

**RESOLUTION NO. 13-2024**

**A RESOLUTION ADOPTING THE 2024-2025 BUDGET, MAKING APPROPRIATIONS, IMPOSING THE TAX, AND CATEGORIZING THE TAX IN ACCORDANCE WITH ORS 294.456.**

**RESOLUTION ADOPTING THE BUDGET**

**BE IT RESOLVED** that the common Council of the City of Madras hereby adopts the budget for fiscal year 2024-2025 in the total amount of \$38,349,241. This budget is now on file at 125 SW E Street in Madras, Oregon.

**RESOLUTION MAKING APPROPRIATIONS**

**BE IT FURTHER RESOLVED** that the amounts shown below are hereby appropriated for for the fiscal year beginning July 1, 2024, and for the purposes:

**General Fund**

<b>2024-2025 Adopted Budget</b>
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Administration:

Personnel Services	\$ 610,196	
Materials & Services	276,800	
Subtotal Administration		<u>886,996</u>

Community Development:

Personnel Services	385,346	
Materials & Services	144,760	
Subtotal Community Development		<u>530,106</u>

Parks:

Personnel Services	166,604	
Materials & Services	426,552	
Capital Outlay	-	
Subtotal Parks		<u>593,156</u>

Police Department:

Personnel Services	2,473,019	
Materials & Services	637,903	
Capital Outlay	94,925	
Subtotal Non-Departmental		<u>3,205,847</u>

Finance:

Personnel Services	\$ 562,533	
Materials & Services	86,364	
Subtotal Police Department		<u>648,897</u>

Non-Departmental:

Materials & Services	68,500
Capital Outlay	51,000
Special Payments	330,000
Interfund Transfers	595,000
Debt Service	208,000
Operating Contingency	<u>363,000</u>

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Subtotal Non-Departmental	1,615,500
Total General Fund Appropriation	\$ 7,480,502
<b><u>Tourism/Economic Development Fund</u></b>	
Materials & Services	499,800
Special Payments	5,500
Interfund Transfers	58,500
Operating Contingency	-
Total Tourism/Economic Development Fund Appropriation	\$ 563,800
<b><u>Transportation Operations Fund</u></b>	
Personnel	281,045
Materials & Services	1,415,357
Capital Outlay	1,375,000
Debt Service	201,119
Interfund Transfers	131,055
Operating Contingency	150,000
Total Transportation Operations Fund Appropriation	\$ 3,553,577

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**SDC Street Improvement fund**

Interfund Transfers	960,810
Operating Contingency	150,000
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Total SDC Street Improvement Fund Appropriation	<b>\$ 1,110,810</b>

**SDC Storm Water Improvement Fund**

Interfund Transfers	43,777
Operating Contingency	50,000
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Total SDC Storm Water Improvement Fund Appropriation	<b>\$ 93,777</b>

**Improvement Fee Fund**

Interfund Transfers	70,000
Capital Outlay	320,000
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Total Improvement Fee Fund Appropriation	<b>\$ 390,000</b>

**Golf Course Fund**

Personnel	266,272
Materials & Services	821,045
Capital Outlay	50,000
Contingency	75,000
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Total Golf Course Fund Appropriation	<b>\$ 1,212,317</b>

**SDC Park Improvement Fund**

Capital Outlay	1,755,000
Interfund Transfers	-
Operating Contingency	33,508
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Total SDC Park Improvement Fund Appropriation	<b>\$ 1,788,508</b>

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**Water Operations Fund**

Personnel	216,758
Materials & Services	752,789
Debt Service	9,600
Operating Contingency	75,000
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Total Water Operations Fund Appropriation	\$ 1,054,147

**Wastewater Operations Fund**

Personnel	658,725
Materials & Services	1,740,177
Capital Outlay	3,250,000
Interfund Transfers	1,075,000
Debt Service	801,152
Operating Contingency	250,000
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Total Wastewater Operations Fund Appropriation	\$ 7,775,054

**SDC Wastewater Improvement Fund**

Interfund Transfers	186,747
Operating Contingency	200,000
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Total SDC Wastewater Improvement Fund Appropriation	\$ 386,747

**Airport Operations Fund**

Personnel Services	305,020
Materials & Services	1,108,234
Capital Outlay	587,000
Interfund Transfers	-
Debt Service	87,445
Operating Contingency	125,000
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Total Airport Operations Fund Appropriation	\$ 2,212,699

**Airport Construction Fund**

Interfund Transfers	-
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Total Airport Construction Fund Appropriation	\$ -

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**Internal Services Information Technology Fund**

Materials & Services		213,808
Operating Contingency		30,000
Total Internal Services Information Technology Fund Appropriation		<u>243,808</u>

**Community Clean Up Fund**

Materials & Services		143,700
Operating Contingency		51,000
Total Community Cleanup Fund Appropriation	\$	<u>194,700</u>

**Internal Services Public Works Staff & Fund**

Public Works Staff:		
Personnel Services	336,034	
Materials & Services	<u>105,884</u>	
Subtotal PW Staff		\$ 441,918
Fleet:		
Materials & Services	192,803	
Capital Outlay	<u>682,000</u>	
Subtotal Fleet		\$ 874,803
Non-Departmental:		
Operating Contingency	<u>75,000</u>	
Subtotal Fleet		\$ 75,000
Total Internal Services Public Works Staff & Fleet Fund Appropriation		<u>\$ 1,391,721</u>

**Debt Service Fund**

Materials & Services		-
Debt Service		<u>248,200</u>
Total Debt Service Fund Appropriation		<u>\$ 248,200</u>

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**Pension Stabilization Fund**

Special Payments	375,000
Total Pension Stabilization Fund Appropriation	\$ 375,000
<b><u>Total Appropriation, All Funds</u></b>	<b>\$ 30,075,366</b>
<i>Total Unappropriated Amounts and Reserve for Future Expenditure, All Funds</i>	<i>\$ 8,273,875</i>
<b>TOTAL ADOPTED BUDGET</b>	<b>\$ 38,349,241</b>

*Percentage of Unappropriated and Reserves to total appropriations*

27.51%
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**SUMMARY OF BUDGET CATEGORIES**

	2024-2025 Adopted Budget
Personnel Services	4,672,149
Materials & Services	5,327,907
Capital Outlay	6,159,925
Debt Service	1,555,516
Interfund Transfers	4,674,834
Special Payments	710,500
Operating Contingency	1,627,508
Total Appropriation	24,728,339

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RESOLUTION IMPOSING THE TAX

BE IT FURTHER RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for the tax year 2024-2025:

- 1) At the rate of \$4.1262 per \$1,000 of assessed value for permanent rate tax

BE IT FURTHER RESOLVED in addition to imposing tax, the Common Council of the City of Madras supports special assessments, fees, and charges that are allowed to be assessed per notice of property tax to the assessor under ORS 454.225 and ORS 224.400, section IV of form LB-50.

RESOLUTION CATEGORIZING THE TAX

BE IT FURTHER RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Subject to the General Government Limitation

Permanent Rate Tax: \$4.1262 per \$1,000


Excluded from Limitation

*Not applicable*

This resolution shall become effective on July 1, 2024.

ADOPTED by the Common Council of the City of Madras, the above resolution statements were approved and declared adopted on this 25th day of June, 2024.

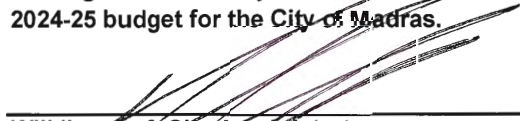
Ayes: 4  
Nays: 0  
Abstentions: 0  
Absent: 2  
Vacancies: 0

  
Mike Lepin, Mayor

ATTEST:

  
Keli Pollock, City Recorder

I certify that a public hearing was held before the Budget Committee meeting on April 24, 2024, and a public hearing before the City Council was held on June 25, 2024 giving citizens an opportunity to comment on the 2024-25 budget for the City of Madras.

  
Will Ibershof, City Administrator