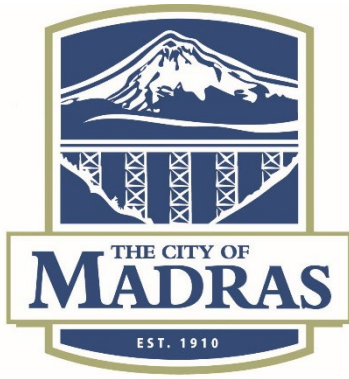




City of Madras, Oregon Adopted Budget FY2021-22



*Desert Peaks Golf Course
- Madras, Oregon*



BUDGET

2021-22



BUDGET COMMITTEE

CITY COUNCIL MEMBERS
Mayor, Richard Ladeby
Council President, Bartt Brick
Royce Embanks, Jr.
Gary Walker
Jennifer Holcomb
Rosalind Canga

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





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Madras
Oregon**

For the Fiscal Year Beginning

July 01, 2020

Christopher P. Morill

Executive 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 2021-22

April 12, 2021

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, 2021. This is called the "Adopted" budget. The City then operates pursuant to the Adopted budget for the period of July 1, 2021 through June 30, 2022. 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:

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
8. Organizational Development

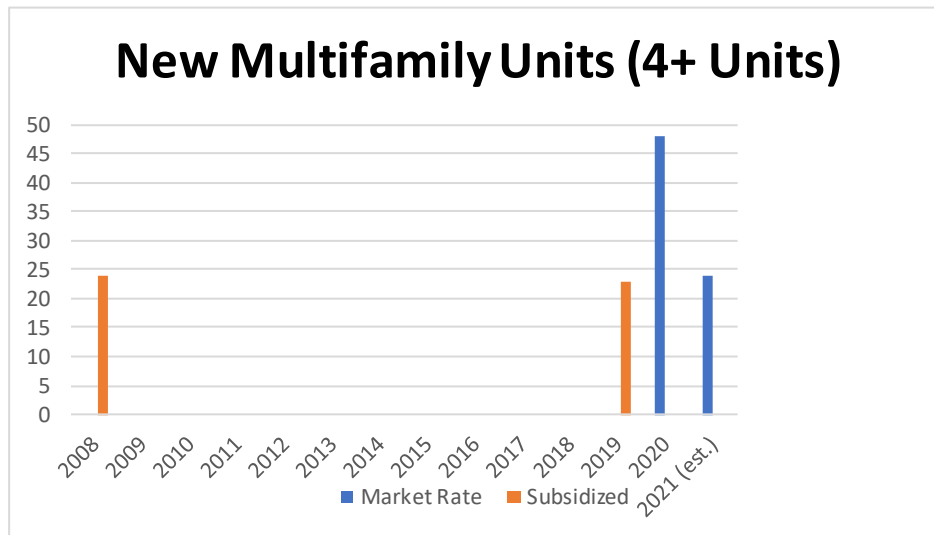
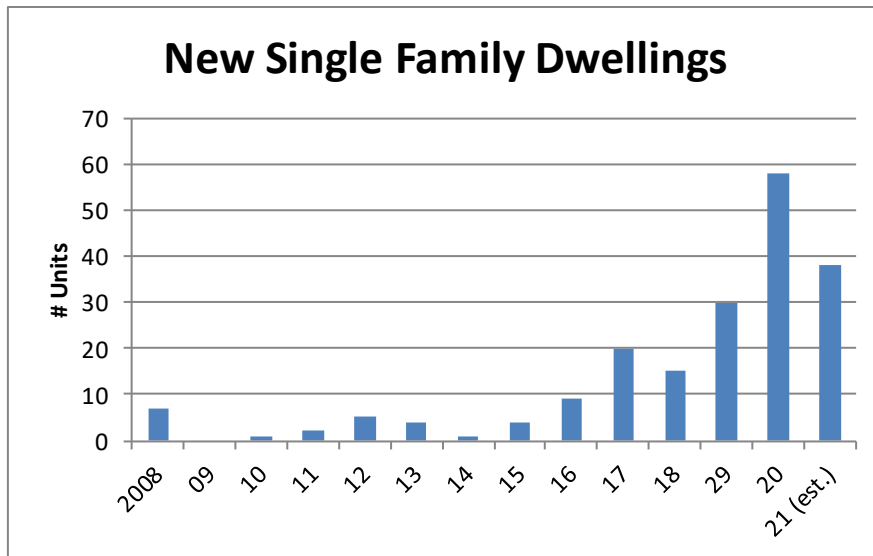
Budget development happens in conjunction with the Council’s goal setting, feedback over the course of the year, and opportunities to pursue that move the City forward in accomplishing Council’s mission and goals. Some of the major guiding documents that helped to develop the objectives are: City ordinances, 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.

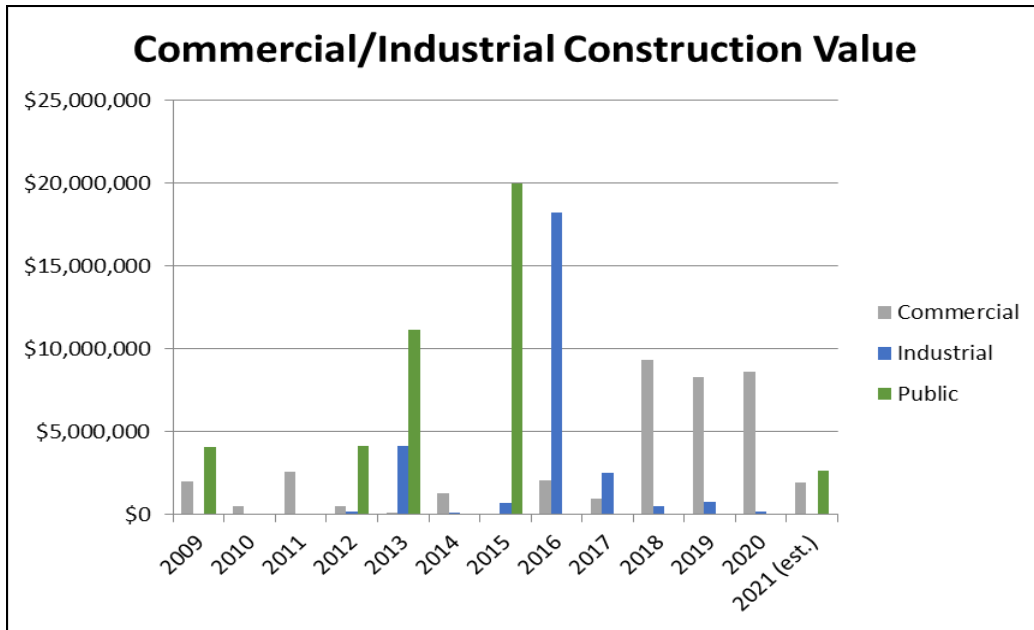
ECONOMIC OUTLOOK

Recovery from the Coronavirus Pandemic: The economic impact for the first 12 months did not result in a pullback in revenues to the extent initially estimated. Building activity remained steady with new housing development showing good momentum leading into 2021. The federal governments move through two major stimulus efforts has replenished Madras’ funds that were granted to local business impacted by the COVID-19 restrictions. The City of Madras will continue to monitor and adjust plans according to new regulations and impacts over the coming months and fiscal year. This budget continues to fund an Emergency Aid and Economic Assistance appropriation in the Tourism and Economic Development Fund. Details are still being put together on eligibility criteria for the latest stimulus package from the American Rescue Plan Act (March 2021). Initial guidance is that local governments can receive 50% of their allocation in 2021 and the other 50% in 2022. Madras’ allocation is approximately \$1.4 million dollars.

Property Taxes & Residential Property Values: The Jefferson County Tax Assessor has provided guidance of an upward trend in property tax values. The fiscal year (FY) 2021-22 property tax revenue estimate of \$1,648,477 is an increase of 3.3% from the FY 2020-21 forecast of \$1,595,650. The March 2021 Beacon Report shows the value of a single-family residence in Jefferson County having a median price of \$275,000 (4th Quarter 2020) vs. \$220,000 one year prior. Due to variances in the property valuations 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 2021-22.

Building Permit Activity: From the Community Development Department’s building permit data, the following chart shows a growing trend of housing development within Madras.



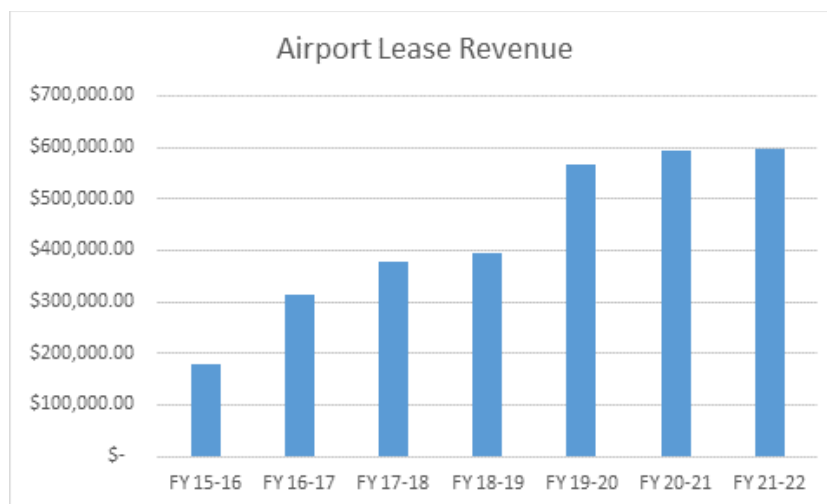


New Industrial, Commercial, and Public Construction: For the fiscal year 2021-22, the following major developments are anticipated to move forward with construction:

- Jefferson County Wellness Center
- Dollar General site #2
- Mt. View Mini-storage phase 2 within the Jefferson Park Business Center

Airport:

- Daimler Ground Lease is the City’s largest lessee at 243.68 acres for their new fleet proving grounds facility.
- 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 in progress of being updated. The planning process has started with outreach meetings occurring through 2020 & 2021 and submission to FAA for approval in 2021. The facilitated effort by Century West Engineering costs approximately \$450,000 with most of the funding coming through FAA and ODA.
- Heli-base improvements Phase 1 – The City of Madras was successful in grant application funding of \$150,000 from the Oregon Dept. of Aviation. \$31,000 in match from land sales in the Airport Construction Fund. The estimated project cost is \$180,087.50. Additional funding may be applied for through the American Rescue Plan Act dollars and advanced if awarded.

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.

- ***Economic Development***
 - Jefferson County Broadband Plan Study (\$280,000) – Assess current service level and desired service levels; and identify broadband improvements needs to increase service level
 - Downtown Parking Study Findings & Implementation
 - South Madras Traffic Refinement Plan – ODOT coordination - \$300,000
- ***Housing Action Plan - Facilitate new housing development***
 - Developer Agreements in progress
 - Willowbrook – 75 single family residential units (phases 1 – 3); 10 building permits issued
 - Treasure Hill – 44 single family residential units (last phase of Strawberry Heights); 32 building permits issued
 - Yarrow Development, LLC – 48 multi-family apartment units (Phase 1) – building permits issued
 - Morning Crest Final Phase – 22 single family residential lots; 2 building permits issued
 - Boro Manufactured Home Park (10th Street) – 60 units; land use permitting in process
 - Housing Code Update: Missing Middle Housing uses (i.e. cottage clusters) and related development standards
- ***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 was withdrawn from the May 2020 ballot for a prepared food tax. The City will reevaluate proposing a measure to voters at a later point in time when the prepared food economy is further along in recovery.
- ***Park & Trail Improvements***
 - Sahalee Park Bathroom Replacement – Postponed until 2022 with grant funding agency delay in matching grant application opportunity

- Hoffman & Willowbrook Parks – Apply for grant funding to design and construct park improvements in 2022 with delay in grant agency delay due to COVID-19 impacts
- Juniper Hills to Madras East Hills Trails connection (1,000 lineal feet) - \$240,000
- **Community Development Block Grant funding**
 - Apply for a Homeless Services Center/Shelter and construct upon grant award (Apply April 2021 – award notice Aug. 2021)
 - Apply in the fall of 2021 for construction dollars for the Water System (old and undersized lines) ~\$2 million); design was awarded in 2020
- **“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 ~ To be determined (in FEMA’s court to approve the project which may not occur until fall 2021; construction timing to follow in spring/summer 2022)

CHANGES TO SOME OF THE MAJOR FUNDS:

- **General Fund, Police Fund, and ISF Building Fund:**
 - Adjusted Building Fund distribution for the funds shown in the table below by averaging the Time Study data for the ISF Central Services and Public Works staff to distribute the uncovered debt and maintenance/utility costs for City Hall/Police Station. Prior calculation was the Police Dept. paying 50% of the City Hall/Police Department debt/maintenance/utilities for using half of the building. Now the Police Department is just paying a portion of the uncovered debt/maintenance costs by the new distribution methodology. This change has occurred so the Police Department can sustain an added officer. Reason for the added position:
 - Number of calls for police calls for service grew 15.5% from 2014 to 2019; the number of police cases grew 25.3%; no staff were hired in this period and the added position returns the Police Department to its 2013 staffing level.

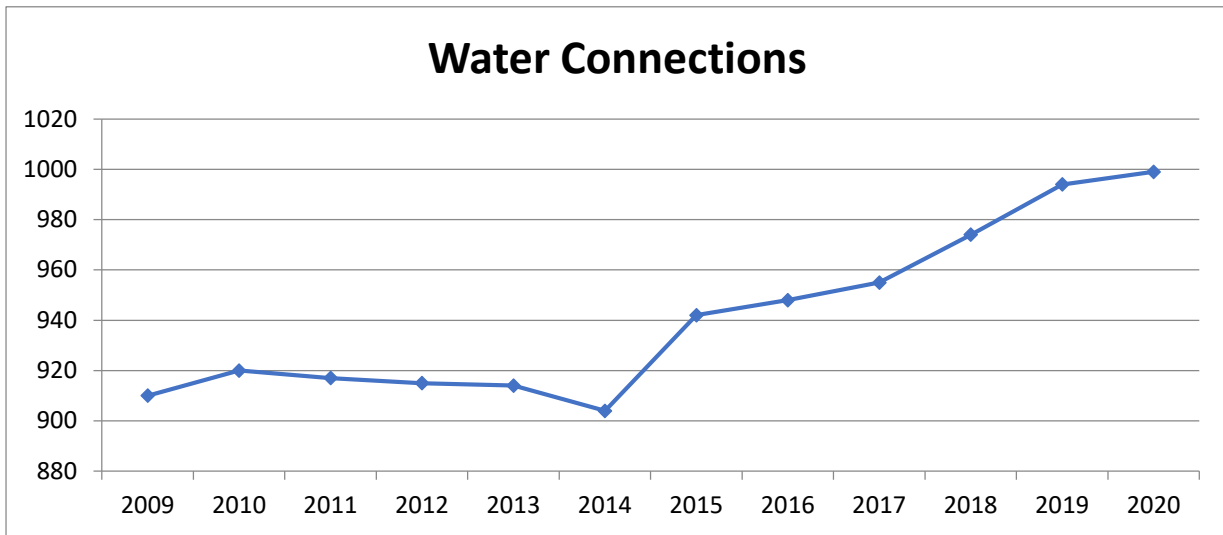
ISF Building Fund Transfers	FY2021-22	FY 2020-21
Airport Operations Fund	12.8%	8.9%
Community Development Fund	1.5%	5.0%
Parks Fund	4.2%	3.0%
Golf Course Fund	2.5%	3.1%
Police Department	8.1%	30.0%
Water Operations Fund	10.0%	3.3%
Wastewater Operations Fund	50.6%	39.4%
Transportation Operations Fund	9.6%	6.8%
Tourism Economic Development Fund	0.6%	0.5%
	100.0%	100.0%

- COVID-19 Stimulus – American Rescue Plan Act - \$1.4 million direct allocation, plus additional project funding applications in progress to pursue additional opportunities. Dollars will be placed in contingency until clarification occurs as to the eligible uses. Once decided by Council a budget resolution will occur to allocate accordingly.

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

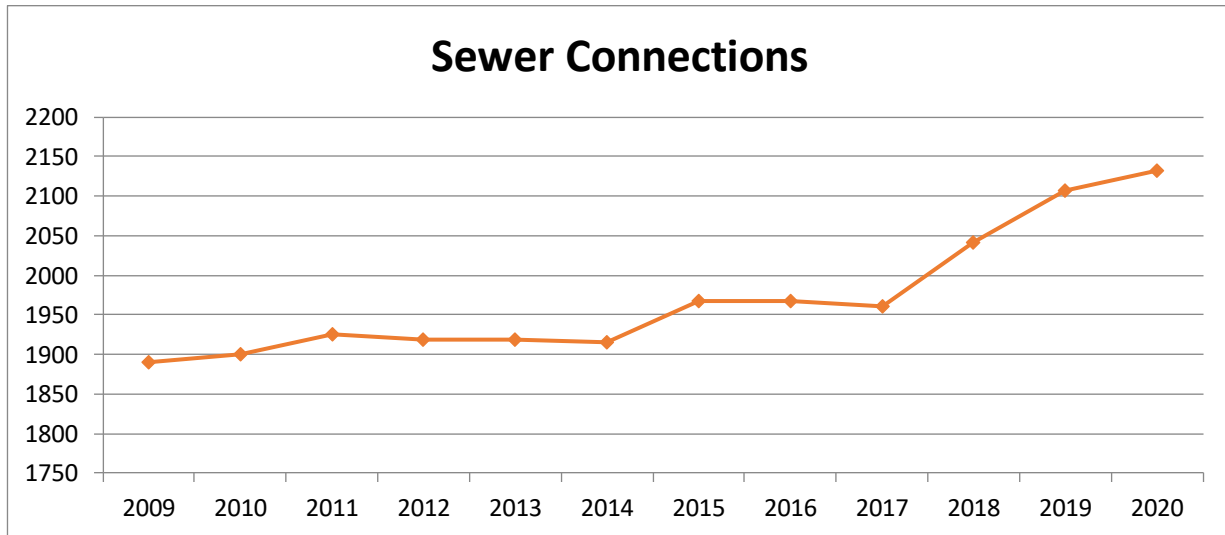
- The rate adjustments listed below are being proposed per the following financial advisor reports: 1) Sewer – Water Worth program following Financial Advisor Report, Jan. 29, 2013 (GEL Oregon); and 2) By Public Works using the Water Worth Program to identify rate guidance.
 - 3.5% rate increase in water 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 2010-2019 DVWD raised the bulk water purchase rate to the City of Madras by 56.5% 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 proposed no change for FY 2021-2022 rates due to COVID-19 impacts.
- 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 and American Rescue Plan Act fund eligibility, rate increases were able to be zero for FY 2020-21 and are lower than forecasted just a few years ago for the upcoming 2021-22 period.

Sewer (Wastewater) Fund Dynamics:



- Due to new development and extension of service into failing septic neighborhoods, the number of accounts is increasing.

Personnel:

Full time staffing is proposed to maintain the same number of full-time equivalent (FTE) positions. The once shared distribution of the Customer Service Accounting Clerk is now fully paid by Central Services to simplify budgeting by fund. 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	FY 2022
Police	13	12	10	11	11	11	11	11	11	12	12
Public Works	15	12	11.9	11.48	11.75*	12.15*	12.15*	12.15*	13.15*	14.15*	14
Community Development	2	1.5	1	1	1.4	2	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*	7
Total FTE	36	31.35	28	30	31	32	32	32.5	33	35	35

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 cost sharing of the Customer Accounting Specialist (85%/15% respectively).*

- Personnel Performance & Cost of Living Salary Adjustments:

- This year's budget proposes to provide a 1.6% Cost of Living Adjustment based upon the Consumer Price Index (CPI-W) for the change in inflation from December 2019 to December 2020 for unrepresented employees. The inflation adjustment for the Police Association was negotiated at 2.0% 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 budget has been setup to be fund the UAL with an initial transfer up to \$500,000.
- 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.

Sincerely,

Gus Burrell
City Administrator

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.



Madras c. 1911

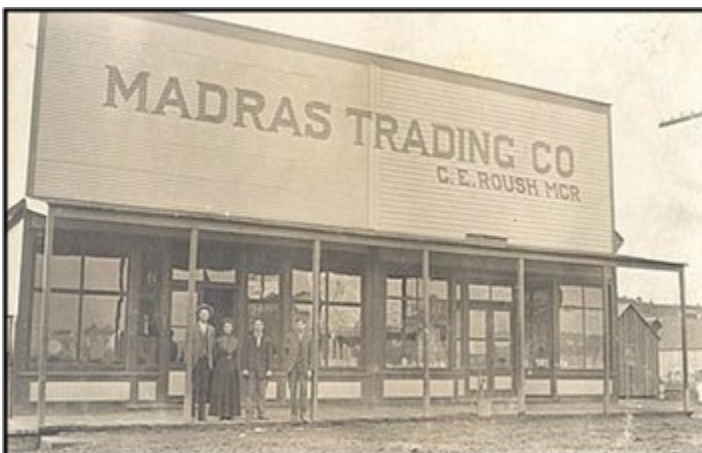
Courtesy Oregon Historic Society Research Lib., acc. No. 7562

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

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

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

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



Madras 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.

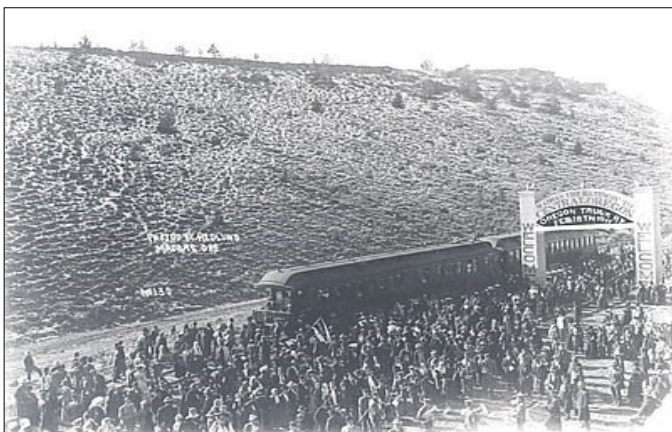
The town's location at the junction of U.S. Highways 97 and 26 make Madras a popular spot for travelers on their way to Central Oregon. With strong influences from both Hispanics and Native Americans and a century-long relationship with the neighboring Confederated Tribes of Warm Springs (the tribal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

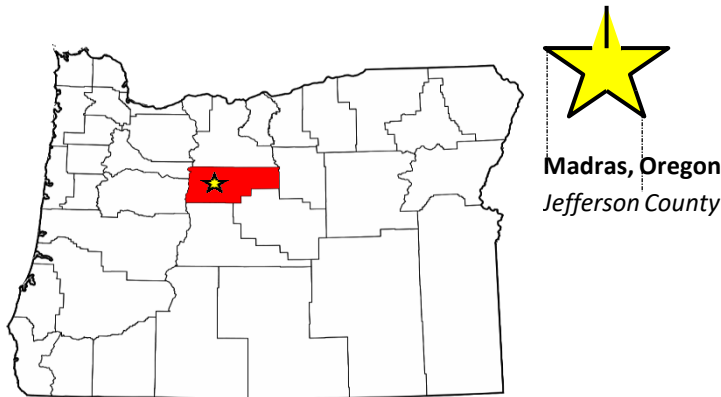
WELCOME TO MADRAS!

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.

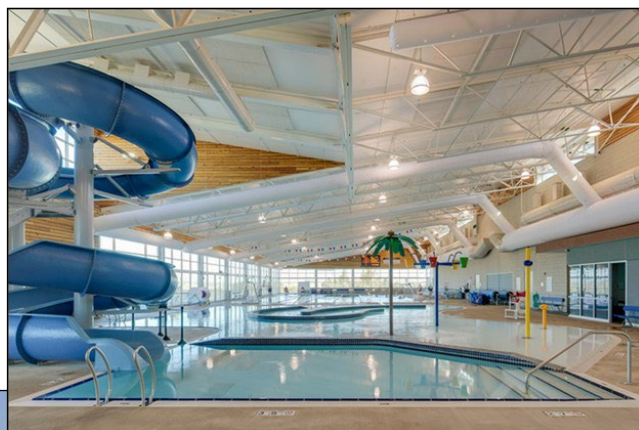
DOWNTOWN/MAIN STREET EFFORTS

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.



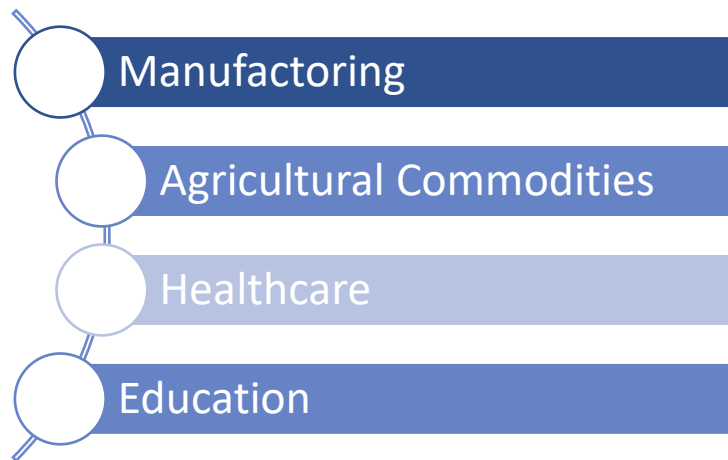
AMENITIES & RECREATION

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.



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

KEY INDUSTRIES



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

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

BY THE NUMBERS

7,051

Population of Madras

698

Number of Business Licenses

33.7

Median Age

3,158

Labor Force

\$186,305

Average Home Price

\$34,966

Median Household Income

4.8%

Local Unemployment Rate

**Statistics and information from EDCOinfo.com*

CITY DEPARTMENTS



CENTRAL SERVICES

City Administrator's Office
Mayor's Office
City Recorder
HR/Risk Management
Accounting/Finance
Utility Billing

POLICE

Community Policing
Crime Prevention
Criminal Investigation
Patrol officers
School Resource Officer
Traffic Control

PUBLIC WORKS

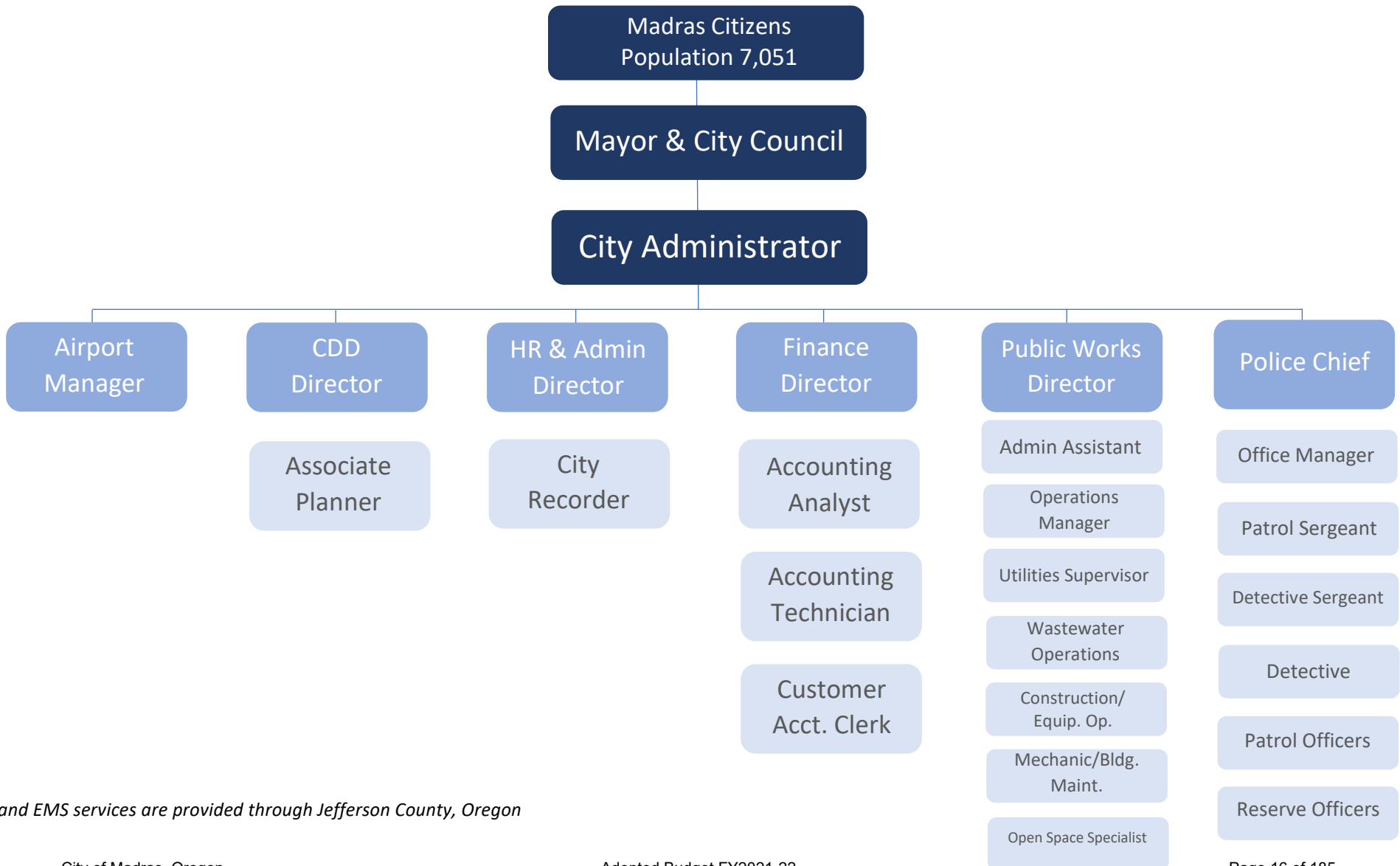
Public Works Administration
Development Review & Inspections
Construct & Maintain Street Systems
Construct & Maintain Parks, Open Spaces
Maintain City-owned Golf Course
Wastewater Treatment and Collection
Stormwater Collection & Water Distribution

AIRPORT & INDUSTRIAL SITE

General Aviation Service
Hangar & Tie Down Facilities
Industrial Property & Leases
Economic Development

COMMUNITY DEVELOPMENT

Planning & Development
Services Building Permit
Review
Code Enforcement
Urban Renewal District
Economic Development



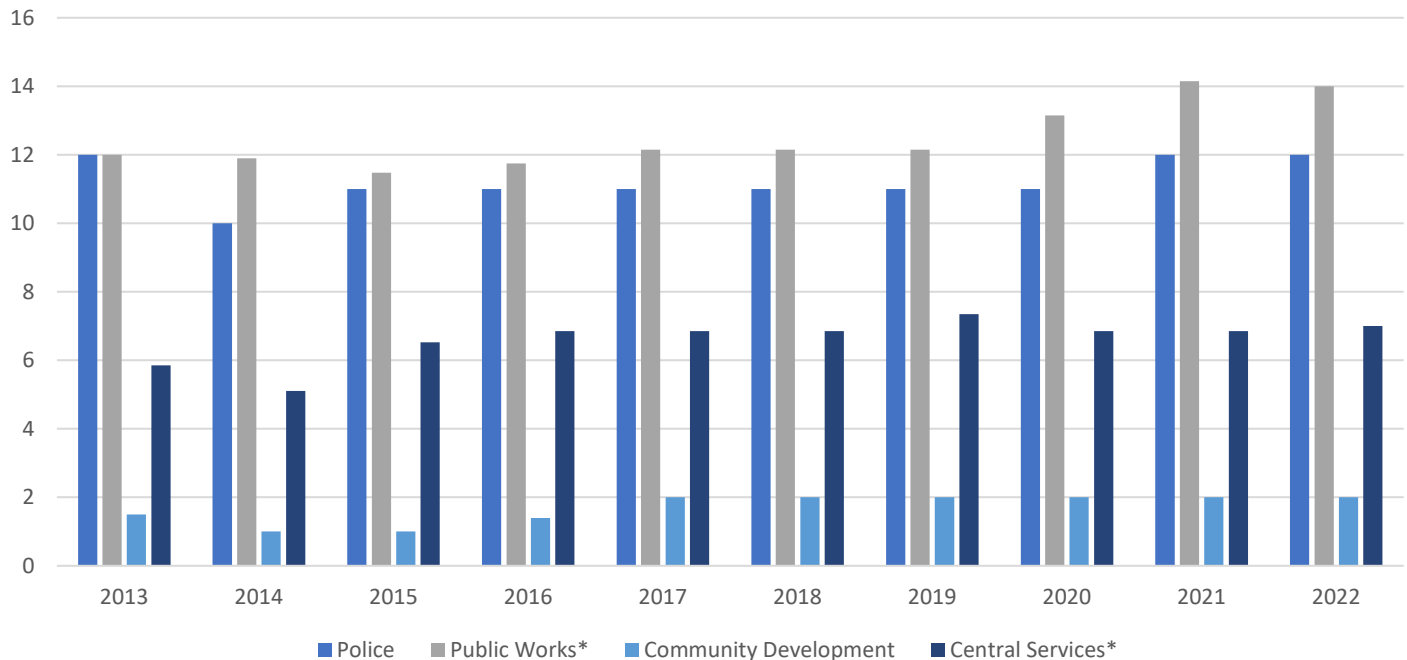
Fire and EMS services are provided through Jefferson County, Oregon



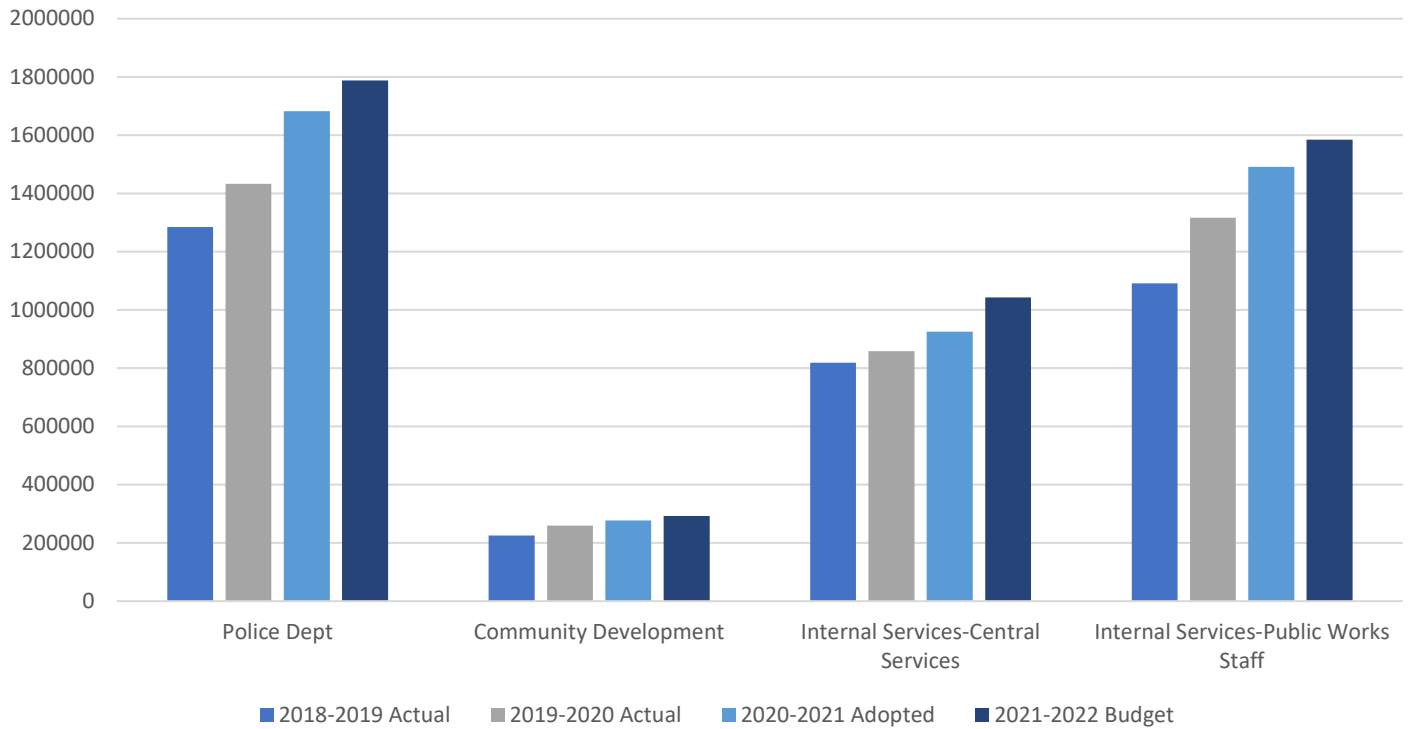
The proposed budget for FY2021-2022 includes a total of 35 full-time equivalent positions (FTE), no changes from the previous budget year.

FTE	2013	2014	2015		2016	2017	2018	2019	2020	2021	2022
Police	12	10	11		11	11	11	11	11	12	12
Public Works*	12	11.9	11.48		11.75	12.15	12.15	12.15	13.15	14.15	14
Community Development	1.5	1	1		1.4	2	2	2	2	2	2
Central Services*	5.85	5.1	6.52		6.85	6.85	6.85	7.35	6.85	6.85	7
Total	31.35	28	30		31	32	32	32.5	33	35	35
*Central Services and Public Works cost sharing of the Customer Accounting Specialist (85%/15% respectively) for FY2016-2021											

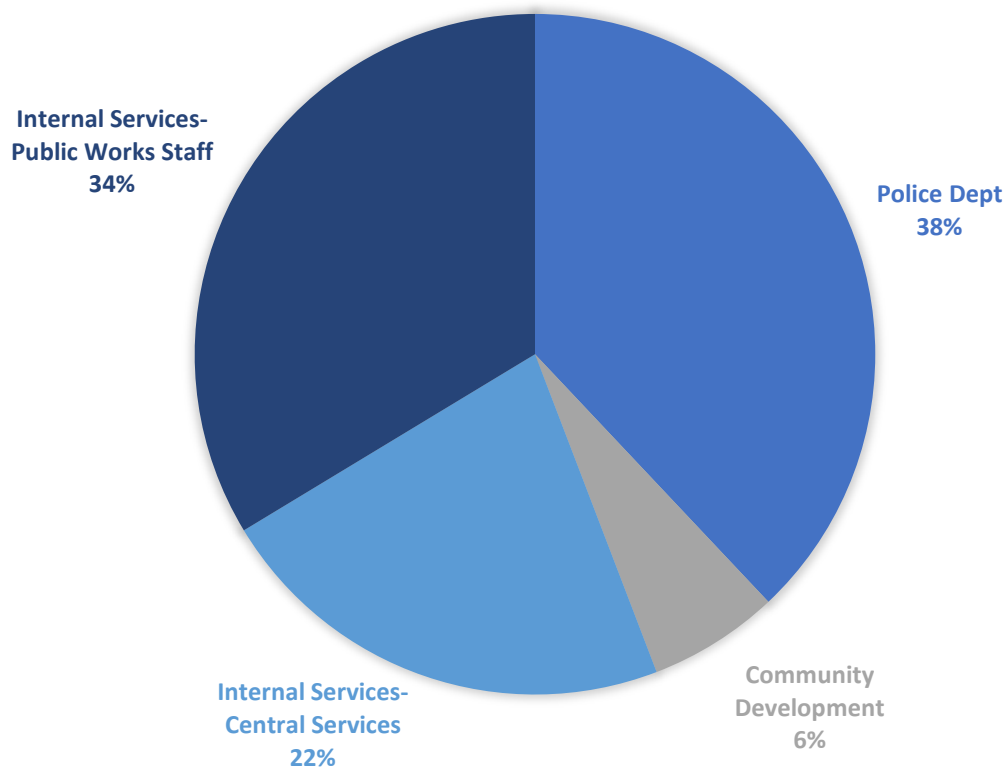
FTE's FY2013-FY2022

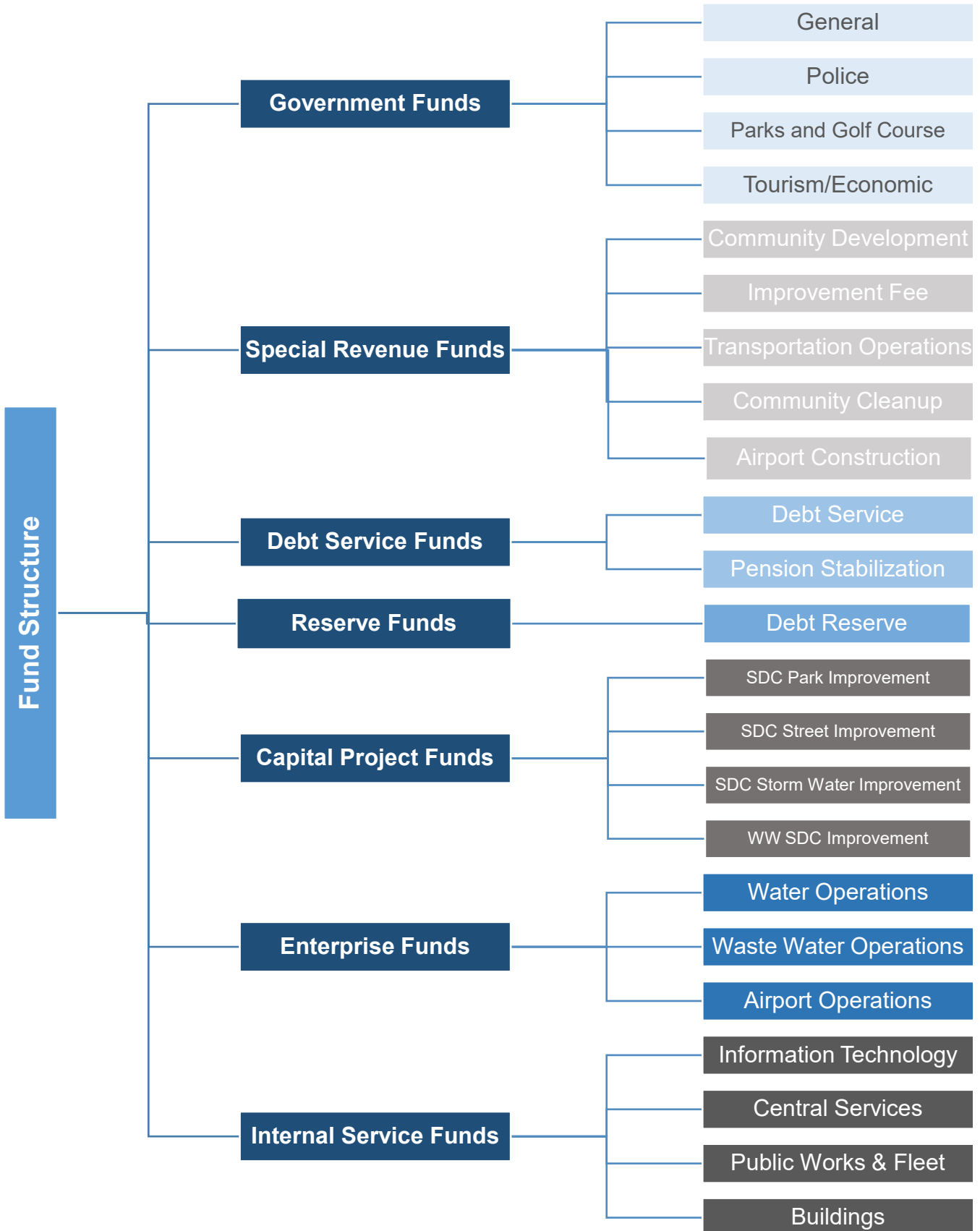


PERSONNEL COSTS BY DEPARTMENT FY2018-FY2021



PERSONNEL COST BY DEPARTMENT 2021-2022







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

BASIS OF ACCOUNTING AND BUDGETING:

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

GOVERNMENTAL FUNDS

Many government services are financed through taxes and intergovernmental revenues. These are often called non-exchange revenues because there is not normally a direct relationship between the cost of the service provided and the amounts being paid by either individual 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.

- **AIRPORT CONSTRUCTION**

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

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.

INTERNAL SERVICE FUNDS

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

- **INFORMATION TECHNOLOGY**

This fund tracks expenditures for all City-related Informational Technology needs including Annual service contracts, Annual Licenses including Microsoft Office 365 and Acrobat, cyber security, internet, telephones and training. Capital projects related to IT including AV upgrades, and software will also be included in this fund.

- **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 & FLEET FUND**

Public works administration and support services are provided through this fund. Revenues are generated through user charges for the cost of providing the services to the various benefitting funds. Expenditures are for administrative and supervisory staffing, operating support costs, and the public works building operation, maintenance, and debt service. As of July 2021, Fleet expenditures are included in the Public Works Staff Fund rather than a separate Fleet Fund.

- **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.



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.

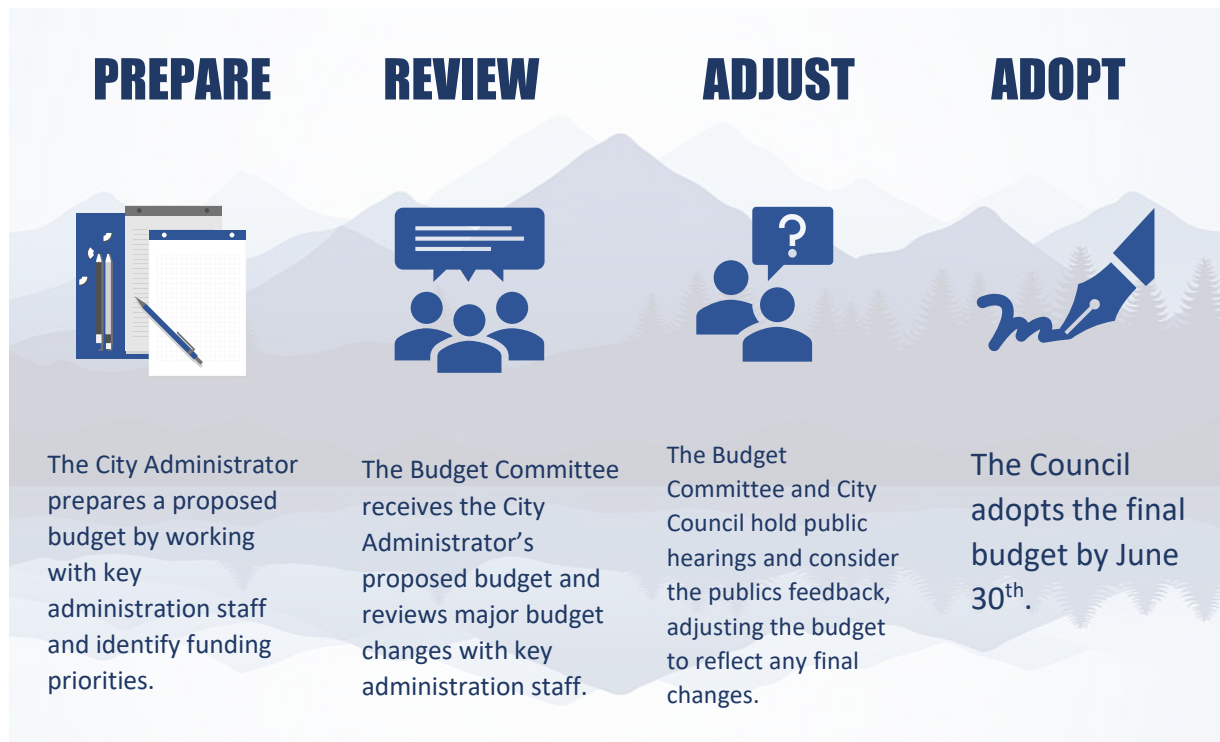
The City of Madras prepares and adopts a budget in accordance with Oregon Budget statutes. The budget is presented by fund and department categories. The City Administrator has responsibility for management of the overall City budget and maintaining budgetary control at the approved appropriation level. 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.

City of Madras Budget Process





125 SW "E" Street, Madras, OR 97741 Telephone (541)475-2344 - Fax (541)475-1038

FY 2021-22 CITY OF MADRAS BUDGET CALENDAR

DATE	DESCRIPTION
2/15/2021	Budget Committee Letters of Interest Due
3/1/2021	Community Grant FY 2020-21 Expenditure Reports Due
3/15/2021	Community Grant Applications Due Budget FY 2021-22
4/13/2021	Proposed City Budget binders ready for Budget Committee and available for pickup at City Hall 4:00 p.m. Budget binder will include Community Grant Applications.
4/20/2021	5:30 p.m. 1st City Budget Committee Meeting (election of officers, public hearing for use of state revenue sharing, public input/community grant requests)
4/22/2021	5:30 p.m. 2nd City Budget Committee Meeting
5/4/2021	5:30 p.m. 3rd City Budget Committee Meeting <i>(if needed)</i>
6/8/2021	5:30 p.m. City Council Meeting - Budget Hearing - Budget Adoption
6/22/2021	5:30 p.m. City Council Meeting - Budget Adoption <i>(2nd option if needed)</i>



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Annual Strategic Implementation Plan FY 2021-22

Madras Mayor & City Council Members

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

Mayor Richard Ladeby	Term Expires: 12/31/2022	Email: rladeby@ci.madras.or.us
Council President Bartt Brick	Term Expires: 12/31/2022	Email: bbrick@ci.madras.or.us
Councilor Rose Canga	Term Expires: 12/31/2022	Email: rcanga@ci.madras.or.us
Councilor Royce Embanks, Jr.	Term Expires: 12/31/2022	Email: rembanks@ci.madras.or.us
Councilor Jennifer Holcomb	Term Expires: 12/31/2024	Email: jholcomb@ci.madras.or.us
Councilor Gary Walker	Term Expires: 12/31/2024	Email: gwalker@ci.madras.or.us
Vacant Seat	Term Expires: 12/31/2024	

The Strategic Goals are formulated based on the community's needs as described through public input, Master Plan planning processes, and response to development. The leadership team made up of the Department Heads and City Administrator work closely with City Council to identify the goals for the upcoming year. While the goals are broad, current economic and development needs drive the focus of the deliverables. The goals are not meant to identify everything the City does, but recognize the prioritization of the City Council and therefore the focus of the Staff.

City Administrator & Department Head Team

City Administrator	Gus Burril	Email: gburril@cityofmadras.us
HR & Administrative Director	Charo Miller	Email: cmiller@cityofmadras.us
Finance Director	Kristal Hughes	Email: khughes@cityofmadras.us
Public Works Director	Jeff Hurd	Email: jhurd@cityofmadras.us
Community Development Director	Nicholas Snead	Email: nsnead@cityofmadras.us
Madras Police Chief	Chief Tanner Stanfill	Email: tstanfill@cityofmadras.us
City Recorder / Communications	Lysa Vattimo	Email: lvattimo@cityofmadras.us

Mission Statement

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

Council Goals

- 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 (UGAMA)**
- 4. Improve the Transportation System**
- 5. Reduce Infrastructure Backlog**
- 6. Increase the Level of Community Engagement**
- 7. Organizational Development**

City of Madras 2021 - 2022 Council Goals

Goal #1 – Adopt and implement a Comprehensive Economic Development Strategy

Objective 1A

Update Airport Master Plan to be ready for the next 20 years of growth

Actions

- Conduct a series of public outreach meetings with consultant assistance
- Amend Development Code for protection of airport

Focus/Deliverable

- Identify capital improvement needs for next 20 years of operation; clarify where aeronautical and non-aeronautical uses can occur.
- Adopt final Airport Master Plan

Responsibility

- Public Works
- Airport
- Industrial Committee
- Community Development

Objective 1B

Improve Marketing of Airport / Industrial Park Properties

Actions

- Upload City Airport/Industrial properties into Oregon Prospector website with the relevant content from the Industrial Site Readiness Plan

Focus/Deliverable

- Industrial property use will increase.

Responsibility

- Community Development

Objective 1C

Amend Development Code to be consistent with Downtown Parking Study.

Actions

- Conduct necessary public hearings, prepare adopting ordinance for Planning Commission and Council consideration

Focus/Deliverable

- Determine and adopt necessary Development Code Changes

Responsibility

- Community Development

Objective 1D

Continue implementation of MRC's Urban Renewal Action Plan

Actions

- Support new development or development or redevelopment through land use support, developer improvement agreements, and other technical assistance

Focus/Deliverable

- Use available funding for redevelopment projects, new construction projects, business loans, etc.
- Continue identifying available grants and other funding sources for business development and other projects

Responsibility

- Community Development
- Public Works
- Finance Department

Objective 1E

Improve the availability of internet/broadband to the community.

Actions

- Conduct a study of current and future internet/broadband providers, services offered, and identify where enhancements & access are needed

Focus/Deliverable

- Community access to responsive and adequate service levels for internet/broadband

Responsibility

- Community Development

Goal #2 - Create and Implement a Housing Strategy

Objective 2A

Facilitate new housing development

Actions

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

Focus/Deliverable

- Enter into new housing development agreements as opportunities present
- Facilitate land use permitting needs for new residential development

Responsibility

- Community Development
- Public Works
- Finance Department

Objective 2B

Development Code to allow “missing middle” housing in the appropriate residential and commercial zoning districts

Actions

- Utilize technical and consultant assistance from the ODOT Transportation and Growth Management program to identify needed Development Code amendments
- Review Development Code for opportunities to include amendments that provide for modern development concepts

Focus/Deliverable

- Present ordinance amendments for Planning Commission and Council consideration

Responsibility

- Community Development

Objective 2C

Develop strategy to improve living conditions for at-risk residents

Actions

- Identify properties that have unsafe living conditions
- Develop strategic plan for homeless residents

Focus/Deliverable

- Stakeholder outreach, identify partners, and select highest priority properties to contribute to a strategic plan
- Assist local non-profit homeless services provider with grant acquisition to acquire site and construct a new homeless service center; continue to partner on interim temporary shelter assistance

Responsibility

- Community Development
- Public Works
- Central Services

Objective 2D

Support Housing Works permitting for multi-family development per Housing Action Plan

Actions

- Identify permitting process, standards, and help resolve problems to ease permitting

Responsibility

- Community Development

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

Objective 3A

Update ordinance with Urban Holding Zones for the Urban Growth Area

Actions

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

Responsibility

- Community Development

Objective 3B

Master Planning & Development 21-acre site west of Loves Travel Center

Actions

- Annex 21-acre site into City Limits
- Extend public sanitary sewer
- Develop north and south public road network to serve area

Responsibility

- Community Development
- Public Works

Goal #4 - Improve the Transportation System

Objective 4A

Develop a reliable source of funds to maintain paved roads

Actions

- Postpone voter measure until economy recovers further from COVID-19 impacts

Focus/Deliverable

- Monitor economic conditions and identify possible timing to move forward with measure again

Responsibility

- City Council/City Administrator
- Public Works

Objective 4B

Further Transportation System Planning

Actions

- Conduct a South Hwy 97/26 Corridor study
- Further develop alignment of Hall Road connection to between US 97/26 and Highway 361 (Culver Hwy.)
- Initiate planning and contact property owners to see if open to granting or selling public right-of-way access from Hall Rd. to Bi-Mart area as alternate access location vs. State Highway system

Focus/Deliverable

- Provide needed funding to ODOT to share the cost of the project the South Hwy 97/26 Corridor Study
- Participate in planning meetings.
- Issue the needed notices to engage stakeholders

Responsibility

- Public Works
- Community Development

Objective 4C

Improve Public Transportation Service to the Community

Actions

- Advocate for improved transit connectivity and system improvements

Focus/Deliverable

- Participate in COIC Transportation meetings, COACT and other project efforts such as the new Jefferson County Health Department
- Oversee transit stop improvements at Dollar Tree, Bi-Mart, health clinic and Safeway

Responsibility

- City Council
- City Administrator
- Public Works

Goal #5 - Reduce Infrastructure Backlog

Objective 5A

Prioritize list of Capital Improvements Projects moving forward this year

Actions

- Pavement Preservation
- Apply for Community Development Block Grant funding for construction of highest priority capital projects.
- "J" Street Bridge Flood Mitigation
- Construction of the Safe Routes to School Project: 7th Street – B Street to D Street
- Apply for funding to construct Hoffman and Willowbrook Parks

Focus/Deliverable

- Chip Seal \$125,000 worth of roadways in town based on the Capital Asset Management report.
- Apply for construction dollars to complete the G Street Waterline Project and A Street Waterline Project
- Replace 180 water meters to improve accuracy and efficiency of reads
- Complete construction of the “J” Street Bridge project by December 31, 2021
- Reconstruction/construction of sidewalks from B Street to D Street on 7th Street. Estimated cost is \$375,000
- Apply for a construction grant through the Oregon Parks and Recreation Department for Hoffman and Willowbrook Parks

Responsibility

- Public Works

Goal #6 - Increase the Level of Community Engagement

Objective 6A

Enhance communications and participation with the Madras community

Actions

- Increase social media presence and Spanish translated messaging
- Increase the level of participation by HR within community groups and/or organizations
- Identify effective use and increase translation services for community publications and messaging
- Update and further develop the City’s website as a more effective public resource and intranet to provide helpful tools and links for employees
- Regularly attend the Downtown Association Meetings, and Coffee Cuppers
- Track progress for 1st Thursday revival
- Post on social media regularly (approximately 10 posts per month) and follow trending topics in the community

Focus/Deliverable

- Develop the City’s presence on other media platforms such as LinkedIn; assist local business owners with their pages
- Stats from social media accounts regarding visitors, likes and shares
- Count of number of meetings attended

Responsibility

- HR Director
- City Recorder

Goal #7 - Organizational Development

Objective 7A

Accomplish upgrade to Jefferson County Emergency Services radio system and purchase/programming of new mobile and portable radios

Actions

- Attend upgrade meetings and coordinate with Jefferson County on implementation of the system. Coordinate with Motorola/Day Wireless on purchase, programming, and installation of new mobile and portable radios

Focus/Deliverable

- Install new system and roll out of new portable and mobile radios

Responsibility

- Madras PD

Objective 7B

Enhance Public Safety Services

Actions

- Apply for public safety grants, including law enforcement pedestrian safety, seatbelt enforcement, DUII enforcement and speeding enforcement grants.
- Increase law enforcement visibility in the downtown corridor, parks and at “1st Thursday” events

Focus/Deliverable

- Receive grants and fulfill obligations of the grants.

Responsibility

- Madras PD
- HR Director
- Finance Department

Objective7C

Identify and execute opportunities for a LEAN process of improvement

Actions

- Build a more efficient contracts management process

Focus/Deliverable

- Select and implement an efficient software program for department wide contracts management, facilitation, and record retention

Responsibility

- HR Director
- City Recorder

Objective 7D

Reduce PERS payroll rate for the City

Actions

- Reduce City of Madras PERS unfunded actuarial liability to

Focus/Deliverable

- Establish a PERS side account with a minimum of \$250,000 deposit by November 2021 (Finance)

Responsibility

- Finance Department

Objective 7D

Achieve the Oregon Government Finance Officers Association Budget Award

Actions

- Regularly achieve Finance Department deadlines
- Continue/implement thorough review process using internal checks and balances

Focus/Deliverable

- Prepare and apply for the OGFOA Budget Award to achieve excellence in budgeting

Responsibility

- Finance Department

Objective 7E

Evaluation and renewal of airport management/fixed based operator (FBO) services including shared facility use needs of the North WWII Hangar and General Aviation Building

Actions

- Create a subcommittee with the assistance of a business consultant to facilitate evaluation process
- Convene with City Council on findings by consultant
- Decide which changes are recommended for the FBO & Airport Management services per selected preferred option moving ahead

Focus/Deliverable

- Evaluate the current structure of services for the Fixed-Based Operator (FBO) and airport management services; tour another airport to see how others perform services; conduct stakeholder surveys/interviews in shared used facility needs for airport hangar space (specifically the North WWII Hangar)

Responsibility

- City Council
- City Administrator
- Public Works Director

PERFORMANCE MEASURE PROGRESS

Consistent, steady progress towards the City's goals create an expectation of continuous improvement. Current trends include substantial increase in housing starts which also drives infrastructure projects for transportation and utility systems. Staff works closely with Business Oregon and Oregon Department of Environmental Quality to find low-interest, 50% principal forgiveness loans that are only used as development occurs.

The following status update on the current objectives shows both short-term and long-term planning. This portion of the budget will continue to be modified as the City grows. This set of goals identifies the priorities of the community and provides tangible detail members of the community can both relate to and find value in. We chose this option rather than a percentage-based graph which leads to more questions than answers.

Goal #1 – Adopt and implement a Comprehensive Economic Development Strategy

Objective 1A

Update Airport Master Plan to be ready for the next 20 years of growth

Master plan is currently being drafted by Century West Engineering Corporation. This will then be sent over to the FAA for review once completed. We expect FAA approval by Spring 2022.



Objective 1B

Improve Marketing of Airport / Industrial Park Properties

Most documents have been assembled. Additional work needed to upload documents into Prospector website.

Objective 1C

Amend Development Code to be consistent with Downtown Parking Study.

Community and Code Committee meetings held in September 2021. November 2nd Code Committee scheduled. Planning Commission to hold public hearing on December 1, 2021. Community Development Director regularly briefing Planning Commission and City Council on project.



Objective 1D

Continue implementation of MRC's Urban Renewal Action Plan

The Reynoso Kitchen was completed in October 2021. This project enhances dining options in the downtown area. The following projects are in progress to implement the MRC Urban Renewal Action Plan:

- 331 SW 4th Street: Redevelop triplex into 6-10 units of multifamily housing
- Mi Casa: Building façade and new outdoor seating construction
- 45 SE D Street: Restore historical storefront windows, exterior paint, and mural
- OK Barbershop: Building façade, outdoor space, and interior remodel
- Penelope's Soaps & Such: Building façade renovation and soap production equipment
- Yara's Cakes: Window display improvements

Objective 1E

Improve the availability of internet/broadband to the community.

Solicitation for consultant started in September 2021. Board of Commissioners to select firm on November 10, 2021. Consultant will start project soon thereafter.



Goal #2 - Create and Implement a Housing Strategy

Objective 2A

Facilitate new housing development

- Willowbrook – Executed housing incentive agreement for Phases 1-3 executed (75 homes). Currently developing a housing incentive agreement for phase 4 and 5 (41 homes) with hopes to be executed in the upcoming months. Phase 4-5 construction is kicking off in November.
- Willowheights – Prepared a housing incentive agreement for a 43-lot subdivision located at the intersection of Grizzly and J Street. Waiting for review comments from Developer. Expect approved construction plans in December. Grizzly Sewer main extension will be completed mid-November which will serve this subdivision. City received principal forgiveness loan from DEQ.
- Yarrow Apartments – First two apartment complexes are close to being completed. Yarrow Avenue has been extended up to driveway entrance with plans to extend to Bean Drive this spring. Waiting on developer to execute housing incentive agreement.
- Morning Crest Phase 6 – Executed housing agreement for phase 6 of Morning Crest (22 homes). Eight homes have been permitted so far.
- BORO Manufactured Home Park – Development of a 60 lot mobile home park has broke ground in October with plans to complete in the spring of 2022. Located on 10th Street south of Tracie. Developer will extend 10th Street.
- Sunridge Subdivision – Subdivision approval has been granted. The applicant is proposing to submit construction drawings for phases 1-3 (about 45 of the 202 lots) in December.
- Park Place Phase 2 and 3 – Subdivision approval has been granted. We are working on construction plan approval for phase 1 of the 44 lot subdivision. Phase 1 is 10 lots. Expect to obtain construction plan approval in November of 2021.
- Have applied for DEQ principle forgiveness loans to extend sanitary sewer to serve the following locations:
 - Mountain View Estates/Skyridge - Extension of public sewer main from Lee Street to Cleveland Street to serve existing neighborhood and vacant lots.
 - Culver Highway Sewer- 1st and B to Culver Hwy and G Street. Upsizing of sewer main to serve Sunridge, Park Place, and Juniper Crossing and additional future development on the West side of town.
 - Culver Highway Sewer – Fairgrounds to Hall Road. Extension of sewer main to serve Juniper Crossing and future commercial development south of Loves.
 - Hwy 97 Sewer – Maple and 4th to Hwy 97 and Cedar. Upsizing of sewer main to serve development east of Kinkade.

Objective 2B

Development Code to allow “missing middle” housing in the appropriate residential and commercial zoning districts

Community and Code Committee meetings held in September 2021. November 2nd Code Committee scheduled. Planning Commission to hold public hearing on December 1, 2021. Community Development Director regularly briefing Planning Commission and City Council on project.

Objective 2C

Develop strategy to improve living conditions for at-risk residents

Community and Code Committee meetings held in September 2021. November 2nd Code Committee scheduled. Planning Commission to hold public hearing on December 1, 2021. Community Development Director regularly briefing Planning Commission and City Council on project.



Objective 2D

Support Housing Works permitting for multi-family development per Housing Action Plan

No update until FY2022-23

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

Objective 3A

Update ordinance with Urban Holding Zones for the Urban Growth Area

Community Development Director has regularly met with Jefferson County Planning Director to discuss change to the UGAMA. On September 30th and October 28th meetings with the City & County Administrators, legal counsels, and Planning Directors to affirm preliminary work made by the Planning Directors.

Objective 3B

Master Planning & Development 21-acre site west of Loves Travel Center

Hired Kittelson and Associates to put together a North/South public road network plan to serve the area which was completed in September 2020. Have preliminary drafted an annexation agreement but the project is on hold for now. Applied for principle forgiveness loan through DEQ to extend public sanitary sewer main along Culver Hwy from Fairgrounds Road to Hall Road to service the area. Awaiting loan documents from DEQ. The Public Works and Community Development Directors participated in regular teleconferences with the developer’s consultant team.

Actions Goal #4 - Improve the Transportation System

Objective 4A

Develop a reliable source of funds to maintain paved roads

Initiative is on hold until further notice. Public Works continues to crack seal and chip seal with the resources they have to maintain streets as best as possible.



Objective 4B

Further Transportation System Planning

Hired Kittelson and Associates to put together a concept plan and preliminary cost estimate to extend Hall Road to Culver Highway with turn lane improvements on Culver Highway and Hall Road, Culver Highway and J Street/Belmont, and Traffic Signals at J Street. In addition, they are assembling a concept plan for a local road connection from Hall Road into Bi-Mart. Expect to see the plan before the end of 2021.

ODOT has preliminary scoped the South Hwy 97/26 Corridor Study. The City has committed \$150,000 towards that study and ODOT is committing the remainder. ODOT will be sending over an IGA soon to begin that work.

Objective 4C

Improve Public Transportation Service to the Community

Transit stops at Dollar Tree; Bi-mart and Safeway are completed.



Goal #5 - Reduce Infrastructure Backlog

Objective 5A

Prioritize list of Capital Improvement Projects moving forward this year

- Chip sealed C Street from Grizzly Road to the end of City limits west of town. - Completed September 2021
- Reconstructed Marie Street and Bell Street – Completed September 2021
- 150 of the 180 water meters have been replaced. Anticipate installing the remainder of water meters in the Spring of 2022
- J Street Bridge is advertised to bid for construction. Project will begin in March 2022 with an estimated completion date of August 2022
- Safe Routes to School Project – 7th Street: B Street to D Street is planned to have design complete in December and be advertised for bid in January of 2022. Construction to be completed by summer of 2022
- Juniper Hills to Madras East Trails Multiuse Path – Design is expected to be complete in December 2021 and be advertised for bid in January of 2022. Construction to be completed by Summer of 2022
- Willowbrook park is on hold
- Planning on apply through LGGP for a phase 1 Hoffman Park in the spring of 2022 for approximately \$1 million for grass and budget for 2021-22

Goal #6 - Increase the Level of Community Engagement

Objective 6A

Enhance communications and participation with the Madras community

- The City has established a presence within the Madras Downtown Association, providing the amount of support and coordination abilities that was needed to revive the momentum of the group. City staff made the difference in their ability to re-launch the Downtown Park & Play with the First Thursdays that began in June 2021. First Thursdays have been very successful this year and led to the planning of the downtown trick or treating event held Oct 30th. Next year will include an additional month for First Thursday, in May 2022. Currently, there has been a nomination by the MDA board to have Charo join that board to further develop this partnership.
- Translation is being done regularly on documents and social media wherever staff feels it is appropriate. This is now a task that is a regular duty for one of our permanent FTEs. This objective has been met.
- In order to support the efforts of formation and evolution of the Fire Department and EMS boards, some staff support has been provided by means of staff time, some minor resources provided.
- Trained all staff on Employee Intranet site. Updated resources to all employee benefits, information and forms that are needed by employees. Open Enrollment is done using an online questionnaire for each employee to complete. This system has been implemented by CIS and maintained by the HR Director; it is intended to help employees stay in touch with and have better access to their benefits and those providers.
- HR & Administrative Director regularly attends community and local government organizations' events and training, including Madras Chamber and LOC events.

Goal #7 - Organizational Development

Objective 7A

Accomplish upgrade to Jefferson County Emergency Services radio system and purchase/programming of new mobile and portable radios

The Upgrade to the Jefferson County Emergency Services radio system is in progress. Installation is scheduled to begin January 2022. Once the program is complete and installed, Madras PD will receive new portable and mobile radios which will be compatible with the updated system.



Objective 7B

Enhance Public Safety Services

Applied for and received \$17,000 in grants for Impaired Driving, Speed Enforcement, Seat Belt, Pedestrian Safety and Distracted Driving Enforcement. Presence of at least two uniformed police officers or more for all 1st Thursday events, Jefferson County Fair, Airshow, and large events in the park.

Objective 7C

Identify and execute opportunities for a LEAN process of improvement

Current quotes for software are being collected so a decision can be made on a provider. Staff has attended demonstrations and webinars. Some additional considerations are being made that would make this process integrate well with the eventual movement of the City to electronic public meeting access and records retention processes. Some of these are systems which were not expected to be necessary quite yet, however the progress with the growth of Madras has initiated actions to be taken sooner than originally identified.

Objective 7D

Reduce PERS payroll rate for the City

The Finance Director has contacted PERS. An analysis was completed by evaluating a \$500,000 deposit into a new side account. This initial deposit would allow rates to be reduced by 1.6% starting December 1, 2021. The estimated savings is \$40,000 - \$60,000 through June 30, 2023.

Objective 7D

Achieve the Oregon Government Finance Officers Association Budget Award –2nd year

The Budget will be submitted by November 1, 2021 to GFOA.

Objective 7E

Evaluation and renewal of airport management/fixed based operator (FBO) services including shared facility use needs of the North WWII Hangar and General Aviation Building

Evaluation was completed and the current contract was extended through June 2022 with the option of one-year extensions.



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TOTAL RESOURCES BY FUND

FISCAL YEAR 2021-22

Fund Number	Fund Description	Amount	Percent
101	General	6,241,859	17.7%
207	Tourism/Economic Development	519,130	1.5%
204	Transportation Operations	5,613,537	15.9%
401	SDC Street Improvement	841,886	2.4%
406	SDC Storm Water Improvement	65,124	0.2%
409	Improvement Fee	457,107	1.3%
206	Parks and Golf Course	1,805,227	5.1%
402	SDC Park Improvement	244,692	0.7%
502	Water Operations	1,144,908	3.2%
503	Wastewater Operations	7,820,480	22.2%
403	SDC Wastewater Improvement	481,913	1.4%
509	Airport Operations	1,864,090	5.3%
404	Airport Construction	35,970	0.1%
505	Community Development	564,081	1.6%
801	ISF - IT Fund	439,665	1.2%
802	ISF - Central Services	1,857,218	5.3%
205	Community Cleanup	61,966	0.2%
803	ISF - Public Works Staff	3,132,617	8.9%
804	ISF - Buildings	889,091	2.5%
306	Debt Service	183,450	0.5%
307	Pension Stabilization Fund	542,938	1.5%
308	Debt Reserve	474,583	1.3%
		\$	
		35,281,532	100%

TOTAL EXPENDITURES BY FUND

FISCAL YEAR 2021-22

Fund Number	Fund Description	Amount	Percent
101-106	General - Police Dept	2,708,915	11.5%
101-109	General - Non Departmental	760,000	3.2%
207	Tourism/Economic Development	197,256	0.8%
204	Transportation Operations	5,155,063	21.9%
401	SDC Street Improvement	-	0.0%
406	SDC Storm Water Improvement	-	0.0%
409	Improvement Fee	450,000	1.9%
206-206	Parks	433,002	1.8%
206-208	Golf Course	552,824	2.4%
402	SDC Park Improvement	-	0.0%
502	Water Operations	913,139	3.9%
503	Wastewater Operations	5,337,931	22.7%
403	SDC Wastewater Improvement	-	0.0%
509	Airport Operations	1,288,326	5.5%
404	Airport Construction	-	0.0%
505	Community Development	480,424	2.0%
801	ISF - IT Fund	399,665	1.7%
802	ISF - Central Services	1,425,289	6.1%
205	Community Cleanup	35,000	0.1%
803-101	ISF - Public Works Staff	2,190,846	9.3%
803-102	ISF - PW - Fleet	265,336	1.1%
804	ISF - Buildings	417,272	1.8%
306	Debt Service	450	0.0%
307	Pension Stabilization Fund	500,000	2.1%
308	Debt Reserve	-	0.0%
		\$	
	Total Expenditure Needs	23,510,738	100.0%
	Contingency (10.2% of total needs)	2,546,600	10.8%
	Debt Service	1,388,978	5.9%
	Transfers Out	1,942,484	8.3%
	Reserve for Future Expenditures	1,514,583	6.4%
	Unappropriated (ending cash)	4,378,149	18.6%
	Grand Total of Expenditures	35,281,532	
	Total Resources Available	35,281,532	
	Balanced Budget Check	-	

CONSOLIDATED SCHEDULE OF RESOURCES & EXPENDITURES

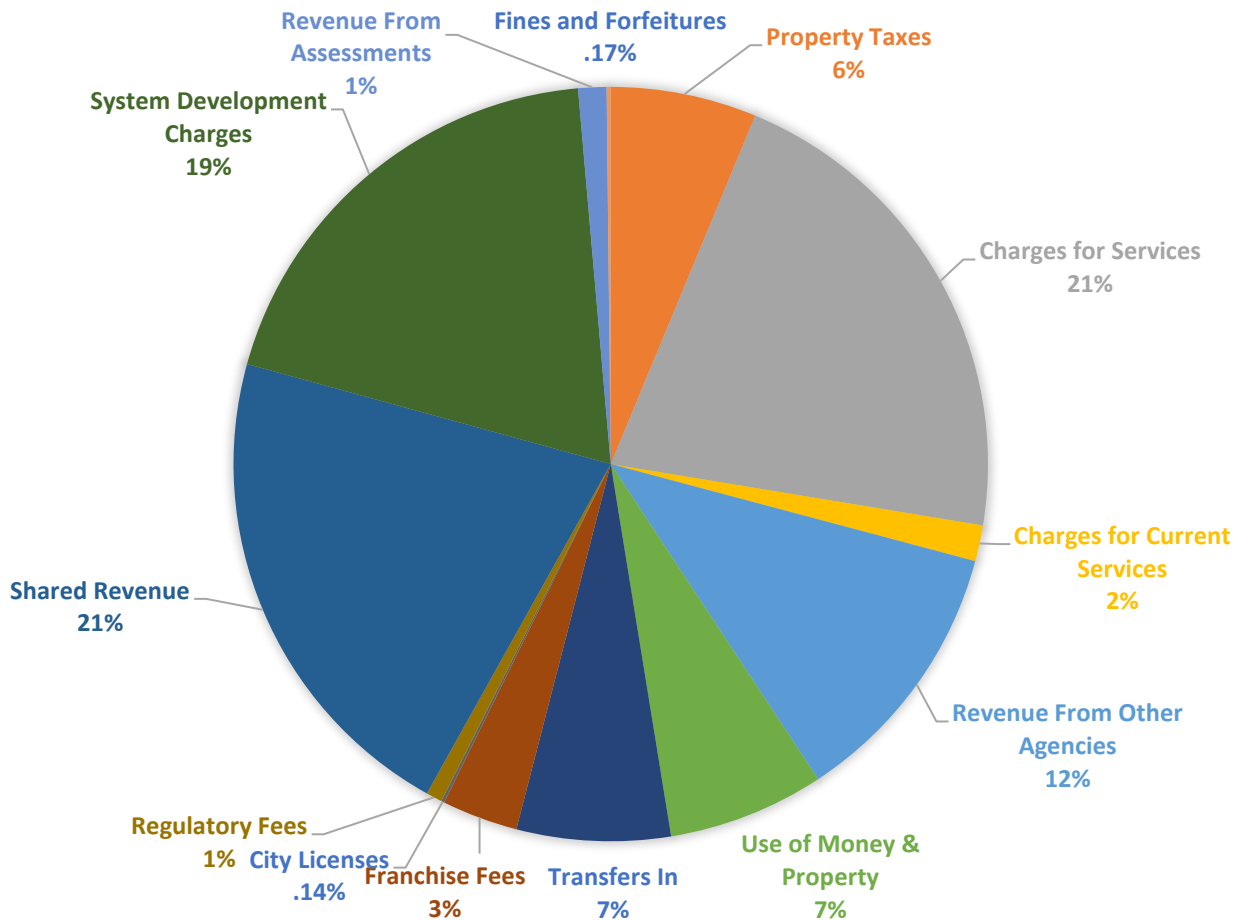
ALL FUNDS—FISCAL YEARS 2018-19 THROUGH 2021-22

Budget Summary Description	6/30/2019 Actual	6/30/2020 Actual	6/30/2021 Adopted	6/30/2021 Proj.	6/30/2022 Budget
Resources					
Property Taxes	\$ 1,394,265	\$ 1,449,148	\$ 1,515,837	\$ 1,595,650	\$ 1,622,375
Charges for Services	\$ 3,577,984	\$ 3,959,196	\$ 4,881,126	\$ 4,111,871	\$ 5,533,744
Charges for Current Services	\$ 332,086	\$ 401,934	\$ 570,000	\$ 571,038	\$ 400,000
Revenue From Other Agencies	\$ 3,176,547	\$ 1,644,781	\$ 3,088,089	\$ 1,517,594	\$ 3,004,744
Use of Money & Property	\$ 1,237,134	\$ 1,522,147	\$ 2,530,868	\$ 1,506,375	\$ 1,738,140
Transfers In	\$ 896,235	\$ 1,614,980	\$ 1,810,107	\$ 1,522,988	\$ 1,707,984
Franchise Fees	\$ 910,681	\$ 876,857	\$ 829,350	\$ 895,822	\$ 843,600
City Licenses	\$ 36,300	\$ 35,815	\$ 35,000	\$ 35,500	\$ 35,500
Regulatory Fees	\$ 168,559	\$ 257,344	\$ 203,653	\$ 315,283	\$ 177,991
Shared Revenue	\$ 2,351,522	\$ 1,259,915	\$ 5,090,036	\$ 2,859,863	\$ 5,488,098
System Development Charges	\$ 4,919,465	\$ 4,632,389	\$ 4,598,225	\$ 5,191,200	\$ 5,014,978
Revenue From Assessments	\$ 363	\$ 137,397	\$ 79,916	\$ 73,106	\$ 313,910
Fines and Forfeitures	\$ 45,010	\$ 40,251	\$ 45,000	\$ 40,000	\$ 45,000
Total Resources	\$ 19,046,151	\$ 17,832,155	\$ 25,277,207	\$ 20,236,290	\$ 25,926,064
Expenditures					
Personnel Services	\$ 3,421,501	\$ 3,867,432	\$ 4,376,765	\$ 3,990,616	\$ 4,707,841
Materials & Services	\$ 7,096,739	\$ 7,756,166	\$ 9,757,309	\$ 8,438,906	\$ 9,996,361
Capital Outlay	\$ 4,912,568	\$ 2,708,804	\$ 6,492,087	\$ 1,759,905	\$ 7,523,636
Transfers Out	\$ 896,235	\$ 1,614,980	\$ 2,227,607	\$ 2,146,848	\$ 1,942,484
Debt Service	\$ 1,341,625	\$ 1,198,238	\$ 1,348,900	\$ 1,279,900	\$ 1,388,978
Contingency	\$ -	\$ -	\$ 1,273,500	\$ -	\$ 2,546,600
Reserve for Future Expenditures	\$ 33,694	\$ 22,996	\$ 1,066,270	\$ 512,270	\$ 1,514,583
Interfund Loan & Special Payments	\$ 228,925	\$ 282,850	\$ 2,045,500	\$ 670,051	\$ 1,282,900
Total Expenditures	\$ 17,931,287	\$ 17,451,466	\$ 28,587,938	\$ 18,798,496	\$ 30,903,383
Revenue over/(under) expenditures	\$ 1,114,864	\$ 380,689	\$ (3,310,731)	\$ 1,437,794	\$ (4,977,319)
Beginning Fund Balance	\$ 5,958,664	\$ 7,113,438	\$ 7,126,310	\$ 7,502,903	\$ 9,355,468
Ending Fund Balance	\$ 7,073,528	\$ 7,494,127	\$ 3,815,579	\$ 8,940,697	\$ 4,378,149
Grand Total of Expenditures	\$ 25,004,815	\$ 24,945,593	\$ 32,403,517	\$ 27,739,193	\$ 35,281,532
Total Resources Available	\$ 25,004,815	\$ 24,945,593	\$ 32,403,517	\$ 27,739,193	\$ 35,281,532
Balance Budget Check	\$ -	\$ -	\$ -	\$ -	\$ -

CONSOLIDATED SCHEDULE OF RESOURCES

ALL FUNDS—FISCAL YEARS 2018-19 THROUGH 2021-22

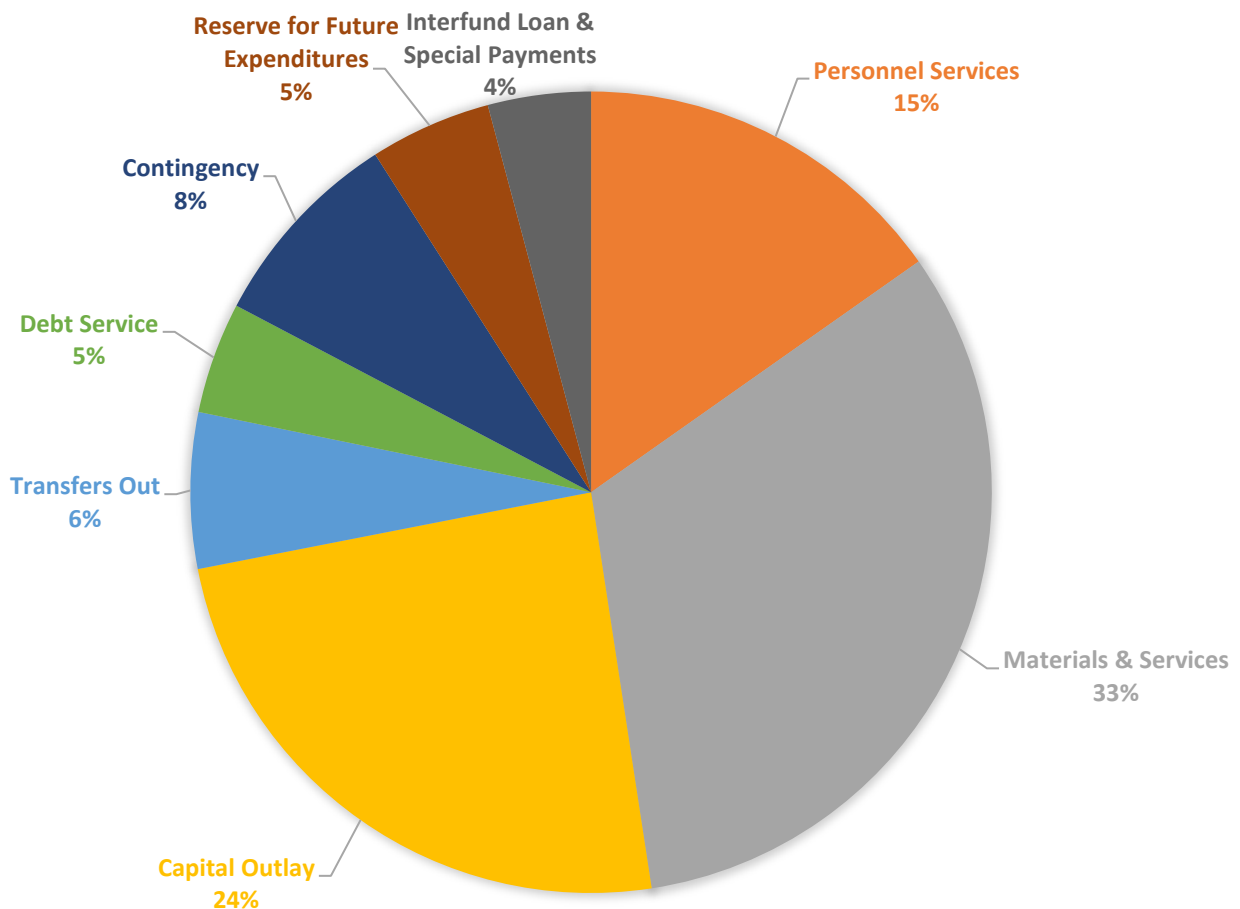
Budget Summary by %	6/30/2019	6/30/2020	6/30/2021	6/30/2021	6/30/2022
Description	Actual	Actual	Adopted	Proj.	Budget
Resources					
Property Taxes	7%	8%	6%	8%	6%
Charges for Services	19%	22%	19%	20%	21%
Charges for Current Services	2%	2%	2%	3%	2%
Revenue From Other Agencies	17%	9%	12%	7%	12%
Use of Money & Property	6%	9%	10%	7%	7%
Transfers In	5%	9%	7%	8%	7%
Franchise Fees	5%	5%	3%	4%	3%
City Licenses	0%	0%	0%	0%	0%
Regulatory Fees	1%	1%	1%	2%	1%
Shared Revenue	12%	7%	20%	14%	21%
System Development Charges	26%	26%	18%	26%	19%
Revenue From Assessments	0%	1%	0%	0%	1%
Fines and Forfeitures	0%	0%	0%	0%	0%
Total Resources	100%	100%	100%	100%	100%



CONSOLIDATED SCHEDULE OF EXPENDITURES

ALL FUNDS—FISCAL YEARS 2018-19 THROUGH 2021-22

Budget Summary by %	6/30/2019	6/30/2020	6/30/2021	6/30/2021	6/30/2022
Description	Actual	Actual	Adopted	Proj.	Budget
Expenditures					
Personnel Services	19%	22%	15%	21%	15%
Materials & Services	40%	44%	34%	45%	32%
Capital Outlay	27%	16%	23%	9%	24%
Transfers Out	5%	9%	8%	11%	6%
Debt Service	7%	7%	5%	7%	4%
Contingency	0%	0%	4%	0%	8%
Reserve for Future Expenditures	0%	0%	4%	3%	5%
Interfund Loan & Special Payments	1%	2%	7%	4%	4%
Total Expenditures	100%	100%	100%	100%	100%





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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 ninety-five (95%) percent for the Police Department (public safety) and five (5%) percent for the Parks Fund as a continuing practice (policy) of the City Council.

The following personnel are in the proposed budget for the Police Department (effective July 1, 2021):

- 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
 - 12 - Total Full Time Equivalent Personnel
- 4 - Reserve Officers (as of 3/10/21) (recruitment of additional Reserve Officers in process)

HIGHLIGHTS

- The District Attorney Investigator position funded through a three-year agreement with Jefferson County that went into effect October 1, 2020. A Madras Police Department Sergeant serves in the role of investigator.
- School Resource Officer is funded by an agreement with the 509-J School District. The current agreement expires on June 30, 2021. 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.

- COVID-19 Stimulus – American Rescue Plan Act - \$1.4 million direct allocation, plus additional project funding applications in progress to pursue additional opportunities. Dollars will be placed in contingency until clarification occurs as to the eligible uses. Once decided by Council a budget resolution will occur to allocate accordingly.
- Adjusted Building Fund distribution for the funds shown in the table below by averaging the Time Study data for the ISF Central Services and Public Works staff to distribute the uncovered debt and maintenance/utility costs for City Hall/Police Station. Prior calculation was the Police Dept. paying 50% of the City Hall/Police Department debt/maintenance/utilities for using half of the building. Now the Police Department is just paying a portion of the uncovered debt/maintenance costs by the new distribution methodology. This change has occurred so the Police Department can sustain an added officer. Reason for the added position:
 - Number of calls for police calls for service grew 15.5% from 2014 to 2019; the number of police cases grew 25.3%; no staff were hired in this period and the added position returns the Police Department to its 2013 staffing level.

ISF Building Fund Transfers	FY2021-22	FY 2020-21
Airport Operations Fund	12.8%	8.9%
Community Development Fund	1.5%	5.0%
Parks Fund	4.2%	3.0%
Golf Course Fund	2.5%	3.1%
Police Department	8.1%	30.0%
Water Operations Fund	10.0%	3.3%
Wastewater Operations Fund	50.6%	39.4%
Transportation Operations Fund	9.6%	6.8%
Tourism Economic Development Fund	0.6%	0.5%
	100.0%	100.0%

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 21-22: 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.

- **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 2021-22 Overview:

For the upcoming fiscal year 2021-22, 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.

CAPITAL OUTLAY

The Police Department plans to purchase one (1) new marked patrol vehicle in order to maintain a reliable patrol fleet. Total proposed budget for a marked patrol fleet vehicle is \$60,000.00.

General Fund	6/30/2019	6/30/2020	6/30/2021	6/30/2021	6/30/2022
Description	Actual	Actual	Adopted	Proj.	Budget
<u>Resources</u>					
Property Taxes	\$ 1,394,265	\$ 1,449,148	\$ 1,515,837	\$ 1,595,650	\$ 1,622,375
Franchise Fees	\$ 455,300	\$ 438,381	\$ 414,675	\$ 447,911	\$ 421,800
Regulatory Fees	\$ 11,624	\$ 15,710	\$ 6,200	\$ 19,992	\$ 10,890
Shared Revenues	\$ 742,163	\$ 873,016	\$ 1,476,460	\$ 1,601,353	\$ 1,628,598
Charges for Services	\$ 7	\$ 709	\$ 1,000	\$ 1,000	\$ 1,000
Fines and Forfeitures	\$ 45,010	\$ 40,251	\$ 45,000	\$ 40,000	\$ 45,000
Use of Money & Property	\$ 247,491	\$ 250,828	\$ 519,000	\$ 399,000	\$ 694,000
Total Resources	\$ 2,895,859	\$ 3,068,043	\$ 3,978,172	\$ 4,104,906	\$ 4,423,663
<u>Police Department Expenditures</u>					
Personnel Services	\$ 1,284,987	\$ 1,432,448	\$ 1,682,388	\$ 1,489,736	\$ 1,787,560
Materials & Services	\$ 793,468	\$ 907,340	\$ 937,970	\$ 843,745	\$ 861,355
Capital Outlay	\$ -	\$ 102,582	\$ -	\$ -	\$ 60,000
Total Parks Expenditures	\$ 2,078,455	\$ 2,442,371	\$ 2,620,358	\$ 2,333,481	\$ 2,708,915
<u>Non-Departmental Expenditures</u>					
Materials & Services	\$ 81,611	\$ 69,652	\$ 85,000	\$ 85,000	\$ 85,000
Interfund Loan	\$ 223,425	\$ 231,050	\$ 500,000	\$ 374,000	\$ 675,000
Transfers Out	\$ 309,128	\$ 433,519	\$ 381,042	\$ 470,283	\$ 491,119
Operating Contingency	\$ -	\$ -	\$ 75,000	\$ -	\$ 1,344,500
Total Non-Departmental Expenditures	\$ 614,164	\$ 734,221	\$ 1,041,042	\$ 929,283	\$ 2,595,619
Revenue over/(under) expenditures	\$ 203,240	\$ (108,549)	\$ 316,772	\$ 842,142	\$ (880,871)
Beginning Fund Balance	\$ 891,857	\$ 1,095,098	\$ 883,460	\$ 976,054	\$ 1,818,196
Ending Fund Balance	\$ 1,095,098	\$ 986,548	\$ 1,200,232	\$ 1,818,196	\$ 937,325

Fund Balance Change Explanation:

Budgeted \$1,437,000 in ARPA funds FY2020-2022. Funds were not spend in FY2020-21 resulting in larger than normal Beginning Fund Balance and Contingency for FY2021-22. ARPA funds are one time revenues and will be allocated based on treasury guidance and over-all need for the organization.

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 hopefully in 2023
 17. New Park Ground – 2.72 acres dedicated by Willowbrook Subdivision to be developed hopefully in 2023

HIGHLIGHTS

The City operates Desert Peaks Golf Course. This will be the first full year under complete operation of the City. The golf course offers on an annual basis donation of up to 5 annual passes for non-profit organizations to use in charity fundraising events.

This will be the final year for saving for irrigation replacement at the Golf Course. The project is planned to be implemented in FY 2022-2023.

\$17,000 is set aside as a special payment to Jefferson County to aid in repairs to the Fishing Pond.

Goals/Budget Year Objectives

Goal 5 – *Reduce Infrastructure Backlog:*

Projects planned for FY 2021-22 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 – Expansion of the cart barn.
4. Sahalee Park – Apply for funding through Oregon Parks and Recreation to construct a new bathroom facility under their small grant program.

CHANGES FROM PREVIOUS YEAR

The Wastewater fund contribution to the Golf Course has been reduced from \$849,825 to \$580,343. This is due to only needing to transfer \$200,000 for capital reserves for the irrigation replacement.

COVID-19 Budget Update:

- COVID-19 Impacts resulted in a 20% reduction in Transient Room Tax transfers for FY 2020-2021 and for the FY 2021-2022 budget Transient Room Tax transfers are estimated at less than 5% pre-COVID revenues.
- The City was not successful in obtaining the Sahalee Park Restroom Grant. Funding was limited due to COVID-19 and Oregon Parks & Recreation District is not having an application cycle in 2021. The City will reapply in the Spring of 2022.

Parks and Golf Course Fund	6/30/2019	6/30/2020	6/30/2021	6/30/2021	6/30/2022
Description	Actual	Actual	Adopted	Proj.	Budget
<u>Resources</u>					
Shared Revenues	\$ 231,182	\$ 18,818	\$ -	\$ -	\$ -
Revenue From Other Agencies	\$ 104,500	\$ 10,000	\$ -	\$ -	\$ -
Charges for Services	\$ 51	\$ 1	\$ 147,000	\$ 116,750	\$ 133,000
Use of Money & Property	\$ 53,670	\$ 61,064	\$ 53,500	\$ 54,500	\$ 58,500
Transfers In	\$ 316,396	\$ 272,675	\$ 1,064,867	\$ 1,096,248	\$ 862,343
Total Resources	\$ 705,799	\$ 362,559	\$ 1,265,367	\$ 1,267,498	\$ 1,053,843
<u>Parks Expenditures</u>					
Materials & Services	\$ 261,996	\$ 283,715	\$ 340,851	\$ 292,852	\$ 376,002
Capital Outlay	\$ 481,166	\$ 62,622	\$ 40,000	\$ 6,750	\$ 40,000
Special Payments	\$ -	\$ -	\$ -	\$ 6,751	\$ 17,000
Total Parks Expenditures	\$ 743,163	\$ 346,337	\$ 380,851	\$ 306,353	\$ 433,002
<u>Golf Course Expenditures</u>					
Materials & Services	\$ -	\$ -	\$ 435,819	\$ 402,660	\$ 462,824
Capital Outlay	\$ -	\$ -	\$ 30,000	\$ 19,820	\$ 90,000
Total Golf Course Expenditures	\$ -	\$ -	\$ 465,819	\$ 422,480	\$ 552,824
<u>Non-Departmental Expenditures</u>					
Reserve for Future Expenditure	\$ -	\$ -	\$ 400,000	\$ -	\$ 600,000
Operating Contingency	\$ -	\$ -	\$ 29,000	\$ -	\$ 50,000
Total Non-Departmental Expenditures	\$ -	\$ -	\$ 429,000	\$ -	\$ 650,000
Revenue over/(under) expenditures	\$ (37,364)	\$ 16,222	\$ (10,303)	\$ 538,665	\$ (581,983)
Beginning Fund Balance	\$ 227,110	\$ 189,746	\$ 157,117	\$ 205,968	\$ 751,384
Ending Fund Balance	\$ 189,746	\$ 205,968	\$ 146,814	\$ 744,633	\$ 169,401

Fund Balance Change Explanation:

FY2021-22 is the first year of managing Desert Peaks Golf Course. Reserves of \$600,000 and ending fund balance of \$169,401 total \$769,401, which is only a 2% increase from FY2020-21.

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; 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 and finishes in FY 2021-22.

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 2021-22 Budget to increase transparency and bolster the dollars available to help promote economic recovery and growth.

The City has been successful in receiving COVID-19 impact funding to reimburse business assistance grants so this fund is being replenished for future support the fund's programs.

Tourism/Economic Development Fund	6/30/2019	6/30/2020	6/30/2021	6/30/2021	6/30/2022
Description	Actual	Actual	Adopted	Proj.	Budget
<u>Resources</u>					
Shared Revenues	\$ 119,732	\$ 200,459	\$ 150,000	\$ 295,160	\$ 234,500
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -
Use of Money & Property	\$ 3,177	\$ 9,592	\$ 8,500	\$ 9,000	\$ 7,000
Transfers In	\$ 124,232	\$ 340,844	\$ 163,500	\$ 15,000	\$ -
Total Resources	\$ 247,140	\$ 550,895	\$ 322,000	\$ 319,160	\$ 241,500
<u>Expenditures</u>					
Materials & Services	\$ 143,810	\$ 169,551	\$ 173,010	\$ 138,168	\$ 181,356
Special Payments	\$ 5,500	\$ 51,800	\$ 395,500	\$ 289,300	\$ 15,900
Interfund Transfers Out	\$ 45,000	\$ 55,000	\$ 95,000	\$ 95,000	\$ 55,000
Reserve for Future Expenditures	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
Operating Contingency	\$ -	\$ -	\$ 120,000	\$ -	\$ 132,100
Total Expenditures	\$ 194,310	\$ 276,351	\$ 788,510	\$ 522,468	\$ 389,356
Revenue over/(under) expenditures	\$ 52,830	\$ 274,544	\$ (466,510)	\$ (203,308)	\$ (147,856)
Beginning Fund Balance	\$ 153,564	\$ 206,394	\$ 489,908	\$ 480,938	\$ 277,630
Ending Fund Balance	\$ 206,394	\$ 480,938	\$ 23,398	\$ 277,630	\$ 129,774

Fund Balance Change Explanation:

When contingency is added to ending fund balance for FY2021-22, there is minimum changes between the prior and current years.



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COMMUNITY DEVELOPMENT FUND

SUMMARY

Budget Overview



The Community Development Department budget will have a Beginning Cash balance of \$51,481 for the FY 21-22. The Department's total budget for FY 2020-21 is \$564,081. This is an increase of \$18,369 from FY 2020-21. The Department has forecasted \$564,081 in Revenue and \$564,081 in Expenditures, producing a

balanced budget. It is projected that the Department will collect \$117,500 in Regulatory Fees and \$45,000 for Charges for Services. The Department will utilize the full Beginning Cash balance of \$51,481 and Internal Fund transfers totaling \$350,000 to balance Revenues and Expenditures for the FY 2021-22. There is \$60,000 planned for operating contingency for the Department in the budget and \$23,657 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 2021-22 Annual Strategic Plan Objectives to be completed by CDD.*

Goal	Objective	Action	Cost
Adopt & Implement a Comprehensive Economic Development Strategy	Adoption of Final Airport Master Plan by Ordinance .	<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. 	-
	Amended Development Code for protection of airport	<ol style="list-style-type: none"> 1. Prepare recommended Development Code text amendments for Planning Commission & City Council consideration. 	-
	Amend Development Code to be consistent with Downtown Parking Study to make sure adequate parking for healthy business activity.	<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. 	-
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. Utilize technical and consultant assistance from the ODOT Transportation and Growth Management program to identify needed Development Code amendments 2. Create code amendment to allow cottage clusters 3. Provide amendment ordinance for Planning Commission and Council consideration 	-
	Facilitate land use permitting needs for new residential development (CDD)	<ol style="list-style-type: none"> 1. Utilize Department staff and resources to prioritize efficient land use review process. 	-

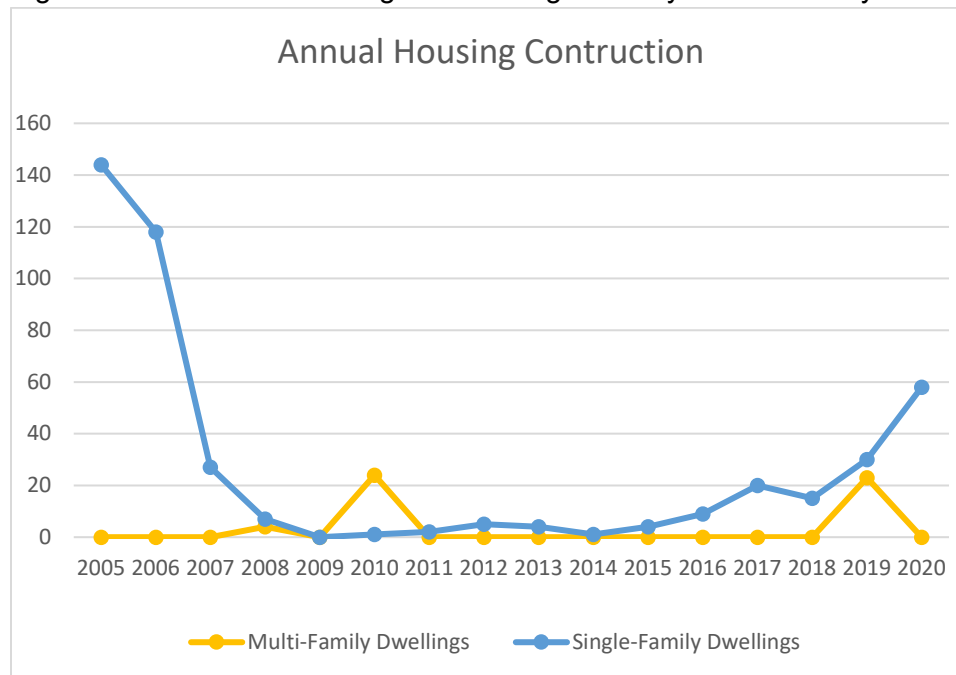
Table 1. *FY 2021-22 Annual Strategic Plan Objectives to be completed by CDD Cont.*

Create & Implement a Housing Strategy <i>Continued</i>	Develop strategy to improve living conditions for at-risk residents.	<ol style="list-style-type: none"> 1. <i>Identify properties that have unsafe living conditions.</i> 2. <i>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.</i> 3. <i>Pursue funding opportunities.</i> 	-
	Support Housing Works permitting for multi-family development per Housing Action Plan	<ol style="list-style-type: none"> 1. <i>Identify for Housing Works permitting process, standards, and help resolve problems to ease permitting.</i> 	-
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. <i>Adopt an updated ordinance with Urban Holding Zones for the Urban Growth Area.</i> 2. <i>Provide public outreach to property owners within the Urban Growth Area.</i> 3. <i>Update the Urban Growth Area Management Agreement with Jefferson County.</i> 	-
	Master Planning & Development 21-acre site west of Loves Travel Center	<ol style="list-style-type: none"> 1. <i>Annexation & Master Planning of 21-acre site into City Limits.</i> 	-

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. However, since the City implemented SDC reductions and the Housing Urban Renewal District in 2019 and 2020, respectively, permits for new housing has increased. The Department permitted 58 new dwellings in 2020 (see Figure 2 below). However, the Department is forecasting fewer dwellings (35) will be permitted in FY 21-22 due to uncertain economic conditions as COVID-19 restrictions are lifted. Nonetheless, 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.

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



Source: City of Madras, Community Development Dept. Building Permit Database as of 3/15/21.

The Department also provides administrative support services to the Madras Urban Renewal Agency and therefore the FY 2021-22 Budget includes a \$45,000 transfer from the MURA to the Community Development Department. Due to Regulatory Fee revenue projected to 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 FY2021-22 expenditures are Personnel Services (\$292,456) and Materials & Services (\$187,968). The FY 2021-2022 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 2020-21 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 2021-22 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 2021-22 the Community Development Fund will assist with the completion of the Airport Master Plan update, Downtown Parking Study, Housing Code update, supporting commercial and housing developers At-Risk Housing Strategy, and implementation of Urban Holding Zones in the Urban Growth Area.

Community Development Fund	6/30/2019	6/30/2020	6/30/2021	6/30/2021	6/30/2022
Description	Actual	Actual	Adopted	Proj.	Budget
<u>Resources</u>					
Regulatory Fees	\$ 138,143	\$ 170,978	\$ 78,250	\$ 225,280	\$ 117,500
Revenue From Other Agencies	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 45,011	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Use of Money & Property	\$ 3,733	\$ -	\$ 100	\$ 250	\$ 100
Transfers In	\$ 171,032	\$ 181,711	\$ 350,000	\$ 180,000	\$ 350,000
Total Resources	\$ 372,919	\$ 397,689	\$ 473,350	\$ 450,530	\$ 512,600
<u>Expenditures</u>					
Personnel Services	\$ 225,673	\$ 259,850	\$ 277,304	\$ 249,831	\$ 292,456
Materials & Services	\$ 173,492	\$ 145,070	\$ 225,591	\$ 221,580	\$ 187,968
Reserve for Future Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Contingency	\$ -	\$ -	\$ 25,000	\$ -	\$ 60,000
Total Expenditures	\$ 399,165	\$ 404,920	\$ 527,895	\$ 471,411	\$ 540,424
Revenue over/(under) expenditures	\$ (26,246)	\$ (7,231)	\$ (54,545)	\$ (20,881)	\$ (27,824)
Beginning Fund Balance	\$ 106,029	\$ 79,783	\$ 72,362	\$ 72,362	\$ 51,481
Ending Fund Balance	\$ 79,783	\$ 72,553	\$ 17,817	\$ 51,481	\$ 23,657

Fund Balance Change Explanation:

Community Development Fund is a function of the development and therefore the building activity within the City. Conservative ending fund balance for FY2021-22 is reflective of conservative permit activity budgeting.

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 2021-22. 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

Added a Capital Outlay category to hold the funds to be able to access if needed in lieu of holding the funds in contingency.

COVID-19 Budget Update:

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



Improvement Fee Fund	6/30/2019	6/30/2020	6/30/2021	6/30/2021	6/30/2022
Description	Actual	Actual	Adopted	Proj.	Budget
<u>Resources</u>					
Regulatory Fees	\$ 7,748	\$ 54,256	\$ 111,703	\$ 51,061	\$ 35,101
Use of Money & Property	\$ -	\$ 7,239	\$ 6,811	\$ 51,062	\$ 6,850
Total Resources	\$ 7,748	\$ 61,495	\$ 118,514	\$ 102,123	\$ 41,951
<u>Expenditures</u>					
Capital Outlay	\$ -	\$ -	\$ 459,073	\$ -	\$ 450,000
Operating Contingency	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ 459,073	\$ -	\$ 450,000
Revenue over/(under) expenditures	\$ 7,748	\$ 61,495	\$ (340,559)	\$ 102,123	\$ (408,049)
Beginning Fund Balance	\$ 281,825	\$ 295,789	\$ 340,559	\$ 357,284	\$ 415,156
Ending Fund Balance	\$ 289,573	\$ 357,284	\$ -	\$ 459,407	\$ 7,107

Fund Balance Change Explanation: Year end projections for FY2020-21 ending fund balance is carryover for capital projects that were no needed. Balance will continue to move forward and be utilized as development occurs.

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

Current Street and Trail Inventory

- Paved Streets – 43 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 2021-22 include the following

1. **Street Repairs and Maintenance:** \$405,000 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:** \$3,980,000 in Capital Outlay are allocated for the following projects:
 - a. J Street Bridge Mitigation Project (\$3,000,000) – 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. This project is being funded by both City of Madras and Jefferson County Funds at an equal cost share (50/50).

- b. Safe Routes to School Project – 7th Street: B Street to D Street. Grant of \$300,000 from ODOT’s SRTS program to upgrade sidewalks for those 2 blocks. Estimated project cost is \$375,000 and will be funded with a combination of grant and City funding.
- c. Juniper Hills to Madras East Trails Project (\$240,000) – Approximately 900 linear feet of paved multiuse path from Juniper Hills to Madras East Trails to make a trail connection between the two amenities.
- d. Marie Street Rehab (\$465,000) – Complete reconstruction of Marie Street from Fairgrounds Road to the south dead end. \$100,000 could be spent prior till June 30th.

3. Other Projects:

- a. Increase the Cherry Lane Reconstruct Reserve from \$60,000 to \$75,000.
- b. Allocate \$40,000 for planning the extension of Hall Road to include a roundabout at Hall Road and Culver Highway and Lois Lane south to include relocation of the North Unit Irrigation Line
- c. Allocate \$75,000 for planning the South Town Corridor with ODOT. This is a multi-year project with an estimate of \$300,000 and the City is proposing to split the project 50/50 with ODOT. \$75,000 plan to be expended in FY 2021-2022 and \$75,000 to be expended in FY 2022-2023

CHANGES FROM PREVIOUS YEAR

In FY 2021-2022, Public Works is planning a \$200,000 pavement preservation project (chip seal). Jefferson County was unable to do the chip seal work due to COVID-19. Instead, the Public Works Dept. began reconstruction of Marie Street with some of the funding allocated for chip seal work which will carry over into the FY 2021-2022. Marie Street was in very poor (failing) condition, and with the addition of Loves Travel Stop, there has been synergy to further develop areas north and west of the Loves Travel Center causing more traffic to use Marie Street. Therefore, Marie Street is a high priority as it will receive additional traffic from the commercial/mixed use development area around the Loves Travel Center area.

Increase transfers from SDC Street Improvement Fund to cover additional debt payment for expansion of J Street Bridge.

COVID-19 Budget Update:

- Gas Tax Revenues are down due to COVID-19. ODOT original estimates with HB 2017 was \$530,000 in gas tax revenues to the City for FY 2021-2022. October 2020 estimates show \$480,000 for 2021-2022 (a \$50,000 reduction due to the pandemic).
- Franchise Fees did not decline as much as originally budgeted due to potential pandemic impacts for this past fiscal year. We are forecasting \$26,000 less in franchise fee revenues for FY 2021-2022 to be conservative.

Transportation Operations Fund	6/30/2019	6/30/2020	6/30/2021	6/30/2021	6/30/2022
Description	Actual	Actual	Adopted	Proj.	Budget
<i><u>Resources</u></i>					
Franchise Fees	\$ 455,301	\$ 438,381	\$ 414,675	\$ 447,911	\$ 421,800
Regulatory Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Shared Revenues	\$ 75,000	\$ 106,190	\$ 1,687,576	\$ 187,500	\$ 1,500,000
Revenue From Other Agencies	\$ 846,490	\$ 724,858	\$ 2,294,642	\$ 952,447	\$ 2,755,717
Charges for Services	\$ 8	\$ 3,292	\$ 500	\$ -	\$ 500
Revenue From Assessments (LID)	\$ -	\$ -	\$ 250	\$ -	\$ -
System Development Charges	\$ 36,847	\$ 14,382	\$ 3,500	\$ 6,394	\$ 3,040
Use of Money & Property	\$ 8,291	\$ 6,196	\$ 5,500	\$ 12,528	\$ 12,500
Transfers In	\$ 88,888	\$ 468,624	\$ 135,000	\$ 135,000	\$ 233,000
Total Resources	\$ 1,510,824	\$ 1,761,922	\$ 4,541,643	\$ 1,741,780	\$ 4,926,557
<i><u>Expenditures</u></i>					
Materials & Services	\$ 847,961	\$ 794,431	\$ 1,206,679	\$ 822,705	\$ 1,100,063
Capital Outlay	\$ 463,413	\$ 900,033	\$ 3,475,152	\$ 475,020	\$ 3,980,000
Special Payments	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Interfund Transfers Out	\$ 50,000	\$ 10,000	\$ -	\$ -	\$ -
Debt Service	\$ 75,000	\$ 58,778	\$ 79,000	\$ 79,000	\$ 109,000
Reserve for Future Expenditures	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 75,000
Operating Contingency	\$ -	\$ -	\$ 117,000	\$ -	\$ 75,000
Total Expenditures	\$ 1,436,374	\$ 1,763,242	\$ 4,937,831	\$ 1,436,725	\$ 5,414,063
Revenue over/(under) expenditures	\$ 74,450	\$ (1,319)	\$ (396,188)	\$ 305,055	\$ (487,506)
Beginning Fund Balance	\$ 308,795	\$ 383,245	\$ 539,895	\$ 381,925	\$ 686,980
Ending Fund Balance	\$ 383,245	\$ 381,925	\$ 143,707	\$ 686,980	\$ 199,474

Fund Balance Change Explanation:

Change in ending fund balance is related to timing of capital projects carried over from last year.

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

This year's funds are set aside for normal community cleanup efforts including the Annual Community Cleanup Event each spring, code enforcement efforts, and for the purposes listed above.

Community Clean-up Fund	6/30/2019	6/30/2020	6/30/2021	6/30/2021	6/30/2022
Description	Actual	Actual	Adopted	Proj.	Budget
<u>Resources</u>					
Charges for Services	\$ 78,526	\$ 66,478	\$ 8,000	\$ 8,847	\$ 8,000
Use of Money & Property	\$ 9,015	\$ 11,874	\$ 7,500	\$ 11,598	\$ 11,500
Transfers In	\$ 58,597	\$ -	\$ -	\$ -	\$ -
Total Resources	\$ 146,138	\$ 78,352	\$ 15,500	\$ 20,445	\$ 19,500
<u>Expenditures</u>					
Materials & Services	\$ 59,818	\$ 109,928	\$ 35,000	\$ 25,000	\$ 35,000
Interfund Transfers Out	\$ -	\$ 15,000	\$ -	\$ -	\$ -
Operating Contingency	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000
Total Expenditures	\$ 59,818	\$ 124,928	\$ 50,000	\$ 25,000	\$ 50,000
Revenue over/(under) expenditures	\$ 86,321	\$ (46,577)	\$ (34,500)	\$ (4,555)	\$ (30,500)
Beginning Fund Balance	\$ 25,000	\$ 111,321	\$ 47,021	\$ 47,021	\$ 42,466
Ending Fund Balance	\$ 111,321	\$ 64,744	\$ 12,521	\$ 42,466	\$ 11,966

Fund Balance Change Explanation:

Fewer expenditures in FY2020-21 resulted in healthy beginning fund balance. Maximum resources are allocated to cover anticipated community cleanup efforts as needed.

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

The City sold a 1.31 acre lot in the Jefferson Park Business Center (second time being sold) in FY 20-21. \$31,000 of these funds are being transferred to airport capital improvements in FY 21-22 to support the construction of the Helipad.

CHANGES FROM PREVIOUS YEAR

COVID-19 Budget Update:

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



Airport Construction Fund	6/30/2019	6/30/2020	6/30/2021	6/30/2021	6/30/2022
Description	Actual	Actual	Adopted	Proj.	Budget
<u>Resources</u>					
Use of Money & Property	\$ -	\$ 170,172	\$ -	\$ 35,970	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Total Resources	\$ -	\$ 170,172	\$ -	\$ 35,970	\$ -
<u>Expenditures</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ 170,185	\$ -	\$ -	\$ 31,000
Total Expenditures	\$ -	\$ 170,185	\$ -	\$ -	\$ 31,000
Revenue over/(under) expenditures	\$ -	\$ (13)	\$ -	\$ 35,970	\$ (31,000)
Beginning Fund Balance	\$ 13	\$ 13	\$ -	\$ -	\$ 35,970
Ending Fund Balance	\$ 13	\$ -	\$ -	\$ 35,970	\$ 4,970

Fund Balance Change Explanation:

This fund is used to track sales of property in the industrial zone located at the Madras airport. Transfer to the Airport Operations Fund for the Heli base grant match requirement brings ending fund balance down.



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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.

Only the refunded portion of the 2011B and 2012B Local Oregon Capital Asset Program remain. \$56,000 will be paid during FY 2021-22 in interest and \$127,000 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 2020-21 was the first year for the refunded portion of the 2011B and 2012B Local Oregon Capital Asset Program debt service payments. 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.

Debt Service Fund	6/30/2019	6/30/2020	6/30/2021	6/30/2021	6/30/2022
Description	Actual	Actual	Adopted	Proj.	Budget
<u>Resources</u>					
Shared Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -
Use of Money & Property	\$ 178,625	\$ 179,325	\$ 185,450	\$ 185,450	\$ 183,450
Total Resources	\$ 178,625	\$ 179,325	\$ 185,450	\$ 185,450	\$ 183,450
<u>Expenditures</u>					
Materials & Services	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450
Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 178,175	\$ 179,325	\$ 185,000	\$ 185,000	\$ 183,000
Total Expenditures	\$ 178,625	\$ 179,775	\$ 185,450	\$ 185,450	\$ 183,450
Revenue over/(under) expenditures	\$ -	\$ (450)	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 5,025	\$ 5,025	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 5,025	\$ 4,575	\$ -	\$ -	\$ -

Fund Balance Change Explanation:

No change, this fund serves as a pass through for Madras Redevelopment Commission debt obligations.

PENSION STABILIZATION FUND

SUMMARY

The Pension Stabilization Fund was created in FY 2019-20 to address the City’s Unfunded Actuarial Liability (UAL) of \$4.3M. 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 & Fleet Fund 3.5% of their actual payroll costs in FY 2021-22. A commitment has been made to deposit \$500,000 into a Side Account by November 2021 to begin paying down the UAL and 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 chart below shows the annual charges for each fiscal year. FY2020-21 is 3% of payroll costs, while FY2021-22 has an increase of 0.5% consistent with the Fiscal Policy adopted in May 2021. Because revenues did not pull back as expected during the COVID-19 Pandemic, the City is proposing an additional \$250,000 allowing \$500,000 to be deposited into a PERS Side Account by November 2021. This deposit will affect the rates charged by PERS beginning July 2023. While contributing to the UAL is one of the priorities of the City, it is also prudent to maintain healthy

Ending Fund Balances in each of the funds. We continue to monitor the ability to set aside reserves to pay down the UAL with operational effectiveness.

Fiscal Year	% of Payroll set aside	Reserve by Year	Deposit into Side Account
FY 2019-20	6.0%	\$137,298	-
FY 2020-21	3.0%	\$69,670	-
FY 2021-22	3.5% + \$250,000	\$313,840	\$500,000.00
FY 2022-23*	4.0%	~\$72,000	-
FY 2023-24*	4.5%	~\$74,000	-

*Annual increase of 0.5% Policy currently under review by City Council.

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 does not include borrowing as a funding mechanism during FY 2021-22 though that option may be considered at a later time.

Pension Stabilization Fund	6/30/2019	6/30/2020	6/30/2021	6/30/2021	6/30/2022
Description	Actual	Actual	Adopted	Proj.	Budget
<i>Resources</i>					
Revenue From Assessments	\$ -	\$ 137,298	\$ 79,326	\$ 73,036	\$ 313,840
Use of Money & Property	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -
Total Resources	\$ -	\$ 137,298	\$ 1,079,326	\$ 73,036	\$ 313,840
<i>Expenditures</i>					
Special Payments	\$ -	\$ -	\$ 1,150,000	\$ -	\$ 500,000
Debt Service	\$ -	\$ -	\$ 69,000	\$ -	\$ -
Reserve for Future Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ 1,219,000	\$ -	\$ 500,000
Revenue over/(under) expenditures	\$ -	\$ 137,298	\$ (139,674)	\$ 73,036	\$ (186,160)
Beginning Fund Balance	\$ -	\$ -	\$ 156,062	\$ 156,062	\$ 229,098
Ending Fund Balance	\$ -	\$ 137,298	\$ 16,388	\$ 229,098	\$ 42,938

Fund Balance Change Explanation: Anticipate a deposit to establish a PERS side account in Nov. 2021



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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 \$17,950,029. Of this balance, 2.6% 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	97,130
Series 2013 Refunding	345,699
DEQ- State Revolving Loan R62371	6,038
DEQ- State Revolving Loan R62372	12,636
DEQ- State Revolving Loan R62373	13,080
Total	\$ 474,583

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 \$97,130. This total will remain in the fund until the debt is paid in full.

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 FY2021-22 are \$474,583. 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 \$12,600. The combined deposit of \$22,313 increases the reserve balance to \$474,583.

Debt Reserve Fund	6/30/2019	6/30/2020	6/30/2021	6/30/2021	6/30/2022
Description	Actual	Actual	Adopted	Proj.	Budget
<i>Resources</i>					
Transfers in	\$ 33,694	\$ 22,996	\$ 33,585	\$ 33,585	\$ 22,313
Total Resources	\$ 33,694	\$ 22,996	\$ 33,585	\$ 33,585	\$ 22,313
<i>Expenditures</i>					
Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve for Future Expenditures	\$ 33,694	\$ 22,996	\$ 452,270	\$ 452,270	\$ 474,583
Total Expenditures	\$ 33,694	\$ 22,996	\$ 452,270	\$ 452,270	\$ 474,583
Revenue over/(under) expenditures	\$ -	\$ -	\$ (418,685)	\$ (418,685)	\$ (452,270)
Beginning Fund Balance	\$ 361,995	\$ 395,689	\$ 418,685	\$ 418,685	\$ 452,270
Ending Fund Balance	\$ 361,995	\$ 395,689	\$ -	\$ -	\$ -

Fund Balance Change Explanation: Reserve balances growing as outlined in respective loan agreements.



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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 \$63,000 per year with a debt reserve of \$120,000.
2. Debt Obligation for "J" Street Bridge Mitigation. \$46,000 per year.
3. Madras South Corridor Plan – Extension of the Couplet. \$150,000 total obligation with \$75,000 in FY 2021-2022 and \$75,000 in FY 2022-2023.
4. Lois Lane extension planning to include relocation of the North Unit Irrigation line. \$20,000.
5. Projects as determined by the update of the Transportation System Master Plan
6. 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. Increase in transfers to Transportation Operations Fund to cover the additional debt on J Street Bridge, first payment to ODOT for Madras South Corridor Plan for extension of the Couplet and planning for Lois Lane improvements including North Unit Irrigation line relocation adjacent to Lois Lane to address access needs.

COVID-19 Budget Update:

- COVID-19 has not stopped new home building permits moving forward due to significant housing demand.



SDC Street Improvement Fund	6/30/2019	6/30/2020	6/30/2021	6/30/2021	6/30/2022
Description	Actual	Actual	Adopted	Proj.	Budget
<u>Resources</u>					
Shared Revenues	\$ 15,444	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -
System Development Charges	\$ 354,950	\$ 125,970	\$ 111,540	\$ 334,664	\$ 127,946
Use of Money & Property	\$ 12,584	\$ 12,645	\$ 15,000	\$ 15,000	\$ 15,000
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Total Resources	\$ 382,978	\$ 138,615	\$ 126,540	\$ 349,664	\$ 142,946
<u>Expenditures</u>					
Materials & Services	\$ 8,549	\$ 8,908	\$ 25,000	\$ 25,000	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ 44,639	\$ 59,000	\$ 259,000	\$ 259,000	\$ 224,000
Debt Service	\$ 169,464	\$ -	\$ -	\$ -	\$ -
Operating Contingency	\$ -	\$ -	\$ 142,000	\$ -	\$ 320,000
Total Expenditures	\$ 222,651	\$ 67,908	\$ 426,000	\$ 284,000	\$ 544,000
Revenue over/(under) expenditures	\$ 160,327	\$ 70,708	\$ (299,460)	\$ 65,664	\$ (401,054)
Beginning Fund Balance	\$ 402,242	\$ 562,568	\$ 627,268	\$ 633,276	\$ 698,940
Ending Fund Balance	\$ 562,568	\$ 633,276	\$ 327,808	\$ 698,940	\$ 297,886

Fund Balance Change Explanation:

Fund is directly tied to transportation projects. Transfers and expenditures are based on capital improvement needs.

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*: \$20,000 was transferred to Parks for the Willowbrook Park to complete irrigation in FY 2020-2021. The project did not occur due to the developer not being ready for the park. The hope is that it will happen in 2021-2022. If not, we will continue to monitor and complete the project in step with the developer.
2. \$110,000 is set in contingency in case an opportunity arises to apply for grant funding on park improvements for Sahalee Park Restroom Project or Hoffman/Willowbrook Park project. If the opportunity arises and a project comes to fruition, 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

Estimated to increase revenues of \$66,825 from 45 homes being constructed in FY 2021-2022.

COVID-19 Budget Update:

- The City was not successful in obtaining the Sahalee Park Restroom Grant. Funding was limited due to COVID-19 and OPRD is not having an application cycle in 2021, therefore we will reapply in the spring of 2022.



SDC Park Improvement Fund	6/30/2019	6/30/2020	6/30/2021	6/30/2021	6/30/2022
Description	Actual	Actual	Adopted	Proj.	Budget
<u>Resources</u>					
Shared Revenues	\$ 53,001	\$ -	\$ -	\$ -	\$ -
System Development Charges	\$ 27,829	\$ 39,823	\$ 57,900	\$ 96,578	\$ 66,825
Use of Money & Property	\$ 394	\$ 9,634	\$ 15,280	\$ 9,929	\$ 6,525
Total Resources	\$ 81,223	\$ 49,457	\$ 73,180	\$ 106,507	\$ 73,350
<u>Expenditures</u>					
Materials & Services	\$ 43,450	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 35,247	\$ -	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ 32,000	\$ 15,000	\$ 20,000	\$ 20,000	\$ -
Operating Contingency	\$ -	\$ -	\$ 110,000	\$ -	\$ 110,000
Total Expenditures	\$ 110,697	\$ 15,000	\$ 130,000	\$ 20,000	\$ 110,000
Revenue over/(under) expenditures	\$ (29,474)	\$ 34,457	\$ (56,820)	\$ 86,507	\$ (36,650)
Beginning Fund Balance	\$ 79,851	\$ 50,378	\$ 76,256	\$ 84,835	\$ 171,342
Ending Fund Balance	\$ 50,378	\$ 84,835	\$ 19,436	\$ 171,342	\$ 134,692

Fund Balance Change Explanation:

There are no capital improvement projects planned for parks allowing this fund to grow.

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 and to maintain 2 years of debt service reserves.

HIGHLIGHTS

Projects planned include the following:

1. Transfer of \$109,328 to Wastewater Operations Fund to cover debt service on Bel Air/Herzberg Heights Project, Tops Sewer Project, Golf Course Pump Station, and Hess/Cleveland/Fairgrounds Sewer.
2. Transfer \$40,000 to Wastewater Operations Fund to cover design on the US Hwy 97 Parallel Sewer Project.
3. We have planned for Grizzly Road Sewer, Hwy 97 Sewer, Culver Hwy Sewer, and Skyridge Sewer if opportunity presents itself to partner with a developer for housing. We are in the process of obtaining loan agreements but will not move forward with the projects unless there is need to provide for new housing. The exception to this, is the Hwy 97 Sewer in which we will take advantage of ODOT's reconstruction project in 2023 and upsize the sewer in Hwy 97 to accommodate growth in the North East section of the City.

CHANGES FROM PREVIOUS YEAR

Funds continue to grow steadily from new housing and commercial development.

COVID-19 Budget Update:

- This fund has a healthy contingency and ending fund balance. The housing market at this point has not slowed down so far. 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.



SDC Wastewater Improvement Fund	6/30/2019	6/30/2020	6/30/2021	6/30/2021	6/30/2022
Description	Actual	Actual	Adopted	Proj.	Budget
<u>Resources</u>					
Shared Revenues	\$ 1,115,000	\$ -	\$ -	\$ -	\$ -
System Development Charges	\$ 185,472	\$ 134,702	\$ 132,420	\$ 263,959	\$ 148,500
Use of Money & Property	\$ 4,485	\$ 3,736	\$ 5,340	\$ 5,340	\$ 5,340
Transfers In	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Total Resources	\$ 1,354,958	\$ 138,438	\$ 137,760	\$ 269,299	\$ 153,840
<u>Expenditures</u>					
Materials & Services	\$ 760	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 1,180,641	\$ -	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ 12,636	\$ 137,945	\$ 155,155	\$ 155,155	\$ 149,328
Debt Service	\$ 16,334	\$ -	\$ -	\$ -	\$ -
Operating Contingency	\$ -	\$ -	\$ 8,000	\$ -	\$ 35,000
Total Expenditures	\$ 1,210,371	\$ 137,945	\$ 163,155	\$ 155,155	\$ 184,328
Revenue over/(under) expenditures	\$ 144,587	\$ 493	\$ (25,395)	\$ 114,144	\$ (30,488)
Beginning Fund Balance	\$ 68,849	\$ 213,436	\$ 186,574	\$ 213,929	\$ 328,073
Ending Fund Balance	\$ 213,436	\$ 213,929	\$ 161,179	\$ 328,073	\$ 297,585

Fund Balance Change Explanation:

FY2021-22 contingency and ending fund balance combined are not greater than 10% of FY2020-21 year end projections

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 2021-22 by this fund. 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.

The City is partnering with the new Jefferson County Health Clinic to reduce neighborhood flooding near the project site. This is occurring through system development charge credits (approximately \$30,000) to oversize the health clinic's storm detention system to lower flooding for the neighborhood that is south of the new clinic site that is lower in elevation.

CHANGES FROM PREVIOUS YEAR

No significant budget changes.

COVID-19 Budget Update:

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



SDC Stormwater Improvement Fund	6/30/2019	6/30/2020	6/30/2021	6/30/2021	6/30/2022
Description	Actual	Actual	Adopted	Proj.	Budget
<u>Resources</u>					
System Development Charges	\$ 75,399	\$ 20,050	\$ 9,000	\$ 12,665	\$ 7,796
Use of Money & Property	\$ 1,612	\$ 1,366	\$ 500	\$ 750	\$ 800
Total Resources	\$ 77,011	\$ 21,416	\$ 9,500	\$ 13,415	\$ 8,596
<u>Expenditures</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ 13,750	\$ 30,000	\$ 25,000	\$ 25,000	\$ -
Operating Contingency	\$ -	\$ -	\$ 25,000	\$ -	\$ 50,000
Total Expenditures	\$ 13,750	\$ 30,000	\$ 50,000	\$ 25,000	\$ 50,000
Revenue over/(under) expenditures	\$ 63,261	\$ (8,584)	\$ (40,500)	\$ (11,585)	\$ (41,404)
Beginning Fund Balance	\$ 13,436	\$ 76,697	\$ 66,697	\$ 68,113	\$ 56,528
Ending Fund Balance	\$ 76,697	\$ 68,113	\$ 26,197	\$ 56,528	\$ 15,124

Fund Balance Change Explanation:

No specific storm water improvements identified for FY2021-22



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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 obtained a Community Development Block Grant to design all of the projects identified within the Water Master Plan with the intent on applying for construction dollars in September of 2021 from CDBG as well as loan/grant with USDA to be able to construct all of the projects. To make this feasible the City was on track to increase rates steadily in the double-digit range for several years. However, due to the pandemic it was determined to slow the projects down by reducing the scope to only match what could be awarded with Community Development Block Grant Funds as well as holding off on a water rate increase in FY 2020-21.

Moving forward we will need to increase water rates 3.5% in FY 21-22, 5.5% in FY 22-23, 5.5% in FY 23-24, and 4.5% in FY 24-25 to sustain operations. Any lower of a rate increase could result in a negative cash balance in the next 4-5 years. Staff will continue to monitor year to year and adjust.

Projects planned include the following:

1. Goal 5 – *Reduce Infrastructure Backlog*:
 - Apply for construction dollars from Community Development Block Grant to construct Project A (G Street Water) and Project B (A Street Water).
 - Replace approximately 180 water meters.

CHANGES FROM PREVIOUS YEAR

Although we did not increase rates in FY 2020-2021, total water sales revenues increased 3% from the previous fiscal year. This can be attributed to the replacement of old water meters with new, more accurate meters and more residents staying at home during the COVID-19 pandemic. The benefit of revenue increases allows the City to keep rate increases at a lower rate of 3.5% this upcoming fiscal year versus 5.5%.

The proposed rates for the upcoming FY 2021-2022 are proposed at \$38.75 for the base rate minimum and \$1.98 per 100 cubic feet over 500 cubic feet of water used in a month, with Council approval.

Water Operations Fund	6/30/2019	6/30/2020	6/30/2021	6/30/2021	6/30/2022
Description	Actual	Actual	Adopted	Proj.	Budget
<i>Resources</i>					
Shared Revenues	\$ -	\$ 61,432	\$ 426,000	\$ 150,000	\$ -
Charges for Services	\$ -	\$ 13,125	\$ -	\$ -	\$ -
System Development Charges	\$ 726,932	\$ 749,589	\$ 744,365	\$ 790,880	\$ 834,701
Use of Money & Property	\$ 9,655	\$ 6,428	\$ 2,520	\$ 4,200	\$ 3,462
Transfers In	\$ 8,980	\$ -	\$ -	\$ -	\$ -
Total Resources	\$ 745,566	\$ 830,574	\$ 1,172,885	\$ 945,080	\$ 838,163
<i>Expenditures</i>					
Materials & Services	\$ 552,299	\$ 640,220	\$ 833,913	\$ 777,329	\$ 913,139
Capital Outlay	\$ -	\$ 73,393	\$ 426,000	\$ 150,000	\$ -
Interfund Transfers Out	\$ -	\$ 211,000	\$ -	\$ -	\$ -
Debt Service	\$ 9,181	\$ 9,066	\$ 9,700	\$ 9,700	\$ 10,200
Operating Contingency	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000
Total Expenditures	\$ 561,480	\$ 933,679	\$ 1,329,613	\$ 937,029	\$ 983,339
Revenue over/(under) expenditures	\$ 184,087	\$ (103,105)	\$ (156,728)	\$ 8,051	\$ (145,176)
Beginning Fund Balance	\$ 217,712	\$ 401,799	\$ 235,489	\$ 298,694	\$ 306,745
Ending Fund Balance	\$ 401,799	\$ 298,694	\$ 78,761	\$ 306,745	\$ 161,569

Fund Balance Change Explanation:

Modest increase in revenues combined with conserve estimated expenditures show a slight decrease in ending fund balance.

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 Fund.

Current Inventory of Wastewater Facilities:

- Sewer Main – Approx. 62 miles of sewer main varying in sizes from 6” to 24”
- Manholes – Approximately 850 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:

Implement an asset management computer program to incorporate the Wastewater assets as step number one to get the manhole inspection and sewer main cleaning on a 5-year turnaround. In addition, the program will also include all the normal wear-and-tear parts in the plants and lift stations to keep us on top of proactive maintenance instead of reactive maintenance.

Projects planned include the following:

1. Goal 5 – *Reduce Infrastructure Backlog*:
 - \$111,000 (split between Capital and Repairs and Maintenance) for equipment replacement in the WW System.
 - Construct Hess Street, Fairgrounds Road, and North Unit Subdivision Sewer Extension Project. Funded by Clean Water State Revolving Fund Loan with 50% principal forgiveness.
 - Construct Grizzly Road Sewer Project. Funded by Clean Water State Revolving Fund Loan with 50% principal forgiveness.
 - Design the Hwy 97 Parallel Sewer Project. Construction anticipated in 2023 to be funded by Clean Water State Revolving Fund Loan with 50% principal forgiveness.
 - Design the Mountain View/Sky Ridge Sewer project. Construction anticipated in spring of 2022 to be 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. Purchase of a new sewer camera - \$70,000

4. Set aside \$75,000 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:

As with the Water Fund, the City will need to increase sewer rates 3.5% in FY 2021-2022, 5.5% in FY 2022-2023, 5.5% in FY 2023-2024, and 4.5% in FY 2024-2025. Any lower of a rate increase could result in a negative ending fund balance in next 4-5 years. Staff will continue to monitor year to year and adjust. This year's rate increase of 3.5% changes the minimum charge from \$64.75 per EDU, per month to \$67.00 per EDU, per month, beginning July 1, 2021.

Expense Items to Note:

Debt service = \$776,228 in debt payment for wastewater system debt for FY 2021-22. SDC Wastewater Improvement Fund transfers have been increased to \$109,328 to cover the additional debt from SDC eligible sewer projects completed utilizing loans from DEQ.

Transfer to Parks and Golf Course = \$587,732 (\$200,000 is reserve for irrigation) to operate golf course. Previous FY transfer was \$849,825.

COVID-19 Budget Update:

- Rate adjustments were suspended for FY 2020-21 to help the community recover from the financial impacts of COVID-19. Moving forward Sewer rates will need to increase this upcoming 2021-2022 FY 3.5% to keep the wastewater fund from going into a negative fund balance in the next 4-5 years.



Wastewater Operations Fund	6/30/2019	6/30/2020	6/30/2021	6/30/2021	6/30/2022
Description	Actual	Actual	Adopted	Proj.	Budget
<i><u>Resources</u></i>					
Shared Revenue	\$ -	\$ -	\$ 1,350,000	\$ 625,850	\$ 2,125,000
Charges for Services	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Revenue from Assessments	\$ 363	\$ 99	\$ 340	\$ 70	\$ 70
System Development Charges	\$ 3,471,849	\$ 3,547,873	\$ 3,539,500	\$ 3,686,060	\$ 3,826,170
Use of Money & Property	\$ 170,915	\$ 122,934	\$ 26,864	\$ 22,000	\$ 26,000
Transfers In	\$ 39,416	\$ 152,945	\$ 63,155	\$ 63,155	\$ 149,328
Total Resources	\$ 3,707,543	\$ 3,823,851	\$ 4,979,859	\$ 4,397,135	\$ 6,126,568
<i><u>Expenditures</u></i>					
Materials & Services	\$ 2,339,347	\$ 2,672,816	\$ 2,757,238	\$ 2,354,657	\$ 2,956,931
Capital Outlay	\$ 180,458	\$ 189,855	\$ 1,562,362	\$ 771,463	\$ 2,381,000
Interfund Transfers Out	\$ 38,233	\$ 13,283	\$ 923,697	\$ 923,697	\$ 623,324
Debt Service	\$ 589,064	\$ 650,047	\$ 690,700	\$ 690,700	\$ 776,228
Reserve for Future Expenditures	\$ -	\$ -	\$ 59,000	\$ -	\$ 75,000
Operating Contingency	\$ -	\$ -	\$ 10,000	\$ -	\$ 75,000
Total Expenditures	\$ 3,147,101	\$ 3,526,001	\$ 6,002,997	\$ 4,740,517	\$ 6,887,483
Revenue over/(under) expenditures	\$ 560,442	\$ 297,850	\$ (1,023,138)	\$ (343,382)	\$ (760,915)
Beginning Fund Balance	\$ 1,179,002	\$ 1,739,444	\$ 1,841,606	\$ 2,037,294	\$ 1,693,912
Ending Fund Balance	\$ 1,739,444	\$ 2,037,294	\$ 818,468	\$ 1,693,912	\$ 932,997

Fund Balance Change Explanation:

Increase in capital projects in FY2021-22 utilizing low-interest financing and reserves saved from prior years. Actual ending fund balance is above management target but shows timing of capital projects in current year vs. prior year.

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
 - Skydive Awesome Hangar (city-owned)
 - T-Hangars (city-owned)
 - Cat-Ag Aviation hangar and fenced area (city-owned)
 - Demers Drive Hangar and fenced area (ground lease only)
 - Madras Drag Racing Association
 - Madras Speedway
 - Jefferson County Gun & Rod Club
 - Daimler Trucks of North America
 - Other Airport/Industrial Ground Leases

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 in this upcoming 2021-2022 fiscal year.

CHANGES FROM PREVIOUS YEAR

2021-2022 fuel sales are estimated to be less than previous fiscal year due to the extreme fires we had in Oregon in the summer of 2020. Materials and Services have a slight increase in expenses due to the need for crack sealing and repairs to the concrete aircraft pads.

Creation of Capital Reserve category to generate savings for future capital expenditure needs (i.e., roof replacement, match for FAA sponsored project, etc.)

CAPITAL OUTLAY

- Airport Master Plan Update - \$50,000 allocated for fiscal year 2021-2022 to complete the project.
- \$30,000 set aside to replace the perimeter fence along Dogwood.
- \$181,000 planned for phase 1 of the helipad west of the AWOS to include a gravel access road. Includes \$150,000 grant from Oregon Department of Aviation.

On the O&M side of things, there is scheduled crack sealing of the Crosswind Runway (4-22) and the apron area near the General Aviation Building.



Airport Operations Fund	6/30/2019	6/30/2020	6/30/2021	6/30/2021	6/30/2022
Description	Actual	Actual	Adopted	Proj.	Budget
<i>Resources</i>					
Revenue From Other Agencies	\$ 2,145,056	\$ 844,423	\$ 727,947	\$ 499,647	\$ 183,527
Charges for Services	\$ 136,094	\$ 11,025	\$ 9,900	\$ 10,000	\$ 9,900
Charges for Current Services	\$ 332,086	\$ 401,934	\$ 570,000	\$ 571,038	\$ 400,000
Use of Money & Property	\$ 495,067	\$ 659,957	\$ 678,853	\$ 685,793	\$ 703,008
Transfers In	\$ -	\$ 170,185	\$ -	\$ -	\$ 31,000
Total Resources	\$ 3,108,304	\$ 2,087,524	\$ 1,986,700	\$ 1,766,478	\$ 1,327,435
<i>Expenditures</i>					
Materials & Services	\$ 658,004	\$ 763,238	\$ 1,248,201	\$ 1,163,529	\$ 1,027,326
Capital Outlay	\$ 2,484,058	\$ 1,280,031	\$ 302,500	\$ 218,633	\$ 261,000
Interfund Transfers Out	\$ 5,000	\$ 5,000	\$ 9,000	\$ 9,000	\$ 9,000
Debt Service	\$ 85,815	\$ 84,818	\$ 91,500	\$ 91,500	\$ 89,550
Reserve for Future Expenditure	\$ -	\$ -	\$ -	\$ -	\$ 115,000
Operating Contingency	\$ -	\$ -	\$ 407,500	\$ -	\$ 50,000
Total Expenditures	\$ 3,232,877	\$ 2,133,087	\$ 2,058,701	\$ 1,482,662	\$ 1,551,876
Revenue over/(under) expenditures	\$ (124,573)	\$ (45,563)	\$ (72,001)	\$ 283,816	\$ (224,441)
Beginning Fund Balance	\$ 422,975	\$ 298,402	\$ 170,628	\$ 252,839	\$ 536,655
Ending Fund Balance	\$ 298,402	\$ 252,839	\$ 98,627	\$ 536,655	\$ 312,214

Fund Balance Change Explanation: Conservative aviation fuel sales equate to a decrease in expected ending fund balance.



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INTERNAL SERVICE FUND – INFORMATION TECHNOLOGY

SUMMARY

The Internal Service Fund for Informational Technology helps provide and support a stable technology platform for City operations.

This fund is responsible for City-wide technological needs including contracted IT services, annual license costs, cyber security, hardware, internet, and mobile radios.

The Information Technology (IT) Fund is a new addition to the 2021-22 Madras City Budget. Moving expenses through one IT fund will streamline our accounting efforts, creating a more transparent and efficient approach to managing the City’s IT needs. Recent years have shown how important cyber security and an effective technology platform is for an organization.

HIGHLIGHTS

During the pandemic, it became evident that the audio-visual systems within Council Chambers, the Police Department Training Room and the General Aviation Building needed to be updated in order to run efficient public meetings. Capital Projects related to upgrading the AV systems are being budgeted within the Internal Service Fund for Information Technology. Upon the creation of the budget, these projects are being scoped and estimated. Based on current guidance, it is intended that some of the American Recovery Plan dollars will be utilized to upgrade these systems.

The Police Department plans to purchase Sixteen (16) APX 4000 Motorola portable radios and 9 APX 4500 Motorola mobile radios with programming and installation on a five year 0% financing plan for \$12,736.80 per year.

Reserves are being set aside for a Server purchase in FY 2022-23 and for future phone replacement at city hall.

CHANGES FROM PREVIOUS YEAR

This is a new fund for the City of Madras starting FY2021-22.

ISF Information Technology Fund	6/30/2019	6/30/2020	6/30/2021	6/30/2021	6/30/2022
Description	Actual	Actual	Adopted	Proj.	Budget
<u>Resources</u>					
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ 379,665
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Total Resources	\$ -	\$ -	\$ -	\$ -	\$ 439,665
<u>Expenditures</u>					
Materials & Services	\$ -	\$ -	\$ -	\$ -	\$ 307,029
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 92,636
Operating Contingency	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Reserve for Future Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 434,665
Revenue over/(under) expenditures	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 5,000

Fund Balance Change Explanation: New fund to track IT expenses for the City.

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
- HR and Administrative Director
- Municipal Judge (part time)
 - Total Full Time Equivalent Employees = 7.0

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

1. Transferring funds to the new IT Fund that includes a leveling function to take spikes out of spending from year to year by setting aside funds for things like server replacements and other related IT equipment over a multi-year deposit per the recommended replacement schedule.
2. Increased pension stability fund deposit to help buy down long-term unfunded liability for Madras’ portion of the Public Employee Retirement System (PERS) and to lower future payroll rates.
3. Paying the full position costs for the Customer Accounting Specialist (moved to 1.0 from 0.85 F.T.E.) to simply cost breakout between ISF Central Services and ISF PW Staff.

ISF Central Services Fund	6/30/2019	6/30/2020	6/30/2021	6/30/2021	6/30/2022
Description	Actual	Actual	Adopted	Proj.	Budget
<u>Resources</u>					
City Licenses	\$ 36,300	\$ 35,815	\$ 35,000	\$ 35,500	\$ 35,500
Regulatory Fees	\$ 600	\$ 5,800	\$ 2,000	\$ 3,500	\$ 2,500
Charges for Services	\$ 1,117,956	\$ 1,280,720	\$ 1,461,628	\$ 1,312,183	\$ 1,546,901
Use of Money & Property	\$ 1,255	\$ 1,255	\$ -	\$ 3,855	\$ 3,955
Total Resources	\$ 1,156,111	\$ 1,323,590	\$ 1,498,628	\$ 1,355,038	\$ 1,588,856
<u>Expenditures</u>					
Personnel Services	\$ 819,086	\$ 858,142	\$ 925,416	\$ 901,768	\$ 1,043,205
Materials & Services	\$ 297,414	\$ 339,976	\$ 381,900	\$ 357,781	\$ 382,084
Interfund Transfers Out	\$ 121,113	\$ 165,856	\$ 175,000	\$ 90,000	\$ 175,000
Operating Contingency	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
Total Expenditures	\$ 1,237,613	\$ 1,363,973	\$ 1,532,316	\$ 1,349,549	\$ 1,650,289
Revenue over/(under) expenditures	\$ (81,502)	\$ (40,383)	\$ (33,688)	\$ 5,489	\$ (61,433)
Beginning Fund Balance	\$ 384,759	\$ 303,256	\$ 262,873	\$ 262,873	\$ 268,362
Ending Fund Balance	\$ 303,256	\$ 262,873	\$ 229,185	\$ 268,362	\$ 206,929

Fund Balance Change Explanation:

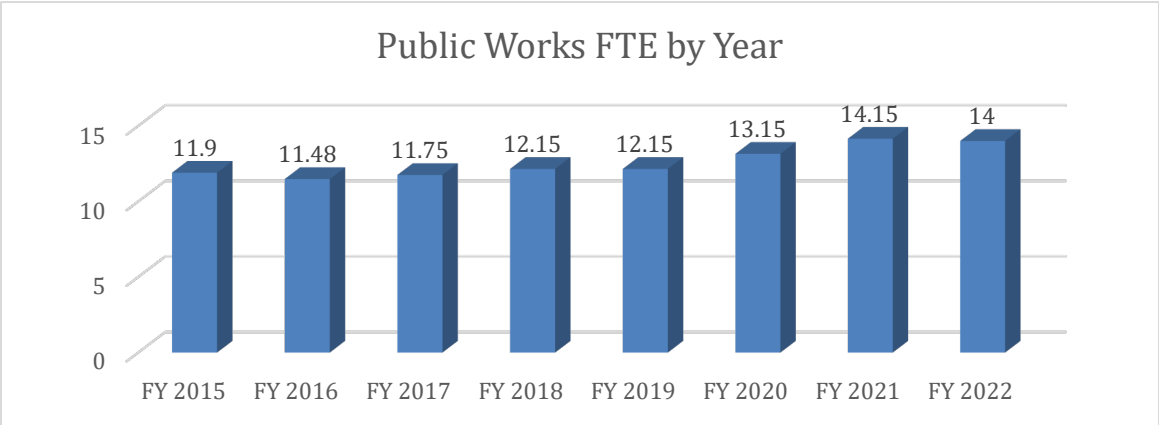
Goal is to keep minimum of 20% in ending fund balance while being consistent year over year, rather than growing the fund.

INTERNAL SERVICES PUBLIC WORKS STAFF & FLEET FUND

SUMMARY

This budget provides funds for Public Works personnel services, fleet equipment and the related materials and expenses associated with fleet and personnel. This fund is supported by other funds. The Public Works Department’s full-time positions are 14 as detailed below.

- Public Works Director
- Utilities Supervisor (wastewater, water, & storm)
- Public Works Operations Manager
- Golf Course Supervisor
- Facilities Maintenance Specialist/Mechanic
- Wastewater Operators (4 water/storm/sewer)
- Parks and Open Spaces Specialist
- Public Works Office Coordinator
- Golf Pro Shop Associate
- Street Utility & Building Maintenance
- Maintenance Specialist
 - Total Full Time Equivalent Employees = **14**



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. With the rise in minimum wage rates and low un-employment, expenses for temporary services are on the rise in order to recruit and maintain help.

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:

1. Incorporate Fleet Fund into Public Works Staff Fund.
2. Create a Capital Reserve for Fleet Equipment to replace the Vector Truck in the next 4-5 years.

Projects planned include the following:

- Purchase of a greens mower and service truck

CHANGES FROM PREVIOUS YEAR

Revenues and expenditures increased dramatically due to combination of fleet within this fund.



ISF Public Works Fund	6/30/2019	6/30/2020	6/30/2021	6/30/2021	6/30/2022
Description	Actual	Actual	Adopted	Proj.	Budget
<i><u>Resources</u></i>					
Regulatory Fees	\$ 10,445	\$ 10,600	\$ 5,500	\$ 15,450	\$ 12,000
Charges for Services	\$ 1,569,496	\$ 1,840,133	\$ 2,235,277	\$ 1,966,927	\$ 2,736,966
Use of Money & Property	\$ 20,924	\$ 103	\$ 150	\$ 150	\$ 150
Total Resources	\$ 1,600,865	\$ 1,850,835	\$ 2,240,927	\$ 1,982,527	\$ 2,749,116
<i><u>Public Works Expenditures</u></i>					
Personnel Services	\$ 1,091,755	\$ 1,316,991	\$ 1,491,657	\$ 1,349,281	\$ 1,584,620
Materials & Services	\$ 417,251	\$ 401,514	\$ 526,100	\$ 499,479	\$ 606,226
Interfund Transfers Out	\$ 85,516	\$ 115,856	\$ 175,000	\$ 90,000	\$ -
Operating Contingency	\$ -	\$ -	\$ -	\$ -	\$ -
Total Public Works Expenditures	\$ 1,594,522	\$ 1,834,361	\$ 2,192,757	\$ 1,938,760	\$ 2,190,846
<i><u>Fleet Expenditures</u></i>					
Materials & Services	\$ -	\$ -	\$ -	\$ -	\$ 186,336
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 79,000
Total Fleet Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 265,336
<i><u>Non Dept Expenditures</u></i>					
Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 175,000
Reserve for Future Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Operating Contingency	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Total Non Dept Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 245,000
Revenue over/(under) expenditures	\$ 6,343	\$ 16,474	\$ 48,170	\$ 43,767	\$ 47,934
Beginning Fund Balance	\$ 316,916	\$ 323,260	\$ 339,734	\$ 339,734	\$ 383,501
Ending Fund Balance	\$ 323,260	\$ 339,734	\$ 387,904	\$ 383,501	\$ 431,435

Fund Balance Change Explanation: Increase to ending fund balance is due to Fleet expenditures budgeted in this fund rather than having its own separate fund.

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 2021-22 include the following

1. Building Capital
 - South Wastewater Plant Locker and Shower expansion - \$80,000
 - Carpet replacement at the General Aviation Building - \$10,000

CHANGES FROM PREVIOUS YEAR

Expenses are staying relatively flat with an increase to Capital Reserves for the roof replacement on City Hall. There is a redistribution of charges for services to other departments based on usage of buildings.

ISF Building Fund	6/30/2019	6/30/2020	6/30/2021	6/30/2021	6/30/2022
Description	Actual	Actual	Adopted	Proj.	Budget
<u>Resources</u>					
Shared Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue From Other Agencies	\$ 65,500	\$ 65,500	\$ 65,500	\$ 65,500	\$ 65,500
Charges for Services	\$ 315,599	\$ 473,435	\$ 693,381	\$ 508,382	\$ 672,812
Use of Money & Property	\$ 200	\$ -	\$ -	\$ -	\$ -
Total Resources	\$ 381,299	\$ 538,935	\$ 758,881	\$ 573,882	\$ 738,312
<u>Expenditures</u>					
Materials & Services	\$ 176,491	\$ 233,405	\$ 337,005	\$ 255,389	\$ 327,272
Capital Outlay	\$ 28,452	\$ 15,751	\$ 127,000	\$ 75,000	\$ 90,000
Interfund Transfers Out	\$ 7,825	\$ 9,713	\$ 9,713	\$ 9,713	\$ 9,713
Debt Service	\$ 218,593	\$ 216,205	\$ 224,000	\$ 224,000	\$ 221,000
Reserve for Future Expenditures	\$ -	\$ -	\$ 90,000	\$ -	\$ 135,000
Operating Contingency	\$ -	\$ -	\$ 65,000	\$ -	\$ 50,000
Total Expenditures	\$ 431,360	\$ 475,074	\$ 852,718	\$ 564,102	\$ 832,985
Revenue over/(under) expenditures	\$ (50,061)	\$ 63,861	\$ (93,837)	\$ 9,780	\$ (94,673)
Beginning Fund Balance	\$ 127,199	\$ 77,138	\$ 140,097	\$ 140,999	\$ 150,779
Ending Fund Balance	\$ 77,138	\$ 140,999	\$ 46,260	\$ 150,779	\$ 56,106

Fund Balance Change Explanation: Building fund reserves continue to grow for future capital replacements.



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CAPITAL OUTLAY – ALL FUNDS FY2021-22

SUMMARY

The following schedule summarizes the various capital investments, by fund, for fiscal year 2021-22. Funding sources are explained and identified in each fund narrative throughout this budget document. Capital Projects are approved by the City Council and Budget Committee. These projects are for repairing or replacing current infrastructure and equipment, therefore, ongoing maintenance costs are consistent with previous budget expenditures and are covered by current revenue streams.



Photo of recent Capital Outlay project:
Marie Street Rehabilitation

Capital Investment occurs when the conditions allow. While many projects are considered and recommended by Staff during the budget process, they are weighed against other capital projects competing for the same dollars. The culling process of capital expenditures first occurs between the Department Head and Supervisor and then between the City Administrator and Department Head Team. Projects are prioritized based on development needs and funding opportunities provided through grants and other partners.

CAPITAL OUTLAY SUMMARY FY2021-22 BY FUND

General Fund-Police Dept

Description	Amount
Equipment Purchases	\$ 60,000.00
	\$ 60,000.00

Transportation Fund

Description	Amount
Juniper Hills to Madras East Trail Project	\$ 240,000.00
J Street Bridge	\$ 3,000,000.00
Safe Routes to School	\$ 375,000.00
Marie Street Rehab	\$ 365,000.00
	\$ 3,980,000.00

Parks & Golf Course Fund

Description	Amount
Willowbrook Park Irrigation	\$ 40,000.00
Cart Charging Station	\$ 15,000.00
Cart Barn Extension	\$ 75,000.00
	\$ 130,000.00

Improvement Fee Fund

Description	Amount
Improvement Projects	\$ 450,000.00
	\$ 450,000.00

Wastewater Operations Fund

Description	Amount
Equipment Purchases	\$ 131,000.00
CWSRF-Hess, Fairgrounds, North Unit	\$ 965,000.00
Sewer Improvement Econ Dev Initiative	\$ 85,000.00
Willowcreek Sewer Extension	\$ 1,140,000.00
US Hwy 97 Sewer Upgrade	\$ 40,000.00
Mountain View Estates/Skyridge Sewer Ext.	\$ 20,000.00
	\$ 2,381,000.00

Airport Operations Fund

Description	Amount
Airport Improvement	\$ 30,000.00
Airport Master Plan	\$ 50,000.00
Helipad	\$ 181,000.00
	\$ 261,000.00

Internal Services-Information Technology

Description	Amount
Airport Conference Room	\$ 15,000.00
PD Training Room	\$ 20,000.00
PD Radios	\$ 12,636.00
Council Chambers	\$ 25,000.00
Asset Management Software	\$ 20,000.00
	\$ 92,636.00

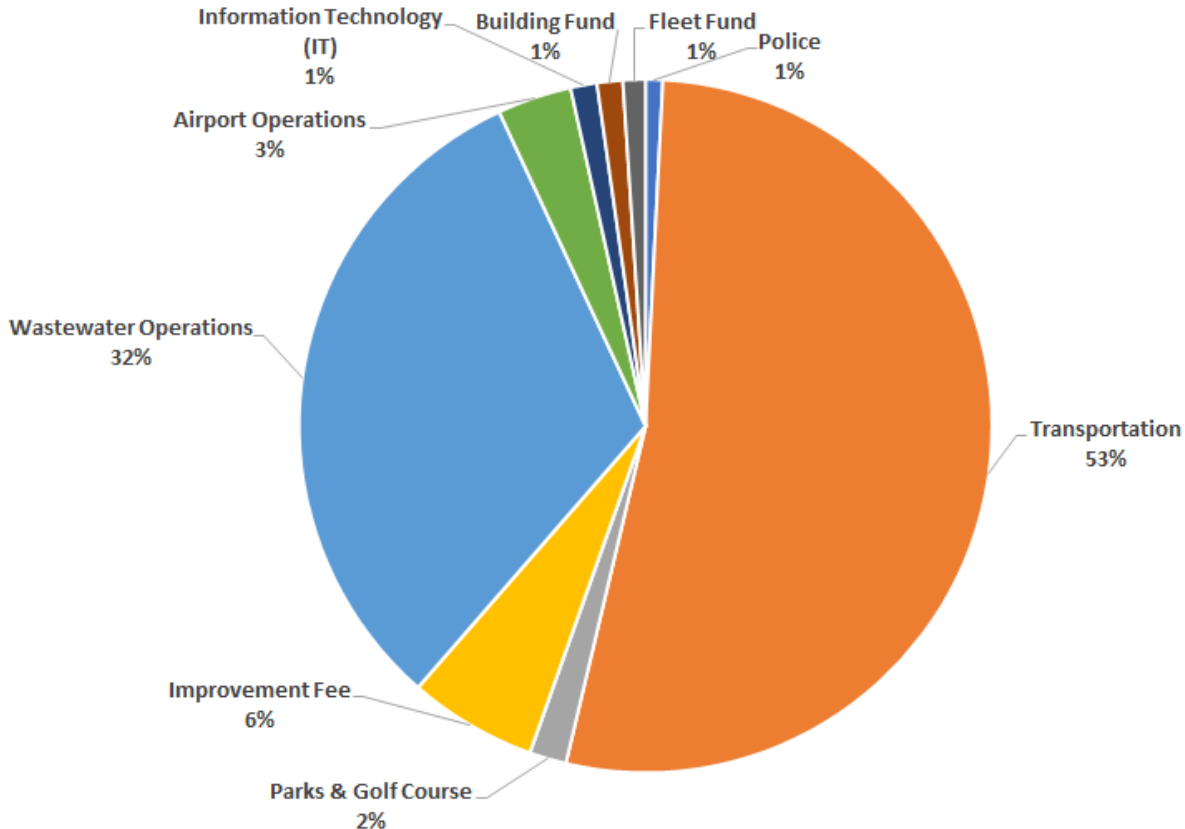
Internal Services-Building Fund

Description	Amount
Building Improvements	\$ 90,000.00
	\$ 90,000.00

Internal Services-Fleet Fund

Description	Amount
Equipment Purchases-Public Works	\$ 60,000.00
Equipment Lease-Public Works	\$ 19,000.00
	\$ 79,000.00

ALL FUNDS CAPITAL OUTLAY TOTAL \$ 7,523,636.00



DEBT

SUMMARY

When the City issues debt, the credit rating agency assigns a credit rating. Municipal credit ratings are based on a variety of factors including the following:

- Local economy and demographics
- The actual structure of the debt
- Financial condition of the city
- Quality of the management team

Each of these factors is evaluated individually as well as how everything works together to impact the City’s ability to repay its debt.

The City has outstanding bonds rated by Standard & Poor (S&P). Moody’s rating scale ranges from “AAA” on the high end to “C” on the low end. S&P’s scale is similar, ranging from “AAA” to “D”. Rating definitions that apply to the City of Madras’ obligations are as follows:

The City’s Bond rating was affirmed as A+ “Stable.” Based on S&P’s most recent analysis completed in September 2021, as seen in the graphic below. This rating is strong for the geographic and population density.

Summary:

Madras, Oregon; General Obligation

Credit Profile		
US\$10.385 mil full faith and credit rfdg bnds (federally taxable) ser 2021B due 03/01/2038		
<i>Long Term Rating</i>	A+/Stable	New
US\$2.765 mil full faith and credit rfdg bnds (tax exempt) ser 2021A due 03/01/2052		
<i>Long Term Rating</i>	A+/Stable	New
Madras full faith and credit rfdg oblig		
<i>Long Term Rating</i>	A+/Stable	Affirmed

Debt Policies: for a full description, please refer to the City’s financial policies included in this budget document.

The City has several types of debt including:

- **Notes Payable** - DEQ/OBDD/ODOT Loans – These are loans issued to finance wastewater facilities.
- **Revenue Bond** – US Department of Agriculture – Proceeds were used to finance construction of the Police Station/City Hall.

- **Full Faith and Credit Obligations** – This type of debt issuance is for infrastructure improvements and assets that provide long-term benefits to the community as a whole. They are secured by the full faith and credit (FF&C) of the City and the City has pledged to levy taxes or any other source of revenues that may be used to repay the obligations. 71% of total outstanding debt falls in this category. The advantage of financing through FF&C borrowings is generally lower borrowing costs. The City attempts to align the maturities of the borrowings with the longevity of the projects being funded, an important consideration when acquiring debt.

- **Other Borrowings:**
 - MRC Line of Credit: July 1, 2021 balance \$304,949
 - Berg Drive Extension (Jefferson County):
 - Original amount borrowed: \$65,000.00
 - July 1, 2021 balance \$38,221
 - 3% interest

Summary of long-term debt by type:

Agency	Dept Type	Description	Fund	Original Amount	7/1/21 Balance	Debt Reserve
USDA	Revenue Bond	City Hall		\$ 2,200,000.00	\$ 1,910,208.00	\$ 97,130.00
Zions	FF&C Bonds	2017 Refunding Police Station/City Hall/MRC	Building (804)	\$ 1,770,000.00	\$ 1,650,000.00	n/a
BNYM	FF&C Bonds	Wastewater Refunding	Wastewater (503)	\$ 10,495,000.00	\$ 9,675,000.00	n/a
Zions	FF&C Bonds	2017 Refunding Police Station/City Hall	Building (804)	\$ 1,375,000.00	\$ 1,200,000.00	n/a
Zions	FF&C Bonds	OBDD Heavy Air Hangar	Airport (509)	\$ 1,087,371.00	\$ 780,070.00	n/a
Zions	FF&C Bonds	J Street SPWF	Streets (204)	\$ 805,230.00	\$ 577,665.00	n/a
Zions	FF&C Bonds	OEDD-North Y	Water (502)	\$ 124,200.00	\$ 89,100.00	n/a
Zions	FF&C Bonds	OEDD-North Y	Wastewater (503)	\$ 53,199.00	\$ 38,165.00	n/a
		Subtotal - Bonds		\$ 17,910,000.00	\$ 15,920,208.00	\$ 97,130.00
DEQ	Notes Payable	North Madras Sewer Collection	Wastewater (503)	\$ 183,705.00	\$ 127,308.00	\$ 6,038.00
DEQ	Notes Payable	Bel Air / Herzberg Heights	Wastewater (503)	\$ 615,000.00	\$ 580,872.00	\$ 12,636.00
OBDD	Notes Payable	Willowbrook Pump Station	Wastewater (503)	\$ 633,266.00	\$ 633,266.00	\$ 13,080.00
ODOT	Notes Payable	J Street Flood Project	Streets (204)	\$ 2,233,420.00	\$ 2,233,420.00	tbd
FIB	Other Borrowings	MRC Line of Credit	MRC	\$ 350,000.00	\$ 304,949.00	n/a
JC	Other Borrowings	Jefferson County - Berg Drive Extension	Airport (509)	\$ 65,000.00	\$ 38,221.00	n/a
		Subtotal - Other Borrowings		\$ 4,080,391.00	\$ 3,918,036.00	\$ 31,754.00
		Grand Total- Long Term Debt		\$ 21,990,391.00	\$ 19,838,244.00	\$ 128,884.00

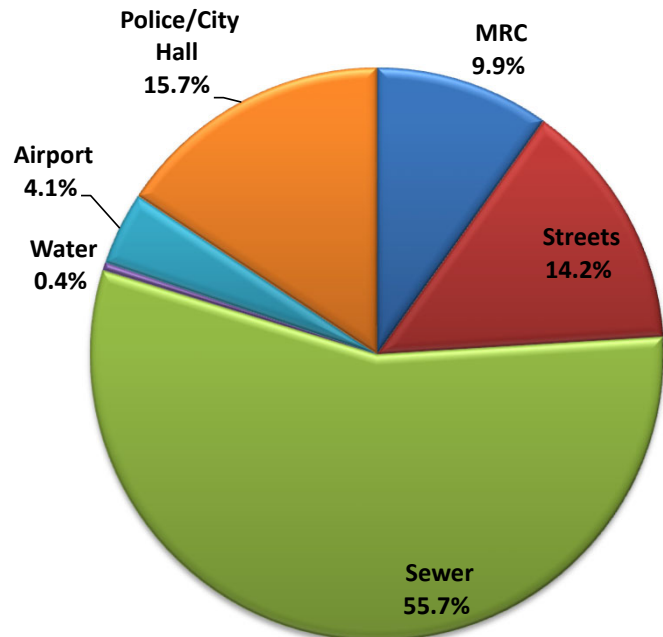
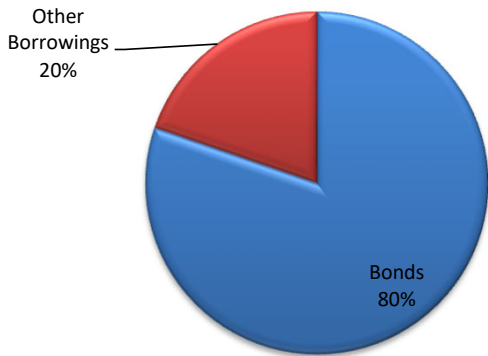
City of Madras

Statement of Indebtedness

Long Term Debt - Year 2021-2022

Type	Project	Balance as of July 1, 2021	Principal Payment this Year
Bonds:			
Series 2013 Refunding	Wastewater Operations	9,675,000	265,000
Series 2015 Refunding	North Y Project, Airport Hangars, J Street New City Hall/Police Station/Madras	1,485,000	105,000
Series 2017 Refunding	Redevelopment Commission	2,850,000	205,000
2013 Revenue Bond - USDA	New City Hall/Police Station	1,910,208	37,437
	Subtotal Bonds	15,920,208	612,437
Other Borrowings:			
DEQ - SRF R62371	North Madras Collector Sewer	127,308	8,684
DEQ - SRF R62372	Bel Air / Herzberg Heights	580,872	17,427
Line of Credit	Madras Redevelopment Commission	304,949	-
Jefferson County	Berg Drive Extension	38,221	4,298
OTIF-0068	J Street Flood Mitigation	2,233,420	-
OBDD-X20002	Willowbrook Pump Station	633,266	21,771
	Subtotal Other Borrowings	3,918,036	52,180
Total Long Term Debt		19,838,244	664,617

Indebtedness by Type



EMPLOYEE BENEFITS OVERVIEW

SUMMARY

The City’s Governance Policy states that the City Administrator will prevent “establishing compensation that deviates materially from the geographic or professional market for the skills employed and/or that is outside of the approved budget.” A financial consultant is utilized every three years to perform a salary survey and to establish/review pay ranges, grades and steps for employees of the City. The City is basing the FY 2021-2022 salary schedule on the results of a new survey, completed in May 2021 by a third-party salary consultant.

The FY 2021-22 Budget reflects proposed agency personnel changes, employee insurance rates, and salary adjustments to maintain alignment with comparable local governments.

HEALTH INSURANCE

City of Madras Health Care Plan in 2022:

The City’s insurance provider, City County Insurance Services (CIS), negotiates insurance rates on behalf of their members. The City’s insurance carrier is Regence Blue Cross Blue Shield of Oregon. Our insurance provider, CIS, provides the current plan that the City is on, a High Deductible Health Plan (HDHP-4) with Alternative Care and Health Savings Account (HSA), effective January 2021. Both Association employees (the police department) and non-union employees (all other City staff) are covered by this plan. City administration will continue to work with both Association leadership and City Council to ensure that employees are provided a plan that continues to meet the needs of staff while continuing to offer a good value to the City of Madras.

Premium Adjustments to Current Health Care Plan:

Based on the City’s current health insurance plan, for FY 2021-22, the City will not see an increase in healthcare costs. January 2022 will also bring decreased rates for life and other supplemental coverage; these have been anticipated within the proposed budget:

Coverage	Rate Change	Coverage	Rate Change
Medical	0%	Life	-23%
Willamette Dental	0%	AD&D	-30%
Delta Dental	0%	Stat. Life	0%
Vision	0%	Sup. Life/Empl	-10%
Disability LT	-40%	Sup. Life/Spouse	-10%
Disability ST	-5%	Vol. Dep. Life	0%

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 2021-22 is 2.0%. A copy of the current CBA is available upon request.

City of Madras Employees (non-represented)

The FY 2021-22 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 1.6% cost of living adjustment (COLA) per the Consumer Price Index data for the western U.S. region. The salary schedule was updated, based on guidance from the city’s financial consultant charged with determining appropriate salary ranges.

Current Positions	Wage Range		
	Budget FY 2019-20	Budget FY 2020-21	Budget FY 2021-22
Accounting Analyst	\$48,797 - \$67,614	\$50,066 - \$69,372	\$59,533 - \$81,686
Accounting Technician	\$42,986 - \$59,562	\$44,104 - \$61,111	\$47,140 - \$64,681
Associate Planner	\$46,757 - \$64,787	\$55,370 - \$76,721	\$62,913 - \$86,324
Chief of Police	\$88,671 - \$122,863	\$90,976 - \$126,057	\$97,647 - \$133,983
City Recorder	\$50,961 - \$70,612	\$52,286 - \$72,448	\$55,891 - \$76,689
Community Development Director	\$83,948 - \$116,319	\$86,131 - \$119,343	\$92,460 - \$126,866
Customer Accounting Clerk	\$39,607 - \$54,879	\$40,636 - \$56,306	\$43,431 - \$59,593
Facilities Maint./Mechanic	\$39,607 - \$54,879	\$40,636 - \$56,306	\$43,431 - \$59,593
Finance Director	\$83,948 - \$116,319	\$86,131 - \$119,343	\$92,460 - \$126,866
Golf Course Pro Shop Assoc.	NA	\$36,070 - \$49,978	\$38,547 - \$52,891
Golf Course Supervisor	NA	\$52,286 - \$72,448	\$55,891 - \$76,689
HR and Administrative Coordinator	\$71,186 - \$98,636	\$77,175 - \$106,934	\$82,873 - \$113,712
Maintenance Specialist	\$32,559 - \$45,114	\$33,406 - \$46,287	\$35,698 - \$48,981
Office Manager – PD	\$50,080 - \$64,919	\$51,833 - \$67,191	\$52,870 - \$68,535
Operations Manager	\$57,045 - \$79,042	\$58,528 - \$81,097	\$62,913 - \$86,324
Parks and Open Space Specialist	\$39,607 - \$54,879	\$40,636 - \$56,306	\$43,431 - \$59,593
Police Officer	\$50,933 - \$65,623	\$52,716 - \$67,919	\$53,770 - \$69,278
Police Sergeant	\$65,005 - \$83,127	\$67,280 - \$86,036	\$68,625 - \$87,757
Public Works Director	\$83,948 - \$116,319	\$86,131 - \$119,343	\$92,460 - \$126,866
Public Works Office Coordinator	\$41,255 - \$57,163	\$42,328 - \$58,650	\$45,240 - \$62,075
Street Utility & Building Maint. Specialist	\$39,607 - \$54,879	\$40,636 - \$56,306	\$43,431 - \$59,593
Utilities Supervisor	\$53,967 - \$74,777	\$55,370 - \$76,721	\$59,533 - \$81,686
WW Operator I	\$41,255 - \$57,163	\$42,328 - \$58,650	\$45,240 - \$62,075
WW Operator II	\$46,757 - \$64,787	\$47,973 - \$66,471	\$51,278 - \$70,359
WW Operator III	\$53,967 - \$74,777	\$55,370 - \$76,721	\$59,533 - \$81,686

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

City of Madras
2021-22 Budget Worksheet

General Fund
Revenues

GL Codes	Description	2018-19 Actuals	2019-20 Actuals	2020-2021		2021-2022		
				Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
101-010-301-0101	Beginning Fund Balance	891,857	1,095,098	883,460	976,054	1,491,844	1,818,196	1,818,196
	Total Beginning Fund Balance	891,857	1,095,098	883,460	976,054	1,491,844	1,818,196	1,818,196
Property Taxes								
101-101-310-1101	Current Property Taxes	1,361,492	1,409,026	1,480,837	1,553,650	1,582,375	1,582,375	1,582,375
101-101-310-1201	Prior Property Taxes	32,772	40,123	35,000	42,000	40,000	40,000	40,000
	Total Property Taxes	1,394,265	1,449,148	1,515,837	1,595,650	1,622,375	1,622,375	1,622,375
Franchise Fees								
101-101-320-2101	Cascade Natural Gas - 50%	58,784	64,708	54,150	58,779	55,000	55,000	55,000
101-101-320-2201	Crestview Cable TV - 50%	18,405	8,835	11,400	18,000	10,000	10,000	10,000
101-101-320-2301	Pacific Power & Light - 50%	315,904	303,314	296,400	307,432	300,000	300,000	300,000
101-101-320-2401	QWest Communications - 50%	9,476	8,787	9,025	8,000	8,500	8,500	8,500
101-101-320-2402	Other Telecom - 50%	6,553	5,192	2,850	4,200	4,300	4,300	4,300
101-101-320-2601	Madras Sanitary Service - 50%	32,667	34,046	28,500	37,000	32,000	32,000	32,000
101-101-320-2701	Fiber Optic - 50%	8,069	217	7,125	5,000	-	-	-
101-101-320-2801	Bend Broadband - 50%	5,442	13,282	5,225	9,500	12,000	12,000	12,000
	Total Franchise Fees	455,300	438,381	414,675	447,911	421,800	421,800	421,800
Regulatory Fees								
101-101-330-3501	Liquor License Renewals	1,955	2,170	2,000	2,000	2,000	2,000	2,000
101-101-330-3502	Nuisance Enforcement Fee	9,044	12,835	3,500	17,362	8,190	8,190	8,190
101-101-330-3503	Impound Fees	75	75	200	-	200	200	200
101-101-330-3505	Retail Marijuana License	550	630	500	630	500	500	500
	Total Regulatory Fees	11,624	15,710	6,200	19,992	10,890	10,890	10,890
Revenues from Other Agencies								
101-101-340-4104	COIC Cascades East Transit	81,611	69,652	85,000	85,000	85,000	85,000	85,000
101-101-340-4112	P.D. Overtime Grant	11,269	8,772	11,000	11,000	11,000	11,000	11,000
101-101-340-4201	Motel Tax	239,463	361,265	225,000	308,000	350,000	350,000	350,000
101-101-340-4501	Cigarette Tax	7,270	6,946	7,147	6,500	7,000	7,000	7,000
101-101-340-4601	Liquor Tax	105,415	113,053	125,171	135,000	125,000	125,000	125,000
101-101-340-4701	Marijuana Tax	125,403	136,869	125,000	155,000	150,000	150,000	150,000
101-101-340-4751	Jefferson County District Attorney	79,884	78,796	75,000	77,711	75,414	75,414	75,414
101-101-340-4752	509J - School Resource Officer	75,736	81,067	87,549	87,549	89,078	89,078	89,078
101-101-340-4753	Travel Center Plaza Public Safety Fee	16,112	16,595	17,093	17,093	17,606	17,606	17,606
101-101-340-4754	American Rescue Plan - COVID Relief	-	-	718,500	718,500	718,500	718,500	718,500
	Total Revenues from Other Agencies	742,163	873,016	1,476,460	1,601,353	1,628,598	1,628,598	1,628,598
Charges for Services								
101-101-350-5401	Miscellaneous Revenue	7	709	1,000	1,000	1,000	1,000	1,000
	Total Charges for Services	7	709	1,000	1,000	1,000	1,000	1,000
Fines & Forfeitures								
101-101-360-6101	Court Fines	45,010	40,251	45,000	40,000	45,000	45,000	45,000
	Total Fines & Forfeitures	45,010	40,251	45,000	40,000	45,000	45,000	45,000
Use of Money & Property								
101-101-380-8101	Interest on Investments	22,471	19,778	19,000	25,000	19,000	19,000	19,000
101-101-380-8102	Sale of Assets	1,595	-	-	-	-	-	-
101-101-380-8507	DuJour Loan - Commercial District	223,425	231,050	500,000	370,000	330,000	330,000	330,000
101-101-380-8508	DuJour Loan - Housing District	-	-	-	4,000	345,000	345,000	345,000
	Total Use of Money & Property	247,491	250,828	519,000	399,000	694,000	694,000	694,000
	Total Revenues	3,787,717	4,163,140	4,861,632	5,080,960	5,915,507	6,241,859	6,241,859

City of Madras
2021-22 Budget Worksheet

General Fund
Police Department
Expenditures

GL Codes	Description	2018-19 Actuals	2019-20 Actuals	2020-2021		2021-2022		
				Adopted	Yr End Proj.	Proposed	Approved	Adopted
Personnel Services								
101-106-510-1001	Regular Payroll	737,764	761,356	913,208	792,612	927,106	927,106	927,106
101-106-510-3001	Reserves	4,720	8,820	10,000	2,840	10,000	10,000	10,000
101-106-510-3201	Overtime	48,761	58,770	60,000	76,630	60,000	60,000	60,000
101-106-510-3221	Overtime - Police Court	7,485	7,323	10,000	12,390	10,000	10,000	10,000
101-106-510-3901	Overtime - Police Grant	4,009	5,863	10,000	7,288	10,000	10,000	10,000
101-106-510-5101	PERS	197,199	249,476	292,287	264,670	294,114	294,114	294,114
101-106-510-5102	Charge for Pension Costs	-	50,351	30,096	27,303	124,979	124,979	124,979
101-106-510-5201	Social Security	59,948	62,661	75,375	66,460	63,644	63,644	63,644
101-106-510-5401	Unemployment Tax	3,219	842	1,399	5,310	16,225	16,225	16,225
101-106-510-5501	Industrial Accident Ins.	281	239	18,919	16,574	17,879	17,879	17,879
101-106-510-5601	Health & Accident Ins.	202,469	204,201	243,104	194,811	220,113	220,113	220,113
101-106-510-5701	Retiree Health & Accident Ins.	19,134	22,546	18,000	22,848	33,500	33,500	33,500
	Total Personnel Services	1,284,987	1,432,448	1,682,388	1,489,736	1,787,560	1,787,560	1,787,560
	Total FTE	11	11	12	12	12	12	12
Materials & Services								
101-106-520-1004	Auto Repairs - PD	11,050	21,564	25,000	20,000	25,000	25,000	25,000
101-106-520-1007	Ammunition / Firearms / Range	6,528	10,184	15,000	12,000	15,000	15,000	15,000
101-106-520-1204	Contracted Computer/IT/Telephone	57,878	61,086	55,404	60,000	-	-	-
101-106-520-1205	Unprogrammed Computer	9,860	11,166	17,950	23,000	-	-	-
101-106-520-1302	Dispatch	123,872	128,208	135,116	135,116	137,339	137,339	137,339
101-106-520-1406	Equipment Purchases / Supplies (office)	31,584	49,157	37,000	40,000	40,000	40,000	40,000
101-106-520-1601	Fuel - PD	16,206	12,576	20,000	15,000	20,000	20,000	20,000
101-106-520-1701	Hospital/Medical	-	1,158	5,000	5,000	5,000	5,000	5,000
101-106-520-1801	Insurance & Surety Bonds	40,159	40,439	48,884	52,640	58,990	54,579	54,579
101-106-520-2102	Legal Fees / CODE	19,817	24,979	27,000	27,000	27,000	27,000	27,000
101-106-520-2203	Meetings, Travel & Schools	19,446	14,858	25,000	25,000	25,000	25,000	25,000
101-106-520-2206	Bank Service Fees	145	-	-	-	-	-	-
101-106-520-2209	Major Investigations & Equip	2,918	4,744	5,000	5,000	5,000	5,000	5,000
101-106-520-2503	Professional Services	2,492	8,966	10,000	10,000	10,000	10,000	10,000
101-106-520-2901	Tires - PD	5,312	5,056	10,000	8,000	10,000	10,000	10,000.00
101-106-520-3001	Uniform Allowance / Cleaning	5,761	1,865	10,000	7,000	10,000	10,000	10,000
101-106-520-4017	Internal Services Central Services Fund	317,991	349,105	283,852	246,658	312,810	312,810	312,810
101-106-520-4019	Internal Services Buildings Fund	122,448	162,230	207,764	152,331	55,171	55,171	55,171
101-106-520-4022	Internal Services IT Fund	-	-	-	-	105,409	109,456	109,456
	Total Materials & Services	793,468	907,340	937,970	843,745	861,719	861,355	861,355
Capital Outlay								
101-106-540-1401	Equipment Purchases - PD	-	102,582	-	-	60,000	60,000	60,000
	Total Capital Outlay	-	102,582	-	-	60,000	60,000	60,000
	Total Expenditures - Police Dept	2,078,455	2,442,371	2,620,358	2,333,481	2,709,279	2,708,915	2,708,915

City of Madras
2021-22 Budget Worksheet

General Fund
Non-Departmental
Expenditures

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Materials & Services								
101-109-520-1217	COIC/ODOT Transit Passthrough	81,611	69,652	85,000	85,000	85,000	85,000	85,000
	Total Materials & Services	81,611	69,652	85,000	85,000	85,000	85,000	85,000
Interfund Loan								
101-109-545-1200	Du Jour Loan to Commercial District	223,425	231,050	500,000	370,000	330,000	330,000	330,000
101-109-545-1201	Du Jour Loan to Housing District	-	-	-	4,000	345,000	345,000	345,000
	Total Interfund Loan	223,425	231,050	500,000	374,000	675,000	675,000	675,000
Interfund Transfers - Out								
101-109-550-1002	Parks Fund - 5% Property Tax	189,396	72,254	75,792	79,783	81,119	81,119	81,119
101-109-550-1001	Parks Fund - Motel (TRT) Tax 1/3	-	120,422	74,250	101,640	115,500	115,500	115,500
101-109-550-1003	TED Fund - Motel (TRT) Tax 2/3	119,732	240,844	148,500	206,360	234,500	234,500	234,500
101-109-550-1004	TED Fund - COVID	-	-	15,000	15,000	-	-	-
101-109-550-1030	Commercial Urban District TIF Fund (703)	-	-	67,500	67,500	-	-	-
101-109-550-4022	ISF - IT	-	-	-	-	60,000	60,000	60,000
	Total Interfund Transfers - Out	309,128	433,519	381,042	470,283	491,119	491,119	491,119
Operating Contingency								
101-109-590-1010	Operating Contingency	-	-	75,000	-	1,018,151	1,344,500	1,344,500
	Total Operating Contingency	-	-	75,000	-	1,018,151	1,344,500	1,344,500
Ending Fund Balance								
101-109-595-1010	Ending Fund Balance	1,095,098	986,548	1,200,232	1,818,196	936,958	937,325	937,325
	Total Ending Fund Balance	1,095,098	986,548	1,200,232	1,818,196	936,958	937,325	937,325
	Total Expenditures - Non-Departmental	1,709,262	1,720,769	2,241,274	2,747,479	3,206,228	3,532,944	3,532,944

General Fund
TOTALS

GL Codes	Description	2017-2018	2018-2019	2019-2020		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
	Total General Revenues	3,787,717	4,163,140	4,861,632	5,080,960	5,915,507	6,241,859	6,241,859
	Total General Expenditures	3,787,717	4,163,140	4,861,632	5,080,960	5,915,507	6,241,859	6,241,859

Fiscal Policy Analysis		2018-19	2019-20	2020-2021	Yr. End Proj.	2021-2022	2021-2022	2021-2022
Ending Fund Balance + Contingency		1,095,098	986,548	1,275,232	1,818,196	1,955,109	2,281,825	2,281,825
Expenses = PS, MS + Transfers Out		2,387,583	2,773,308	3,001,400	2,803,764	3,225,398	3,140,034	3,140,034
Minimum Policy 20% of PS & MS		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20%
Actual		45.87%	35.57%	42.49%	64.85%	60.62%	72.67%	73%

City of Madras
2021-22 Budget Worksheet

Community Clean-up Fund

GL Codes	Description	2018-2019		2019-2020		2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted		
Beginning Fund Balance										
205-010-301-0101	Beginning Fund Balance	-	111,321	47,021	47,021	42,466	42,466	42,466		
205-205-301-0301	Fair Value Adjustment	25,000	-	-	-	-	-	-		
	Total Beginning Fund Balance	25,000	111,321	47,021	47,021	42,466	42,466	42,466		
Revenue from Other Agencies										
205-205-350-5500	St. Charles	500	-	-	-	-	-	-		
205-205-350-5501	Community Clean-up (Jefferson County)	78,026	8,978	8,000	8,847	8,000	8,000	8,000		
205-205-350-5503	DEQ/Business Oregon	-	57,500	-	-	-	-	-		
	Total Revenue from Other Agencies	78,526	66,478	8,000	8,847	8,000	8,000	8,000		
Use of Money & Property										
205-205-380-8101	Interest	1,814	-	-	-	-	-	-		
205-205-380-8401	P-Card Rebate	7,201	11,874	7,500	11,598	11,500	11,500	11,500		
	Total Use of Money & Property	9,015	11,874	7,500	11,598	11,500	11,500	11,500		
Interfund Transfers - In										
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	189,672	62,521	67,466	61,966	61,966	61,966		
Materials & Services										
205-205-520-1203	Community Clean-up	7,008	1,643	25,000	15,000	25,000	25,000	25,000		
205-205-520-1207	Code Enforcement	-	-	10,000	10,000	10,000	10,000	10,000		
205-205-520-1205	Rock Shop	52,810	108,285	-	-	-	-	-		
	Total Materials & Services	59,818	109,928	35,000	25,000	35,000	35,000	35,000		
Interfund Transfers - Out										
205-205-550-1200	Wastewater Operations	-	15,000	-	-	-	-	-		
	Total Interfund Transfers - Out	-	15,000	-	-	-	-	-		
Operating Contingency										
205-205-590-1010	Operating Contingency	-	-	15,000	-	15,000	15,000	15,000		
	Total Operating Contingency	-	-	15,000	-	15,000	15,000	15,000		
Ending Fund Balance										
205-205-595-1010	Ending Fund Balance	111,321	64,744	12,521	42,466	11,966	11,966	11,966		
	Total Ending Fund Balance	111,321	64,744	12,521	42,466	11,966	11,966	11,966		
	Total Expenditures	171,138	189,672	62,521	67,466	61,966	61,966	61,966		
	Total Community Cleanup Revenues	171,138	189,672	62,521	67,466	61,966	61,966	61,966		
	Total Community Cleanup Expenditures	171,138	189,672	62,521	67,466	61,966	61,966	61,966		

City of Madras
2021-22 Budget Worksheet

Parks and Golf Course Fund
Revenues

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
206-010-301-0101	Beginning Fund Balance	227,110	189,746	157,117	205,968	790,523	751,384	751,384
	Total Beginning Fund Balance	227,110	189,746	157,117	205,968	790,523	751,384	751,384
Shared Revenues								
206-206-340-4701	OPRD Park Grant	231,182	18,818	-	-	-	-	-
	Total Shared Revenues	231,182	18,818	-	-	-	-	-
Revenue from Other Agencies								
206-206-345-4510	Splash Park Donations	73,500	10,000	-	-	-	-	-
206-206-345-4519	MRC Program Income	31,000	-	-	-	-	-	-
	Total Revenue from Other Agencies	104,500	10,000	-	-	-	-	-
Charges for Services								
206-206-350-3403	Park Fees	50	-	-	-	-	-	-
206-206-350-1000	Merchandise Sales	-	-	5,500	1,500	8,500	8,500	8,500
206-206-350-1001	Food and Beverage Sales	-	-	21,000	21,000	27,000	27,000	27,000
206-206-350-1002	Miscellaneous Sales	-	-	14,500	2,000	-	-	-
206-206-350-1003	Driving Range	-	-	750	2,500	1,500	1,500	1,500
206-206-350-1004	Power Cart Rental	-	-	21,500	21,500	36,000	36,000	36,000
206-206-350-1005	Power Cart Storage	-	-	10,000	10,000	24,000	24,000	24,000
206-206-350-1006	Pull Cart Rental	-	-	300	300	100	100	100
206-206-350-1007	Club Rental	-	-	350	350	500	500	500
206-206-350-1008	Electric Fee	-	-	5,000	5,000	5,000	5,000	5,000
206-206-350-1009	Trail Fee	-	-	600	600	2,400	2,400	2,400
206-206-350-1010	Green Fees	-	-	47,000	52,000	27,000	27,000	27,000
206-206-350-1011	Tournament Fee	-	-	500	-	1,000	1,000	1,000
206-206-350-5401	Miscellaneous Revenue	1	1	20,000	-	-	-	-
	Total Charges for Services	51	1	147,000	116,750	133,000	133,000	133,000
Use of Money & Property								
206-206-380-8006	Memberships	48,709	56,605	51,000	52,000	56,000	56,000	56,000
206-206-380-8101	Interest	4,960	4,459	2,500	2,500	2,500	2,500	2,500
	Total Use of Money & Property	53,670	61,064	53,500	54,500	58,500	58,500	58,500
Interfund Transfers - In								
206-206-390-9606	General Fund - 5% Property Tax	189,396	72,254	75,792	79,783	81,119	81,119	81,119
206-206-390-9605	General Fund - Motel (TRT) Tax 1/3	-	120,422	74,250	101,640	115,500	115,500	115,500
206-206-390-9508	SDC Parks Improvement Fund	32,000	15,000	20,000	20,000	-	-	-
206-206-390-9609	Wastewater Operations Fund	-	-	849,825	849,825	610,724	610,724	610,724
206-206-390-9509	Transportation Operations Fund	50,000	10,000	-	-	-	-	-
206-206-390-9904	Tourism/Economic Development Fund	45,000	55,000	45,000	45,000	55,000	55,000	55,000
	Total Interfund Transfers - In	316,396	272,675	1,064,867	1,096,248	862,343	862,343	862,343
	Total Revenues	932,908	552,305	1,422,484	1,473,466	1,844,366	1,805,227	1,805,227

City of Madras
2021-22 Budget Worksheet

Parks
Expenditures

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Materials & Services - Parks								
206-206-520-1002	Advertising	-	-	500	500	500	500	500
206-206-520-1221	Contract Services	5,913	5,395	15,000	15,000	15,000	15,000	15,000
206-206-520-1401	Utilities (electric, water, garbage, etc)	14,329	16,059	18,000	18,000	18,000	18,000	18,000
206-206-520-1801	Insurance & Surety Bonds	2,648	3,693	3,061	3,824	4,182	4,182	4,182
206-206-520-2204	Miscellaneous	-	1,608	-	-	-	-	-
206-206-520-2206	Bank Service Fees	-	-	1,200	350	1,200	1,200	1,200
206-206-520-2301	Neighboroods	-	150	1,500	500	1,500	1,500	1,500
206-206-520-2503	Professional Services	-	5,382	6,000	6,721	6,000	6,000	6,000
206-206-520-2702	Repair/Maintenance Materials	57,714	49,725	50,000	50,000	60,000	60,000	60,000
206-206-520-3004	Tree Replenishment	2,985	3,488	5,000	5,000	5,000	5,000	5,000
206-206-520-3207	Inventory Used	-	-	5,000	-	5,000	5,000	5,000
206-206-520-4017	Internal Services Central Services Fund	25,917	10,904	7,893	7,135	7,566	7,566	7,566
206-206-520-4018	Internal Services Public Works Staff Fund - Parks Op	113,648	151,701	182,648	158,134	223,796	223,796	223,796
206-206-520-4019	Internal Services Buildings Fund	9,967	16,410	21,016	15,409	28,258	28,258	28,258
206-206-520-4020	Internal Services Fleet Fund	28,875	19,200	24,033	12,279	-	-	-
	Total Materials & Services - Parks	261,996	283,715	340,851	292,852	376,002	376,002	376,002
Capital Outlay - Parks Ops								
206-206-540-1303	Willowbrook Park Irrigation	-	-	40,000	-	40,000	40,000	40,000
206-206-540-1302	Splash Park	481,166	60,202	-	-	-	-	-
206-206-540-1304	Bathrooms at Sahalee	-	2,420	-	-	-	-	-
206-206-540-1305	Willowbrook & Hoffman Park Expansion	-	-	-	6,750	-	-	-
	Total Capital Outlay - Parks	481,166	62,622	40,000	6,750	40,000	40,000	40,000
Special Payments								
206-206-545-1201	Jefferson County - Fishing Pond	-	-	-	-	17,000	17,000	17,000
	Total Special Payments - Parks	-	-	-	-	17,000	17,000	17,000
	Total Expenditures - Parks	743,163	346,337	380,851	299,602	433,002	433,002	433,002

Golf Course
Expenditures

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Materials & Services - Golf Course								
206-208-520-1002	Advertising	-	-	2,500	2,520	2,500	12,600	12,600
206-208-520-1204	Computer-Annual Lic/IT/Web/Tel	-	-	-	7,500	-	-	-
206-208-520-1205	Computer Hardware	-	-	-	5,500	-	-	-
206-208-520-1221	Contract Service	-	-	33,300	27,000	30,000	7,500	7,500
206-208-520-1301	Annual Dues and Licenses	-	-	1,500	500	2,000	2,000	2,000
206-208-520-1401	Utilities (garbage,electric,phone,TV)	-	-	8,350	18,000	8,500	20,000	20,000
206-208-520-1402	Merchandise Expense	-	-	5,000	5,000	7,500	7,500	7,500
206-208-520-1403	Food and Beverage Expense	-	-	12,500	8,500	15,000	15,000	15,000
206-208-520-1801	Insurance & Surety Bonds	-	-	6,500	1,200	6,500	6,500	6,500
206-208-520-2102	Legal Fees	-	-	2,500	-	2,000	2,000	2,000
206-208-520-2206	Bank Service Fees	-	-	2,500	3,500	2,500	5,000	5,000
206-208-520-2401	Office Supplies	-	-	250	15,000	2,500	10,000	10,000
206-208-520-2701	Power Cart Lease	-	-	13,500	13,500	13,500	13,500	13,500
206-208-520-2702	Repairs and Maintenance	-	-	75,000	75,000	70,000	70,000	70,000
206-208-520-2903	NUID	-	-	6,000	6,000	6,000	6,000	6,000
206-208-520-3207	Inventory Used	-	-	2,500	2,500	2,500	2,500	2,500
206-208-520-4017	Internal Services Central Services	-	-	26,415	23,879	25,322	25,322	25,322
206-208-520-4018	Internal Services Public Works Staff Fund	-	-	190,636	165,051	233,586	233,586	233,586
206-208-520-4019	Internal Services Building Fund	-	-	21,160	15,514	16,820	16,820	16,820
206-208-520-4020	Internal Services Fleet Fund	-	-	25,708	-	-	-	-
206-208-520-4022	Internal Services IT Fund	-	-	-	6,996	6,996	6,996	6,996
	Total Materials & Services - Golf	-	-	435,819	402,660	453,724	462,824	462,824
Capital Outlay								
206-208-540-1305	Cart Path - Willowbrook Subdivision	-	-	30,000	-	-	-	-
206-208-540-1306	Cart Charging Station	-	-	-	19,820	15,000	15,000	15,000
206-208-540-1307	Cart Barn Extension	-	-	-	-	75,000	75,000	75,000
	Total Capital Outlay - Golf Ops	-	-	30,000	19,820	90,000	90,000	90,000
	Total Expenditures - Golf Course	-	-	465,819	422,480	543,724	552,824	552,824

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

GL Codes	Description	2018-2019 Actuals	2019-2020 Actuals	2020-2021		2021-2022		
				Adopted	Yr End Proj.	Proposed	Approved	Adopted
	Reserve for Future Expenditure							
206-209-580-6001	Golf Course Irrigation Replacement	-	-	400,000	-	600,000	600,000	600,000
	Total Reserve for Future Expenditure	-	-	400,000	-	600,000	600,000	600,000
	Operating Contingency							
206-209-590-1010	Operating Contingency	-	-	29,000	-	50,000	50,000	50,000
	Total Operating Contingency	-	-	29,000	-	50,000	50,000	50,000
	Ending Fund Balance							
206-209-595-1010	Ending Fund Balance	189,746	205,968	146,814	751,384	217,640	169,401	169,401
	Total Ending Fund Balance	189,746	205,968	146,814	751,384	217,640	169,401	169,401
	Total Expenditures - Non-Departmental	189,746	205,968	575,814	751,384	867,640	819,401	819,401
	Total Parks and Golf Course Revenue	932,908	552,305	1,422,484	1,473,466	1,844,366	1,805,227	1,805,227
	Total Parks and Golf Course Expenditures	932,908	552,305	1,422,484	1,473,466	1,844,366	1,805,227	1,805,227

REVIEW DATE JANUARY 2030

Fiscal Policy Analysis	2018-2019	2019-2020	2020-2021	Yr. End Proj.	2021-2022	2021-2022	2021-2022
Ending Fund Balance + Contingency	189,746	205,968	175,814	751,384	267,640	219,401	219,401
Expenses = PS, MS + Transfers Out	261,996	283,715	776,670	695,512	829,726	838,826	838,826
Minimum Policy 60 days	16.40%	16.40%	16.40%	16.40%	16.40%	16.40%	16.40%
Management Target = 20% of Ops Exp.	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Actual	72.42%	72.60%	22.64%	108.03%	32.26%	26.16%	26%

City of Madras
2021-22 Budget Worksheet

Debt Services Fund

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
	Beginning Fund Balance							
306-010-301-0101	Beginning Fund Balance	5,025	5,025	-	-	-	-	-
	Total Beginning Fund Balance	5,025	5,025	-	-	-	-	-
	Use of Money & Property							
306-060-380-8507	Loan Repayment	178,625	179,325	185,450	185,450	183,450	183,450	183,450
	Total Use of Money & Property	178,625	179,325	185,450	185,450	183,450	183,450	183,450
	Total Revenues	183,650	184,350	185,450	185,450	183,450	183,450	183,450
	Materials & Services							
306-060-520-2206	Trust Fee/Bank Service Fee	450	450	450	450	450	450	450
	Total Materials & Services	450	450	450	450	450	450	450
	Debt Service							
306-060-570-7418	Series 2012B Bond Principal - MRC	110,000	115,000	-	-	-	-	-
306-060-570-7419	Series 2012B Bond Interest - MRC	7,875	4,025	-	-	-	-	-
306-060-570-7420	2017 Refunding 2012B - Principal	-	-	125,000	125,000	127,000	127,000	127,000
306-060-570-7421	2017 Refunding 2012B - Interest	60,300	60,300	60,000	60,000	56,000	56,000	56,000
	Total Debt Service	178,175	179,325	185,000	185,000	183,000	183,000	183,000
	Ending Fund Balance							
306-060-595-1010	Ending Fund Balance	5,025	4,575	-	-	-	-	-
	Total Ending Fund Balance	5,025	4,575	-	-	-	-	-
	Total Expenditures	183,650	184,350	185,450	185,450	183,450	183,450	183,450
	Total Debt Service Revenues	183,650	184,350	185,450	185,450	183,450	183,450	183,450
	Total Debt Service Expenditures	183,650	184,350	185,450	185,450	183,450	183,450	183,450

City of Madras
2021-22 Budget Worksheet

Pension Stabilization Fund

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
	Beginning Fund Balance							
307-010-301-0101	Beginning Fund Balance	-	-	156,062	156,062	229,098	229,098	229,098
	Total Beginning Fund Balance	-	-	156,062	156,062	229,098	229,098	229,098
	Charge for Pension Costs							
307-070-355-9501	Police Department	-	50,351	30,096	27,303	124,979	124,979	124,979
307-070-355-9502	Community Development	-	9,542	5,151	4,520	22,535	22,535	22,535
307-070-355-9503	ISF - Central Services	-	31,690	17,552	17,208	84,075	84,075	84,075
307-070-355-9504	ISF - Public Works	-	45,715	26,527	24,005	82,251	82,251	82,251
	Total Charge for Pension Costs	-	137,298	79,326	73,036	313,840	313,840	313,840
	Use of Money & Property							
307-070-380-8102	Proceeds of Borrowing/Bonds	-	-	1,000,000	-	-	-	-
	Total Use of Money & Property	-	-	1,000,000	-	-	-	-
	Total Revenues	-	137,298	1,235,388	229,098	542,938	542,938	542,938
	Special Payments							
307-070-545-6000	Deposit into PERS Side Account	-	-	1,150,000	-	500,000	500,000	500,000
	Total Special Payments	-	-	1,150,000	-	500,000	500,000	500,000
	Debt Service							
307-070-570-7401	Pension Obligation Bond Interest	-	-	32,500	-	-	-	-
307-070-570-7402	Pension Obligation Bond Principal	-	-	36,500	-	-	-	-
	Total Debt Service	-	-	69,000	-	-	-	-
	Ending Fund Balance							
307-070-595-1010	Ending Fund Balance	-	137,298	16,388	229,098	42,938	42,938	42,938
	Total Ending Fund Balance	-	137,298	16,388	229,098	42,938	42,938	42,938
	Total Expenditures	-	137,298	1,235,388	229,098	542,938	542,938	542,938
	Total Debt Reserve Revenues	-	137,298	1,235,388	229,098	542,938	542,938	542,938
	Total Debt Reserve Expenditures	-	137,298	1,235,388	229,098	542,938	542,938	542,938

City of Madras
2021-22 Budget Worksheet

Debt Reserve Fund

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
308-010-301-0101	Beginning Fund Balance	361,995	395,689	418,685	418,685	452,270	452,270	452,270
	Total Beginning Fund Balance	361,995	395,689	418,685	418,685	452,270	452,270	452,270
Interfund Transfers - In								
308-080-390-9301	Internal Services Building Fund	7,825	9,713	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	13,233	13,283	23,872	23,872	12,600	12,600	12,600
	Total Interfund Transfers - In	33,694	22,996	33,585	33,585	22,313	22,313	22,313
	Total Revenues	395,689	418,685	452,270	452,270	474,583	474,583	474,583
Reserve for Future Expenditure								
308-080-580-6001	USDA Debt Reserve- City Hall/PD	7,825	9,713	87,417	87,417	97,130	97,130	97,130
308-080-580-6002	Series 2013 Refunding	13,233	13,283	333,099	333,099	345,699	345,699	345,699
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	13,080	13,080
	Total Reserve for Future Expenditure	33,694	22,996	452,270	452,270	474,583	474,583	474,583
Ending Fund Balance								
308-080-595-1010	Ending Fund Balance	361,995	395,689	-	-	-	-	-
	Total Ending Fund Balance	361,995	395,689	-	-	-	-	-
	Total Expenditures	395,689	418,685	452,270	452,270	474,583	474,583	474,583
	Total Debt Reserve Revenues	395,689	418,685	452,270	452,270	474,583	474,583	474,583
	Total Debt Reserve Expenditures	395,689	418,685	452,270	452,270	474,583	474,583	474,583

City of Madras
2021-22 Budget Worksheet

SDC Street Improvement Fund

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
401-010-301-0101	Beginning Fund Balance	402,242	562,568	627,268	633,276	698,940	698,940	698,940
	Total Beginning Fund Balance	402,242	562,568	627,268	633,276	698,940	698,940	698,940
Shared Revenues								
401-401-340-4804	Jefferson County - J Street	15,444	-	-	-	-	-	-
	Total Shared Revenues	15,444	-	-	-	-	-	-
System Development Charges								
401-401-370-6502	SDC-Street Construction Improvement	354,950	125,970	111,540	334,664	127,946	127,946	127,946
	Total System Development Charges	354,950	125,970	111,540	334,664	127,946	127,946	127,946
Use of Money and Property								
401-401-380-8101	Interest on Investments	12,584	12,645	15,000	15,000	15,000	15,000	15,000
	Total Use of Money & Property	12,584	12,645	15,000	15,000	15,000	15,000	15,000
Interfund Transfers - In								
401-401-390-9902	Transportation Operations Fund	-	-	-	-	-	-	-
	Total Interfund Transfers - In	-	-	-	-	-	-	-
	Total Revenues	785,220	701,184	753,808	982,940	841,886	841,886	841,886
Material & Services								
401-401-520-2206	Bank Service Fees	-	-	-	-	-	-	-
401-401-520-2503	Professional Services	8,549	8,908	25,000	25,000	-	-	-
	Total Material & Services	8,549	8,908	25,000	25,000	-	-	-
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	204,000	224,000	224,000
401-401-550-1030	Housing Project Fund	-	-	200,000	200,000	-	-	-
	Total Interfund Transfers - Out	44,639	59,000	259,000	259,000	204,000	224,000	224,000
Debt Service								
401-401-570-7311	J Street Principal	105,871	-	-	-	-	-	-
401-401-570-7312	J Street Interest	4,076	-	-	-	-	-	-
401-401-570-7313	J Street SPWF - Principal	36,955	-	-	-	-	-	-
401-401-570-7314	J Street SPWF - Interest	22,562	-	-	-	-	-	-
	Total Debt Service	169,464	-	-	-	-	-	-
Operating Contingency								
401-401-590-1010	Operating Contingency	-	-	142,000	-	320,000	320,000	320,000
	Total Operating Contingency	-	-	142,000	-	320,000	320,000	320,000
Ending Fund Balance								
401-401-595-1010	Ending Fund Balance	562,568	633,276	327,808	698,940	317,886	297,886	297,886
	Total Ending Fund Balance	562,568	633,276	327,808	698,940	317,886	297,886	297,886
	Total Expenditures	785,220	701,184	753,808	982,940	841,886	841,886	841,886
	Total SDC Street Imp. Revenues	785,220	701,184	753,808	982,940	841,886	841,886	841,886
	Total SDC Street Imp. Expenditures	785,220	701,184	753,808	982,940	841,886	841,886	841,886
Fiscal Policy Analysis								
	Full Faith and Credit Series 2015			58,778	61,890	59,925		
	Reserves	562,568	633,276	327,808	698,940	317,886	297,886	297,886

City of Madras
2021-22 Budget Worksheet

Wastewater Operations Fund
Expenditures

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Interfund Transfers - Out								
503-030-550-1030	Housing Project Fund	-	-	50,000	50,000	-	-	-
503-030-550-1205	SDC Wastewater Improvement Fund	25,000	-	-	-	-	-	-
503-030-550-1207	Parks and Golf Course Fund	-	-	849,825	849,825	610,724	610,724	610,724
503-030-550-1210	Debt Reserve Fund	13,233	13,283	23,872	23,872	12,600	12,600	12,600
	Total Interfund Transfers - Out	38,233	13,283	923,697	923,697	623,324	623,324	623,324
Debt Service								
503-030-570-7414	OEDD - North Y Principal	2,441	2,442	2,800	2,800	2,800	2,800	2,800
503-030-570-7415	OEDD - North Y Interest	1,491	1,442	1,500	1,500	1,600	1,600	1,600
503-030-570-7451	2013 Bond Interest	420,131	413,531	408,000	408,000	397,500	397,500	397,500
503-030-570-7450	2013 Bond Principal	165,000	195,000	236,000	236,000	265,000	265,000	265,000
503-030-570-7311	DEQ Loan Principal - SRF R62371	-	8,229	9,500	9,500	9,000	9,000	9,000
503-030-570-7312	DEQ Loan Interest - SRF R62371	-	3,847	4,500	4,500	4,000	4,000	4,000
503-030-570-7317	DEQ Loan Principal - SRF R62372	-	16,944	18,500	18,500	18,000	18,000	18,000
503-030-570-7318	DEQ Loan Interest - SRF R62372	-	8,612	9,900	9,900	8,750	8,750	8,750
503-030-570-7319	DEQ Loan Principal - SRF 62373	-	-	-	-	18,393	18,393	18,393
503-030-570-7320	DEQ Loan Interest - SRF 62373	-	-	-	-	5,000	5,000	5,000
503-030-570-7321	CWSRF - Business Oregon Loan	-	-	-	-	46,185	46,185	46,185
	Total Debt Service	589,064	650,047	690,700	690,700	776,228	776,228	776,228
Reserve for Future Expenditure								
503-030-580-6003	Dewatering System for South Plant	-	-	59,000	-	75,000	75,000	75,000
	Total Reserve for Future Expenditure	-	-	59,000	-	75,000	75,000	75,000
Operating Contingency								
503-030-590-1010	Operating Contingency	-	-	10,000	-	75,000	75,000	75,000
	Total Operating Contingency	-	-	10,000	-	75,000	75,000	75,000
Ending Fund Balance								
503-030-595-1010	Ending Fund Balance	1,739,444	2,037,294	818,468	1,693,912	953,196	932,997	932,997
	Total Ending Fund Balance	1,739,444	2,037,294	818,468	1,693,912	953,196	932,997	932,997
	Total Expenditures	4,886,545	5,563,295	6,821,465	6,434,429	6,275,679	7,820,480	7,820,480
	Total Wastewater Oper. Revenues	4,886,545	5,563,295	6,821,465	6,434,429	6,275,679	7,820,480	7,820,480
	Total Wastewater Oper. Expenditures	4,886,545	5,563,295	6,821,465	6,434,429	6,275,679	7,820,480	7,820,480
Fiscal Policy Analysis								
	Ending Fund Balance + Contingency	1,739,444	2,037,294	828,468	1,693,912	1,028,196	1,007,997	1,007,997
	Expenses = PS, MS + Transfers Out	2,377,580	2,686,099	3,680,935	3,278,354	3,580,255	3,580,255	3,580,255
	Minimum Policy 60 days	16.40%	16.40%	16.40%	16.40%	16.40%	16.40%	16.40%
	Management Target	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%
	Actual	73.16%	75.85%	22.51%	51.67%	28.72%	28.15%	28%
	Debt Coverage Ratio - Target 125%	295.29%	313.41%	118.50%	245.25%	122.80%	120.20%	120%

City of Madras
2021-22 Budget Worksheet

SDC Park Improvement Fund

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
402-010-301-0101	Beginning Fund Balance	79,851	50,378	76,256	84,835	171,342	171,342	171,342
	Total Beginning Fund Balance	79,851	50,378	76,256	84,835	171,342	171,342	171,342
Shared Revenues								
402-402-340-4121	Grant - Crescent Park	28,131	-	-	-	-	-	-
402-402-340-4130	Grant - Masterplan Update	24,870	-	-	-	-	-	-
	Total Shared Revenues	53,001	-	-	-	-	-	-
System Development Charges								
402-402-370-7101	SDC - Parks	27,829	39,823	57,900	96,578	66,825	66,825	66,825
	Total System Development Charges	27,829	39,823	57,900	96,578	66,825	66,825	66,825
Use of Money & Property								
402-402-380-8101	Interest	394	1,602	1,280	1,700	1,800	1,800	1,800
402-402-380-8102	Park Fees in Lieu Of	-	8,032	14,000	8,229	4,725	4,725	4,725
	Total Use of Money & Property	394	9,634	15,280	9,929	6,525	6,525	6,525
	Total Revenues	161,075	99,835	149,436	191,342	244,691	244,692	244,692
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	-	-	-	-	-	-	-
402-402-540-2814	Crescent Park	35,247	-	-	-	-	-	-
	Total Capital Outlay	35,247	-	-	-	-	-	-
Interfund Transfers - Out								
402-402-550-1002	Parks and Golf Course Fund	32,000	15,000	20,000	20,000	-	-	-
	Total Interfund Transfers - Out	32,000	15,000	20,000	20,000	-	-	-
Operating Contingency								
402-402-590-1010	Operating Contingency	-	-	110,000	-	110,000	110,000	110,000
	Total Operating Contingency	-	-	110,000	-	110,000	110,000	110,000
Ending Fund Balance								
402-402-595-1010	Ending Fund Balance	50,378	84,835	19,436	171,342	134,691	134,692	134,692
	Total Ending Fund Balance	50,378	84,835	19,436	171,342	134,691	134,692	134,692
	Total Expenditures	161,075	99,835	149,436	191,342	244,691	244,692	244,692
	Total SDC Park Improve. Revenue	161,075	99,835	149,436	191,342	244,691	244,692	244,692
	Total SDC Park Improve. Expenditures	161,075	99,835	149,436	191,342	244,691	244,692	244,692
Fiscal Policy Analysis								
One year of Debt Service Payments Reserves		50,378	84,835	19,436	171,342	134,691	134,692	134,692

City of Madras
2021-22 Budget Worksheet

SDC Wastewater Improvement Fund

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
403-010-301-0101	Beginning Fund Balance	68,849	213,436	186,574	213,929	370,073	328,073	328,073
	Total Beginning Fund Balance	68,849	213,436	186,574	213,929	370,073	328,073	328,073
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	185,472	134,702	132,420	263,959	148,500	148,500	148,500
	Total System Development Charges	185,472	134,702	132,420	263,959	148,500	148,500	148,500
Use of Money & Property								
403-403-380-8101	Interest	4,485	3,736	5,340	5,340	5,340	5,340	5,340
	Total Use of Money & Property	4,485	3,736	5,340	5,340	5,340	5,340	5,340
Interfund Transfers-In								
403-403-390-9701	Wastewater Ops	25,000	-	-	-	-	-	-
403-403-390-9513	SDC WW Reim	25,000	-	-	-	-	-	-
	Total Interfund Transfers-In	50,000	-	-	-	-	-	-
	Total Revenues	1,423,807	351,874	324,334	483,228	523,913	481,913	481,913
Materials & Services								
403-403-520-2206	Bank Fees	760	-	-	-	-	-	-
	Total Materials and Services	760	-	-	-	-	-	-
Capital Outlay								
403-403-540-2815	Bel Air Herzberg Sewer	1,180,641	-	-	-	-	-	-
	Total Capital Outlay	1,180,641	-	-	-	-	-	-
Interfund Transfers - Out								
403-403-550-1030	Housing Project Fund	-	-	50,000	50,000	-	-	-
403-403-550-1210	Debt Reserve Fund	12,636	-	-	-	-	-	-
403-403-550-1031	Transportation Operations Fund	-	-	42,000	42,000	-	-	-
403-403-550-1022	Wastewater Operations	-	137,945	63,155	63,155	109,328	149,328	149,328
	Total Interfund Transfers - Out	12,636	137,945	155,155	155,155	109,328	149,328	149,328
Debt Service								
403-403-570-7309	DEQ Loan Principal - SRF R62370	4,032	-	-	-	-	-	-
403-403-570-7310	DEQ Loan Interest - SRF R62370	2,006	-	-	-	-	-	-
403-403-570-7312	DEQ Loan Principal - SRF R62371	3,978	-	-	-	-	-	-
403-403-570-7313	DEQ Loan Interest - SRF R62371	2,060	-	-	-	-	-	-
403-403-570-7316	DEQ Loan Interest - SRF R62372	4,258	-	-	-	-	-	-
	Total Debt Service	16,334	-	-	-	-	-	-
Operating Contingency								
403-403-590-1010	Operating Contingency	-	-	8,000	-	35,000	35,000	35,000
	Total Operating Contingency	-	-	8,000	-	35,000	35,000	35,000
Ending Fund Balance								
403-403-595-1010	Ending Fund Balance	213,436	213,929	161,179	328,073	379,585	297,585	297,585
	Total Ending Fund Balance	213,436	213,929	161,179	328,073	379,585	297,585	297,585
	Total Expenditures	1,423,807	351,874	324,334	483,228	523,913	481,913	481,913
	Total SDC WW Improve. Revenues	1,423,807	351,874	324,334	483,228	523,913	481,913	481,913
	Total SDC WW Improve. Expenditures	1,423,807	351,874	324,334	483,228	523,913	481,913	481,913

City of Madras
2021-22 Budget Worksheet

SDC Storm Water Improvement Fund

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
	Beginning Fund Balance							
406-010-301-0101	Beginning Fund Balance	13,436	76,697	66,697	68,113	81,528	56,528	56,528
	Total Beginning Fund Balance	13,436	76,697	66,697	68,113	81,528	56,528	56,528
	System Development Fees							
406-406-370-6501	SDC - Storm Water	75,399	20,050	9,000	12,665	7,796	7,796	7,796
	Total System Development Fees	75,399	20,050	9,000	12,665	7,796	7,796	7,796
	Use of Money & Property							
406-406-380-8101	Interest	1,612	1,366	500	750	800	800	800
	Total Use of Money & Property	1,612	1,366	500	750	800	800	800
	Total Revenues	90,447	98,113	76,197	81,528	90,124	65,124	65,124
	Interfund Transfers - Out							
406-406-550-1021	Transportation Operations	-	30,000	25,000	25,000	-	-	-
406-406-550-1029	Community Cleanup Fund	13,750	-	-	-	-	-	-
	Total Interfund Transfers - Out	13,750	30,000	25,000	25,000	-	-	-
	Operating Contingency							
406-406-590-1010	Operating Contingency	-	-	25,000	-	50,000	50,000	50,000
	Total Operating Contingency	-	-	25,000	-	50,000	50,000	50,000
	Ending Fund Balance							
406-406-595-1010	Ending Fund Balance	76,697	68,113	26,197	56,528	40,124	15,124	15,124
	Total Ending Fund Balance	76,697	68,113	26,197	56,528	40,124	15,124	15,124
	Total Expenditures	90,447	98,113	76,197	81,528	90,124	65,124	65,124
	Total SDC Storm Wtr Improv Revs	90,447	98,113	76,197	81,528	90,124	65,124	65,124
	Total SDC Storm Wtr Imp Expenditures	90,447	98,113	76,197	81,528	90,124	65,124	65,124

City of Madras
2021-22 Budget Worksheet

Improvement Fee Fund

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
409-010-301-0101	Beginning Fund Balance	281,825	295,789	340,559	357,284	415,156	415,156	415,156
	Total Beginning Fund Balance	281,825	295,789	340,559	357,284	415,156	415,156	415,156
Regulatory Fees								
409-409-330-3305	Street Imp. Fee	7,748	54,256	111,703	51,061	35,101	35,101	35,101
	Total Regulatory Fees	7,748	54,256	111,703	51,061	35,101	35,101	35,101
Use of Money & Property								
409-409-380-8101	Interest on Investments	-	7,239	6,811	6,811	6,850	6,850	6,850
409-010-380-8101	Interest	6,216	-	-	-	-	-	-
	Total Use of Money & Property	6,216	7,239	6,811	6,811	6,850	6,850	6,850
	Total Revenues	295,789	357,284	459,073	415,156	457,107	457,107	457,107
Capital Outlay								
409-409-540-2901	Improvement Projects	-	-	459,073	-	450,000	450,000	450,000
	Total Capital Outlay	-	-	459,073	-	450,000	450,000	450,000
Ending Fund Balance								
409-409-595-1010	Ending Fund Balance	295,789	357,284	-	415,156	7,107	7,107	7,107
	Total Ending Fund Balance	295,789	357,284	-	415,156	7,107	7,107	7,107
	Total Expenditures	295,789	357,284	459,073	415,156	457,107	457,107	457,107
	Total Improvement Fee Revenues	295,789	357,284	459,073	415,156	457,107	457,107	457,107
	Total Improvement Fee Expenditures	295,789	357,284	459,073	415,156	457,107	457,107	457,107

City of Madras
2021-22 Budget Worksheet

Water Operations Fund
Revenues

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
502-010-301-0101	Beginning Fund Balance	217,712	401,799	235,489	298,694	306,745	306,745	306,745
	Total Beginning Fund Balance	217,712	401,799	235,489	298,694	306,745	306,745	306,745
Revenues from Other Agencies								
502-020-340-4122	Business Oregon - CDBG	-	61,432	426,000	150,000	-	-	-
	Total Revenues from Other Agencies	-	61,432	426,000	150,000	-	-	-
Charges for Services								
502-020-350-5401	Miscellaneous Revenue	-	13,125	-	-	-	-	-
	Total Charges for Services	-	13,125	-	-	-	-	-
System Development Charges								
502-020-370-6101	Water Sales	685,445	725,323	710,000	776,000	811,000	811,000	811,000
502-020-370-6202	Turn off/Late Fees	31,212	20,110	30,000	(70)	20,000	20,000	20,000
502-020-370-6301	Installation Inspection Fees	1,560	1,105	300	1,125	500	500	500
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	3,052	4,065	13,825	3,201	3,201	3,201
	Total System Development Chages	726,932	749,589	744,365	790,880	834,701	834,701	834,701
Use of Money and Property								
502-020-380-8101	Interest on Investments	9,655	6,428	2,520	4,200	3,462	3,462	3,462
	Total Use of Money & Property	9,655	6,428	2,520	4,200	3,462	3,462	3,462
Interfund Transfers - In								
502-020-390-9511	SDC Water Reimbursement	8,980	-	-	-	-	-	-
	Total Interfund Transfers-In	8,980	-	-	-	-	-	-
	Total Revenues	963,279	1,232,373	1,408,374	1,243,774	1,144,907	1,144,908	1,144,908

City of Madras
2021-22 Budget Worksheet

Water Operations Fund
Expenditures

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Materials & Services								
502-020-520-1206	Chemicals/Testing	3,263	3,389	4,500	4,500	4,500	4,500	4,500
502-020-520-1221	Contract Services	-	-	5,500	5,500	5,500	5,500	5,500
502-020-520-1222	Meter Reads	10,020	10,197	14,500	14,500	14,500	14,500	14,500
502-020-520-1401	Electricity	3,902	4,641	4,000	4,000	4,060	4,060	4,060
502-020-520-1801	Insurance & Surety Bonds	9,060	9,363	10,655	10,655	12,435	12,435	12,435
502-020-520-2102	Legal Fees	2,928	2,311	3,500	3,500	3,500	3,500	3,500
502-020-520-2204	Miscellaneous Expense	224	215	-	-	-	-	-
502-020-520-2206	Bank Service Fees	3,359	3,776	3,500	3,500	3,570	3,570	3,570
502-020-520-2503	Professional Services	3,903	2,352	5,000	5,000	5,000	5,000	5,000
502-020-520-2702	Repairs & Maintenance	6,288	13,824	10,000	10,000	10,000	10,000	10,000
502-020-520-3203	Water Meters	4,663	11,296	60,000	60,000	60,000	60,000	60,000
502-020-520-3204	Water Purchases	222,970	242,896	240,000	250,000	250,000	250,000	250,000
502-020-520-4017	Internal Services Central Services Fund	84,854	136,911	228,881	206,908	232,681	232,681	232,681
502-020-520-4018	Internal Services Public Works Staff Fund	150,087	160,714	195,963	169,663	240,112	240,112	240,112
502-020-520-4019	Internal Services Buildings Fund	13,584	17,994	23,044	16,896	67,281	67,281	67,281
502-020-520-4020	Internal Services Fleet Fund	33,194	20,341	24,870	12,707	-	-	-
	Total Materials & Services	552,299	640,220	833,913	777,329	913,139	913,139	913,139
Capital Outlay								
502-020-540-2604	Water Master Plan-Prof Svc	-	73,393	-	-	-	-	-
502-020-540-3203	CDBG Water Master Plan Project	-	-	426,000	150,000	-	-	-
	Total Capital Outlay	-	73,393	426,000	150,000	-	-	-
Interfund Transfers - Out								
502-020-550-1016	Transportation Operations Fund	-	211,000	-	-	-	-	-
	Total Interfund Transfers - Out	-	211,000	-	-	-	-	-
Debt Service								
502-020-570-7414	OEEDD - North Y Principal	5,700	5,700	6,400	6,400	6,700	6,700	6,700
502-020-570-7415	OEEDD - North Y Interest	3,481	3,366	3,300	3,300	3,500	3,500	3,500
	Total Debt Service	9,181	9,066	9,700	9,700	10,200	10,200	10,200
Operating Contingency								
502-020-590-1010	Operating Contingency	-	-	60,000	-	-	60,000	60,000
	Total Operating Contingency	-	-	60,000	-	-	60,000	60,000
Ending Fund Balance								
502-020-595-1010	Ending Fund Balance	401,799	298,694	78,761	306,745	221,568	161,569	161,569
	Total Ending Fund Balance	401,799	298,694	78,761	306,745	221,568	161,569	161,569
	Total Expenditures	963,279	1,232,373	1,408,374	1,243,774	1,144,907	1,144,908	1,144,908
	Total Water Operations Revenues	963,279	1,232,373	1,408,374	1,243,774	1,144,907	1,144,908	1,144,908
	Total Water Operations Expenditures	963,279	1,232,373	1,408,374	1,243,774	1,144,907	1,144,908	1,144,908

Fiscal Policy Analysis		2018-2019	2019-2020	2020-2021	Yr. End Proj.	2021-2022	2021-2022	2021-2022
Ending Fund Balance + Contingency		401,799	298,694	138,761	306,745	221,568	221,569	221,569
Expenses = PS, MS + Transfers Out		552,299	851,220	833,913	777,329	913,139	913,139	913,139
Minimum Policy 60 days		16.40%	16.40%	16.40%	16.40%	16.40%	16.40%	16.40%
Management Target 20%		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Actual		72.75%	35.09%	16.64%	39.46%	24.26%	24.26%	24%
Debt Coverage Ratio - Target 125%		4376.59%	3294.66%	811.97%	3162.32%	2172.24%	1584.01%	1584%

City of Madras
2021-22 Budget Worksheet

Wastewater Operations Fund
Revenues

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
503-010-301-0101	Beginning Fund Balance	1,179,002	1,739,444	1,841,606	2,037,294	1,693,841	1,693,912	1,693,912
	Total Beginning Fund Balance	1,179,002	1,739,444	1,841,606	2,037,294	1,693,841	1,693,912	1,693,912
Revenues from Other Agencies								
503-030-340-4122	Business Oregon - Willowbrook Pump	-	-	700,000	590,850	-	-	-
503-030-340-4123	CWSRF - DEQ	-	-	650,000	35,000	600,000	2,105,000	2,105,000
503-030-340-4124	Business Oregon - Effluent Study	-	-	-	-	20,000	20,000	20,000
	Total Revenues from Other Agencies	-	-	1,350,000	625,850	620,000	2,125,000	2,125,000
Charges for Services								
503-030-350-5401	Miscellaneous Revenue	25,000	-	-	-	-	-	-
	Total Charges for Services	25,000	-	-	-	-	-	-
Revenue from Assessments								
503-030-355-4001	L.I.D. 88-S Principal	57	29	60	-	60	-	-
503-030-355-4002	L.I.D. 88-S Interest	70	70	70	70	70	70	70
503-030-355-4009	L.I.D. - ZS90 Principal	223	-	200	-	200	-	-
503-030-355-4010	L.I.D. - ZS90 Interest	13	-	10	-	10	-	-
	Total Revenue from Assessments	363	99	340	70	340	70	70
System Development Fees								
503-030-370-6301	Permits & Inspection Fees	6,934	8,925	3,500	4,200	4,200	4,200	4,200
503-030-370-6401	Sewer User Fees	3,451,495	3,514,903	3,511,000	3,625,000	3,783,000	3,783,000	3,783,000
503-030-370-6402	RV Dump Revenue	809	120	-	-	-	-	-
503-030-370-6501	SDCS-Sewer Reimbursement	12,611	23,925	25,000	56,860	38,970	38,970	38,970
	Total System Development Fees	3,471,849	3,547,873	3,539,500	3,686,060	3,826,170	3,826,170	3,826,170
Use of Money and Property								
503-030-380-8002	Green Fees	47,060	53,072	-	-	-	-	-
503-030-380-8003	Cart Storage	9,970	11,009	-	-	-	-	-
503-030-380-8101	Interest on Investments	42,821	56,771	24,000	20,000	24,000	24,000	24,000
503-030-380-8110	Proceeds from capital lease	67,936	-	-	-	-	-	-
503-030-380-8401	Land Rentals	3,128	2,082	2,864	2,000	2,000	2,000	2,000
	Total Use of Money & Property	170,915	122,934	26,864	22,000	26,000	26,000	26,000
Interfund Transfers - In								
503-030-390-9613	SDC WW Reimbursement	39,416	-	-	-	-	-	-
503-030-390-9509	SDC WW Improvement	-	137,945	63,155	63,155	109,328	149,328	149,328
503-030-390-9614	Community Cleanup Fund	-	15,000	-	-	-	-	-
	Total Interfund Transfers - In	39,416	152,945	63,155	63,155	109,328	149,328	149,328
	Total Revenues	4,886,545	5,563,295	6,821,465	6,434,429	6,275,679	7,820,480	7,820,480

City of Madras
2021-22 Budget Worksheet

Wastewater Operations Fund
Expenditures

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Materials and Services								
503-030-520-1206	Chemicals/Testing	132,700	154,530	140,000	80,000	95,000	95,000	95,000
503-030-520-1221	Contract Services	62,730	63,733	-	-	-	-	-
503-030-520-1401	Electricity & Telephone	219,472	231,599	220,000	220,000	220,000	220,000	220,000
503-030-520-1403	Equipment Repairs	688	23,719	10,000	10,000	10,000	10,000	10,000
503-030-520-1405	Equipment Rentals	-	128	-	-	-	-	-
503-030-520-1801	Insurance & Surety Bonds	53,804	63,714	69,770	69,280	74,909	74,909	74,909
503-030-520-2102	Legal Fees	2,551	4,476	10,000	10,000	10,000	10,000	10,000
503-030-520-2203	Meetings, Travel & Schools	2,504	957	-	-	-	-	-
503-030-520-2204	Miscellaneous Expense	141	-	-	-	-	-	-
503-030-520-2206	Bank Service Fees	16,864	22,778	18,850	24,000	26,000	26,000	26,000
503-030-520-2502	Postage Fees	15	-	-	-	-	-	-
503-030-520-2503	Professional Services	3,281	-	50,000	50,000	68,000	68,000	68,000
503-030-520-2505	Permits	3,390	5,317	5,000	4,478	5,000	5,000	5,000
503-030-520-2702	Repairs & Maintenance	152,198	141,265	165,000	165,000	165,000	165,000	165,000
503-030-520-2703	FOG Program	-	-	5,000	-	5,000	5,000	5,000
503-030-520-2810	Sewer Effluent Land Application	65,438	66,409	-	-	-	-	-
503-030-520-2903	N. U. I. D.	-	5,588	-	-	-	-	-
503-030-520-3206	Bad Debt Expense	-	31	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	439,192	509,907	551,613	498,658	590,487	590,487	590,487
503-030-520-4018	Internal Services Public Works Staff Fund	940,065	1,066,960	1,085,896	940,156	1,330,540	1,330,540	1,330,540
503-030-520-4019	Internal Services Buildings Fund	88,681	166,762	273,474	200,509	340,443	340,443	340,443
503-030-520-4020	Internal Services Fleet Fund	145,733	135,042	142,235	72,676	-	-	-
503-030-520-4022	Internal Services IT Fund	-	-	-	-	6,652	6,652	6,652
	Total Materials & Services	2,339,347	2,672,816	2,757,238	2,354,657	2,956,931	2,956,931	2,956,931
Capital Outlay								
503-030-540-1401	Equipment Purchases	166,101	32,126	61,000	61,000	131,000	131,000	131,000
503-030-540-2808	Willowbrook Pumpstation	-	17,805	700,000	590,850	-	-	-
503-030-540-2810	Sewer Effluent Land Application	13,957	-	-	-	-	-	-
503-030-540-2813	CWSRF- Hess, Fairgrounds, North Unit	-	-	650,000	35,000	600,000	965,000	965,000
503-030-540-2814	Sewer Improvement Econ Dev Ini	-	123,332	85,000	270	85,000	85,000	85,000
503-030-540-2815	North Unit Subdivision Sewer	400	-	-	-	-	-	-
503-030-540-2816	Willowcreek Sewer Main Extension	-	16,592	35,362	53,343	-	1,140,000	1,140,000
503-030-540-2817	SWWTP Sludge Dewatering	-	-	31,000	31,000	-	-	-
503-030-540-2818	US Hwy 97 Sewer Upgrade	-	-	-	-	-	40,000	40,000
503-030-540-2819	Mountain View Estates/Skyridge Sewer Ext.	-	-	-	-	-	20,000	20,000
	Total Capital Outlay	180,458	189,855	1,562,362	771,463	816,000	2,381,000	2,381,000

City of Madras
2021-22 Budget Worksheet

Community Development Fund
Revenues

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
	Beginning Fund Balance							
505-010-301-0101	Beginning Fund Balance	106,029	79,783	72,362	72,362	51,481	51,481	51,481
	Total Beginning Fund Balance	106,029	79,783	72,362	72,362	51,481	51,481	51,481
	Regulatory Fees							
505-505-330-3401	Planning Fees	43,542	37,815	17,250	52,975	30,000	30,000	30,000
505-505-330-3402	Community Development Fees	94,602	133,163	61,000	172,305	87,500	87,500	87,500
	Total Regulatory Fees	138,143	170,978	78,250	225,280	117,500	117,500	117,500
	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	11	-	-	-	-	-	-
505-505-350-5511	Madras Urban Renewal Agency	45,000	45,000	45,000	45,000	45,000	45,000	45,000
	Total Charges for Services	45,011	45,000	45,000	45,000	45,000	45,000	45,000
	Use of Money & Property							
505-505-380-8101	Interest on Investments	3,733	-	100	250	100	100	100
	Total Use of Money & Property	3,733	-	100	250	100	100	100
	Interfund Transfers - In							
505-505-390-9607	Internal Services Central Services Fund	85,516	90,856	175,000	90,000	175,000	175,000	175,000
505-505-390-9608	Internal Services Public Works Staff Fund	85,516	90,856	175,000	90,000	175,000	175,000	175,000
	Total Interfund Transfers - In	171,032	181,711	350,000	180,000	350,000	350,000	350,000
	Total Revenues	478,949	477,473	545,712	522,892	564,081	564,081	564,081

City of Madras
2021-22 Budget Worksheet

Community Development Fund
Expenditures

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
	Personnel Services							
505-505-510-1001	Regular	147,419	160,165	171,685	160,982	180,466	180,466	180,466
505-505-510-3201	Overtime	2,130	-	-	-	-	-	-
505-505-510-5101	PERS	27,247	36,467	39,367	34,549	41,381	41,381	41,381
505-505-510-5102	Charge for Pension Costs	-	9,542	5,151	4,520	22,535	22,535	22,535
505-505-510-5201	Social Security	10,298	11,061	13,134	11,194	13,894	13,894	13,894
505-505-510-5401	Unemployment Tax	596	159	224	960	500	500	500
505-505-510-5501	Industrial Accident Ins.	51	44	100	2,900	180	180	180
505-505-510-5601	Health & Accident Ins.	37,932	42,413	47,643	34,726	33,500	33,500	33,500
	Total Personnel Services	225,673	259,850	277,304	249,831	292,456	292,456	292,456
	Total FTE	2	2	2	2	2	2	2
	Materials & Services							
505-505-520-1002	Advertising	2,058	3,140	2,500	4,000	3,000	3,000	3,000
505-505-520-1204	Contracted Computer/IT/Telephone	4,937	9,796	9,319	12,305	-	-	-
505-505-520-1205	Unprogrammed Computer	5,580	8,677	8,000	8,000	-	-	-
505-505-520-1301	Dues/Membership	1,421	1,696	1,600	1,600	1,600	1,600	1,600
505-505-520-1801	Insurance and Surety Bonds	1,434	1,698	2,200	2,836	3,132	1,965	1,965
505-505-520-2102	Legal Fees	28,294	20,024	30,000	28,727	30,000	30,000	30,000
505-505-520-2202	Mapping	580	880	2,000	1,500	3,000	3,000	3,000
505-505-520-2203	Meetings Travel & Schools	4,129	2,775	8,000	2,500	6,000	6,000	6,000
505-505-520-2401	Office Supplies	5,560	11,077	5,000	8,000	6,000	6,000	6,000
505-505-520-2501	Planning Commission	52	100	7,000	500	2,000	2,000	2,000
505-505-520-2502	Postage	511	2,442	2,000	1,000	2,000	2,000	2,000
505-505-520-2503	Professional Services	60,796	8,584	60,000	77,000	43,000	43,000	43,000
505-505-520-4017	Internal Services Central Services Fund	36,630	47,143	53,345	48,224	57,015	57,015	57,015
505-505-520-4019	Internal Services Buildings Fund	21,512	27,038	34,627	25,388	10,092	10,092	10,092
505-505-520-4022	Internal Services IT Fund	-	-	-	-	21,129	22,296	22,296
	Total Materials & Services	173,492	145,070	225,591	221,580	187,968	187,968	187,968
	Operating Contingency							
505-505-590-1010	Operating Contingency	-	-	25,000	-	60,000	60,000	60,000
	Total Operating Contingency	-	-	25,000	-	60,000	60,000	60,000
	Ending Fund Balance							
505-505-595-1010	Ending Fund Balance	79,783	72,553	17,817	51,481	23,657	23,657	23,657
	Total Ending Fund Balance	79,783	72,553	17,817	51,481	23,657	23,657	23,657
	Total Expenditures	478,949	477,473	545,712	522,892	564,081	564,081	564,081
	Total Comm. Dev. Revenues	478,949	477,473	545,712	522,892	564,081	564,081	564,081
	Total Comm. Dev. Expenditures	478,949	477,473	545,712	522,892	564,081	564,081	564,081

City of Madras
2021-22 Budget Worksheet

Airport Operations Fund
Revenues

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
509-010-301-0101	Beginning Fund Balance	422,975	298,402	170,628	252,839	574,777	536,655	536,655
	Total Beginning Fund Balance	422,975	298,402	170,628	252,839	574,777	536,655	536,655
Revenues from Other Agencies								
509-090-345-4117	FAA CIP Funding	2,006,062	819,306	644,354	479,137	27,189	27,189	27,189
509-090-345-4118	Oregon Dept. of Aviation Grant	138,995	25,117	83,593	20,510	156,338	156,338	156,338
	Total Revenues from Other Agencies	2,145,056	844,423	727,947	499,647	183,527	183,527	183,527
Charges for Services								
509-090-350-5401	Miscellaneous Revenue	23,261	1,125	-	100	-	-	-
509-090-350-5402	Insurance Proceeds	102,932	-	-	-	-	-	-
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	136,094	11,025	9,900	10,000	9,900	9,900	9,900
Charges for Current Services								
509-090-370-7201	Aviation Gas	332,086	401,934	570,000	571,038	400,000	400,000	400,000
	Total Charges for Current Services	332,086	401,934	570,000	571,038	400,000	400,000	400,000
Use of Money and Property								
509-090-380-8009	Grounds & Lights Maintenance Fees	14,926	21,037	18,754	21,850	22,350	22,350	22,350
509-090-380-8101	Interest on Investments	7,431	2,581	2,500	2,500	2,500	2,500	2,500
509-090-380-8201	Building Rentals	75	-	25	-	-	-	-
509-090-380-8202	Daimler Lease	265,387	433,038	442,847	446,716	453,419	453,419	453,419
509-090-380-8203	Old Hangar Rent	19,269	22,002	22,300	22,300	22,792	22,792	22,792
509-090-380-8204	T-Hangar Rent	16,755	15,630	18,480	18,480	18,480	18,480	18,480
509-090-380-8205	Heavy Aircraft & Equipment Hangar	93,138	95,860	98,664	98,664	100,667	100,667	100,667
509-090-380-8210	Airport Pad Lease	1,776	1,938	1,633	1,633	1,770	1,770	1,770
509-090-380-8211	Airport Fire	4,550	450	6,750	6,750	6,750	6,750	6,750
509-090-380-8401	Land Rentals	71,761	67,421	66,900	66,900	74,280	74,280	74,280
	Total Use of Money & Property	495,067	659,957	678,853	685,793	703,008	703,008	703,008
Interfund Transfers - In								
509-090-390-9511	Airport Construction Fund	-	170,185	-	-	31,000	31,000	31,000
	Interfund Transfers - In	-	170,185	-	-	31,000	31,000	31,000
	Total Revenues	3,531,279	2,385,926	2,157,328	2,019,317	1,902,212	1,864,090	1,864,090

City of Madras
2021-22 Budget Worksheet

Airport Operations Fund
Expenditures

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
	Materials & Services							
509-090-520-1006	Aviation Gas	264,951	313,557	467,300	445,410	312,000	312,000	312,000
509-090-520-1011	Airshow	4,500	4,500	10,500	-	10,000	11,000	11,000
509-090-520-1204	Contracted Computer/IT/Telephone	6,549	7,008	14,107	12,000	-	-	-
509-090-520-1205	Computer Unprogrammed	-	5,534	2,000	-	-	-	-
509-090-520-1501	Fixed Base Operator	50,820	55,902	61,492	61,492	64,567	64,567	64,567
509-090-520-1502	Commissions - FBO	43,657	52,029	200,000	173,878	60,000	60,000	60,000
509-090-520-1801	Insurance & Surety Bonds	21,887	22,471	22,471	25,110	27,700	26,441	26,441
509-090-520-2102	Legal	26,914	14,962	18,000	25,000	18,000	18,000	18,000
509-090-520-2203	Meetings Travel & School	340	591	2,500	850	1,500	1,500	1,500
509-090-520-2204	Miscellaneous Expense	397	86	1,000	-	-	-	-
509-090-520-2205	Rental Buildings Repair	12,858	8,408	20,000	15,000	25,000	25,000	25,000
509-090-520-2206	Bank Fees	2,417	1,833	3,000	4,500	4,500	4,500	4,500
509-090-520-2207	Maintenance & Repairs	28,061	33,261	50,000	50,000	80,000	80,000	80,000
509-090-520-2208	Materials and Supplies	6,240	7,801	8,000	8,500	-	-	-
509-090-520-2503	Professional Services	25,898	9,382	15,000	35,000	15,000	15,000	15,000
509-090-520-2903	N.U.I.D.	297	-	-	-	-	-	-
509-090-520-3003	Utilities	24,641	26,142	30,000	32,000	32,000	32,000	32,000
509-090-520-4017	Internal Services Central Services Fund	73,335	99,194	178,863	161,692	191,076	191,076	191,076
509-090-520-4018	Internal Services PW Staff Fund	16,289	50,690	72,793	63,023	89,192	89,192	89,192
509-090-520-4019	Internal Services Buildings Fund	30,678	43,472	61,674	45,219	86,120	86,120	86,120
509-090-520-4020	Internal Services Fleet Fund	17,276	6,416	9,501	4,855	-	-	-
509-090-520-4022	Internal Services IT Fund	-	-	-	-	10,671	10,930	10,930
	Total Materials & Services	658,004	763,238	1,248,201	1,163,529	1,027,325	1,027,326	1,027,326
	Capital Outlay							
509-090-540-1001	Airport Improvement	123,618	36,758	20,000	-	30,000	30,000	30,000
509-090-540-1006	Taxiway Improvement Project	2,355,920	996,944	65,000	53,722	-	-	-
509-090-540-1007	ARFF & Airport Maint. Bldg.	-	11,625	7,500	-	-	-	-
509-090-540-1008	Airport Master Plan	4,520	234,704	210,000	164,911	50,000	50,000	50,000
509-090-540-1009	Helipad	-	-	-	-	181,000	181,000	181,000
	Total Capital Outlay	2,484,058	1,280,031	302,500	218,633	261,000	261,000	261,000

City of Madras
2021-22 Budget Worksheet

Airport Operations Fund
Expenditures

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Interfund Transfers - Out								
509-090-550-1004	Transportation Operations Fund	-	-	9,000	9,000	9,000	9,000	9,000
509-090-550-1023	Industrial Site Fund	5,000	5,000	-	-	-	-	-
	Total Interfund Transfers - Out	5,000	5,000	9,000	9,000	9,000	9,000	9,000
Debt Service								
509-090-570-7408	OBDD Heavy Air Hangar - Principal	49,904	49,904	57,000	57,000	56,000	56,000	56,000
509-090-570-7409	OBDD Heavy Air Hangar - Interest	30,466	29,469	29,000	29,000	28,000	28,000	28,000
509-090-570-7411	Berg Drive Extension - Principal	3,933	4,051	4,200	4,200	4,350	4,350	4,350
509-090-570-7410	Berg Drive Extension - Interest	1,512	1,394	1,300	1,300	1,200	1,200	1,200
	Total Debt Service	85,815	84,818	91,500	91,500	89,550	89,550	89,550
Reserve for Future Expenditure								
509-090-580-6001	Reserve for Future Expenditure	-	-	-	-	115,000	115,000	115,000
	Total Facilities/Capital Reserves	-	-	-	-	115,000	115,000	115,000
Operating Contingency								
509-090-590-1010	Operating Contingency	-	-	407,500	-	50,000	50,000	50,000
	Total Operating Contingency	-	-	407,500	-	50,000	50,000	50,000
Ending Fund Balance								
509-090-595-1010	Ending Fund Balance	298,402	252,839	98,627	536,655	350,337	312,214	312,214
	Total Ending Fund Balance	298,402	252,839	98,627	536,655	350,337	312,214	312,214
	Total Expenditures	3,531,279	2,385,926	2,157,328	2,019,317	1,902,212	1,864,090	1,864,090
	Total Airport Operations Revenues	3,531,279	2,385,926	2,157,328	2,019,317	1,902,212	1,864,090	1,864,090
	Total Airport Oper. Expenditures	3,531,279	2,385,926	2,157,328	2,019,317	1,902,212	1,864,090	1,864,090
Fiscal Policy Analysis								
	Ending Fund Balance + Contingency	298,402	252,839	506,127	536,655	400,337	362,214	362,214
	Expenses = PS, MS + Transfers Out	663,004	768,238	1,257,201	1,172,529	1,036,325	1,036,326	1,036,326
	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	45.01%	32.91%	40.26%	45.77%	38.63%	34.95%	35%
	Debt Coverage Ratio - Target 125%	347.73%	298.10%	107.79%	586.51%	391.22%	348.65%	349%

City of Madras
2021-22 Budget Worksheet

Airport Construction Fund

GL Codes	Description	2018-2019		2019-2020		2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted		
	Beginning Fund Balance									
404-010-301-0101	Beginning Fund Balance	13	13	-	-	35,970	35,970	35,970		
	Total Beginning Fund Balance	13	13	-	-	35,970	35,970	35,970	35,970	
	Use of Money and Property									
404-404-380-8501	Land Sale	-	170,172	-	35,970	-	-	-		
	Total Use of Money and Property	-	170,172	-	35,970	-	-	-	-	-
	Total Revenues	13	170,185	-	35,970	35,970	35,970	35,970	35,970	
	Interfund Transfers-Out									
404-404-550-1021	Airport Operations Fund	-	170,185	-	-	31,000	31,000	31,000		
	Total Interfund Transfers-Out	-	170,185	-	-	31,000	31,000	31,000	31,000	
	Ending Fund Balance									
404-404-595-1010	Ending Fund Balance	13	-	-	35,970	4,970	4,970	4,970		
	Total Ending Fund Balance	13	-	-	35,970	4,970	4,970	4,970	4,970	
	Total Expenditures	13	170,185	-	35,970	35,970	35,970	35,970	35,970	
	Total Airport Construction Revenues	13	170,185	-	35,970	35,970	35,970	35,970	35,970	
	Total Airport Construction Exp.	13	170,185	-	35,970	35,970	35,970	35,970	35,970	

City of Madras
2021-22 Budget Worksheet

Internal Services - Information Technology (IT) Fund
Revenues

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
	Beginning Fund Balance							
801-010-301-0101	Beginning Fund Balance					-	-	-
	Total Beginning Fund Balance	-	-	-	-	-	-	-
	Charges for Services							
801-101-350-9401	Airport Ops					10,671	10,930	10,930
801-101-350-9502	Community Development					21,129	22,296	22,296
801-101-350-9508	Golf Course					6,996	6,996	6,996
801-101-350-9607	General Fund - PD					105,409	109,456	109,456
801-101-350-9801	Wastewater Ops					6,652	6,652	6,652
801-101-350-9905	ISF-CS					90,158	93,791	93,791
801-101-350-9906	ISF-PW					110,878	121,511	121,511
801-101-350-9907	Madras Urban Renewal Agency					7,514	8,033	8,033
	Total Charges for Services	-	-	-	-	359,407	379,665	379,665
	Interfund Transfers - In							
801-101-390-9606	General Fund - Non Departmental					60,000	60,000	60,000
	Total Interfund Transfers - In	-	-	-	-	60,000	60,000	60,000
	Total Revenues	-	-	-	-	419,407	439,665	439,665
	Materials & Services							
801-101-520-4001	Annual Service Contracts					64,474	64,474	64,474
801-101-520-4002	Annual License Costs					93,697	100,697	100,697
801-101-520-4003	Annual Cyber Security					42,800	42,800	42,800
801-101-520-4004	Hardware					26,200	13,200	13,200
801-101-520-4005	Internet					28,218	28,218	28,218
801-101-520-4006	Telephones					42,018	42,018	42,018
801-101-520-4007	Training					2,000	2,000	2,000
801-101-520-4008	Annual Cyber Security Insurance					-	13,622	13,622
	Total Materials & Services	-	-	-	-	299,407	307,029	307,029
	Capital Outlay							
801-101-540-1100	Airport Conference Room					15,000	15,000	15,000
801-101-540-1101	PD Training Room					20,000	20,000	20,000
801-101-540-1101	PD Radios					-	12,636	12,636
801-101-540-1102	Council Chambers					25,000	25,000	25,000
801-101-540-1103	Asset Management Software					20,000	20,000	20,000
	Total Capital Outlay	-	-	-	-	80,000	92,636	92,636
	Operating Contingency							
801-101-590-1010	Operating Contingency					20,000	20,000	20,000
	Total Operating Contingency	-	-	-	-	20,000	20,000	20,000
	Reserve for Future Expenditures							
801-101-580-6001	City Hall/PD Phone System					5,000	5,000	5,000
801-101-580-6001	Replacement Server					10,000	10,000	10,000
	Total Reserve for Future Expenditure	-	-	-	-	15,000	15,000	15,000
	Ending Fund Balance							
801-101-595-1010	Ending Fund Balance					5,000	5,000	5,000
	Total Ending Fund Balance	-	-	-	-	5,000	5,000	5,000
	Total Expenditures	-	-	-	-	419,407	439,665	439,665
	Total ISF IT Revenues	-	-	-	-	419,407	439,665	439,665
	Total ISF IT Expenditures	-	-	-	-	419,407	439,665	439,665

City of Madras
2021-22 Budget Worksheet

Internal Services - Central Services Fund
Revenues

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
802-010-301-0101	Beginning Fund Balance	384,759	303,256	262,873	262,873	268,362	268,362	268,362
	Total Beginning Fund Balance	384,759	303,256	262,873	262,873	268,362	268,362	268,362
City Licenses								
802-101-311-1101	Business Licenses	36,300	35,815	35,000	35,500	35,500	35,500	35,500
	Total City Licenses	36,300	35,815	35,000	35,500	35,500	35,500	35,500
Regulatory Fees								
802-101-330-3401	SDC Deferral Application Fee	600	5,800	2,000	3,500	2,500	2,500	2,500
	Total Regulatory Fees	600	5,800	2,000	3,500	2,500	2,500	2,500
Charges for Services								
802-101-350-5401	Miscellaneous Revenue	15,798	10,468	8,500	8,500	8,500	8,500	8,500
802-101-350-9401	Airport Operations Fund	73,335	99,194	178,863	161,692	191,076	191,076	191,076
802-101-350-9502	Community Development Fund	36,630	47,143	53,345	48,224	57,015	57,015	57,015
802-101-350-9507	Golf and Parks Fund - Parks Op	25,917	10,904	7,893	7,135	7,566	7,566	7,566
802-101-350-9506	Golf and Parks Fund - Golf Op	-	-	26,415	23,879	25,322	25,322	25,322
802-101-350-9607	Police Department	317,991	349,105	283,852	246,658	312,810	312,810	312,810
802-101-350-9701	Water Operations Fund	84,854	136,911	228,881	206,908	232,681	232,681	232,681
802-101-350-9801	Wastewater Operations Fund	439,192	509,907	551,613	498,658	590,487	590,487	590,487
802-101-350-9902	Transportation Operations Fund	113,491	87,021	72,512	65,551	75,506	75,506	75,506
802-101-350-9904	Tourism Economic Development Fund	10,749	30,066	33,983	30,721	30,819	30,819	30,819
802-101-350-9908	Housing District Project Fund	-	-	15,771	14,257	15,119	15,119	15,119
	Total Charges for Services	1,117,956	1,280,720	1,461,628	1,312,183	1,546,901	1,546,901	1,546,901
Use of Money & Property								
802-101-380-8101	Interest on Investments	-	-	-	2,700	2,700	2,700	2,700
802-101-380-8201	Building Rentals	250	200	-	100	200	200	200
802-101-380-8301	Land Rental - City owned	1,005	1,055	-	1,055	1,055	1,055	1,055
	Total Use of Money & Property	1,255	1,255	-	3,855	3,955	3,955	3,955
	Total Revenues	1,540,870	1,626,846	1,761,501	1,617,911	1,857,218	1,857,218	1,857,218

City of Madras
2021-22 Budget Worksheet

Internal Services - Central Services Fund
Expenditures

GL Codes	Description	2018-2019	2019-2020	2020-2021	Yr End Proj.	2021-2022		
		Actuals	Actuals	Adopted		Proposed	Approved	Adopted
Personnel Services								
802-101-510-1001	Regular	540,464	533,165	575,067	573,000	616,426	616,426	616,426
802-101-510-3201	Overtime	697	680	10,000	600	10,000	10,000	10,000
802-101-510-5101	PERS	105,095	124,978	140,928	138,064	150,837	150,837	150,837
802-101-510-5102	Charge for Pension Costs	-	31,327	17,552	17,208	84,075	84,075	84,075
802-101-510-5201	Social Security	38,790	37,396	44,758	39,470	48,990	48,990	48,990
802-101-510-5401	Unemployment Tax	2,152	526	585	10,680	1,000	1,000	1,000
802-101-510-5501	Industrial Accident Insurance	182	151	1,000	9,950	620	620	620
802-101-510-5601	Health & Accident Insurance	131,705	129,919	135,526	112,796	131,257	131,257	131,257
	Total Personnel Services	819,086	858,142	925,416	901,768	1,043,205	1,043,205	1,043,205
	Total FTE	6.85	6.85	6.85	6.85	7.00	7.00	7.00
Materials & Services								
802-101-520-1002	Advertising	160	793	4,000	1,500	2,000	2,000	2,000
802-101-520-1003	Audit	32,550	45,300	42,000	45,000	42,000	42,000	42,000
802-101-520-1203	Community Clean-up	1,052	1,958	-	-	-	-	-
802-101-520-1204	Contracted IT/Computer/Phone	51,577	65,140	62,900	75,734	-	-	-
802-101-520-1205	Unprogrammed Computer	8,719	5,031	12,000	12,000	-	-	-
802-101-520-1210	CP - Sister City	-	2	-	-	-	-	-
802-101-520-1221	Contract Services	31,632	40,438	55,000	40,000	55,000	55,000	55,000
802-101-520-1223	City Council Expenses	22,269	9,388	20,000	12,000	15,000	15,000	15,000
802-101-520-1301	Dues/Membership	12,771	13,036	14,000	14,000	14,000	14,000	14,000
802-101-520-1801	Insurance & Surety Bonds	4,232	4,971	5,500	9,047	10,426	6,793	6,793
802-101-520-2102	Legal Fees	71,946	55,755	70,000	55,000	65,000	65,000	65,000
802-101-520-2201	Maintenance/Office Equipment	1,325	221	1,000	500	1,000	1,000	1,000
802-101-520-2203	Meetings, Travel & Schools	22,028	20,847	27,500	10,000	20,000	20,000	20,000
802-101-520-2204	Miscellaneous	43	36	500	-	-	-	-
802-101-520-2206	Bank Service Fees	2,390	2,606	3,000	3,000	3,000	3,000	3,000
802-101-520-2401	Office Supplies	19,189	18,264	28,000	20,000	22,000	22,000	22,000
802-101-520-2502	Postage	3,272	2,844	5,000	3,500	5,000	5,000	5,000
802-101-520-2503	Professional Services	11,069	51,720	30,000	55,000	35,000	35,000	35,000
802-101-520-2801	Safety - Employees	1,188	1,625	1,500	1,500	2,500	2,500	2,500
802-101-520-4022	Internal Services IT Fund	-	-	-	-	90,158	93,791	93,791
	Total Materials & Services	297,414	339,976	381,900	357,781	382,084	382,084	382,084
Interfund Transfers - Out								
802-101-550-1020	Community Development Fund	85,516	90,856	175,000	90,000	175,000	175,000	175,000
802-101-550-1027	Tourism/Economic Development	4,500	75,000	-	-	-	-	-
802-101-550-1029	Community Cleanup Fund	31,097	-	-	-	-	-	-
	Total Interfund Transfers - Out	121,113	165,856	175,000	90,000	175,000	175,000	175,000
Operating Contingency								
802-101-590-1010	Operating Contingency	-	-	50,000	-	50,000	50,000	50,000
	Total Operating Contingency	-	-	50,000	-	50,000	50,000	50,000
Ending Fund Balance								
802-101-595-1010	Ending Fund Balance	303,256	262,873	229,185	268,362	206,929	206,929	206,929
	Total Ending Fund Balance	303,256	262,873	229,185	268,362	206,929	206,929	206,929
	Total Expenditures	1,540,870	1,626,846	1,761,501	1,617,911	1,857,218	1,857,218	1,857,218
	Total ISF Central Services Revenues	1,540,870	1,626,846	1,761,501	1,617,911	1,857,218	1,857,218	1,857,218
	Total ISF Central Services Expenditures	1,540,870	1,626,846	1,761,501	1,617,911	1,857,218	1,857,218	1,857,218
Fiscal Policy Analysis								
	Ending Fund Balance + Contingency	303,256	262,873	279,185	268,362	256,929	256,929	256,929
	Expenses = PS, MS + Transfers Out	819,086	858,142	925,416	901,768	1,043,205	1,043,205	1,043,205
	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	37.02%	30.63%	30.17%	29.76%	24.63%	24.63%	25%

City of Madras
2021-22 Budget Worksheet

ISF Public Works Staff & Fleet Fund
Revenues

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
803-010-301-0101	Beginning Fund Balance	316,916	323,260	339,734	339,734	383,501	383,501	383,501
	Total Beginning Fund Balance	316,916	323,260	339,734	339,734	383,501	383,501	383,501
Regulatory Fees								
803-101-330-3401	City Review & Permits	6,300	10,500	2,500	12,450	9,000	9,000	9,000
803-101-330-3403	Plan Review,QA,Admin & Inspection Fees	220	-	500	500	500	500	500
803-101-330-3601	Abatement	3,925	100	2,500	2,500	2,500	2,500	2,500
	Total Regulatory Fees	10,445	10,600	5,500	15,450	12,000	12,000	12,000
Charges for Services								
803-101-350-5401	Miscellaneous Revenue	-	991	-	31,650	-	-	-
803-101-350-9401	Airport Operations Fund	16,289	50,690	72,793	63,023	89,192	89,192	89,192
803-101-350-9507	Parks and Golf Course Fund - Parks Ops	113,648	151,701	182,647	158,134	223,796	223,796	223,796
803-101-350-9508	Parks and Golf Course Fund - Golf Ops	-	-	190,637	165,051	233,586	233,586	233,586
803-101-350-9701	Water Operations Fund	150,087	160,714	195,963	169,663	240,112	240,112	240,112
803-101-350-9801	Wastewater Operations Fund	940,065	1,066,960	1,085,896	940,156	1,330,540	1,330,540	1,330,540
803-101-350-9902	Transportation Operations Fund	325,407	337,160	405,019	350,661	496,267	496,267	496,267
803-101-350-9907	ISF- Building Fund	24,000	71,918	86,552	74,936	106,052	106,052	106,052
803-101-350-9908	Housing District Project Fund	-	-	15,770	13,653	17,421	17,421	17,421
	Total Charges for Services	1,569,496	1,840,133	2,235,277	1,966,927	2,736,966	2,736,966	2,736,966
Use of Money & Property								
803-101-380-8101	Interest on Investments	133	103	150	150	150	150	150
803-101-380-8102	Sale of Assets	20,791	-	-	-	-	-	-
	Total Use of Money & Property	20,924	103	150	150	150	150	150
	Total Revenues	1,917,781	2,174,095	2,580,661	2,322,261	3,132,617	3,132,617	3,132,617

City of Madras
2021-22 Budget Worksheet

ISF Public Works Staff Fund
Expenditures

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Personnel Services								
803-101-510-1001	Regular	635,251	733,623	825,734	745,000	843,430	843,430	843,430
803-101-510-3201	Overtime	40,240	36,772	37,080	37,960	28,654	37,704	37,704
803-101-510-3202	On Call Per Diem	15,200	18,200	21,424	17,200	29,850	20,800	20,800
803-101-510-5101	PERS	140,817	182,170	222,173	201,150	227,477	227,477	227,477
803-101-510-5102	Charge for Pension Costs	-	46,078	26,527	24,005	82,251	82,251	82,251
803-101-510-5201	Social Security	50,798	57,876	63,592	57,322	68,992	68,992	68,992
803-101-510-5401	Unemployment Tax	2,738	789	5,300	4,710	3,110	3,110	3,110
803-101-510-5501	Industrial Accident Insurance	291	298	17,431	17,254	20,635	20,635	20,635
803-101-510-5601	Health & Accident Insurance	199,267	233,628	262,664	237,000	270,421	270,421	270,421
803-101-510-5701	Retiree Health & Accident Ins	7,152	7,558	9,732	7,680	9,800	9,800	9,800
	Total Personnel Services	1,091,755	1,316,991	1,491,657	1,349,281	1,584,620	1,584,620	1,584,620
	Total FTE	12.15	12.15	13.15	14.15	14.00	14.00	14.00
Materials & Services								
803-101-520-1001	Abatement	7,819	10,289	6,000	6,000	10,000	10,000	10,000
803-101-520-1002	Advertising	754	824	1,000	1,000	1,000	1,000	1,000
803-101-520-1200	Temp Services	205,374	147,570	218,000	120,000	275,000	275,000	275,000
803-101-520-1201	Annual Dues & Licenses	3,888	1,629	4,000	4,000	6,500	6,500	6,500
803-101-520-1204	Contracted Computer/IT/Telephone	37,777	53,534	64,400	64,400	-	-	-
803-101-520-1205	Computer- Unprogrammed	13,158	31,946	35,200	35,200	-	-	-
803-101-520-1221	Contract Services	15,812	15,175	50,000	105,000	31,000	31,000	31,000
803-101-520-1801	Insurance and Surety Bonds	10,133	7,290	-	16,379	19,348	15,715	15,715
803-101-520-2102	Legal Fees	32,314	27,156	26,000	26,000	26,000	26,000	26,000
803-101-520-2203	Meetings, Travel, and Employee Development	20,512	15,456	22,000	22,000	20,000	20,000	20,000
803-101-520-2204	Miscellaneous Expense	-	270	-	-	-	-	-
803-101-520-2206	Bank Service Fees	1,893	-	-	-	-	-	-
803-101-520-2401	Office Supplies	19,889	21,086	22,000	22,000	22,000	22,000	22,000
803-101-520-2502	Postage	964	849	1,000	1,000	1,000	1,000	1,000
803-101-520-2503	Professional Services	42,168	62,806	65,000	65,000	65,000	65,000	65,000
803-101-520-2702	Repairs and Maintenance	-	-	-	-	-	-	-
803-101-520-3002	Uniforms	1,938	2,412	3,000	3,000	3,000	3,000	3,000
803-101-520-3003	First Aid Supplies	826	574	3,000	3,000	3,000	3,000	3,000
803-101-520-3004	Personal Protective Equipment	2,033	1,629	5,500	5,500	5,500	5,500	5,500
803-101-520-3206	Bad Debt Expense	-	1,018	-	-	-	-	-
803-101-520-4022	Internal Services IT Fund	-	-	-	-	110,878	121,511	121,511
	Total Materials & Services	417,251	401,514	526,100	499,479	599,226	606,226	606,226
Interfund Transfers - Out								
803-101-550-1003	Community Development Fund	85,516	90,856	175,000	90,000	-	-	-
803-101-550-1024	Tourism & Economic Development Fund	-	25,000	-	-	-	-	-
	Total Interfund Transfers - Out	85,516	115,856	175,000	90,000	-	-	-
	Total Expenditures- ISF PW	1,594,522	1,834,361	2,192,757	1,938,760	2,183,846	2,190,846	2,190,846

City of Madras
2021-22 Budget Worksheet

**ISF Fleet
Expenditures**

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
	Materials & Services							
803-102-520-1403	Equipment Repairs	-	-	-	-	80,000	80,000	80,000
803-102-520-1406	Shop Tools/Equipment Purchases - PW	-	-	-	-	10,000	10,000	10,000
803-102-520-1601	Fuel - PW	-	-	-	-	60,000	60,000	60,000
803-102-520-1801	Insurance & Surety Bonds- PW	-	-	-	-	26,336	26,336	26,336
803-102-520-2901	Tires - PW	-	-	-	-	10,000	10,000	10,000
	Total Materials & Services	-	-	-	-	186,336	186,336	186,336
	Capital Outlay							
803-102-540-1401	Equipment Purchases - PW	-	-	-	-	60,000	60,000	60,000
803-102-540-1404	Equipment Lease PW	-	-	-	-	19,000	19,000	19,000
	Total Capital Outlay	-	-	-	-	79,000	79,000	79,000
	Total Expenditures-ISF Fleet	-	-	-	-	265,336	265,336	265,336

**ISF PW Staff & Fleet
Non-Departmental
Expenditures**

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
	Interfund Transfers - Out							
803-109-550-1003	Community Development Fund	-	-	-	-	175,000	175,000	175,000
	Total Interfund Transfers - Out	-	-	-	-	175,000	175,000	175,000
	Reserve for Future Expenditure							
803-109-580-6003	Capital Reserve For Fleet Equipment	-	-	-	-	20,000	20,000	20,000
	Total Reserve for Future Expenditure	-	-	-	-	20,000	20,000	20,000
	Operating Contingency							
803-109-590-1010	Operating Contingency	-	-	-	-	50,000	50,000	50,000
	Total Operating Contingency	-	-	-	-	50,000	50,000	50,000
	Ending Fund Balance							
803-109-595-1010	Ending Fund Balance	323,260	339,734	387,904	383,501	438,435	431,435	431,435
	Total Ending Fund Balance	323,260	339,734	387,904	383,501	438,435	431,435	431,435
	Total Expenditures	1,917,781	2,174,095	2,580,661	2,322,261	3,132,617	3,132,617	3,132,617
	Total ISF PW & Fleet Fund Revenues	1,917,781	2,174,095	2,580,661	2,322,261	3,132,617	3,132,617	3,132,617
	Total ISF PW & Fleet Fund Expenditures	1,917,781	2,174,095	2,580,661	2,322,261	3,132,617	3,132,617	3,132,617
	Fiscal Policy Analysis	2018-2019	2019-2020	2020-2021	Yr End Proj.	2021-2022	2021-2022	2021-2022
	Ending Fund Balance + Contingency	323,260	339,734	387,904	383,501	488,435	481,435	481,435
	Expenses = PS, MS + Transfers Out	1,509,006	1,718,505	2,017,757	1,848,760	2,370,182	2,377,182	2,377,182
	Minimum Policy 60 days	16.40%	16.40%	16.40%	16.40%	16.40%	16.40%	16.40%
	Management Target 20%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
	Actual	21.42%	19.77%	19.22%	20.74%	20.61%	20.25%	20%

City of Madras
2021-22 Budget Worksheet

Transportation Operations Fund
Revenues

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
204-010-301-0101	Beginning Fund Balance	308,795	383,245	539,895	381,925	625,982	686,980	686,980
	Total Beginning Fund Balance	308,795	383,245	539,895	381,925	625,982	686,980	686,980
Franchise Fees								
204-040-320-2101	Cascade Natural Gas - 50%	58,785	64,708	54,150	58,779	55,000	55,000	55,000
204-040-320-2201	Bend Broadband 50%	18,405	7,514	11,400	18,000	10,000	10,000	10,000
204-040-320-2301	Pacific Power & Light - 50%	315,904	304,634	296,400	307,432	300,000	300,000	300,000
204-040-320-2401	QWest Communications - 50%	9,476	8,787	9,025	8,000	8,500	8,500	8,500
204-040-320-2402	Quantum Communications - 50%	6,554	5,192	2,850	4,200	4,300	4,300	4,300
204-040-320-2601	Madras Sanitary Service - 50%	32,667	34,046	28,500	37,000	32,000	32,000	32,000
204-040-320-2701	Fiber Optic (Level III) - 50%	8,069	217	7,125	5,000	-	-	-
204-040-320-2801	Bend Broadband - 50%	5,442	13,282	5,225	9,500	12,000	12,000	12,000
	Total Franchise Fees	455,301	438,381	414,675	447,911	421,800	421,800	421,800
Shared Revenues								
204-040-340-4113	Loan Proceeds	75,000	-	-	-	-	-	-
204-040-340-4114	OTIB Loan J Street Willow Creek Bridge	-	106,190	1,687,576	187,500	1,500,000	1,500,000	1,500,000
	Total Shared Revenues	75,000	106,190	1,687,576	187,500	1,500,000	1,500,000	1,500,000
Revenues From Other Agencies								
204-040-345-4501	State Gas Funds	461,977	432,134	441,000	441,000	460,000	460,000	460,000
204-040-345-4502	State Revenue Sharing	84,432	91,320	78,000	91,320	94,060	94,060	94,060
204-040-345-4505	STP Allotment Funds	70,770	-	78,066	73,382	151,657	151,657	151,657
204-040-345-4510	Jefferson County Trail Improvement	-	12,000	-	-	72,000	72,000	72,000
204-040-345-4519	MRC Program Income	5,000	50,000	10,000	-	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	36,859	-	159,245	-	-	-
204-040-345-4523	Grant/Loan Jefferson County J Street Bridge	-	102,544	1,687,576	187,500	1,500,000	1,500,000	1,500,000
204-040-345-4525	Grant - ODOT Juniper Hills to Madras East Trails Proj.	-	-	-	-	168,000	168,000	168,000
204-040-345-4526	Grant - ODOT SRTS 7th Street	-	-	-	-	300,000	300,000	300,000
	Total Revenues from Other Agencies	846,490	724,858	2,294,642	952,447	2,755,717	2,755,717	2,755,717
Charges for Services								
204-040-350-5401	Miscellaneous Revenue	(742)	2,042	500	-	500	500	500
204-040-350-5402	Insurance Reimbursements	750	1,250	-	-	-	-	-
	Total Charges for Services	8	3,292	500	-	500	500	500
L. I. D. Revenues								
204-040-355-4013	I & Marshall Street - Principal	-	-	200	-	200	-	-
204-040-355-4014	I & Marshall Street - Interest	-	-	50	-	50	-	-
	Total L. I. D. Revenues	-	-	250	-	250	-	-
System Development Charges								
204-040-370-6501	SDC - Street Reimbursement	36,847	14,382	3,500	6,394	3,040	3,040	3,040
	Total System Development Charges	36,847	14,382	3,500	6,394	3,040	3,040	3,040
Use of Money & Property								
204-040-380-8101	Interest on Investments	8,291	6,196	5,500	4,500	4,500	4,500	4,500
204-040-380-8502	Industrial Site Leases	-	-	-	8,028	8,000	8,000	8,000
	Total Use of Money & Property	8,291	6,196	5,500	12,528	12,500	12,500	12,500
Interfund Transfers - In								
204-040-390-9201	Industrial Site Fund	-	108,457	-	-	-	-	-
204-040-390-9401	Airport Operations	-	-	9,000	9,000	9,000	9,000	9,000
204-040-390-9509	SDC Wastewater Improvement Fund	-	-	42,000	42,000	-	-	-
204-040-390-9605	SDC Street Reimbursement	57,999	-	-	-	-	-	-
204-040-390-9606	SDC Water Improvement Fund	-	60,167	-	-	-	-	-
204-040-390-9607	SDC Storm Water Improvement	-	30,000	25,000	25,000	-	-	-
204-040-390-9608	SDC Street Improvement	30,889	59,000	59,000	59,000	204,000	224,000	224,000
204-040-390-9609	Water Operations	-	211,000	-	-	-	-	-
	Total Interfund Transfers- In	88,888	468,624	135,000	135,000	213,000	233,000	233,000
	Total Revenues	1,819,619	2,145,167	5,081,538	2,123,705	5,532,789	5,613,537	5,613,537

City of Madras
2021-22 Budget Worksheet

Transportation Operations Fund
Expenditures

GL Codes	Description	2018-2019 Actuals	2019-2020 Actuals	2020-2021		2021-2022		
				Adopted	Yr End Proj.	Proposed	Approved	Adopted
Materials & Services								
204-040-520-1008	Alley Maintenance	1,600	36	2,500	-	2,500	2,500	2,500
204-040-520-1106	Bicycle Path and Light Maintenance	7,259	7,287	32,000	15,000	25,000	25,000	25,000
204-040-520-1221	Contract Services	3,899	-	5,000	-	3,500	3,500	3,500
204-040-520-1403	Equipment Repairs	-	330	5,000	7,500	5,000	5,000	5,000
204-040-520-1405	Equipment Rentals	-	-	1,000	1,000	1,000	1,000	1,000
204-040-520-1801	Insurance & Surety Bonds	8,021	8,873	9,269	8,695	9,700	9,700	9,700
204-040-520-2102	Legal Fees	2,163	8,539	4,000	2,500	3,500	3,500	3,500
204-040-520-2204	Miscellaneous Expense	-	-	5,000	-	-	-	-
204-040-520-2206	OTIB Bank/Loan Fees	-	22,334	25,000	25,000	25,000	25,000	25,000
204-040-520-2503	Professional Services	17,672	1,500	5,000	5,000	23,500	43,500	43,500
204-040-520-2702	Repairs/Maintenance Materials	120,563	98,695	140,000	140,000	140,000	140,000	140,000
204-040-520-2804	Street and Trail Lighting Utility	87,917	89,659	90,000	95,000	95,000	95,000	95,000
204-040-520-2806	Street and Trail Lighting Maintenance	516	6,059	-	-	-	-	-
204-040-520-2807	Storm Sewer Maintenance	8,513	-	5,000	5,000	5,000	5,000	5,000
204-040-520-2808	Street Greenway Maintenance	32,540	37,811	30,000	30,000	35,000	35,000	35,000
204-040-520-2809	Sidewalk Grant Program and ADA ramp	16,864	1,000	50,000	-	-	-	-
204-040-520-2810	Street Preservation	-	-	200,000	-	312,500	50,000	50,000
204-040-520-3207	Inventory Used	-	-	10,000	-	10,000	10,000	10,000
204-040-520-3500	Cascade East Transit Grant Match	9,340	7,973	10,000	10,000	10,000	10,000	10,000
204-040-520-4017	Internal Services Central Services Fund	113,491	87,021	72,512	65,551	75,506	75,506	75,506
204-040-520-4018	Internal Services Public Works Staff Fund	325,407	337,160	405,019	350,661	496,267	496,267	496,267
204-040-520-4019	Internal Services Buildings Fund	27,290	36,922	47,285	34,669	64,590	64,590	64,590
204-040-520-4020	Internal Services Fleet Fund	64,908	43,230	53,094	27,129	-	-	-
	Total Materials & Services	847,961	794,431	1,206,679	822,705	1,342,563	1,100,063	1,100,063
Capital Outlay								
204-040-540-1302	Juniper Hills to Madras East Trails Project	-	-	-	-	240,000	240,000	240,000
204-040-540-1311	Safe Routes to School (B Street)	19,869	654,673	-	20	-	-	-
204-040-540-1324	Earl and Conroy Pulverization	277,889	-	-	-	-	-	-
204-040-540-1325	J Street Bridge	30,889	211,370	3,375,152	375,000	3,000,000	3,000,000	3,000,000
204-040-540-1326	ADA Ramp Replacement	-	33,990	-	-	-	-	-
204-040-540-1328	Safe Routes to School (7th Street)	-	-	-	-	375,000	375,000	375,000
204-040-540-1329	Marie Street Rehab	-	-	100,000	100,000	-	365,000	365,000
204-040-540-3001	Street Improvement	134,766	-	-	-	-	-	-
	Total Capital Outlay	463,413	900,033	3,475,152	475,020	3,615,000	3,980,000	3,980,000

City of Madras
2020-21 Budget Worksheet

Transportation Operations Fund
Expenditures

GL Codes	Description	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2020-2021 Yr End Proj.	2021-2022		
						Proposed	Approved	Adopted
Special Payments								
204-040-545-1301	ODOT	-	-	-	-	75,000	75,000	75,000
	Total Special Payments	-	-	-	-	75,000	75,000	75,000
Interfund Transfers - Out								
204-040-550-1024	Parks Fund	50,000	10,000	-	-	-	-	-
	Total Interfund Transfers - Out	50,000	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	46,000	46,000	46,000
204-040-570-7313	J Street SPWF - Principal	-	36,955	42,000	42,000	42,000	42,000	42,000
204-040-570-7314	J Street SPWF - Interest	-	21,823	22,000	22,000	21,000	21,000	21,000
	Total Debt Service	75,000	58,778	79,000	79,000	109,000	109,000	109,000
Reserve for Future Expenditure								
204-040-580-6002	Cherry Lane Reconstruct at Truck Stop	-	-	60,000	60,000	75,000	75,000	75,000
	Total Reserve For Future Expenditure	-	-	60,000	60,000	75,000	75,000	75,000
Operating Contingency								
204-040-590-1010	Operating Contingency	-	-	117,000	-	75,000	75,000	75,000
	Total Operating Contingency	-	-	117,000	-	75,000	75,000	75,000
Ending Fund Balance								
204-040-595-1010	Ending Fund Balance	383,245	381,925	143,707	686,980	241,226	199,474	199,474
	Total Ending Fund Balance	383,245	381,925	143,707	686,980	241,226	199,474	199,474
	Total Expenditures	1,819,619	2,145,167	5,081,538	2,123,705	5,532,789	5,613,537.00	5,613,537
	Total TOF Revenues	1,819,619	2,145,167	5,081,538	2,123,705	5,532,789	5,613,537	5,613,537
	Total TOF Expenditures	1,819,619	2,145,167	5,081,538	2,123,705	5,532,789	5,613,537	5,613,537

Fiscal Policy Analysis	2018-2019	2019-2020	2020-2021	Yr. End Proj.	2021-2022	2021-2022	2021-2022
Ending Fund Balance + Contingency	383,245	381,925	260,707	686,980	316,226	274,474	274,474
Expenses = PS, MS + Transfers Out	897,961	804,431	1,206,679	822,705	1,342,563	1,100,063	1,100,063
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	42.68%	47.48%	21.61%	83.50%	23.55%	24.95%	25%
Debt Coverage Ratio - Target 125%	510.99%	649.78%	181.91%	869.59%	221.31%	183.00%	183%

City of Madras
2021-22 Budget Worksheet

Tourism/Economic Development Fund
Revenues

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
207-010-301-0101	Beginning Fund Balance	153,564	206,394	489,908	480,938	343,857	277,630	277,630
	Total Beginning Fund Balance	153,564	206,394	489,908	480,938	343,857	277,630	277,630
Shared Revenues								
207-207-340-4202	Transient Room Tax - Dedicated	119,732	-	-	206,360	234,500	234,500	234,500
207-207-340-4203	Cares Act Grant	-	200,459	-	-	-	-	-
207-207-340-4204	CDBG Grant COVID Relief	-	-	150,000	88,800	-	-	-
	Total Shared Revenues	119,732	200,459	150,000	295,160	234,500	234,500	234,500
Use of Money & Property								
207-207-380-8101	Interest	3,177	5,092	4,000	4,500	2,500	2,500	2,500
207-207-380-8102	P-Card Rebate	-	4,500	4,500	4,500	4,500	4,500	4,500
	Total Use of Money & Property	3,177	9,592	8,500	9,000	7,000	7,000	7,000
Interfund Transfers - In								
207-207-390-9606	General Fund - Non Departmental	119,732	240,844	163,500	15,000	-	-	-
207-207-390-9607	ISF Central Services	4,500	75,000	-	-	-	-	-
207-207-390-9504	ISF Public Works Staff	-	25,000	-	-	-	-	-
	Total Interfund Transfers - In	124,232	340,844	163,500	15,000	-	-	-
	Total Revenues	400,704	757,289	811,908	800,098	585,357	519,130	519,130

City of Madras
2021-22 Budget Worksheet

Tourism/Economic Development Fund
Expenditures

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Materials & Services								
207-207-520-1011	Airshow of the Cascades	-	-	9,500	-	7,500	7,500	7,500
207-207-520-1002	Park Development Grants	7,500	7,500	-	-	-	-	-
207-207-520-1202	Chamber of Commerce	68,000	68,000	68,000	68,000	68,000	68,000	68,000
207-207-520-1217	Community Projects - Programmed	41,470	44,424	39,690	32,000	45,000	52,500	52,500
207-207-520-1218	Community Projects - UnProgrammed	3,471	5,750	5,000	5,000	5,000	5,000	5,000
207-207-520-1219	Economic Development for CO	11,205	11,205	13,500	-	13,500	13,500	13,500
207-207-520-4017	Internal Services Central Services Fund	10,749	30,066	33,983	30,721	30,819	30,819	30,819
207-207-520-4019	Internal Services Buildings Fund	1,415	2,606	3,337	2,447	4,037	4,037	4,037
	Total Materials & Services	143,810	169,551	173,010	138,168	173,856	181,356	181,356
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	-	46,300	115,000	78,000	-	10,400	10,400
207-207-545-1223	COIC-OBDD Covid-19 Match	-	-	25,000	22,500	-	-	-
207-207-545-1224	CDBG-Neighbor Impact Covid	-	-	150,000	88,800	-	-	-
207-207-545-1225	MRC-Commercial Loan Fund	-	-	100,000	100,000	-	-	-
	Total Special Payments	5,500	51,800	395,500	289,300	5,500	15,900	15,900
Interfund Transfers - Out								
207-207-550-1020	Parks and Golf Course Fund	45,000	55,000	45,000	45,000	55,000	55,000	55,000
207-207-550-1030	Housing Project Fund	-	-	50,000	50,000	-	-	-
	Total Interfund Transfers - Out	45,000	55,000	95,000	95,000	55,000	55,000	55,000
Reserve for Future Expenditure								
207-207-580-6003	Sister City Reserve	-	-	5,000	-	5,000	5,000	5,000
	Total Reserve For Future Expenditure	-	-	5,000	-	5,000	5,000	5,000
Operating Contingency								
207-207-590-1010	Operating Contingency	-	-	120,000	-	150,000	132,100	132,100
	Total Operating Contingency	-	-	120,000	-	150,000	132,100	132,100
Ending Fund Balance								
207-207-595-1010	Ending Fund Balance	206,394	480,938	23,398	277,630	196,001	129,774	129,774
	Total Ending Fund Balance	206,394	480,938	23,398	277,630	196,001	129,774	129,774
	Total Expenditures	400,704	757,289	811,908	800,098	585,357	519,130	519,130
	Total Tourism/E. D.Revenues	400,704	757,289	811,908	800,098	585,357	519,130	519,130
	Total Tourism/E. D. Expenditures	400,704	757,289	811,908	800,098	585,357	519,130	519,130
Fiscal Policy Analysis								
	Ending Fund Balance + Contingency	206,394	480,938	143,398	277,630	346,001	261,874	261,874
	Expenses = PS, MS + Transfers Out	188,810	224,551	268,010	233,168	228,856	236,356	236,356
	Minimum Policy 16.4%	16.40%	16.40%	16.40%	16.40%	16.40%	16.40%	16.40%
	Management Target 20%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
	Actual	109.31%	214.18%	53.50%	119.07%	151.19%	110.80%	111%

City of Madras
2021-22 Budget Worksheet

Internal Services - Building Fund
Revenues

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
804-010-301-0101	Beginning Fund Balance	127,199	77,138	140,097	140,999	150,778	150,779	150,779
	Total Beginning Fund Balance	127,199	77,138	140,097	140,999	150,778	150,779	150,779
Revenue for Other Agencies								
804-101-345-4600	Madras Redevelopment Commission	65,500	65,500	65,500	65,500	65,500	65,500	65,500
	Total Revenue from Other Agencies	65,500	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	30,678	43,472	61,674	45,219	86,120	86,120	86,120
804-101-350-9502	Community Development Fund	21,512	27,038	34,627	25,388	10,092	10,092	10,092
804-101-350-9507	Parks and Golf Fund - Parks Ops	9,967	16,410	21,016	15,409	28,258	28,258	28,258
804-101-350-9508	Parks and Golf Fund - Golf Ops	-	-	21,160	15,514	16,820	16,820	16,820
804-101-350-9607	Police Department	122,448	162,230	207,764	152,331	55,171	55,171	55,171
804-101-350-9701	Water Operations Fund	13,584	17,994	23,044	16,896	67,281	67,281	67,281
804-101-350-9801	Wastewater Operations Fund	88,681	166,762	273,474	200,509	340,443	340,443	340,443
804-101-350-9902	Transportation Operations Fund	27,290	36,922	47,285	34,669	64,590	64,590	64,590
804-101-350-9904	Tourism Economic Development Fund	1,415	2,606	3,337	2,447	4,037	4,037	4,037
	Total Charges for Services	315,599	473,435	693,381	508,382	672,812	672,812	672,812
Use of Money & Property								
804-101-380-8201	Building Rentals	200	-	-	-	-	-	-
	Total Use of Money & Property	200	-	-	-	-	-	-
	Total Revenues	508,498	616,073	898,978	714,881	889,090	889,091	889,091

City of Madras
2021-22 Budget Worksheet

Internal Services - Building Fund
Expenditures

GL Codes	Description	2018-2019	2019-2020	2020-2021		2021-2022		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
	Materials & Services							
804-101-520-1101	Building Maintenance	80,800	86,985	135,000	95,000	125,000	125,000	125,000
804-101-520-1102	Equipment	255	5,879	10,000	5,000	10,000	10,000	10,000
804-101-520-1401	Utilities	46,938	47,510	80,000	55,000	60,000	60,000	60,000
804-101-520-1801	Insurance and Surety Bonds	24,273	20,663	24,953	24,953	25,720	25,720	25,720
804-101-520-1902	Internal Svc Fund Public Works	24,000	71,918	86,552	74,936	106,052	106,052	106,052
804-101-520-2206	Trust Fee/Bank Service Fees	225	450	500	500	500	500	500
	Total Materials & Services	176,491	233,405	337,005	255,389	327,272	327,272	327,272
	Capital Outlay							
804-101-540-3311	Building Improvements	28,452	15,751	127,000	75,000	90,000	90,000	90,000
	Total Capital Outlay	28,452	15,751	127,000	75,000	90,000	90,000	90,000
	Interfund Transfers - Out							
804-101-550-1020	Debt Reserve Fund	7,825	9,713	9,713	9,713	9,713	9,713	9,713
	Total Interfund Transfers - Out	7,825	9,713	9,713	9,713	9,713	9,713	9,713
	Debt Service							
804-101-570-7416	Bond - Principal	55,000	-	-	-	-	-	-
804-101-570-7417	Bond - Interest	963	-	-	-	-	-	-
804-101-570-7418	USDA Revenue Bond-Principal	33,100	34,135	36,000	36,000	38,500	38,500	38,500
804-101-570-7419	USDA Revenue Bond-Interest	64,030	62,995	63,000	63,000	61,000	61,000	61,000
804-101-570-7420	2017 Refunding 2011B - Principal	20,000	75,000	82,000	82,000	81,000	81,000	81,000
804-101-570-7421	2017 Refunding 2011B - Interest	45,500	44,075	43,000	43,000	40,500	40,500	40,500
	Total Debt Service	218,593	216,205	224,000	224,000	221,000	221,000	221,000
	Reserve for Future Expenditure							
804-101-580-6001	Capital Building Maintenance Reserve	-	-	90,000	-	135,000	135,000	135,000
	Total Reserve for Future Expenditure	-	-	90,000	-	135,000	135,000	135,000
	Operating Contingency							
804-101-590-1010	Operating Contingency	-	-	65,000	-	50,000	50,000	50,000
	Total Operating Contingency	-	-	65,000	-	50,000	50,000	50,000
	Ending Fund Balance							
804-101-595-1010	Ending Fund Balance	77,138	140,999	46,260	150,779	56,105	56,106	56,106
	Total Ending Fund Balance	77,138	140,999	46,260	150,779	56,105	56,106	56,106
	Total Expenditures	508,498	616,073	898,978	714,881	889,090	889,091	889,091
	Total ISF Buildings Revenues	508,498	616,073	898,978	714,881	889,090	889,091	889,091
	Total ISF Buildings Expenditures	508,498	616,073	898,978	714,881	889,090	889,091	889,091

City of Madras
2021-22 Budget Worksheet
CLOSED FUND
Industrial Site Fund

Description	2018-2019 Actuals	2019-2020 Actuals	2020-2021		2021-2022		
			Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance							
Beginning Fund Balance	80,902	95,562					
Prior Period Adjustment	-	-	-	-			
Total Beginning Fund Balance	80,902	95,562	-	-	-	-	-
Franchises & Leases							
Railroad Lease	80	96					
Total Franchises & Leases	80	96	-	-	-	-	-
Revenues/Other Agencies							
Grant -Industrial Readiness- IFA	-	-	-	-			
Total Revenues from Other Agencies	-	-	-	-	-	-	-
Use of Money and Property							
Interest on Investments	2,008	-	-	-			
Industrial Site Leases	7,572	7,799					
Total Use of Money & Property	9,580	7,799	-	-	-	-	-
Interfund Transfers - In							
Airport Ops	5,000	5,000					
Total Interfund Transfers - In	5,000	5,000	-	-	-	-	-
Total Revenues	95,562	108,457	-	-	-	-	-
Materials & Services							
Insurance & Surety Bonds		-	-	-			
Industrial Site Maintenance		-	-	-			
Industrial Site Promotion	-	-	-	-			
Legal Fees	-	-	-	-			
Tree Maintenance	-	-	-	-			
Professional Services	-	-	-	-			
Total Materials & Services	-	-	-	-	-	-	-
Capital Outlay							
Industrial Site Improvements	-	-	-	-			
Total Capital Outlay	-	-	-	-	-	-	-
Interfund Transfers - Out							
Transportation Operations	-	-	-	-			
Total Interfund Transfers - Out	-	-	-	-	-	-	-
Operating Contingency							
Operating Contingency	-	-	-	-			
Total Operating Contingency	-	-	-	-	-	-	-
Ending Fund Balance							
Ending Fund Balance	95,562	108,457	-	-			
Total Ending Fund Balance	95,562	108,457	-	-	-	-	-
Total Expenditures	95,562	108,457	-	-	-	-	-
Total Ind. Site Revenues	95,562	108,457	-	-	-	-	-
Total Ind. Site Expenditures	95,562	108,457	-	-	-	-	-

City of Madras
2021-22 Budget Worksheet
CLOSED FUND
Internal Services - Fleet Fund
Revenues

GL Codes	Description	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	Yr End Proj	2021-2022		
						Proposed	Approved	Adopted
Beginning Fund Balance								
805-010-301-0101	Beginning Fund Balance	153,501	149,229	74,019	74,019			
	Total Beginning Fund Balance	153,501	149,229	74,019	74,019	-	-	-
Charges for Services								
805-101-350-5401	Miscellaneous Revenue	250	1,050	-	-			
805-101-350-5402	Insurance Proceeds	-	-	-	-			
805-101-350-9401	Airport	17,276	6,416	9,501	4,855			
805-101-350-9507	Parks and Golf Course - Parks Ops	28,875	19,200	24,032	12,279			
805-101-350-9508	Parks and Golf Course - Golf Ops	-	-	25,708	13,136			
805-101-350-9607	Police Department	-	-	-	-			
805-101-350-9701	Water Operations Fund	33,194	20,341	24,870	12,708			
805-101-350-9801	Wastewater Operations Fund	145,733	135,042	142,235	72,676			
805-101-350-9902	Transportation Operations Fund	64,908	43,230	53,094	27,129			
805-101-350-9903	Internal Services Central Services	-	-	-	-			
	Total Charges for Services	290,236	225,280	279,440	142,782	-	-	-
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	448,930	374,508	353,459	216,801	-	-	-
Materials & Services								
805-101-520-1004	Auto Repairs - PD	-	-	-	-			
805-101-520-1205	Computer Unprogrammed	-	-	2,000	-			
805-101-520-1221	Contract Services Fleet	-	-	2,000	-			
805-101-520-1401	Utilities	3,418	2,665	3,500	3,500			
805-101-520-1402	Admin Services - Fleet	-	-	-	-			
805-101-520-1403	Equipment Repairs - PW	116,500	108,921	100,000	70,000			
805-101-520-1406	Shop Tools/Equipment Purchases - PW	7,415	12,015	10,000	10,000			
805-101-520-1601	Fuel - PW	66,633	58,528	55,000	55,000			
805-101-520-1603	Fuel - PD	-	-	-	-			
805-101-520-1801	Insurance & Surety Bonds- PW	21,704	17,462	25,082	25,082			
805-101-520-1802	Insurance & Surety Bonds- PD	-	-	-	-			
805-101-520-2206	Bank Service Fees	473	-	-	-			
805-101-520-2901	Tires - PW	24,426	16,361	10,000	10,000			
805-101-520-2907	Tires - PD	-	-	-	-			
805-101-520-3205	Insurance Claim Expense	-	-	-	-			
	Total Materials & Services	240,569	215,953	207,582	173,582		-	-
Capital Outlay								
805-101-540-1401	Equipment Purchases - PW	16,355	66,317	50,000	25,000			
805-101-540-1402	Equipment Purchases - PD	-	-	-	-			
805-101-540-1403	Fleet Building Improvements	24,309	-	-	-			
805-101-540-1404	Equipment Lease PW	18,469	18,219	20,000	18,219			
	Total Capital Outlay	59,133	84,536	70,000	43,219	-	-	-
Operating Contingency								
805-101-590-1010	Operating Contingency	-	-	15,000	-			
	Total Operating Contingency	-	-	15,000	-		-	-
Ending Fund Balance								
805-101-595-1010	Ending Fund Balance	149,229	74,019	60,877	0			
	Total Ending Fund Balance	149,229	74,019	60,877	0	-	-	-
	Total Expenditures	448,930	374,508	353,459	216,801	-	-	-
	Total Internal Services Fleet Revenues	448,930	374,508	353,459	216,801	-	-	-
	Total Internal Services Fleet Expenditures	448,930	374,508	353,459	216,801	-	-	-

City of Madras
2021-22 Budget Worksheet
CLOSED FUND
SDC Water Improvement Fund

GL Codes	Description	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted Yr End Proj	2020-2021			
					Proposed	Approved	Adopted	
	Beginning Fund Balance							
405-010-301-0101	Beginning Fund Balance	58,903	60,167	-	-	-	-	-
	Total Beginning Fund Balance	58,903	60,167	-	-	-	-	-
	Use of Money & Property							
405-405-380-8101	Interest	1,264		-	-	-	-	-
	Total Use of Money & Property	1,264	-	-	-	-	-	-
	Total Revenues	60,167	60,167	-	-	-	-	-
	Interfund Transfers - Out							
405-405-550-9701	Water Operations Fund	-	-	-	-	-	-	-
405-405-550-9702	Transportation Operations Fund	-	60,167	-	-	-	-	-
	Total Interfund Transfers-Out	-	60,167	-	-	-	-	-
	Operating Contingency							
405-405-590-1010	Operating Contingency	-	-	-	-	-	-	-
	Total Operating Contingency	-	-	-	-	-	-	-
	Ending Fund Balance							
405-405-595-1010	Ending Fund Balance	60,167	-	-	-	-	-	-
	Total Ending Fund Balance	60,167	-	-	-	-	-	-
	Total Expenditures	60,167	60,167	-	-	-	-	-
	Total SDC Water Improv. Revenues	60,167	60,167	-	-	-	-	-
	Total SDC Water Imp. Expenditures	60,167	60,167	-	-	-	-	-

City of Madras
2021-22 Budget Worksheet

CLOSED FUND

SDC Wastewater Reimbursement Fund

GL Codes	Description	2018-2019 Actuals	2019-2020 Actuals	2020-2021		2021-2022		
				Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
407-010-301-0101	Beginning Fund Balance	38,498		-	-			
	Total Beginning Fund Balance	38,498	-	-	-	-	-	-
System Development Charges								
407-407-370-6501	SDC - Wastewater Reimbursement	25,918		-	-			
	Total System Development Charges	25,918	-	-	-	-	-	-
Use of Money & Property								
407-407-380-8101	Interest	-	-	-	-			
	Total Use of Money & Property	-	-	-	-	-	-	-
	Total Revenues	64,416	-	-	-	-	-	-
Capital Outlay								
407-407-540-2811	Sewer System Improvements	-	-	-	-			
	Total Capital Outlay	-	-	-	-	-	-	-
Interfund Transfers - Out								
407-407-550-1022	SDC WW Improvement Fund	25,000		-	-			
407-407-550-1023	WW Operations	39,416		-	-			
	Total Interfund Transfers - Out	64,416	-	-	-	-	-	-
Operating Contingency								
407-407-590-1010	Operating Contingency	-	-	-	-			
	Total Operating Contingency	-	-	-	-	-	-	-
Ending Fund Balance								
407-407-595-1010	Ending Fund Balance	-	-	-	-			
	Total Ending Fund Balance	-	-	-	-	-	-	-
	Total Expenditures	64,416	-	-	-	-	-	-
	Total SDC WW Reimbursement Revs.	64,416	-	-	-	-	-	-
	Total SDC WW Reimbursement Exps.	64,416	-	-	-	-	-	-

City of Madras
2021-22 Budget Worksheet
CLOSED FUND
SDC Street Reimbursement Fund

Description	2018-2019 Actuals	2019-2020 Actuals	2020-2021		2021-2022		
			Adopted	Yr. End Proj	Proposed	Approved	Adopted
Beginning Fund Balance							
Beginning Fund Balance	49,886		-	-			
Total Beginning Fund Balance	49,886		-	-	-	-	-
System Development Charges							
SDC - Street Reimbursement	8,107		-	-			
Total System Development Charges	8,107		-	-	-	-	-
Use of Money and Property							
Interest on Investments	5		-	-			
Total Use of Money & Property	5		-	-	-	-	-
Total Revenues							
	57,999	-	-	-	-	-	-
Capital Outlay							
Street Improvements	-	-	-	-			
Total Capital Outlay	-	-	-	-	-	-	-
Transfers Out							
Transportation Operations	57,999	-	-	-			
Total Transfers Out	57,999	-	-	-	-	-	-
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	-	-	-	-			
Total Ending Fund Balance	-	-	-	-	-	-	-
Total Expenditures							
	57,999	-	-	-	-	-	-
Total SDC Street Reimb. Revenues							
	57,999	-	-	-	-	-	-
Total SDC Street Reimb. Expenditures							
	57,999	-	-	-	-	-	-

City of Madras
2021-22 Budget Worksheet
CLOSED FUND
SDC Water Reimbursement Fund

Description	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted Yr End Proj	2021-2022		
				Proposed	Approved	Adopted
Beginning Fund Balance						
Beginning Fund Balance	2,818		-	-		
Total Beginning Fund Balance	2,818	-	-	-	-	-
System Development Fees						
SDC - Water	6,162		-	-		
Total System Development Fees	6,162	-	-	-	-	-
Interfund Transfers-In						
Water Operations Fund	-	-	-	-		
Total Interfund Transfers-In	-	-	-	-	-	-
Total Revenues	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	-	-	-	-		
Total Ending Fund Balance	-	-	-	-	-	-
Total Expenditures	8,980	-	-	-	-	-
Total SDC Water Improv. Revenues	8,980	-	-	-	-	-
Total SDC Water Imp. Expenditures	8,980	-	-	-	-	-

CITY OF MADRAS FISCAL POLICIES

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
 - o 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

GLOSSARY OF TERMS

Accrual

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

Actual

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

Ad Valorem Tax

A tax based on the assessed value of a property.

Adopted Budget

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

Amortization

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

Approved Budget

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

Appropriations

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

ARPA

American Rescue Plan Act

Assessed Valuation

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

Assets

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

Audit

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

Balanced Budget

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

Base Budget

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

Beginning Balance

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

Bond or Bond Issue

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

Bond Funds

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

Budget

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

Budget Calendar

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

Budget Committee

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

Budget Document

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

Budget Message

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

Budgetary Basis

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

Capital Budget

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

Capital Expenditures

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

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

Capital Improvement

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

Capital Improvement Project

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

Capital Outlay

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

Capital Projects

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

Cash Management

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

Charges for Service

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

Comprehensive Plan

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

Consumer Price Index

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

Contingency

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

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

Cost Center

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

Debt Service

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

Debt Service Fund

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

Department

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

Division

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

Depreciation

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

Designated Contingency

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

Elderly and Disabled

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

Employee Benefits

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

Encumbrance

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

Ending Balance

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

Enterprise Funds

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

Estimated Actual

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

Expenditures

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

Fees

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

Fiscal Management

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

Fiscal Year

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

Five-year Financial Plan

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

Fixed Assets

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

Franchise Fee

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

Full-time Equivalent

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

Fund

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

Fund Balance

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

General Fund

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

General Long-term Debt

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

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

Goal

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

Grant

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

Governmental Fund

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

Infrastructure

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

Indirect Charges

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

Indirect Cost Allocation

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

Interfund Transfers

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

funds appear as non-departmental expenditures called "Interfund Transfers".

Intergovernmental Revenues

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

Job Access/Reverse Commute

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

Levy

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

Line Item Budget

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

Local Budget Law

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

Local Improvement District

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

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

Local Option Levy

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

Major Fund

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

Materials and Services

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

Mission

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

MRC

Madras Redevelopment Commission

MURA

Madras Urban Renewal Agency

Non-operating Budget

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

Objective

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

Operating Budget

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

Operating Revenue

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

Ordinance

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

Outstanding Debt

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

Performance Measure

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

Permanent Tax Rate

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

Personnel Services

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

Property Tax

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

Project Manager

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

Proposed Budget

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

Resolution

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

Resources

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

Retained Earnings

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

Revenue

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

Revenue Bonds

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

Special Assessment

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

Special Assessment Bond

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

Special Revenue Funds

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

System Development Charges

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

Tax Levy

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

Tax Rate

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

Tax Revenue

Includes property taxes, hotel and motel room tax.

Tax Roll

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

Taxes

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

Transfers

An authorized exchange of cash or other resources between funds.

Trust Funds

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

Unappropriated Ending Fund Balance

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

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

Unrestricted General Capital Fund

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

User Fees

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

Working Capital

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

**City of Madras
Amortization Schedule
2021-2022**

Madras Redevelopment Commission

**Full Faith and Credit
2017 Refunding (LOCAP - Series 2012B)
Zions Bank**

Loan Amount 1,770,000
Issue Date 6/1/2017
Maturity Date 6/30/2032
Term 15 years
Interest Rate 3.0% to 4.0%

Year	Rate	Payment	306-060-570-7421 Interest	306-060-570-7422 Principal	Balance	306-060-520-2206 Trustee Fee
Balance July 1, 2021					\$ 1,650,000	
2021-2022	3%	179,825	54,825	125,000	1,525,000	225
2022-2023	4%	180,350	50,350	130,000	1,395,000	225
2023-2024	3%	180,725	45,725	135,000	1,260,000	225
2024-2025	4%	180,900	40,900	140,000	1,120,000	225
2025-2026	4%	180,200	35,200	145,000	975,000	225
2026-2027	4%	179,300	29,300	150,000	825,000	225
2027-2028	4%	178,200	23,200	155,000	670,000	225
2028-2029	3%	177,700	17,700	160,000	510,000	225
2029-2030	3%	177,825	12,825	165,000	345,000	225
2030-2031	3%	177,800	7,800	170,000	175,000	225
2031-2032	3%	177,625	2,625	175,000	-	225
Total		2,306,735	536,735	1,770,000	17,410,000	2,700

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

Budget line item	Description	2021-22 Budget
306-060-570-7421	Interest	56,000
306-060-570-7422	Principal	127,000
306-060-520-2206	Trust Fee	450
Total		183,450

**Debt Payments are mirrored with MRC budget from 703-703-570-7420/7421.
MRC transfers to the City prior to the City making each debt service payment**

**City of Madras
Amortization Schedule
2021-2022**

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, 2021				\$ 1,946,510
2021-2022	97,130	60,828	36,302	1,910,208
2022-2023	97,131	59,694	37,437	1,909,073
2023-2024	97,130	58,524	38,606	1,871,602
2024-2025	97,131	57,318	39,813	1,869,260
2025-2026	97,130	56,073	41,057	1,830,545
2026-2027	97,130	54,790	42,340	1,826,920
2027-2028	97,130	53,467	43,663	1,786,882
2028-2029	97,131	52,103	45,028	1,781,892
2029-2030	97,131	50,696	46,435	1,740,447
2030-2031	97,131	49,245	47,886	1,734,006
2031-2032	97,130	47,748	49,382	1,691,065
2032-2033	97,130	46,205	50,925	1,683,081
2033-2034	97,131	44,614	52,517	1,638,548
2034-2035	97,130	42,972	54,158	1,628,923
2035-2036	97,130	41,280	55,850	1,582,698
2036-2037	97,131	39,535	57,596	1,571,327
2037-2038	97,131	37,735	59,396	1,523,302
2038-2039	97,131	35,879	61,252	1,510,075
2039-2040	97,131	33,965	63,166	1,460,136
2040-2041	97,131	31,991	65,140	1,444,935
2041-2042	97,130	29,955	67,175	1,392,961
2042-2043	97,131	27,856	69,275	1,375,660
2043-2044	97,131	25,691	71,440	1,321,521
2044-2045	97,130	23,458	73,672	1,301,988
2045-2046	97,130	21,156	75,974	1,245,547
2046-2047	97,130	18,782	78,348	1,223,640
2047-2048	97,131	16,334	80,797	1,164,750
2048-2049	97,131	13,809	83,322	1,140,318
2049-2050	97,131	11,205	85,926	1,078,824
2050-2051	97,131	8,520	88,611	1,051,707
2051-2052	97,131	5,751	91,380	987,444
2052-2053	95,536	2,895	92,641	959,066
Total	3,883,627	1,683,627	2,200,000	

Payments Due Dates:	Budget line item	Description	2021-22 Budget
March - Principal & Interest	804-101-570-7419	Interest	61,000
	804-101-570-7418	Principal	37,000
	Total		98,000

**City of Madras
Amortization Schedule
2021-2022**

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	Interest	Principal	Balance	Trustee Fee
Balance July 1, 2021					\$ 1,200,000	
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		1,789,493	414,493	1,375,000	13,640,000	2,700

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

Budget line item	Description	2021-22 Budget
804-101-570-7421	Interest	40,000
804-101-570-7420	Principal	80,000
804-101-520-2206	Trust Fee	225
Total		120,225

**City of Madras
Amortization Schedule
2021-2022**

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%

Year	Payment	Interest	Principal	Balance
		509-090-570-7410	509-090-570-7411	
Balance July 1, 2021				\$ 38,221
2021-2022	5,445	1,147	4,298	33,923
2022-2023	5,445	1,018	4,427	29,496
2023-2024	5,445	885	4,560	24,936
2024-2025	5,445	748	4,697	20,239
2025-2026	5,445	607	4,838	15,401
2026-2027	5,445	462	4,983	10,419
2027-2028	5,445	313	5,132	5,286
2028-2029	5,445	159	5,286	0
Total	81,674	16,673	65,000	

Payments Due Dates:	Budget line item	Description	2021-22 Budget
July - Principal & Interest	509-090-570-7410	Interest	1,200
	509-090-570-7411	Principal	4,300
Total			5,500

**City of Madras
Amortization Schedule
2021-2022**

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%

Year	Payment	503-030-570-7451 Interest	503-030-570-7450 Principal	Balance	503-030-520-2206 Trust Fee
Balance July 1, 2021				\$ 9,675,000	
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	17,855,151	7,360,151	10,495,000		12,000

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

Budget line item	Description	2021-22 Budget
503-030-570-7451	Interest	400,000
503-030-570-7450	Principal	265,000
503-030-520-2206	Trust Fee	500
Total		665,500

***Confirmed scheduled with BNY Mellon Schedule**

**City of Madras
Amortization Schedule
2021-2022**

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 Fees	503-030-570-7312 Interest	503-030-570-7311 Principal	Balance
Balance July 1, 2021					\$ 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	2021-22 Budget
503-030-570-7312	Interest	3,500
503-030-570-7311	Principal	9,000
503-030-520-2206	Trust Fee	637
Total		13,137

**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
2021-2022**

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%

Year	Payment	503-030-520-2206	503-030-570-7318	503-030-570-7317	Balance
		Fees	Interest	Principal	
Balance July 1, 2021					\$ 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	2021-22 Budget
503-030-570-7318	Interest	8,200
503-030-570-7317	Principal	17,500
503-030-520-2206	Trust Fee	2,904
Total		28,604

**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
2021-2022**

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%

Year	Payment	Interest	Principal	Balance
Balance July 1, 2021				0
2020-2021	15,000.00	15,000.00	-	2,233,420.00
2021-2022	44,445.06	44,445.06	-	2,233,420.00
2022-2023	140,119.34	88,380.39	51,738.95	2,181,681.05
2023-2024	140,119.34	86,300.69	53,818.65	2,127,862.39
2024-2025	140,119.34	84,137.39	55,981.95	2,071,880.44
2025-2026	140,119.34	81,887.14	58,232.20	2,013,648.24
2026-2027	140,119.34	79,546.44	60,572.90	1,953,075.34
2027-2028	140,119.34	77,111.65	63,007.69	1,890,067.65
2028-2029	140,119.34	74,578.99	65,540.35	1,824,527.30
2029-2030	140,119.34	71,944.53	68,174.81	1,756,352.49
2030-2031	140,119.34	69,204.17	70,915.17	1,685,437.32
2031-2032	140,119.34	66,353.67	73,765.67	1,611,671.65
2032-2033	140,119.34	63,388.58	76,730.76	1,534,940.89
2033-2034	140,119.34	60,304.31	79,815.03	1,455,125.86
2034-2035	140,119.34	57,096.07	83,023.27	1,372,102.59
2035-2036	140,119.34	53,758.86	86,360.48	1,285,742.11
2036-2037	140,119.34	50,287.52	89,831.82	1,195,910.29
2037-2038	140,119.34	46,676.63	93,442.71	1,102,467.58
2038-2039	140,119.34	42,920.61	97,198.73	1,005,268.85
2039-2040	140,119.34	39,013.61	101,105.73	904,163.12
2040-2041	140,119.34	34,949.56	105,169.78	798,993.35
2041-2042	814,893.32	15,899.97	798,993.35	(0.00)
Total	3,536,606	1,303,186	2,233,420	

Payments Due Dates:	Budget line item	Description	2021-22 Budget
April 1 and Oct. 1 - Principal & Interest	204-040-570-7410	Interest	45,000
	204-040-570-7411	Principal	-
	204-040-520-2206	Loan Fee	-
Total			45,000

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

