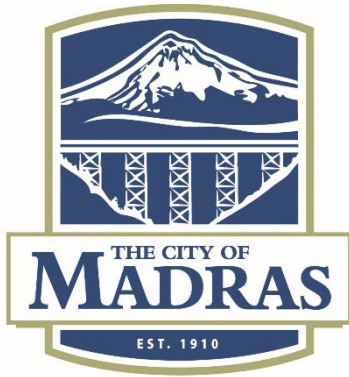




City of Madras, Oregon

Adopted Budget FY2022-23





BUDGET 2022-23



BUDGET COMMITTEE

CITY COUNCIL MEMBERS
Mayor, Richard Ladeby
Gary Walker
Jennifer Holcomb
Rosalind Canga
Gabriel Soliz
Mike Seibold
Lamar Yoder

CITIZEN BUDGET COMMITTEE MEMBERS
Trevorr Beaver
Deanna Seibold
Dawn Bright

CITY MANAGEMENT
Gus Burrell, City Administrator/Budget Officer
Kristal Hughes, Finance Director
Charo Miller, HR & Administrative Director
Steve Bartol (Interim), Chief of Police
Michael Whitfield, Public Works Director
Nick Snead, Community Development Director





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Madras
Oregon**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morrill

Executive Director

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City of Madras Adopted Budget 2022-2023

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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 2022-23

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, 2022. This is called the "Adopted" budget. The City then operates pursuant to the Adopted budget for the period of July 1, 2022, through June 30, 2023. 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. Improve the Transportation System
5. Reduce Infrastructure Backlog
6. Increase the Level of Community Engagement
7. 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

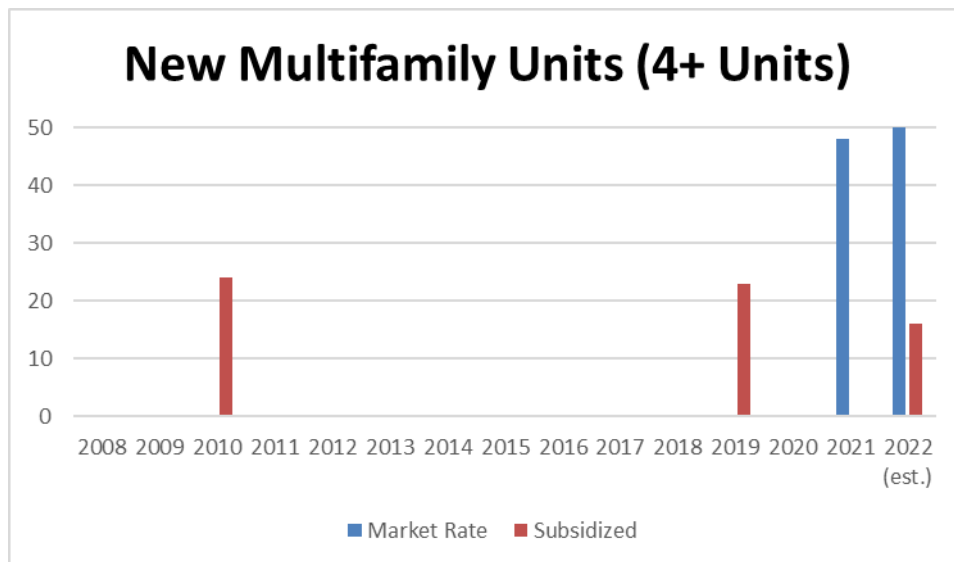
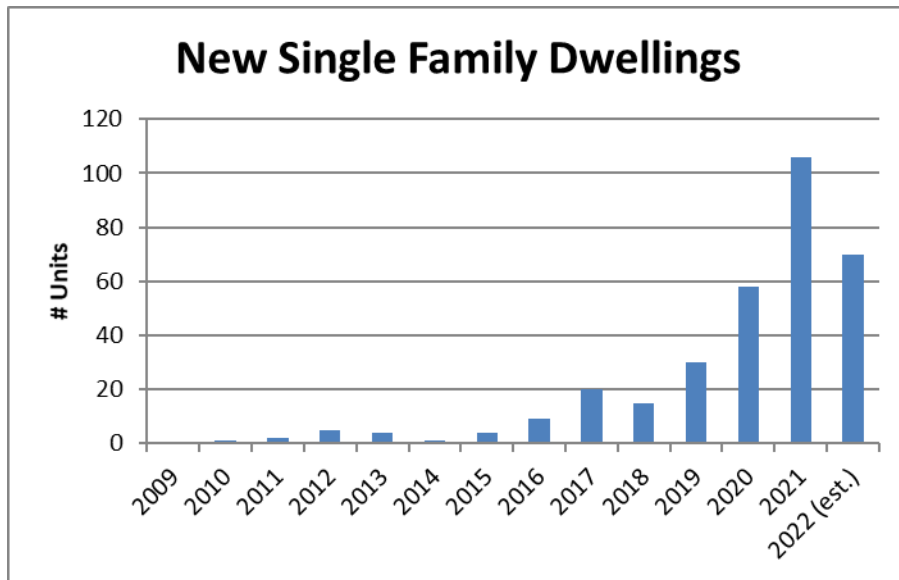
Positives: The economic impact for the last 24 months from the pandemic did not result in a pullback in revenues. The federal government’s move through two major stimulus efforts has replenished Madras’ funds that were granted to local business impacted by the COVID-19 restrictions. The City Council approved a local allocation of approximately \$1.6 million from the American Rescue Plan Act. Fifty percent of Madras’ allocation was received in 2021 and the other half will occur in 2022. Building activity remained steady with new housing development showing good momentum leading into 2022. Madras has been successful with grant awards from the following agencies: Community Development Block Grant, Oregon Parks & Recreation, DEQ, Oregon Dept. of Aviation, and the Economic Development Association. Funding application efforts continue into 2022.

Challenges: Efforts to address a backlog of deferred street maintenance were delayed with a transportation voter measure pulled from the ballot in 2020 due to the pandemic. Water and sewer rate adjustments were also delayed for one year in fiscal year 2020-21 which now puts more pressure to adjust rates to keep up with capital improvements needs and inflation impacts. The consumer price index reached 8.1% (December to December – CPI-W) and remains an area of concern. Supply chain disruptions and personnel recruitment/retention are difficulties being encountered in this current economic climate.

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 \$1,718,508 is an increase of 4.8% from the FY 2021-22 forecast of \$1,640,000. The February 2022 Beacon Report shows the value of a single-family residence in Jefferson County having a median

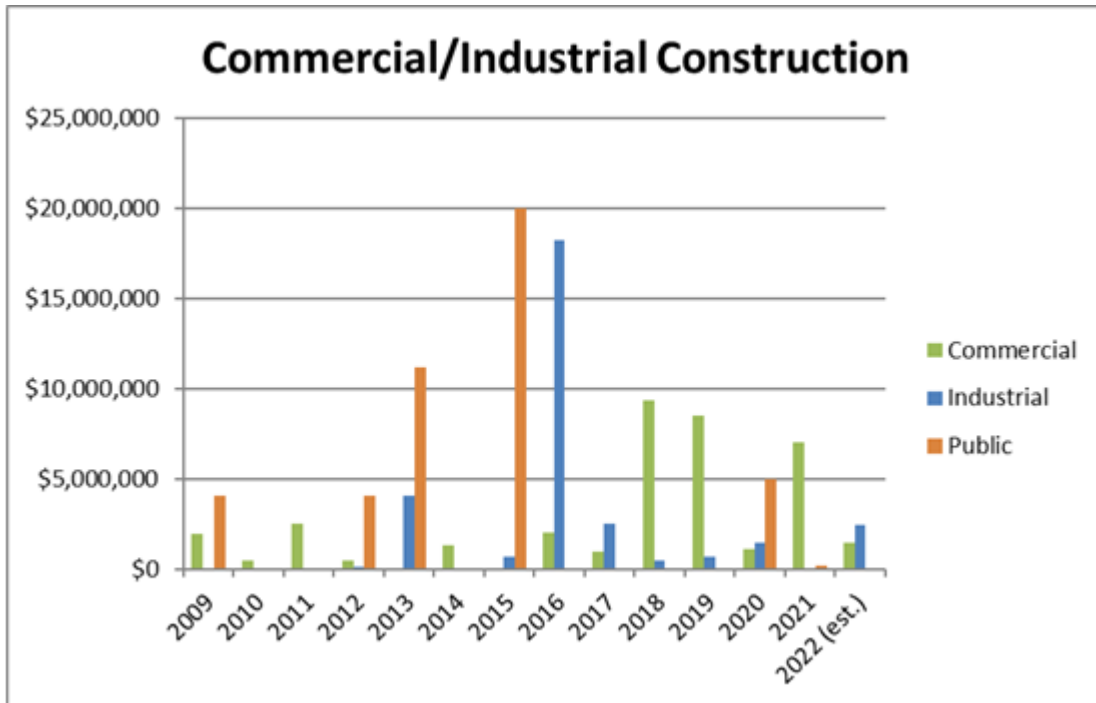
price of \$327,000 (4th Quarter 2021) vs. \$275,000 one year prior. Due to variances in the property valuations from year to year, it is difficult to precisely estimate what the actual collection amounts will be. For this reason, the budget has been prepared to utilize 96% of the Assessor’s projection of property taxes for the City of Madras in FY 2022-23.

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

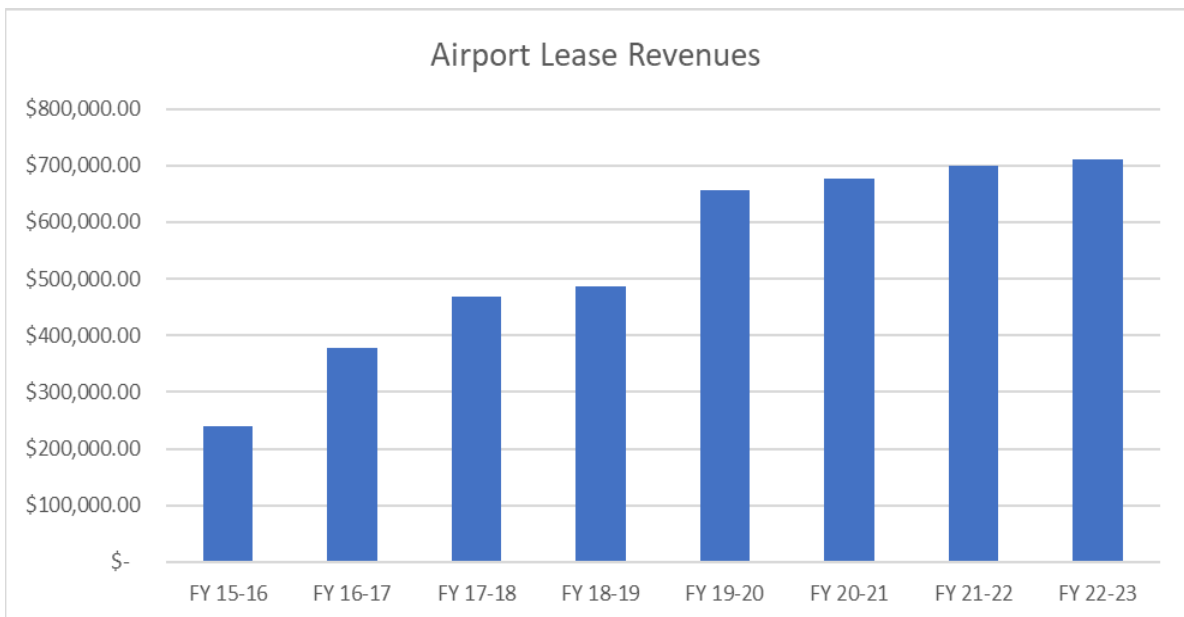


Industrial, Commercial, and Airport Activity: For the fiscal year 2022-23, the following major developments are anticipated to move forward with funding and construction:

- Jefferson County industrial space maker grant award (\$750,000 available to award by summer 2023)
- Bunkhouse Hotel (under construction currently – opening in FY 2022-23)
- Jefferson Park Business Center – HT Investments development (construction start spring 2022)
- Olive Street Storage Units



Airport:



- Erickson Aero Tanker facilities expansion – need of hangar and warehouse space (in grant application phase as of this report writing); expansion of fleet from six MD-87 aircraft to nine. Adding 8 to 12 new jobs.
- Daimler Ground Lease (largest lessee at 243.68 acres) evaluating future improvements including a new marketing track – in the planning phase
- Heli-base – Two Oregon Department of Aviation COAR grants totaling \$300,000 over last two years. Phase 1 improvements include access, grading, and fencing.
- Security Fencing, recommended by the Airport Manager and Airport Industrial Commission, is planned which will restrict vehicle access just south of the South WWII hangar.
- 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 outreach process is complete and submission to FAA for approval occurred in 2021, which is still pending FAA’s final approval. The facilitated effort by Century West Engineering costs approximately \$450,000 with most of the funding coming through FAA and ODA.
- The City Council approved evaluation of airport management and Fixed Based Operator services by Aviation Management Consulting Group (AMCG). The Council approved AMCG report findings in September 2021, subject to the following timelines: 1) full time Airport Manager hiring spring 2023, and 2) Fixed Based Operator recruitment effective July 2023. This budget includes the addition of a full-time Airport Manager effective April 1, 2023.

STRATEGIC FUNDING EFFORTS TO MOVE THE CITY FORWARD

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

- ***Economic Development***
 - Jefferson County Industrial Space Maker Grant solicitation (\$750,000 to award)
 - EDCO board membership by Madras City Councilor
- ***Housing Action Plan - Facilitate new housing development***
 - Developer Agreements in progress
 - Willowbrook – 75 single family residential units (phases 1 – 3); phases 4 & 5 -public improvements under construction
 - 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) – opening spring 2022; next phase ten townhomes
 - Morning Crest Final Phase – 22 single family residential lots; build-out finishing in 2022
 - Boro Manufactured Home Park (10th Street) – 60 units; site grading started
 - Bean Foundation – Master planning 200 acres of residential development; resolution of land agreement from 2005 & 2008 – transfer of approximately 125 acres for future residential development

- **Transportation System Improvements**
 - South Madras Traffic Refinement Plan – ODOT coordination - \$300,000 (50% City/50% ODOT)
 - Study and refine future capacity and safety enhancements along the US 97/26 corridor between the intersections of J Street and Colfax Lane
 - US 97/26: Earl to Colfax – 2024 Construction timing
 - 2022-23 Plan refinement; EDA grant written by City (\$3.7 million) and Urban Renewal (\$300,000) to include additional sidewalk, streetscape, signalization at J Street (\$1.2 million), and pedestrian crossing enhancements

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

- **Community Development Block Grant funding**
 - 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 (construction 2022)**
 - Total Construction Cost – ~ \$2.3 million (total closer to \$4 million with engineering and permitting)
 - Jefferson County Funds (50%) City Funds – 50%

CHANGES TO SOME OF THE MAJOR FUNDS:

- **General Fund, Police Fund, and ISF Building Fund:**
 - During Police Association Bargaining in 2022, information was brought forward that the number of calls and number of officers were out of alignment from Madras’ comparable agencies. In reviewing the historical data, it was confirmed that there is a higher average number of calls per officer than Madras’ comparable agencies (1,159 calls per Madras officer vs. average of 812 calls per officer). To stabilize the officer team and to meet the association’s request for more help, this budget adds one additional full time police officer.

 - With updated time study data from 2020 and stabilizing efforts for ending fund balances within the General Fund and the Airport Operations Fund (adding an Airport Manager full time position), the Central Services internal service fund transfers have been adjusted as illustrated in the table below.

| ISF Building Fund Transfers | FY2021-22 | FY 2022-23 |
|------------------------------------|------------------|-------------------|
| Airport Operations Fund | 12.5% | 5.0% |
| Community Development Fund | 4.5% | 4.5% |
| Golf Course & Parks Fund | 2.2% | 3.5% |
| Police Department | 20.5% | 12.0% |
| Water Operations Fund | 15.3% | 14.6% |

| | | |
|-----------------------------------|-------|-------|
| Wastewater Operations Fund | 38.8% | 52.5% |
| Transportation Operations Fund | 5.0% | 3.5% |
| Tourism Economic Development Fund | 2.0% | 2.5% |

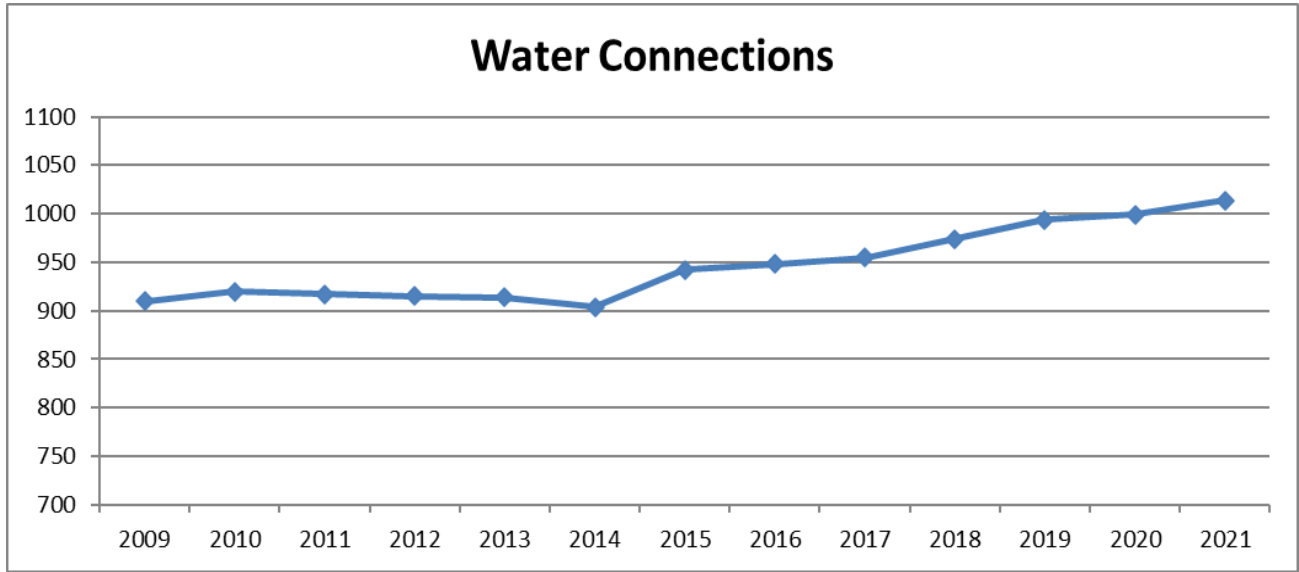
- ISF Building Fund: Due to challenges with assessing accurate costs shares for various building department needs and reconciling final building project costs at year-end and yet adjusting transfers again, it was determined that a simpler method was to charge building facility costs to their own respective funds (i.e., an airport building to airport operations, a wastewater building to the wastewater operations fund, etc.). The only remaining building that does not fit into an operational fund is the City Hall/Police Department facility. Operational costs for City Hall/Police Department are now split between the Police Department Fund and ISF Central Services.
- COVID-19 Stimulus – American Rescue Plan Act - \$1.66 million direct allocation; the City Council approved the following list of projects identified for ARPA funding.

| Project Name & Description | ARPA Funding | Matching Funds & Partners |
|--|-----------------------|--|
| New Industrial Building Space Grants Supplemental Grant Match with Jefferson County and State of Oregon funds. Eligible Use: Addressing Negative Economic Impacts | \$93,750 | \$843,750 Jefferson County and State of Oregon |
| Jefferson County Disadvantage Services Center/Winter Shelter Eligible Use: Addressing Negative Economic Impacts | \$300,000 | \$2,250,000 State of Oregon and Federal Community Development Block Grant |
| J Street & Willowcreek Stormwater Project Eligible Use: CWSRF eligible project for stormwater management & addressing negative economic impact with floodplain boundary adjustment | \$1,000,000 | \$2.3 million (50%) of \$4.6 million project Jefferson County |
| Police Department Equipment Enhancement Eligible Use: Addressing negative economic impacts (rebuilding public sector capacity – technology infrastructure) | \$60,000 | TBD |
| Water Meter Replacements/Upgrades (radio read) Eligible Use: Water infrastructure | \$100,000 | \$60,000 match City of Madras (Water Operations Fund) |
| Tourism and Economic Development - Community Grants Eligible Use: Addressing negative economic impacts (fund a portion of the 2021-22 Community grant awards) | \$16,000 | \$36,000 City of Madras (Transient Room Tax) |
| City of Madras - Public meeting room enhancements (Council Chambers, PD Training Room, General Aviation Building) Eligible Use: Addressing negative economic impacts (rebuilding public sector capacity – technology infrastructure) | \$50,000 | \$10,000 City of Madras (Information Technology Fund) |
| Unallocated (Contingency) | \$41,214.56 | |
| Total | \$1,660,964.56 | |

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

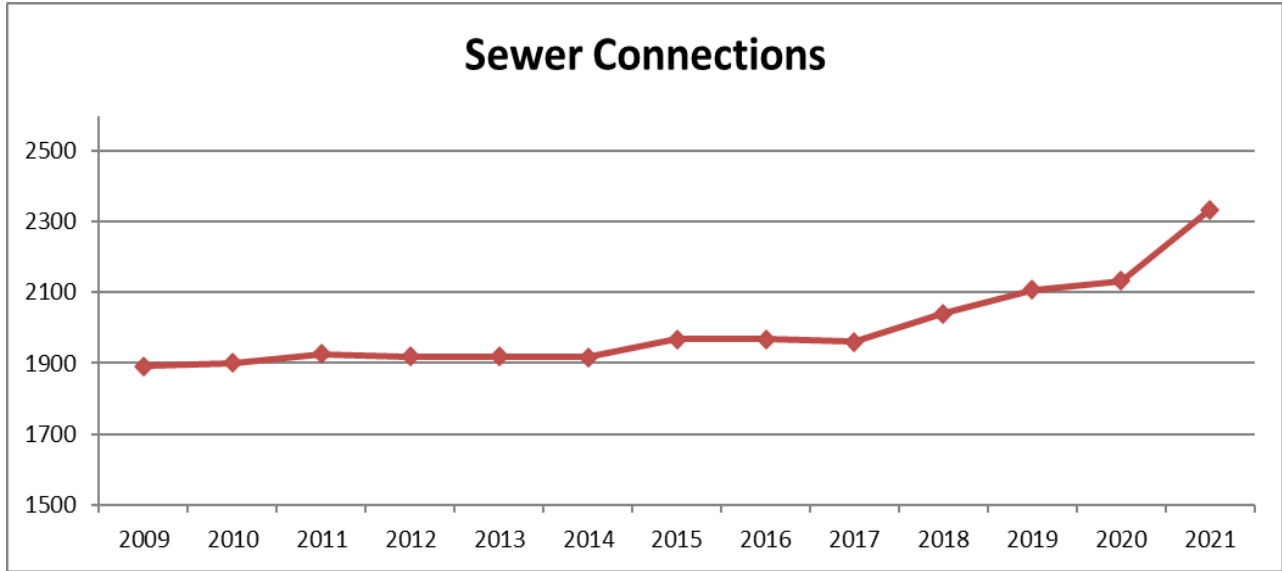
- The rate adjustments listed below are being proposed per the following financial advisor reports: Water Work software program utilized to for utility rate guidance.
 - 5.5% rate increase for both water and sewer utility rates

Water Fund Dynamics:



- The City of Madras currently purchases water from Deschutes Valley Water District (DVWD) and is currently purchasing water under a 2021-2024 purchase agreement. The estimated increase in bulk water purchases is scheduled to increase approximately 2.5% for the upcoming year.
- Key cost drivers: 1) Increasing DVWD costs; 2) Capital improvements needed with an aging water system with several undersized water main replacements to meet fire hydrant flow requirements; and 3) Increasing costs for personnel & materials. Efforts to help offset higher rate increases: A) \$2.5 million in CDBG Grant to replace older and undersized water lines, and 2) \$100,000 in American Rescue Plan Act funds to replace older water meters.

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 | FY 2023 |
|-----------------------|-----------|--|--------------|-----------|-----------|-----------|-----------|-----------|-------------|-----------|-----------|-----------|--------------|
| Police | 13 | | 12 | 10 | 11 | 11 | 11 | 11 | 11 | 11 | 12 | 12 | 13 |
| Public Works | 15 | | 12 | 11.9 | 11.48 | 11.75* | 12.15* | 12.15* | 12.15* | 13.15* | 14.15* | 14 | 14 |
| Community Development | 2 | | 1.5 | 1 | 1 | 1.4 | 2 | 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 | 7 |
| Airport | | | | | | | | | | | | | .25 |
| Total FTE | 36 | | 31.35 | 28 | 30 | 31 | 32 | 32 | 32.5 | 33 | 35 | 35 | 36.25 |

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.

- Personnel Performance & Cost of Living Salary Adjustments:
 - This year's budget proposes to provide a 3.0% Cost of Living Adjustment. The Consumer Price Index (CPI-W) increased 8.1% from December 2020 to December 2021. The City Council authorized a mid-year 3.5% COLA adjustment effective March 2022 due to significant inflation changes impacting staff. These COLA adjustments were also offered to the Madras Police Employees Association for the current year and FY 2022-23. Labor negotiations are still in progress at time of writing this budget message.
 - 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.



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

FY 2022-23 CITY OF MADRAS BUDGET CALENDAR

| DATE | DESCRIPTION |
|-----------|--|
| 2/11/2022 | Budget Committee Letters of Interest Due |
| 3/1/2022 | Community Grant FY 2022-23 Expenditure Reports Due |
| 3/14/2022 | Community Grant Applications Due Budget FY 2022-23 |
| 4/12/2022 | 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. |
| 4/19/2022 | 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) |
| 4/21/2022 | 5:30 p.m. 2nd City Budget Committee Meeting |
| 5/3/2022 | 5:30 p.m. 3rd City Budget Committee Meeting <i>(if needed)</i> |
| 6/14/2022 | 5:30 p.m. City Council Meeting - Budget Hearing - Budget Adoption |
| 6/28/2022 | 5:30 p.m. City Council Meeting - Budget Adoption <i>(2nd option if needed)</i> |

**CITY DEPARTMENTS
& SERVICES**



CENTRAL SERVICES

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

POLICE

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

PUBLIC WORKS

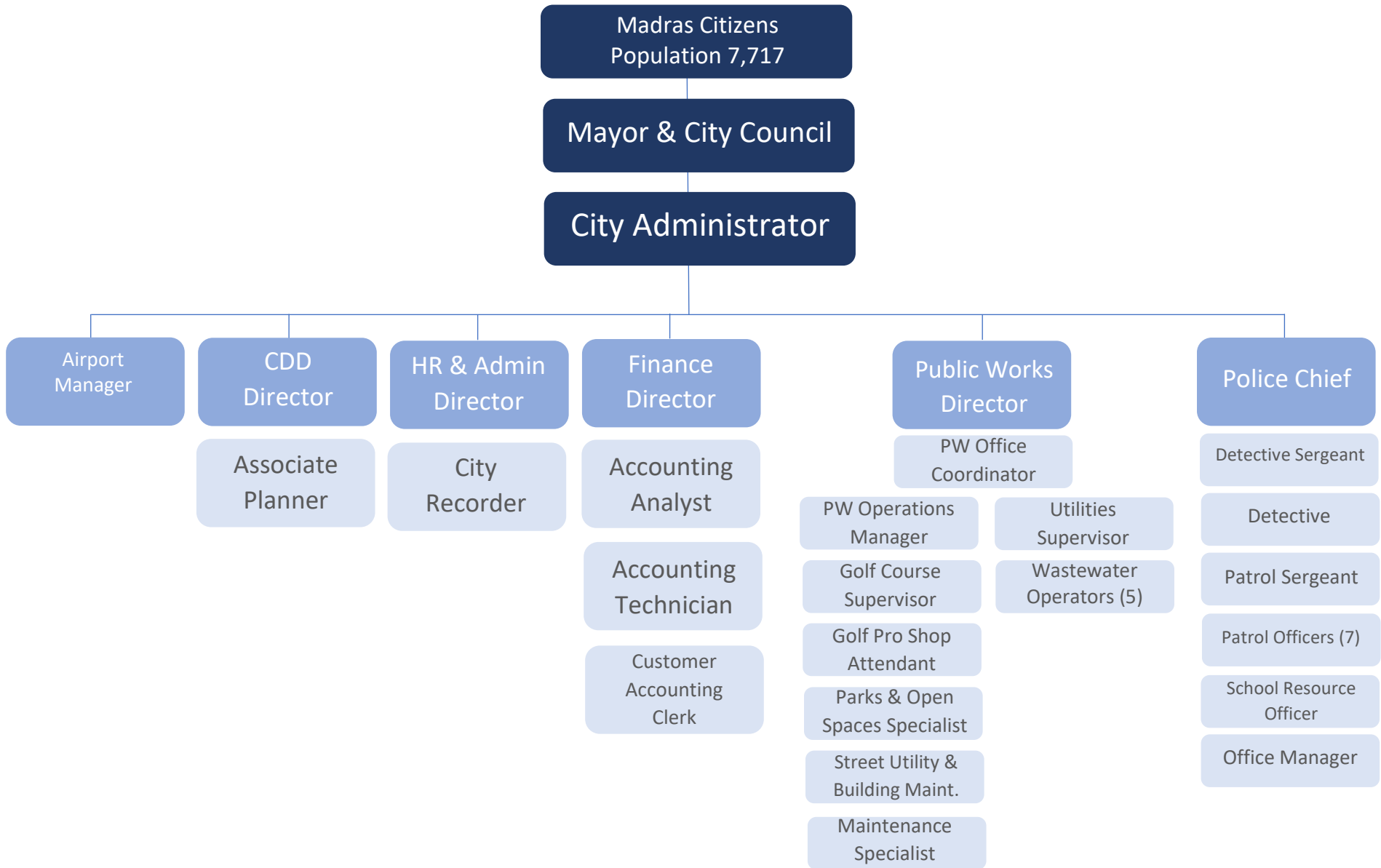
Public Works Administration
Development Review & Inspections
Construct & Maintain Street Systems
Construct & Maintain Parks, Open Spaces
Maintain City-owned Golf Course
Wastewater Treatment and Collection
Stormwater Collection & Water Distribution

**AIRPORT &
INDUSTRIAL SITE**

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

COMMUNITY DEVELOPMENT

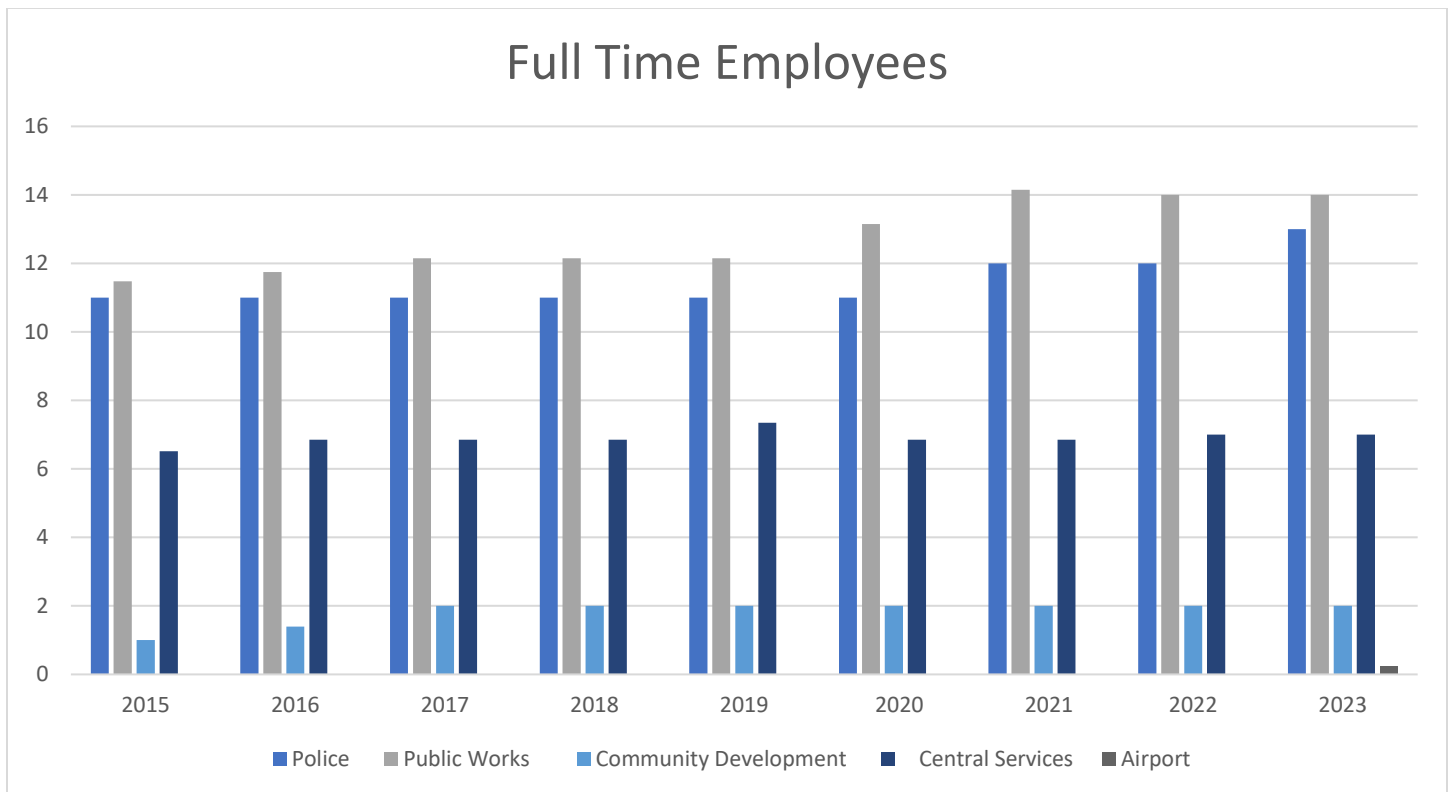
Planning Development Services
Building Permit Review
Code Enforcement
Urban Renewal District
Economic Development

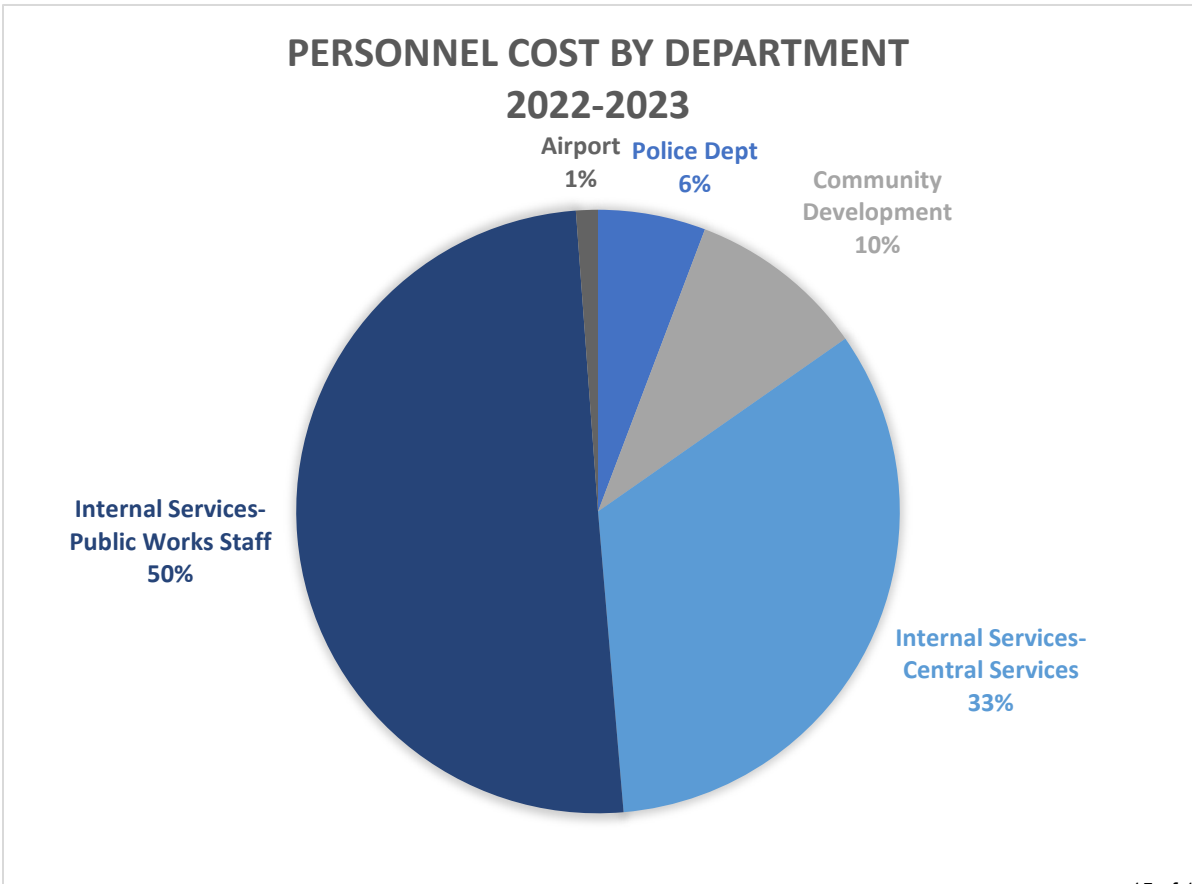


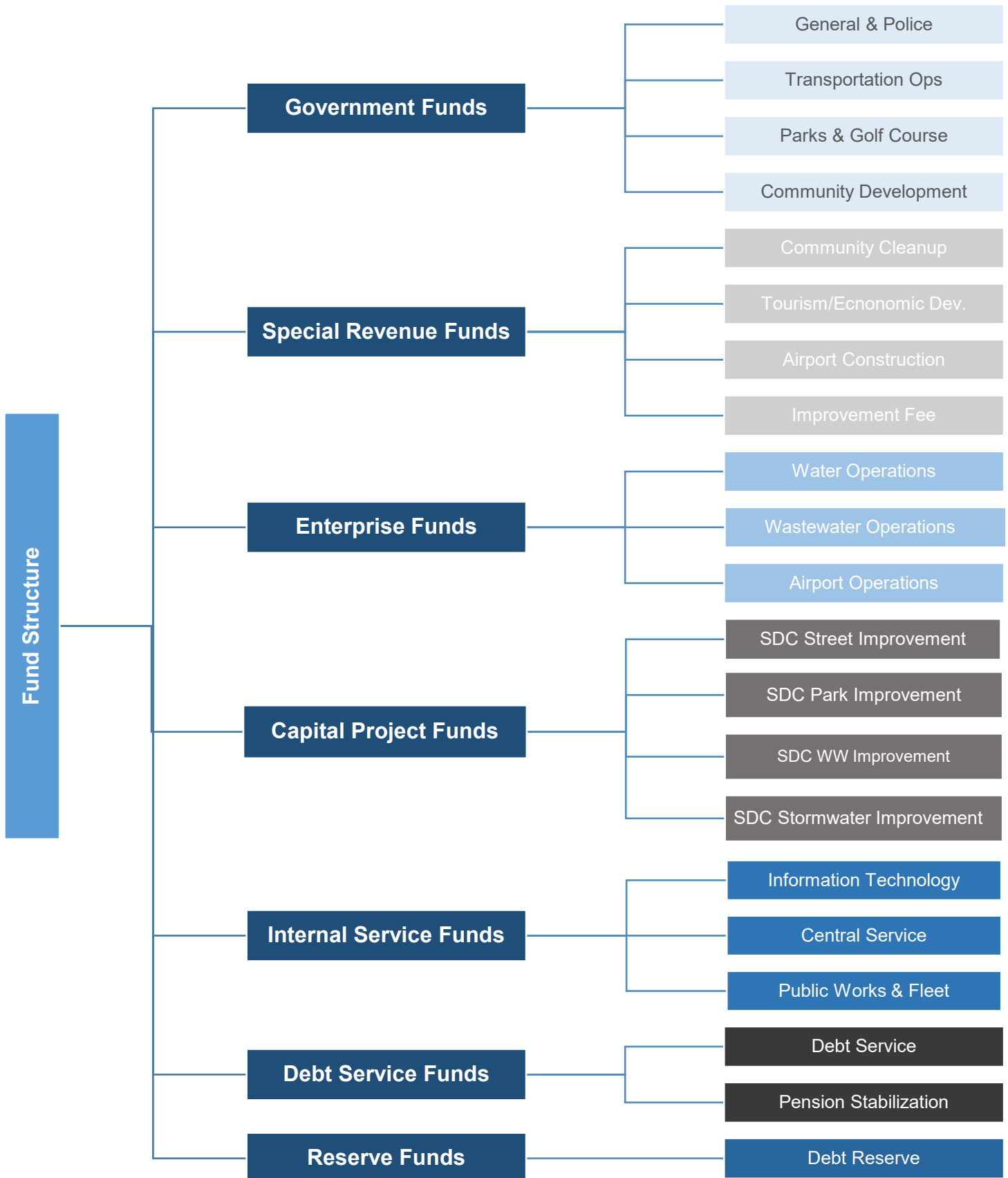


The adopted budget for FY2022-23 includes a total of 36.25 full-time equivalent positions (FTE), this is a change from last year as we are now budgeting for a full-time airport manager, a recommendation from the Aviation Consultant.

| FTE | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|-----------------------|-----------|-----------|-----------|-----------|-------------|-----------|-----------|-----------|--------------|
| Police | 11 | 11 | 11 | 11 | 11 | 11 | 12 | 12 | 13 |
| Public Works | 11.48 | 11.75 | 12.15 | 12.15 | 12.15 | 13.15 | 14.15 | 14 | 14 |
| Community Development | 1 | 1.4 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Central Services | 6.52 | 6.85 | 6.85 | 6.85 | 7.35 | 6.85 | 6.85 | 7 | 7 |
| Airport | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.25 |
| Total | 30 | 31 | 32 | 32 | 32.5 | 33 | 35 | 35 | 36.25 |









| 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. The audited financial statements are based on full-accrual accounting to more accurately document the transition and events which increased or decreased the fund's total economic resources during the period.

GOVERNMENTAL FUNDS

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

- **GENERAL/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.

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

SPECIAL REVENUE FUNDS

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

- **COMMUNITY CLEANUP**
The purpose of this fund is to provide resources for helping clean up the Madras community through a variety of avenues. Revenues into the fund are primarily through 1) funds shared from Jefferson County's Solid Waste Management agreement; and 2) a portion of the City's annual purchase card rebate.
- **TOURISM/ECONOMIC FUND**
The Tourism and Economic Development Fund receives 2/3s of the transit occupancy tax deposited into the General Fund. This revenue combined with a portion of the purchase card rebates is re-invested in the community through many avenues. Each budget cycle includes Community Grant Applications and support for the annual Airshow of the Cascades event, Sister City program and the Chamber of Commerce.
- **AIRPORT CONSTRUCTION**
The Airport Construction Fund can provide budget dollars for capital improvement projects for the Madras Municipal Airport. This fund is not dependent on external revenue.

- **IMPROVEMENT FEE FUND**

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

CAPITAL PROJECTS FUNDS

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

- **SDC STREET IMPROVEMENT FUND**

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

- **SDC PARK IMPROVEMENT FUND**

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

- **SDC STORMWATER IMPROVEMENT FUND**

This fund accounts for the City's collection and investment of stormwater system development charges (SDCs). The principal sources of revenue are system development charges paid by builders and developers. Expenditures are for capital improvement projects for the City's storm water system.

- **SDC WASTEWATER IMPROVEMENT FUND**

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

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.

DEBT SERVICE FUNDS

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

- **DEBT SERVICE FUND**

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

- **PENSION STABILIZATION FUND**

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

RESERVE FUNDS

- **DEBT RESERVE FUND**

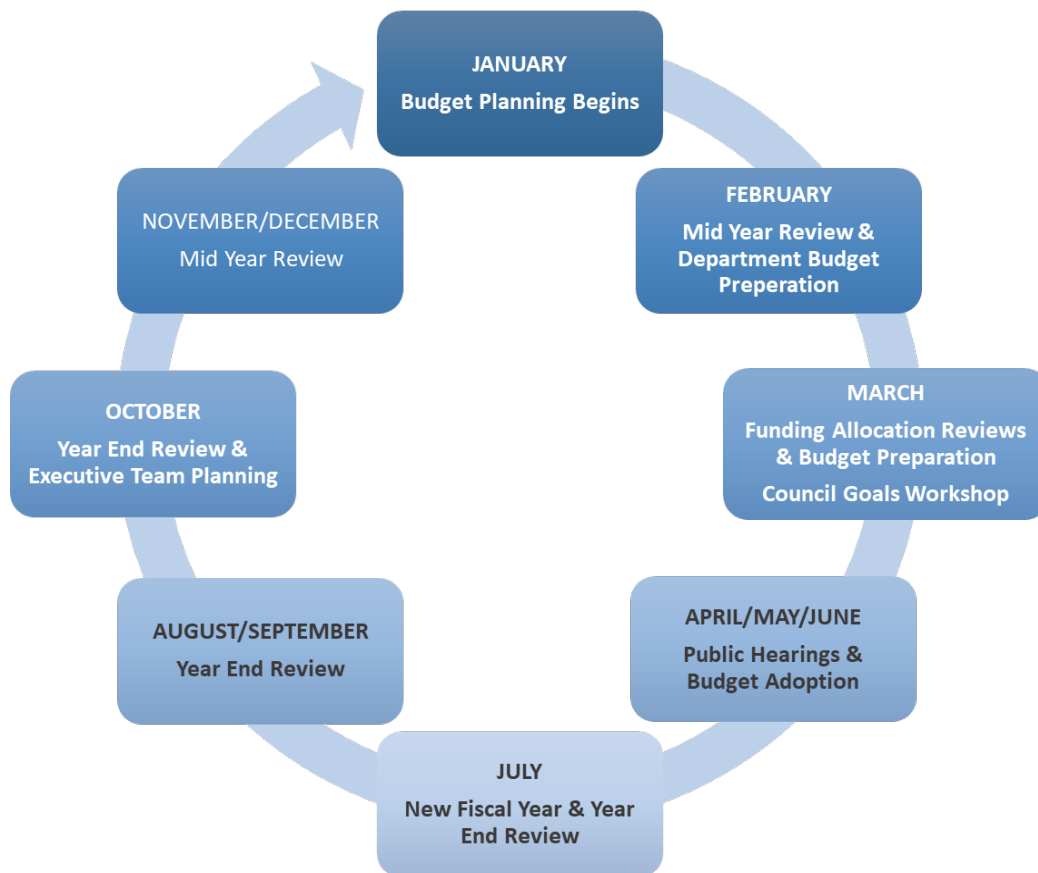
Debt Reserve requirements are part of the loan payment obligations for certain debts held by the City of Madras. The Debt Reserve Fund holds the funds as restricted as identified in each of the loan covenants.



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.

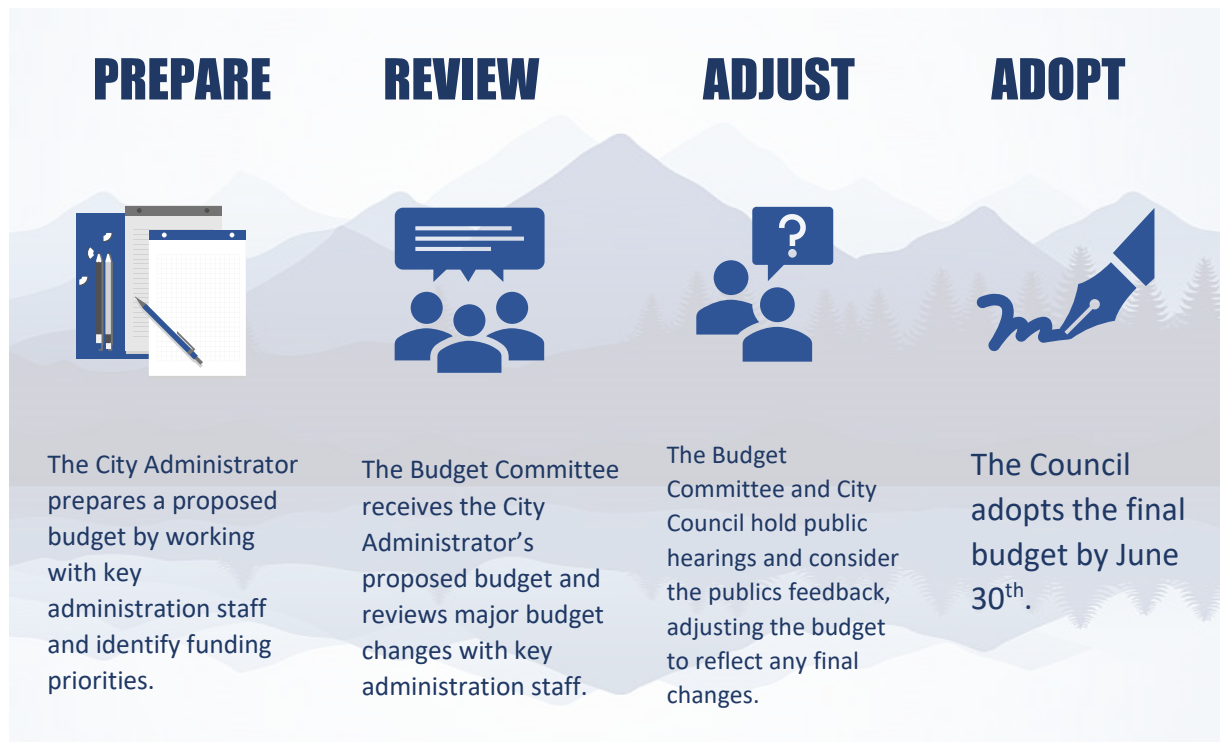
The City of Madras prepares and adopts a budget in accordance with Oregon Budget statutes. The budget is presented by fund and department categories. The City Administrator has responsibility for management of the overall City budget and maintaining budgetary control at the approved appropriation level.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

City of Madras Budget Process



MADRAS' HISTORY

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



Madras c. 1911

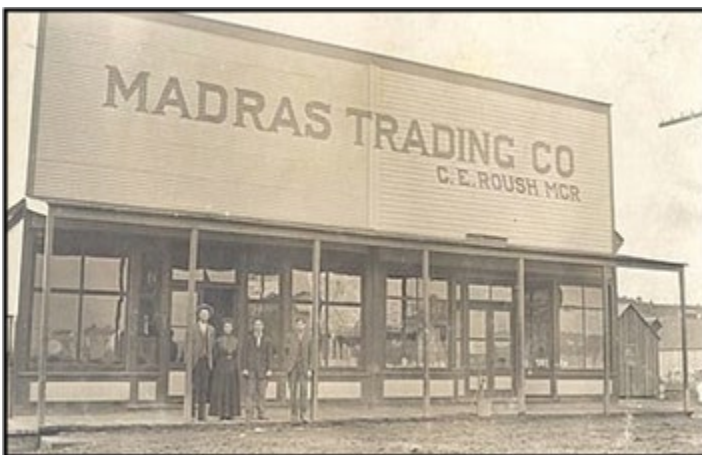
Courtesy Oregon Historic Society Research Lib., acc. No. 7562

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.

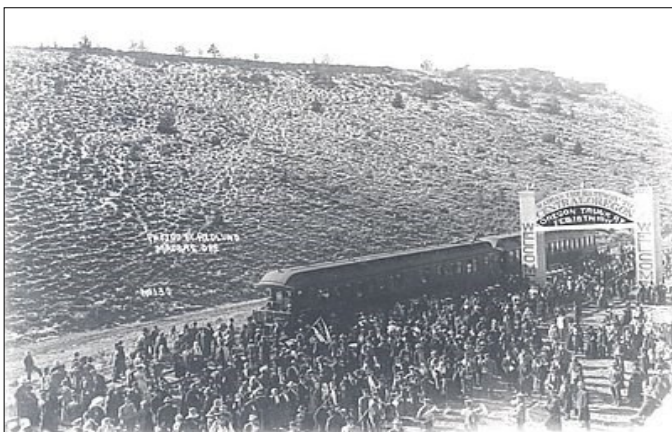
The town's location at the junction of U.S. Highways 97 and 26 make Madras a popular spot for travelers on their way to Central Oregon. With strong influences from both Hispanics and Native Americans and a century-long relationship with the neighboring Confederated Tribes of Warm Springs (the tribal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

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.

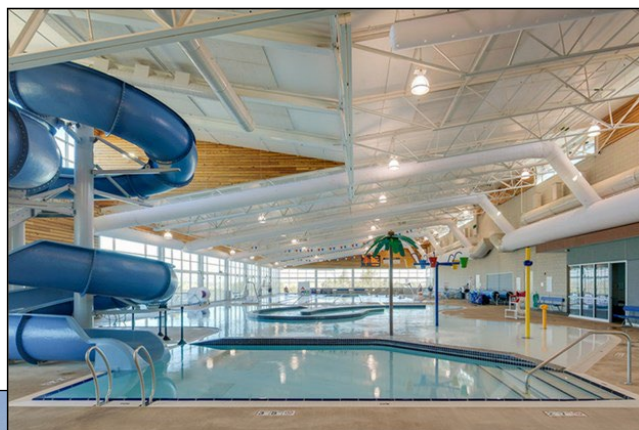
DOWNTOWN/MAIN STREET EFFORTS

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. City of Madras, Oregon

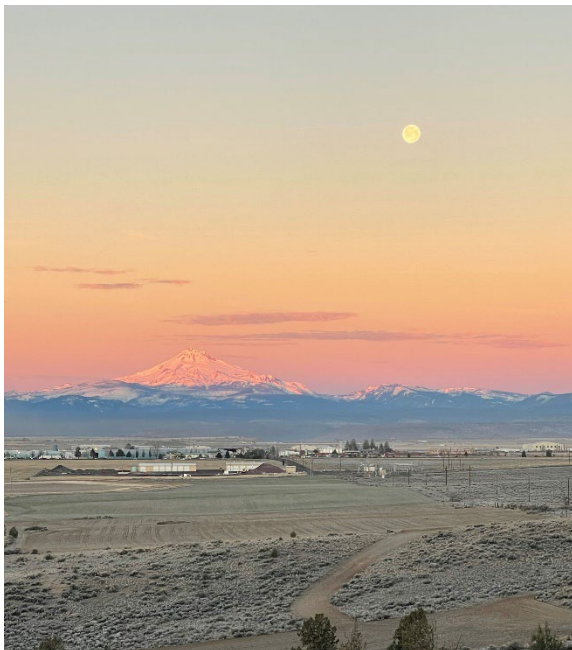
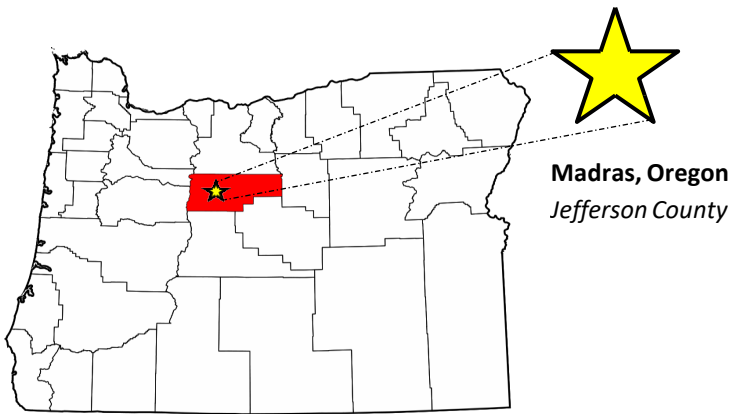
WELCOME TO MADRAS!

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.



City of Madras, Oregon

| 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 |

DEMOGRAPHIC

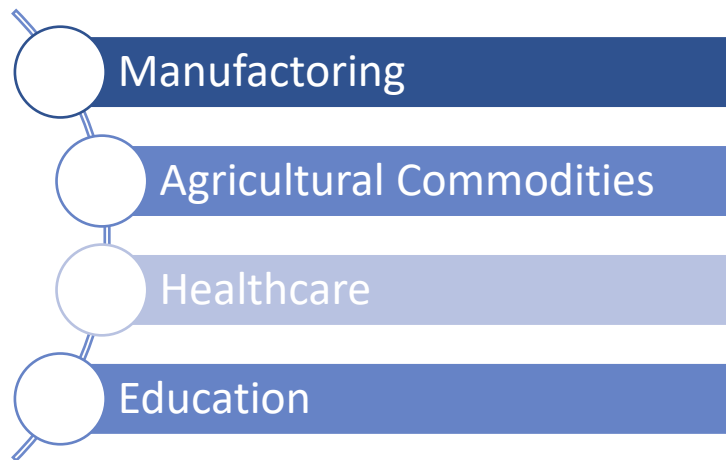
The Madras community is rich with cultural diversity and socioeconomics. Currently, area residents are made up of Caucasian, Latino and Native American ethnicity.

Madras works to provide a vibrant place for living, offering affordability for all levels of income and living situations, while embracing and supporting our



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

7,717
Population of Madras

237
*Business Licenses
within City Limits*

35
Median Age

3,158
Labor Force

\$264,571
Average Home Price

\$39,107
Median Household Income

4.0%
Local Unemployment Rate

**Statistics and information from EDCCOinfo.com*



Annual Strategic Implementation Plan FY 2022-23

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@cityofmadras.us |
| Council President Gary Walker | Term Expires: 12/31/2024 | Email: gwalker@cityofmadras.us |
| Councilor Rose Canga | Term Expires: 12/31/2022 | Email: rcanga@cityofmadras.us |
| Councilor Jennifer Holcomb | Term Expires: 12/31/2024 | Email: jholcomb@cityofmadras.us |
| Councilor Mike Seibold | Term Expires: 12/31/2022 | Email: mseibold@cityofmadras.us |
| Councilor Gabriel Soliz | Term Expires: 12/31/2024 | Email: gsoliz@cityofmadras.us |
| Councilor Lamar Yoder | Term Expires: 12/31/2022 | Email: lyoder@cityofmadras.us |

City Administrator & Department Head Team

| | | |
|---|-------------------|-----------------------------------|
| City Administrator | Gus Burrell | Email: gburrell@cityofmadras.us |
| HR & Administrative Director | Charo Miller | Email: cmiller@cityofmadras.us |
| Finance Director | Kristal Hughes | Email: khughes@cityofmadras.us |
| Public Works Director | Michael Whitfield | Email: mwhitfield@cityofmadras.us |
| Community Development Director | Nicholas Snead | Email: nsnead@cityofmadras.us |
| Madras Police Chief, Interim | Steve Bartol | Email: sbartol@madraspd.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. Improve Infrastructure and Reduce Backlog
6. Increase Opportunities for Community Engagement
7. Organizational Development

City of Madras 2022 - 2023 Council Goals

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

Objective 1A

Finish update and adoption of the Airport Master Plan to be ready for the next 20 years of growth

Actions

- Complete Federal Aviation Administration (FAA) Review and Approval of Plan.
- Amend Development Code for protection of airport.

Focus/Deliverables

- Adopt final Airport Master Plan.

Responsibility

- FAA, Public Works, Airport Manager, Airport Industrial Committee, Community Development

Objective 1B

Establish Food Cart development standards.

Actions

- Conduct necessary public engagement.
- Prepare draft Development Code amendments for Planning Commission and City Council consideration.

Focus/Deliverables

- Contract with Rick Williams Consulting to assist implementation efforts.
- Complete short-term action (0-12 months) in Table 1 of Downtown Parking Plan.

Responsibility

- Community Development

Objective 1C

Provide responsive customer service to property owners and developers during the development process.

Actions

- Community Development Department Staff serve as liaisons between developers and City and County departments during the development process.

Focus/Deliverables

- Listen to issues and be open to changes that may improve or reduce permitting challenges.
- Closely coordinate with city and county community development departments to problem solve.
- Offer free pre-development meetings to answer questions and provide guidance to customers.

Responsibility

- Community Development

Objective 1D

Complete the Jefferson County Broadband Assessment and Strategic Plan.

Actions

- Community Development Director to continue to serve as project manager on behalf of Jefferson County.
- Assist consultant with public engagement efforts.
- Provide status reports to the Planning Commission and City Council.
- Collaborate with Jefferson County and community partners to implement the Broadband Plan by preparing federal grant application for Phase II: Design and Engineering.

Focus/Deliverables

- Community access to responsive and adequate service levels for internet/broadband.
- Completed Phase II Grant application for design and engineering.

Responsibility

- Community Development

Objective 1E

Participate in new Airport/Industrial building incentive opportunities and promote activities with Economic Development for Central Oregon (EDCO).

Actions /Deliverables

- Compete for grant dollars in the Connect Oregon program.
- Apply for grant funding for HB 5006 Flex Economic grants.
- Coordinate with Jefferson County on the HB 5006 industrial space maker grant program.
- Be active with EDCO to help promote the Enterprise Zone, Prospector website, and arrange potential business tour of Jefferson County (likely in 2023).
- Coordinate with EDCO to help expand existing industrial businesses and/or locate new business to Madras.

Responsibility

- City Council, City Administrator, Public Works Director, Community Development Director

Goal #2 - Create and Implement a Housing Strategy

Objective 2A

Facilitate development of new housing.

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.
- Continue to promote the City's reduced SDC and Housing Urban Renewal District incentive programs and assist developers through the process.

Focus/Deliverables

- Enter into new Housing Urban Renewal District development agreements as opportunities present.
- Facilitate land use permitting needs for new residential development.

Responsibility

- Community Development, Public Works, Finance Department

Objective 2B

Support developers and non-profit agencies seeking to develop affordable and multi-family housing.

Actions

- Identify permitting process, standards, and help facilitate permitting process.
- Community Development Department Staff serve as liaisons between City and County staff in the permitting process.
- Listen to issues and be open to possible changes that may improve or reduce permitting challenges.

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; Related Objectives 1D, 1E, 2A, 4B, 5A.

Actions

- Work with Jefferson County to determine mutually acceptable method of ensuring land use and infrastructure are adequately provisioned in the Urban Growth Area.
- 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

Goal #4 - Improve the Transportation System

Objective 4A

Develop a reliable source of funds to maintain paved roads.

Actions

- Re-evaluate timing of potential voter measure.

Focus/Deliverables

- Update road condition, gas tax, construction cost and other pertinent data.
- Hire consultant to assist with polling public.
- Monitor economic conditions and identify possible timing to move forward with measure.

Responsibility

- City Council, City Administrator, Public Works

Objective 4B

Further Transportation System Planning & Improvements.

Actions

- Conduct a South Hwy 97/26 Corridor study.
- Seek funding to construct the Madras Transportation Equity Project (Hall Road, J Street, and Highway 361) for connectivity, capacity, and safety enhancements.
- Guide and participate in design development of the ODOT Earl to Colfax project including signalization of US 97 at "J" Street (NB & SB).

Focus/Deliverables

- Provide needed funding to ODOT to share the cost of the South Hwy 97/26 Corridor Study.
- Participate in area agency planning meetings.
- Issue the needed notices to engage stakeholders.
- Communicate local needs to State and Federal leaders/representatives.
- Apply for grant funding.
- Draft US 97 South Corridor Refinement Plan and the necessary Transportation System Plan amendments.

Responsibility

- Public Works, Community Development, City Administrator

Objective 4C

Improve Public Transportation Service to the Community.

Actions

- Advocate for improved transit connectivity and system improvements.
- Advocate for crossing signals at key boarding locations

Focus/Deliverables

- Participate in COIC and Central Oregon Agency Commission on Transportation (COACT) Transportation meetings.

Responsibility

- City Council, City Administrator, Public Works

Goal #5 – Improve Infrastructure and Reduce Backlog

Objective 5A

Improve water lines and delivery system.

Actions

- Construct the G Street Waterline Project and A Street Waterline Project (\$2.3 million).
- Replace 460 water meters.

Focus/Deliverables

- Replace/Improve water line and delivery system on G Street?
- Improve accuracy and efficiency of water meter reads

Responsibility

- Public Works

Objective 5B

Improve local sewer lines and delivery system.

Actions

- Construct the Skyridge/Mountain View Estates Sewer Project.
- Construct the Culver Hwy Sewer Extension from Fairgrounds to Hall Road.
- Design the Hwy 97 Parallel Sewer for the 2024 ODOT Project.

Responsibility

- Public Works

Objective 5C

Improve local roadways.

Actions

- Chip Seal \$150,000 worth of roadways based on the Capital Asset Management report.
- Complete \$4 million construction of the “J” Street Bridge project by October 1, 2022.

Responsibility

- Public Works

Objective 5D

Improve community parks and outdoor facilities.

Actions

- Apply for an Oregon Parks and Recreation construction grant for the Rail Archway Memorial.
- Partner with developer on Phase 1 of Willowbrook park.
- Improve accessibility to the Desert Peaks Golf Course from new Willowbrook subdivision.
- Modernize outdated play features in existing parks.

Focus/Deliverables

- Install irrigation and sod at Willowbrook Park.
- Extend golf course cart path from Willowbrook Subdivision to the clubhouse.
- Replace Playground equipment in Bean Park.

Responsibility

- Public Works

Objective 5E

Pursue more state and federal grants for economic development and infrastructure projects.

Actions

- Hire grant writer with state and federal grant writing experience.
- Meet regularly with grant writer to develop understanding of City needs and determine which grant opportunities to pursue.

Focus/Deliverables

- Grant applications submitted to appropriate agencies for identified infrastructure needs.

Responsibility

- Community Development, Public Works

Goal # 6 - Increase Opportunities for Community Engagement

Objective 6A

Enhance communications and participation with the Madras community.

Actions

- Serve on boards with local organizations.
- Continue to update and further develop the City's website as a more effective public resource.
- Staff and Council members attend Coffee Cuppers events regularly and host at least one event at City Hall.
- Work with the Madras Downtown Association to increase the activities/events in the city.
- Post regularly on social media and follow trending topics in the community.
- Have a presence/tabletop at community events with Staff and Council members present.
- Survey community members with short survey questions at community events.
- Increase number of City-supported community events.

Focus/Deliverables

- HR Director to serve on Madras Downtown Association Board to help educate business owners on City programs and increase City exposure at events.
- Build relationships necessary for future city projects or initiatives and use feedback from event surveys in communication pieces.
- Monitor statistics from social media accounts regarding visitors, likes and shares.
- Count of number of meetings and events attended.

Responsibility

- HR Director, City Recorder, Council, and other Staff as appropriate

Goal #7 - Organizational Development

Objective 7A

Accomplish upgrade to Jefferson County Emergency Services radio system and purchase/program new mobile and portable radios - continued from FY 2021-22.

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/Deliverables

- Install new system and roll out 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, at parks, and at 1st Thursdays and other community events.

Focus/Deliverables

- Apply for grants and fulfill obligations of the grants.

Responsibility

- Madras PD, HR Director, Finance Department

Objective 7C

Increase efficiencies through implementation of technology where appropriate.

Actions

- Purchase and implement contracts management software.
- Implement online agenda and minutes software system through website provider.
- Upgrade technical equipment in Council Chambers.

Focus/Deliverables

- Increase efficiencies for tracking contracts, leases, franchise agreements, and other important documents.
- Increase efficiencies for City Recorder and other meeting managers
- Produce files in compliance with ADA requirements and reduce meeting communication issues due to aging equipment.

Responsibility

- HR Director, City Recorder

Objective 7D

Reduce PERS payroll rate for the City.

Actions

- Reduce City of Madras PERS unfunded actuarial liability.

Focus/Deliverables

- Set aside 4% of payroll during FY 2022-23 to be deposited into a new or existing Side Account in future years.

Responsibility

- Finance Department

Objective 7E

Achieve the Oregon Government Finance Officers Association Budget Award for Excellence.

Actions

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

Focus/Deliverables

- Prepare and apply for the OGFOA Budget Award to achieve excellence in budgeting for the third year in a row.

Responsibility

- Finance Department

Objective 7F

Enhance Airport Management and Fixed Based Operator (FBO) services model.

Actions/Deliverables

- Prepare FY 2022-23 budget with new model of services.
- Recruit for new Airport Manager position starting spring 2023.
- Recruit for separate Fixed Based Operator starting Summer 2023.

Responsibility

- City Council, City Administrator, Public Works Director, Finance Director, HR Director, Outside Consultant

Objective 7G

Obtain Body Cameras for Police Department and roll-out Body Camera Program.

Actions

- Obtain three quotes for Body Cameras and select vendor.
- Adopt Policies for Body Cameras.
- Take quote and policy to Council for approval.

Focus/Deliverables

- Successful roll-out of Body Camera program including public communication.

Responsibility

- Police Department, City Council, City Administrator, Finance Director

TOTAL RESOURCES

ALL FUNDS—FISCAL YEAR 2022-23

| Fund Number | Fund Description | Proposed | Adopted | Percent |
|-------------|------------------------------|----------------------|----------------------|-------------|
| 101 | General | 7,734,676 | 8,184,676 | 18.7% |
| 207 | Tourism/Economic Development | 1,071,992 | 1,109,997 | 2.6% |
| 204 | Transportation Operations | 5,601,768 | 8,622,768 | 13.5% |
| 401 | SDC Street Improvement | 1,142,717 | 1,142,717 | 2.8% |
| 406 | SDC Storm Water Improvement | 115,217 | 115,217 | 0.3% |
| 409 | Improvement Fee | 516,212 | 516,212 | 1.2% |
| 206 | Parks and Golf Course | 2,167,437 | 2,136,236 | 5.2% |
| 402 | SDC Park Improvement | 443,537 | 443,537 | 1.1% |
| 502 | Water Operations | 3,725,962 | 3,725,962 | 9.0% |
| 503 | Wastewater Operations | 7,812,694 | 7,900,559 | 18.9% |
| 403 | SDC Wastewater Improvement | 903,271 | 903,271 | 2.2% |
| 509 | Airport Operations | 2,654,545 | 2,480,355 | 6.4% |
| 404 | Airport Construction | 35,970 | 35,970 | 0.1% |
| 505 | Community Development | 646,379 | 702,378 | 1.6% |
| 801 | ISF - IT Fund | 391,189 | 391,189 | 0.9% |
| 802 | ISF - Central Services | 2,478,657 | 2,468,388 | 6.0% |
| 205 | Community Cleanup | 64,928 | 79,928 | 0.2% |
| 803 | ISF - Public Works Staff | 3,361,130 | 3,361,130 | 8.1% |
| 804 | ISF - Buildings | - | - | 0.0% |
| 306 | Debt Service | 261,025 | 261,025 | 0.6% |
| 307 | Pension Stabilization Fund | 161,779 | 161,779 | 0.4% |
| 308 | Debt Reserve | 64,728 | 51,862 | 0.2% |
| | Total Resources | \$ 41,355,812 | \$ 44,795,156 | 100% |

TOTAL EXPENDITURES

ALL FUNDS—FISCAL YEAR 2022-23

| Fund Number | Fund Description | Proposed | Adopted | Percent |
|-------------|------------------------------------|----------------------|----------------------|---------|
| 101-106 | General - Police Dept | 2,748,101 | 2,748,101 | 9.9% |
| 101-109 | General - Non Departmental | 2,632,000 | 2,632,000 | 9.5% |
| 207 | Tourism/Economic Development | 578,500 | 687,950 | 2.1% |
| 204 | Transportation Operations | 4,322,251 | 7,135,251 | 15.6% |
| 401 | SDC Street Improvement | - | - | 0.0% |
| 406 | SDC Storm Water Improvement | - | - | 0.0% |
| 409 | Improvement Fee | 470,000 | 470,000 | 1.7% |
| 206-206 | Parks | 619,097 | 619,097 | 2.2% |
| 206-208 | Golf Course | 704,550 | 710,750 | 2.5% |
| 402 | SDC Park Improvement | - | - | 0.0% |
| 502 | Water Operations | 3,433,693 | 3,433,693 | 12.4% |
| 503 | Wastewater Operations | 5,116,899 | 5,216,899 | 18.5% |
| 403 | SDC Wastewater Improvement | - | - | 0.0% |
| 509 | Airport Operations | 1,891,343 | 1,891,343 | 6.8% |
| 404 | Airport Construction | - | - | 0.0% |
| 505 | Community Development | 560,714 | 575,714 | 2.0% |
| 801 | ISF - IT Fund | 366,189 | 366,189 | 1.3% |
| 802 | ISF - Central Services | 1,575,351 | 1,575,351 | 5.7% |
| 205 | Community Cleanup | 35,000 | 35,000 | 0.1% |
| 803-101 | ISF - Public Works Staff | 2,355,839 | 2,355,839 | 8.5% |
| 803-102 | ISF - PW - Fleet | 289,336 | 299,336 | 1.0% |
| 804 | ISF - Buildings | - | - | 0.0% |
| 306 | Debt Service | 450 | 450 | 0.0% |
| 307 | Pension Stabilization Fund | - | - | 0.0% |
| 308 | Debt Reserve | - | - | 0.0% |
| | Total Expenditure Needs | \$ 27,699,311 | \$ 30,752,961 | 100.0% |
| | Contingency (10.2% of total needs) | 1,505,000 | 1,490,250 | 5.4% |
| | Debt Service | 1,575,543 | 1,575,543 | 5.7% |
| | Transfers Out | 2,813,859 | 3,228,859 | 10.2% |
| | Reserve for Future Expenditures | 1,284,728 | 1,271,862 | 4.6% |
| | Unappropriated (ending cash) | 6,477,371 | 6,475,681 | 23.4% |
| | Grand Total of Expenditures | 41,355,812 | 44,795,156 | |
| | Total Resources Available | 41,355,812 | 44,795,156 | |
| | Balanced Budget Check | - | - | |

CONSOLIDATED SCHEDULE OF RESOURCES & EXPENDITURES

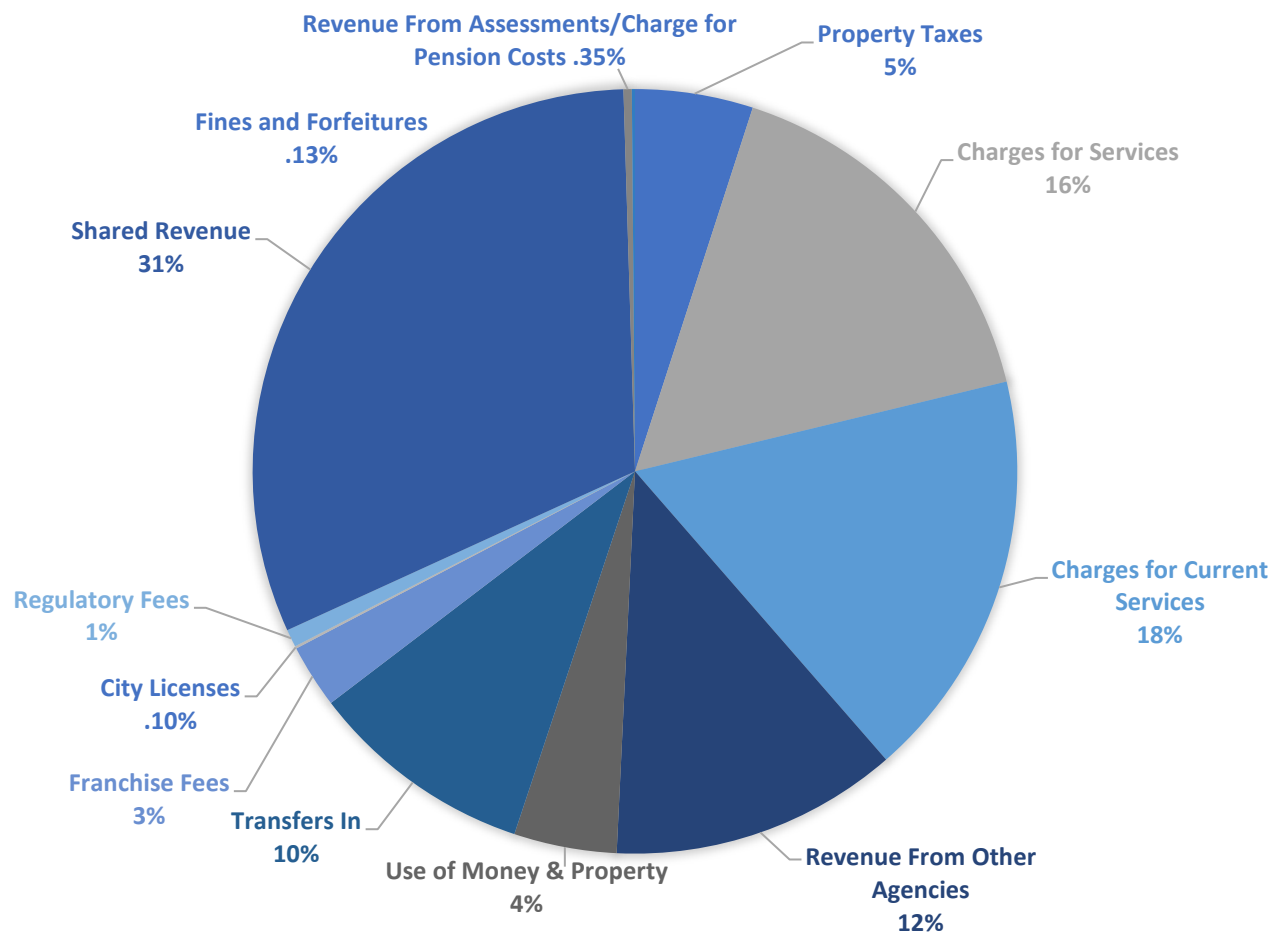
ALL FUNDS—FISCAL YEARS 2019-20 THROUGH 2022-23

| Budget Summary Description | 6/30/2020 Actual | 6/30/2021 Actual | 6/30/2022 Adopted | 6/30/2022 Proj. | 6/30/2023 Budget |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Resources | | | | | |
| Property Taxes | \$ 1,449,148 | \$ 1,565,955 | \$ 1,622,375 | \$ 1,640,000 | \$ 1,689,768 |
| Charges for Services | \$ 3,959,196 | \$ 3,865,781 | \$ 5,533,744 | \$ 5,044,566 | \$ 5,504,122 |
| Charges for Current Services | \$ 5,034,323 | \$ 6,194,688 | \$ 5,720,978 | \$ 6,242,245 | \$ 5,887,309 |
| Revenue from Other Agencies | \$ 1,644,781 | \$ 1,654,843 | \$ 3,036,744 | \$ 1,418,259 | \$ 4,124,794 |
| Use of Money & Property | \$ 1,522,147 | \$ 1,510,436 | \$ 1,645,140 | \$ 1,638,767 | \$ 1,472,942 |
| Transfers In | \$ 1,614,980 | \$ 1,481,142 | \$ 3,400,005 | \$ 2,140,566 | \$ 3,229,808 |
| Franchise Fees | \$ 876,857 | \$ 893,319 | \$ 843,600 | \$ 886,800 | \$ 912,464 |
| City Licenses | \$ 35,815 | \$ 37,348 | \$ 35,500 | \$ 37,348 | \$ 35,000 |
| Regulatory Fees | \$ 257,344 | \$ 498,610 | \$ 177,991 | \$ 565,901 | \$ 252,890 |
| Shared Revenue | \$ 1,259,915 | \$ 1,955,881 | \$ 7,883,436 | \$ 4,418,184 | \$ 10,621,317 |
| Revenue From Assessments/Charge for Pension Costs | \$ 137,397 | \$ 69,740 | \$ 313,910 | \$ 336,518 | \$ 118,327 |
| Fines and Forfeitures | \$ 40,251 | \$ 42,385 | \$ 45,000 | \$ 42,000 | \$ 45,000 |
| Total Resources | \$ 17,832,155 | \$ 19,770,129 | \$ 30,258,423 | \$ 24,411,154 | \$ 33,893,741 |
| Expenditures | | | | | |
| Personnel Services | \$ 3,867,432 | \$ 3,963,706 | \$ 4,597,841 | \$ 4,454,480 | \$ 4,862,747 |
| Materials & Services | \$ 7,756,166 | \$ 7,814,101 | \$ 10,634,361 | \$ 9,894,754 | \$ 10,703,152 |
| Capital Outlay | \$ 2,708,804 | \$ 1,701,042 | \$ 10,608,835 | \$ 4,407,425 | \$ 14,236,562 |
| Transfers Out | \$ 1,330,500 | \$ 1,816,142 | \$ 3,365,005 | \$ 1,970,333 | \$ 3,228,858 |
| Debt Service | \$ 1,198,238 | \$ 1,244,131 | \$ 1,440,978 | \$ 1,141,120 | \$ 1,575,543 |
| Contingency | \$ - | \$ - | \$ 2,556,257 | \$ - | \$ 1,490,250 |
| Reserve for Future Expenditures | \$ 22,996 | \$ 33,585 | \$ 1,223,565 | \$ 383,992 | \$ 1,271,862 |
| Interfund Loan & Special Payments | \$ 282,850 | \$ 666,296 | \$ 1,322,900 | \$ 1,232,000 | \$ 950,500 |
| Total Expenditures | \$ 17,166,987 | \$ 17,239,003 | \$ 35,749,742 | \$ 23,484,104 | \$ 38,319,474 |
| Revenue over/(under) expenditures | \$ 665,168 | \$ 2,531,126 | \$ (5,491,319) | \$ 927,050 | \$ (4,425,733) |
| Beginning Fund Balance | \$ 7,113,438 | \$ 7,517,123 | \$ 9,869,468 | \$ 10,091,831 | \$ 10,901,415 |
| Ending Fund Balance | \$ 7,778,606 | \$ 10,048,248 | \$ 4,378,149 | \$ 11,018,881 | \$ 6,475,682 |
| Grand Total of Expenditures | \$ 24,945,593 | \$ 27,287,251 | \$ 40,127,891 | \$ 34,502,985 | \$ 44,795,156 |
| Total Resources Available | \$ 24,945,593 | \$ 27,287,251 | \$ 40,127,891 | \$ 34,502,985 | \$ 44,795,156 |
| Balance Budget Check | \$ - | \$ - | \$ - | \$ - | \$ - |

CONSOLIDATED SCHEDULE OF RESOURCES

ALL FUNDS—FISCAL YEARS 2019-20 THROUGH 2022-23

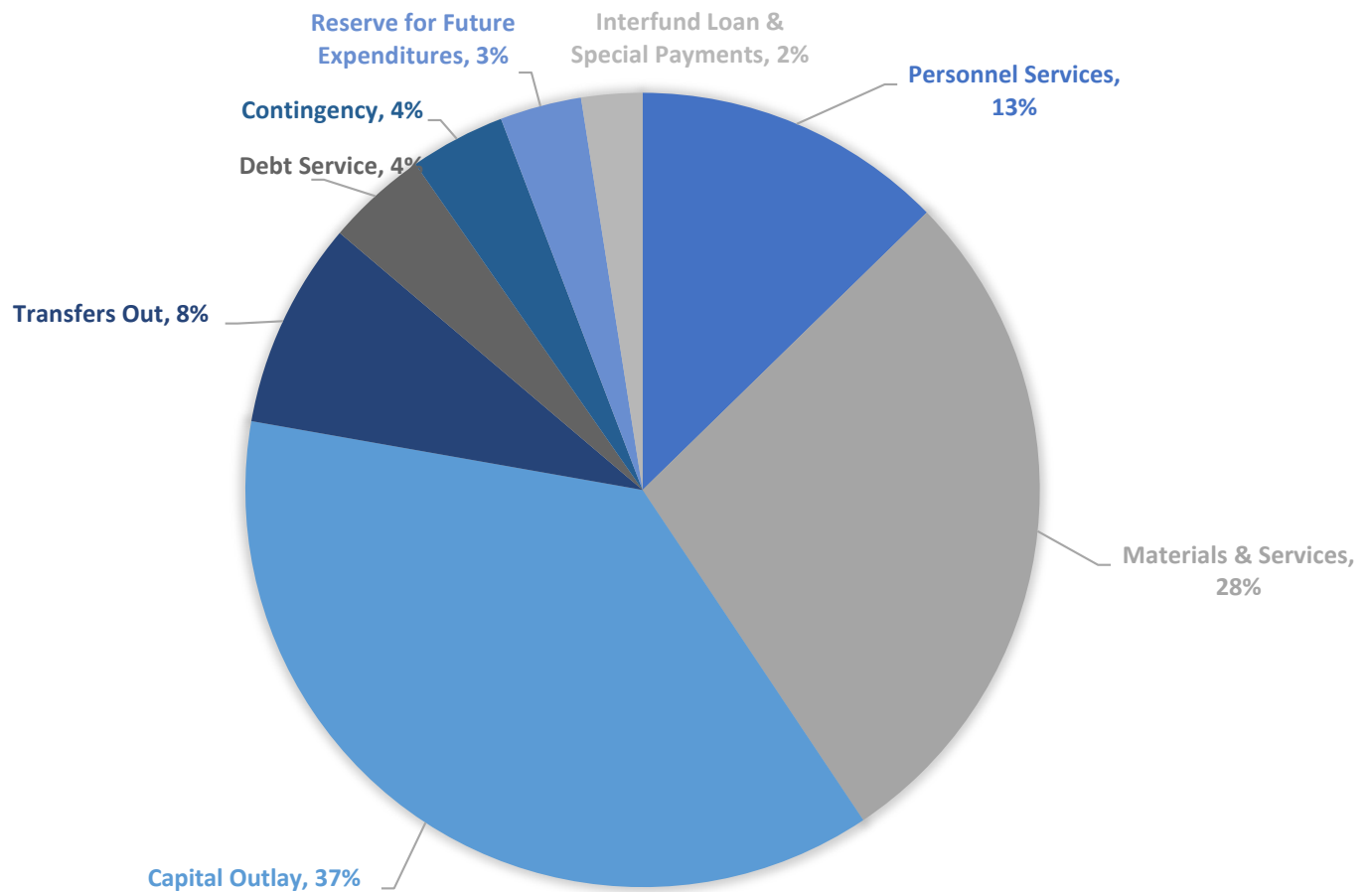
| Budget Summary by % | 6/30/2020 | 6/30/2021 | 6/30/2022 | 6/30/2022 | 6/30/2023 |
|---|-------------|-------------|-------------|-------------|-------------|
| Description | Actual | Actual | Adopted | Proj. | Budget |
| Resources | | | | | |
| Property Taxes | 8% | 8% | 5% | 7% | 5% |
| Charges for Services | 22% | 20% | 18% | 21% | 16% |
| Charges for Current Services | 28% | 31% | 19% | 26% | 17% |
| Revenue From Other Agencies | 9% | 8% | 10% | 6% | 12% |
| Use of Money & Property | 9% | 8% | 5% | 7% | 4% |
| Transfers In | 9% | 7% | 11% | 9% | 10% |
| Franchise Fees | 5% | 5% | 3% | 4% | 3% |
| City Licenses | 0% | 0% | 0% | 0% | 0% |
| Regulatory Fees | 1% | 3% | 1% | 2% | 1% |
| Shared Revenue | 7% | 10% | 26% | 18% | 31% |
| Revenue From Assessments/Charge for Pension Costs | 1% | 0% | 1% | 1% | 0% |
| Fines and Forfeitures | 0% | 0% | 0% | 0% | 0.13% |
| Total Resources | 100% | 100% | 100% | 100% | 100% |



CONSOLIDATED SCHEDULE OF EXPENDITURES

ALL FUNDS—FISCAL YEARS 2019-20 THROUGH 2022-23

| Budget Summary by % | 6/30/2020 | 6/30/2021 | 6/30/2022 | 6/30/2022 | 6/30/2023 |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|
| Description | Actual | Actual | Adopted | Proj. | Budget |
| Expenditures | | | | | |
| Personnel Services | 23% | 23% | 13% | 19% | 13% |
| Materials & Services | 45% | 45% | 30% | 42% | 28% |
| Capital Outlay | 16% | 10% | 30% | 19% | 37% |
| Transfers Out | 8% | 11% | 9% | 8% | 8% |
| Debt Service | 7% | 7% | 4% | 5% | 4% |
| Contingency | 0% | 0% | 7% | 0% | 4% |
| Reserve for Future Expenditures | 0% | 0% | 3% | 2% | 3% |
| Interfund Loan & Special Payments | 2% | 4% | 4% | 5% | 2% |
| Total Expenditures | 100% | 100% | 100% | 100% | 100% |



GENERAL FUND

SUMMARY

The General Fund focuses on the following three primary programs: 1) Public Safety; 2) Parks; and 3) Non-department activities such as collection and pass through for transient occupancy room tax, Du Jour Loan assistance to the urban renewal districts, 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)
- 7 - Patrol Officers
 - 13 - Total Full Time Equivalent Personnel
- 4 - Reserve Officers (as of 3/28/22)

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, 2022. 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 - \$1.66 million direct allocation, plus additional project funding applications in progress to pursue additional opportunities. Projects proposed in this budget document include the following:

| Fund | Project | Amount |
|---------------------------|---|-------------|
| TED Fund | Industrial Building Space Grants | \$ 93,750 |
| General Fund | Jefferson County Disadvantage Services Center/Winter Shelter | \$ 300,000 |
| General Fund | Police Department Equipment Enhancement | \$ 60,000 |
| General Fund | Meeting Room Enhancements: Council Chambers & General Aviation Building | \$ 45,000 |
| General Fund | Server Police Station/City Hall | \$ 47,000 |
| Transportation Operations | J Street & Willowcreek Stormwater Project | \$1,000,000 |
| Water Operations | Water Meter Replacement/Upgrades (radio reads) | \$ 100,000 |

- Adjusted ISF Central Services distribution for the Police Fund as detailed within the budget message; also adjusted building costs for the Police Station as a direct allocation to the Police Fund.

| General Fund | 6/30/2020 | 6/30/2021 | 6/30/2022 | 6/30/2022 | 6/30/2023 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Description | Actual | Actual | Adopted | Proj. | Budget |
| <u>Resources</u> | | | | | |
| Property Taxes | \$ 1,449,148 | \$ 1,565,955 | \$ 1,622,375 | \$ 1,640,000 | \$ 1,689,768 |
| Franchise Fees | \$ 438,381 | \$ 446,659 | \$ 421,800 | \$ 443,400 | \$ 456,232 |
| Regulatory Fees | \$ 15,710 | \$ 31,706 | \$ 10,890 | \$ 32,430 | \$ 10,890 |
| Shared Revenues | \$ 873,016 | \$ 912,446 | \$ 4,038,436 | \$ 2,152,896 | \$ 3,682,492 |
| Charges for Services | \$ 709 | \$ 53 | \$ 1,000 | \$ - | \$ 1,000 |
| Fines and Forfeitures | \$ 40,251 | \$ 42,385 | \$ 45,000 | \$ 42,000 | \$ 45,000 |
| Use of Money & Property | \$ 250,828 | \$ 412,733 | \$ 549,000 | \$ 535,000 | \$ 335,000 |
| Total Resources | \$ 3,068,043 | \$ 3,411,938 | \$ 6,688,501 | \$ 4,845,726 | \$ 6,220,382 |
| <u>Police Department Expenditures</u> | | | | | |
| Personnel Services | \$ 1,432,448 | \$ 1,460,198 | \$ 1,787,560 | \$ 1,718,154 | \$ 1,843,769 |
| Materials & Services | \$ 907,340 | \$ 811,557 | \$ 861,355 | \$ 860,866 | \$ 831,595 |
| Capital Outlay | \$ 102,582 | \$ - | \$ 73,000 | \$ 76,737 | \$ 72,737 |
| Total Parks Expenditures | \$ 2,442,371 | \$ 2,271,755 | \$ 2,721,915 | \$ 2,655,757 | \$ 2,748,101 |
| <u>Non-Departmental Expenditures</u> | | | | | |
| Materials & Services | \$ 69,652 | \$ 69,653 | \$ 85,000 | \$ 73,136 | \$ 75,000 |
| Capital Outlay | \$ - | \$ - | \$ 2,550,000 | \$ 415,000 | \$ 2,227,000 |
| Special Payments | \$ 231,050 | \$ 404,000 | \$ 530,000 | \$ 530,000 | \$ 330,000 |
| Transfers Out | \$ 433,519 | \$ 428,616 | \$ 1,117,000 | \$ 432,000 | \$ 1,713,238 |
| Operating Contingency | \$ - | \$ - | \$ 565,457 | \$ - | \$ 50,000 |
| Total Non-Departmental Expenditures | \$ 734,221 | \$ 902,269 | \$ 4,847,457 | \$ 1,450,136 | \$ 4,395,238 |
| Revenue over/(under) expenditures | \$ (108,549) | \$ 237,913 | \$ (880,871) | \$ 739,833 | \$ (922,957) |
| Beginning Fund Balance | \$ 1,095,098 | \$ 986,548 | \$ 1,818,196 | \$ 1,224,461 | \$ 1,964,294 |
| Ending Fund Balance | \$ 986,548 | \$ 1,224,461 | \$ 937,325 | \$ 1,964,294 | \$ 1,041,337 |

City of Madras
2022-23 Budget Worksheet

General Fund
Revenues

| GL Codes | Description | 2019-20 Actuals | 2020-21 Actuals | 2021-2022 | | 2022-2023 | | |
|------------------------------------|---|--------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| Beginning Fund Balance | | | | | | | | |
| 101-010-301-0101 | Beginning Fund Balance | 1,095,098 | 986,548 | 1,818,196 | 1,224,461 | 1,514,294 | 1,514,294 | 1,964,294 |
| | Total Beginning Fund Balance | 1,095,098 | 986,548 | 1,818,196 | 1,224,461 | 1,514,294 | 1,514,294 | 1,964,294 |
| Property Taxes | | | | | | | | |
| 101-101-310-1101 | Current Property Taxes | 1,409,026 | 1,508,982 | 1,582,375 | 1,600,000 | 1,649,768 | 1,649,768 | 1,649,768 |
| 101-101-310-1201 | Prior Property Taxes | 40,123 | 56,973 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| | Total Property Taxes | 1,449,148 | 1,565,955 | 1,622,375 | 1,640,000 | 1,689,768 | 1,689,768 | 1,689,768 |
| Franchise Fees | | | | | | | | |
| 101-101-320-2101 | Cascade Natural Gas - 50% | 64,708 | 62,258 | 55,000 | 65,000 | 71,544 | 71,544 | 71,544 |
| 101-101-320-2201 | Crestview Cable TV - 50% | 8,835 | 18,730 | 10,000 | 19,000 | 20,412 | 20,412 | 20,412 |
| 101-101-320-2301 | Pacific Power & Light - 50% | 303,314 | 308,145 | 300,000 | 303,000 | 304,425 | 304,425 | 304,425 |
| 101-101-320-2401 | QWest Communications - 50% | 8,787 | 7,863 | 8,500 | 8,000 | 7,863 | 7,863 | 7,863 |
| 101-101-320-2402 | Other Telecom - 50% | 5,192 | 5,415 | 4,300 | 5,400 | 5,415 | 5,415 | 5,415 |
| 101-101-320-2601 | Madras Sanitary Service - 50% | 34,046 | 37,230 | 32,000 | 37,000 | 40,607 | 40,607 | 40,607 |
| 101-101-320-2701 | Fiber Optic - 50% | 217 | - | - | - | - | - | - |
| 101-101-320-2801 | Bend Broadband - 50% | 13,282 | 7,018 | 12,000 | 6,000 | 5,966 | 5,966 | 5,966 |
| | Total Franchise Fees | 438,381 | 446,659 | 421,800 | 443,400 | 456,232 | 456,232 | 456,232 |
| Regulatory Fees | | | | | | | | |
| 101-101-330-3501 | Liquor License Renewals | 2,170 | 1,890 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 101-101-330-3502 | Nuisance Enforcement Fee | 12,835 | 29,186 | 8,190 | 29,730 | 8,190 | 8,190 | 8,190 |
| 101-101-330-3503 | Impound Fees | 75 | - | 200 | 200 | 200 | 200 | 200 |
| 101-101-330-3505 | Retail Marijuana License | 630 | 630 | 500 | 500 | 500 | 500 | 500 |
| | Total Regulatory Fees | 15,710 | 31,706 | 10,890 | 32,430 | 10,890 | 10,890 | 10,890 |
| Shared Revenues | | | | | | | | |
| 101-101-340-4104 | COIC Cascades East Transit | 69,652 | 69,653 | 85,000 | 70,000 | 70,000 | 70,000 | 70,000 |
| 101-101-340-4112 | P.D. Overtime Grant | 8,772 | 9,861 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 |
| 101-101-340-4201 | Motel Tax | 361,265 | 349,813 | 350,000 | 350,000 | 435,000 | 435,000 | 435,000 |
| 101-101-340-4501 | Cigarette Tax | 6,946 | 6,157 | 7,000 | 6,019 | 5,787 | 5,787 | 5,787 |
| 101-101-340-4601 | Liquor Tax | 113,053 | 125,514 | 125,000 | 135,000 | 141,000 | 141,000 | 141,000 |
| 101-101-340-4701 | Marijuana Tax | 136,869 | 164,361 | 150,000 | 160,000 | 160,000 | 160,000 | 160,000 |
| 101-101-340-4751 | Jefferson County District Attorney | 78,796 | 82,445 | 75,414 | 75,414 | 75,414 | 75,414 | 75,414 |
| 101-101-340-4752 | 509J - School Resource Officer | 81,067 | 87,549 | 89,078 | 89,078 | 93,532 | 93,532 | 93,532 |
| 101-101-340-4753 | Travel Center Plaza Public Safety Fee | 16,595 | 17,093 | 17,606 | 17,606 | 18,134 | 18,134 | 18,134 |
| 101-101-340-4754 | American Rescue Plan - COVID Relief | - | - | 782,625 | 783,066 | 782,625 | 782,625 | 782,625 |
| 101-101-340-4755 | COVID Grants - Federal | - | - | 95,713 | 95,713 | - | - | - |
| 101-101-340-4756 | OR HB 5006 - CDBG CV2 | - | - | 1,019,730 | 360,000 | 1,140,000 | 1,140,000 | 1,140,000 |
| 101-101-340-4757 | CDBG/Cares Act/CV2 - NI | - | - | 480,270 | - | - | - | - |
| 101-101-340-4758 | ARPA State Allocation - HB 5202 | - | - | 750,000 | - | 750,000 | 750,000 | 750,000 |
| | Total Revenues from Other Agencies | 873,016 | 912,446 | 4,038,436 | 2,152,896 | 3,682,492 | 3,682,492 | 3,682,492 |
| Charges for Services | | | | | | | | |
| 101-101-350-5401 | Miscellaneous Revenue | 709 | 53 | 1,000 | - | 1,000 | 1,000 | 1,000 |
| | Total Charges for Services | 709 | 53 | 1,000 | - | 1,000 | 1,000 | 1,000 |
| Fines & Forfeitures | | | | | | | | |
| 101-101-360-6101 | Court Fines | 40,251 | 42,385 | 45,000 | 42,000 | 45,000 | 45,000 | 45,000 |
| | Total Fines & Forfeitures | 40,251 | 42,385 | 45,000 | 42,000 | 45,000 | 45,000 | 45,000 |
| Use of Money & Property | | | | | | | | |
| 101-101-380-8101 | Interest on Investments | 19,778 | 5,105 | 19,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 101-101-380-8102 | Sale of Assets | - | 3,629 | - | - | - | - | - |
| 101-101-380-8507 | DuJour Loan - Commercial District | 231,050 | 400,000 | 330,000 | 330,000 | 250,000 | 250,000 | 250,000 |
| 101-101-380-8508 | DuJour Loan - Housing District | - | 4,000 | 200,000 | 200,000 | 80,000 | 80,000 | 80,000 |
| | Total Use of Money & Property | 250,828 | 412,733 | 549,000 | 535,000 | 335,000 | 335,000 | 335,000 |
| | Total Revenues | 4,163,140 | 4,398,486 | 8,506,697 | 6,070,187 | 7,734,676 | 7,734,676 | 8,184,676 |

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 22-23: Consists of the Chief of Police, Detective/Sgt., Detective, Patrol Sgt., seven (7) 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 2022-23 Overview:

For the upcoming fiscal year 2022-23, 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 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. The vehicle was originally planned for FY 2021-22. Due to limited availability the vehicle has not arrived when this document was authored. Therefore, the vehicle is budgeted for FY 2022-23. Total proposed budget for a marked patrol fleet vehicle is \$60,000.00.

The department will spend \$13,000 for the second of five years to obtain new radio equipment.

New initiatives include the purchase of Mobile Data Terminals and Body Cameras. The department will purchase Mobile Data Terminals (laptops) to be installed in patrol vehicles, which will provide a direct link to Frontier Regional Computer Aided Dispatch. The body cameras will aid in investigations and prosecutions and bring the agency within current industry standards. Total proposed budget for body cams and MDT's is estimated to be \$60,000.00.

| General Fund | 6/30/2020 | 6/30/2021 | 6/30/2022 | 6/30/2022 | 6/30/2023 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Description | Actual | Actual | Adopted | Proj. | Budget |
| <u>Resources</u> | | | | | |
| Property Taxes | \$ 1,449,148 | \$ 1,565,955 | \$ 1,622,375 | \$ 1,640,000 | \$ 1,689,768 |
| Franchise Fees | \$ 438,381 | \$ 446,659 | \$ 421,800 | \$ 443,400 | \$ 456,232 |
| Regulatory Fees | \$ 15,710 | \$ 31,706 | \$ 10,890 | \$ 32,430 | \$ 10,890 |
| Shared Revenues | \$ 873,016 | \$ 912,446 | \$ 4,038,436 | \$ 2,152,896 | \$ 3,682,492 |
| Charges for Services | \$ 709 | \$ 53 | \$ 1,000 | \$ - | \$ 1,000 |
| Fines and Forfeitures | \$ 40,251 | \$ 42,385 | \$ 45,000 | \$ 42,000 | \$ 45,000 |
| Use of Money & Property | \$ 250,828 | \$ 412,733 | \$ 549,000 | \$ 535,000 | \$ 335,000 |
| Total Resources | \$ 3,068,043 | \$ 3,411,938 | \$ 6,688,501 | \$ 4,845,726 | \$ 6,220,382 |
| <u>Police Department Expenditures</u> | | | | | |
| Personnel Services | \$ 1,432,448 | \$ 1,460,198 | \$ 1,787,560 | \$ 1,718,154 | \$ 1,843,769 |
| Materials & Services | \$ 907,340 | \$ 811,557 | \$ 861,355 | \$ 860,866 | \$ 831,595 |
| Capital Outlay | \$ 102,582 | \$ - | \$ 73,000 | \$ 76,737 | \$ 72,737 |
| Total Parks Expenditures | \$ 2,442,371 | \$ 2,271,755 | \$ 2,721,915 | \$ 2,655,757 | \$ 2,748,101 |
| <u>Non-Departmental Expenditures</u> | | | | | |
| Materials & Services | \$ 69,652 | \$ 69,653 | \$ 85,000 | \$ 73,136 | \$ 75,000 |
| Capital Outlay | \$ - | \$ - | \$ 2,550,000 | \$ 415,000 | \$ 2,227,000 |
| Special Payments | \$ 231,050 | \$ 404,000 | \$ 530,000 | \$ 530,000 | \$ 330,000 |
| Transfers Out | \$ 433,519 | \$ 428,616 | \$ 1,117,000 | \$ 432,000 | \$ 1,713,238 |
| Operating Contingency | \$ - | \$ - | \$ 565,457 | \$ - | \$ 50,000 |
| Total Non-Departmental Expenditures | \$ 734,221 | \$ 902,269 | \$ 4,847,457 | \$ 1,450,136 | \$ 4,395,238 |
| Revenue over/(under) expenditures | \$ (108,549) | \$ 237,913 | \$ (880,871) | \$ 739,833 | \$ (922,957) |
| Beginning Fund Balance | \$ 1,095,098 | \$ 986,548 | \$ 1,818,196 | \$ 1,224,461 | \$ 1,964,294 |
| Ending Fund Balance | \$ 986,548 | \$ 1,224,461 | \$ 937,325 | \$ 1,964,294 | \$ 1,041,337 |

City of Madras
2022-23 Budget Worksheet

General Fund
Police Department
Expenditures

| GL Codes | Description | 2019-20 | 2020-21 | 2021-2022 | | 2022-2023 | | |
|---------------------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actuals | Actuals | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| Personnel Services | | | | | | | | |
| 101-106-510-1001 | Regular Payroll | 761,356 | 770,784 | 927,106 | 878,343 | 1,035,469 | 1,035,469 | 1,035,469 |
| 101-106-510-3001 | Reserves | 8,820 | 2,970 | 10,000 | 2,690 | 5,800 | 5,800 | 5,800 |
| 101-106-510-3201 | Overtime | 58,770 | 71,835 | 60,000 | 72,399 | 65,000 | 65,000 | 65,000 |
| 101-106-510-3221 | Overtime - Police Court | 7,323 | 9,559 | 10,000 | 7,150 | 10,000 | 10,000 | 10,000 |
| 101-106-510-3901 | Overtime - Police Grant | 5,863 | 7,070 | 10,000 | 4,868 | 10,000 | 10,000 | 10,000 |
| 101-106-510-5101 | PERS | 249,476 | 245,496 | 294,114 | 266,374 | 288,000 | 288,000 | 288,000 |
| 101-106-510-5102 | Charge for Pension Costs | 50,351 | 24,905 | 124,979 | 130,760 | 43,800 | 43,800 | 43,800 |
| 101-106-510-5201 | Social Security | 62,661 | 64,067 | 63,644 | 71,885 | 88,200 | 88,200 | 88,200 |
| 101-106-510-5401 | Unemployment Tax | 842 | 5,024 | 16,225 | 2,500 | 5,000 | 5,000 | 5,000 |
| 101-106-510-5501 | Industrial Accident Ins. | 239 | 15,189 | 17,879 | 15,017 | 17,000 | 17,000 | 17,000 |
| 101-106-510-5601 | Health & Accident Ins. | 204,201 | 215,870 | 220,113 | 229,760 | 240,000 | 240,000 | 240,000 |
| 101-106-510-5701 | Retiree Health & Accident Ins. | 22,546 | 27,430 | 33,500 | 36,409 | 35,500 | 35,500 | 35,500 |
| | Total Personnel Services | 1,432,448 | 1,460,198 | 1,787,560 | 1,718,154 | 1,843,769 | 1,843,769 | 1,843,769 |
| | Total FTE | 11 | 11 | 12 | 12 | 13 | 13 | 13 |
| Materials & Services | | | | | | | | |
| 101-106-520-1004 | Auto Repairs - PD | 21,564 | 20,466 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 101-106-520-1007 | Ammunition / Firearms / Range | 10,184 | 10,960 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 101-106-520-1101 | Building Maintenance | - | - | - | 25,000 | 25,000 | 25,000 | 25,000 |
| 101-106-520-1204 | Contracted Computer/IT/Telephone | 61,086 | 75,489 | - | - | - | - | - |
| 101-106-520-1205 | Unprogrammed Computer | 11,166 | - | - | - | - | - | - |
| 101-106-520-1302 | Dispatch | 128,208 | 132,695 | 137,339 | 137,339 | 137,339 | 137,339 | 137,339 |
| 101-106-520-1401 | Utilities | - | - | - | 16,025 | 32,000 | 32,000 | 32,000 |
| 101-106-520-1406 | Equipment Purchases / Supplies (office) | 49,157 | 33,908 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 101-106-520-1601 | Fuel - PD | 12,576 | 13,505 | 20,000 | 20,000 | 30,000 | 30,000 | 30,000 |
| 101-106-520-1701 | Hospital/Medical | 1,158 | - | 5,000 | 3,500 | 5,000 | 5,000 | 5,000 |
| 101-106-520-1801 | Insurance & Surety Bonds | 40,439 | 52,641 | 54,579 | 58,500 | 79,074 | 79,074 | 79,074 |
| 101-106-520-2102 | Legal Fees / CODE | 24,979 | 27,295 | 27,000 | 35,000 | 30,000 | 30,000 | 30,000 |
| 101-106-520-2203 | Meetings, Travel & Schools | 14,858 | 24,162 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 101-106-520-2209 | Major Investigations & Equip | 4,744 | 8,239 | 5,000 | 25,000 | 5,000 | 5,000 | 5,000 |
| 101-106-520-2401 | Office Supplies | - | 34 | - | - | - | - | - |
| 101-106-520-2503 | Professional Services | 8,966 | 6,481 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 101-106-520-2901 | Tires - PD | 5,056 | 4,032 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 101-106-520-3001 | Uniform Allowance / Cleaning | 1,865 | 12,941 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 101-106-520-4017 | Internal Services Central Services Fund | 349,105 | 232,886 | 312,810 | 294,835 | 252,000 | 252,000 | 252,000 |
| 101-106-520-4019 | Internal Services Buildings Fund | 162,230 | 155,823 | 55,171 | 11,695 | - | - | - |
| 101-106-520-4022 | Internal Services IT Fund | - | - | 109,456 | 98,972 | 101,182 | 101,182 | 101,182 |
| | Total Materials & Services | 907,340 | 811,557 | 861,355 | 860,866 | 831,595 | 831,595 | 831,595 |
| Capital Outlay | | | | | | | | |
| 101-106-540-1401 | Equipment Purchases - PD | 102,582 | - | 60,000 | 60,000 | - | - | - |
| 101-106-540-1402 | PD Radios | - | - | 13,000 | 16,737 | 12,737 | 12,737 | 12,737 |
| 101-106-540-1403 | Body Cameras | - | - | - | - | 15,000 | 15,000 | 15,000 |
| 101-106-540-1404 | Mobile Data Terminals | - | - | - | - | 45,000 | 45,000 | 45,000 |
| | Total Capital Outlay | 102,582 | - | 73,000 | 76,737 | 72,737 | 72,737 | 72,737 |
| | Total Expenditures - Police Dept | 2,442,371 | 2,271,755 | 2,721,915 | 2,655,757 | 2,748,101 | 2,748,101 | 2,748,101 |

City of Madras
2022-23 Budget Worksheet

**General Fund
Non-Departmental
Expenditures**

| GL Codes | Description | 2019-20 | 2020-21 | 2021-2022 | | 2022-2023 | | |
|------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actuals | Actuals | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| | Materials & Services | | | | | | | |
| 101-109-520-1217 | COIC/ODOT Transit Passthrough | 69,652 | 69,653 | 85,000 | 73,136 | 75,000 | 75,000 | 75,000 |
| | Total Materials & Services | 69,652 | 69,653 | 85,000 | 73,136 | 75,000 | 75,000 | 75,000 |
| | Capital Outlay | | | | | | | |
| 101-109-540-1702 | Disadvantaged Services Center | - | - | 2,550,000 | 400,000 | 2,150,000 | 2,150,000 | 2,150,000 |
| 101-109-540-1703 | AV Airport Conference Room | - | - | - | 15,000 | - | - | - |
| 101-109-540-1704 | AV City Hall Council Chambers | - | - | - | - | 30,000 | 30,000 | 30,000 |
| 101-109-540-1705 | Police/City Hall Server | - | - | - | - | 47,000 | 47,000 | 47,000 |
| | Total Capital Outlay | - | - | 2,550,000 | 415,000 | 2,227,000 | 2,227,000 | 2,227,000 |
| | Special Payments | | | | | | | |
| 101-109-545-1200 | Du Jour Loan to Commercial District | 231,050 | 400,000 | 330,000 | 330,000 | 250,000 | 250,000 | 250,000 |
| 101-109-545-1201 | Du Jour Loan to Housing District | - | 4,000 | 200,000 | 200,000 | 80,000 | 80,000 | 80,000 |
| | Total Special Payments | 231,050 | 404,000 | 530,000 | 530,000 | 330,000 | 330,000 | 330,000 |
| | Interfund Transfers - Out | | | | | | | |
| 101-109-550-1001 | Parks Fund - Motel (TRT) Tax 1/3 | 120,422 | 116,604 | 115,500 | 116,550 | 144,855 | 144,855 | 144,855 |
| 101-109-550-1002 | Parks Fund - 5% Property Tax | 72,254 | 78,804 | 81,119 | 82,000 | 84,488 | 84,488 | 84,488 |
| 101-109-550-1003 | TED Fund - Motel (TRT) Tax 2/3 | 240,844 | 233,208 | 260,381 | 233,450 | 290,145 | 290,145 | 290,145 |
| 101-109-550-1004 | Tourism/Economic Development Fund | - | - | - | - | - | - | 93,750 |
| 101-109-550-1007 | Transportation Operations Fund | - | - | 600,000 | - | 600,000 | 600,000 | 1,000,000 |
| 101-109-550-1008 | Water Ops | - | - | - | - | 100,000 | 100,000 | 100,000 |
| 101-109-550-1009 | Airport Ops | - | - | - | - | 93,750 | 93,750 | - |
| 101-109-550-4022 | ISF - IT | - | - | 60,000 | - | - | - | - |
| | Total Interfund Transfers - Out | 433,519 | 428,616 | 1,117,000 | 432,000 | 1,313,238 | 1,313,238 | 1,713,238 |
| | Operating Contingency | | | | | | | |
| 101-109-590-1010 | Operating Contingency | - | - | 565,457 | - | 50,000 | 50,000 | 50,000 |
| | Total Operating Contingency | - | - | 565,457 | - | 50,000 | 50,000 | 50,000 |
| | Ending Fund Balance | | | | | | | |
| 101-109-595-1010 | Ending Fund Balance | 986,548 | 1,224,461 | 937,325 | 1,964,294 | 991,337 | 991,337 | 1,041,337 |
| | Total Ending Fund Balance | 986,548 | 1,224,461 | 937,325 | 1,964,294 | 991,337 | 991,337 | 1,041,337 |
| | Total Expenditures - Non-Departmental | 1,720,769 | 2,126,731 | 5,784,782 | 3,414,430 | 4,986,575 | 4,986,575 | 5,436,575 |

**General Fund
TOTALS**

| GL Codes | Description | 2019-20 | 2020-21 | 2021-2022 | | 2022-2023 | | |
|----------|-----------------------------------|------------------|------------------|------------------|----------------------|------------------|------------------|------------------|
| | | Actuals | Actuals | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| | Total General Revenues | 4,163,140 | 4,398,486 | 8,506,697 | 6,070,187 | 7,734,676 | 7,734,676 | 8,184,676 |
| | Total General Expenditures | 4,163,140 | 4,398,486 | 8,506,697 | 6,070,187 | 7,734,676 | 7,734,676 | 8,184,676 |
| | Fiscal Policy Analysis | 2019-20 | 2020-21 | 2021-2022 | Yr. End Proj. | 2022-2023 | 2022-2023 | 2022-2023 |
| | Ending Fund Balance + Contingency | 986,548 | 1,224,461 | 1,502,782 | 1,964,294 | 1,041,337 | 1,041,337 | 1,091,337 |
| | Expenses = PS, MS + Transfers Out | 2,773,308 | 2,700,371 | 3,765,915 | 3,011,020 | 4,063,602 | 3,988,602 | 4,388,602 |
| | Minimum Policy 20% of PS & MS | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20% |
| | Actual | 35.57% | 45.34% | 39.90% | 65.24% | 25.63% | 26.11% | 25% |

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

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 – 45 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 2022-23 include the following

1. **Street Repairs and Maintenance:** \$342,500 in Materials and Services are allocated for the following uses:
 - Alley Maintenance – i.e. grading and dust abatement
 - Repairs/Maintenance Materials – i.e. signing, striping, pothole patching, crack sealing of streets.
 - Storm Sewer Maintenance – i.e. piping and catch basin repairs and replacement
 - Street Greenway Maintenance – i.e. irrigation, tree lighting, electrical, fertilizer.
 - Street Preservation – i.e. asphalt overlays, chip sealing, grind/inlays, seal coating of streets. Planning on Chip Sealing Oak Street from Hwy 97 to the east end and D Street from 7th to 10th.
2. **Street Capital Projects:** \$5,800,000 in Capital Outlay are allocated for the following projects:
 - a. J Street Bridge Mitigation Project (\$3,800,000-\$4,400,000) – 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). Construction contract was awarded in January of 2021 and Contractor began work in March of 2021. Expect approximately \$3,400,000 to be carried over into FY 2022-2023

- b. Hall Road Extension/Culver Highway Intersection Improvements/Signals At J Street - Total project cost for phase one is estimated at \$6,660,000 and an additional \$4,400,000 is needed to add in phase two which includes roundabouts at Hall Road and Hwy 361 and Belmont Lane/J Street and Hwy 361. The City is working towards acquiring funding from several partners to help fund at a minimum phase 1 in the amount of \$6,660,000. Estimated cost for design is \$400,000. \$200,000 has been allocated in the current FY 2021-2022 budget and the remaining \$200,000 to complete design is allocated in the FY 2022-2023 budget. The City has obtained a portion of the funding in grants and loans so this project is now set to begin in FY2022-23 with a budget of \$1,600,000.

3. Other Projects:

- a. Increase the Cherry Lane Reconstruct Reserve from \$75,000 to \$90,000.
- b. Planning for the South Town Corridor with ODOT. This is a multi-year project with an estimate of \$300,000 and the City is proposing to split the project 50/50 with ODOT. The total of \$150,000 is to be expended in FY 2022-2023

CHANGES FROM PREVIOUS YEAR

There is a large swing in cash flow through the transportation's operations fund due to fact that the majority of the J Street Bridge project is allocated in the 2021-2022 year.

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

| Transportation Operations Fund | 6/30/2020 | 6/30/2021 | 6/30/2022 | 6/30/2022 | 6/30/2023 |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Description | Actual | Actual | Adopted | Proj. | Budget |
| <i><u>Resources</u></i> | | | | | |
| Franchise Fees | \$ 438,381 | \$ 446,659 | \$ 421,800 | \$ 443,400 | \$ 456,232 |
| Shared Revenues | \$ 106,190 | \$ 223,835 | \$ 1,500,000 | \$ 200,000 | \$ 2,700,000 |
| Revenue From Other Agencies | \$ 724,858 | \$ 1,070,799 | \$ 2,755,717 | \$ 1,207,622 | \$ 3,485,794 |
| Charges for Services | \$ 3,292 | \$ 102 | \$ 500 | \$ 30,200 | \$ 500 |
| Charges for Current Services | \$ 14,382 | \$ 18,258 | \$ 3,040 | \$ 6,327 | \$ 3,432 |
| Use of Money & Property | \$ 6,196 | \$ 10,541 | \$ 12,500 | \$ 12,500 | \$ 12,500 |
| Transfers In | \$ 468,624 | \$ 68,000 | \$ 935,000 | \$ 335,000 | \$ 1,287,500 |
| Total Resources | \$ 1,761,922 | \$ 1,838,194 | \$ 5,628,557 | \$ 2,235,049 | \$ 7,945,958 |
| <i><u>Expenditures</u></i> | | | | | |
| Materials & Services | \$ 794,431 | \$ 781,941 | \$ 1,100,063 | \$ 1,033,676 | \$ 1,185,251 |
| Capital Outlay | \$ 900,033 | \$ 491,149 | \$ 4,068,500 | \$ 1,343,969 | \$ 5,800,000 |
| Special Payments | \$ - | \$ - | \$ 75,000 | \$ - | \$ 150,000 |
| Transfers Out | \$ 10,000 | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ 58,778 | \$ 65,733 | \$ 109,000 | \$ 61,890 | \$ 203,500 |
| Reserve for Future Expenditures | \$ - | \$ - | \$ 75,000 | \$ - | \$ 90,000 |
| Operating Contingency | \$ - | \$ - | \$ 838,500 | \$ - | \$ 75,000 |
| Total Expenditures | \$ 1,763,242 | \$ 1,338,822 | \$ 6,266,063 | \$ 2,439,535 | \$ 7,503,751 |
| Revenue over/(under) expenditures | \$ (1,319) | \$ 499,371 | \$ (637,506) | \$ (204,486) | \$ 442,207 |
| Beginning Fund Balance | \$ 383,245 | \$ 381,925 | \$ 836,980 | \$ 881,297 | \$ 676,810 |
| Ending Fund Balance | \$ 381,925 | \$ 881,297 | \$ 199,474 | \$ 676,811 | \$ 1,119,017 |

City of Madras
2022-23 Budget Worksheet

Transportation Operations Fund
Revenues

| GL Codes | Description | 2019-20 | 2020-21 | 2021-2022 | | 2022-2023 | | |
|-------------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actuals | Actuals | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| Beginning Fund Balance | | | | | | | | |
| 204-010-301-0101 | Beginning Fund Balance | 383,245 | 381,925 | 836,980 | 881,297 | 1,130,810 | 1,130,810 | 676,810 |
| | Total Beginning Fund Balance | 383,245 | 381,925 | 836,980 | 881,297 | 1,130,810 | 1,130,810 | 676,810 |
| Franchise Fees | | | | | | | | |
| 204-040-320-2101 | Cascade Natural Gas - 50% | 64,708 | 62,258 | 55,000 | 65,000 | 71,544 | 71,544 | 71,544 |
| 204-040-320-2201 | Bend Broadband (Crestview) 50% | 7,514 | 18,730 | 10,000 | 19,000 | 20,412 | 20,412 | 20,412 |
| 204-040-320-2301 | Pacific Power & Light - 50% | 304,634 | 308,145 | 300,000 | 303,000 | 304,425 | 304,425 | 304,425 |
| 204-040-320-2401 | QWest Communications - 50% | 8,787 | 7,863 | 8,500 | 8,000 | 7,863 | 7,863 | 7,863 |
| 204-040-320-2402 | Quantum Communications - 50% | 5,192 | 5,415 | 4,300 | 5,400 | 5,415 | 5,415 | 5,415 |
| 204-040-320-2601 | Madras Sanitary Service - 50% | 34,046 | 37,230 | 32,000 | 37,000 | 40,607 | 40,607 | 40,607 |
| 204-040-320-2701 | Fiber Optic (Level III) - 50% | 217 | - | - | - | - | - | - |
| 204-040-320-2801 | Bend Broadband - 50% | 13,282 | 7,018 | 12,000 | 6,000 | 5,966 | 5,966 | 5,966 |
| | Total Franchise Fees | 438,381 | 446,659 | 421,800 | 443,400 | 456,232 | 456,232 | 456,232 |
| Shared Revenues | | | | | | | | |
| 204-040-340-4114 | OTIB Loan J Street Willow Creek Bridge | 106,190 | 223,835 | 1,500,000 | - | 390,500 | 390,500 | 1,900,000 |
| 204-040-340-4115 | OTIB Loan for Hall Road/Culver Hwy/J Street | | | | 200,000 | 800,000 | 800,000 | 800,000 |
| | Total Shared Revenues | 106,190 | 223,835 | 1,500,000 | 200,000 | 1,190,500 | 1,190,500 | 2,700,000 |
| Revenues From Other Agencies | | | | | | | | |
| 204-040-345-4501 | State Gas Funds | 432,134 | 487,832 | 460,000 | 487,000 | 559,550 | 559,550 | 559,550 |
| 204-040-345-4502 | State Revenue Sharing | 91,320 | 101,538 | 94,060 | 94,060 | 94,060 | 94,060 | 94,060 |
| 204-040-345-4505 | STP Allotment Funds | - | 73,478 | 151,657 | 151,562 | 76,184 | 76,184 | 76,184 |
| 204-040-345-4510 | Jefferson County Trail Improvement | 12,000 | - | 72,000 | 72,000 | - | - | - |
| 204-040-345-4519 | MRC Program Income | 50,000 | - | 10,000 | 10,000 | - | - | - |
| 204-040-345-4522 | Grant-ODOT SRTS B Street | 36,859 | 159,245 | - | - | - | - | - |
| 204-040-345-4523 | Grant/Loan Jefferson County J Street Bridge | 102,544 | 248,705 | 1,500,000 | 225,000 | 390,500 | 390,500 | 1,656,000 |
| 204-040-345-4525 | Grant - ODOT Juniper Hills to Madras East Trails F | - | - | 168,000 | 168,000 | - | - | - |
| 204-040-345-4526 | Grant - ODOT SRTS 7th Street | - | - | 300,000 | - | - | - | 300,000 |
| 204-040-345-4527 | Grant - Jefferson County MTEP Culver HWY | - | - | - | - | 800,000 | 800,000 | 800,000 |
| | Total Revenues from Other Agencies | 724,858 | 1,070,799 | 2,755,717 | 1,207,622 | 1,920,294 | 1,920,294 | 3,485,794 |
| Charges for Services | | | | | | | | |
| 204-040-350-5401 | Miscellaneous Revenue | 2,042 | 102 | 500 | 500 | 500 | 500 | 500 |
| 204-040-350-5402 | Insurance Reimbursements | 1,250 | - | - | 29,700 | - | - | - |
| | Total Charges for Services | 3,292 | 102 | 500 | 30,200 | 500 | 500 | 500 |
| Charges for Current Services | | | | | | | | |
| 204-040-370-6501 | SDC - Street Reimbursement | 14,382 | 18,258 | 3,040 | 6,327 | 3,432 | 3,432 | 3,432 |
| | Total System Development Charges | 14,382 | 18,258 | 3,040 | 6,327 | 3,432 | 3,432 | 3,432 |
| Use of Money & Property | | | | | | | | |
| 204-040-380-8101 | Interest on Investments | 6,196 | 2,332 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 204-040-380-8502 | Industrial Site Leases | - | 8,209 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| | Total Use of Money & Property | 6,196 | 10,541 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 |
| Interfund Transfers - In | | | | | | | | |
| 204-040-390-9201 | Industrial Site Fund | 108,457 | - | - | - | - | - | - |
| 204-040-390-9301 | MRC - Commercial Project Fund | - | - | 35,000 | 35,000 | - | - | - |
| 204-040-390-9401 | Airport Operations | - | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| 204-040-390-9509 | SDC Wastewater Improvement Fund | - | - | 42,000 | 42,000 | - | - | - |
| 204-040-390-9600 | General Fund - Non Departmental | - | - | 600,000 | - | 600,000 | 600,000 | 1,000,000 |
| 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 | 59,000 | 59,000 | 224,000 | 224,000 | 278,500 | 278,500 | 278,500 |
| 204-040-390-9609 | Water Operations | 211,000 | - | - | - | - | - | - |
| | Total Interfund Transfers- In | 468,624 | 68,000 | 935,000 | 335,000 | 887,500 | 887,500 | 1,287,500 |
| | Total Revenues | 2,145,167 | 2,220,119 | 6,465,537 | 3,116,346 | 5,601,768 | 5,601,768 | 8,622,768 |

City of Madras
2022-23 Budget Worksheet

Transportation Operations Fund
Expenditures

| GL Codes | Description | 2019-20 | 2020-21 | 2021-2022 | | 2022-2023 | | |
|----------------------|---|----------------|----------------|------------------|------------------|------------------|------------------|------------------|
| | | Actuals | Actuals | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| Materials & Services | | | | | | | | |
| 204-040-520-1008 | Alley Maintenance | 36 | - | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 204-040-520-1106 | Bicycle Path and Light Maintenance | 7,287 | 550 | 25,000 | - | - | - | - |
| 204-040-520-1221 | Contract Services | - | - | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 204-040-520-1403 | Equipment Repairs | 330 | 6,523 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 204-040-520-1405 | Equipment Rentals | - | 349 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 204-040-520-1801 | Insurance & Surety Bonds | 8,873 | 8,695 | 9,700 | 8,850 | 10,200 | 10,200 | 10,200 |
| 204-040-520-2102 | Legal Fees | 8,539 | 2,680 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 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 | 1,500 | 3,311 | 43,500 | 43,500 | 43,500 | 43,500 | 43,500 |
| 204-040-520-2702 | Repairs/Maintenance Materials | 98,695 | 160,760 | 140,000 | 140,000 | 150,000 | 150,000 | 150,000 |
| 204-040-520-2804 | Street and Trail Lighting Utility | 89,659 | 87,047 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 |
| 204-040-520-2806 | Street and Trail Lighting Maintenance | 6,059 | - | - | - | - | - | - |
| 204-040-520-2807 | Storm Sewer Maintenance | - | 21,486 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 204-040-520-2808 | Street Greenway Maintenance | 37,811 | 40,280 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| 204-040-520-2809 | Sidewalk Grant Program and ADA ramp | 1,000 | - | - | - | - | - | - |
| 204-040-520-2810 | Street Preservation | - | 11,469 | 50,000 | 50,000 | 150,000 | 150,000 | 150,000 |
| 204-040-520-3207 | Inventory Used | - | - | 10,000 | - | 10,000 | 10,000 | 10,000 |
| 204-040-520-3500 | Cascade East Transit Grant Match | 7,973 | 7,973 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 204-040-520-4017 | Internal Services Central Services Fund | 87,021 | 59,492 | 75,506 | 71,167 | 73,500 | 73,500 | 73,500 |
| 204-040-520-4018 | Internal Services Public Works Staff Fund | 337,160 | 316,239 | 496,267 | 470,069 | 562,551 | 562,551 | 562,551 |
| 204-040-520-4019 | Internal Services Buildings Fund | 36,922 | 35,464 | 64,590 | 64,590 | - | - | - |
| 204-040-520-4020 | Internal Services Fleet Fund | 43,230 | 19,624 | - | - | - | - | - |
| | Total Materials & Services | 794,431 | 781,941 | 1,100,063 | 1,033,676 | 1,185,251 | 1,185,251 | 1,185,251 |
| Capital Outlay | | | | | | | | |
| 204-040-540-1302 | Juniper Hills to Madras East Trails Project | - | - | 240,000 | 180,000 | - | - | 60,000 |
| 204-040-540-1311 | Safe Routes to School (B Street) | 654,673 | 20 | - | - | - | - | - |
| 204-040-540-1320 | South Y Sign | - | - | - | 25,000 | - | - | 40,000 |
| 204-040-540-1325 | J Street Bridge | 211,370 | 491,128 | 3,000,000 | 450,000 | 1,281,000 | 1,281,000 | 3,400,000 |
| 204-040-540-1326 | ADA Ramp Replacement | 33,990 | - | - | - | - | - | - |
| 204-040-540-1328 | Safe Routes to School (7th Street) | - | - | 375,000 | 50,000 | 181,000 | 181,000 | 700,000 |
| 204-040-540-1329 | Marie Street Rehab | - | - | 453,500 | 438,969 | - | - | - |
| 204-040-540-3003 | MTEP - Hall/Culver HWY/J. St | - | - | - | 200,000 | 1,600,000 | 1,600,000 | 1,600,000 |
| | Total Capital Outlay | 900,033 | 491,149 | 4,068,500 | 1,343,969 | 3,062,000 | 3,062,000 | 5,800,000 |

City of Madras
2020-21 Budget Worksheet

Transportation Operations Fund
Expenditures

| GL Codes | Description | 2019-20 | 2020-21 | 2021-2022 | | 2022-2023 | | |
|--------------------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actuals | Actuals | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| Special Payments | | | | | | | | |
| 204-040-545-1301 | ODOT | - | - | 75,000 | - | 75,000 | 75,000 | 150,000 |
| | Total Special Payments | - | - | 75,000 | - | 75,000 | 75,000 | 150,000 |
| Interfund Transfers - Out | | | | | | | | |
| 204-040-550-1024 | Parks Fund | 10,000 | - | - | - | - | - | - |
| | Total Interfund Transfers - Out | 10,000 | - | - | - | - | - | - |
| Debt Service | | | | | | | | |
| 204-040-570-7313 | J Street SPWF - Principal | 36,955 | 40,845 | 42,000 | 40,845 | 42,000 | 42,000 | 42,000 |
| 204-040-570-7314 | J Street SPWF - Interest | 21,823 | 21,045 | 21,000 | 21,045 | 21,000 | 21,000 | 21,000 |
| 204-040-570-7410 | OTIB/J Street Bridge Loan - Interest | - | 3,843 | 46,000 | - | 88,500 | 88,500 | 88,500 |
| 204-040-570-7411 | OTIB/J Street Bridge Loan - Principal | - | - | - | - | 52,000 | 52,000 | 52,000 |
| | Total Debt Service | 58,778 | 65,733 | 109,000 | 61,890 | 203,500 | 203,500 | 203,500 |
| Reserve for Future Expenditure | | | | | | | | |
| 204-040-580-6002 | Cherry Lane Reconstruct at Truck Stop | - | - | 75,000 | - | 90,000 | 90,000 | 90,000 |
| | Total Reserve For Future Expenditure | - | - | 75,000 | - | 90,000 | 90,000 | 90,000 |
| Operating Contingency | | | | | | | | |
| 204-040-590-1010 | Operating Contingency | - | - | 838,500 | - | 75,000 | 75,000 | 75,000 |
| | Total Operating Contingency | - | - | 838,500 | - | 75,000 | 75,000 | 75,000 |
| Ending Fund Balance | | | | | | | | |
| 204-040-595-1010 | Ending Fund Balance | 381,925 | 881,297 | 199,474 | 676,810 | 911,017 | 911,017 | 1,119,017 |
| | Total Ending Fund Balance | 381,925 | 881,297 | 199,474 | 676,810 | 911,017 | 911,017 | 1,119,017 |
| | Total Expenditures | 2,145,167 | 2,220,119 | 6,465,537 | 3,116,346 | 5,601,768 | 5,601,768 | 8,622,768 |
| | Total TOF Revenues | 2,145,167 | 2,220,119 | 6,465,537 | 3,116,346 | 5,601,768 | 5,601,768 | 8,622,768 |
| | Total TOF Expenditures | 2,145,167 | 2,220,119 | 6,465,537 | 3,116,346 | 5,601,768 | 5,601,768 | 8,622,768 |

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

| Fiscal Policy Analysis | 2019-20 | 2020-21 | 2021-2022 | Yr. End Proj. | 2022-2023 | 2022-2023 | 2022-2023 |
|--------------------------------------|---------|---------|-----------|---------------|-----------|-----------|-----------|
| Ending Fund Balance + Contingency | 381,925 | 881,297 | 1,037,974 | 676,810 | 986,017 | 986,017 | 1,194,017 |
| Expenses = PS, MS + Transfers Out | 804,431 | 781,941 | 1,100,063 | 1,033,676 | 1,185,251 | 1,185,251 | 1,185,251 |
| 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 | 47.48% | 112.71% | 94.36% | 65.48% | 83.19% | 83.19% | 101% |

**City of Madras
Amortization Schedule
2022-2023**

2015 Refunding

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

Loan Amount \$ 2,070,000.00
Issue Date 6/16/2015
Maturity Date 12/1/2036
Term 30 year
Interest Rate 1.0% up to 4%

2015- Refunding Allocation

| | 52.53% | 38.90% | 6.00% | 2.57% | 100.00% | | | | | |
|-----------------------------------|-------------------|------------------|------------------------------|-----------------------------|---------------------|--------------------|---------------------|--------------------|-----------|-----------------------------|
| | Fund 509 | Fund 204 | Fund 502 | Fund 503 | | | | | | |
| Period Ending | Airport Principal | Airport Interest | Transportation Ops Principal | Transportation Ops Interest | Water Ops Principal | Water Ops Interest | Sewer Ops Principal | Sewer Ops Interest | Total | |
| Balance as of July 1, 2022 | | | | | | | | | | 1,380,000 |
| 12/1/2022 | 55,157 | 13,382 | 40,845 | 9,910 | 6,300 | 1,529 | 2,699 | 655 | 130,475 | |
| 6/1/2023 | - | 12,830 | - | 9,501 | - | 1,466 | - | 628 | 24,425 | |
| 2022-23 | 55,157 | 26,212 | 40,845 | 19,411 | 6,300 | 2,994 | 2,699 | 1,282 | 154,900 | 1,275,000 |
| 2023-24 | 55,157 | 24,834 | 40,845 | 18,390 | 6,300 | 2,837 | 2,699 | 1,215 | 152,275 | 1,170,000 |
| 2024-25 | 57,783 | 23,139 | 42,790 | 17,135 | 6,600 | 2,643 | 2,827 | 1,132 | 154,050 | 1,060,000 |
| 2025-26 | 60,410 | 21,065 | 44,735 | 15,599 | 6,900 | 2,406 | 2,956 | 1,031 | 155,100 | 945,000 |
| 2026-27 | 63,036 | 18,596 | 46,680 | 13,771 | 7,200 | 2,124 | 3,084 | 910 | 155,400 | 825,000 |
| 2027-28 | 60,410 | 16,127 | 44,735 | 11,942 | 6,900 | 1,842 | 2,956 | 789 | 145,700 | 710,000 |
| 2028-29 | 60,410 | 13,710 | 44,735 | 10,153 | 6,900 | 1,566 | 2,956 | 671 | 141,100 | 595,000 |
| 2029-30 | 65,663 | 11,189 | 48,625 | 8,286 | 7,500 | 1,278 | 3,213 | 547 | 146,300 | 470,000 |
| 2030-31 | 65,663 | 8,562 | 48,625 | 6,341 | 7,500 | 978 | 3,213 | 419 | 141,300 | 345,000 |
| 2031-32 | 63,036 | 5,988 | 46,680 | 4,435 | 7,200 | 684 | 3,084 | 293 | 131,400 | 225,000 |
| 2032-33 | 28,892 | 4,150 | 21,395 | 3,073 | 3,300 | 474 | 1,414 | 203 | 62,900 | 170,000 |
| 2033-34 | 28,892 | 2,994 | 21,395 | 2,217 | 3,300 | 342 | 1,414 | 146 | 60,700 | 115,000 |
| 2034-35 | 28,892 | 1,839 | 21,395 | 1,362 | 3,300 | 210 | 1,414 | 90 | 58,500 | 60,000 |
| 2035 | 31,518 | 630 | 23,340 | 467 | 3,600 | 72 | 1,542 | 31 | 61,200 | - |
| | 724,914 | 179,035 | 536,820 | 132,581 | 82,800 | 20,450 | 35,466 | 8,759 | 1,720,825 | |
| | | | | | | | | | | Total Principal 1,380,000 |
| | | | | | | | | | | Total Interest 340,825 |
| | | | | | | | | | | 1,720,825 |

| Description | Budget line item | 2022-23 | Budget line item | 2022-23 | Budget line item | 2022-23 | Budget line item | 2022-23 | TOTALS |
|--------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-------------------|
| Interest | 509-090-570-7409 | \$ 28,000 | 204-040-570-7314 | \$ 21,000 | 502-020-570-7415 | \$ 3,500 | 503-030-570-7415 | \$ 1,600 | \$ 54,100 |
| Principal | 509-090-570-7408 | \$ 56,000 | 204-040-570-7313 | \$ 42,000 | 502-020-570-7414 | \$ 6,700 | 503-030-570-7414 | \$ 2,800 | \$ 107,500 |
| Total | | \$ 84,000 | | \$ 63,000 | | \$ 10,200 | | \$ 4,400 | \$ 161,600 |
| | | 52% | | 39% | | 6% | | 3% | |

Trust Fee Calculation Total \$450.00

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

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 second year under complete operation of the City and revenues are up 30% from original projection. 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.

Goals/Budget Year Objectives

Goal 5 – *Reduce Infrastructure Backlog:*

Projects planned for FY 2022-23 include the following.

1. Willowbrook Park – Partner with the developer of Willowbrook Subdivision to grade, install irrigation and plantings at the Willowbrook Park. \$40,000 is set aside for this project.
2. Hoffman Park – Apply for grant funding through Oregon Parks and Recreation to develop the destination park.
3. Desert Peaks Golf Course – Extend the cart path from Willowbrook Subdivision to the Club House. The developer is contributing \$20,000 towards the improvements and the City will cover the remaining costs of \$40,000.
4. Upgrade Playground Equipment and courts at Bean Park. Estimated Project cost is \$225,000.
5. Rail Arch Memorial – Apply for funding through Oregon Parks and Recreation to construct the Rail Arch on the Willowcreek Canyon Trail on C Street near Willowcreek to honor the railroad of when it first arrived in Madras. Project is estimated at \$50,000

CHANGES FROM PREVIOUS YEAR

The Wastewater fund contribution to the Golf Course has been reduced from \$610,724 to \$573,907. This is due to the golf course exceeding revenue projections and we are not transferring in the final irrigation replacement reserve amount of \$150,000. In FY 2023-2024, we will transfer the final \$150,000 needed to replace the irrigation system and the transfers will need to increase for that year.

| Parks and Golf Course Fund | 6/30/2020 | 6/30/2021 | 6/30/2022 | 6/30/2022 | 6/30/2023 |
|--|-------------------|---------------------|---------------------|---------------------|---------------------|
| Description | Actual | Actual | Adopted | Proj. | Budget |
| <u>Resources</u> | | | | | |
| Shared Revenues | \$ 18,818 | \$ - | \$ - | \$ - | \$ - |
| Revenue From Other Agencies | \$ 10,000 | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ 1 | \$ 130,247 | \$ 133,000 | \$ 134,925 | \$ 139,475 |
| Use of Money & Property | \$ 61,064 | \$ 67,805 | \$ 58,500 | \$ 66,500 | \$ 89,700 |
| Transfers In | \$ 272,675 | \$ 1,098,983 | \$ 862,343 | \$ 864,274 | \$ 898,250 |
| Total Resources | \$ 362,559 | \$ 1,297,036 | \$ 1,053,843 | \$ 1,065,699 | \$ 1,127,425 |
| <u>Parks Expenditures</u> | | | | | |
| Materials & Services | \$ 283,715 | \$ 270,540 | \$ 376,002 | \$ 342,103 | \$ 354,097 |
| Capital Outlay | \$ 62,622 | \$ 6,750 | \$ 40,000 | \$ - | \$ 265,000 |
| Special Payments | \$ - | \$ - | \$ 17,000 | \$ 17,000 | \$ - |
| Total Parks Expenditures | \$ 346,337 | \$ 277,290 | \$ 433,002 | \$ 359,103 | \$ 619,097 |
| <u>Golf Course Expenditures</u> | | | | | |
| Materials & Services | \$ - | \$ 377,412 | \$ 487,824 | \$ 461,266 | \$ 670,749 |
| Capital Outlay | \$ - | \$ 19,820 | \$ 65,000 | \$ 65,000 | \$ 40,000 |
| Total Golf Course Expenditures | \$ - | \$ 397,232 | \$ 552,824 | \$ 526,266 | \$ 710,749 |
| <u>Non-Departmental Expenditures</u> | | | | | |
| Reserve for Future Expenditure | \$ - | \$ - | \$ 600,000 | \$ - | \$ 610,000 |
| Operating Contingency | \$ - | \$ - | \$ 50,000 | \$ - | \$ 50,000 |
| Total Non-Departmental Expenditures | \$ - | \$ - | \$ 650,000 | \$ - | \$ 660,000 |
| Revenue over/(under) expenditures | \$ 16,222 | \$ 622,513 | \$ (581,983) | \$ 180,330 | \$ (862,421) |
| Beginning Fund Balance | \$ 189,746 | \$ 205,968 | \$ 751,384 | \$ 828,481 | \$ 1,008,811 |
| Ending Fund Balance | \$ 205,968 | \$ 828,481 | \$ 169,401 | \$ 1,008,811 | \$ 146,390 |

City of Madras
2022-23 Budget Worksheet

Parks and Golf Course Fund
Revenues

| GL Codes | Description | 2019-20 Actuals | 2020-21 Actuals | 2021-2022 | | 2022-2023 | | |
|-----------------------------|--|--------------------|--------------------|-------------------|------------------|------------------|------------------|------------------|
| | | | | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| Beginning Fund Balance | | | | | | | | |
| 206-010-301-0101 | Beginning Fund Balance | 189,746 | 205,968 | 751,384 | 828,481 | 1,040,011 | 1,040,011 | 1,008,811 |
| | Total Beginning Fund Balance | 189,746 | 205,968 | 751,384 | 828,481 | 1,040,011 | 1,040,011 | 1,008,811 |
| Shared Revenues | | | | | | | | |
| 206-206-340-4701 | OPRD Park Grant | 18,818 | - | - | - | - | - | - |
| | Total Shared Revenues | 18,818 | - | - | - | - | - | - |
| Revenue from Other Agencies | | | | | | | | |
| 206-206-345-4510 | Splash Park Donations | 10,000 | - | - | - | - | - | - |
| | Total Revenue from Other Agencies | 10,000 | - | - | - | - | - | - |
| Charges for Services | | | | | | | | |
| 206-206-350-3403 | Park Fees | - | - | - | - | - | - | - |
| 206-206-350-1000 | Merchandise Sales | - | 4,730 | 8,500 | 5,600 | 5,600 | 5,600 | 5,600 |
| 206-206-350-1001 | Food and Beverage Sales | - | 15,272 | 27,000 | 27,000 | 27,000 | 27,000 | 27,000 |
| 206-206-350-1002 | Gift Certificate Sales | - | 1,854 | - | 225 | 225 | 225 | 225 |
| 206-206-350-1003 | Driving Range | - | 4,006 | 1,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 206-206-350-1004 | Power Cart Rental | - | 22,521 | 36,000 | 36,000 | 37,800 | 37,800 | 37,800 |
| 206-206-350-1005 | Power Cart Storage | - | 18,860 | 24,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 206-206-350-1006 | Pull Cart Rental | - | 98 | 100 | 200 | 200 | 200 | 200 |
| 206-206-350-1007 | Club Rental | - | 366 | 500 | 300 | 300 | 300 | 300 |
| 206-206-350-1008 | Electric Fee | - | 825 | 5,000 | - | - | - | - |
| 206-206-350-1009 | Trail Fee | - | 546 | 2,400 | 100 | 100 | 100 | 100 |
| 206-206-350-1010 | Green Fees | - | 60,847 | 27,000 | 55,000 | 57,750 | 57,750 | 57,750 |
| 206-206-350-1011 | Tournament Fee | - | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 206-206-350-5401 | Miscellaneous Revenue | 1 | 321 | - | - | - | - | - |
| | Total Charges for Services | 1.00 | 130,247.28 | 133,000.00 | 134,925 | 139,475 | 139,475 | 139,475 |
| Use of Money & Property | | | | | | | | |
| 206-206-380-8006 | Memberships | 56,605 | 62,401 | 56,000 | 64,000 | 67,200 | 67,200 | 67,200 |
| 206-206-380-8101 | Interest | 4,459 | 5,405 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 206-206-380-8102 | Willowbrook Cart Path | - | - | - | - | 20,000 | 20,000 | 20,000 |
| | Total Use of Money & Property | 61,064 | 67,805 | 58,500 | 66,500 | 89,700 | 89,700 | 89,700 |
| Interfund Transfers - In | | | | | | | | |
| 206-206-390-9508 | SDC Parks Improvement Fund | 15,000 | 20,000 | - | - | 40,000 | 40,000 | 40,000 |
| 206-206-390-9509 | Transportation Operations Fund | 10,000 | - | - | - | - | - | - |
| 206-206-390-9605 | General Fund - Motel (TRT) Tax 1/3 | 120,422 | 116,604 | 115,500 | 116,550 | 144,855 | 144,855 | 144,855 |
| 206-206-390-9606 | General Fund - 5% Property Tax | 72,254 | 78,804 | 81,119 | 82,000 | 84,488 | 84,488 | 84,488 |
| 206-206-390-9609 | Wastewater Operations Fund | - | 849,825 | 610,724 | 610,724 | 573,907 | 573,907 | 573,907 |
| 206-206-390-9904 | Tourism/Economic Development Fund | 55,000 | 33,750 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| | Total Interfund Transfers - In | 272,675 | 1,098,983 | 862,343 | 864,274 | 898,251 | 898,251 | 898,251 |
| | Total Revenues | 552,305 | 1,503,004 | 1,805,227 | 1,894,180 | 2,167,437 | 2,167,437 | 2,136,236 |

**Parks
Expenditures**

| GL Codes | Description | 2019-20 | 2020-21 | 2021-2022 | | 2022-2023 | | |
|------------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | 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 | 5,395 | 5,917 | 15,000 | 15,000 | - | - | - |
| 206-206-520-1401 | Utilities (electric, water, garbage, etc) | 16,059 | 18,269 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| 206-206-520-1801 | Insurance & Surety Bonds | 3,693 | 3,824 | 4,182 | 4,800 | 5,000 | 5,000 | 5,000 |
| 206-206-520-2204 | Miscellaneous | 1,608 | - | - | - | - | - | - |
| 206-206-520-2206 | Bank Service Fees | - | - | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 206-206-520-2301 | Neighborhoods | 150 | 245 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 206-206-520-2503 | Professional Services | 5,382 | 8,802 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 206-206-520-2702 | Repair/Maintenance Materials | 49,725 | 55,659 | 60,000 | 60,000 | 70,000 | 70,000 | 70,000 |
| 206-206-520-3004 | Tree Replenishment | 3,488 | 4,095 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 206-206-520-3207 | Inventory Used | - | - | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 206-206-520-4017 | Internal Services Central Services Fund | 10,904 | 6,476 | 7,566 | 7,131 | - | - | - |
| 206-206-520-4018 | Internal Services Public Works Staff Fund - Parks Op | 151,701 | 142,611 | 223,796 | 211,982 | 241,897 | 241,897 | 241,897 |
| 206-206-520-4019 | Internal Services Buildings Fund | 16,410 | 15,762 | 28,258 | 5,990 | - | - | - |
| 206-206-520-4020 | Internal Services Fleet Fund | 19,200 | 8,881 | - | - | - | - | - |
| | Total Materials & Services - Parks | 283,715 | 270,540 | 376,002 | 342,103 | 354,097 | 354,097 | 354,097 |
| Capital Outlay - Parks Ops | | | | | | | | |
| 206-206-540-1302 | Splash Park | 60,202 | - | - | - | - | - | - |
| 206-206-540-1303 | Willowbrook Park Irrigation | - | - | 40,000 | - | 40,000 | 40,000 | 40,000 |
| 206-206-540-1304 | Bathrooms at Sahalee | 2,420 | - | - | - | - | - | - |
| 206-206-540-1305 | Hoffman Park | - | 6,750 | - | - | - | - | - |
| 206-206-540-1306 | Bean Park Refurbishing Equipment | - | - | - | - | 225,000 | 225,000 | 225,000 |
| | Total Capital Outlay - Parks | 62,622 | 6,750 | 40,000 | - | 265,000 | 265,000 | 265,000 |
| Special Payments | | | | | | | | |
| 206-206-545-1201 | Jefferson County - Fishing Pond | - | - | 17,000 | 17,000 | - | - | - |
| | Total Special Payments - Parks | - | - | 17,000 | 17,000 | - | - | - |
| | Total Expenditures - Parks | 346,337 | 277,290 | 433,002 | 359,103 | 619,097 | 619,097 | 619,097 |

**Golf Course
Expenditures**

| GL Codes | Description | 2019-20 | 2020-21 | 2021-2022 | | 2022-2023 | | |
|------------------|--|---------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | Actuals | Actuals | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| | Materials & Services - Golf Course | | | | | | | |
| 206-208-520-1002 | Advertising | - | 5,627 | 12,600 | 13,500 | 10,000 | 10,000 | 10,000 |
| 206-208-520-1101 | Building Maintenance | - | - | - | 7,500 | 10,000 | 10,000 | 10,000 |
| 206-208-520-1204 | Computer-Annual Lic/IT/Web/Tel | - | 7,419 | - | - | - | - | - |
| 206-208-520-1205 | Computer Hardware | - | 4,217 | - | - | - | - | - |
| 206-208-520-1221 | Contract Service | - | 26,682 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| 206-208-520-1301 | Annual Dues and Licenses | - | 550 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 206-208-520-1401 | Utilities (garbage,electric,phone,TV) | - | 22,903 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 206-208-520-1402 | Merchandise Expense | - | 4,338 | 7,500 | 7,500 | 4,500 | 4,500 | 4,500 |
| 206-208-520-1403 | Food and Beverage Expense | - | 8,950 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 206-208-520-1801 | Insurance & Surety Bonds | - | 1,160 | 6,500 | 2,554 | 3,000 | 3,000 | 3,000 |
| 206-208-520-2102 | Legal Fees | - | - | 2,000 | - | - | - | - |
| 206-208-520-2206 | Bank Service Fees | - | 4,132 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 206-208-520-2401 | Office Supplies | - | 15,840 | 10,000 | 2,500 | 3,500 | 3,500 | 3,500 |
| 206-208-520-2701 | Power Cart Lease | - | 11,490 | 13,500 | 19,700 | 13,500 | 13,500 | 19,700 |
| 206-208-520-2702 | Repairs and Maintenance - Grounds | - | 67,089 | 70,000 | 70,000 | 85,000 | 85,000 | 70,000 |
| 206-208-520-2703 | Repairs and Maintenance - ProShop | - | - | 25,000 | 25,000 | - | - | 15,000 |
| 206-208-520-2903 | NUID | - | 5,626 | 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 | - | 21,672 | 25,322 | 23,867 | 73,500 | 73,500 | 73,500 |
| 206-208-520-4018 | Internal Services Public Works Staff Fund | - | 148,848 | 233,586 | 221,255 | 396,598 | 396,598 | 396,598 |
| 206-208-520-4019 | Internal Services Building Fund | - | 11,370 | 16,820 | 3,565 | - | - | - |
| 206-208-520-4020 | Internal Services Fleet Fund | - | 9,500 | - | - | - | - | - |
| 206-208-520-4022 | Internal Services IT Fund | - | - | 6,996 | 6,326 | 6,951 | 6,951 | 6,951 |
| | Total Materials & Services - Golf | - | 377,412 | 487,824 | 461,266 | 664,550 | 664,550 | 670,750 |
| | Capital Outlay | | | | | | | |
| 206-208-540-1305 | Cart Path - Willowbrook Subdivision | - | 19,820 | - | - | 40,000 | 40,000 | 40,000 |
| 206-208-540-1306 | Cart Charging Station | - | - | 15,000 | 15,000 | - | - | - |
| 206-208-540-1307 | Cart Barn Extension | - | - | 50,000 | 50,000 | - | - | - |
| | Total Capital Outlay - Golf Ops | - | 19,820 | 65,000 | 65,000 | 40,000 | 40,000 | 40,000 |
| | Total Expenditures - Golf Course | - | 397,232 | 552,824 | 526,266 | 704,550 | 704,550 | 710,750 |

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

| GL Codes | Description | 2019-20 Actuals | 2020-21 Actuals | 2021-2022 | | 2022-2023 | | |
|------------------|---|--------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| | Reserve for Future Expenditure | | | | | | | |
| 206-209-580-6000 | Parks Equipment Replacement | - | - | - | - | 10,000 | 10,000 | 10,000 |
| 206-209-580-6001 | Golf Course Irrigation Replacement | - | - | 600,000 | - | 600,000 | 600,000 | 600,000 |
| | Total Reserve for Future Expenditure | - | - | 600,000 | - | 610,000 | 610,000 | 610,000 |
| | Operating Contingency | | | | | | | |
| 206-209-590-1010 | Operating Contingency | - | - | 50,000 | - | 50,000 | 50,000 | 50,000 |
| | Total Operating Contingency | - | - | 50,000 | - | 50,000 | 50,000 | 50,000 |
| | Ending Fund Balance | | | | | | | |
| 206-209-595-1010 | Ending Fund Balance | 205,968 | 828,481 | 169,401 | 1,008,811 | 183,790 | 183,790 | 146,390 |
| | Total Ending Fund Balance | 205,968 | 828,481 | 169,401 | 1,008,811 | 183,790 | 183,790 | 146,390 |
| | Total Expenditures - Non-Departmental | 205,968 | 828,481 | 819,401 | 1,008,811 | 843,790 | 843,790 | 806,390 |
| | Total Parks and Golf Course Revenue | 552,305 | 1,503,004 | 1,805,227 | 1,894,180 | 2,167,437 | 2,167,437 | 2,136,236 |
| | Total Parks and Golf Course Expenditures | 552,305 | 1,503,004 | 1,805,227 | 1,894,180 | 2,167,437 | 2,167,437 | 2,136,236 |

REVIEW DATE JANUARY 2030

| Fiscal Policy Analysis | 2019-20 | 2020-21 | 2021-2022 | Yr. End Proj. | 2022-2023 | 2022-2023 | 2022-2023 |
|-------------------------------------|---------|---------|-----------|---------------|-----------|-----------|-----------|
| Ending Fund Balance + Contingency | 205,968 | 828,481 | 219,401 | 1,008,811 | 233,790 | 233,790 | 196,390 |
| Expenses = PS, MS + Transfers Out | 283,715 | 647,952 | 863,826 | 803,370 | 1,018,647 | 1,018,647 | 1,024,847 |
| 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 | 72.60% | 127.86% | 25.40% | 125.57% | 22.95% | 22.95% | 19% |

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

COMMUNITY DEVELOPMENT FUND

SUMMARY



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 2022-23 Community Development Department budget.

Table 1. *FY 2022-23 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. | - |
| | Amend Development Code to establish Food Cart Development standards | <ol style="list-style-type: none"> 1. Prepare the necessary Development Code changes the Planning Commission & City Council consideration. | - |
| | Provide responsive customer service to property owners and developers through the development process. | <ol style="list-style-type: none"> 1. Listen to issues and stay open to possible changes for permitting challenges 2. Closely coordinate with city and county community development departments to problem solve 3. Offer free pre-development meetings to answer questions and provide guidance to customers | - |
| | Complete the Jefferson County Broadband Assessment and Strategic Plan | <ol style="list-style-type: none"> 1. Community Development Director to continue to serve as project manager on behalf of Jefferson County. 2. Assist consultant with public engagement efforts. 3. Provide status reports to the Planning Commission and City Council, as necessary. 4. Collaborate with Jefferson County and community partners implement the Broadband Plan by preparing federal grant application for Phase II: Design and Engineering. | - |
| | Utilize specialized grant writer to pursue state and federal economic development and infrastructure grants | <ol style="list-style-type: none"> 1. Hire grant writer with state and federal grant writing experience. 2. Meet regularly with grant writer to develop understanding of City needs and determine which grant opportunities to pursue. 3. Submit grant applications to state and or federal agencies for needed grant funding. | \$30,000 |

| | | | |
|---|---|--|---|
| | Participate in new Airport/Industrial building incentive opportunities and promote activities with Economic Development for Central Oregon (EDCO) | <ol style="list-style-type: none"> 1. <i>Compete for grant dollars in the Connect Oregon program</i> 2. <i>Apply for grant funding for HB 5006 Flex Economic grants</i> 3. <i>Coordinate with Jefferson County on the HB 5006 industrial space maker grant program</i> 4. <i>Membership with EDCO on management of the Enterprise Zone, Prospector website, and potential arrangement of a business tour of Jefferson County in (likely in 2023)</i> 5. <i>Coordinate with EDCO on helping expand existing industrial businesses and or locate new business to Madras</i> | - |
| Create & Implement a Housing Strategy | Support Housing Works permitting for multi-family development per Housing Action Plan | <ol style="list-style-type: none"> 1. <i>Identify permitting process, standards, and help resolve problems to ease permitting</i> | - |
| Provide Infrastructure in the Urban Growth Boundary Expansion | Update ordinance with Urban Holding Zones for the Urban Growth Area | <ol style="list-style-type: none"> 1. <i>Work with Jefferson County to determine mutually acceptable method of ensuring land use and infrastructure are adequately provisioned in the Urban Growth Area</i> 2. <i>Prepare an ordinance amendment for the addition of urban holding zones</i> 3. <i>Provide public outreach to property owners within the Urban Growth Area</i> 4. <i>Update the Urban Growth Area Management Agreement with Jefferson County</i> | - |

Revenue and Development Trends

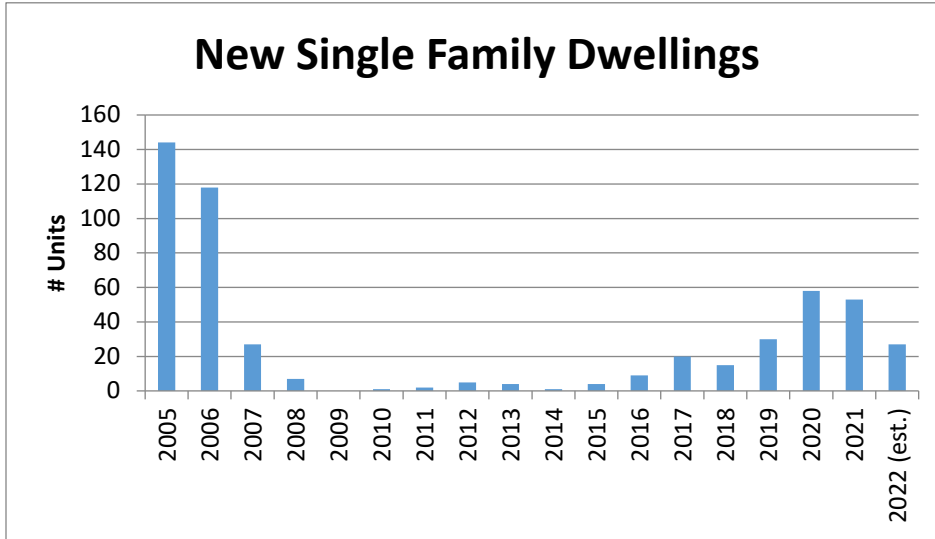
The Community Development Department receives fee revenue for the development permits filed with the Department. The number of land use applications submitted to the Department peaked in FY 2006-07 and declined rapidly during the Great Recession. However, since the City implemented SDC reductions and the Housing Urban Renewal District in 2019 and 2020, respectively, permits for new housing has increased. The Department permitted 53 new single-family dwellings and 48 new multi-family dwellings in 2021 (see Figures 2 and 3 on next page). However, the Department is forecasting fewer dwellings (35) will be permitted in FY 22-23 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.

The Department also provides administrative support services to the Madras Urban Renewal Agency and therefore the FY 2022-23 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 & Fleet fund transfers \$350,000 to balance revenue and expenditures.

Expenditures

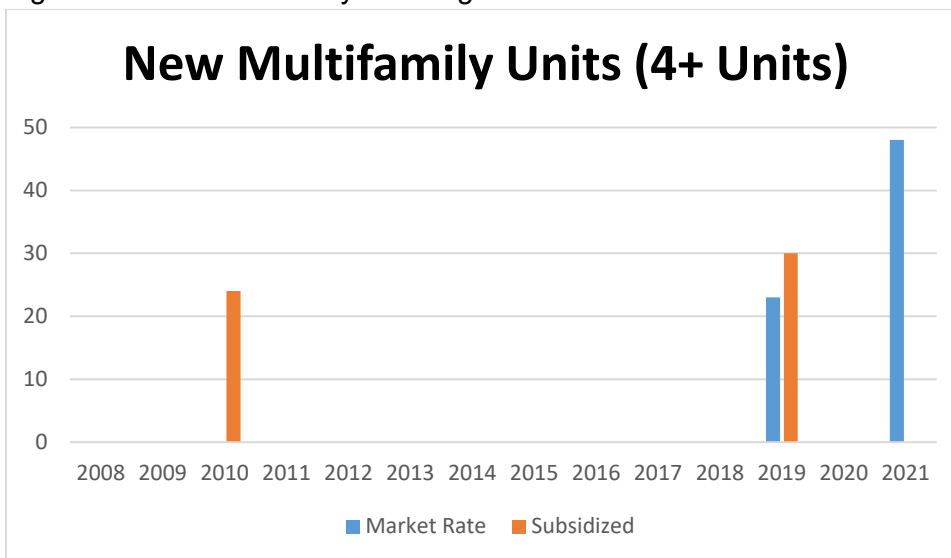
The Department's largest FY2022-23 expenditures are Personnel Services (\$305,142) and Materials & Services (\$270,937). The FY 2022-23 Budget will fund 2.0 FTE positions: The Community Development Director and Associate Planner. It is forecasted that permit, long-range planning, and other related project activity will remain at the same level as that in FY 2021-22 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.

Figure 2. New Single Family Dwellings.



Source: City of Madras, Community Development Dept. data.

Figure 3. New Multi-Family Dwellings.



Source: City of Madras, Community Development Dept. data.

CHANGES FROM PREVIOUS YEAR

Annual changes to the Community Development Fund are driven by: 1) land use and building permit fee revenue; and 2) strategic projects identified in the Annual Strategic Plan or by Department staff. In FY 2022-23 the Department is projecting a decrease in regulatory fee revenue as a result of federal inflationary adjustments to the interest rates which may affect the number of new housing units constructed during the fiscal year. Second, the Department funds strategic projects with the costs that vary annually causing changes to the Fund's expenditures. In FY 2022-23 the Community Development Fund will assist with the completion of the Airport Master Plan update, Development Code changes for Food Carts, establishing a County-wide Broadband Plan, assisting new Industrial building construction, supporting new affordable housing development, and updating the Jefferson County/City of Madras Urban Growth Area Management Agreement.

| Community Development Fund | 6/30/2020 | 6/30/2021 | 6/30/2022 | 6/30/2022 | 6/30/2023 |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Description | Actual | Actual | Adopted | Proj. | Budget |
| <i>Resources</i> | | | | | |
| Regulatory Fees | \$ 170,978 | \$ 376,415 | \$ 117,500 | \$ 443,800 | \$ 225,000 |
| Charges for Services | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 |
| Use of Money & Property | \$ - | \$ - | \$ 100 | \$ 550 | \$ 500 |
| Transfers In | \$ 181,711 | \$ - | \$ 350,000 | \$ - | \$ 350,000 |
| Total Resources | \$ 397,689 | \$ 421,415 | \$ 512,600 | \$ 489,350 | \$ 620,500 |
| <i>Expenditures</i> | | | | | |
| Personnel Services | \$ 259,850 | \$ 249,660 | \$ 297,456 | \$ 294,758 | \$ 305,142 |
| Materials & Services | \$ 145,070 | \$ 166,332 | \$ 217,968 | \$ 190,689 | \$ 270,571 |
| Operating Contingency | \$ - | \$ - | \$ 25,000 | \$ - | \$ 60,000 |
| Total Expenditures | \$ 404,920 | \$ 415,992 | \$ 540,424 | \$ 485,447 | \$ 635,713 |
| Revenue over/(under) expenditures | \$ (7,231) | \$ 5,423 | \$ (27,824) | \$ 3,903 | \$ (15,213) |
| Beginning Fund Balance | \$ 79,783 | \$ 72,553 | \$ 51,481 | \$ 77,976 | \$ 81,878 |
| Ending Fund Balance | \$ 72,553 | \$ 77,976 | \$ 23,657 | \$ 81,879 | \$ 66,665 |

City of Madras
2022-23 Budget Worksheet

Community Development Fund
Revenues

| GL Codes | Description | 2019-20 | 2020-21 | 2021-2022 | | 2022-2023 | | |
|------------------|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | Actuals | Actuals | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| | Beginning Fund Balance | | | | | | | |
| 505-010-301-0101 | Beginning Fund Balance | 79,783 | 72,553 | 51,481 | 77,976 | 25,879 | 25,879 | 81,878 |
| | Total Beginning Fund Balance | 79,783 | 72,553 | 51,481 | 77,976 | 25,879 | 25,879 | 81,878 |
| | Regulatory Fees | | | | | | | |
| 505-505-330-3401 | Planning Fees | 37,815 | 80,977 | 30,000 | 68,800 | 50,000 | 50,000 | 50,000 |
| 505-505-330-3402 | Community Development Fees | 133,163 | 295,439 | 87,500 | 375,000 | 175,000 | 175,000 | 175,000 |
| | Total Regulatory Fees | 170,978 | 376,415 | 117,500 | 443,800 | 225,000 | 225,000 | 225,000 |
| | Charges for Services | | | | | | | |
| 505-505-350-5401 | Miscellaneous Revenue | - | - | - | - | - | - | - |
| 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 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| | Use of Money & Property | | | | | | | |
| 505-505-380-8101 | Interest on Investments | - | - | 100 | 550 | 500 | 500 | 500 |
| | Total Use of Money & Property | - | - | 100 | 550 | 500 | 500 | 500 |
| | Interfund Transfers - In | | | | | | | |
| 505-505-390-9607 | Internal Services Central Services Fund | 90,856 | - | 175,000 | - | 175,000 | 175,000 | 175,000 |
| 505-505-390-9608 | Internal Services Public Works Staff Fund | 90,856 | - | 175,000 | - | 175,000 | 175,000 | 175,000 |
| | Total Interfund Transfers - In | 181,711 | - | 350,000 | - | 350,000 | 350,000 | 350,000 |
| | Total Revenues | 477,473 | 493,968 | 564,081 | 567,326 | 646,379 | 646,379 | 702,378 |

City of Madras
2022-23 Budget Worksheet

Community Development Fund
Expenditures

| GL Codes | Description | 2019-20 | 2020-21 | 2021-2022 | | 2022-2023 | | |
|---------------------------------|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | Actuals | Actuals | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| Personnel Services | | | | | | | | |
| 505-505-510-1001 | Regular | 160,165 | 165,357 | 185,466 | 181,146 | 199,500 | 199,500 | 199,500 |
| 505-505-510-5101 | PERS | 36,467 | 29,973 | 41,381 | 42,323 | 47,200 | 47,200 | 47,200 |
| 505-505-510-5102 | Charge for Pension Costs | 9,542 | 4,520 | 22,535 | 24,179 | 8,000 | 8,000 | 8,000 |
| 505-505-510-5201 | Social Security | 11,061 | 11,577 | 13,894 | 12,830 | 15,500 | 15,500 | 15,500 |
| 505-505-510-5401 | Unemployment Tax | 159 | 986 | 500 | 540 | 500 | 500 | 500 |
| 505-505-510-5501 | Industrial Accident Ins. | 44 | 2,659 | 180 | 1,902 | 200 | 200 | 200 |
| 505-505-510-5601 | Health & Accident Ins. | 42,413 | 34,588 | 33,500 | 31,839 | 34,242 | 34,242 | 34,242 |
| | Total Personnel Services | 259,850 | 249,660 | 297,456 | 294,758 | 305,142 | 305,142 | 305,142 |
| | Total FTE | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Materials & Services | | | | | | | | |
| 505-505-520-1002 | Advertising | 3,140 | 4,311 | 3,000 | 4,500 | 3,000 | 3,000 | 3,000 |
| 505-505-520-1204 | Contracted Computer/IT/Telephone | 9,796 | 16,333 | - | - | - | - | - |
| 505-505-520-1205 | Unprogrammed Computer | 8,677 | 1,617 | - | - | - | - | - |
| 505-505-520-1301 | Dues/Membership | 1,696 | 781 | 1,600 | 150 | 1,600 | 1,600 | 1,600 |
| 505-505-520-1801 | Insurance and Surety Bonds | 1,698 | 2,836 | 1,965 | 2,000 | 4,300 | 4,300 | 4,300 |
| 505-505-520-2102 | Legal Fees | 20,024 | 32,308 | 30,000 | 25,000 | 30,000 | 30,000 | 30,000 |
| 505-505-520-2202 | Mapping | 880 | 180 | 3,000 | 500 | 3,000 | 3,000 | 3,000 |
| 505-505-520-2203 | Meetings Travel & Schools | 2,775 | 1,697 | 6,000 | 1,500 | 6,000 | 6,000 | 6,000 |
| 505-505-520-2401 | Office Supplies | 11,077 | 11,593 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 505-505-520-2501 | Planning Commission | 100 | 4,955 | 2,000 | 500 | 2,000 | 2,000 | 2,000 |
| 505-505-520-2502 | Postage | 2,442 | 882 | 2,000 | 1,500 | 2,000 | 2,000 | 2,000 |
| 505-505-520-2503 | Professional Services | 8,584 | 19,102 | 73,000 | 73,000 | 80,000 | 80,000 | 95,000 |
| 505-505-520-4017 | Internal Services Central Services Fund | 47,143 | 43,767 | 57,015 | 53,739 | 94,500 | 94,500 | 94,500 |
| 505-505-520-4019 | Internal Services Buildings Fund | 27,038 | 25,970 | 10,092 | 2,139 | - | - | - |
| 505-505-520-4022 | Internal Services IT Fund | - | - | 22,296 | 20,160 | 23,171 | 23,171 | 23,171 |
| | Total Materials & Services | 145,070 | 166,332 | 217,968 | 190,689 | 255,571 | 255,571 | 270,571 |
| 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 | 72,553 | 77,976 | 23,657 | 81,878 | 25,665 | 25,665 | 66,665 |
| | Total Ending Fund Balance | 72,553 | 77,976 | 23,657 | 81,878 | 25,665 | 25,665 | 66,665 |
| | Total Expenditures | 477,473 | 493,968 | 564,081 | 567,326 | 646,379 | 646,379 | 702,378 |
| | Total Comm. Dev. Revenues | 477,473 | 493,968 | 564,081 | 567,326 | 646,379 | 646,379 | 702,378 |
| | Total Comm. Dev. Expenditures | 477,473 | 493,968 | 564,081 | 567,326 | 646,379 | 646,379 | 702,378 |

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

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 | 6/30/2020 | 6/30/2021 | 6/30/2022 | 6/30/2022 | 6/30/2023 |
|-----------------------------------|-------------------|------------------|------------------|------------------|------------------|
| Description | Actual | Actual | Adopted | Proj. | Budget |
| <i>Resources</i> | | | | | |
| Charges for Services | \$ 66,478 | \$ 8,847 | \$ 8,000 | \$ 13,008 | \$ 9,000 |
| Use of Money & Property | \$ 11,874 | \$ 11,598 | \$ 11,500 | \$ 11,707 | \$ 8,000 |
| Total Resources | \$ 78,352 | \$ 20,446 | \$ 19,500 | \$ 24,715 | \$ 17,000 |
| <i>Expenditures</i> | | | | | |
| Materials & Services | \$ 109,928 | \$ 11,977 | \$ 35,000 | \$ 35,000 | \$ 35,000 |
| Transfers Out | \$ 15,000 | \$ - | \$ - | \$ - | \$ - |
| Operating Contingency | \$ - | \$ - | \$ 15,000 | \$ - | \$ 15,000 |
| Total Expenditures | \$ 124,928 | \$ 11,977 | \$ 50,000 | \$ 35,000 | \$ 50,000 |
| Revenue over/(under) expenditures | \$ (46,577) | \$ 8,469 | \$ (30,500) | \$ (10,285) | \$ (33,000) |
| Beginning Fund Balance | \$ 111,321 | \$ 64,744 | \$ 42,466 | \$ 73,213 | \$ 62,928 |
| Ending Fund Balance | \$ 64,744 | \$ 73,213 | \$ 11,966 | \$ 62,928 | \$ 29,928 |

City of Madras
2022-23 Budget Worksheet

Community Clean-up Fund

| GL Codes | Description | 2019-20 Actuals | 2020-21 Actuals | 2021-2022 | | 2022-2023 | | |
|------------------|---|--------------------|--------------------|---------------|---------------|---------------|---------------|---------------|
| | | | | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| | Beginning Fund Balance | | | | | | | |
| 205-010-301-0101 | Beginning Fund Balance | 111,321 | 64,744 | 42,466 | 73,213 | 47,928 | 47,928 | 62,928 |
| | Total Beginning Fund Balance | 111,321 | 64,744 | 42,466 | 73,213 | 47,928 | 47,928 | 62,928 |
| | Revenue from Other Agencies | | | | | | | |
| 205-205-350-5501 | Community Clean-up (Jefferson County) | 8,978 | 8,847 | 8,000 | 13,008 | 9,000 | 9,000 | 9,000 |
| 205-205-350-5503 | DEQ/Business Oregon | 57,500 | - | - | - | - | - | - |
| | Total Revenue from Other Agencies | 66,478 | 8,847 | 8,000 | 13,008 | 9,000 | 9,000 | 9,000 |
| | Use of Money & Property | | | | | | | |
| 205-205-380-8401 | P-Card Rebate | 11,874 | 11,598 | 11,500 | 11,707 | 8,000 | 8,000 | 8,000 |
| | Total Use of Money & Property | 11,874 | 11,598 | 11,500 | 11,707 | 8,000 | 8,000 | 8,000 |
| | Total Revenues | 189,672 | 85,190 | 61,966 | 97,928 | 64,928 | 64,928 | 79,928 |
| | Materials & Services | | | | | | | |
| 205-205-520-1203 | Community Clean-up | 1,643 | 11,977 | 25,000 | 25,000 | 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 | 108,285 | - | - | - | - | - | - |
| | Total Materials & Services | 109,928 | 11,977 | 35,000 | 35,000 | 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 | 64,744 | 73,213 | 11,966 | 62,928 | 14,928 | 14,928 | 29,928 |
| | Total Ending Fund Balance | 64,744 | 73,213 | 11,966 | 62,928 | 14,928 | 14,928 | 29,928 |
| | Total Expenditures | 189,672 | 85,190 | 61,966 | 97,928 | 64,928 | 64,928 | 79,928 |
| | Total Community Cleanup Revenues | 189,672 | 85,190 | 61,966 | 97,928 | 64,928 | 64,928 | 79,928 |
| | Total Community Cleanup Expenditures | 189,672 | 85,190 | 61,966 | 97,928 | 64,928 | 64,928 | 79,928 |

REVIEW DATE MARCH 2028

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

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 Jefferson County's Fairgrounds showbarn. This funding commitment will start in FY 2022-23 and finish in FY 2031-22.

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 2022-23 Budget to increase transparency and bolster the dollars available to help promote economic recovery and growth.

| Tourism/Economic Development Fund | 6/30/2020 | 6/30/2021 | 6/30/2022 | 6/30/2022 | 6/30/2023 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| Description | Actual | Actual | Adopted | Proj. | Budget |
| <u>Resources</u> | | | | | |
| Shared Revenues | \$ 200,459 | \$ 103,410 | \$ 185,000 | \$ 185,000 | \$ 365,000 |
| Use of Money & Property | \$ 9,592 | \$ 6,194 | \$ 7,000 | \$ 9,000 | \$ 9,000 |
| Transfers In | \$ 340,844 | \$ 233,208 | \$ 260,381 | \$ 233,450 | \$ 384,845 |
| Total Resources | \$ 550,895 | \$ 342,812 | \$ 452,381 | \$ 427,450 | \$ 758,845 |
| <u>Expenditures</u> | | | | | |
| Materials & Services | \$ 169,551 | \$ 144,453 | \$ 181,356 | \$ 169,548 | \$ 217,450 |
| Special Payments | \$ 51,800 | \$ 262,296 | \$ 200,900 | \$ 185,000 | \$ 470,500 |
| Transfers Out | \$ 55,000 | \$ 83,750 | \$ 55,000 | \$ 55,000 | \$ 55,000 |
| Reserve for Future Expenditures | \$ - | \$ - | \$ 5,000 | \$ - | \$ 5,000 |
| Operating Contingency | \$ - | \$ - | \$ 157,981 | \$ - | \$ 115,250 |
| Total Expenditures | \$ 276,351 | \$ 490,500 | \$ 600,237 | \$ 409,548 | \$ 863,200 |
| Revenue over/(under) expenditures | \$ 274,544 | \$ (147,688) | \$ (147,856) | \$ 17,902 | \$ (104,355) |
| Beginning Fund Balance | \$ 206,394 | \$ 480,938 | \$ 277,630 | \$ 333,250 | \$ 351,152 |
| Ending Fund Balance | \$ 480,938 | \$ 333,250 | \$ 129,774 | \$ 351,152 | \$ 246,797 |

City of Madras
2022-23 Budget Worksheet

Tourism/Economic Development Fund
Revenues

| GL Codes | Description | 2019-20 Actuals | 2020-21 Actuals | 2021-2022 | | 2022-2023 | | |
|------------------|--|--------------------|--------------------|----------------|----------------|------------------|------------------|------------------|
| | | | | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| | Beginning Fund Balance | | | | | | | |
| 207-010-301-0101 | Beginning Fund Balance | 206,394 | 480,938 | 277,630 | 333,250 | 407,847 | 407,847 | 351,152 |
| | Total Beginning Fund Balance | 206,394 | 480,938 | 277,630 | 333,250 | 407,847 | 407,847 | 351,152 |
| | Shared Revenues | | | | | | | |
| 207-207-340-4203 | Cares Act Grant | 200,459 | - | - | - | - | - | - |
| 207-207-340-4204 | CDBG Grant COVID Relief | - | 103,410 | 35,000 | 35,000 | 15,000 | 15,000 | 15,000 |
| 207-207-340-4205 | CDBG COVID Rent Assitance | - | - | 150,000 | 150,000 | 350,000 | 350,000 | 350,000 |
| | Total Shared Revenues | 200,459 | 103,410 | 185,000 | 185,000 | 365,000 | 365,000 | 365,000 |
| | Use of Money & Property | | | | | | | |
| 207-207-380-8101 | Interest | 5,092 | 1,694 | 2,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 207-207-380-8102 | P-Card Rebate | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| | Total Use of Money & Property | 9,592 | 6,194 | 7,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| | Interfund Transfers - In | | | | | | | |
| 207-207-390-9606 | General Fund - Non Departmental | 240,844 | 233,208 | 260,381 | 233,450 | 290,145 | 290,145 | 290,145 |
| 207-207-390-9607 | ISF Central Services | 75,000 | - | - | - | - | - | - |
| 207-207-390-9608 | General Fund - Emergency Aid | - | - | - | - | - | - | 93,750 |
| 207-207-390-9504 | ISF Public Works Staff | 25,000 | - | - | - | - | - | - |
| 207-207-390-9301 | MURD - Project Fund | - | - | - | - | - | 950 | 950 |
| | Total Interfund Transfers - In | 340,844 | 233,208 | 260,381 | 233,450 | 290,145 | 291,095 | 384,845 |
| | Total Revenues | 757,289 | 823,749 | 730,011 | 760,700 | 1,071,992 | 1,072,942 | 1,109,997 |

City of Madras
2022-23 Budget Worksheet

Tourism/Economic Development Fund
Expenditures

| GL Codes | Description | 2019-20 Actuals | 2020-21 Actuals | 2021-2022 | | 2022-2023 | | |
|---------------------------------------|---|--------------------|--------------------|----------------|----------------|------------------|------------------|------------------|
| | | | | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| Materials & Services | | | | | | | | |
| 207-207-520-1011 | Airshow of the Cascades | - | - | 7,500 | 7,500 | 9,000 | 9,000 | 9,000 |
| 207-207-520-1002 | Park Development Grants | 7,500 | - | - | - | - | - | - |
| 207-207-520-1202 | Chamber of Commerce | 68,000 | 68,000 | 68,000 | 68,000 | 68,000 | 76,500 | 76,500 |
| 207-207-520-1217 | Community Projects - Programmed | 44,424 | 34,869 | 52,500 | 52,500 | 60,000 | 60,950 | 60,950 |
| 207-207-520-1218 | Community Projects - Unprogrammed | 5,750 | 11,200 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 207-207-520-1219 | Economic Development for CO | 11,205 | - | 13,500 | 7,500 | 13,500 | 13,500 | 13,500 |
| 207-207-520-4017 | Internal Services Central Services Fund | 30,066 | 27,881 | 30,819 | 29,048 | 52,500 | 52,500 | 52,500 |
| 207-207-520-4019 | Internal Services Buildings Fund | 2,606 | 2,503 | 4,037 | - | - | - | - |
| | Total Materials & Services | 169,551 | 144,453 | 181,356 | 169,548 | 208,000 | 217,450 | 217,450 |
| Special Payments | | | | | | | | |
| 207-207-545-1221 | Sister City | 5,500 | - | 5,500 | - | 5,500 | 5,500 | 5,500 |
| 207-207-545-1222 | Emergency Aid & Economic Assistance | 46,300 | 36,386 | 10,400 | - | - | - | 100,000 |
| 207-207-545-1223 | COIC-OBDD Covid-19 Match | - | 22,500 | - | - | - | - | - |
| 207-207-545-1224 | CDBG-Neighbor Impact Covid | - | 103,410 | 35,000 | 35,000 | 15,000 | 15,000 | 15,000 |
| 207-207-545-1225 | MRC-Commercial Loan Fund | - | 100,000 | - | - | - | - | - |
| 207-207-545-1226 | CDBG-COVID - Rental Assistance | - | - | 150,000 | 150,000 | 350,000 | 350,000 | 350,000 |
| | Total Special Payments | 51,800 | 262,296 | 200,900 | 185,000 | 370,500 | 370,500 | 470,500 |
| Interfund Transfers - Out | | | | | | | | |
| 207-207-550-1020 | Parks and Golf Course Fund | 55,000 | 33,750 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| 207-207-550-1030 | Housing Project Fund | - | 50,000 | - | - | - | - | - |
| | Total Interfund Transfers - Out | 55,000 | 83,750 | 55,000 | 55,000 | 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 | - | - | 157,981 | - | 130,000 | 121,500 | 115,250 |
| | Total Operating Contingency | - | - | 157,981 | - | 130,000 | 121,500 | 115,250 |
| Ending Fund Balance | | | | | | | | |
| 207-207-595-1010 | Ending Fund Balance | 480,938 | 333,250 | 129,774 | 351,152 | 303,492 | 303,492 | 246,797 |
| | Total Ending Fund Balance | 480,938 | 333,250 | 129,774 | 351,152 | 303,492 | 303,492 | 246,797 |
| | Total Expenditures | 757,289 | 823,749 | 730,011 | 760,700 | 1,071,992 | 1,072,942 | 1,109,997 |
| | Total Tourism/E. D.Revenues | 757,289 | 823,749 | 730,011 | 760,700 | 1,071,992 | 1,072,942 | 1,109,997 |
| | Total Tourism/E. D. Expenditures | 757,289 | 823,749 | 730,011 | 760,700 | 1,071,992 | 1,072,942 | 1,109,997 |

| Fiscal Policy Analysis | 2019-20 | 2020-21 | 2021-2022 | Yr. End Proj | 2022-2023 | 2022-2023 | 2022-2023 |
|-----------------------------------|----------------|----------------|------------------|---------------------|------------------|------------------|------------------|
| Ending Fund Balance + Contingency | 480,938 | 333,250 | 287,755 | 351,152 | 433,492 | 424,992 | 362,047 |
| Expenses = PS, MS + Transfers Out | 224,551 | 228,203 | 236,356 | 224,548 | 263,000 | 272,450 | 272,450 |
| 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 | 214.18% | 146.03% | 121.75% | 156.38% | 164.83% | 155.99% | 133% |

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

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

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

CHANGES FROM PREVIOUS YEAR

There are no changes to report.



| Airport Construction Fund | 6/30/2020 | 6/30/2021 | 6/30/2022 | 6/30/2022 | 6/30/2023 |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
| Description | Actual | Actual | Adopted | Proj. | Budget |
| <i>Resources</i> | | | | | |
| Use of Money & Property | \$ 170,172 | \$ 35,970 | \$ - | \$ - | \$ - |
| Total Resources | \$ 170,172 | \$ 35,970 | \$ - | \$ - | \$ - |
| <i>Expenditures</i> | | | | | |
| Transfers Out | \$ 170,185 | \$ - | \$ 31,000 | \$ - | \$ 35,970 |
| Total Expenditures | \$ 170,185 | \$ - | \$ 31,000 | \$ - | \$ 35,970 |
| Revenue over/(under) expenditures | \$ (13) | \$ 35,970 | \$ (31,000) | \$ - | \$ (35,970) |
| Beginning Fund Balance | \$ 13 | \$ - | \$ 35,970 | \$ 35,970 | \$ 35,970 |
| Ending Fund Balance | \$ - | \$ 35,970 | \$ 4,970 | \$ 35,970 | \$ - |

City of Madras
2022-23 Budget Worksheet

Airport Construction Fund

| GL Codes | Description | 2019-20 | 2020-21 | 2021-2022 | | 2022-2023 | | |
|------------------|--|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | | Actuals | Actuals | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| | Beginning Fund Balance | | | | | | | |
| 404-010-301-0101 | Beginning Fund Balance | 13 | - | 35,970 | 35,970 | 35,970 | 35,970 | 35,970 |
| | Total Beginning Fund Balance | 13 | - | 35,970 | 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 | 170,185 | 35,970 | 35,970 | 35,970 | 35,970 | 35,970 | 35,970 |
| | Interfund Transfers-Out | | | | | | | |
| 404-404-550-1021 | Airport Operations Fund | 170,185 | - | 31,000 | - | 35,970 | 35,970 | 35,970 |
| | Total Interfund Transfers-Out | 170,185 | - | 31,000 | - | 35,970 | 35,970 | 35,970 |
| | Ending Fund Balance | | | | | | | |
| 404-404-595-1010 | Ending Fund Balance | - | 35,970 | 4,970 | 35,970 | - | - | - |
| | Total Ending Fund Balance | - | 35,970 | 4,970 | 35,970 | - | - | - |
| | Total Expenditures | 170,185 | 35,970 | 35,970 | 35,970 | 35,970 | 35,970 | 35,970 |
| | Total Airport Construction Revenues | 170,185 | 35,970 | 35,970 | 35,970 | 35,970 | 35,970 | 35,970 |
| | Total Airport Construction Exp. | 170,185 | 35,970 | 35,970 | 35,970 | 35,970 | 35,970 | 35,970 |

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

IMPROVEMENT FEE FUND

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

The developer of phase four of Strawberry Heights (Treasure Hills) has contributed \$150,000 towards half street improvements to 10th Street. Mr. Boro is constructing 10th Street adjacent to his development and the City will need to reimburse Mr. Boro for the east half of 10th Street upon completion. This includes the \$150,000 deposited by the developer of Treasure Hills and any additional funding needed to cover half the costs.

CHANGES FROM PREVIOUS YEAR

There will be a \$150,000 transfer out of the fund to Mr. Boro for improvements to 10th Street. Could occur in the FY 2021-2022 or FY 2022-2023. Timing is dependent on completion of the work.



| Improvement Fee Fund | 6/30/2020 | 6/30/2021 | 6/30/2022 | 6/30/2022 | 6/30/2023 |
|-----------------------------------|------------------|------------------|-------------------|------------------|-------------------|
| Description | Actual | Actual | Adopted | Proj. | Budget |
| <i>Resources</i> | | | | | |
| Regulatory Fees | \$ 54,256 | \$ 66,064 | \$ 35,101 | \$ 71,271 | \$ 5,000 |
| Use of Money & Property | \$ 7,239 | \$ 2,893 | \$ 6,850 | \$ 6,850 | \$ 6,850 |
| Total Resources | \$ 61,495 | \$ 68,957 | \$ 41,951 | \$ 78,121 | \$ 11,850 |
| <i>Expenditures</i> | | | | | |
| Capital Outlay | \$ - | \$ - | \$ 450,000 | \$ - | \$ 470,000 |
| Total Expenditures | \$ - | \$ - | \$ 450,000 | \$ - | \$ 470,000 |
| Revenue over/(under) expenditures | \$ 61,495 | \$ 68,957 | \$ (408,049) | \$ 78,121 | \$ (458,150) |
| Beginning Fund Balance | \$ 295,789 | \$ 357,284 | \$ 415,156 | \$ 426,241 | \$ 504,362 |
| Ending Fund Balance | \$ 357,284 | \$ 426,241 | \$ 7,107 | \$ 504,362 | \$ 46,212 |

City of Madras
2022-23 Budget Worksheet

Improvement Fee Fund

| GL Codes | Description | 2019-20 Actuals | 2020-21 Actuals | 2021-2022 Adopted Yr End Proj | 2022-2023 | | | |
|------------------|---|--------------------|--------------------|----------------------------------|----------------|----------------|----------------|----------------|
| | | | | | Proposed | Approved | Adopted | |
| | Beginning Fund Balance | | | | | | | |
| 409-010-301-0101 | Beginning Fund Balance | 295,789 | 357,284 | 415,156 | 426,241 | 504,362 | 504,362 | 504,362 |
| | Total Beginning Fund Balance | 295,789 | 357,284 | 415,156 | 426,241 | 504,362 | 504,362 | 504,362 |
| | Regulatory Fees | | | | | | | |
| 409-409-330-3305 | Street Imp. Fee | 54,256 | 66,064 | 35,101 | 71,271 | 5,000 | 5,000 | 5,000 |
| | Total Regulatory Fees | 54,256 | 66,064 | 35,101 | 71,271 | 5,000 | 5,000 | 5,000 |
| | Use of Money & Property | | | | | | | |
| 409-409-380-8101 | Interest on Investments | 7,239 | 2,893 | 6,850 | 6,850 | 6,850 | 6,850 | 6,850 |
| | Total Use of Money & Property | 7,239 | 2,893 | 6,850 | 6,850 | 6,850 | 6,850 | 6,850 |
| | Total Revenues | 357,284 | 426,241 | 457,107 | 504,362 | 516,212 | 516,212 | 516,212 |
| | Capital Outlay | | | | | | | |
| 409-409-540-2901 | Improvement Projects | - | - | 450,000 | - | 470,000 | 470,000 | 470,000 |
| | Total Capital Outlay | - | - | 450,000 | - | 470,000 | 470,000 | 470,000 |
| | Ending Fund Balance | | | | | | | |
| 409-409-595-1010 | Ending Fund Balance | 357,284 | 426,241 | 7,107 | 504,362 | 46,212 | 46,212 | 46,212 |
| | Total Ending Fund Balance | 357,284 | 426,241 | 7,107 | 504,362 | 46,212 | 46,212 | 46,212 |
| | Total Expenditures | 357,284 | 426,241 | 457,107 | 504,362 | 516,212 | 516,212 | 516,212 |
| | Total Improvement Fee Revenues | 357,284 | 426,241 | 457,107 | 504,362 | 516,212 | 516,212 | 516,212 |
| | Total Improvement Fee Expenditures | 357,284 | 426,241 | 457,107 | 504,362 | 516,212 | 516,212 | 516,212 |

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

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 for reconstruction of waterline on G Street, Madison Street, Lincoln Street and A Street for \$2,343,825. This project is anticipated to be constructed in FY 2022-23 however it may need to be scaled down to match grant funding.

To continue to build reserve and replace the existing water system we will need to continue to increase rates. Moving forward we will need to increase water rates 5.5% in FY 22-23, 5.5% in FY 23-24, 4.5% in FY 24-25, and 4.5% in FY 25-26. Staff will continue to monitor year to year and adjust.

Projects planned include the following:

1. Goal 5 – *Reduce Infrastructure Backlog*:
 - Construct the G Street, Madison Street, Lincoln Street and A Street Waterline project funded by Community Development Block Grant in the amount of \$2,343,825.
 - Finish replacement of all the City's water meters and upgrade to radio reads utilizing ARPA funding in the amount of \$100,000 coupled with operations funds.

CHANGES FROM PREVIOUS YEAR

The rates for the upcoming FY 2022-2023 are proposed at \$40.90 for the base rate minimum and \$2.09 per 100 cubic feet over 500 cubic feet of water used in a month, with Council approval.

| Water Operations Fund | 6/30/2020 | 6/30/2021 | 6/30/2022 | 6/30/2022 | 6/30/2023 |
|-----------------------------------|-------------------|-------------------|---------------------|-------------------|---------------------|
| Description | Actual | Actual | Adopted | Proj. | Budget |
| <i>Resources</i> | | | | | |
| Revenue from Other Agencies | \$ 61,432 | \$ 82,924 | \$ 35,000 | \$ 11,818 | \$ 2,343,825 |
| Charges for Services | \$ 13,125 | \$ 200 | \$ - | \$ 200 | \$ - |
| Charges for Current Services | \$ 749,589 | \$ 818,560 | \$ 834,701 | \$ 851,052 | \$ 904,777 |
| Use of Money & Property | \$ 6,428 | \$ 2,542 | \$ 3,462 | \$ 3,462 | \$ 2,462 |
| Transfers In | \$ - | \$ - | \$ - | \$ - | \$ 100,000 |
| Total Resources | \$ 830,574 | \$ 904,226 | \$ 873,163 | \$ 866,532 | \$ 3,351,064 |
| <i>Expenditures</i> | | | | | |
| Materials & Services | \$ 640,220 | \$ 712,558 | \$ 913,139 | \$ 842,838 | \$ 1,089,868 |
| Capital Outlay | \$ 73,393 | \$ 85,464 | \$ 35,000 | \$ 35,000 | \$ 2,343,825 |
| Transfers Out | \$ 211,000 | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ 9,066 | \$ 9,546 | \$ 10,200 | \$ 9,546 | \$ 10,200 |
| Reserve for Future Expenditures | \$ - | \$ - | \$ - | \$ - | \$ 5,000 |
| Operating Contingency | \$ - | \$ - | \$ 60,000 | \$ - | \$ 100,000 |
| Total Expenditures | \$ 933,679 | \$ 807,569 | \$ 1,018,339 | \$ 887,384 | \$ 3,548,893 |
| Revenue over/(under) expenditures | \$ (103,105) | \$ 96,657 | \$ (145,176) | \$ (20,852) | \$ (197,829) |
| Beginning Fund Balance | \$ 401,799 | \$ 298,694 | \$ 306,745 | \$ 395,350 | \$ 374,898 |
| Ending Fund Balance | \$ 298,694 | \$ 395,351 | \$ 161,569 | \$ 374,498 | \$ 177,069 |

City of Madras
2022-2023 Budget Worksheet

Water Operations Fund
Revenues

| GL Codes | Description | 2019-20 Actuals | 2020-21 Actuals | 2021-2022 | | 2022-2023 | | |
|------------------------------|---|--------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| Beginning Fund Balance | | | | | | | | |
| 502-010-301-0101 | Beginning Fund Balance | 401,799 | 298,694 | 306,745 | 395,350 | 374,898 | 374,898 | 374,898 |
| | Total Beginning Fund Balance | 401,799 | 298,694 | 306,745 | 395,350 | 374,898 | 374,898 | 374,898 |
| Revenues from Other Agencies | | | | | | | | |
| 502-020-340-4122 | Business Oregon - CDBG | 61,432 | 82,924 | 35,000 | 11,818 | 2,343,825 | 2,343,825 | 2,343,825 |
| | Total Revenues from Other Agencies | 61,432 | 82,924 | 35,000 | 11,818 | 2,343,825 | 2,343,825 | 2,343,825 |
| Charges for Services | | | | | | | | |
| 502-020-350-5401 | Miscellaneous Revenue | 13,125 | 200 | - | 200 | - | - | - |
| | Total Charges for Services | 13,125 | 200 | - | 200 | - | - | - |
| Charges for Current Services | | | | | | | | |
| 502-020-370-6101 | Water Sales | 725,323 | 798,203 | 811,000 | 834,121 | 879,998 | 879,998 | 879,998 |
| 502-020-370-6202 | Turn off/Late Fees | 20,110 | (75) | 20,000 | 10,000 | 20,000 | 20,000 | 20,000 |
| 502-020-370-6301 | Installation Inspection Fees | 1,105 | 2,200 | 500 | 500 | 500 | 500 | 500 |
| 502-020-370-6302 | Backflow Inspection | - | 2,856 | - | 2,856 | 2,856 | 2,856 | 2,856 |
| 502-020-370-6501 | SDC - Water | 3,052 | 15,376 | 3,201 | 3,575 | 1,423 | 1,423 | 1,423 |
| | Total System Development Chages | 749,589 | 818,560 | 834,701 | 851,052 | 904,777 | 904,777 | 904,777 |
| Use of Money and Property | | | | | | | | |
| 502-020-380-8101 | Interest on Investments | 6,428 | 2,542 | 3,462 | 3,462 | 2,462 | 2,462 | 2,462 |
| | Total Use of Money & Property | 6,428 | 2,542 | 3,462 | 3,462 | 2,462 | 2,462 | 2,462 |
| Interfund Transfers - In | | | | | | | | |
| 502-020-390-9606 | General Fund - ARPA | - | - | - | - | 100,000 | 100,000 | 100,000 |
| | Total Interfund Transfers-In | - | - | - | - | 100,000 | 100,000 | 100,000 |
| | Total Revenues | 1,232,373 | 1,202,920 | 1,179,908 | 1,261,882 | 3,725,962 | 3,725,962 | 3,725,962 |

City of Madras
2022-2023 Budget Worksheet

Water Operations Fund
Expenditures

| GL Codes | Description | 2019-20 Actuals | 2020-21 Actuals | 2021-2022 | | 2022-2023 | | |
|--|--|--------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| Materials & Services | | | | | | | | |
| 502-020-520-1206 | Chemicals/Testing | 3,389 | 3,966 | 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 | 10,197 | 10,288 | 14,500 | 14,500 | 14,500 | 14,500 | 14,500 |
| 502-020-520-1401 | Electricity | 4,641 | 5,254 | 4,060 | 4,060 | 4,060 | 4,060 | 4,060 |
| 502-020-520-1801 | Insurance & Surety Bonds | 9,363 | 10,866 | 12,435 | 8,800 | 9,600 | 9,600 | 9,600 |
| 502-020-520-2102 | Legal Fees | 2,311 | 59 | 3,500 | 5,000 | 3,500 | 3,500 | 3,500 |
| 502-020-520-2203 | Meetings, Travel Schools | - | 140 | - | - | - | - | - |
| 502-020-520-2204 | Miscellaneous Expense | 215 | - | - | - | - | - | - |
| 502-020-520-2206 | Bank Service Fees | 3,776 | 4,447 | 3,570 | 3,570 | 3,570 | 3,570 | 3,570 |
| 502-020-520-2503 | Professional Services | 2,352 | 1,700 | 5,000 | 2,500 | 5,000 | 5,000 | 5,000 |
| 502-020-520-2702 | Repairs & Maintenance | 13,824 | 1,890 | 10,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 502-020-520-3203 | Water Meters | 11,296 | 57,210 | 60,000 | 63,000 | 160,000 | 160,000 | 160,000 |
| 502-020-520-3204 | Water Purchases | 242,896 | 249,472 | 250,000 | 250,000 | 255,936 | 255,936 | 255,936 |
| 502-020-520-4017 | Internal Services Central Services Fund | 136,911 | 187,785 | 232,681 | 219,310 | 305,550 | 305,550 | 305,550 |
| 502-020-520-4018 | Internal Services Public Works Staff Fund | 160,714 | 153,008 | 240,112 | 227,436 | 298,152 | 298,152 | 298,152 |
| 502-020-520-4019 | Internal Services Buildings Fund | 17,994 | 17,283 | 67,281 | 14,261 | - | - | - |
| 502-020-520-4020 | Internal Services Fleet Fund | 20,341 | 9,190 | - | - | - | - | - |
| | Total Materials & Services | 640,220 | 712,558 | 913,139 | 842,438 | 1,089,868 | 1,089,868 | 1,089,868 |
| Capital Outlay | | | | | | | | |
| 502-020-540-2604 | Water Master Plan-Prof Svc | 73,393 | - | - | - | - | - | - |
| 502-020-540-3203 | CDBG Water Line Replacement Project | - | 85,464 | 35,000 | 35,000 | 2,343,825 | 2,343,825 | 2,343,825 |
| | Total Capital Outlay | 73,393 | 85,464 | 35,000 | 35,000 | 2,343,825 | 2,343,825 | 2,343,825 |
| Interfund Transfers - Out | | | | | | | | |
| 502-020-550-1016 | Transportation Operations Fund | 211,000 | - | - | - | - | - | - |
| | Total Interfund Transfers - Out | 211,000 | - | - | - | - | - | - |
| Debt Service | | | | | | | | |
| 502-020-570-7414 | OEDD - North Y Principal | 5,700 | 6,300 | 6,700 | 6,300 | 6,700 | 6,700 | 6,700 |
| 502-020-570-7415 | OEDD - North Y Interest | 3,366 | 3,246 | 3,500 | 3,246 | 3,500 | 3,500 | 3,500 |
| | Total Debt Service | 9,066 | 9,546 | 10,200 | 9,546 | 10,200 | 10,200 | 10,200 |
| Reserve for Future Expenditures | | | | | | | | |
| 502-020-580-6000 | Reserve for Water Meters & End Points - 20 yrs | - | - | - | - | 5,000 | 5,000 | 5,000 |
| | Total Operating Contingency | - | - | - | - | 5,000 | 5,000 | 5,000 |
| Operating Contingency | | | | | | | | |
| 502-020-590-1010 | Operating Contingency | - | - | 60,000 | - | 100,000 | 100,000 | 100,000 |
| | Total Operating Contingency | - | - | 60,000 | - | 100,000 | 100,000 | 100,000 |
| Ending Fund Balance | | | | | | | | |
| 502-020-595-1010 | Ending Fund Balance | 298,694 | 395,351 | 161,569 | 374,898 | 177,069 | 177,069 | 177,069 |
| | Total Ending Fund Balance | 298,694 | 395,351 | 161,569 | 374,898 | 177,069 | 177,069 | 177,069 |
| | Total Expenditures | 1,232,373 | 1,202,920 | 1,179,908 | 1,261,882 | 3,725,962 | 3,725,962 | 3,725,962 |
| | Total Water Operations Revenues | 1,232,373 | 1,202,920 | 1,179,908 | 1,261,882 | 3,725,962 | 3,725,962 | 3,725,962 |
| | Total Water Operations Expenditures | 1,232,373 | 1,202,920 | 1,179,908 | 1,261,882 | 3,725,962 | 3,725,962 | 3,725,962 |
| Fiscal Policy Analysis | | | | | | | | |
| | Ending Fund Balance + Contingency | 298,694 | 395,351 | 221,569 | 374,898 | 277,069 | 277,069 | 277,069 |
| | Expenses = PS, MS + Transfers Out | 851,220 | 712,558 | 913,139 | 842,438 | 1,089,868 | 1,089,868 | 1,089,868 |
| | 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 | 35.09% | 55.48% | 24.26% | 44.50% | 25.42% | 25.42% | 25% |

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

**City of Madras
Amortization Schedule
2022-2023**

2015 Refunding

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

Loan Amount \$ 2,070,000.00
 Issue Date 6/16/2015
 Maturity Date 12/1/2036
 Term 30 year
 Interest Rate 1.0% up to 4%

2015- Refunding Allocation

| | 52.53% | 38.90% | 6.00% | 2.57% | 100.00% | | | | | |
|-----------------------------------|-------------------|------------------|------------------------------|-----------------------------|---------------------|--------------------|---------------------|--------------------|-----------|---------------------------|
| | Fund 509 | Fund 204 | Fund 502 | Fund 503 | | | | | | |
| Period Ending | Airport Principal | Airport Interest | Transportation Ops Principal | Transportation Ops Interest | Water Ops Principal | Water Ops Interest | Sewer Ops Principal | Sewer Ops Interest | Total | |
| Balance as of July 1, 2022 | | | | | | | | | | 1,380,000 |
| 12/1/2022 | 55,157 | 13,382 | 40,845 | 9,910 | 6,300 | 1,529 | 2,699 | 655 | 130,475 | |
| 6/1/2023 | - | 12,830 | - | 9,501 | - | 1,466 | - | 628 | 24,425 | |
| 2022-23 | 55,157 | 26,212 | 40,845 | 19,411 | 6,300 | 2,994 | 2,699 | 1,282 | 154,900 | 1,275,000 |
| 2023-24 | 55,157 | 24,834 | 40,845 | 18,390 | 6,300 | 2,837 | 2,699 | 1,215 | 152,275 | 1,170,000 |
| 2024-25 | 57,783 | 23,139 | 42,790 | 17,135 | 6,600 | 2,643 | 2,827 | 1,132 | 154,050 | 1,060,000 |
| 2025-26 | 60,410 | 21,065 | 44,735 | 15,599 | 6,900 | 2,406 | 2,956 | 1,031 | 155,100 | 945,000 |
| 2026-27 | 63,036 | 18,596 | 46,680 | 13,771 | 7,200 | 2,124 | 3,084 | 910 | 155,400 | 825,000 |
| 2027-28 | 60,410 | 16,127 | 44,735 | 11,942 | 6,900 | 1,842 | 2,956 | 789 | 145,700 | 710,000 |
| 2028-29 | 60,410 | 13,710 | 44,735 | 10,153 | 6,900 | 1,566 | 2,956 | 671 | 141,100 | 595,000 |
| 2029-30 | 65,663 | 11,189 | 48,625 | 8,286 | 7,500 | 1,278 | 3,213 | 547 | 146,300 | 470,000 |
| 2030-31 | 65,663 | 8,562 | 48,625 | 6,341 | 7,500 | 978 | 3,213 | 419 | 141,300 | 345,000 |
| 2031-32 | 63,036 | 5,988 | 46,680 | 4,435 | 7,200 | 684 | 3,084 | 293 | 131,400 | 225,000 |
| 2032-33 | 28,892 | 4,150 | 21,395 | 3,073 | 3,300 | 474 | 1,414 | 203 | 62,900 | 170,000 |
| 2033-34 | 28,892 | 2,994 | 21,395 | 2,217 | 3,300 | 342 | 1,414 | 146 | 60,700 | 115,000 |
| 2034-35 | 28,892 | 1,839 | 21,395 | 1,362 | 3,300 | 210 | 1,414 | 90 | 58,500 | 60,000 |
| 2035 | 31,518 | 630 | 23,340 | 467 | 3,600 | 72 | 1,542 | 31 | 61,200 | - |
| | 724,914 | 179,035 | 536,820 | 132,581 | 82,800 | 20,450 | 35,466 | 8,759 | 1,720,825 | |
| | | | | | | | | | | Total Principal 1,380,000 |
| | | | | | | | | | | Total Interest 340,825 |
| | | | | | | | | | | 1,720,825 |

| Description | Budget line item | 2022-23 | Budget line item | 2022-23 | Budget line item | 2022-23 | Budget line item | 2022-23 | TOTALS |
|-------------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|----------|------------|
| Interest | 509-090-570-7409 | \$ 28,000 | 204-040-570-7314 | \$ 21,000 | 502-020-570-7415 | \$ 3,500 | 503-030-570-7415 | \$ 1,600 | \$ 54,100 |
| Principal | 509-090-570-7408 | \$ 56,000 | 204-040-570-7313 | \$ 42,000 | 502-020-570-7414 | \$ 6,700 | 503-030-570-7414 | \$ 2,800 | \$ 107,500 |
| Total | | \$ 84,000 | | \$ 63,000 | | \$ 10,200 | | \$ 4,400 | \$ 161,600 |
| | | 52% | | 39% | | 6% | | 3% | |

Trust Fee Calculation Total \$450.00

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

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

HIGHLIGHTS

Goals/Budget Year Objectives:

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

Projects planned include the following:

1. Goal 5 – *Reduce Infrastructure Backlog*:
 - Construct Mountain View Estates/Skyridge Sewer Project Funded by Clean Water State Revolving Fund Loan with 50% principal forgiveness.
 - Construct Culver Highway Sewer: Fairgrounds Road to Hall Road. Funded by Clean Water State Revolving Fund Loan with 50% principal forgiveness.
 - Design the Hwy 97 Parallel Sewer Project. Construction anticipated in 2024 to be funded by Clean Water State Revolving Fund Loan with 50% principal forgiveness.
2. Set aside \$85,000 for economic initiatives in need of sewer service as needed.
3. Upgrade the Demers Lift Station to relocate portions of the infrastructure out of Demers Road and set up for future expansion, \$550,000.
4. Set aside \$150,000 in a reserve account to purchase a dewatering system for the south plant to reduce sludge hauling. Estimate for dewatering system is \$1,500,000

CHANGES FROM PREVIOUS YEAR

Revenue Items to Note:

As with the Water Fund, the City will need to increase sewer rates 5.5% in FY 2022-2023, 5.5% in FY 2023-2024, 4.5% in FY 2024-2025, and 4.5% in FY 2025-2026. 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 5.5% changes the minimum charge from \$67.00 per EDU per month, to \$70.70 per EDU per month, beginning July 1, 2022.

Expense Items to Note:

\$798,243 in debt payments for the wastewater system for FY 2022-23. SDC Wastewater Improvement Fund transfers have been increased to \$158,243 to cover the additional debt from SDC eligible sewer projects completed utilizing loans from DEQ.

Transfer out to Parks and Golf Course has decreased by \$252,601 due to the Golf Course exceeding revenue projections by 30%.



| Wastewater Operations Fund | 6/30/2020 | 6/30/2021 | 6/30/2022 | 6/30/2022 | 6/30/2023 |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Description | Actual | Actual | Adopted | Proj. | Budget |
| <i><u>Resources</u></i> | | | | | |
| Shared Revenues | \$ - | \$ 633,266 | \$ 2,125,000 | \$ 1,868,470 | \$ 1,530,000 |
| Charges for Services | \$ - | \$ - | \$ - | \$ 50 | \$ - |
| Revenue from Assessments | \$ 99 | \$ 70 | \$ 70 | \$ 35 | \$ - |
| Charges for Current Services | \$ 3,547,873 | \$ 3,744,711 | \$ 3,826,170 | \$ 3,820,584 | \$ 3,947,350 |
| Use of Money & Property | \$ 122,934 | \$ 17,529 | \$ 26,000 | \$ 24,688 | \$ 16,000 |
| Transfers In | \$ 152,945 | \$ 47,366 | \$ 495,027 | \$ 448,058 | \$ 158,243 |
| Total Resources | \$ 3,823,851 | \$ 4,442,942 | \$ 6,472,267 | \$ 6,161,885 | \$ 5,651,593 |
| <i><u>Expenditures</u></i> | | | | | |
| Materials & Services | \$ 2,672,816 | \$ 2,215,624 | \$ 2,956,931 | \$ 2,596,701 | \$ 3,075,899 |
| Capital Outlay | \$ 189,855 | \$ 762,015 | \$ 2,726,699 | \$ 2,074,500 | \$ 2,141,000 |
| Transfers Out | \$ 13,283 | \$ 908,697 | \$ 678,005 | \$ 628,432 | \$ 588,907 |
| Debt Service | \$ 650,047 | \$ 682,452 | \$ 776,228 | \$ 524,733 | \$ 798,243 |
| Reserve for Future Expenditures | \$ - | \$ - | \$ 75,000 | \$ - | \$ 150,000 |
| Operating Contingency | \$ - | \$ - | \$ 20,319 | \$ - | \$ 75,000 |
| Total Expenditures | \$ 3,526,001 | \$ 4,568,788 | \$ 7,233,182 | \$ 5,824,366 | \$ 6,829,049 |
| Revenue over/(under) expenditures | \$ 297,850 | \$ (125,846) | \$ (760,915) | \$ 337,519 | \$ (1,177,456) |
| Beginning Fund Balance | \$ 1,739,444 | \$ 2,037,294 | \$ 1,693,912 | \$ 1,911,448 | \$ 2,248,966 |
| Ending Fund Balance | \$ 2,037,294 | \$ 1,911,448 | \$ 932,997 | \$ 2,248,967 | \$ 1,071,510 |

City of Madras
2022-23 Budget Worksheet

Wastewater Operations Fund
Revenues

| GL Codes | Description | 2019-20 Actuals | 2020-21 Actuals | 2021-2022 | | 2022-2023 | | |
|------------------|---|--------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| | Beginning Fund Balance | | | | | | | |
| 503-010-301-0101 | Beginning Fund Balance | 1,739,444 | 2,037,294 | 1,693,912 | 1,911,448 | 2,161,101 | 2,161,101 | 2,248,966 |
| | Total Beginning Fund Balance | 1,739,444 | 2,037,294 | 1,693,912 | 1,911,448 | 2,161,101 | 2,161,101 | 2,248,966 |
| | Revenues from Other Agencies | | | | | | | |
| 503-030-340-4122 | Business Oregon - Willowbrook Pump | - | 633,266 | - | - | - | - | - |
| 503-030-340-4123 | DEQ-Skyridge | - | - | 2,105,000 | 20,000 | 980,000 | 980,000 | 980,000 |
| 503-030-340-4124 | Business Oregon - Effluent Study | - | - | 20,000 | 20,000 | - | - | - |
| 503-030-340-4125 | DEQ-/Willow Creek/Grizzly Road | - | - | - | 862,470 | - | - | - |
| 503-030-340-4126 | DEQ-Hess/Cleveland/Fairgrounds | - | - | - | 966,000 | - | - | - |
| 503-030-340-4127 | Loan - Demers Pumpstation | - | - | - | - | 550,000 | 550,000 | 550,000 |
| | Total Revenues from Other Agencies | - | 633,266 | 2,125,000 | 1,868,470 | 1,530,000 | 1,530,000 | 1,530,000 |
| | Charges for Services | | | | | | | |
| 503-030-350-5401 | Miscellaneous Revenue | - | - | - | 50 | - | - | - |
| | Total Charges for Services | - | - | - | 50 | - | - | - |
| | Revenue from Assessments | | | | | | | |
| 503-030-355-4001 | L.I.D. 88-S Principal | 29 | - | - | - | - | - | - |
| 503-030-355-4002 | L.I.D. 88-S Interest | 70 | 70 | 70 | 35 | - | - | - |
| | Total Revenue from Assessments | 99 | 70 | 70 | 35 | - | - | - |
| | Charges for Current Services | | | | | | | |
| 503-030-370-6201 | Sewer Deposits | - | (2) | - | - | - | - | - |
| 503-030-370-6301 | Permits & Inspection Fees | 8,925 | 18,340 | 4,200 | 9,975 | 8,750 | 8,750 | 8,750 |
| 503-030-370-6401 | Sewer User Fees | 3,514,903 | 3,653,712 | 3,783,000 | 3,700,000 | 3,903,500 | 3,903,500 | 3,903,500 |
| 503-030-370-6402 | RV Dump Revenue | 120 | - | - | - | - | - | - |
| 503-030-370-6501 | SDCS-Sewer Reimbursement | 23,925 | 72,661 | 38,970 | 110,609 | 35,100 | 35,100 | 35,100 |
| | Total System Development Fees | 3,547,873 | 3,744,711 | 3,826,170 | 3,820,584 | 3,947,350 | 3,947,350 | 3,947,350 |
| | Use of Money and Property | | | | | | | |
| 503-030-380-8002 | Green Fees | 53,072 | - | - | - | - | - | - |
| 503-030-380-8003 | Cart Storage | 11,009 | - | - | - | - | - | - |
| 503-030-380-8101 | Interest on Investments | 56,771 | 16,860 | 24,000 | 24,000 | 16,000 | 16,000 | 16,000 |
| 503-030-380-8401 | Land Rentals | 2,082 | 668 | 2,000 | 688 | - | - | - |
| | Total Use of Money & Property | 122,934 | 17,529 | 26,000 | 24,688 | 16,000 | 16,000 | 16,000 |
| | Interfund Transfers - In | | | | | | | |
| 503-030-390-9506 | Debt Reserve Fund | - | - | 345,699 | 345,699 | - | - | - |
| 503-030-390-9509 | SDC WW Improvement | 137,945 | 47,366 | 149,328 | 102,359 | 158,243 | 158,243 | 158,243 |
| 503-030-390-9614 | Community Cleanup Fund | 15,000 | - | - | - | - | - | - |
| | Total Interfund Transfers - In | 152,945 | 47,366 | 495,027 | 448,058 | 158,243 | 158,243 | 158,243 |
| | Total Revenues | 5,563,295 | 6,480,236 | 8,166,179 | 8,073,333 | 7,812,694 | 7,812,694 | 7,900,559 |

City of Madras
2022-23 Budget Worksheet

Wastewater Operations Fund
Expenditures

| GL Codes | Description | 2019-20 | 2020-21 | 2021-2022 | | 2022-2023 | | |
|-------------------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actuals | Actuals | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| Materials and Services | | | | | | | | |
| 503-030-520-1101 | Building Maintenance | - | - | - | 12,857 | 15,000 | 15,000 | 15,000 |
| 503-030-520-1204 | Computer | - | 5,810 | - | - | - | - | - |
| 503-030-520-1206 | Chemicals/Testing | 154,530 | 97,881 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 |
| 503-030-520-1221 | Contract Services | 63,733 | - | - | - | - | - | - |
| 503-030-520-1401 | Utilities | 231,599 | 221,943 | 220,000 | 220,000 | 220,000 | 220,000 | 220,000 |
| 503-030-520-1403 | Equipment Repairs | 23,719 | 1,798 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 503-030-520-1405 | Equipment Rentals | 128 | - | - | - | - | - | - |
| 503-030-520-1801 | Insurance & Surety Bonds | 63,714 | 69,280 | 74,909 | 74,909 | 80,527 | 80,527 | 80,527 |
| 503-030-520-2102 | Legal Fees | 4,476 | 5,398 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 503-030-520-2203 | Meetings, Travel & Schools | 957 | 28 | - | - | - | - | - |
| 503-030-520-2206 | Bank Service Fees | 22,778 | 23,628 | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 |
| 503-030-520-2401 | Office Supplies | - | 100 | - | - | - | - | - |
| 503-030-520-2503 | Professional Services | - | 13,714 | 68,000 | 68,000 | 15,000 | 15,000 | 55,000 |
| 503-030-520-2505 | Permits | 5,317 | 4,698 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 503-030-520-2702 | Repairs & Maintenance | 141,265 | 198,595 | 165,000 | 165,000 | 185,000 | 185,000 | 185,000 |
| 503-030-520-2703 | FOG Program | - | 4,750 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 503-030-520-2810 | Sewer Effluent Land Application | 66,409 | - | - | - | - | - | - |
| 503-030-520-2903 | N. U. I. D. | 5,588 | - | - | - | - | - | - |
| 503-030-520-3206 | Bad Debt Expense | 31 | - | - | - | - | - | - |
| 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 | 509,907 | 452,570 | 590,487 | 556,556 | 1,101,450 | 1,101,450 | 1,101,450 |
| 503-030-520-4018 | Internal Services Public Works Staff Fund | 1,066,960 | 847,867 | 1,330,540 | 1,260,301 | 1,246,050 | 1,246,050 | 1,246,050 |
| 503-030-520-4019 | Internal Services Buildings Fund | 166,762 | 205,106 | 340,443 | 72,163 | - | - | - |
| 503-030-520-4020 | Internal Services Fleet Fund | 135,042 | 52,560 | - | - | - | - | - |
| 503-030-520-4022 | Internal Services IT Fund | - | - | 6,652 | 6,015 | 11,972 | 11,972 | 11,972 |
| | Total Materials & Services | 2,672,816 | 2,215,624 | 2,956,931 | 2,596,701 | 3,035,899 | 3,035,899 | 3,075,899 |
| Capital Outlay | | | | | | | | |
| 503-030-540-1401 | Equipment Purchases | 32,126 | 16,064 | 131,000 | 131,000 | 131,000 | 131,000 | 131,000 |
| 503-030-540-2808 | Willowbrook Pumpstation | 17,805 | 615,461 | - | - | - | - | - |
| 503-030-540-2813 | CWSRF- Hess, Fairgrounds, North Unit | - | 33,356 | 965,000 | 966,000 | - | - | - |
| 503-030-540-2814 | Sewer Improvement Econ Dev Initiative | 123,332 | 11,015 | 45,000 | 45,000 | 85,000 | 85,000 | 85,000 |
| 503-030-540-2816 | Willowcreek Sewer Main Extension | 16,592 | 55,192 | 1,140,000 | 862,500 | - | - | - |
| 503-030-540-2817 | SWWTP Sludge Dewatering | - | 30,927 | - | - | - | - | - |
| 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 | 980,000 | 980,000 | 980,000 |
| 503-030-540-2820 | Culver Hwy Sewer: Fairgrounds/Hall | - | - | 40,000 | 20,000 | - | - | 20,000 |
| 503-030-540-2821 | SWWTP Odor Control Project | - | - | 345,699 | 10,000 | 335,000 | 335,000 | 335,000 |
| 503-030-540-2822 | Locker Room Remodel | - | - | - | 20,000 | - | - | - |
| 503-030-540-2823 | Demers Pumpstation Upgrade | - | - | - | - | 550,000 | 550,000 | 550,000 |
| | Total Capital Outlay | 189,855 | 762,015 | 2,726,699 | 2,074,500 | 2,081,000 | 2,081,000 | 2,141,000 |

City of Madras
2022-23 Budget Worksheet

Wastewater Operations Fund
Expenditures

| GL Codes | Description | 2019-20 | 2020-2021 | 2021-2022 | | 2022-2023 | | |
|---|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actuals | Actuals | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| Interfund Transfers - Out | | | | | | | | |
| 503-030-550-1030 | Housing Project Fund | - | 35,000 | - | - | - | - | - |
| 503-030-550-1205 | SDC Wastewater Improvement Fund | - | - | - | - | - | - | - |
| 503-030-550-1207 | Parks and Golf Course Fund | - | 849,825 | 610,724 | 610,724 | 573,907 | 573,907 | 573,907 |
| 503-030-550-1210 | Debt Reserve Fund | 13,283 | 23,872 | 67,281 | 17,708 | - | - | 15,000 |
| Total Interfund Transfers - Out | | 13,283 | 908,697 | 678,005 | 628,432 | 573,907 | 573,907 | 588,907 |
| Debt Service | | | | | | | | |
| 503-030-570-7311 | DEQ Loan Principal - SRF R62371 | 8,229 | 8,453 | 9,000 | 8,684 | 9,000 | 9,000 | 9,000 |
| 503-030-570-7312 | DEQ Loan Interest - SRF R62371 | 3,847 | 3,623 | 4,000 | 3,392 | 4,000 | 4,000 | 4,000 |
| 503-030-570-7317 | DEQ Loan Principal - SRF R62372 | 16,944 | 17,184 | 18,000 | 17,427 | 18,000 | 18,000 | 18,000 |
| 503-030-570-7318 | DEQ Loan Interest - SRF R62372 | 8,612 | 8,372 | 8,750 | 8,129 | 8,750 | 8,750 | 8,750 |
| 503-030-570-7319 | DEQ Loan Principal - SRF 62373 | - | - | 18,393 | 24,000 | 18,393 | 18,393 | 18,393 |
| 503-030-570-7320 | DEQ Loan Interest - SRF 62373 | - | - | 5,000 | 6,000 | 5,000 | 5,000 | 5,000 |
| 503-030-570-7321 | Business Oregon Loan - X2002 Principal | - | - | 46,185 | 21,771 | 14,200 | 14,200 | 14,200 |
| 503-030-570-7322 | Business Oregon Loan - X2002 Interest | - | - | - | 8,867 | 16,500 | 16,500 | 16,500 |
| 503-030-570-7323 | DEQ Loan Principal - SRF R62374 | - | - | - | - | 24,000 | 24,000 | 24,000 |
| 503-030-570-7324 | DEQ Loan Interest - SRF R62374 | - | - | - | - | 6,000 | 6,000 | 6,000 |
| 503-030-570-7325 | DEQ Loan Principal - SRF R62375 | - | - | - | - | 24,000 | 24,000 | 24,000 |
| 503-030-570-7326 | DEQ Loan Interest - SRF R62375 | - | - | - | - | 6,000 | 6,000 | 6,000 |
| 503-030-570-7414 | OEDD - North Y Principal | 2,442 | 2,699 | 2,800 | 2,699 | 2,800 | 2,800 | 2,800 |
| 503-030-570-7415 | OEDD - North Y Interest | 1,442 | 1,390 | 1,600 | 1,390 | 1,600 | 1,600 | 1,600 |
| 503-030-570-7450 | 2013 Bond Principal | 195,000 | 235,000 | 265,000 | - | - | - | - |
| 503-030-570-7451 | 2013 Bond Interest | 413,531 | 405,731 | 397,500 | - | - | - | - |
| 503-030-570-7452 | 2021 Bond Interest | - | - | - | 82,374 | 215,000 | 215,000 | 215,000 |
| 503-030-570-7453 | 2021 Bond Principal | - | - | - | 340,000 | 425,000 | 425,000 | 425,000 |
| Total Debt Service | | 650,047 | 682,452 | 776,228 | 524,733 | 798,243 | 798,243 | 798,243 |
| Reserve for Future Expenditure | | | | | | | | |
| 503-030-580-6003 | Dewatering System for South Plant | - | - | 75,000 | - | 150,000 | 150,000 | 150,000 |
| Total Reserve for Future Expenditure | | - | - | 75,000 | - | 150,000 | 150,000 | 150,000 |
| Operating Contingency | | | | | | | | |
| 503-030-590-1010 | Operating Contingency | - | - | 20,319 | - | 75,000 | 75,000 | 75,000 |
| Total Operating Contingency | | - | - | 20,319 | - | 75,000 | 75,000 | 75,000 |
| Ending Fund Balance | | | | | | | | |
| 503-030-595-1010 | Ending Fund Balance | 2,037,294 | 1,911,448 | 932,997 | 2,248,966 | 1,098,645 | 1,098,645 | 1,071,510 |
| Total Ending Fund Balance | | 2,037,294 | 1,911,448 | 932,997 | 2,248,966 | 1,098,645 | 1,098,645 | 1,071,510 |
| Total Expenditures | | 5,563,295 | 6,480,236 | 8,166,179 | 8,073,333 | 7,812,694 | 7,812,694 | 7,900,559 |
| Total Wastewater Oper. Revenues | | 5,563,295 | 6,480,236 | 8,166,179 | 8,073,333 | 7,812,694 | 7,812,694 | 7,900,559 |
| Total Wastewater Oper. Expenditures | | 5,563,295 | 6,480,236 | 8,166,179 | 8,073,333 | 7,812,694 | 7,812,694 | 7,900,559 |
| Fiscal Policy Analysis | | | | | | | | |
| Ending Fund Balance + Contingency | | 2,037,294 | 1,911,448 | 953,316 | 2,248,966 | 1,173,645 | 1,173,645 | 1,146,510 |
| Expenses = PS, MS + Transfers Out | | 2,686,099 | 3,124,321 | 3,634,936 | 3,225,133 | 3,609,806 | 3,609,806 | 3,664,806 |
| 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 | | 75.85% | 61.18% | 26.23% | 69.73% | 32.51% | 32.51% | 31% |

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

**City of Madras
Amortization Schedule
2022-2023**

Wastewater Operations

**Full Faith and Credit
2021 Refunding - Formerly Series 2013B BNYM
Zion National Bank eff. Oct 2021**

| | | |
|---------------|----|-----------------|
| Loan Amount | \$ | 10,390,000.00 |
| Issue Date | | 10/12/2021 |
| Maturity Date | | 6/30/2038 |
| Term | | 17 years |
| Interest Rate | | 0.321% - 2.801% |

Payments Annualized

| | | 503-030-570-7453 | 503-030-570-7452 | | 503-030-520-2206 |
|-----------------------------|------------|------------------|------------------|-------------------------|------------------|
| Year | Payment | Interest | Principal | Balance | Trust Fee |
| Balance July 1, 2022 | | | | \$ 10,050,000.00 | |
| 2022-2023 | 632,251 | 212,251.00 | 420,000 | 9,630,000 | 500 |
| 2023-2024 | 660,357 | 210,356.80 | 450,000 | 9,180,000 | 500 |
| 2024-2025 | 676,914 | 206,914.30 | 470,000 | 8,710,000 | 500 |
| 2025-2026 | 702,026 | 202,026.30 | 500,000 | 8,210,000 | 500 |
| 2026-2027 | 715,676 | 195,676.30 | 520,000 | 7,690,000 | 500 |
| 2027-2028 | 737,840 | 187,839.90 | 550,000 | 7,140,000 | 500 |
| 2028-2029 | 753,726 | 178,726.40 | 575,000 | 6,565,000 | 500 |
| 2029-2030 | 778,083 | 168,083.16 | 610,000 | 5,955,000 | 500 |
| 2030-2031 | 801,182 | 156,182.06 | 645,000 | 5,310,000 | 500 |
| 2031-2032 | 817,953 | 142,953.10 | 675,000 | 4,635,000 | 500 |
| 2032-2033 | 835,526 | 125,526.40 | 710,000 | 3,925,000 | 500 |
| 2033-2034 | 852,059 | 107,059.30 | 745,000 | 3,180,000 | 500 |
| 2034-2035 | 847,682 | 87,681.86 | 760,000 | 2,420,000 | 500 |
| 2035-2036 | 852,784 | 67,784.20 | 785,000 | 1,635,000 | 500 |
| 2036-2037 | 850,796 | 45,796.36 | 805,000 | 830,000 | 500 |
| 2037-2038 | 853,248 | 23,248.30 | 830,000 | 0 | 500 |
| | | | 10,385,000 | | |
| Total | 12,790,480 | 2,400,480 | 20,775,000 | | 8,500 |

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

| Budget line item | Description | 2022-23 Budget |
|------------------|-------------|----------------|
| 503-030-570-7453 | Interest | 215,000 |
| 503-030-570-7452 | Principal | 425,000 |
| 503-030-520-2206 | Trust Fee | 500 |
| Total | | 640,500 |

**City of Madras
Amortization Schedule
2022-2023**

North Madras Collector Sewer

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

Loan Amount \$ 183,705.00
Issue Date 11/1/2013
Maturity Date 5/1/2033
Term 20 years
Interest Rate 2.71%
Annual Fee 0.50%

| | | 503-030-520-2206 | 503-030-570-7312 | 503-030-570-7311 | |
|-----------------------------|---------|------------------|------------------|------------------|----------------------|
| Year | Payment | Fees | Interest | Principal | Balance |
| Balance July 1, 2022 | | | | | \$ 118,624.00 |
| 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 | 2022-23 Budget |
|------------------|-------------|----------------|
| 503-030-570-7312 | Interest | 4,000 |
| 503-030-570-7311 | Principal | 9,000 |
| 503-030-520-2206 | Trust Fee | 700 |
| Total | | 13,700 |

**City of Madras
Amortization Schedule
2022-2023**

Bel-Air and Herzberg Heights Sewer System Expansion

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

Loan Amount \$ 615,000.00
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 Fees | 503-030-570-7318 Interest | 503-030-570-7317 Principal | Balance |
|-----------------------------|----------------|--------------------------|------------------------------|-------------------------------|----------------------|
| Balance July 1, 2022 | | | | | \$ 563,445.00 |
| 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 | 808,159 | 50,027 | 143,132 | 615,000 | |

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

| Budget line item | Description | 2022-23 Budget |
|------------------|-------------|----------------|
| 503-030-570-7318 | Interest | 8,750 |
| 503-030-570-7317 | Principal | 18,000 |
| 503-030-520-2206 | Trust Fee | 3,000 |
| Total | | 29,750 |

**City of Madras
Amortization Schedule
2022-2023**

Wastewater Operations

**Golf Course Pumpstation Upgrade
X20002**

Business Oregon Loan

| | |
|---------------|---------------|
| Loan Amount | \$ 633,266.00 |
| Issue Date | 7/1/2020 |
| Maturity Date | 12/1/2050 |
| Term | 30 years |
| Interest Rate | 2.69% |

Payments Annualized

503-030-570-7322 503-030-570-7321

| Year | Payment | Interest | Principal | Balance |
|-----------------------------|----------------|----------------|----------------|----------------|
| Balance July 1, 2022 | | | | 611,495 |
| 2022-2023 | 30,638 | 16,449 | 14,189 | 597,307 |
| 2023-2024 | 30,638 | 16,068 | 14,570 | 582,736 |
| 2024-2025 | 30,638 | 15,676 | 14,962 | 567,774 |
| 2025-2026 | 30,638 | 15,273 | 15,365 | 552,409 |
| 2026-2027 | 30,638 | 14,860 | 15,778 | 536,631 |
| 2027-2028 | 30,638 | 14,435 | 16,203 | 520,428 |
| 2028-2029 | 30,638 | 14,000 | 16,638 | 503,790 |
| 2029-2030 | 30,638 | 13,552 | 17,086 | 486,704 |
| 2030-2031 | 30,638 | 13,092 | 17,546 | 469,158 |
| 2031-2032 | 30,638 | 12,620 | 18,018 | 451,141 |
| 2032-2033 | 30,638 | 12,136 | 18,502 | 432,638 |
| 2033-2034 | 30,638 | 11,638 | 19,000 | 413,638 |
| 2034-2035 | 30,638 | 11,127 | 19,511 | 394,127 |
| 2035-2036 | 30,638 | 10,602 | 20,036 | 374,091 |
| 2036-2037 | 30,638 | 10,063 | 20,575 | 353,517 |
| 2037-2038 | 30,638 | 9,510 | 21,128 | 332,388 |
| 2038-2039 | 30,638 | 8,941 | 21,697 | 310,692 |
| 2039-2040 | 30,638 | 8,358 | 22,280 | 288,411 |
| 2040-2041 | 30,638 | 7,758 | 22,880 | 265,532 |
| 2041-2042 | 30,638 | 7,143 | 23,495 | 242,036 |
| 2042-2043 | 30,638 | 6,511 | 24,127 | 217,909 |
| 2043-2044 | 30,638 | 5,862 | 24,776 | 193,133 |
| 2044-2045 | 30,638 | 5,195 | 25,443 | 167,690 |
| 2045-2046 | 30,638 | 4,511 | 26,127 | 141,563 |
| 2046-2047 | 30,638 | 3,808 | 26,830 | 114,733 |
| 2047-2048 | 30,638 | 3,086 | 27,552 | 87,182 |
| 2048-2049 | 30,638 | 2,345 | 28,293 | 58,889 |
| 2049-2050 | 30,638 | 1,584 | 29,054 | 29,835 |
| 2050-2051 | 30,638 | 803 | 29,835 | 0 |
| Total | 919,138 | 285,872 | 633,266 | |

| Budget line item | Description | 2022-23 Budget |
|------------------|-------------|----------------|
| 503-030-570-7322 | Interest | 16,500 |
| 503-030-570-7321 | Principal | 14,200 |
| Total | | 30,700 |

Payment Due Dates:
1st day of December

**City of Madras
Amortization Schedule
2022-2023**

2015 Refunding

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

Loan Amount \$ 2,070,000.00
 Issue Date 6/16/2015
 Maturity Date 12/1/2036
 Term 30 year
 Interest Rate 1.0% up to 4%

2015- Refunding Allocation

| | 52.53% | 38.90% | 6.00% | 2.57% | 100.00% | | | | | |
|-----------------------------------|-------------------|------------------|------------------------------|-----------------------------|---------------------|--------------------|---------------------|--------------------|-----------|---------------------------|
| | Fund 509 | Fund 204 | Fund 502 | Fund 503 | | | | | | |
| Period Ending | Airport Principal | Airport Interest | Transportation Ops Principal | Transportation Ops Interest | Water Ops Principal | Water Ops Interest | Sewer Ops Principal | Sewer Ops Interest | Total | |
| Balance as of July 1, 2022 | | | | | | | | | | 1,380,000 |
| 12/1/2022 | 55,157 | 13,382 | 40,845 | 9,910 | 6,300 | 1,529 | 2,699 | 655 | 130,475 | |
| 6/1/2023 | - | 12,830 | - | 9,501 | - | 1,466 | - | 628 | 24,425 | |
| 2022-23 | 55,157 | 26,212 | 40,845 | 19,411 | 6,300 | 2,994 | 2,699 | 1,282 | 154,900 | 1,275,000 |
| 2023-24 | 55,157 | 24,834 | 40,845 | 18,390 | 6,300 | 2,837 | 2,699 | 1,215 | 152,275 | 1,170,000 |
| 2024-25 | 57,783 | 23,139 | 42,790 | 17,135 | 6,600 | 2,643 | 2,827 | 1,132 | 154,050 | 1,060,000 |
| 2025-26 | 60,410 | 21,065 | 44,735 | 15,599 | 6,900 | 2,406 | 2,956 | 1,031 | 155,100 | 945,000 |
| 2026-27 | 63,036 | 18,596 | 46,680 | 13,771 | 7,200 | 2,124 | 3,084 | 910 | 155,400 | 825,000 |
| 2027-28 | 60,410 | 16,127 | 44,735 | 11,942 | 6,900 | 1,842 | 2,956 | 789 | 145,700 | 710,000 |
| 2028-29 | 60,410 | 13,710 | 44,735 | 10,153 | 6,900 | 1,566 | 2,956 | 671 | 141,100 | 595,000 |
| 2029-30 | 65,663 | 11,189 | 48,625 | 8,286 | 7,500 | 1,278 | 3,213 | 547 | 146,300 | 470,000 |
| 2030-31 | 65,663 | 8,562 | 48,625 | 6,341 | 7,500 | 978 | 3,213 | 419 | 141,300 | 345,000 |
| 2031-32 | 63,036 | 5,988 | 46,680 | 4,435 | 7,200 | 684 | 3,084 | 293 | 131,400 | 225,000 |
| 2032-33 | 28,892 | 4,150 | 21,395 | 3,073 | 3,300 | 474 | 1,414 | 203 | 62,900 | 170,000 |
| 2033-34 | 28,892 | 2,994 | 21,395 | 2,217 | 3,300 | 342 | 1,414 | 146 | 60,700 | 115,000 |
| 2034-35 | 28,892 | 1,839 | 21,395 | 1,362 | 3,300 | 210 | 1,414 | 90 | 58,500 | 60,000 |
| 2035 | 31,518 | 630 | 23,340 | 467 | 3,600 | 72 | 1,542 | 31 | 61,200 | - |
| | 724,914 | 179,035 | 536,820 | 132,581 | 82,800 | 20,450 | 35,466 | 8,759 | 1,720,825 | |
| | | | | | | | | | | Total Principal 1,380,000 |
| | | | | | | | | | | Total Interest 340,825 |
| | | | | | | | | | | 1,720,825 |

| Description | Budget line item | 2022-23 | Budget line item | 2022-23 | Budget line item | 2022-23 | Budget line item | 2022-23 | TOTALS |
|-------------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|----------|------------|
| Interest | 509-090-570-7409 | \$ 28,000 | 204-040-570-7314 | \$ 21,000 | 502-020-570-7415 | \$ 3,500 | 503-030-570-7415 | \$ 1,600 | \$ 54,100 |
| Principal | 509-090-570-7408 | \$ 56,000 | 204-040-570-7313 | \$ 42,000 | 502-020-570-7414 | \$ 6,700 | 503-030-570-7414 | \$ 2,800 | \$ 107,500 |
| Total | | \$ 84,000 | | \$ 63,000 | | \$ 10,200 | | \$ 4,400 | \$ 161,600 |
| | | 52% | | 39% | | 6% | | 3% | |

Trust Fee Calculation Total \$450.00

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

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 and Capital Projects

Continue to pursue ground and hangar space lease opportunities for sustaining operational costs of the airport including Airport Sponsor capital grant match (10%). The following capital improvements are planned in FY 2022-23:

1. Heli-base improvements (ODA grant 1 & 2 for \$300,000), Madras match of \$60,000
2. Security fencing (phase 1) – South of South WWII Hangar, and around the fueling area - \$179,000
3. North WWII hangar window replacement package #1 - \$60,000
4. Repair of Erickson Aero Hangar (City leased building) - \$50,000

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CHANGES FROM PREVIOUS YEAR

- Budget anticipates implementing the recommends from the Aviation Consultant to hire a full-time airport manager.
- Adjusted the cost share to Central Services as explained in the budget message.
- Made provision for additional fuel storage to keep up with peak season demand driven by Fire Fighting operations and past issues with timely fuel delivery.



| Airport Operations Fund | 6/30/2020 | 6/30/2021 | 6/30/2022 | 6/30/2022 | 6/30/2023 |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Description | Actual | Actual | Adopted | Proj. | Budget |
| <i>Resources</i> | | | | | |
| Revenue From Other Agencies | \$ 844,423 | \$ 518,545 | \$ 215,527 | \$ 145,137 | \$ 574,000 |
| Charges for Services | \$ 11,025 | \$ 52,945 | \$ 9,900 | \$ 9,900 | \$ 9,900 |
| Charges for Current Services | \$ 401,934 | \$ 621,395 | \$ 706,000 | \$ 706,000 | \$ 576,000 |
| Use of Money & Property | \$ 659,957 | \$ 723,060 | \$ 703,008 | \$ 699,864 | \$ 712,185 |
| Transfers In | \$ 170,185 | \$ - | \$ 31,000 | \$ - | \$ 35,970 |
| Total Resources | \$ 2,087,524 | \$ 1,915,945 | \$ 1,665,435 | \$ 1,560,901 | \$ 1,908,055 |
| <i>Expenditures</i> | | | | | |
| Personnel Services | \$ - | \$ - | \$ - | \$ - | \$ 37,500 |
| Materials & Services | \$ 763,238 | \$ 1,009,879 | \$ 1,445,326 | \$ 1,364,533 | \$ 1,076,843 |
| Capital Outlay | \$ 1,280,031 | \$ 250,827 | \$ 374,000 | \$ 221,000 | \$ 777,000 |
| Transfers Out | \$ 5,000 | \$ 9,000 | \$ 9,000 | \$ 9,000 | \$ 9,000 |
| Debt Service | \$ 84,818 | \$ 89,020 | \$ 89,550 | \$ 89,126 | \$ 89,600 |
| Reserve for Future Expenditure | \$ - | \$ - | \$ 115,000 | \$ 115,000 | \$ 65,000 |
| Operating Contingency | \$ - | \$ - | \$ 50,000 | \$ - | \$ 50,000 |
| Total Expenditures | \$ 2,133,087 | \$ 1,358,726 | \$ 2,082,876 | \$ 1,798,659 | \$ 2,104,943 |
| Revenue over/(under) expenditures | \$ (45,563) | \$ 557,219 | \$ (417,441) | \$ (237,758) | \$ (196,888) |
| Beginning Fund Balance | \$ 298,402 | \$ 252,839 | \$ 729,655 | \$ 810,058 | \$ 572,300 |
| Ending Fund Balance | \$ 252,839 | \$ 810,058 | \$ 312,214 | \$ 572,300 | \$ 375,412 |

City of Madras
2022-23 Budget Worksheet

Airport Operations Fund
Revenues

| GL Codes | Description | 2019-20 | 2020-21 | 2021-2022 | | 2022-2023 | | |
|------------------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actuals | Actuals | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| Beginning Fund Balance | | | | | | | | |
| 509-010-301-0101 | Beginning Fund Balance | 298,402 | 252,839 | 729,655 | 810,058 | 652,740 | 652,740 | 572,300 |
| | Total Beginning Fund Balance | 298,402 | 252,839 | 729,655 | 810,058 | 652,740 | 652,740 | 572,300 |
| Revenues from Other Agencies | | | | | | | | |
| 509-090-345-4117 | FAA CIP Funding | 819,306 | 493,152 | 59,189 | 47,738 | 159,000 | 159,000 | 159,000 |
| 509-090-345-4118 | Oregon Dept. of Aviation Grant | 25,117 | 25,393 | 156,338 | 97,399 | 280,000 | 280,000 | 280,000 |
| 509-090-345-4119 | Homeland Security Grant | - | - | - | - | 135,000 | 135,000 | 135,000 |
| | Total Revenues from Other Agencies | 844,423 | 518,545 | 215,527 | 145,137 | 574,000 | 574,000 | 574,000 |
| Charges for Services | | | | | | | | |
| 509-090-350-5401 | Miscellaneous Revenue | 1,125 | 43,045 | - | - | - | - | - |
| 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 | 11,025 | 52,945 | 9,900 | 9,900 | 9,900 | 9,900 | 9,900 |
| Charges for Current Services | | | | | | | | |
| 509-090-370-7201 | Aviation Gas | 401,934 | 621,395 | 706,000 | 706,000 | 576,000 | 576,000 | 576,000 |
| | Total Charges for Current Services | 401,934 | 621,395 | 706,000 | 706,000 | 576,000 | 576,000 | 576,000 |
| Use of Money and Property | | | | | | | | |
| 509-090-380-8009 | Grounds & Lights Maintenance Fees | 21,037 | 21,853 | 22,350 | 22,215 | 24,536 | 24,536 | 24,536 |
| 509-090-380-8101 | Interest on Investments | 2,581 | 4,753 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 509-090-380-8202 | Daimler Lease | 433,038 | 446,716 | 453,419 | 453,416 | 460,218 | 460,218 | 460,218 |
| 509-090-380-8203 | Old Hangar Rent | 22,002 | 20,623 | 22,792 | 23,831 | 24,536 | 24,536 | 24,536 |
| 509-090-380-8204 | T-Hangar Rent | 15,630 | 14,880 | 18,480 | 15,609 | 16,680 | 16,680 | 16,680 |
| 509-090-380-8205 | Heavy Aircraft & Equipment Hangar | 95,860 | 98,664 | 100,667 | 98,697 | 100,271 | 100,271 | 100,271 |
| 509-090-380-8210 | Airport Pad Lease | 1,938 | 2,259 | 1,770 | 2,763 | 2,805 | 2,805 | 2,805 |
| 509-090-380-8211 | Airport Fire | 450 | 41,400 | 6,750 | 6,750 | 5,000 | 5,000 | 5,000 |
| 509-090-380-8401 | Land Rentals | 67,421 | 71,913 | 74,280 | 74,083 | 75,639 | 75,639 | 75,639 |
| | Total Use of Money & Property | 659,957 | 723,060 | 703,008 | 699,864 | 712,185 | 712,185 | 712,185 |
| Interfund Transfers - In | | | | | | | | |
| 509-090-390-9511 | Airport Construction Fund | 170,185 | - | 31,000 | - | 35,970 | 35,970 | 35,970 |
| 509-090-390-9512 | General Fund | - | - | - | - | 93,750 | 93,750 | - |
| | Interfund Transfers - In | 170,185 | - | 31,000 | - | 129,720 | 129,720 | 35,970 |
| | Total Revenues | 2,385,926 | 2,168,783 | 2,395,090 | 2,370,959 | 2,654,545 | 2,654,545 | 2,480,355 |

City of Madras
2022-23 Budget Worksheet

Airport Operations Fund
Expenditures

| GL Codes | Description | 2019-20 Actuals | 2020-21 Actuals | 2021-2022 | | 2022-2023 | | |
|---------------------------------|---|--------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| Personnel Services | | | | | | | | |
| 509-090-510-1001 | Regular | - | - | - | - | 23,175 | 23,175 | 23,175 |
| 509-090-510-5101 | PERS | - | - | - | - | 5,474 | 5,474 | 5,474 |
| 509-090-510-5102 | Charge for Pension Costs | - | - | - | - | 927 | 927 | 927 |
| 509-090-510-5201 | Social Security | - | - | - | - | 1,773 | 1,773 | 1,773 |
| 509-090-510-5401 | Unemployment Tax | - | - | - | - | 17 | 17 | 17 |
| 509-090-510-5501 | Industrial Accident Insurance | - | - | - | - | 12 | 12 | 12 |
| 509-090-510-5601 | Health & Accident Insurance | - | - | - | - | 6,122 | 6,122 | 6,122 |
| | Total Personnel Services | - | - | - | - | 37,500 | 37,500 | 37,500 |
| | Total FTE | | | | | 0.25 | 0.25 | 0 |
| Materials & Services | | | | | | | | |
| 509-090-520-1006 | Aviation Gas | 313,557 | 357,664 | 675,000 | 675,000 | 450,000 | 450,000 | 450,000 |
| 509-090-520-1011 | Airshow | 4,500 | - | 11,000 | 11,000 | 12,000 | 12,000 | 12,000 |
| 509-090-520-1101 | Building Maintenance | - | - | - | 11,711 | 15,000 | 15,000 | 15,000 |
| 509-090-520-1204 | Contracted Computer/IT/Telephone | 7,008 | 11,355 | - | - | - | - | - |
| 509-090-520-1205 | Computer Unprogrammed | 5,534 | - | - | - | - | - | - |
| 509-090-520-1501 | Fixed Base Operator | 55,902 | 61,492 | 64,567 | 64,567 | 71,024 | 71,024 | 71,024 |
| 509-090-520-1502 | Commissions - FBO | 52,029 | 168,566 | 115,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| 509-090-520-1801 | Insurance & Surety Bonds | 22,471 | 25,109 | 26,441 | 39,537 | 46,500 | 46,500 | 46,500 |
| 509-090-520-2102 | Legal | 14,962 | 20,968 | 18,000 | 18,000 | 20,000 | 20,000 | 20,000 |
| 509-090-520-2203 | Meetings Travel & School | 591 | 37 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 509-090-520-2204 | Miscellaneous Expense | 86 | - | - | - | - | - | - |
| 509-090-520-2205 | Rental Buildings Repair | 8,408 | 12,753 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 509-090-520-2206 | Bank Fees | 1,833 | 3,455 | 4,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 509-090-520-2207 | Maintenance & Repairs | 33,261 | 56,351 | 80,000 | 80,000 | 90,000 | 90,000 | 90,000 |
| 509-090-520-2208 | Materials and Supplies | 7,801 | 9,179 | - | - | 15,000 | 15,000 | 15,000 |
| 509-090-520-2503 | Professional Services | 9,382 | 9,398 | 15,000 | 28,000 | 30,000 | 30,000 | 30,000 |
| 509-090-520-2903 | N.U.I.D. | - | - | - | - | - | - | - |
| 509-090-520-3003 | Utilities | 26,142 | 24,701 | 32,000 | 34,000 | 34,000 | 34,000 | 34,000 |
| 509-090-520-4017 | Internal Services Central Services Fund | 99,194 | 146,748 | 191,076 | 180,096 | 105,000 | 105,000 | 105,000 |
| 509-090-520-4018 | Internal Services PW Staff Fund | 50,690 | 56,837 | 89,192 | 84,484 | 67,506 | 67,506 | 67,506 |
| 509-090-520-4019 | Internal Services Buildings Fund | 43,472 | 41,756 | 86,120 | 18,255 | - | - | - |
| 509-090-520-4020 | Internal Services Fleet Fund | 6,416 | 3,511 | - | - | - | - | - |
| 509-090-520-4022 | Internal Services IT Fund | - | - | 10,930 | 9,883 | 10,813 | 10,813 | 10,813 |
| | Total Materials & Services | 763,238 | 1,009,879 | 1,445,326 | 1,364,533 | 1,076,843 | 1,076,843 | 1,076,843 |
| Capital Outlay | | | | | | | | |
| 509-090-540-1001 | Airport Improvement | 36,758 | - | 30,000 | 53,000 | 60,000 | 60,000 | 60,000 |
| 509-090-540-1006 | Taxiway Improvement Project | 996,944 | 53,723 | - | - | - | - | - |
| 509-090-540-1007 | ARFF & Airport Maint. Bldg. | 11,625 | - | - | - | - | - | - |
| 509-090-540-1008 | Airport Master Plan | 234,704 | 197,104 | 50,000 | 18,000 | - | - | - |
| 509-090-540-1009 | Helipad | - | - | 181,000 | 40,000 | 320,000 | 320,000 | 320,000 |
| 509-090-540-1010 | Airport Fiber - WiFi | - | - | - | - | 150,000 | 150,000 | 150,000 |
| 509-090-540-1011 | Airport Fencing | - | - | - | 5,000 | 179,000 | 179,000 | 179,000 |
| 509-090-540-1012 | Airport Fuel Storage | - | - | - | 5,000 | 18,000 | 18,000 | 18,000 |
| 509-090-540-1013 | AeroAir Furnace | - | - | 113,000 | 100,000 | - | - | - |
| 509-090-540-1014 | Hangar Roof Repair | - | - | - | - | 50,000 | 50,000 | 50,000 |
| | Total Capital Outlay | 1,280,031 | 250,827 | 374,000 | 221,000 | 777,000 | 777,000 | 777,000 |

City of Madras
2022-23 Budget Worksheet

Airport Operations Fund
Expenditures

| GL Codes | Description | 2019-20 Actuals | 2020-21 Actuals | 2021-2022 | | 2022-2023 | | |
|---------------------------------------|--|--------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| Interfund Transfers - Out | | | | | | | | |
| 509-090-550-1004 | Transportation Operations Fund | - | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| 509-090-550-1023 | Industrial Site Fund | 5,000 | - | - | - | - | - | - |
| | Total Interfund Transfers - Out | 5,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| Debt Service | | | | | | | | |
| 509-090-570-7408 | OBDD Heavy Air Hangar - Principal | 49,904 | 55,157 | 56,000 | 55,157 | 56,000 | 56,000 | 56,000 |
| 509-090-570-7409 | OBDD Heavy Air Hangar - Interest | 29,469 | 28,419 | 28,000 | 28,419 | 28,000 | 28,000 | 28,000 |
| 509-090-570-7411 | Berg Drive Extension - Principal | 4,051 | 4,173 | 4,350 | 4,350 | 4,500 | 4,500 | 4,500 |
| 509-090-570-7410 | Berg Drive Extension - Interest | 1,394 | 1,272 | 1,200 | 1,200 | 1,100 | 1,100 | 1,100 |
| | Total Debt Service | 84,818 | 89,020 | 89,550 | 89,126 | 89,600 | 89,600 | 89,600 |
| Reserve for Future Expenditure | | | | | | | | |
| 509-090-580-6001 | Reserve for Future Expenditure | - | - | 115,000 | 115,000 | 65,000 | 65,000 | 65,000 |
| | Total Facilities/Capital Reserves | - | - | 115,000 | 115,000 | 65,000 | 65,000 | 65,000 |
| Operating Contingency | | | | | | | | |
| 509-090-590-1010 | Operating Contingency | - | - | 50,000 | - | 50,000 | 50,000 | 50,000 |
| | Total Operating Contingency | - | - | 50,000 | - | 50,000 | 50,000 | 50,000 |
| Ending Fund Balance | | | | | | | | |
| 509-090-595-1010 | Ending Fund Balance | 252,839 | 810,058 | 312,214 | 572,300 | 549,602 | 549,602 | 375,412 |
| | Total Ending Fund Balance | 252,839 | 810,058 | 312,214 | 572,300 | 549,602 | 549,602 | 375,412 |
| | Total Expenditures | 2,385,926 | 2,168,783 | 2,395,090 | 2,370,959 | 2,654,545 | 2,654,545 | 2,480,355 |
| | Total Airport Operations Revenues | 2,385,926 | 2,168,783 | 2,395,090 | 2,370,959 | 2,654,545 | 2,654,545 | 2,480,355 |
| | Total Airport Oper. Expenditures | 2,385,926 | 2,168,783 | 2,395,090 | 2,370,959 | 2,654,545 | 2,654,545 | 2,480,355 |
| Fiscal Policy Analysis | | | | | | | | |
| | Ending Fund Balance + Contingency | 252,839 | 810,058 | 362,214 | 572,300 | 599,602 | 599,602 | 425,412 |
| | Expenses = PS, MS + Transfers Out | 768,238 | 1,018,879 | 1,454,326 | 1,373,533 | 1,085,843 | 1,085,843 | 1,085,843 |
| | 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 | 32.91% | 79.50% | 24.91% | 41.67% | 55.22% | 55.22% | 39% |

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

**City of Madras
Amortization Schedule
2022-2023**

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 | 509-090-570-7410 Interest | 509-090-570-7411 Principal | Balance |
|-----------------------------|-------------------|------------------------------|-------------------------------|---------------------|
| Balance July 1, 2022 | | | | \$ 33,922.82 |
| 2022-2023 | 5,445 | 1,018 | 4,427 | 29,495.68 |
| 2023-2024 | 5,445 | 885 | 4,560 | 24,935.72 |
| 2024-2025 | 5,445 | 748 | 4,697 | 20,238.96 |
| 2025-2026 | 5,445 | 607 | 4,838 | 15,401.30 |
| 2026-2027 | 5,445 | 462 | 4,983 | 10,418.51 |
| 2027-2028 | 5,445 | 313 | 5,132 | 5,286.24 |
| 2028-2029 | 5,445 | 159 | 5,286 | 0.00 |
| Total | <u>54,449</u> | <u>8,004</u> | <u>46,445</u> | |

| Payments Due Dates: | Budget line item | Description | 2022-23 Budget |
|-----------------------------|------------------|-------------|----------------|
| July - Principal & Interest | 509-090-570-7410 | Interest | 1,100 |
| | 509-090-570-7411 | Principal | 4,500 |
| | Total | | 5,600 |

**City of Madras
Amortization Schedule
2022-2023**

2015 Refunding

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

Loan Amount \$ 2,070,000.00
 Issue Date 6/16/2015
 Maturity Date 12/1/2036
 Term 30 year
 Interest Rate 1.0% up to 4%

2015- Refunding Allocation

| | 52.53% | 38.90% | 6.00% | 2.57% | 100.00% | | | | | |
|-----------------------------------|-------------------|------------------|------------------------------|-----------------------------|---------------------|--------------------|---------------------|--------------------|-----------|---------------------------|
| | Fund 509 | Fund 204 | Fund 502 | Fund 503 | | | | | | |
| Period Ending | Airport Principal | Airport Interest | Transportation Ops Principal | Transportation Ops Interest | Water Ops Principal | Water Ops Interest | Sewer Ops Principal | Sewer Ops Interest | Total | |
| Balance as of July 1, 2022 | | | | | | | | | | 1,380,000 |
| 12/1/2022 | 55,157 | 13,382 | 40,845 | 9,910 | 6,300 | 1,529 | 2,699 | 655 | 130,475 | |
| 6/1/2023 | - | 12,830 | - | 9,501 | - | 1,466 | - | 628 | 24,425 | |
| 2022-23 | 55,157 | 26,212 | 40,845 | 19,411 | 6,300 | 2,994 | 2,699 | 1,282 | 154,900 | 1,275,000 |
| 2023-24 | 55,157 | 24,834 | 40,845 | 18,390 | 6,300 | 2,837 | 2,699 | 1,215 | 152,275 | 1,170,000 |
| 2024-25 | 57,783 | 23,139 | 42,790 | 17,135 | 6,600 | 2,643 | 2,827 | 1,132 | 154,050 | 1,060,000 |
| 2025-26 | 60,410 | 21,065 | 44,735 | 15,599 | 6,900 | 2,406 | 2,956 | 1,031 | 155,100 | 945,000 |
| 2026-27 | 63,036 | 18,596 | 46,680 | 13,771 | 7,200 | 2,124 | 3,084 | 910 | 155,400 | 825,000 |
| 2027-28 | 60,410 | 16,127 | 44,735 | 11,942 | 6,900 | 1,842 | 2,956 | 789 | 145,700 | 710,000 |
| 2028-29 | 60,410 | 13,710 | 44,735 | 10,153 | 6,900 | 1,566 | 2,956 | 671 | 141,100 | 595,000 |
| 2029-30 | 65,663 | 11,189 | 48,625 | 8,286 | 7,500 | 1,278 | 3,213 | 547 | 146,300 | 470,000 |
| 2030-31 | 65,663 | 8,562 | 48,625 | 6,341 | 7,500 | 978 | 3,213 | 419 | 141,300 | 345,000 |
| 2031-32 | 63,036 | 5,988 | 46,680 | 4,435 | 7,200 | 684 | 3,084 | 293 | 131,400 | 225,000 |
| 2032-33 | 28,892 | 4,150 | 21,395 | 3,073 | 3,300 | 474 | 1,414 | 203 | 62,900 | 170,000 |
| 2033-34 | 28,892 | 2,994 | 21,395 | 2,217 | 3,300 | 342 | 1,414 | 146 | 60,700 | 115,000 |
| 2034-35 | 28,892 | 1,839 | 21,395 | 1,362 | 3,300 | 210 | 1,414 | 90 | 58,500 | 60,000 |
| 2035 | 31,518 | 630 | 23,340 | 467 | 3,600 | 72 | 1,542 | 31 | 61,200 | - |
| | 724,914 | 179,035 | 536,820 | 132,581 | 82,800 | 20,450 | 35,466 | 8,759 | 1,720,825 | |
| | | | | | | | | | | Total Principal 1,380,000 |
| | | | | | | | | | | Total Interest 340,825 |
| | | | | | | | | | | <u><u>1,720,825</u></u> |

| Description | Budget line item | 2022-23 | Budget line item | 2022-23 | Budget line item | 2022-23 | Budget line item | 2022-23 | TOTALS |
|-------------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|----------|------------|
| Interest | 509-090-570-7409 | \$ 28,000 | 204-040-570-7314 | \$ 21,000 | 502-020-570-7415 | \$ 3,500 | 503-030-570-7415 | \$ 1,600 | \$ 54,100 |
| Principal | 509-090-570-7408 | \$ 56,000 | 204-040-570-7313 | \$ 42,000 | 502-020-570-7414 | \$ 6,700 | 503-030-570-7414 | \$ 2,800 | \$ 107,500 |
| Total | | \$ 84,000 | | \$ 63,000 | | \$ 10,200 | | \$ 4,400 | \$ 161,600 |
| | | 52% | | 39% | | 6% | | 3% | |

Trust Fee Calculation Total \$450.00

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

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 such as the 10th Street Extension, South Corridor Plan ,and the Hall Road Extension.

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. Projects as determined by the update of the Transportation System Master Plan
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, second payment to ODOT for Madras South Corridor Plan.



| SDC Street Improvement Fund | 6/30/2020 | 6/30/2021 | 6/30/2022 | 6/30/2022 | 6/30/2023 |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Description | Actual | Actual | Adopted | Proj. | Budget |
| <i>Resources</i> | | | | | |
| Charges for Current Services | \$ 125,970 | \$ 478,166 | \$ 127,946 | \$ 355,237 | \$ 144,500 |
| Use of Money & Property | \$ 12,645 | \$ 5,707 | \$ 15,000 | \$ 15,000 | \$ 15,000 |
| Total Resources | \$ 138,615 | \$ 483,874 | \$ 142,946 | \$ 370,237 | \$ 159,500 |
| <i>Expenditures</i> | | | | | |
| Materials & Services | \$ 8,908 | \$ 21,170 | \$ - | \$ - | \$ - |
| Transfers Out | \$ 59,000 | \$ 259,000 | \$ 224,000 | \$ 224,000 | \$ 278,500 |
| Operating Contingency | \$ - | \$ - | \$ 320,000 | \$ - | \$ 320,000 |
| Total Expenditures | \$ 67,908 | \$ 280,170 | \$ 544,000 | \$ 224,000 | \$ 598,500 |
| Revenue over/(under) expenditures | \$ 70,708 | \$ 203,704 | \$ (401,054) | \$ 146,237 | \$ (439,000) |
| Beginning Fund Balance | \$ 562,568 | \$ 633,276 | \$ 698,940 | \$ 836,980 | \$ 983,217 |
| Ending Fund Balance | \$ 633,276 | \$ 836,980 | \$ 297,886 | \$ 983,217 | \$ 544,217 |

City of Madras
2022-23 Budget Worksheet

SDC Street Improvement Fund

| GL Codes | Description | 2019-20 | 2020-21 | 2021-2022 | | 2022-2023 | | |
|------------------------------|---|----------------|------------------|----------------|------------------|------------------|------------------|------------------|
| | | Actuals | Actuals | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| Beginning Fund Balance | | | | | | | | |
| 401-010-301-0101 | Beginning Fund Balance | 562,568 | 633,276 | 698,940 | 836,980 | 983,217 | 983,217 | 983,217 |
| | Total Beginning Fund Balance | 562,568 | 633,276 | 698,940 | 836,980 | 983,217 | 983,217 | 983,217 |
| Charges for Current Services | | | | | | | | |
| 401-401-370-6502 | SDC-Street Construction Improvement | 125,970 | 478,166 | 127,946 | 355,237 | 144,500 | 144,500 | 144,500 |
| | Total System Development Charges | 125,970 | 478,166 | 127,946 | 355,237 | 144,500 | 144,500 | 144,500 |
| Use of Money and Property | | | | | | | | |
| 401-401-380-8101 | Interest on Investments | 12,645 | 5,707 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| | Total Use of Money & Property | 12,645 | 5,707 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| | Total Revenues | 701,184 | 1,117,150 | 841,886 | 1,207,217 | 1,142,717 | 1,142,717 | 1,142,717 |
| Material & Services | | | | | | | | |
| 401-401-520-2503 | Professional Services | 8,908 | 21,170 | - | - | - | - | - |
| | Total Material & Services | 8,908 | 21,170 | - | - | - | - | - |
| Interfund Transfers - Out | | | | | | | | |
| 401-401-550-1020 | Transportation Operations Fund | 59,000 | 59,000 | 224,000 | 224,000 | 278,500 | 278,500 | 278,500 |
| 401-401-550-1030 | Housing Project Fund | - | 200,000 | - | - | - | - | - |
| | Total Interfund Transfers - Out | 59,000 | 259,000 | 224,000 | 224,000 | 278,500 | 278,500 | 278,500 |
| Operating Contingency | | | | | | | | |
| 401-401-590-1010 | Operating Contingency | - | - | 320,000 | - | 320,000 | 320,000 | 320,000 |
| | Total Operating Contingency | - | - | 320,000 | - | 320,000 | 320,000 | 320,000 |
| Ending Fund Balance | | | | | | | | |
| 401-401-595-1010 | Ending Fund Balance | 633,276 | 836,980 | 297,886 | 983,217 | 544,217 | 544,217 | 544,217 |
| | Total Ending Fund Balance | 633,276 | 836,980 | 297,886 | 983,217 | 544,217 | 544,217 | 544,217 |
| | Total Expenditures | 701,184 | 1,117,150 | 841,886 | 1,207,217 | 1,142,717 | 1,142,717 | 1,142,717 |
| | Total SDC Street Imp. Revenues | 701,184 | 1,117,150 | 841,886 | 1,207,217 | 1,142,717 | 1,142,717 | 1,142,717 |
| | Total SDC Street Imp. Expenditures | 701,184 | 1,117,150 | 841,886 | 1,207,217 | 1,142,717 | 1,142,717 | 1,142,717 |

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

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*: \$40,000 to be transferred to Parks and Golf Course fund to install irrigation at Willowbrook Park. Timing of the project is dependent on the developer completing Phase 6 of the subdivision.
2. \$360,000 is set in contingency for grant match to a phase 1 of Hoffman Park Project. Plan is to apply through Oregon Parks and Recreation to at a minimum grade, install the parking lot, install irrigation and plantings. Expected cost for phase 1 is \$1,000,000 to \$1,200,000. Oregon Parks and Recreation Grant through the Local Government Program is a 60/40 split.

CHANGES FROM PREVIOUS YEAR

Estimated to increase revenues of \$75,000 from 50 homes being constructed in FY 2022-23.



| SDC Park Improvement Fund | 6/30/2020 | 6/30/2021 | 6/30/2022 | 6/30/2022 | 6/30/2023 |
|-----------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| Description | Actual | Actual | Adopted | Proj. | Budget |
| <i><u>Resources</u></i> | | | | | |
| Charges for Current Services | \$ 39,823 | \$ 139,374 | \$ 66,825 | \$ 126,502 | \$ 75,000 |
| Use of Money & Property | \$ 9,634 | \$ 19,501 | \$ 6,525 | \$ 6,525 | \$ 1,800 |
| Total Resources | \$ 49,457 | \$ 158,875 | \$ 73,350 | \$ 133,027 | \$ 76,800 |
| <i><u>Expenditures</u></i> | | | | | |
| Transfers Out | \$ 15,000 | \$ 20,000 | \$ - | \$ - | \$ 40,000 |
| Operating Contingency | \$ - | \$ - | \$ 110,000 | \$ - | \$ 360,000 |
| Total Expenditures | \$ 15,000 | \$ 20,000 | \$ 110,000 | \$ - | \$ 400,000 |
| Revenue over/(under) expenditures | \$ 34,457 | \$ 138,875 | \$ (36,650) | \$ 133,027 | \$ (323,200) |
| Beginning Fund Balance | \$ 50,378 | \$ 84,835 | \$ 171,342 | \$ 233,710 | \$ 366,737 |
| Ending Fund Balance | \$ 84,835 | \$ 223,710 | \$ 134,692 | \$ 366,737 | \$ 43,537 |

City of Madras
2022-23 Budget Worksheet

SDC Park Improvement Fund

| GL Codes | Description | 2019-20 | 2020-21 | 2021-22 | | 2022-2023 | | |
|------------------|---|---------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | Actuals | Actuals | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| | Beginning Fund Balance | | | | | | | |
| 402-010-301-0101 | Beginning Fund Balance | 50,378 | 84,835 | 171,342 | 233,710 | 366,737 | 366,737 | 366,737 |
| | Total Beginning Fund Balance | 50,378 | 84,835 | 171,342 | 233,710 | 366,737 | 366,737 | 366,737 |
| | Charges for Current Services | | | | | | | |
| 402-402-370-7101 | SDC - Parks | 39,823 | 139,374 | 66,825 | 126,502 | 75,000 | 75,000 | 75,000 |
| | Total System Development Charges | 39,823 | 139,374 | 66,825 | 126,502 | 75,000 | 75,000 | 75,000 |
| | Use of Money & Property | | | | | | | |
| 402-402-380-8101 | Interest | 1,602 | 1,509 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| 402-402-380-8102 | Park Fees in Lieu Of | 8,032 | 17,992 | 4,725 | 4,725 | | - | - |
| | Total Use of Money & Property | 9,634 | 19,501 | 6,525 | 6,525 | 1,800 | 1,800 | 1,800 |
| | Total Revenues | 99,835 | 243,710 | 244,692 | 366,737 | 443,537 | 443,537 | 443,537 |
| | Interfund Transfers - Out | | | | | | | |
| 402-402-550-1002 | Parks and Golf Course Fund | 15,000 | 20,000 | - | - | 40,000 | 40,000 | 40,000 |
| | Total Interfund Transfers - Out | 15,000 | 20,000 | - | - | 40,000 | 40,000 | 40,000 |
| | Operating Contingency | | | | | | | |
| 402-402-590-1010 | Operating Contingency | - | - | 110,000 | - | 360,000 | 360,000 | 360,000 |
| | Total Operating Contingency | - | - | 110,000 | - | 360,000 | 360,000 | 360,000 |
| | Ending Fund Balance | | | | | | | |
| 402-402-595-1010 | Ending Fund Balance | 84,835 | 223,710 | 134,692 | 366,737 | 43,537 | 43,537 | 43,537 |
| | Total Ending Fund Balance | 84,835 | 223,710 | 134,692 | 366,737 | 43,537 | 43,537 | 43,537 |
| | Total Expenditures | 99,835 | 243,710 | 244,692 | 366,737 | 443,537 | 443,537 | 443,537 |
| | Total SDC Park Improve. Revenue | 99,835 | 243,710 | 244,692 | 366,737 | 443,537 | 443,537 | 443,537 |
| | Total SDC Park Improve. Expenditures | 99,835 | 243,710 | 244,692 | 366,737 | 443,537 | 443,537 | 443,537 |

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

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 \$158,243 to Wastewater Operations Fund to cover debt service on Bel Air/Herzberg Heights Project, Tops Sewer Project, Golf Course Pump Station, Hess/Cleveland/Fairgrounds Sewer, Grizzly Sewer, and Skyridge Sewer.

CHANGES FROM PREVIOUS YEAR

Fund is steadily growing due to new development. Ending cash is projected to hit \$695,000 for end of year 2022-2023.



| SDC Wastewater Improvement Fund | 6/30/2020 | 6/30/2021 | 6/30/2022 | 6/30/2022 | 6/30/2023 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| Description | Actual | Actual | Adopted | Proj. | Budget |
| <u>Resources</u> | | | | | |
| Charges for Current Services | \$ 134,702 | \$ 355,951 | \$ 148,500 | \$ 332,403 | \$ 228,750 |
| Use of Money & Property | \$ 3,736 | \$ 3,283 | \$ 5,340 | \$ 5,340 | \$ 5,340 |
| Total Resources | \$ 138,438 | \$ 359,235 | \$ 153,840 | \$ 337,743 | \$ 234,090 |
| <u>Expenditures</u> | | | | | |
| Transfers Out | \$ 137,945 | \$ 97,366 | \$ 191,328 | \$ 144,359 | \$ 158,243 |
| Operating Contingency | \$ - | \$ - | \$ 134,000 | \$ - | \$ 50,000 |
| Total Expenditures | \$ 137,945 | \$ 97,366 | \$ 325,328 | \$ 144,359 | \$ 208,243 |
| Revenue over/(under) expenditures | \$ 493 | \$ 261,869 | \$ (171,488) | \$ 193,384 | \$ 25,847 |
| Beginning Fund Balance | \$ 213,436 | \$ 213,929 | \$ 469,073 | \$ 475,797 | \$ 669,181 |
| Ending Fund Balance | \$ 213,929 | \$ 475,797 | \$ 297,585 | \$ 669,181 | \$ 695,028 |

City of Madras
2022-23 Budget Worksheet

SDC Wastewater Improvement Fund

| GL Codes | Description | 2019-20 Actuals | 2020-21 Actuals | 2021-2022 Adopted | Yr End Proj. | 2022-2023 | | |
|------------------------------|---|--------------------|--------------------|----------------------|----------------|----------------|----------------|----------------|
| | | | | | | Proposed | Approved | Adopted |
| Beginning Fund Balance | | | | | | | | |
| 403-010-301-0101 | Beginning Fund Balance | 213,436 | 213,929 | 469,073 | 475,797 | 669,181 | 669,181 | 669,181 |
| | Total Beginning Fund Balance | 213,436 | 213,929 | 469,073 | 475,797 | 669,181 | 669,181 | 669,181 |
| Charges for Current Services | | | | | | | | |
| 403-403-370-6501 | SDC - Wastewater | 134,702 | 355,951 | 148,500 | 332,403 | 228,750 | 228,750 | 228,750 |
| | Total System Development Charges | 134,702 | 355,951 | 148,500 | 332,403 | 228,750 | 228,750 | 228,750 |
| Use of Money & Property | | | | | | | | |
| 403-403-380-8101 | Interest | 3,736 | 3,283 | 5,340 | 5,340 | 5,340 | 5,340 | 5,340 |
| | Total Use of Money & Property | 3,736 | 3,283 | 5,340 | 5,340 | 5,340 | 5,340 | 5,340 |
| | Total Revenues | 351,874 | 573,163 | 622,913 | 813,540 | 903,271 | 903,271 | 903,271 |
| Interfund Transfers - Out | | | | | | | | |
| 403-403-550-1030 | Housing Project Fund | - | 50,000 | - | - | - | - | - |
| 403-403-550-1031 | Transportation Operations Fund | - | - | 42,000 | 42,000 | - | - | - |
| 403-403-550-1022 | Wastewater Operations | 137,945 | 47,366 | 149,328 | 102,359 | 158,243 | 158,243 | 158,243 |
| | Total Interfund Transfers - Out | 137,945 | 97,366 | 191,328 | 144,359 | 158,243 | 158,243 | 158,243 |
| Operating Contingency | | | | | | | | |
| 403-403-590-1010 | Operating Contingency | - | - | 134,000 | - | 50,000 | 50,000 | 50,000 |
| | Total Operating Contingency | - | - | 134,000 | - | 50,000 | 50,000 | 50,000 |
| Ending Fund Balance | | | | | | | | |
| 403-403-595-1010 | Ending Fund Balance | 213,929 | 475,797 | 297,585 | 669,181 | 695,028 | 695,028 | 695,028 |
| | Total Ending Fund Balance | 213,929 | 475,797 | 297,585 | 669,181 | 695,028 | 695,028 | 695,028 |
| | Total Expenditures | 351,874 | 573,163 | 622,913 | 813,540 | 903,271 | 903,271 | 903,271 |
| | Total SDC WW Improve. Revenues | 351,874 | 573,163 | 622,913 | 813,540 | 903,271 | 903,271 | 903,271 |
| | Total SDC WW Improve. Expenditures | 351,874 | 573,163 | 622,913 | 813,540 | 903,271 | 903,271 | 903,271 |

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

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 2022-23 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.

CHANGES FROM PREVIOUS YEAR

No significant budget changes.



| SDC Stormwater Improvement Fund | 6/30/2020 | 6/30/2021 | 6/30/2022 | 6/30/2022 | 6/30/2023 |
|--|------------------|------------------|------------------|------------------|------------------|
| Description | Actual | Actual | Adopted | Proj. | Budget |
| <u>Resources</u> | | | | | |
| Charges for Current Services | \$ 20,050 | \$ 18,273 | \$ 7,796 | \$ 44,140 | \$ 7,500 |
| Use of Money & Property | \$ 1,366 | \$ 592 | \$ 800 | \$ 800 | \$ 800 |
| Total Resources | \$ 21,416 | \$ 18,865 | \$ 8,596 | \$ 44,940 | \$ 8,300 |
| <u>Expenditures</u> | | | | | |
| Transfers Out | \$ 30,000 | \$ - | \$ 25,000 | \$ 25,000 | \$ - |
| Operating Contingency | \$ - | \$ - | \$ 55,000 | \$ - | \$ 50,000 |
| Total Expenditures | \$ 30,000 | \$ - | \$ 80,000 | \$ 25,000 | \$ 50,000 |
| Revenue over/(under) expenditures | \$ (8,584) | \$ 18,865 | \$ (71,404) | \$ 19,940 | \$ (41,700) |
| Beginning Fund Balance | \$ 76,697 | \$ 68,113 | \$ 86,528 | \$ 86,977 | \$ 106,917 |
| Ending Fund Balance | \$ 68,113 | \$ 86,977 | \$ 15,124 | \$ 106,917 | \$ 65,217 |

City of Madras
2022-23 Budget Worksheet

SDC Storm Water Improvement Fund

| GL Codes | Description | 2019-20 Actuals | 2020-21 Actuals | 2021-2022 | | 2022-2023 | | |
|------------------------------|---|--------------------|--------------------|---------------|----------------|----------------|----------------|----------------|
| | | | | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| Beginning Fund Balance | | | | | | | | |
| 406-010-301-0101 | Beginning Fund Balance | 76,697 | 68,113 | 86,528 | 86,977 | 106,917 | 106,917 | 106,917 |
| | Total Beginning Fund Balance | 76,697 | 68,113 | 86,528 | 86,977 | 106,917 | 106,917 | 106,917 |
| Charges for Current Services | | | | | | | | |
| 406-406-370-6501 | SDC - Storm Water | 20,050 | 18,273 | 7,796 | 44,140 | 7,500 | 7,500 | 7,500 |
| | Total System Development Fees | 20,050 | 18,273 | 7,796 | 44,140 | 7,500 | 7,500 | 7,500 |
| Use of Money & Property | | | | | | | | |
| 406-406-380-8101 | Interest | 1,366 | 592 | 800 | 800 | 800 | 800 | 800 |
| | Total Use of Money & Property | 1,366 | 592 | 800 | 800 | 800 | 800 | 800 |
| | Total Revenues | 98,113 | 86,977 | 95,124 | 131,917 | 115,217 | 115,217 | 115,217 |
| Interfund Transfers - Out | | | | | | | | |
| 406-406-550-1021 | Transportation Operations | 30,000 | - | 25,000 | 25,000 | - | - | - |
| | Total Interfund Transfers - Out | 30,000 | - | 25,000 | 25,000 | - | - | - |
| Operating Contingency | | | | | | | | |
| 406-406-590-1010 | Operating Contingency | - | - | 55,000 | - | 50,000 | 50,000 | 50,000 |
| | Total Operating Contingency | - | - | 55,000 | - | 50,000 | 50,000 | 50,000 |
| Ending Fund Balance | | | | | | | | |
| 406-406-595-1010 | Ending Fund Balance | 68,113 | 86,977 | 15,124 | 106,917 | 65,217 | 65,217 | 65,217 |
| | Total Ending Fund Balance | 68,113 | 86,977 | 15,124 | 106,917 | 65,217 | 65,217 | 65,217 |
| | Total Expenditures | 98,113 | 86,977 | 95,124 | 131,917 | 115,217 | 115,217 | 115,217 |
| | Total SDC Storm Wtr Improv Revs | 98,113 | 86,977 | 95,124 | 131,917 | 115,217 | 115,217 | 115,217 |
| | Total SDC Storm Wtr Imp Expenditures | 98,113 | 86,977 | 95,124 | 131,917 | 115,217 | 115,217 | 115,217 |

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

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.

HIGHLIGHTS

This is the second year of the ISF-IT Fund. Staff is still making adjustments in order to maximize its efficiency and transparency.

CHANGES FROM PREVIOUS YEAR

The Public Works Department is adding an automated water meter reading software called Beacon. The City Recorder's office is adding new contract management software.

| ISF Information Technology Fund | 6/30/2020 | 6/30/2021 | 6/30/2022 | 6/30/2022 | 6/30/2023 |
|--|------------------|------------------|-------------------|-------------------|-------------------|
| Description | Actual | Actual | Adopted | Proj. | Budget |
| <i>Resources</i> | | | | | |
| Charges for Services | \$ - | \$ - | \$ 379,665 | \$ 343,300 | \$ 386,189 |
| Transfers In | \$ - | \$ - | \$ 60,000 | \$ - | \$ - |
| Total Resources | \$ - | \$ - | \$ 439,665 | \$ 343,300 | \$ 386,189 |
| <i>Expenditures</i> | | | | | |
| Materials & Services | \$ - | \$ - | \$ 342,029 | \$ 315,300 | \$ 366,189 |
| Capital Outlay | \$ - | \$ - | \$ 57,636 | \$ 23,000 | \$ - |
| Operating Contingency | \$ - | \$ - | \$ 20,000 | \$ - | \$ 20,000 |
| Reserve for Future Expenditures | \$ - | \$ - | \$ 15,000 | \$ - | \$ - |
| Total Expenditures | \$ - | \$ - | \$ 434,665 | \$ 338,300 | \$ 386,189 |
| Revenue over/(under) expenditures | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ - |
| Beginning Fund Balance | \$ - | \$ - | \$ - | \$ - | \$ 5,000 |
| Ending Fund Balance | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 |

City of Madras
2022-23 Budget Worksheet

Internal Services - Information Technology (IT) Fund
Revenues

| GL Codes | Description | 2019-20 | 2020-21 | 2021-2022 | | 2022-2023 | | |
|------------------|---------------------------------------|---------|---------|----------------|----------------|----------------|----------------|----------------|
| | | Actuals | Actuals | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| | Beginning Fund Balance | | | | | | | |
| 801-010-301-0101 | Beginning Fund Balance | - | - | - | - | 5,000 | 5,000 | 5,000 |
| | Total Beginning Fund Balance | - | - | - | - | 5,000 | 5,000 | 5,000 |
| | Charges for Services | | | | | | | |
| 801-101-350-9401 | Airport Ops | - | - | 10,930 | 9,883 | 10,813 | 10,813 | 10,813 |
| 801-101-350-9502 | Community Development | - | - | 22,296 | 20,160 | 23,171 | 23,171 | 23,171 |
| 801-101-350-9508 | Golf Course | - | - | 6,996 | 6,326 | 6,951 | 6,951 | 6,951 |
| 801-101-350-9607 | General Fund - PD | - | - | 109,456 | 98,972 | 101,182 | 101,182 | 101,182 |
| 801-101-350-9801 | Wastewater Ops | - | - | 6,652 | 6,015 | 11,972 | 11,972 | 11,972 |
| 801-101-350-9905 | ISF-CS | - | - | 93,791 | 84,808 | 105,430 | 105,430 | 105,430 |
| 801-101-350-9906 | ISF-PW | - | - | 121,511 | 109,872 | 118,174 | 118,174 | 118,174 |
| 801-101-350-9907 | Madras Urban Renewal Agency | - | - | 8,033 | 7,264 | 8,496 | 8,496 | 8,496 |
| | Total Charges for Services | - | - | 379,665 | 343,300 | 386,189 | 386,189 | 386,189 |
| | Interfund Transfers - In | | | | | | | |
| 801-101-390-9606 | General Fund - Non Departmental | - | - | 60,000 | - | - | - | - |
| | Total Interfund Transfers - In | - | - | 60,000 | - | - | - | - |
| | Total Revenues | - | - | 439,665 | 343,300 | 391,189 | 391,189 | 391,189 |

City of Madras
2022-23 Budget Worksheet

Internal Services - Information Technology (IT) Fund
Expenditures

| Materials & Services | | | | | | | | |
|---------------------------------|---|---|---|----------------|----------------|----------------|----------------|----------------|
| 801-101-520-4001 | Annual Service Contracts | - | - | 79,474 | 73,400 | 78,780 | 78,780 | 78,780 |
| 801-101-520-4002 | Annual License Costs | - | - | 100,697 | 100,000 | 140,701 | 140,701 | 140,701 |
| 801-101-520-4003 | Annual Cyber Security | - | - | 42,800 | 42,800 | 42,800 | 42,800 | 42,800 |
| 801-101-520-4004 | Hardware | - | - | 33,200 | 24,370 | 20,000 | 20,000 | 20,000 |
| 801-101-520-4005 | Internet | - | - | 28,218 | 27,500 | 26,890 | 26,890 | 26,890 |
| 801-101-520-4006 | Telephones | - | - | 42,018 | 36,000 | 42,018 | 42,018 | 42,018 |
| 801-101-520-4007 | Training | - | - | 2,000 | - | 2,000 | 2,000 | 2,000 |
| 801-101-520-4008 | Annual Cyber Security Insurance | - | - | 13,622 | 11,230 | 13,000 | 13,000 | 13,000 |
| | Total Materials & Services | - | - | 342,029 | 315,300 | 366,189 | 366,189 | 366,189 |
| Capital Outlay | | | | | | | | |
| 801-101-540-1101 | PD Training Room | - | - | 22,636 | - | - | - | - |
| 801-101-540-1103 | Asset Management Software | - | - | 20,000 | 23,000 | - | - | - |
| | Total Capital Outlay | - | - | 57,636 | 23,000 | - | - | - |
| Reserve for Future Expenditures | | | | | | | | |
| 801-101-580-6001 | City Hall/PD Phone System | - | - | 15,000 | - | - | - | - |
| | Total Reserve for Future Expenditure | - | - | 15,000 | - | - | - | - |
| Operating Contingency | | | | | | | | |
| 801-101-590-1010 | Operating Contingency | - | - | 20,000 | - | 20,000 | 20,000 | 20,000 |
| | Total Operating Contingency | - | - | 20,000 | - | 20,000 | 20,000 | 20,000 |
| Ending Fund Balance | | | | | | | | |
| 801-101-595-1010 | Ending Fund Balance | - | - | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| | Total Ending Fund Balance | - | - | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| | Total Expenditures | - | - | 439,665 | 343,300 | 391,189 | 391,189 | 391,189 |
| | Total ISF IT Revenues | - | - | 439,665 | 343,300 | 391,189 | 391,189 | 391,189 |
| | Total ISF IT Expenditures | - | - | 439,665 | 343,300 | 391,189 | 391,189 | 391,189 |

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

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 so the City can A) improve customer service in planning, development assistance, and code enforcement; B) administer the adopted development and zoning ordinances, C) pursue the City’s annual strategic goals including airport urban growth boundary expansion and annexation efforts, and D) building costs associated with the City Hall/PD complex.

CHANGES FROM PREVIOUS YEAR

1. ISF Building Fund: Due to challenges with assessing accurate costs shares for various building department needs and reconciling final building project costs at year-end (requiring additional budget adjustments), it was determined that a simpler method was to charge building facility costs to each respective funds (i.e., an airport building to airport operations, a wastewater building to the wastewater operations fund, etc.). The only remaining building that does not fit into an operational fund is the City Hall/Police Department facility. Operational costs for City Hall/Police Department are split between the Police Department and Central Services. The City Hall/PD building debt is cost shared on an ISF Central Services cost share methodology.

2. With updated time study data from 2020 and stabilizing efforts for ending fund balances within the General Fund and the Airport Operations Fund (adding an Airport Manager full time position), the Central Services internal service fund transfers have been adjusted as illustrated in the table below.

| ISF Building Fund Transfers | FY2021-22 | FY 2022-23 |
|------------------------------------|------------------|-------------------|
| Airport Operations Fund | 12.5% | 5.0% |
| Community Development Fund | 4.5% | 4.5% |
| Golf Course & Parks Fund | 2.2% | 3.5% |
| Police Department | 20.5% | 12.0% |
| Water Operations Fund | 15.3% | 14.6% |
| Wastewater Operations Fund | 38.8% | 52.5% |
| Transportation Operations Fund | 5.0% | 3.5% |
| Tourism Economic Development Fund | 2.0% | 2.5% |

| ISF Central Services Fund | 6/30/2020 | 6/30/2021 | 6/30/2022 | 6/30/2022 | 6/30/2023 |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Description | Actual | Actual | Adopted | Proj. | Budget |
| <i><u>Resources</u></i> | | | | | |
| City Licenses | \$ 35,815 | \$ 37,348 | \$ 35,500 | \$ 37,348 | \$ 35,000 |
| Regulatory Fees | \$ 5,800 | \$ 6,400 | \$ 2,500 | \$ 6,400 | \$ 3,000 |
| Revenue from Other Agencies | \$ - | \$ - | \$ - | \$ - | \$ 65,000 |
| Charges for Services | \$ 1,280,720 | \$ 1,215,130 | \$ 1,546,901 | \$ 1,465,750 | \$ 2,082,000 |
| Use of Money & Property | \$ 1,255 | \$ 1,205 | \$ 3,955 | \$ 1,155 | \$ 1,205 |
| Transfers In | \$ - | \$ - | \$ 232,130 | \$ 232,363 | \$ - |
| Total Resources | \$ 1,323,590 | \$ 1,260,082 | \$ 1,820,986 | \$ 1,743,016 | \$ 2,186,205 |
| <i><u>Expenditures</u></i> | | | | | |
| Personnel Services | \$ 858,142 | \$ 915,673 | \$ 1,058,205 | \$ 1,061,543 | \$ 1,068,671 |
| Materials & Services | \$ 339,976 | \$ 338,920 | \$ 382,084 | \$ 435,522 | \$ 506,680 |
| Debt Service | \$ - | \$ - | \$ - | \$ - | \$ 218,000 |
| Transfers Out | \$ 165,856 | \$ - | \$ 175,000 | \$ - | \$ 175,000 |
| Reserve for Future Expenditures | \$ - | \$ - | \$ 232,130 | \$ 232,130 | \$ 275,000 |
| Operating Contingency | \$ - | \$ - | \$ 35,000 | \$ - | \$ 50,000 |
| Total Expenditures | \$ 1,363,973 | \$ 1,254,593 | \$ 1,882,419 | \$ 1,729,195 | \$ 2,293,351 |
| Revenue over/(under) expenditures | \$ (40,383) | \$ 5,489 | \$ (61,433) | \$ 13,821 | \$ (107,146) |
| Beginning Fund Balance | \$ 303,256 | \$ 262,873 | \$ 268,362 | \$ 268,362 | \$ 282,183 |
| Ending Fund Balance | \$ 262,873 | \$ 268,362 | \$ 206,929 | \$ 282,183 | \$ 175,037 |

City of Madras
2022-23 Budget Worksheet

Internal Services - Central Services Fund
Revenues

| GL Codes | Description | 2019-20 | 2020-21 | 2021-2022 | | 2022-2023 | | |
|-----------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actuals | Actuals | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| Beginning Fund Balance | | | | | | | | |
| 802-010-301-0101 | Beginning Fund Balance | 303,256 | 262,873 | 268,362 | 268,362 | 292,452 | 292,452 | 282,183 |
| | Total Beginning Fund Balance | 303,256 | 262,873 | 268,362 | 268,362 | 292,452 | 292,452 | 282,183 |
| City Licenses | | | | | | | | |
| 802-101-311-1101 | Business Licenses | 35,815 | 37,348 | 35,500 | 37,348 | 35,000 | 35,000 | 35,000 |
| | Total City Licenses | 35,815 | 37,348 | 35,500 | 37,348 | 35,000 | 35,000 | 35,000 |
| Regulatory Fees | | | | | | | | |
| 802-101-330-3401 | SDC Deferral Application Fee | 5,800 | 6,400 | 2,500 | 6,400 | 3,000 | 3,000 | 3,000 |
| | Total Regulatory Fees | 5,800 | 6,400 | 2,500 | 6,400 | 3,000 | 3,000 | 3,000 |
| Revenue from Other Agencies | | | | | | | | |
| 802-101-345-4600 | Madras Redevelopment Commission | - | - | - | - | 65,000 | 65,000 | 65,000 |
| | Total Revenue from Other Agencies | - | - | - | - | 65,000 | 65,000 | 65,000 |
| Charges for Services | | | | | | | | |
| 802-101-350-5401 | Miscellaneous Revenue | 10,468 | 20,081 | 8,500 | 15,000 | 8,000 | 8,000 | 8,000 |
| 802-101-350-9401 | Airport Operations Fund | 99,194 | 146,748 | 191,076 | 180,096 | 105,000 | 105,000 | 105,000 |
| 802-101-350-9502 | Community Development Fund | 47,143 | 43,767 | 57,015 | 53,739 | 94,500 | 94,500 | 94,500 |
| 802-101-350-9507 | Golf and Parks Fund - Parks Op | 10,904 | 6,476 | 7,566 | 7,131 | - | - | - |
| 802-101-350-9506 | Golf and Parks Fund - Golf Op | - | 21,672 | 25,322 | 23,867 | 73,500 | 73,500 | 73,500 |
| 802-101-350-9607 | Police Department | 349,105 | 232,886 | 312,810 | 294,835 | 252,000 | 252,000 | 252,000 |
| 802-101-350-9701 | Water Operations Fund | 136,911 | 187,785 | 232,681 | 219,310 | 305,550 | 305,550 | 305,550 |
| 802-101-350-9801 | Wastewater Operations Fund | 509,907 | 452,570 | 590,487 | 556,556 | 1,101,450 | 1,101,450 | 1,101,450 |
| 802-101-350-9902 | Transportation Operations Fund | 87,021 | 59,492 | 75,506 | 71,167 | 73,500 | 73,500 | 73,500 |
| 802-101-350-9904 | Tourism Economic Development Fund | 30,066 | 27,881 | 30,819 | 29,048 | 52,500 | 52,500 | 52,500 |
| 802-101-350-9908 | Housing District Project Fund | - | 15,771 | 15,119 | 15,000 | 16,000 | 16,000 | 16,000 |
| | Total Charges for Services | 1,280,720 | 1,215,130 | 1,546,901 | 1,465,750 | 2,082,000 | 2,082,000 | 2,082,000 |
| Use of Money & Property | | | | | | | | |
| 802-101-380-8101 | Interest on Investments | - | - | 2,700 | - | - | - | - |
| 802-101-380-8201 | Building Rentals | 200 | 100 | 200 | 100 | 100 | 100 | 100 |
| 802-101-380-8301 | Land Rental - City owned | 1,055 | 1,105 | 1,055 | 1,055 | 1,105 | 1,105 | 1,105 |
| | Total Use of Money & Property | 1,255 | 1,205 | 3,955 | 1,155 | 1,205 | 1,205 | 1,205 |
| Interfund Transfers - In | | | | | | | | |
| 802-101-390-9505 | Internal Services Building Fund | - | - | 232,130 | 232,363 | - | - | - |
| | Total Interfund Transfers - In | - | - | 232,130 | 232,363 | - | - | - |
| | Total Revenues | 1,626,846 | 1,522,955 | 2,089,348 | 2,011,378 | 2,478,657 | 2,478,657 | 2,468,388 |

City of Madras
2022-23 Budget Worksheet

Internal Services - Central Services Fund
Expenditures

| GL Codes | Description | 2019-20 Actuals | 2020-21 Actuals | 2021-2022 | | 2022-2023 | | |
|------------------|---------------------------------------|--------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| | Personnel Services | | | | 3.50% | | | |
| 802-101-510-1001 | Regular | 533,165 | 579,169 | 631,426 | 631,426 | 681,000 | 681,000 | 681,000 |
| 802-101-510-3201 | Overtime | 680 | 786 | 10,000 | 1,000 | 2,000 | 2,000 | 2,000 |
| 802-101-510-5101 | PERS | 124,978 | 139,280 | 150,837 | 155,438 | 169,000 | 169,000 | 169,000 |
| 802-101-510-5102 | Charge for Pension Costs | 31,327 | 17,125 | 84,075 | 88,343 | 28,000 | 28,000 | 28,000 |
| 802-101-510-5201 | Social Security | 37,396 | 40,528 | 48,990 | 43,965 | 53,059 | 53,059 | 53,059 |
| 802-101-510-5401 | Unemployment Tax | 526 | 7,045 | 1,000 | 1,815 | 2,066 | 2,066 | 2,066 |
| 802-101-510-5501 | Industrial Accident Insurance | 151 | 9,170 | 620 | 15,266 | 841 | 841 | 841 |
| 802-101-510-5601 | Health & Accident Insurance | 129,919 | 122,571 | 131,257 | 124,291 | 132,705 | 132,705 | 132,705 |
| | Total Personnel Services | 858,142 | 915,673 | 1,058,205 | 1,061,543 | 1,068,671 | 1,068,671 | 1,068,671 |
| | Total FTE | 6.85 | 6.85 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| | Materials & Services | | | | | | | |
| 802-101-520-1002 | Advertising | 793 | 3,450 | 2,000 | 1,000 | 3,000 | 3,000 | 3,000 |
| 802-101-520-1003 | Audit | 45,300 | 51,240 | 42,000 | 50,000 | 55,000 | 55,000 | 55,000 |
| 802-101-520-1101 | Building Maintenance - City Hall | - | - | - | 25,714 | 25,000 | 25,000 | 25,000 |
| 802-101-520-1203 | Community Clean-up | 1,958 | - | - | - | - | - | - |
| 802-101-520-1204 | Contracted IT/Computer/Phone | 65,140 | 74,762 | - | - | - | - | - |
| 802-101-520-1205 | Unprogrammed Computer | 5,031 | 10,257 | - | - | - | - | - |
| 802-101-520-1210 | CP - Sister City | 2 | - | - | - | - | - | - |
| 802-101-520-1221 | Contract Services | 40,438 | 38,752 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| 802-101-520-1223 | City Council Expenses | 9,388 | 7,383 | 15,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 802-101-520-1301 | Dues/Membership | 13,036 | 13,177 | 14,000 | 14,000 | 15,000 | 15,000 | 15,000 |
| 802-101-520-1401 | Utilities | - | - | - | 31,000 | 32,000 | 32,000 | 32,000 |
| 802-101-520-1801 | Insurance & Surety Bonds | 4,971 | 9,048 | 6,793 | 8,500 | 16,500 | 16,500 | 16,500 |
| 802-101-520-2102 | Legal Fees | 55,755 | 60,169 | 65,000 | 65,000 | 81,250 | 81,250 | 81,250 |
| 802-101-520-2201 | Maintenance/Office Equipment | 221 | 35 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 802-101-520-2203 | Meetings, Travel & Schools | 20,847 | 8,907 | 20,000 | 12,000 | 20,000 | 20,000 | 20,000 |
| 802-101-520-2204 | Miscellaneous | 36 | - | - | - | - | - | - |
| 802-101-520-2206 | Bank Service Fees | 2,606 | 2,924 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 802-101-520-2401 | Office Supplies | 18,264 | 18,637 | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 |
| 802-101-520-2502 | Postage | 2,844 | 2,097 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 802-101-520-2503 | Professional Services | 51,720 | 40,559 | 35,000 | 35,000 | 45,000 | 45,000 | 45,000 |
| 802-101-520-2801 | Safety - Employees | 1,625 | (2,477) | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 802-101-520-4022 | Internal Services IT Fund | - | - | 93,791 | 84,808 | 105,430 | 105,430 | 105,430 |
| | Total Materials & Services | 339,976 | 338,920 | 382,084 | 435,522 | 506,680 | 506,680 | 506,680 |

City of Madras
2022-23 Budget Worksheet

Internal Services - Central Services Fund

Expenditures

| GL Codes | Description | Expenditures | | | | 2022-2023 | | |
|------------------|---|--------------------|--------------------|----------------------|------------------|------------------|------------------|------------------|
| | | 2019-20 Actuals | 2020-21 Actuals | 2021-2022 Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| | Interfund Transfers - Out | | | | | | | |
| 802-101-550-1020 | Community Development Fund | 90,856 | - | 175,000 | - | 175,000 | 175,000 | 175,000 |
| 802-101-550-1027 | Tourism/Economic Development | 75,000 | - | - | - | - | - | - |
| | Total Interfund Transfers - Out | 165,856 | - | 175,000 | - | 175,000 | 175,000 | 175,000 |
| | Debt Service | | | | | | | |
| 802-101-570-7420 | 2017 Refunding 2011B - Principal | - | - | - | - | 85,000 | 85,000 | 85,000 |
| 802-101-570-7421 | 2017 Refunding 2011B - Interest | - | - | - | - | 38,000 | 38,000 | 38,000 |
| 802-101-570-7424 | 2021 Refunding - 2013 Bond Principal | - | - | - | - | 60,000 | 60,000 | 60,000 |
| 802-101-570-7425 | 2021 Refunding - 2013 Bond Interest | - | - | - | - | 35,000 | 35,000 | 35,000 |
| | Total Debt Service | - | - | - | - | 218,000 | 218,000 | 218,000 |
| | Reserve for Future Expenditure | | | | | | | |
| 802-101-580-6001 | Capital Building Maintenance Reserve | - | - | 232,130 | 232,130 | 275,000 | 275,000 | 275,000 |
| | Total Reserve for Future Expenditure | - | - | 232,130 | 232,130 | 275,000 | 275,000 | 275,000 |
| | Operating Contingency | | | | | | | |
| 802-101-590-1010 | Operating Contingency | - | - | 35,000 | - | 50,000 | 50,000 | 50,000 |
| | Total Operating Contingency | - | - | 35,000 | - | 50,000 | 50,000 | 50,000 |
| | Ending Fund Balance | | | | | | | |
| 802-101-595-1010 | Ending Fund Balance | 262,873 | 268,362 | 206,929 | 282,183 | 185,306 | 185,306 | 175,037 |
| | Total Ending Fund Balance | 262,873 | 268,362 | 206,929 | 282,183 | 185,306 | 185,306 | 175,037 |
| | Total Expenditures | 1,626,846 | 1,522,955 | 2,089,348 | 2,011,378 | 2,478,657 | 2,478,657 | 2,468,388 |
| | Total ISF Central Services Revenues | 1,626,846 | 1,522,955 | 2,089,348 | 2,011,378 | 2,478,657 | 2,478,657 | 2,468,388 |
| | Fiscal Policy Analysis | | | | | | | |
| | Ending Fund Balance + Contingency | 262,873 | 268,362 | 241,929 | 282,183 | 235,306 | 235,306 | 225,037 |
| | Expenses = PS, MS + Transfers Out | 858,142 | 915,673 | 1,058,205 | 1,061,543 | 1,068,671 | 1,068,671 | 1,068,671 |
| | 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 | 30.63% | 29.31% | 22.86% | 26.58% | 22.02% | 22.02% | 21% |

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

**City of Madras
Amortization Schedule
2022-2023**

Police Station/City Hall

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

Loan Amount \$ 1,375,000.00

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 |
|-----------------------------|------|------------------|----------------|------------------|------------------------|--------------|
| 804-101-570-7421 | | | | | 804-101-570-7420 | |
| Balance July 1, 2022 | | | | | \$ 1,120,000.00 | |
| 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 | - | 2,700 |

Payments Due Dates:

June - Interest Only
December - Principal & Interest

| Budget line item | Description | 2022-23 Budget |
|------------------|-------------|----------------|
| 802-101-570-7421 | Interest | 38,000 |
| 802-101-570-7420 | Principal | 85,000 |
| 802-101-520-2206 | Trust Fee | 225 |
| Total | | 123,225 |

**Debt Payments are mirrored with MRC budget from 703-703-570-7419/7418.
MRC transfers to the City prior to the City making each debt service payment**

**Confirmed this schedule with amortization debt schedule from BNY Mellon*

**City of Madras
Amortization Schedule
2022-2023**

Police Station/City Hall

**2021 Refunding - Formerly USDA 2013 Revenue Bond
United States Department of Agriculture
Rural Development**

| | | |
|---------------|----|--------------|
| Loan Amount | \$ | 1,775,000.00 |
| Issue Date | | 10/12/2021 |
| Maturity Date | | 3/21/2052 |
| Term | | 31 years |
| Interest Rate | | 3%-4% |

| | | 802-101-570-7425 | 802-101-570-7424 | |
|-----------------------------|-----------|------------------|------------------|---------------------|
| Year | Payment | Interest | Principal | Balance |
| 2021-2022 | 88,765 | 23,765.14 | 65,000 | 1,775,000 |
| Balance July 1, 2022 | | | \$ | 1,710,000.00 |
| 2022-2023 | 94,600 | 59,600.00 | 35,000 | 1,675,000 |
| 2023-2024 | 93,550 | 58,550.00 | 35,000 | 1,640,000 |
| 2024-2025 | 92,500 | 57,500.00 | 35,000 | 1,605,000 |
| 2025-2026 | 96,450 | 56,450.00 | 40,000 | 1,565,000 |
| 2026-2027 | 95,250 | 55,250.00 | 40,000 | 1,525,000 |
| 2027-2028 | 94,050 | 54,050.00 | 40,000 | 1,485,000 |
| 2028-2029 | 92,850 | 52,850.00 | 40,000 | 1,445,000 |
| 2029-2030 | 96,650 | 51,650.00 | 45,000 | 1,400,000 |
| 2030-2031 | 95,300 | 50,300.00 | 45,000 | 1,355,000 |
| 2031-2032 | 93,950 | 48,950.00 | 45,000 | 1,310,000 |
| 2032-2033 | 92,600 | 47,600.00 | 45,000 | 1,265,000 |
| 2033-2034 | 96,250 | 46,250.00 | 50,000 | 1,215,000 |
| 2034-2035 | 94,750 | 44,750.00 | 50,000 | 1,165,000 |
| 2035-2036 | 93,250 | 43,250.00 | 50,000 | 1,115,000 |
| 2036-2037 | 96,750 | 41,750.00 | 55,000 | 1,060,000 |
| 2037-2038 | 95,100 | 40,100.00 | 55,000 | 1,005,000 |
| 2038-2039 | 93,450 | 38,450.00 | 55,000 | 950,000 |
| 2039-2040 | 96,800 | 36,800.00 | 60,000 | 890,000 |
| 2040-2041 | 95,000 | 35,000.00 | 60,000 | 830,000 |
| 2041-2042 | 93,200 | 33,200.00 | 60,000 | 770,000 |
| 2042-2043 | 95,800 | 30,800.00 | 65,000 | 705,000 |
| 2043-2044 | 93,200 | 28,200.00 | 65,000 | 640,000 |
| 2044-2045 | 95,600 | 25,600.00 | 70,000 | 570,000 |
| 2045-2046 | 92,800 | 22,800.00 | 70,000 | 500,000 |
| 2046-2047 | 95,000 | 20,000.00 | 75,000 | 425,000 |
| 2047-2048 | 97,000 | 17,000.00 | 80,000 | 345,000 |
| 2048-2049 | 93,800 | 13,800.00 | 80,000 | 265,000 |
| 2049-2050 | 95,600 | 10,600.00 | 85,000 | 180,000 |
| 2050-2051 | 97,200 | 7,200.00 | 90,000 | 90,000 |
| 2051-2052 | 93,600 | 3,600.00 | 90,000 | 0 |
| Total | 2,930,665 | 1,155,665 | 1,775,000 | |

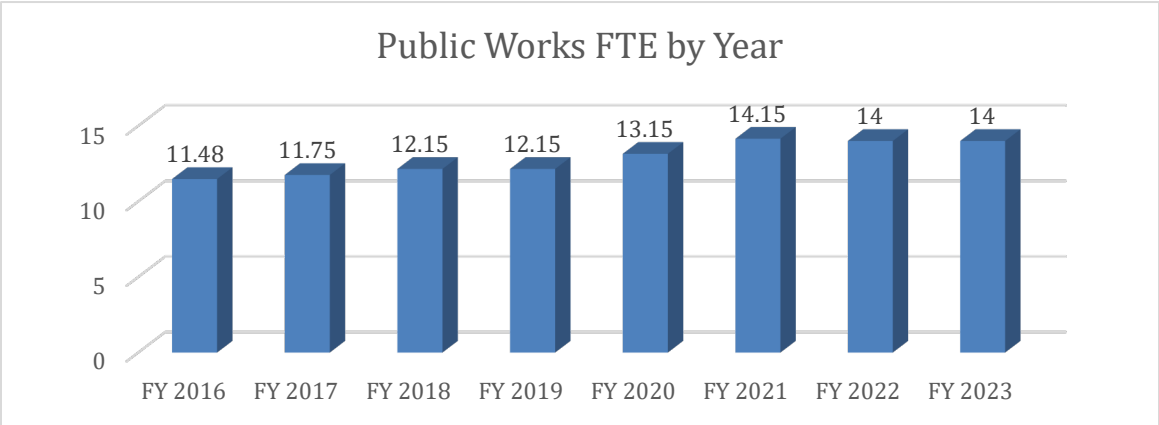
| Payments Due Dates: | Budget line item | Description | 2022-23 Budget |
|------------------------------|------------------|-------------|----------------|
| March - Principal & Interest | 802-101-570-7424 | Interest | 60,000 |
| | 802-101-570-7425 | Principal | 35,000 |
| | Total | | 95,000 |

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. Based on the time study completed in 2020, an allocation plan was established to charge the operating funds based on the level of service required. The Public Works Department’s full-time positions are 14 as detailed below.

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

Projects planned include the following:

- Purchase of a new street sweeper, payment 1 of 5 will be paid during FY2022-23.

CHANGES FROM PREVIOUS YEAR

There are not significant changes from last year.

| ISF Public Works Staff & Fleet Fund | 6/30/2020 | 6/30/2021 | 6/30/2022 | 6/30/2022 | 6/30/2023 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Description | Actual | Actual | Adopted | Proj. | Budget |
| <i><u>Resources</u></i> | | | | | |
| Regulatory Fees | \$ 10,600 | \$ 18,025 | \$ 12,000 | \$ 12,000 | \$ 9,000 |
| Charges for Services | \$ 1,840,133 | \$ 1,798,956 | \$ 2,736,966 | \$ 2,493,851 | \$ 2,831,058 |
| Use of Money & Property | \$ 103 | \$ 10,332 | \$ 150 | \$ 7,551 | \$ 150 |
| Total Resources | \$ 1,850,835 | \$ 1,827,313 | \$ 2,749,116 | \$ 2,513,402 | \$ 2,840,208 |
| <i><u>Public Works Expenditures</u></i> | | | | | |
| Personnel Services | \$ 1,316,991 | \$ 1,338,175 | \$ 1,454,620 | \$ 1,380,025 | \$ 1,607,665 |
| Materials & Services | \$ 401,514 | \$ 445,372 | \$ 736,226 | \$ 731,401 | \$ 748,174 |
| Transfers Out | \$ 115,856 | \$ - | \$ - | \$ - | \$ - |
| Total Public Works Expenditures | \$ 1,834,361 | \$ 1,783,547 | \$ 2,190,846 | \$ 2,111,426 | \$ 2,355,839 |
| <i><u>Fleet Expenditures</u></i> | | | | | |
| Materials & Services | \$ - | \$ - | \$ 186,336 | \$ 186,336 | \$ 199,336 |
| Capital Outlay | \$ - | \$ - | \$ 79,000 | \$ 78,219 | \$ 100,000 |
| Total Fleet Expenditures | \$ - | \$ - | \$ 265,336 | \$ 264,555 | \$ 299,336 |
| <i><u>Non Dept Expenditures</u></i> | | | | | |
| Transfers Out | \$ - | \$ - | \$ 175,000 | \$ - | \$ 175,000 |
| Reserve for Future Expenditures | \$ - | \$ - | \$ 20,000 | \$ - | \$ 20,000 |
| Operating Contingency | \$ - | \$ - | \$ 50,000 | \$ - | \$ 50,000 |
| Total Non Dept Expenditures | \$ - | \$ - | \$ 245,000 | \$ - | \$ 245,000 |
| Total Expenses | \$ 1,834,361 | \$ 1,783,547 | \$ 2,701,182 | \$ 2,375,981 | \$ 2,900,175 |
| Revenue over/(under) expenditures | \$ 16,474 | \$ 43,767 | \$ 47,934 | \$ 137,421 | \$ (59,967) |
| Beginning Fund Balance | \$ 323,260 | \$ 339,734 | \$ 383,501 | \$ 383,500 | \$ 520,922 |
| Ending Fund Balance | \$ 339,734 | \$ 383,501 | \$ 431,435 | \$ 520,921 | \$ 460,955 |

City of Madras
2022-23 Budget Worksheet

ISF Public Works Staff & Fleet Fund
Revenues

| GL Codes | Description | 2019-20 Actuals | 2020-21 Actuals | 2021-2022 | | 2022-2023 | | |
|-------------------------|--|--------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| Beginning Fund Balance | | | | | | | | |
| 803-010-301-0101 | Beginning Fund Balance | 323,260 | 339,734 | 383,501 | 383,500 | 520,922 | 520,922 | 520,922 |
| | Total Beginning Fund Balance | 323,260 | 339,734 | 383,501 | 383,500 | 520,922 | 520,922 | 520,922 |
| Regulatory Fees | | | | | | | | |
| 803-101-330-3401 | City Review & Permits | 10,500 | 18,025 | 9,000 | 12,000 | 9,000 | 9,000 | 9,000 |
| 803-101-330-3403 | Plan Review,QA,Admin & Inspection Fees | - | - | 500 | - | - | - | - |
| 803-101-330-3601 | Abatement | 100 | - | 2,500 | - | - | - | - |
| | Total Regulatory Fees | 10,600 | 18,025 | 12,000 | 12,000 | 9,000 | 9,000 | 9,000 |
| Charges for Services | | | | | | | | |
| 803-101-350-5401 | Miscellaneous Revenue | 991 | 32,145 | - | 904 | - | - | - |
| 803-101-350-9401 | Airport Operations Fund | 50,690 | 56,837 | 89,192 | 84,484 | 67,506 | 67,506 | 67,506 |
| 803-101-350-9507 | Parks and Golf Course Fund - Parks Ops | 151,701 | 142,611 | 223,796 | 211,982 | 241,897 | 241,897 | 241,897 |
| 803-101-350-9508 | Parks and Golf Course Fund - Golf Ops | - | 148,849 | 233,586 | 221,255 | 396,598 | 396,598 | 396,598 |
| 803-101-350-9701 | Water Operations Fund | 160,714 | 153,008 | 240,112 | 227,436 | 298,152 | 298,152 | 298,152 |
| 803-101-350-9801 | Wastewater Operations Fund | 1,066,960 | 847,867 | 1,330,540 | 1,260,301 | 1,246,050 | 1,246,050 | 1,246,050 |
| 803-101-350-9902 | Transportation Operations Fund | 337,160 | 316,239 | 496,267 | 470,069 | 562,551 | 562,551 | 562,551 |
| 803-101-350-9907 | ISF- Building Fund | 71,918 | 85,632 | 106,052 | - | - | - | - |
| 803-101-350-9908 | Housing District Project Fund | - | 15,770 | 17,421 | 17,421 | 18,304 | 18,304 | 18,304 |
| | Total Charges for Services | 1,840,133 | 1,798,956 | 2,736,966 | 2,493,851 | 2,831,058 | 2,831,058 | 2,831,058 |
| Use of Money & Property | | | | | | | | |
| 803-101-380-8101 | Interest on Investments | 103 | 60 | 150 | 150 | 150 | 150 | 150 |
| 803-101-380-8102 | Sale of Assets | - | 10,272 | - | 7,401 | - | - | - |
| | Total Use of Money & Property | 103 | 10,332 | 150 | 7,551 | 150 | 150 | 150 |
| | Total Revenues | 2,174,095 | 2,167,047 | 3,132,617 | 2,896,902 | 3,361,130 | 3,361,130 | 3,361,130 |

City of Madras
2022-23 Budget Worksheet

ISF Public Works Staff Fund
Expenditures

| GL Codes | Description | 2019-20 | 2020-21 | 2021-2022 | | 2022-2023 | | |
|----------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actuals | Actuals | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| Personnel Services | | | | | | | | |
| 803-101-510-1001 | Regular | 733,623 | 740,072 | 788,430 | 741,901 | 879,215 | 879,215 | 879,215 |
| 803-101-510-3201 | Overtime | 36,772 | 39,264 | 32,704 | 32,486 | 38,000 | 38,000 | 38,000 |
| 803-101-510-3202 | On Call Per Diem | 18,200 | 18,400 | 20,800 | 18,000 | 20,500 | 20,500 | 20,500 |
| 803-101-510-5101 | PERS | 182,170 | 193,725 | 219,477 | 195,899 | 232,700 | 232,700 | 232,700 |
| 803-101-510-5102 | Charge for Pension Costs | 46,078 | 23,120 | 82,251 | 93,201 | 37,600 | 37,600 | 37,600 |
| 803-101-510-5201 | Social Security | 57,876 | 58,222 | 68,992 | 58,634 | 72,000 | 72,000 | 72,000 |
| 803-101-510-5401 | Unemployment Tax | 789 | 4,705 | 3,110 | 2,154 | 3,000 | 3,000 | 3,000 |
| 803-101-510-5501 | Industrial Accident Insurance | 298 | 15,928 | 20,635 | 16,787 | 22,850 | 22,850 | 22,850 |
| 803-101-510-5601 | Health & Accident Insurance | 233,628 | 237,040 | 208,421 | 211,275 | 292,000 | 292,000 | 292,000 |
| 803-101-510-5701 | Retiree Health & Accident Ins | 7,558 | 7,698 | 9,800 | 9,687 | 9,800 | 9,800 | 9,800 |
| | Total Personnel Services | 1,316,991 | 1,338,175 | 1,454,620 | 1,380,025 | 1,607,665 | 1,607,665 | 1,607,665 |
| | Total FTE | 12.15 | 12.15 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| Materials & Services | | | | | | | | |
| 803-101-520-1001 | Weed Abatement | 10,289 | 13,609 | 10,000 | 13,000 | 13,000 | 13,000 | 13,000 |
| 803-101-520-1002 | Advertising | 824 | 1,752 | 1,000 | 500 | 500 | 500 | 500 |
| 803-101-520-1101 | Building Maintenance | - | - | 32,000 | 31,457 | 32,000 | 32,000 | 32,000 |
| 803-101-520-1200 | Temp Services | 147,570 | 176,281 | 325,000 | 325,000 | 325,000 | 325,000 | 325,000 |
| 803-101-520-1201 | Annual Dues & Licenses | 1,629 | 8,840 | 6,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 803-101-520-1204 | Contracted Computer/IT/Telephone | 53,534 | 58,164 | - | - | - | - | - |
| 803-101-520-1205 | Computer- Unprogrammed | 31,946 | 10,852 | - | - | - | - | - |
| 803-101-520-1221 | Contract Services | 15,175 | 32,316 | 31,000 | 62,000 | 65,000 | 65,000 | 65,000 |
| 803-101-520-1401 | Utilities | - | - | - | 8,571 | 10,000 | 10,000 | 10,000 |
| 803-101-520-1801 | Insurance and Surety Bonds | 7,290 | 16,379 | 15,715 | 31,500 | 50,000 | 50,000 | 50,000 |
| 803-101-520-2102 | Legal Fees | 27,156 | 14,281 | 26,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 803-101-520-2203 | Meetings, Travel, and Employee Development | 15,456 | 20,769 | 20,000 | 13,000 | 20,000 | 20,000 | 20,000 |
| 803-101-520-2204 | Miscellaneous Expense | 270 | - | - | - | - | - | - |
| 803-101-520-2401 | Office Supplies | 21,086 | 19,400 | 22,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 803-101-520-2502 | Postage | 849 | 668 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 803-101-520-2503 | Professional Services | 62,806 | 65,809 | 113,000 | 90,000 | 65,000 | 65,000 | 65,000 |
| 803-101-520-2702 | Repairs and Maintenance | - | 48 | - | - | - | - | - |
| 803-101-520-3002 | Uniforms | 2,412 | 2,216 | 3,000 | 3,000 | 6,500 | 6,500 | 6,500 |
| 803-101-520-3003 | First Aid Supplies | 574 | 681 | 3,000 | 1,000 | 1,500 | 1,500 | 1,500 |
| 803-101-520-3004 | Personal Protective Equipment | 1,629 | 3,307 | 5,500 | 3,000 | 2,000 | 2,000 | 2,000 |
| 803-101-520-3206 | Bad Debt Expense | 1,018 | - | - | - | - | - | - |
| 803-101-520-4022 | Internal Services IT Fund | - | - | 121,511 | 109,872 | 118,174 | 118,174 | 118,174 |
| | Total Materials & Services | 401,514 | 445,372 | 736,226 | 731,401 | 748,174 | 748,174 | 748,174 |
| Interfund Transfers - Out | | | | | | | | |
| 803-101-550-1003 | Community Development Fund | 90,856 | - | - | - | - | - | - |
| 803-101-550-1024 | Tourism & Economic Development Fund | 25,000 | - | - | - | - | - | - |
| | Total Interfund Transfers - Out | 115,856 | - | - | - | - | - | - |
| | Total Expenditures- ISF PW | 1,834,361 | 1,783,547 | 2,190,846 | 2,111,426 | 2,355,839 | 2,355,839 | 2,355,839 |

City of Madras
2022-23 Budget Worksheet

**ISF Fleet
Expenditures**

| GL Codes | Description | 2019-20 Actuals | 2020-21 Actuals | 2021-2022 | | 2022-2023 | | |
|---------------------------------|---------------------------------------|--------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| | | | | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| Materials & Services | | | | | | | | |
| 803-102-520-1403 | Equipment Repairs | - | - | 80,000 | 80,000 | 90,000 | 90,000 | 90,000 |
| 803-102-520-1406 | Shop Tools/Equipment Purchases - PW | - | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 803-102-520-1601 | Fuel - PW | - | - | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| 803-102-520-1801 | Insurance & Surety Bonds- PW | - | - | 26,336 | 26,336 | 26,336 | 26,336 | 26,336 |
| 803-102-520-2901 | Tires - PW | - | - | 10,000 | 10,000 | 13,000 | 13,000 | 13,000 |
| | Total Materials & Services | - | - | 186,336 | 186,336 | 199,336 | 199,336 | 199,336 |
| Capital Outlay | | | | | | | | |
| 803-102-540-1401 | Equipment Purchases - PW | - | - | 60,000 | 60,000 | 90,000 | 90,000 | 100,000 |
| 803-102-540-1404 | Equipment Lease PW | - | - | 19,000 | 18,219 | - | - | - |
| | Total Capital Outlay | - | - | 79,000 | 78,219 | 90,000 | 90,000 | 100,000 |
| | Total Expenditures-ISF Fleet | - | - | 265,336 | 264,555 | 289,336 | 289,336 | 299,336 |

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

| GL Codes | Description | 2019-20 Actuals | 2020-21 Actuals | 2021-2022 | | 2022-2023 | | |
|---------------------------------------|---|--------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| Interfund Transfers - Out | | | | | | | | |
| 803-109-550-1003 | Community Development Fund | - | - | 175,000 | - | 175,000 | 175,000 | 175,000 |
| | Total Interfund Transfers - Out | - | - | 175,000 | - | 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 | 20,000 |
| | Total Reserve for Future Expenditure | - | - | 20,000 | - | 20,000 | 20,000 | 20,000 |
| Operating Contingency | | | | | | | | |
| 803-109-590-1010 | Operating Contingency | - | - | 50,000 | - | 50,000 | 50,000 | 50,000 |
| | Total Operating Contingency | - | - | 50,000 | - | 50,000 | 50,000 | 50,000 |
| Ending Fund Balance | | | | | | | | |
| 803-109-595-1010 | Ending Fund Balance | 339,734 | 383,501 | 431,435 | 520,922 | 470,955 | 470,955 | 460,955 |
| | Total Ending Fund Balance | 339,734 | 383,501 | 431,435 | 520,922 | 470,955 | 470,955 | 460,955 |
| | Total Expenditures | 2,174,095 | 2,167,047 | 3,132,617 | 2,896,902 | 3,361,130 | 3,361,130 | 3,361,130 |
| | Total ISF PW & Fleet Fund Revenues | 2,174,095 | 2,167,047 | 3,132,617 | 2,896,902 | 3,361,130 | 3,361,130 | 3,361,130 |
| | Total ISF PW & Fleet Fund Expenditures | 2,174,095 | 2,167,047 | 3,132,617 | 2,896,902 | 3,361,130 | 3,361,130 | 3,361,130 |

| Fiscal Policy Analysis | 2019-20 | 2020-21 | 2021-2022 | Yr End Proj. | 2022-2023 | 2022-2023 | 2022-2023 |
|-----------------------------------|----------------|----------------|------------------|---------------------|------------------|------------------|------------------|
| Ending Fund Balance + Contingency | 339,734 | 383,501 | 481,435 | 520,922 | 520,955 | 520,955 | 510,955 |
| Expenses = PS, MS + Transfers Out | 1,718,505 | 1,783,547 | 2,377,182 | 2,297,762 | 2,555,175 | 2,555,175 | 2,555,175 |
| 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 | 19.77% | 21.50% | 20.25% | 22.67% | 20.39% | 20.39% | 20% |

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

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. \$52,000 will be paid during FY 2022-23 in interest and \$133,000 in Principal.

In October 2021, the City issued Full Faith and Credit 2021A and 2021B Bonds taking advantage of lower interest rates and the opportunity to release debt reserves by refinancing under the tax-exempt 2021A Bonds the MRC’s Commercial Line of Credit for \$1,030,000 and the 2013 USDA Bonds for the Police Station/City Hall for \$1,775,000, under the taxable 2021B Bonds, the USDA 2013 Wastewater Revenue Bonds for \$10,390,000 were refinanced. The net savings for the City and MRC will help promote the overall health of the organization while releasing the debt reserve requirements which lessens the ongoing impact on the operating funds. In FY 2022-23, principal amounts of \$40,000 and interest amounts of \$31,000 are anticipated for the MRC’s portion related to the Line of Credit refinancing.

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

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

Major change in this fund includes the refinancing of the MRC’s Line of Credit that had been building over the past several years and subsequent debt payments towards the 2021 refunding. The MRC will continue to contribute to the Debt Service Fund for the 2017B and 2021A Refunding debt service payments which will in-turn pay Zions National Bank.

| Debt Service Fund | 6/30/2020 | 6/30/2021 | 6/30/2022 | 6/30/2022 | 6/30/2023 |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
| Description | Actual | Actual | Adopted | Proj. | Budget |
| <i>Resources</i> | | | | | |
| Use of Money & Property | \$ 179,325 | \$ 178,950 | \$ 235,450 | \$ 232,275 | \$ 256,450 |
| Total Resources | \$ 179,325 | \$ 178,950 | \$ 235,450 | \$ 232,275 | \$ 256,450 |
| <i>Expenditures</i> | | | | | |
| Materials & Services | \$ 450 | \$ 450 | \$ 450 | \$ 450 | \$ 450 |
| Debt Service | \$ 179,325 | \$ 178,500 | \$ 235,000 | \$ 231,825 | \$ 256,000 |
| Total Expenditures | \$ 179,775 | \$ 178,950 | \$ 235,450 | \$ 232,275 | \$ 256,450 |
| Revenue over/(under) expenditures | \$ (450) | \$ - | \$ - | \$ - | \$ - |
| Beginning Fund Balance | \$ 5,025 | \$ 4,575 | \$ - | \$ 4,575 | \$ 4,575 |
| Ending Fund Balance | \$ 4,575 | \$ 4,575 | \$ - | \$ 4,575 | \$ 4,575 |

City of Madras
2022-23 Budget Worksheet

Debt Services Fund

| GL Codes | Description | 2019-20 | 2020-21 | 2021-2022 | | 2022-2023 | | |
|-------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | Actuals | Actuals | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| Beginning Fund Balance | | | | | | | | |
| 306-010-301-0101 | Beginning Fund Balance | 5,025 | 4,575 | - | 4,575 | 4,575 | 4,575 | 4,575 |
| | Total Beginning Fund Balance | 5,025 | 4,575 | - | 4,575 | 4,575 | 4,575 | 4,575 |
| Use of Money & Property | | | | | | | | |
| 306-060-380-8507 | Loan Repayment | 179,325 | 178,950 | 235,450 | 232,275 | 256,450 | 256,450 | 256,450 |
| | Total Use of Money & Property | 179,325 | 178,950 | 235,450 | 232,275 | 256,450 | 256,450 | 256,450 |
| | Total Revenues | 184,350 | 183,525 | 235,450 | 236,850 | 261,025 | 261,025 | 261,025 |
| 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 | 115,000 | - | - | - | - | - | - |
| 306-060-570-7419 | Series 2012B Bond Interest - MRC | 4,025 | - | - | - | - | - | - |
| 306-060-570-7420 | 2017 Refunding 2012B - Principal | - | 120,000 | 127,000 | 125,000 | 133,000 | 133,000 | 133,000 |
| 306-060-570-7421 | 2017 Refunding 2012B - Interest | 60,300 | 58,500 | 56,000 | 54,825 | 52,000 | 52,000 | 52,000 |
| 306-060-570-7424 | 2021 Refunding - MRC Com. LOC Principal | - | - | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 306-060-570-7425 | 2021 Refunding - MRC Com. LOC Interest | - | - | 12,000 | 12,000 | 31,000 | 31,000 | 31,000 |
| | Total Debt Service | 179,325 | 178,500 | 235,000 | 231,825 | 256,000 | 256,000 | 256,000 |
| Ending Fund Balance | | | | | | | | |
| 306-060-595-1010 | Ending Fund Balance | 4,575 | 4,575 | - | 4,575 | 4,575 | 4,575 | 4,575 |
| | Total Ending Fund Balance | 4,575 | 4,575 | - | 4,575 | 4,575 | 4,575 | 4,575 |
| | Total Expenditures | 184,350 | 183,525 | 235,450 | 236,850 | 261,025 | 261,025 | 261,025 |
| | Total Debt Service Revenues | 184,350 | 183,525 | 235,450 | 236,850 | 261,025 | 261,025 | 261,025 |
| | Total Debt Service Expenditures | 184,350 | 183,525 | 235,450 | 236,850 | 261,025 | 261,025 | 261,025 |

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

**City of Madras
Amortization Schedule
2022-2023**

MRC Commercial Line of Credit

2021 Refunding - Formerly Commercial Line of Credit

| | |
|---------------|-----------------|
| Loan Amount | \$ 1,025,000.00 |
| Issue Date | 10/12/2021 |
| Maturity Date | 6/30/2041 |
| Term | 20 years |
| Interest Rate | 3% |

| Year | Payment | Interest | Principal | Balance |
|-----------------------------|------------------|----------------|------------------|----------------------|
| Balance July 1, 2022 | | | | \$ 990,000.00 |
| 2022-2023 | 69,700 | 29,700.00 | 40,000 | 950,000 |
| 2023-2024 | 68,500 | 28,500.00 | 40,000 | 910,000 |
| 2024-2025 | 67,300 | 27,300.00 | 40,000 | 870,000 |
| 2025-2026 | 71,100 | 26,100.00 | 45,000 | 825,000 |
| 2026-2027 | 69,750 | 24,750.00 | 45,000 | 780,000 |
| 2027-2028 | 68,400 | 23,400.00 | 45,000 | 735,000 |
| 2028-2029 | 67,050 | 22,050.00 | 45,000 | 690,000 |
| 2029-2030 | 70,700 | 20,700.00 | 50,000 | 640,000 |
| 2030-2031 | 69,200 | 19,200.00 | 50,000 | 590,000 |
| 2031-2032 | 67,700 | 17,700.00 | 50,000 | 540,000 |
| 2032-2033 | 71,200 | 16,200.00 | 55,000 | 485,000 |
| 2033-2034 | 69,550 | 14,550.00 | 55,000 | 430,000 |
| 2034-2035 | 67,900 | 12,900.00 | 55,000 | 375,000 |
| 2035-2036 | 71,250 | 11,250.00 | 60,000 | 315,000 |
| 2036-2037 | 69,450 | 9,450.00 | 60,000 | 255,000 |
| 2037-2038 | 67,650 | 7,650.00 | 60,000 | 195,000 |
| 2038-2039 | 70,850 | 5,850.00 | 65,000 | 130,000 |
| 2039-2040 | 68,900 | 3,900.00 | 65,000 | 65,000 |
| 2040-2041 | 66,950 | 1,950.00 | 65,000 | 0 |
| Total | 1,359,973 | 334,973 | 1,025,000 | |

| Payments Due Dates: | Budget line item | Description | 2022-23 Budget |
|----------------------------|------------------|--------------|----------------|
| Feb - Principal & Interest | 306-060-570-7425 | Interest | 31,000 |
| | 306-060-570-7425 | Principal | 40,000 |
| | | Total | 71,000 |

**City of Madras
Amortization Schedule
2022-2023**

Madras Redevelopment Commission

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

Loan Amount \$ 1,770,000.00

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, 2022 | | | | | \$ 1,525,000.00 | |
| 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 | | 2,269,550 | 499,550 | 1,770,000 | - | 2,700 |

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

| Budget line item | Description | 2022-23 Budget |
|------------------|-------------|----------------|
| 306-060-570-7421 | Interest | 52,000 |
| 306-060-570-7422 | Principal | 133,000 |
| 306-060-520-2206 | Trust Fee | 225 |
| Total | | 185,225 |

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. As shown in the table below, the current UAL is \$4.7. The table below also charts the growth of the UAL over the past several years.

The Pension Stabilization Fund charges 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 2022-23. A \$500,000 PERS side account was established in November 2021. This lump sum payment reduced PERS rates by 1.61%.

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

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

CHANGES FROM PREVIOUS YEAR

FY 2021-22 is reserving 3.5% of payroll costs, while FY 2022-23 has an increase of 0.5% consistent with the Fiscal Policy adopted in May 2021. While contributing to the UAL is one of the priorities of the City, it is also prudent to maintain healthy Ending Fund Balances in each of the funds. We continue to balance the ability to set aside reserves to pay down the UAL with operational effectiveness.

| Pension Stabilization Fund | 6/30/2020 | 6/30/2021 | 6/30/2022 | 6/30/2022 | 6/30/2023 |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
| Description | Actual | Actual | Adopted | Proj. | Budget |
| <i>Resources</i> | | | | | |
| Charge for Pension Costs | \$ 137,298 | \$ 69,670 | \$ 313,840 | \$ 336,483 | \$ 118,327 |
| Total Resources | \$ 137,298 | \$ 69,670 | \$ 313,840 | \$ 336,483 | \$ 118,327 |
| <i>Expenditures</i> | | | | | |
| Special Payments | \$ - | \$ - | \$ 500,000 | \$ 500,000 | \$ - |
| Total Expenditures | \$ - | \$ - | \$ 500,000 | \$ 500,000 | \$ - |
| Revenue over/(under) expenditures | \$ 137,298 | \$ 69,670 | \$ (186,160) | \$ (163,517) | \$ 118,327 |
| Beginning Fund Balance | \$ - | \$ 137,298 | \$ 229,098 | \$ 206,969 | \$ 43,452 |
| Ending Fund Balance | \$ 137,298 | \$ 206,969 | \$ 42,938 | \$ 43,452 | \$ 161,779 |

City of Madras
2022-23 Budget Worksheet

Pension Stabilization Fund

| GL Codes | Description | 2019-20 | 2020-21 | 2021-2022 | | 2022-2023 | | |
|--------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | Actuals | Actuals | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| Beginning Fund Balance | | | | | | | | |
| 307-010-301-0101 | Beginning Fund Balance | - | 137,298 | 229,098 | 206,969 | 43,452 | 43,452 | 43,452 |
| | Total Beginning Fund Balance | - | 137,298 | 229,098 | 206,969 | 43,452 | 43,452 | 43,452 |
| Charge for Pension Costs | | | | | | | | |
| 307-070-355-9501 | Police Department | 50,351 | 24,905 | 124,979 | 130,760 | 43,800 | 43,800 | 43,800 |
| 307-070-355-9502 | Community Development | 9,542 | 4,520 | 22,535 | 24,179 | 8,000 | 8,000 | 8,000 |
| 307-070-355-9503 | ISF - Central Services | 31,690 | 17,324 | 84,075 | 88,343 | 28,000 | 28,000 | 28,000 |
| 307-070-355-9504 | ISF - Public Works | 45,715 | 22,922 | 82,251 | 93,201 | 37,600 | 37,600 | 37,600 |
| 307-070-355-9505 | Airport Operations | - | - | - | - | 927 | 927 | 927 |
| | Total Charge for Pension Costs | 137,298 | 69,670 | 313,840 | 336,483 | 118,327 | 118,327 | 118,327 |
| Use of Money & Property | | | | | | | | |
| 307-070-380-8102 | Proceeds of Borrowing/Bonds | - | - | - | - | - | - | - |
| | Total Use of Money & Property | - | - | - | - | - | - | - |
| | Total Revenues | 137,298 | 206,969 | 542,938 | 543,452 | 161,779 | 161,779 | 161,779 |
| Special Payments | | | | | | | | |
| 307-070-545-6000 | Deposit into PERS Side Account | - | - | 500,000 | 500,000 | - | - | - |
| | Total Special Payments | - | - | 500,000 | 500,000 | - | - | - |
| Ending Fund Balance | | | | | | | | |
| 307-070-595-1010 | Ending Fund Balance | 137,298 | 206,969 | 42,938 | 43,452 | 161,779 | 161,779 | 161,779 |
| | Total Ending Fund Balance | 137,298 | 206,969 | 42,938 | 43,452 | 161,779 | 161,779 | 161,779 |
| | Total Expenditures | 137,298 | 206,969 | 542,938 | 543,452 | 161,779 | 161,779 | 161,779 |
| | Total Debt Reserve Revenues | 137,298 | 206,969 | 542,938 | 543,452 | 161,779 | 161,779 | 161,779 |
| | Total Debt Reserve Expenditures | 137,298 | 206,969 | 542,938 | 543,452 | 161,779 | 161,779 | 161,779 |

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

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, 2021 equals \$23,963,861. Of this balance, 0.36% is set aside of the outstanding principal balance for meeting reserve requirements set by lenders. The City continues to meet the Debt Reserve obligations.

| Lender/Description | Reserve |
|----------------------------------|----------|
| DEQ- State Revolving Loan R62371 | 6,038 |
| DEQ- State Revolving Loan R62372 | 12,636 |
| DEQ- State Revolving Loan R62373 | 9,700 |
| DEQ- State Revolving Loan R62374 | 8,488 |
| DEQ- State Revolving Loan R62375 | 15,000 |
| Total | \$51,862 |

HIGHLIGHTS

- 1. DEQ Loan R62371 Reserve**
The current reserve requirement for the DEQ loan is equal to one annual payment, SRF R62371 Loan Reserve of \$6,038.
- 2. DEQ Loan R62372 Reserve**
The current reserve requirement for the DEQ loan is equal to one annual payment, SRF R62372 Loan Reserve of \$12,636.
- 3. DEQ Loan R62373 Reserve**
The current reserve requirement for the DEQ loan is equal to one annual payment, SRF R62373 Loan Reserve of \$9,700.
- 4. DEQ Loan R62374 Reserve**
The current reserve requirement for the DEQ loan is equal to one annual payment, SRF R62374 Loan Reserve of \$8,488.
- 5. DEQ Loan R62375 Reserve**
The current reserve requirement for the DEQ loan is equal to one annual payment, SRF R62375 Loan Reserve of \$15,000.

This fund will reserve the balances in a budget category classified as “Reserve for Future Expenditure,” consistent with budget and accounting standards. To meet the requirements of the lenders, we must submit our accounting records annually to illustrate these reserve requirements are being met within our budget process. Total debt reserve requirements for FY2022-23 are \$51,862.. 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

In FY2021-22, the Debt Reserves for USDA and Series 2015 Refunding were released due to the 2021A and 2021B refunding completed in October of 2021. The Debt Reserve fund transferred these released obligations back to the respective funds.

| Debt Reserve Fund | 6/30/2020 | 6/30/2021 | 6/30/2022 | 6/30/2022 | 6/30/2023 |
|-----------------------------------|------------------|------------------|-------------------|-------------------|------------------|
| Description | Actual | Actual | Adopted | Proj. | Budget |
| <i>Resources</i> | | | | | |
| Transfers in | \$ 22,996 | \$ 33,585 | \$ 76,994 | \$ 27,421 | \$ 15,000 |
| Total Resources | \$ 22,996 | \$ 33,585 | \$ 76,994 | \$ 27,421 | \$ 15,000 |
| <i>Expenditures</i> | | | | | |
| Transfers Out | \$ - | \$ - | \$ 442,829 | \$ 442,829 | \$ - |
| Reserve for Future Expenditures | \$ 22,996 | \$ 33,585 | \$ 86,435 | \$ 36,862 | \$ 51,862 |
| Total Expenditures | \$ 22,996 | \$ 33,585 | \$ 529,264 | \$ 479,691 | \$ 51,862 |
| Revenue over/(under) expenditures | \$ - | \$ - | \$ (452,270) | \$ (452,270) | \$ (36,862) |
| Beginning Fund Balance | \$ 395,689 | \$ 418,685 | \$ 452,270 | \$ 452,270 | \$ 36,862 |
| Ending Fund Balance | \$ 395,689 | \$ 418,685 | \$ - | \$ - | \$ - |

City of Madras
2022-23 Budget Worksheet

Debt Reserve Fund

| GL Codes | Description | 2019-20 | 2020-21 | 2021-22 | | 2022-2023 | | |
|--------------------------------|---|----------------|----------------|----------------|----------------|---------------|---------------|---------------|
| | | Actuals | Actuals | Adopted | Yr End Proj. | Proposed | Approved | Adopted |
| Beginning Fund Balance | | | | | | | | |
| 308-010-301-0101 | Beginning Fund Balance | 395,689 | 418,685 | 452,270 | 452,270 | 64,728 | 64,728 | 36,862 |
| | Total Beginning Fund Balance | 395,689 | 418,685 | 452,270 | 452,270 | 64,728 | 64,728 | 36,862 |
| Interfund Transfers - In | | | | | | | | |
| 308-080-390-9301 | Internal Services Building Fund | 9,713 | 9,713 | 9,713 | 9,713 | - | - | - |
| 308-080-390-9303 | SDC WW Improvement | - | - | - | - | - | - | - |
| 308-080-390-9304 | Wastewater Operations | 13,283 | 23,872 | 67,281 | 17,708 | - | - | 15,000 |
| | Total Interfund Transfers - In | 22,996 | 33,585 | 76,994 | 27,421 | - | - | 15,000 |
| | Total Revenues | 418,685 | 452,270 | 529,264 | 479,691 | 64,728 | 64,728 | 51,862 |
| Interfund Transfers Out | | | | | | | | |
| 308-080-550-1019 | ISF - Building Fund | - | - | 97,130 | 97,130 | - | - | - |
| 308-080-550-1022 | Wastewater Operations | - | - | 345,699 | 345,699 | - | - | - |
| | Total Transfers Out | - | - | 442,829 | 442,829 | - | - | - |
| Reserve for Future Expenditure | | | | | | | | |
| 308-080-580-6001 | USDA Debt Reserve- City Hall/PD | 9,713 | 9,713 | - | - | - | - | - |
| 308-080-580-6002 | Series 2013 Refunding | 13,283 | 10,792 | - | - | - | - | - |
| 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 |
| 308-080-580-6006 | DEQ- State Revolving Loan R62373 | - | 13,080 | 34,466 | 9,700 | 9,486 | 9,486 | 9,700 |
| 308-080-580-6007 | Business Oregon - X20002 | - | - | - | - | 13,080 | 13,080 | - |
| 308-080-580-6008 | DEQ- State Revolving Loan R62374 | - | - | 13,295 | 8,488 | 8,488 | 8,488 | 8,488 |
| 308-080-580-6009 | DEQ- State Revolving Loan R62375 | - | - | 20,000 | - | 15,000 | 15,000 | 15,000 |
| | Total Reserve for Future Expenditure | 22,996 | 33,585 | 86,435 | 36,862 | 64,728 | 64,728 | 51,862 |
| Ending Fund Balance | | | | | | | | |
| 308-080-595-1010 | Ending Fund Balance | 395,689 | 418,685 | - | - | - | - | - |
| | Total Ending Fund Balance | 395,689 | 418,685 | - | - | - | - | - |
| | Total Expenditures | 418,685 | 452,270 | 529,264 | 479,691 | 64,728 | 64,728 | 51,862 |
| | Total Debt Reserve Revenues | 418,685 | 452,270 | 529,264 | 479,691 | 64,728 | 64,728 | 51,862 |
| | Total Debt Reserve Expenditures | 418,685 | 452,270 | 529,264 | 479,691 | 64,728 | 64,728 | 51,862 |

REVIEW DATE MARCH 2027

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

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:

Based on S&P’s most recent analysis completed in September 2021, the City’s Bond rating was affirmed as A+ “Stable,” as seen in the graphic below. This rating is deemed to be 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, 2022 balance \$360,000
 - HURD Line of Credit: July 1, 2022 \$141,985
 - Berg Drive Extension (Jefferson County):
 - Original amount borrowed: \$65,000.00
 - July 1, 2021 balance \$33,923
 - 3% interest

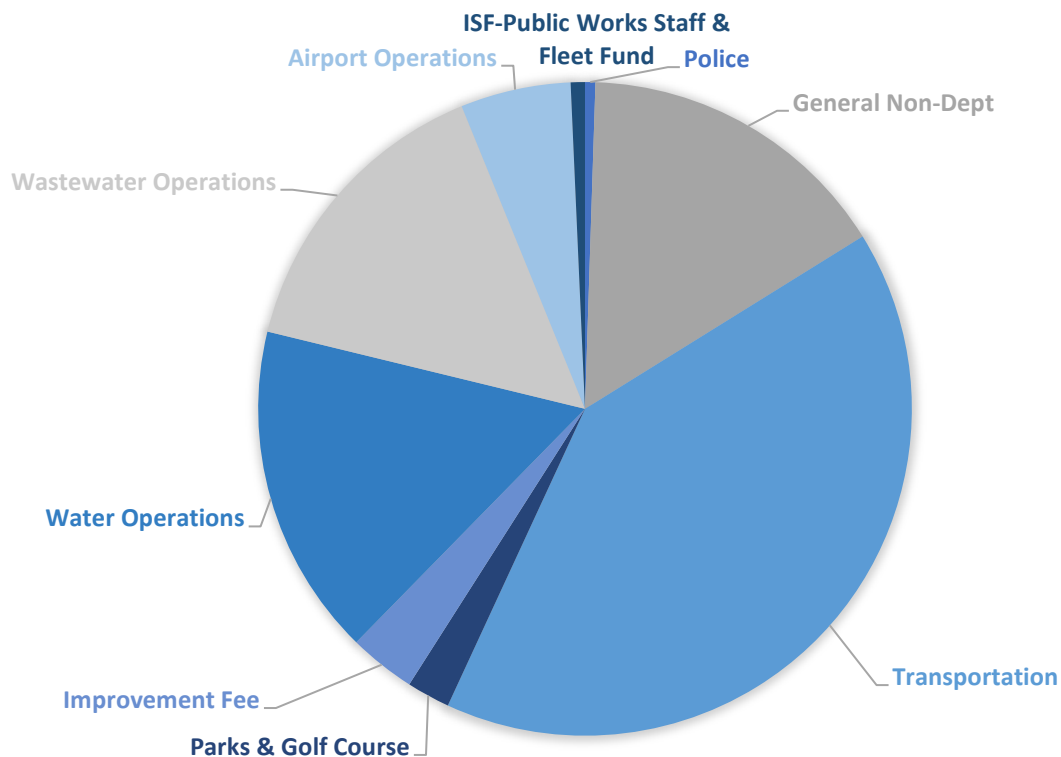
Summary of long-term debt by type:

| Debt Description | | Original Balance | As of July 1, 2022 Outstanding Balance | Principal 2022-23 Payment |
|--|------------------|-------------------|---|------------------------------|
| MRC-LOC Commercial District | Other Borrowings | | 360,000 | 0 |
| MRC-LOC Housing District | Other Borrowings | | 141,985 | |
| 2021 Refunding MRC LOC | FF&C Bonds | 1,025,000 | 950,000 | 40,000 |
| 2017 Refunding Police Station/City Hall/MRC | FF&C Bonds | 1,770,000 | 1,525,000 | 130,000 |
| Wastewater Refunding | FF&C Bonds | 10,390,000 | 10,050,000 | 420,000 |
| Berg Drive Extension to Cherry Lane | Notes Payable | 65,000 | 33,923 | 4,427 |
| Bel Air / Herzberg Heights | Notes Payable | 615,000 | 563,445 | 17,674 |
| North Madras Sewer Collection | Notes Payable | 183,705 | 118,624 | 8,922 |
| 2017 Refunding Police Station/City Hall | FF&C Bonds | 1,375,000 | 1,120,000 | 85,000 |
| 2021 Refunding USDA Police Station/City Hall | FF&C Bonds | 1,775,000 | 1,710,000 | 35,000 |
| J Street Flood Mitigation | Notes Payable | 2,233,420 | 2,233,420 | 51,739 |
| Willowbrook Pump Station | Notes Payable | 633,266 | 611,495 | 14,189 |
| Hess/Cleveland Sewer Projects | Notes Payable | 966,000 | 966,000 | 18,393 |
| Grizzly Road/WillowCreek Sewer | Notes Payable | 862,470 | 862,470 | 24,000 |
| SkyRidge Sewer | Notes Payable | 980,000 | 980,000 | 24,000 |
| 2015 Refunding-OBDD Heavy Air Hangar | FF&C Bonds | 1,087,371 | 724,914 | 55,157 |
| 2015 Refunding-J Street SPWF | FF&C Bonds | 805,230 | 536,820 | 40,845 |
| 2015 Refunding-OEDD North Y | FF&C Bonds | 124,200 | 82,800 | 6,300 |
| 2015 Refunding-OEDD North Y | FF&C Bonds | 53,199 | 35,466 | 2,699 |
| | | 24,943,861 | 23,606,362 | 978,344 |

The Debt Limit is 3% (.03) for General Obligation bonds after subtracting out water, sewer, storm sewers, hospitals, gas, power, lighting, or off-street motor vehicle parking facilities. The City does not have any General Obligation Bond Debt.

CAPITAL OUTLAY SUMMARY ALL FUNDS-FY2022-23

| General Fund-Police Dept | | Water Operations Fund | |
|--|------------------------|---|-------------------------|
| Description | Amount | Description | Amount |
| PD Radios | \$ 12,737.00 | CDBG Water Line Replacement | \$ 2,343,825.00 |
| Body Cameras | \$ 15,000.00 | | \$ 2,343,825.00 |
| Mobile Data Terminals | \$ 45,000.00 | | |
| | \$ 72,737.00 | | |
| General Fund-Non Departmental | | Wastewater Operations Fund | |
| Description | Amount | Description | Amount |
| Disadvantaged Services Center | \$ 2,150,000.00 | Equipment Purchases | \$ 131,000.00 |
| AC City Hall Council Chambers | \$ 30,000.00 | Sewer Improvement Econ Dev Initiative | \$ 85,000.00 |
| Police/City Hall Server | \$ 47,000.00 | US Hwy 97 Sewer Upgrade | \$ 40,000.00 |
| | \$ 2,227,000.00 | Mountain View Estates/Skyridge Sewer Ext. | \$ 980,000.00 |
| | | Culver Hwy Sewer Fairgrounds/Hall Rd | \$ 20,000.00 |
| | | SWWTP Odor Control | \$ 335,000.00 |
| | | Demers Pumpstation Upgrade | \$ 550,000.00 |
| | | | \$ 2,141,000.00 |
| Transportation Fund | | Airport Operations Fund | |
| Description | Amount | Description | Amount |
| Juniper Hills to Madras East Trail Project | \$ 60,000.00 | Airport Improvement | \$ 60,000.00 |
| South Y Sign | \$ 40,000.00 | Helipad | \$ 320,000.00 |
| J Street Bridge | \$ 3,400,000.00 | Airport Fiber-WiFi | \$ 150,000.00 |
| Safe Routes to School | \$ 700,000.00 | Airport Fencing | \$ 179,000.00 |
| MTEP Hall/Culver Hwy/J St | \$ 1,600,000.00 | Airport Fuel Storage | \$ 18,000.00 |
| | \$ 5,800,000.00 | Hangar Roof Repair | \$ 50,000.00 |
| | | | \$ 777,000.00 |
| Parks & Golf Course Fund | | ISF-Public Works Staff & Fleet Fund | |
| Description | Amount | Description | Amount |
| Cart Path - Willowbrook Subdivision | \$ 40,000.00 | Equipment Purchases-Public Works | \$ 100,000.00 |
| Willowbrook Park Irrigation | \$ 40,000.00 | | \$ 100,000.00 |
| Bean Park Refurbishing Equipment | \$ 225,000.00 | | |
| | \$ 305,000.00 | | |
| Improvement Fee Fund | | ALL FUNDS CAPITAL OUTLAY TOTAL | |
| Description | Amount | Description | Amount |
| Improvement Projects | \$ 470,000.00 | | \$ 14,236,562.00 |
| | \$ 470,000.00 | | |



SUMMARY OF CHANGES PRESENTED BETWEEN PROPOSED AND ADOPTED

| General Fund 101 | | |
|--------------------------------------|------------------|---|
| Approved Revenues | 7,734,676 | |
| Yr End Projection changes | 450,000 | Timing of Transfers out of ARPA \$\$ for J Street |
| Revised Total Revenues | 8,184,676 | |
| | | |
| Approved Expenditures | 7,734,676 | |
| Increase Transfers Out | 400,000 | |
| Increase Ending Fund Balance | 50,000 | |
| Revised Total Expenditures | 8,184,676 | |
| | | |
| Transportation Operations Fund 204 | | |
| Approved Revenues | 5,601,768 | |
| Yr End Projection changes | (454,000) | Decrease of Year-End Transfers |
| Increase Shared Revenues | 1,509,500 | OTIB Loan for J St-timing of project |
| Increase Revenue from Other Agencies | 1,565,500 | Jefferson County J St Bridge-timing of project |
| Increase Transfers In | 400,000 | Increase FY 22-23 Transfers |
| Revised Total Revenues | 8,622,768 | |
| | | |
| Approved Expenditures | 5,601,768 | |
| Increase Capital Outlay | 2,738,000 | J Street/Willow Creek Bridge-includes Contingency |
| Increase Special Payments | 75,000 | ODOT project |
| Increase Ending Fund Balance | 208,000 | timing of projects and revenue projections |
| Revised Total Expenditures | 8,622,768 | |
| | | |
| Community Cleanup Fund 205 | | |
| Approved Revenues | 64,928 | |
| Yr End Projection Changes | 15,000 | |
| Revised Total Revenues | 79,928 | |
| | | |
| Approved Expenditures | 64,928 | |
| Increase Ending Fund Balance | 15,000 | |
| Revised Total Expenditures | 79,928 | |

Parks and Golf Course Fund 206

| | | |
|------------------------------------|-------------------------|--|
| Approved Revenues | 2,167,437 | |
| Yr End Projection Changes | <u>(31,200)</u> | Increase M&S FY2021-22 |
| Revised Total Revenues | <u>2,136,237</u> | |
| Approved Expenditures | 2,167,437 | |
| Materials & Services - Golf Course | 6,200 | True-UP Cart Lease & Maint. For Pro Shop |
| Decrease Ending Fund Balance | <u>(37,400)</u> | Change from Carryover Beg. Fund Balance |
| Revised Total Expenditures | <u>2,136,237</u> | |

Tourism & Economic Development Fund 207

| | | |
|-----------------------------------|-------------------------|-----------------------------|
| Approved Revenues | 1,016,247 | |
| Increase Interfund Transfers In | <u>93,750</u> | ARPA Industrial Space Grant |
| Revised Total Revenues | <u>1,109,997</u> | |
| Approved Expenditures | 1,016,247 | |
| Increase Special Payments | <u>93,750</u> | ARPA Industrial Space Grant |
| Revised Total Expenditures | <u>1,109,997</u> | |

Wastewater Operations Fund 503

| | | |
|-----------------------------------|-------------------------|----------------------------|
| Approved Revenues | 7,812,694 | update |
| Yr End Projection Changes | <u>87,866</u> | |
| Revised Total Revenues | <u>7,900,560</u> | |
| Approved Expenditures | 7,812,694 | |
| Increase Materials & Services | 40,000 | WW MasterPlan |
| Increase Capital Outlay | 60,000 | Timing of Capital Projects |
| Increase Transfers Out | 15,000 | Debt Reserves |
| Decrease Ending Fund Balance | <u>(27,135)</u> | |
| Revised Total Expenditures | <u>7,900,560</u> | |

Airport Operations Fund 509

| | | |
|--------------------------|------------------|------|
| Approved Revenues | 2,654,545 | |
| Yr End Projection Change | (80,440) | Fuel |

| | | |
|-----------------------------------|-------------------------|---|
| Decrease Transfers In | (93,750) | moved to TED fund |
| Revised Total Revenues | <u>2,480,355</u> | |
| Approved Expenditures | 2,654,545 | |
| Decrease Fund Balance | (174,190) | Result of decreased revenues outlined above |
| Revised Total Expenditures | <u>2,480,355</u> | |

Community Development Fund 505

| | |
|-----------------------------------|-----------------------|
| Approved Revenues | 646,379 |
| Yr End Projection Change | <u>55,999</u> |
| Revised Total Revenues | <u>702,378</u> |
| Approved Expenditures | 646,379 |
| Increase Materials & Services | 15,000 |
| Increase Ending Fund Balance | <u>40,999</u> |
| Revised Total Expenditures | <u>702,378</u> |

Internal Services Central Services Fund 802

| | |
|-----------------------------------|-------------------------|
| Approved Revenues | 2,478,657 |
| Yr End Projection Change | <u>(10,269)</u> |
| Revised Total Revenues | <u>2,468,388</u> |
| Approved Expenditures | 2,478,657 |
| Decrease Ending Fund Balance | <u>(10,269)</u> |
| Revised Total Expenditures | <u>2,468,388</u> |

Personnel Svcs Bdgt Res. FY 21-22

Reflective of Year-End budget assumptions

Internal Services Public Works Staff & Fleet Fund 803

| | |
|-------------------------------|-------------------------|
| Approved Revenues | <u>3,361,130</u> |
| Revised Total Revenues | <u>3,361,130</u> |
| Approved Expenditures | 3,361,130 |
| Increase Capital Outlay | 10,000 |

Sweeper

| | |
|-----------------------------------|-------------------------|
| Decrease Ending Fund Balance | (10,000) |
| Revised Total Expenditures | <u>3,361,130</u> |

| | |
|------------------------------|--|
| Debt Reserve Fund 308 | |
|------------------------------|--|

| | |
|-------------------------------|----------------------|
| Approved Revenues | 64,728 |
| Yr End Projection Change | (27,866) |
| Increase Transfers In | 15,000 |
| Revised Total Revenues | <u>51,862</u> |

| | |
|--|----------------------|
| Approved Expenditures | 64,728 |
| Decrease Reserve for Future Expenditures | (12,866) |
| Revised Total Expenditures | <u>51,862</u> |

EMPLOYEE BENEFITS OVERVIEW

SUMMARY

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

The FY 2022-23 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 2022. 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 2022-23, the City is expecting an 8% increase in healthcare costs. The medical benefit is by far the largest component of the City’s health insurance expense. Vision insurance is not expected to increase on January 1, 2023. Dental (both Willamette and Delta) are anticipated to remain close to the current rates as well.

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

Madras Police Employee Association (union employees)

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

Non-Represented employees (all other employees)

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

PERSONNEL SALARY ADJUSTMENTS

Madras Police Employee Association (union employees)

The City negotiated a new contract with the Madras Police Association for the 2022-2025 periods (July 2022 through June 2025). The collective bargaining agreement (CBA) establishes the salary schedule, employee benefits, and working conditions for all covered association employees. The negotiated COLA for FY 2022-23 is 3.0%. A copy of the current CBA is available upon request.

City of Madras Employees (non-represented)

The FY 2022-23 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 3% cost of living adjustment (COLA) per the Consumer Price Index data for the western U.S. region.

Note: city council approved a COLA of 3.5% effective 2/25/2022.

| Current Positions | Wage Range | | |
|---|----------------------|----------------------|-----------------------|
| | Budget FY 2020-21 | Budget FY 2021-22 | Budget FY 2022-23 |
| Accounting Analyst | \$50,066 - \$69,372 | \$56,867 - \$77,949 | \$63,465 - \$87,082 |
| Accounting Technician | \$44,104 - \$61,111 | \$44,809 - \$62,088 | \$50,253 - \$68,953 |
| Airport Manager | na | na | tbd |
| Associate Planner | \$55,370 - \$76,721 | \$59,464 - \$82,394 | \$67,069 - \$92,026 |
| Chief of Police | \$90,976 - \$126,057 | \$92,432 - \$128,074 | \$104,096 - \$142,833 |
| City Recorder | \$52,286 - \$72,448 | \$53,122 - \$73,607 | \$59,582 - \$81,754 |
| Community Development Director | \$86,131 - \$119,343 | \$87,509 - \$121,253 | \$98,567 - \$135,246 |
| Customer Accounting Clerk | \$40,636 - \$56,306 | \$41,287 - \$57,207 | \$46,300 - \$63,529 |
| Facilities Maint./Mechanic | \$40,636 - \$56,306 | \$41,287 - \$57,207 | \$46,300 - \$63,529 |
| Finance Director | \$86,131 - \$119,343 | \$87,509 - \$121,253 | \$98,567 - \$135,246 |
| Golf Course Pro Shop Assoc. | \$36,070 - \$49,978 | \$36,647 - \$50,778 | \$41,093 - \$56,384 |
| Golf Course Supervisor | \$52,286 - \$72,448 | \$53,122 - \$73,607 | \$59,582 - \$81,754 |
| HR and Administrative Director | \$77,175 - \$106,934 | \$78,410 - \$108,645 | \$88,347 - \$121,223 |
| Maintenance Specialist | \$33,406 - \$46,287 | \$33,940 - \$47,028 | \$46,300 - \$63,529 |
| Office Manager – PD | \$51,833 - \$67,191 | \$52,870 - \$68,535 | \$57,135 - \$74,064 |
| Operations Manager | \$58,528 - \$81,097 | \$59,464 - \$82,394 | \$67,069 - \$92,026 |
| Parks and Open Space Specialist | \$40,636 - \$56,306 | \$41,287 - \$57,207 | \$46,300 - \$63,529 |
| Police Officer | \$52,716 - \$67,919 | \$53,770 - \$69,278 | \$58,108 - \$74,866 |
| Police Sergeant | \$67,280 - \$86,036 | \$68,625 - \$87,757 | \$74,161 - \$94,835 |
| Public Works Director | \$86,131 - \$119,343 | \$87,509 - \$121,253 | \$98,567 - \$135,246 |
| Public Works Office Coordinator | \$42,328 - \$58,650 | \$43,005 - \$59,588 | \$48,228 - \$66,175 |
| Street Utility & Building Maint. Specialist | \$40,636 - \$56,306 | \$41,287 - \$57,207 | \$46,300 - \$63,529 |
| Utilities Supervisor | \$55,370 - \$76,721 | \$56,256 - \$77,949 | \$63,465 - \$87,082 |
| WW Operator I | \$42,328 - \$58,650 | \$43,005 - \$59,588 | \$48,228 - \$66,175 |
| WW Operator II | \$47,973 - \$66,471 | \$48,740 - \$67,535 | \$54,665 - \$75,006 |
| WW Operator III | \$55,370 - \$76,721 | \$56,256 - \$77,949 | \$63,465 - \$87,082 |

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

City of Madras
2022-23 Budget Worksheet
CLOSED FUND
Internal Services - Fleet Fund
Revenues

| Description | 2019-20 Actuals | 2020-21 Actuals | 2021-2022 Adopted | Yr End Proj. | 2022-2023 | | |
|---|--------------------|--------------------|----------------------|--------------|-----------|----------|----------|
| | | | | | Proposed | Approved | Adopted |
| Beginning Fund Balance | | | | | | | |
| Beginning Fund Balance | 149,229 | 74,019 | - | | | | |
| Total Beginning Fund Balance | 149,229 | 74,019 | - | - | - | - | - |
| Charges for Services | | | | | | | |
| Miscellaneous Revenue | 1,050 | - | - | | | | |
| Insurance Proceeds | - | - | - | | | | |
| Airport | 6,416 | 3,511 | - | | | | |
| Parks and Golf Course - Parks Ops | 19,200 | 8,881 | - | | | | |
| Parks and Golf Course - Golf Ops | - | 9,500 | - | | | | |
| Police Department | - | - | - | | | | |
| Water Operations Fund | 20,341 | 9,190 | - | | | | |
| Wastewater Operations Fund | 135,042 | 52,560 | - | | | | |
| Transportation Operations Fund | 43,230 | 19,624 | - | | | | |
| Internal Services Central Services | - | - | - | | | | |
| Total Charges for Services | 225,280 | 103,265 | - | - | - | - | - |
| Use of Money & Property | | | | | | | |
| Interest on Investments | - | - | - | | | | |
| Sale of Assets | - | - | - | | | | |
| Total Use of Money & Property | - | - | - | - | - | - | - |
| Total Revenues | 374,508 | 177,285 | - | - | - | - | - |
| Materials & Services | | | | | | | |
| Auto Repairs - PD | - | - | - | | | | |
| Computer Unprogrammed | - | - | - | | | | |
| Contract Services Fleet | - | - | - | | | | |
| Utilities | 2,665 | 2,250 | - | | | | |
| Admin Services - Fleet | - | - | - | | | | |
| Equipment Repairs - PW | 108,921 | 62,304 | - | | | | |
| Shop Tools/Equipment Purchases - PW | 12,015 | 3,361 | - | | | | |
| Fuel - PW | 58,528 | 50,101 | - | | | | |
| Fuel - PD | - | - | - | | | | |
| Insurance & Surety Bonds- PW | 17,462 | 18,036 | - | | | | |
| Insurance & Surety Bonds- PD | - | - | - | | | | |
| Bank Service Fees | - | - | - | | | | |
| Tires - PW | 16,361 | 5,416 | - | | | | |
| Tires - PD | - | - | - | | | | |
| Insurance Claim Expense | - | - | - | | | | |
| Total Materials & Services | 215,953 | 141,467 | - | - | - | - | - |
| Capital Outlay | | | | | | | |
| Equipment Purchases - PW | 66,317 | 17,599 | - | | | | |
| Equipment Purchases - PD | - | - | - | | | | |
| Fleet Building Improvements | - | - | - | | | | |
| Equipment Lease PW | 18,219 | 18,219 | - | | | | |
| Total Capital Outlay | 84,536 | 35,818 | - | - | - | - | - |
| Operating Contingency | | | | | | | |
| Operating Contingency | - | - | - | | | | |
| Total Operating Contingency | - | - | - | - | - | - | - |
| Ending Fund Balance | | | | | | | |
| Ending Fund Balance | 74,019 | 0 | - | | | | |
| Total Ending Fund Balance | 74,019 | 0 | - | - | - | - | - |
| Total Expenditures | 374,508 | 177,285 | - | - | - | - | - |
| Total Internal Services Fleet Revenue | 374,508 | 177,285 | - | - | - | - | - |
| Total Internal Services Fleet Expendit | 374,508 | 177,285 | - | - | - | - | - |

City of Madras
2022-23 Budget Worksheet
CLOSED FUND
SDC Water Improvement Fund

| Description | 2019-20 Actuals | 2020-21 Actuals | 2021-2022 Adopted f'r End Pro | 2022-2023 | | |
|--|--------------------|--------------------|----------------------------------|-----------|----------|---------|
| | | | | Proposed | Approved | Adopted |
| Beginning Fund Balance | | | | | | |
| Beginning Fund Balance | 60,167 | - | - | - | | |
| Total Beginning Fund Balance | 60,167 | - | - | - | - | - |
| Use of Money & Property | | | | | | |
| Interest | - | | - | - | | |
| Total Use of Money & Property | - | - | - | - | - | - |
| Total Revenues | 60,167 | - | - | - | - | - |
| Interfund Transfers - Out | | | | | | |
| Water Operations Fund | - | - | - | | | |
| Transportation Operations Fund | 60,167 | - | - | - | | |
| Total Interfund Transfers-Out | 60,167 | - | - | - | - | - |
| Operating Contingency | | | | | | |
| Operating Contingency | - | - | - | - | | |
| Total Operating Contingency | - | - | - | - | - | - |
| Ending Fund Balance | | | | | | |
| Ending Fund Balance | - | - | - | - | - | - |
| Total Ending Fund Balance | - | - | - | - | - | - |
| Total Expenditures | 60,167 | - | - | - | - | - |
| Total SDC Water Improv. Revenue | 60,167 | - | - | - | - | - |
| Total SDC Water Imp. Expenditure | 60,167 | - | - | - | - | - |

City of Madras
2022-23 Budget Worksheet
CLOSED FUND
Industrial Site Fund

| Description | 2019-20 Actuals | 2020-21 Actuals | 2021-2022 Adopted | f'r End Pro | 2022-2023 | | |
|---|--------------------|--------------------|----------------------|-------------|-----------|----------|----------|
| | | | | | Proposed | Approved | Adopted |
| Beginning Fund Balance | | | | | | | |
| Beginning Fund Balance | 95,562 | - | | | | | |
| Prior Period Adjustment | - | - | - | - | | | |
| Total Beginning Fund Balance | 95,562 | - | - | - | - | - | - |
| Franchises & Leases | | | | | | | |
| Railroad Lease | 96 | - | | | | | |
| Total Franchises & Leases | 96 | - | - | - | - | - | - |
| Revenues/Other Agencies | | | | | | | |
| Grant -Industrial Readiness- IFA | - | - | - | - | | | |
| Total Revenues from Other Agencies | - | - | - | - | - | - | - |
| Use of Money and Property | | | | | | | |
| Interest on Investments | - | - | - | - | | | |
| Industrial Site Leases | 7,799 | - | | | | | |
| Total Use of Money & Property | 7,799 | - | - | - | - | - | - |
| Interfund Transfers - In | | | | | | | |
| Airport Ops | 5,000 | - | | | | | |
| Total Interfund Transfers - In | 5,000 | - | - | - | - | - | - |
| Total Revenues | 108,457 | - | - | - | - | - | - |
| Interfund Transfers - Out | | | | | | | |
| Transportation Operations | 108,457 | - | - | | | | |
| Total Interfund Transfers - Out | 108,457 | - | - | - | - | - | - |
| Operating Contingency | | | | | | | |
| Operating Contingency | - | - | - | - | | | |
| Total Operating Contingency | - | - | - | - | - | - | - |
| Ending Fund Balance | | | | | | | |
| Ending Fund Balance | - | - | - | - | | | |
| Total Ending Fund Balance | - | - | - | - | - | - | - |
| Total Expenditures | 108,457 | - | - | - | - | - | - |
| Total Ind. Site Revenues | 108,457 | - | - | - | - | - | - |
| Total Ind. Site Expenditures | 108,457 | - | - | - | - | - | - |

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.

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.