863	178,863	178,863
802-101-350-9502	Community Development Fund	39,006	36,630	51,048	51,048	53,345	53,345	53,345
802-101-350-9507	Golf and Parks Fund - Parks Op	27,506	25,917	11,807	11,807	7,893	7,893	7,893
802-101-350-9506	Golf and Parks Fund - Golf Op	-	-	-	-	26,415	26,415	26,415
802-101-350-9607	Police Department	328,654	317,991	378,019	378,019	283,852	283,852	283,852
802-101-350-9701	Water Operations Fund	95,158	84,854	148,251	148,251	228,881	228,881	228,881
802-101-350-9801	Wastewater Operations Fund	458,678	439,192	552,140	552,140	551,613	551,613	551,613
802-101-350-9902	Transportation Operations Fund	146,738	113,491	94,229	94,229	72,512	72,512	72,512
802-101-350-9904	Tourism Economic Development Fund	8,743	10,749	32,556	32,556	33,983	33,983	33,983
802-101-350-9908	Housing District Project Fund	-	-	-	-	-	15,771	15,771
	Total Charges for Services	1,207,725	1,117,956	1,383,960	1,383,960	1,445,857	1,461,628	1,461,628
Use of Money & Property								
802-101-380-8101	Interest on Investments	-	-	-	-	-	-	-
802-101-380-8201	Building Rentals	225	250	-	-	-	-	-
802-101-380-8301	Land Rental - City owned	1,005	1,005	1,055	1,055	-	-	-
	Total Use of Money & Property	1,230	1,255	1,055	1,055	-	-	-
	Total Revenues	1,648,831	1,540,870	1,723,770	1,725,271	1,757,857	1,761,500	1,761,501

City of Madras
2020-21 Budget Worksheet

Internal Services - Central Services Fund
Expenditures

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Personnel Services								
802-101-510-1001	Regular	502,680	540,464	560,502	560,000	575,067	575,067	575,067
802-101-510-3201	Overtime	4,004	697	5,000	5,000	10,000	10,000	10,000
802-101-510-5101	PERS	94,206	105,095	127,897	131,650	140,928	140,928	140,928
802-101-510-5102	Charge for Pension Costs	-	-	33,224	33,224	17,552	17,552	17,552
802-101-510-5201	Social Security	35,880	38,790	45,217	44,800	44,758	44,758	44,758
802-101-510-5401	Unemployment Tax	2,518	2,152	671	650	585	585	585
802-101-510-5501	Industrial Accident Insurance	(3,213)	182	1,000	76	1,000	1,000	1,000
802-101-510-5601	Health & Accident Insurance	127,336	131,705	132,561	131,235	135,526	135,526	135,526
	Total Personnel Services	763,411	819,086	906,072	906,635	925,416	925,416	925,416
	Total FTE	6.85	6.85	6.85	6.85	6.85	6.85	7
Materials & Services								
802-101-520-1002	Advertising	3,646	160	5,500	3,800	4,000	4,000	4,000
802-101-520-1003	Audit	30,300	32,550	38,588	38,588	42,000	42,000	42,000
802-101-520-1026	Internal Services Fleet Fund	-	-	-	-	-	-	-
802-101-520-1203	Community Clean-up	2,151	1,052	-	-	-	-	-
802-101-520-1204	Contracted IT/Computer/Phone	44,616	51,577	43,000	44,400	52,900	52,900	62,900
802-101-520-1205	Unprogrammed Computer	14,569	8,719	28,000	27,000	12,000	12,000	12,000
802-101-520-1210	CP - Sister City	50	-	-	-	-	-	-
802-101-520-1221	Contract Services	68,223	31,632	45,000	47,000	55,000	55,000	55,000
802-101-520-1223	City Council Expenses	10,232	22,269	20,000	19,000	20,000	20,000	20,000
802-101-520-1301	Dues/Membership	13,728	12,771	14,000	14,000	14,000	14,000	14,000
802-101-520-1801	Insurance & Surety Bonds	4,740	4,232	5,500	4,976	5,500	5,500	5,500
802-101-520-2102	Legal Fees	61,550	71,946	65,000	69,000	70,000	70,000	70,000
802-101-520-2201	Maintenance/Office Equipment	42	1,325	1,000	5,500	1,000	1,000	1,000
802-101-520-2203	Meetings, Travel & Schools	20,155	22,028	27,500	27,500	27,500	27,500	27,500
802-101-520-2204	Miscellaneous	173	43	500	-	500	500	500
802-101-520-2206	Bank Service Fees	1,866	2,390	2,600	3,000	3,000	3,000	3,000
802-101-520-2401	Office Supplies	18,824	19,189	30,000	25,000	28,000	28,000	28,000
802-101-520-2502	Postage	4,338	3,272	4,200	5,000	5,000	5,000	5,000
802-101-520-2503	Professional Services	35,462	11,069	40,000	40,000	30,000	30,000	30,000
802-101-520-2801	Safety - Employees	1,497	1,188	1,500	1,500	1,500	1,500	1,500
	Total Materials & Services	336,161	297,414	371,888	375,264	371,900	371,900	381,900
Interfund Transfers - Out								
802-101-550-1020	Community Development Fund	160,000	85,516	105,500	105,500	175,000	175,000	175,000
802-101-550-1027	Tourism/Economic Development	4,500	4,500	75,000	75,000	-	-	-
802-101-550-1029	Community Cleanup Fund	-	31,097	-	-	-	-	-
	Total Interfund Transfers - Out	164,500	121,113	180,500	180,500	175,000	175,000	175,000
Operating Contingency								
802-101-590-1010	Operating Contingency	-	-	-	-	50,000	50,000	50,000
	Total Operating Contingency	-	-	-	-	50,000	50,000	50,000
Ending Fund Balance								
802-101-595-1010	Ending Fund Balance	384,759	303,256	265,310	262,872	235,541	239,185	229,185
	Total Ending Fund Balance	384,759	303,256	265,310	262,872	235,541	239,185	229,185
	Total Expenditures	1,648,831	1,540,870	1,723,770	1,725,271	1,757,857	1,761,500	1,761,501
	Total ISF Central Services Revenues	1,648,831	1,540,870	1,723,770	1,725,271	1,757,857	1,761,500	1,761,501
	Total ISF Central Services Expenditures	1,648,831	1,540,870	1,723,770	1,725,271	1,757,857	1,761,500	1,761,501

**City of Madras
Amortization Schedule
2020-2021**

Police Station/City Hall

**2013 Revenue Bond
United States Department of Agriculture
Rural Development**

Loan Amount	2,200,000
Issue Date	3/22/2013
Maturity Date	3/21/2053
Term	40 years
Interest Rate	3.125%

		804-101-570-7419	804-101-570-7418	
Year	Payment	Interest	Principal	Balance
Balance July 1, 2020				1,981,711
2020-2021	97,130	61,928	35,202	1,946,510
2021-2022	97,130	60,828	36,302	1,910,208
2022-2023	97,131	59,694	37,437	1,872,771
2023-2024	97,130	58,524	38,606	1,834,165
2024-2025	97,131	57,318	39,813	1,794,352
2025-2026	97,130	56,073	41,057	1,753,295
2026-2027	97,130	54,790	42,340	1,710,955
2027-2028	97,130	53,467	43,663	1,667,292
2028-2029	97,131	52,103	45,028	1,622,264
2029-2030	97,131	50,696	46,435	1,575,829
2030-2031	97,131	49,245	47,886	1,527,943
2031-2032	97,130	47,748	49,382	1,478,561
2032-2033	97,130	46,205	50,925	1,427,636
2033-2034	97,131	44,614	52,517	1,375,119
2034-2035	97,130	42,972	54,158	1,320,961
2035-2036	97,130	41,280	55,850	1,265,111
2036-2037	97,131	39,535	57,596	1,207,515
2037-2038	97,131	37,735	59,396	1,148,119
2038-2039	97,131	35,879	61,252	1,086,867
2039-2040	97,131	33,965	63,166	1,023,701
2040-2041	97,131	31,991	65,140	958,561
2041-2042	97,130	29,955	67,175	891,386
2042-2043	97,131	27,856	69,275	822,111
2043-2044	97,131	25,691	71,440	750,671
2044-2045	97,130	23,458	73,672	676,999
2045-2046	97,130	21,156	75,974	601,025
2046-2047	97,130	18,782	78,348	522,677
2047-2048	97,131	16,334	80,797	441,880
2048-2049	97,131	13,809	83,322	358,558
2049-2050	97,131	11,205	85,926	272,632
2050-2051	97,131	8,520	88,611	184,021
2051-2052	97,131	5,751	91,380	92,641
2052-2053	95,534	2,893	92,641	0
Total	3,300,842	1,284,995	2,015,847	

Payments Due Dates:	Budget line item	Description	2020-21 Budget
March - Principal & Interest	804-101-570-7419	Interest	63,000
	804-101-570-7418	Principal	36,000
	Total		99,000

**City of Madras
Amortization Schedule
2020-2021**

Police Station/City Hall

**Full Faith and Credit
2017 Refunding (LOCAP - Series 2011B)
Zions Bank**

Loan Amount 1,375,000
Issue Date 6/1/2017
Maturity Date 12/1/2033
Term 15 years
Interest Rate 3.0% to 4.0%

Year	Rate	Payment	804-101-570-7421 Interest	804-101-570-7420 Principal	Balance	Trustee Fee
Balance July 1, 2020					1,280,000	
2020-2021	3%	121,750	41,750	80,000	1,200,000	225
2021-2022	3%	119,350	39,350	80,000	1,120,000	225
2022-2023	4%	121,450	36,450	85,000	1,035,000	225
2023-2024	3%	118,475	33,475	85,000	950,000	225
2024-2025	4%	115,500	30,500	85,000	865,000	225
2025-2026	4%	117,000	27,000	90,000	775,000	225
2026-2027	4%	118,300	23,300	95,000	680,000	225
2027-2028	4%	119,400	19,400	100,000	580,000	225
2028-2029	3%	120,825	15,825	105,000	475,000	225
2029-2030	3%	127,525	12,525	115,000	360,000	225
2030-2031	3%	124,075	9,075	115,000	245,000	225
2031-2032	3%	120,625	5,625	115,000	130,000	225
2032-2033	3%	117,175	2,175	115,000	15,000	
2033-2034	3%	15,225	225	15,000	-	
Total		1,695,750	340,750	1,355,000	-	2,700

Payments Due Dates: June - Interest Only December - Principal & Interest

Budget line item	Description	2020-21 Budget
804-101-570-7421	Interest	43,000
804-101-570-7420	Principal	82,000
804-101-520-2206	Trust Fee	225
Total		125,225



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COMMUNITY CLEANUP FUND

SUMMARY

This fund's purpose is to provide funds for helping clean up the Madras community through a variety of avenues as listed below. 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 ("P-card") rebate.

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

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

HIGHLIGHTS

No major projects identified at time of budget development.

CHANGES FROM PREVIOUS YEAR

A large effort occurred last fiscal year with acquisition and cleanup of the Rock Shop Property (funding assistance from Jefferson County and State of Oregon grant assistance). This year funds are set aside for normal community cleanup efforts including the Annual Community Cleanup Event each spring.

City of Madras
2020-21 Budget Worksheet

Community Clean-up Fund

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
205-010-301-0101	Beginning Fund Balance	-	-	86,055	111,321	-	46,121	47,021
205-205-301-0301	Fair Value Adjustment	-	25,000	-	-	-	-	-
	Total Beginning Fund Balance	-	25,000	86,055	111,321	-	46,121	47,021
Revenue from Other Agencies								
205-205-350-5500	St. Charles	-	500	-	-	-	-	-
205-205-350-5501	Community Clean-up (Jefferson County)	-	78,026	8,000	8,900	-	8,000	8,000
205-205-350-5503	DEQ/Business Oregon	-	-	57,500	57,500	-	-	-
	Total Revenue from Other Agencies	-	78,526	65,500	66,400	-	8,000	8,000
Use of Money & Property								
205-205-380-8101	Interest	-	1,814	-	-	-	-	-
205-205-380-8401	P-Card Rebate	-	7,201	7,150	11,500	-	7,500	7,500
	Total Use of Money & Property	-	9,015	7,150	11,500	-	7,500	7,500
Interfund Transfers - In								
205-205-390-9504	Internal Services Public Works Staff Fund	-	-	-	-	-	-	-
205-205-390-9605	SDC Street Improvement	-	13,750	-	-	-	-	-
205-205-390-9606	SDC Storm Water Imp Fund	-	13,750	-	-	-	-	-
205-205-390-9607	Internal Services Central Services Fund	-	31,097	-	-	-	-	-
	Total Interfund Transfers - In	-	58,597	-	-	-	-	-
	Total Revenues	-	171,138	158,705	189,221	-	61,621	62,521
Materials & Services								
205-205-520-1203	Community Clean-up	-	7,008	20,000	20,000	-	25,000	25,000
205-205-520-1206	Jefferson Street Septic/Garbage Services	-	-	-	-	-	-	-
205-205-520-1207	Code Enforcement	-	-	-	-	-	10,000	10,000
205-205-520-1205	Rock Shop	-	52,810	107,200	107,200	-	-	-
	Total Materials & Services	-	59,818	127,200	127,200	-	35,000	35,000
Interfund Transfers - Out								
205-205-550-1200	Wastewater Operations	-	-	15,000	15,000	-	-	-
	Total Interfund Transfers - Out	-	-	15,000	15,000	-	-	-
Operating Contingency								
205-205-590-1010	Operating Contingency	-	-	13,300	-	-	15,000	15,000
	Total Operating Contingency	-	-	13,300	-	-	15,000	15,000
Ending Fund Balance								
205-205-595-1010	Ending Fund Balance	-	111,321	3,205	47,021	-	11,621	12,521
	Total Ending Fund Balance	-	111,321	3,205	47,021	-	11,621	12,521
	Total Expenditures	-	171,138	158,705	189,221	-	61,621	62,521
	Total Community Cleanup Revenues	-	171,138	158,705	189,221	-	61,621	62,521
	Total Community Cleanup Expenditures	-	171,138	158,705	189,221	-	61,621	62,521



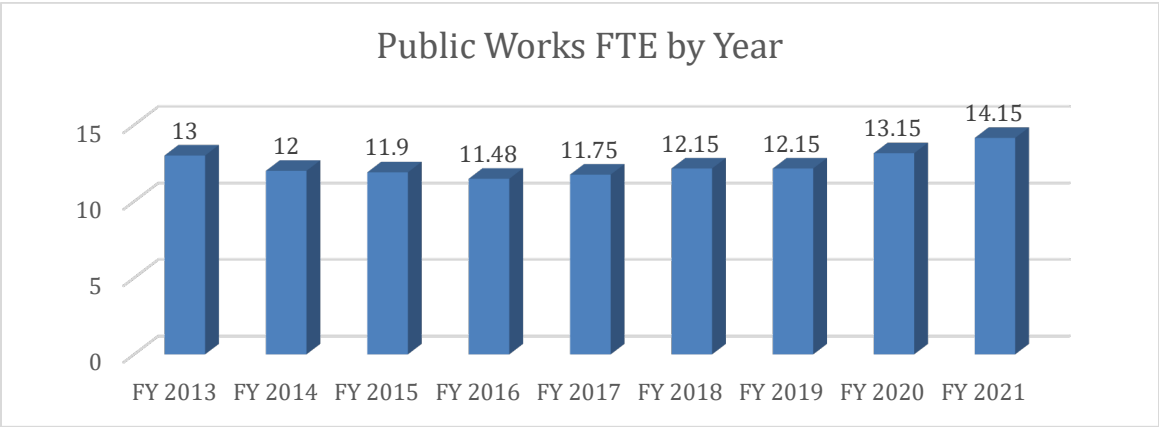
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INTERNAL SERVICES PUBLIC WORKS STAFF FUND

SUMMARY

This budget provides funds for Public Works personnel services and for the department’s materials and services as further described below. This fund is supported by other funds and is not dependent on external revenue. The Public Works Department’s full-time positions are 14.15 as detailed below.

- Public Works Director
- Utilities Supervisor (wastewater, water, & storm)
- Public Works Operations Manager
- Park & Open Space Specialist
- Facilities Maintenance Specialist/Mechanic
- Utility Workers/Operators (4 water/storm/sewer)
- Parks and Open Spaces Associate—Limited Duration
- Public Works Administrative Assistant
- Pro Shop Attendant
- Maintenance Associate
- Customer Accounting Specialist (.15 PW & permitting support)
 - Total Full Time Equivalent Employees = **14.15**



Professional Services

We have two engineers on contract with the City now to handle our needs. H.A. McCoy Engineering and Surveying acts as backup to the Public Works Director and general day to day guidance as needed, and Murraysmith is specific to just Wastewater. The Public Works Director is a licensed professional engineer and the goal is to keep as much as possible in house. 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.

Temporary Services

The seasonal hires from a temporary staffing agency are paid through this fund. The seasonal hires help with maintenance activities primarily in the Parks, Golf Course, and Street Departments. Duties usually span between March and December of each year.

Weed Abatement Program

This fund is responsible for paying weed abatement services due to non-responsive property owners as required by City ordinance. We contract with Gary Clowers of Raven Research to help keep our town weed free.

HIGHLIGHTS

Goals/Budget Year Objectives:

Additional personnel services and seasonal hours for acquiring management of Desert Peaks golf course club house.

Projects planned include the following:

No specific project planned.

CHANGES FROM PREVIOUS YEAR

Increase in cost to personnel services and seasonal help due to change in Desert Peaks Golf course management.

COVID-19 Budget Update:

- No anticipated impact to the fund due to COVID-19



City of Madras
2020-21 Budget Worksheet

Internal Services - Public Works Staff Fund
Revenues

GL Codes	Description	2017-2018 Actuals	2018-2019 Actuals	2019-2020		2020-2021		
				Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
803-010-301-0101	Beginning Fund Balance	341,540	316,916	323,040	323,260	331,113	331,113	339,734
	Total Beginning Fund Balance	341,540	316,916	323,040	323,260	331,113	331,113	339,734
Regulatory Fees								
803-101-330-3401	City Review & Permits	5,625	6,300	2,000	5,000	2,500	2,500	2,500
803-101-330-3403	Plan Review,QA,Admin & Inspection Fees	(298)	220	500	-	500	500	500
803-101-330-3601	Abatement	1,690	3,925	3,500	100	2,500	2,500	2,500
	Total Regulatory Fees	7,018	10,445	6,000	5,100	5,500	5,500	5,500
Charges for Services								
803-101-350-5401	Miscellaneous Revenue	141	-	-	-	-	-	-
803-101-350-9401	Airport Operations Fund	16,876	16,289	55,100	55,100	72,793	72,793	72,793
803-101-350-9507	Parks and Golf Course Fund - Parks Ops	113,791	113,648	164,900	-	182,647	182,647	182,647
803-101-350-9508	Parks and Golf Course Fund - Golf Ops	-	-	-	164,900	190,636	190,636	190,637
803-101-350-9701	Water Operations Fund	154,851	150,087	174,697	174,697	195,963	195,963	195,963
803-101-350-9801	Wastewater Operations Fund	939,353	940,065	1,159,795	1,159,795	1,085,896	1,085,896	1,085,896
803-101-350-9902	Transportation Operations Fund	344,839	325,407	371,231	371,231	405,019	405,019	405,019
803-101-350-9907	ISF- Building Fund	30,000	24,000	78,175	78,175	86,552	86,552	86,552
803-101-350-9908	Housing District Project Fund	-	-	-	-	-	15,770	15,770
	Total Charges for Services	1,599,851	1,569,496	2,003,898	2,003,898	2,219,506	2,235,276	2,235,277
Use of Money & Property								
803-101-380-8101	Interest on Investments	-	133	-	122	150	150	150
803-101-380-8102	Sale of Assets	-	20,791	-	123	-	-	-
	Total Use of Money & Property	-	20,924	-	245	150	150	150
	Total Revenues	1,948,409	1,917,781	2,332,938	2,332,503	2,556,269	2,572,039	2,580,661

City of Madras
2020-21 Budget Worksheet

Internal Services - Public Works Staff Fund
Expenditures

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Personnel Services								
803-101-510-1001	Regular	612,128	635,251	774,787	774,787	825,734	825,734	825,734
803-101-510-3201	Overtime	48,404	40,240	36,050	40,000	37,080	37,080	37,080
803-101-510-3202	Oncall Pier Diem	11,021	15,200	21,424	21,424	21,424	21,424	21,424
803-101-510-5101	PERS	137,692	140,817	193,488	193,488	222,173	222,173	222,173
803-101-510-5102	Charge for Pension Costs	-	-	48,372	48,372	26,527	26,527	26,527
803-101-510-5201	Social Security	49,028	50,798	57,410	57,410	63,592	63,592	63,592
803-101-510-5401	Unemployment Tax	3,377	2,738	4,979	4,979	5,300	5,300	5,300
803-101-510-5501	Industrial Accident Insurance	(3,276)	291	32,198	32,198	17,431	17,431	17,431
803-101-510-5601	Health & Accident Insurance	177,610	199,267	242,152	242,152	262,664	262,664	262,664
803-101-510-5701	Retiree Health & Accident Ins	6,737	7,152	8,765	8,765	9,732	9,732	9,732
	Total Personnel Services	1,042,722	1,091,755	1,419,625	1,423,575	1,491,657	1,491,657	1,491,657
	Total FTE	12.15	12.15	13.15	13.15	14.15	14.15	14
Materials & Services								
803-101-520-1001	Abatement	1,720	7,819	10,000	6,000	6,000	6,000	6,000
803-101-520-1002	Advertising	5,557	754	3,500	1,000	1,000	1,000	1,000
803-101-520-1200	Temp Services	166,850	205,374	163,132	153,132	218,000	218,000	218,000
803-101-520-1201	Annual Dues & Licenses	8,089	3,888	4,000	4,000	4,000	4,000	4,000
803-101-520-1204	Contracted Computer/IT/Telephone	39,368	37,777	46,700	76,700	64,400	64,400	64,400
803-101-520-1205	Computer- Unprogrammed	22,659	13,158	48,300	35,000	35,200	35,200	35,200
803-101-520-1221	Contract Services	15,170	15,812	12,000	14,570	15,000	15,000	15,000
803-101-520-1801	Insurance and Surety Bonds	8,776	10,133	9,132	7,290	-	-	-
803-101-520-2102	Legal Fees	21,697	32,314	26,000	26,000	26,000	26,000	26,000
803-101-520-2203	Meetings, Travel, and Employee Development	14,595	20,512	15,000	15,000	22,000	22,000	22,000
803-101-520-2204	Miscellaneous Expense	257	-	-	-	-	-	-
803-101-520-2206	Bank Service Fees	174	1,893	-	-	-	-	-
803-101-520-2401	Office Supplies	19,606	19,889	22,000	20,000	22,000	22,000	22,000
803-101-520-2502	Postage	774	964	2,500	1,000	1,000	1,000	1,000
803-101-520-2503	Professional Services	87,016	42,168	65,000	70,000	65,000	65,000	65,000
803-101-520-2702		1,159	-	-	-	-	-	-
803-101-520-3002	Uniforms	2,460	1,938	3,500	3,500	3,000	3,000	3,000
803-101-520-3003	First Aid Supplies	301	826	2,000	3,000	3,000	3,000	3,000
803-101-520-3004	Personal Protective Equipment	2,542	2,033	6,000	2,500	5,500	5,500	5,500
803-101-520-3206	Bad Debt Expense	-	-	-	-	-	-	-
	Total Materials & Services	418,771	417,251	438,764	438,692	491,100	491,100	491,100
Interfund Transfers - Out								
803-101-550-1003	Community Development Fund	140,000	85,516	130,500	105,500	175,000	175,000	175,000
803-101-550-1022	Wastewater Operations Fund	30,000	-	-	-	-	-	-
803-101-550-1024	Tourism Economic Development	-	-	25,000	25,000	-	-	-
	Total Interfund Transfers - Out	170,000	85,516	155,500	130,500	175,000	175,000	175,000
Operating Contingency								
803-101-590-1010	Operating Contingency	-	-	6,000	-	35,000	35,000	35,000
	Total Operating Contingency	-	-	6,000	-	35,000	35,000	35,000
Ending Fund Balance								
803-101-595-1010	Ending Fund Balance	316,916	323,260	313,049	339,736	363,512	379,282	387,904
	Total Ending Fund Balance	316,916	323,260	313,049	339,736	363,512	379,282	387,904
	Total Expenditures	1,948,409	1,917,781	2,332,938	2,332,503	2,556,269	2,572,039	2,580,661
	Total ISF P. W. Staff Fund Revenues	1,948,409	1,917,781	2,332,938	2,332,503	2,556,269	2,572,039	2,580,661
	Total ISF P. W. Staff Fund Expenditures	1,948,409	1,917,781	2,332,938	2,332,503	2,556,269	2,572,039	2,580,661



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INTERNAL SERVICES BUILDING FUND

SUMMARY

This budget provides maintenance, utilities and debt service for the City owned buildings at the following locations:

1. City Hall and Police Station 125 SW E Street
2. Public Works 216 NW B Street
3. South Waste Water Treatment Plant 800 SW Grizzly
4. North Wastewater Treatment Plant 1260 NW Adler Lane
5. Desert Peaks Golf Course 565 NW Adler and 990 NW Birch
6. General Aviation Building 2028 NW Berg Drive
7. SRE Building 2020 NW Berg Drive

General Expenses:

- Flood and property liability insurances for each facility
- General repairs and maintenance for each facility (i.e. garbage services, janitorial, rug services, HVAC, roof, windows, etc.)
- Utilities (i.e. electricity, natural gas, etc.)
- Structure repair or enhancement (i.e. roof replacement, window replacement, energy efficient upgrades, etc.)
- Debt service for the Police Station/City Hall

HIGHLIGHTS

Projects planned for FY 2020-21 include the following

1. Building Capital
 - South Wastewater Plant Locker and Shower expansion - \$50,000
 - Desert Peaks Maintenance Shop Heating and Insulation - \$25,000
 - City Hall Door Security Upgrade - \$20,000

CHANGES FROM PREVIOUS YEAR

Higher capital expenditures proposed for the South Wastewater Treatment Plant and Desert Peaks Maintenance Shop. Creating a reserve line item to refurbish City Hall roof in the next few years.

COVID-19 Budget Update:

- No anticipated impact to the fund due to COVID-19

City of Madras
2020-21 Budget Worksheet

Internal Services - Building Fund
Revenues

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
804-010-301-0101	Beginning Fund Balance	86,277	127,199	77,199	77,138	120,097	120,097	120,097
	Total Beginning Fund Balance	86,277	127,199	77,199	77,138	120,097	120,097	120,097
Shared Revenues								
804-040-340-4114	Bond Proceeds	1,375,000	-	-	-	-	-	-
804-040-340-4115	Proceed From Premium on Bond	95,368	-	-	-	-	-	-
	Total Shared Revenues	1,470,368	-	-	-	-	-	-
Revenue for Other Agencies								
804-101-345-4600	Madras Redevelopment Commission	75,000	65,500	65,500	65,500	65,500	65,500	65,500
	Total Revenue from Other Agencies	75,000	65,500	65,500	65,500	65,500	65,500	65,500
Charges for Services								
804-101-350-5401	Miscellaneous Revenue	-	25	-	-	-	-	-
804-101-350-9401	Airport Operations Fund	20,712	30,678	46,494	46,494	55,674	55,674	55,674
804-101-350-9502	Community Development Fund	26,590	21,512	28,918	28,918	34,627	34,627	34,627
804-101-350-9507	Parks and Golf Fund - Parks Ops	14,474	9,967	17,551	17,551	21,016	21,016	21,016
804-101-350-9508	Parks and Golf Fund - Golf Ops	-	-	-	-	15,160	15,160	15,160
804-101-350-9607	Police Department	161,605	122,448	173,508	173,508	207,764	207,764	207,764
804-101-350-9701	Water Operations Fund	21,151	13,584	19,245	19,245	23,044	23,044	23,044
804-101-350-9801	Wastewater Operations Fund	134,661	88,681	178,409	178,409	273,474	273,474	273,474
804-101-350-9902	Transportation Operations Fund	41,352	27,290	39,489	39,489	47,285	47,285	47,285
804-101-350-9904	Tourism Economic Development Fund	1,791	1,415	2,787	2,787	3,337	3,337	3,337
	Total Charges for Services	422,335	315,599	506,401	506,401	681,381	681,381	681,381
Use of Money & Property								
804-101-380-8101	Interest on Investments	-	-	1,800	1,800	-	-	-
804-101-380-8201	Building Rentals	-	200	-	-	-	-	-
	Total Use of Money & Property	-	200	1,800	1,800	-	-	-
	Total Revenues	2,053,980	508,498	650,900	650,839	866,978	866,978	866,978

City of Madras
2020-21 Budget Worksheet

Internal Services - Building Fund
Expenditures

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Materials & Services								
804-101-520-1101	Building Maintenance	62,474	80,800	130,000	90,000	135,000	135,000	135,000
804-101-520-1102	Equipment	-	255	7,800	7,800	10,000	10,000	10,000
804-101-520-1401	Utilities	63,974	46,938	74,500	74,500	80,000	80,000	80,000
804-101-520-1801	Insurance and Surety Bonds	22,162	24,273	35,182	20,554	22,096	22,096	24,953
804-101-520-1902	Internal Svc Fund Public Works	-	24,000	78,175	78,175	86,552	86,552	86,552
804-101-520-2206	Trust Fee/Bank Service Fees	650	225	500	500	500	500	500
804-101-520-2207	Bond Issuance Costs	22,205	-	-	-	-	-	-
	Total Materials & Services	171,465	176,491	326,157	271,529	334,148	334,148	337,005
Capital Outlay								
804-101-540-3311	Building Improvements	22,440	28,452	35,000	30,000	95,000	95,000	95,000
	Total Capital Outlay	22,440	28,452	35,000	30,000	95,000	95,000	95,000
Interfund Transfers - Out								
804-101-550-1020	Debt Reserve Fund	34,713	7,825	9,713	9,713	9,713	9,713	9,713
804-101-550-1021	Airport Operations	-	-	-	-	-	-	-
804-101-550-1022	ISF Public Works Staff	30,000	-	-	-	-	-	-
	Total Interfund Transfers - Out	64,713	7,825	9,713	9,713	9,713	9,713	9,713
Debt Service								
804-101-570-7416	Bond - Principal	55,000	55,000	-	-	-	-	-
804-101-570-7417	Bond - Interest	2,888	963	-	-	-	-	-
804-101-570-7418	USDA Revenue Bond-Principal	32,098	33,100	34,500	34,500	36,000	36,000	36,000
804-101-570-7419	USDA Revenue Bond-Interest	65,032	64,030	65,000	65,000	63,000	63,000	63,000
804-101-570-7420	2017 Refunding 2011B - Principal	-	20,000	75,000	75,000	82,000	82,000	82,000
804-101-570-7421	2017 Refunding 2011B - Interest	28,243	45,500	45,000	45,000	43,000	43,000	43,000
804-101-570-7422	2011B/2012B Refunding Principal	1,484,902	-	-	-	-	-	-
	Total Debt Service	1,668,163	218,593	219,500	219,500	224,000	224,000	224,000
Reserve for Future Expenditure								
804-101-580-6001	Capital Building Maintenance Reserve	-	-	-	-	90,000	90,000	90,000
	Total Reserve for Future Expenditure	-	-	-	-	90,000	90,000	90,000
Operating Contingency								
804-101-590-1010	Operating Contingency	-	-	20,000	-	65,000	65,000	65,000
	Total Operating Contingency	-	-	20,000	-	65,000	65,000	65,000
Ending Fund Balance								
804-101-595-1010	Ending Fund Balance	127,199	77,138	40,530	120,097	49,117	49,117	46,260
	Total Ending Fund Balance	127,199	77,138	40,530	120,097	49,117	49,117	46,260
	Total Expenditures	2,053,980	508,498	650,900	650,839	866,978	866,978	866,978
	Total ISF Buildings Revenues	2,053,980	508,498	650,900	650,839	866,978	866,978	866,978
	Total ISF Buildings Expenditures	2,053,980	508,498	650,900	650,839	866,978	866,978	866,978



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INTERNAL SERVICES FLEET FUND

SUMMARY

This centralized fund is used to pay for the fleet vehicles, equipment, repairs, tires and fuel for the Public Works Department. This fund is supported by other funds and is not dependent on external revenue.

HIGHLIGHTS

Goals/Budget Year Objectives:

To cycle out cost-prohibitive equipment and continue to restore fleet equipment.

CHANGES FROM PREVIOUS YEAR

Proposed Capital is lower than previous fiscal year. Plan is to cycle out mowers in 2020-21.

CAPITAL OUTLAY

1. Purchase of new mowers for Parks Department \$50,000

COVID-19 Budget Update:

- No anticipated impact to the fund due to COVID-19



City of Madras
2020-21 Budget Worksheet

Internal Services - Fleet Fund
Revenues

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
805-010-301-0101	Beginning Fund Balance	156,746	153,501	149,229	149,229	86,244	86,244	74,019
	Total Beginning Fund Balance	156,746	153,501	149,229	149,229	86,244	86,244	74,019
Charges for Services								
805-101-350-5401	Miscellaneous Revenue	14,250	250	-	-	-	-	-
805-101-350-5402	Insurance Proceeds	18,408	-	-	-	-	-	-
805-101-350-9401	Airport	5,316	17,276	7,721	7,721	9,501	9,501	9,501
805-101-350-9507	Parks and Golf Course - Parks Ops	14,247	28,875	23,106	23,106	24,032	24,032	24,032
805-101-350-9508	Parks and Golf Course - Golf Ops	-	-	-	-	25,708	25,708	25,708
805-101-350-9607	Police Department	112,712	-	-	-	-	-	-
805-101-350-9701	Water Operations Fund	29,876	33,194	24,479	24,479	24,870	24,870	24,870
805-101-350-9801	Wastewater Operations Fund	143,035	145,733	162,511	162,511	142,235	142,235	142,235
805-101-350-9902	Transportation Operations Fund	58,371	64,908	52,024	52,024	53,094	53,094	53,094
805-101-350-9903	Internal Services Central Services	-	-	-	-	-	-	-
	Total Charges for Services	396,214	290,236	269,841	269,841	279,440	279,440	279,440
Use of Money & Property								
805-101-380-8101	Interest on Investments	-	-	-	-	-	-	-
805-101-380-8102	Sale of Assets	-	5,193	-	-	-	-	-
	Total Use of Money & Property	-	5,193	-	-	-	-	-
	Total Revenues	552,960	448,930	419,070	419,070	365,684	365,684	353,459
Materials & Services								
805-101-520-1004	Auto Repairs - PD	18,059	-	-	-	-	-	-
805-101-520-1205	Computer Unprogrammed	-	-	2,000	-	2,000	2,000	2,000
805-101-520-1221	Contract Services Fleet	-	-	2,000	-	2,000	2,000	2,000
805-101-520-1401	Utilities	2,877	3,418	3,000	3,500	3,500	3,500	3,500
805-101-520-1402	Admin Services - Fleet	-	-	-	-	-	-	-
805-101-520-1403	Equipment Repairs - PW	96,025	116,500	109,000	109,000	100,000	100,000	100,000
805-101-520-1406	Shop Tools/Equipment Purchases - PW	6,659	7,415	10,000	10,000	10,000	10,000	10,000
805-101-520-1601	Fuel - PW	54,739	66,633	56,000	56,000	55,000	55,000	55,000
805-101-520-1603	Fuel - PD	16,408	-	-	-	-	-	-
805-101-520-1801	Insurance & Surety Bonds- PW	21,794	21,704	23,332	23,332	11,940	11,940	25,082
805-101-520-1802	Insurance & Surety Bonds- PD	10,501	-	-	-	-	-	-
805-101-520-2206	Bank Service Fees	-	473	-	-	-	-	-
805-101-520-2901	Tires - PW	16,949	24,426	16,500	16,500	10,000	10,000	10,000
805-101-520-2907	Tires - PD	5,854	-	-	-	-	-	-
805-101-520-3205	Insurance Claim Expense	18,288	-	-	-	-	-	-
	Total Materials & Services	268,153	240,569	221,832	218,332	194,440	194,440	207,582
Capital Outlay								
805-101-540-1401	Equipment Purchases - PW	42,991	16,355	108,500	108,500	50,000	50,000	50,000
805-101-540-1402	Equipment Purchases - PD	42,680	-	-	-	-	-	-
805-101-540-1403	Fleet Building Improvements	45,635	24,309	-	-	-	-	-
805-101-540-1404	Equipment Lease PW	-	18,469	19,500	18,219	20,000	20,000	20,000
	Total Capital Outlay	131,306	59,133	128,000	126,719	70,000	70,000	70,000
Operating Contingency								
805-101-590-1010	Operating Contingency	-	-	12,000	-	15,000	15,000	15,000
	Total Operating Contingency	-	-	12,000	-	15,000	15,000	15,000
Ending Fund Balance								
805-101-595-1010	Ending Fund Balance	153,501	149,229	57,238	74,019	86,244	86,244	60,877
	Total Ending Fund Balance	153,501	149,229	57,238	74,019	86,244	86,244	60,877
	Total Expenditures	552,960	448,930	419,070	419,070	365,684	365,684	353,459
	Total Internal Services Fleet Revenues	552,960	448,930	419,070	419,070	365,684	365,684	353,459
	Total Internal Services Fleet Expenditures	552,960	448,930	419,070	419,070	365,684	365,684	353,459



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DEBT SERVICE FUND

SUMMARY

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.

In FY 2019-20, the final payment of the un-refunded portion of the Local Oregon Capital Asset Program Series 2012B was made for \$115,000 in Principal and \$4,025 in interest. Since the refunding, interest-only payments have occurred in the Series 2017 FFC issuance. \$60,000 will be paid during FY 2020-21 in interest and \$125,000 in Principal. 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 refunding payments to Zions National Bank. The City is serving as the “pass through” entity for this debt obligation.

HIGHLIGHTS

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.

CHANGES FROM PREVIOUS YEAR

Fiscal Year 2019-20 was the final year on the un-refunded portion of the 2011B and 2012B Local Oregon Capital Asset Program debt service payments. The majority of these issuances were refunded in 2017. The MRC will continue to contribute to the Debt Service Fund for the 2017B Refunding debt service payments which will in-turn pay Zions National Bank.

City of Madras
2020-21 Budget Worksheet

Debt Services Fund

GL Codes	Description	2017-2018	2018-2019	2019-2020		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
	Beginning Fund Balance							
306-010-301-0101	Beginning Fund Balance	701	5,025	-	5,025	-	-	-
	Total Beginning Fund Balance	701	5,025	-	5,025	-	-	-
	Revenues from Other Agencies							
306-060-340-1001	Bond Proceeds	1,770,000	-	-	-	-	-	-
306-060-340-4115	Proceeds from Premium on Bond	122,765	-	-	-	-	-	-
	Total Revenues from Other Agencies	1,892,765	-	-	-	-	-	-
	Charges for Services							
306-060-350-9907	ISF Building	25,000	-	-	-	-	-	-
	Total Charges for Services	25,000	-	-	-	-	-	-
	Use of Money & Property							
306-060-380-8507	Loan Repayment	157,810	178,625	180,000	176,675	185,450	185,450	185,450
	Total Use of Money & Property	157,810	178,625	180,000	176,675	185,450	185,450	185,450
	Total Revenues	2,076,275	183,650	180,000	181,700	185,450	185,450	185,450
	Materials & Services							
306-060-520-2206	Trust Fee/Bank Service Fee	450	450	450	450	450	450	450
306-060-520-2207	Bond Issuance Costs	37,166	-	-	-	-	-	-
	Total Materials & Services	37,616	450	450	450	450	450	450
	Interfund Transfers - Out							
306-060-550-1201	Wastewater Operations	-	-	-	-	-	-	-
	Total Interfund Transfers - Out	-	-	-	-	-	-	-
	Debt Service							
306-060-570-7418	Series 2012B Bond Principal - MRC	110,000	110,000	115,000	115,000	-	-	-
306-060-570-7419	Series 2012B Bond Interest - MRC	10,625	7,875	4,250	4,250	-	-	-
306-060-570-7420	2017 Refunding 2012B - Principal	-	-	-	-	125,000	125,000	125,000
306-060-570-7421	2017 Refunding 2012B - Interest	37,185	60,300	60,300	62,000	60,000	60,000	60,000
306-060-570-7422	2011B/202B Refunded Principal	1,850,824	-	-	-	-	-	-
306-060-570-7499	Interfund Loan	25,000	-	-	-	-	-	-
	Total Debt Service	2,033,634	178,175	179,550	181,250	185,000	185,000	185,000
	Ending Fund Balance							
306-060-595-1010	Ending Fund Balance	5,025	5,025	-	-	-	-	-
	Total Ending Fund Balance	5,025	5,025	-	-	-	-	-
	Total Expenditures	2,076,275	183,650	180,000	181,700	185,450	185,450	185,450
	Total Debt Service Revenues	2,076,275	183,650	180,000	181,700	185,450	185,450	185,450
	Total Debt Service Expenditures	2,076,275	183,650	180,000	181,700	185,450	185,450	185,450



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PENSION STABILIZATION FUND

SUMMARY

The Pension Stabilization Fund was created in FY 2019-20 to address the City's Unfunded Actuarial Liability (UAL) of \$4.3MM. The table below shows the growth of the UAL over the past several years.

The Pension Stabilization Fund will charge the General Fund – Police Department, Community Development Department, ISF – Central Services and ISF – Public Works Staff 3% of their actual payroll costs. 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. Another option the Council is considering is issuing debt to cover all or a portion of the UAL to bring down the rates being charged by PERS.

	Actual Variation as of					
	12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018
Net unfunded pension actuarial accrued liability	\$948,704	\$2,184,320	\$3,073,658	\$3, 545,900	\$3,493,993	\$4,321,144

HIGHLIGHTS

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
Begin Date	7/1/11	7/1/13	7/1/15	7/1/17	7/1/19
Tier 1/Tier 2	20.86%	20.31%	23.66%	28.29%	33.39%
OPSRP General Service	16.22%	15.97%	15.91%	18.33%	22.93%
OPSRP and Fire	18.93%	18.70%	20.02%	23.10%	27.56%

CHANGES FROM PREVIOUS YEAR

The UAL increased 0.8MM over the prior reporting period. During FY2019-20, each fund was charged 6% of actual payroll costs. The charge for FY2020-21 is 3% of payroll costs. This charge is due to the unexpected one-time expenditures within the General Fund, causing a decrease in Ending Fund Balance. While contributing to the UAL is one of the priorities of the City, it is also prudent to maintain health Ending Fund Balances in each of the funds.

Per guidance from the City's financial consultant, with stock market variability, the City may consider borrowing over multiple cycles to reduce risk of loss of investment to this volatility. This budget is setup to consider an initial borrowing if market conditions make sense in this coming fiscal year.

City of Madras
2020-21 Budget Worksheet

Pension Stabilization Fund

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
307-010-301-0101	Beginning Fund Balance	-	-	-	-	156,062	156,062	156,062
	Total Beginning Fund Balance	-	-	-	-	156,062	156,062	156,062
Charge for Pension Costs								
307-070-355-9501	Police Department	-	-	65,375	65,375	30,096	30,096	30,096
307-070-355-9502	Community Development	-	-	9,091	9,091	5,151	5,151	5,151
307-070-355-9503	ISF - Central Services	-	-	33,224	33,224	17,552	17,552	17,552
307-070-355-9504	ISF - Public Works	-	-	48,372	48,372	26,527	26,527	26,527
	Total Charge for Pension Costs	-	-	156,062	156,062	79,326	79,326	79,326
Use of Money & Property								
307-070-380-8102	Proceeds of Borrowing/Bonds	-	-	4,000,000	-	1,000,000	1,000,000	1,000,000
	Total Use of Money & Property	-	-	4,000,000	-	1,000,000	1,000,000	1,000,000
	Total Revenues	-	-	4,156,062	156,062	1,235,388	1,235,388	1,235,388
Debt Service								
307-070-570-7401	Pension Obligation Bond Interest	-	-	30,000	-	32,500	32,500	32,500
307-070-570-7402	Pension Obligation Bond Principal	-	-	100,000	-	36,500	36,500	36,500
	Total Debt Service	-	-	130,000	-	69,000	69,000	69,000
Special Payments								
307-070-545-6000	Deposit into PERS Side Account	-	-	4,000,000	-	1,150,000	1,150,000	1,150,000
	Total Special Payments	-	-	4,000,000	-	1,150,000	1,150,000	1,150,000
Reserve for Future Expenditure								
307-070-580-6001	Reserve for Future Side Account Deposit	-	-	24,195	-	-	-	-
	Total Reserve for Future Expenditure	-	-	24,195	-	-	-	-
Ending Fund Balance								
307-070-595-1010	Ending Fund Balance	-	-	1,867	156,062	16,388	16,388	16,388
	Total Ending Fund Balance	-	-	1,867	156,062	16,388	16,388	16,388
	Total Expenditures	-	-	4,156,062	156,062	1,235,388	1,235,388	1,235,388
	Total Debt Reserve Revenues	-	-	4,156,062	156,062	1,235,388	1,235,388	1,235,388
	Total Debt Reserve Expenditures	-	-	4,156,062	156,062	1,235,388	1,235,388	1,235,388



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DEBT RESERVE FUND

SUMMARY

This Fund was established in FY 2011-12 to record a loan covenant by the Department of Environment Quality (DEQ). Total outstanding debt for the City of Madras as of July 1, 2020 equals \$17,612,871. Of this balance, 2.5% 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
USDA Debt Reserve- City Hall/PD	87,417
Series 2013 Refunding	333,099
DEQ- State Revolving Loan R62371	6,038
DEQ- State Revolving Loan R62372	12,636
DEQ- State Revolving Loan R62373	13,080
Total	\$ 452,270

HIGHLIGHTS

USDA Debt Reserve

In FY 2012-13, upon completion of the new City Hall/Police Station, the lender, United States Department of Agriculture (USDA) Rural Development, required a debt reserve of either one full payment or 10% per year for 10 years until one annual payment is met. The City of Madras elected to use the 10% per year for 10 year requirement, and each year \$9,713 will be set aside until one annual payment of \$97,130 reserve balance is met in this fund. The required debt reserve for the current year is \$87,417.

1. Series 2013 Refunding Reserve

Upon completion of the \$10,495,000 Wastewater Debt Refunding in FY 2012-13, the total loan balance requires 50% of the subsequent year’s debt payment be set aside as reserve in the current year. The required debt reserve for the current year is \$333,099.

2. 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.

3. 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.

4. DEQ Loan R62373 Reserve

The current reserve requirement for the DEQ loan is equal to one annual payment, SRF R62373 Loan Reserve of \$13,080.

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 FY2020-21 are \$452,270. 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

CHANGES FROM PREVIOUS YEAR

Changes from the prior year include a deposit from the Internal Services – Building Fund for the USDA Rural Development Reserve in the amount of \$9,713 and deposits from Wastewater Operations for the 2013B Refunding in the amount of \$10,792 and \$13,080 for the R62373 Loan Reserve Requirements. The combined deposit of \$33,585 increase the reserve balance to \$452,270.

City of Madras
2020-21 Budget Worksheet

Debt Reserve Fund

GL Codes	Description	2017-2018	2018-2019	2019-2020		2020-2021		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
308-010-301-0101	Beginning Fund Balance	333,119	361,995	395,689	395,689	418,685	418,685	418,685
	Total Beginning Fund Balance	333,119	361,995	395,689	395,689	418,685	418,685	418,685
Interfund Transfers - In								
308-080-390-9301	Internal Services Building Fund	9,713	7,825	9,713	9,713	9,713	9,713	9,713
308-080-390-9303	SDC WW Improvement	-	12,636	-	-	-	-	-
308-080-390-9304	Wastewater Operations	19,163	13,233	13,283	13,283	23,872	23,872	23,872
	Total Interfund Transfers - In	28,876	33,694	22,996	22,996	33,585	33,585	33,585
	Total Revenues	361,995	395,689	418,685	418,685	452,270	452,270	452,270
Interfund Transfers Out								
308-080-550-1021	Airport Operations	-	-	-	-	-	-	-
	Total Transfers Out	-	-	-	-	-	-	-
Reserve for Future Expenditure								
308-080-580-6001	USDA Debt Reserve- City Hall/PD	9,713	7,825	77,704	77,704	87,417	87,417	87,417
308-080-580-6002	Series 2013 Refunding	19,163	13,233	322,307	322,307	333,099	333,099	333,099
308-080-580-6003	DEQ- State Revolving Loan R62371	-	-	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	13,080	13,080
	Total Reserve for Future Expenditure	28,876	33,694	418,685	418,685	452,270	452,270	452,270
Ending Fund Balance								
308-080-595-1010	Ending Fund Balance	333,119	361,995	-	-	-	-	-
	Total Ending Fund Balance	333,119	361,995	-	-	-	-	-
	Total Expenditures	361,995	395,689	418,685	418,685	452,270	452,270	452,270
	Total Debt Reserve Revenues	361,995	395,689	418,685	418,685	452,270	452,270	452,270
	Total Debt Reserve Expenditures	361,995	395,689	418,685	418,685	452,270	452,270	452,270



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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 FY 2020-21 Budget reflects proposed agency personnel changes, employee insurance rates, and salary adjustments to maintain alignment with comparable local governments.

HEALTH INSURANCE

Preparing for changes to health care plans in 2021:

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, has communicated that the current plan that the City is on, a High Deductible Health Plan (HDHP) with a Health Savings Account (HSA), will no longer be available as of January 2021. This means that both Association employees (the police department) and non-union employees (all other City staff) will be required to change plans starting no later than January 2021. City administration will work through this transition with both Association leadership and City Council to ensure that a new plan is selected that continues to meet the needs of staff while continuing to offer 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 2020-21, the City may see an increase in healthcare costs depending on the alternate plan coverage selected that is to be approved by both the City Council and Police Association. The following rate increases will begin January 2021 and have been anticipated within the proposed budget:

Coverage	Rate Increase
Medical	~5 to 7%
Willamette Dental	~5 to 7%
Delta Dental	~5 to 7%
Vision	\$1.35-3.45/mo.

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 2019-2022 periods (July 2019 through June 2022). The collective bargaining agreement (CBA) establishes the salary schedule, employee benefits, and working conditions for all covered association employees. The negotiated COLA for FY 2020-21 is 3.5%. A copy of the current CBA is available upon request.

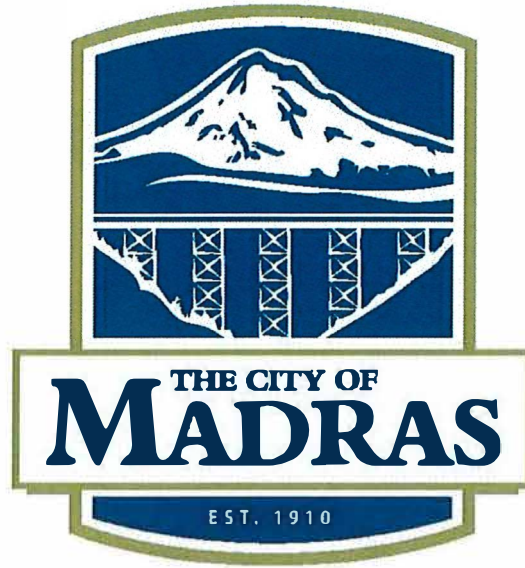
The FY 2020-21 budget has made provisions for performance-based step increases (typically 2.5% increases between steps for non-represented staff, depending on where employees are on the salary schedule) and a 2.6% cost of living adjustment (COLA) per the Consumer Price Index data for the western U.S. region.

Current Positions	Wage Range
Accounting Analyst	\$50,066 - \$69,372
Accounting Technician	\$44,104 - \$61,111
Associate Planner	\$55,370 - \$76,721
Chief of Police	\$90,976 - \$126,057
City Recorder	\$52,286 - \$72,448
Community Development Director	\$86,131 - \$119,343
Customer Accounting Clerk	\$40,636 - \$56,306
Facilities Maint./Mechanic	\$40,636 - \$56,306
Finance Director	\$86,131 - \$119,343
HR and Administrative Director	\$77,175 - \$106,934
Operations Manager	\$58,528 - \$81,097
Parks and Open Space Specialist	\$44,104 - \$61,111
Public Works Director	\$86,131 - \$119,343
Public Works Office Coordinator	\$42,328 - \$58,650
Street Maint & Construction Specialist	\$40,636 - \$56,306
Utilities Supervisor	\$55,370 - \$76,721
WW Operator I	\$42,328 - \$58,650
WW Operator II	\$47,973 - \$66,471
WW Operator III	\$55,370 - \$76,721

Contract employees – City Administrator, City Attorney, City Engineer and seasonal staff (a copy of the employment agreement(s) is available upon request)



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City of Madras

FISCAL POLICIES February 2020

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.

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.

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 first 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.

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.

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.

CAPITAL IMPROVEMENT POLICIES

1. The City's asset capitalization policy is to capitalize and depreciate assets greater than \$10,000 with a useful life beyond one year, unless Fleet Equipment. Capital assets costing less than \$10,000 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
 - o Equipment with a value greater than \$5,000 and/or required to be licensed for use on the roadway will be capitalized.

4. Buildings
 - 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).
 - Transportation Infrastructure
 - Pavement preservation (i.e. chip sealing, crack-sealing, seal coating, pothole patching, pavement overlay, grind/inlay, etc.).
 - Removal and replacement of existing footpaths (sidewalks, paved trails).
 - Removal and replacement of existing curbing.
 - Removal and replacement of landscaping and mobile streetscape items (i.e. flower pots, hanging baskets, pavers, grass, wood chips, gravel, irrigation, trees etc.)
 - Street lighting not owned by the City
 - Gravel applied for road maintenance
 - Cinders and/or gravel applied to road for snow response
 - Pavement markings (i.e. striping, thermoplastic)
 - Road signage
 - 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.
 - Park Infrastructure
 - Removal and replacement of landscaping material and irrigation are not capitalized (grass, wood chips, trees, gravel, etc.).
 - 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.

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.

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.

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 in order 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.

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.

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.)

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,
 - 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. Refundings 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. Insuring 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 benefits 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;
- 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.

UNRESTRICTED FUND BALANCES

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

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:

- An economic downturn in which revenues have declined
- Unexpected and unappropriated costs to maintaining essential City services and operations
- Unexpected and non-budgeted emergencies, natural disaster costs, and/or litigation
- Grant matching
- Early retirement of debt
- To cover deficits in other funds due to a shortfall in budgeted revenues
- Capital asset acquisition, construction and improvement projects

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:

- 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
- Other one-time costs
- Grant matching
- 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
- Major financial risks as determined by the City



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City of Madras
2020-21 Budget Worksheet
CLOSED FUND
SDC Water Improvement Fund

Description	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted Yr End Proj		2020-2021		
					Proposed	Approved	Adopted
Beginning Fund Balance							
Beginning Fund Balance	57,828	58,903	59,787	60,167	-	-	-
Total Beginning Fund Balance	57,828	58,903	59,787	60,167	-	-	-
Use of Money & Property							
Interest	1,076	1,264	-	-	-	-	-
Total Use of Money & Property	1,076	1,264	-	-	-	-	-
Total Revenues	58,904	60,167	59,787	60,167	-	-	-
Interfund Transfers - Out							
Water Operations Fund	-	-	-	-	-	-	-
Transportation Operations Fund	-	-	59,787	60,167	-	-	-
Total Interfund Transfers-Out	-	-	59,787	60,167	-	-	-
Operating Contingency							
Operating Contingency	-	-	-	-	-	-	-
Total Operating Contingency	-	-	-	-	-	-	-
Ending Fund Balance							
Ending Fund Balance	58,904	60,167	-	-	-	-	-
Total Ending Fund Balance	58,904	60,167	-	-	-	-	-
Total Expenditures	58,904	60,167	59,787	60,167	-	-	-
Total SDC Water Improv. Revenues	58,904	60,167	59,787	60,167	-	-	-
Total SDC Water Imp. Expenditures	58,904	60,167	59,787	60,167	-	-	-

City of Madras
2020-21 Budget Worksheet
CLOSED FUND
SDC Street Reimbursement Fund

Description	2017-2018 Actuals	2018-2019 Actuals	2019-2020		2020-2021		
			Adopted	Yr. End Proj	Proposed	Approved	Adopted
Beginning Fund Balance							
Beginning Fund Balance	24,650	49,886	-	-			
Total Beginning Fund Balance	24,650	49,886	-	-	-	-	-
System Development Charges							
SDC - Street Reimbursement	46,327	8,107	-	-			
Total System Development Charges	46,327	8,107	-	-	-	-	-
Use of Money and Property							
Interest on Investments	919	5	-	-			
Total Use of Money & Property	919	5	-	-	-	-	-
Total Revenues							
	71,896	57,998	-	-	-	-	-
Capital Outlay							
Street Improvements	-	-	-	-			
Total Capital Outlay	-	-	-	-	-	-	-
Transfers Out							
Transportation Operations	22,010	-	-	-			
Total Transfers Out	22,010	-	-	-	-	-	-
Reserve for Future Expenditure							
Cherry Lane Reconstruct at Truck Stop	-	-	-	-			
Total Reserve for Future Expenditure	-	-	-	-	-	-	-
Operating Contingency							
Operating Contingency	-	-	-	-			
Total Operating Contingency	-	-	-	-	-	-	-
Ending Fund Balance							
Ending Fund Balance	49,886	57,998	-	-			
Total Ending Fund Balance	49,886	57,998	-	-	-	-	-
Total Expenditures							
	71,896	57,998	-	-	-	-	-
Total SDC Street Reimb. Revenues							
	71,896	57,998	-	-	-	-	-
Total SDC Street Reimb. Expenditures							
	71,896	57,998	-	-	-	-	-

City of Madras
2020-21 Budget Worksheet
CLOSED FUND
SDC Wastewater Reimbursement Fund

Description	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted Yr End Proj		2020-2021		
					Proposed	Approved	Adopted
Beginning Fund Balance							
Beginning Fund Balance	38,224	38,498	-	-			
Total Beginning Fund Balance	38,224	38,498	-	-	-	-	-
System Development Charges							
SDC - Wastewater Reimbursement	19,562	25,918	-	-			
Total System Development Charges	19,562	25,918	-	-	-	-	-
Use of Money & Property							
Interest	711	-	-	-			
Total Use of Money & Property	711	-	-	-	-	-	-
Total Revenues	58,497	64,416	-	-	-	-	-
Capital Outlay							
Sewer System Improvements	-	-	-	-			
Total Capital Outlay	-	-	-	-	-	-	-
Interfund Transfers - Out							
SDC WW Improvement Fund	20,000	25,000	-	-			
WW Operations	-	39,416	-	-			
Total Interfund Transfers - Out	20,000	64,416	-	-	-	-	-
Operating Contingency							
Operating Contingency	-	-	-	-			
Total Operating Contingency	-	-	-	-	-	-	-
Ending Fund Balance							
Ending Fund Balance	38,497	-	-	-			
Total Ending Fund Balance	38,497	-	-	-	-	-	-
Total Expenditures	58,497	64,416	-	-	-	-	-
Total SDC WW Reimbursement Revs.	58,497	64,416	-	-	-	-	-
Total SDC WW Reimbursement Exps.	58,497	64,416	-	-	-	-	-

City of Madras
2020-21 Budget Worksheet
CLOSED FUND
SDC Water Reimbursement Fund

Description	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted Yr End Proj		2020-2021		
					Proposed	Approved	Adopted
Beginning Fund Balance							
Beginning Fund Balance	-	2,818	-	-			
Total Beginning Fund Balance	-	2,818	-	-	-	-	-
System Development Fees							
SDC - Water	2,818	6,162	-	-			
Total System Development Fees	2,818	6,162	-	-	-	-	-
Interfund Transfers-In							
Water Operations Fund	-	-	-	-			
Total Interfund Transfers-In	-	-	-	-	-	-	-
Total Revenues	2,818	8,980	-	-	-	-	-
Interfund Transfers-Out							
Water Operations Fund	-	8,980	-	-			
Total Interfund Transfers-Out	-	8,980	-	-	-	-	-
Operating Contingency							
Operating Contingency	-	-	-	-			
Total Operating Contingency	-	-	-	-	-	-	-
Ending Fund Balance							
Ending Fund Balance	2,818	-	-	-			
Total Ending Fund Balance	2,818	-	-	-	-	-	-
Total Expenditures	2,818	8,980	-	-	-	-	-
Total SDC Water Improv. Revenues	2,818	8,980	-	-	-	-	-
Total SDC Water Imp. Expenditures	2,818	8,980	-	-	-	-	-

City of Madras
2020-21 Budget Worksheet
CLOSED FUND
Industrial Site Fund

Description	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2019-2020 Yr End Proj	2019-2020		
					Proposed	Approved	Adopted
Beginning Fund Balance							
Beginning Fund Balance	81,340	80,902	92,974	95,562			
Prior Period Adjustment	-	-	-	-			
Total Beginning Fund Balance	81,340	80,902	92,974	95,562	-	-	-
Franchises & Leases							
Railroad Lease	-	80	800	-			
Total Franchises & Leases	-	80	800	-	-	-	-
Revenues/Other Agencies							
Grant -Industrial Readiness- IFA	-	-	-	-			
Total Revenues from Other Agencies	-	-	-	-	-	-	-
Use of Money and Property							
Interest on Investments	1,477	2,008	-	-			
Industrial Site Leases	7,351	7,572	7,799	7,799			
Total Use of Money & Property	8,828	9,580	7,799	7,799	-	-	-
Interfund Transfers - In							
Airport Ops	5,000	5,000	5,000	5,000			
Total Interfund Transfers - In	5,000	5,000	5,000	5,000	-	-	-
Total Revenues	95,168	95,562	106,573	108,361	-	-	-
Materials & Services							
Insurance & Surety Bonds	13,852	-	-	-			
Industrial Site Maintenance	415	-	1,000	-			
Industrial Site Promotion	-	-	500	-			
Legal Fees	-	-	500	-			
Tree Maintenance	-	-	2,500	-			
Professional Services	-	-	1,500	-			
Total Materials & Services	14,267	-	6,000	-	-	-	-
Capital Outlay							
Industrial Site Improvements	-	-	-	-			
Total Capital Outlay	-	-	-	-	-	-	-
Interfund Transfers - Out							
Transportation Operations	-	-	90,573	108,361			
Total Interfund Transfers - Out	-	-	90,573	108,361	-	-	-
Operating Contingency							
Operating Contingency	-	-	10,000	-			
Total Operating Contingency	-	-	10,000	-	-	-	-
Ending Fund Balance							
Ending Fund Balance	80,901	95,562	-	(0)			
Total Ending Fund Balance	80,901	95,562	-	(0)	-	-	-
Total Expenditures	95,168	95,562	106,573	108,361	-	-	-
Total Ind. Site Revenues	95,168	95,562	106,573	108,361	-	-	-
Total Ind. Site Expenditures	95,168	95,562	106,573	108,361	-	-	-