Annual Budget

2015-2016

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

THE CITY OF MADRAS

EST. 1910

2015-2016 Budget Committee Members and Calendar

Budget Committee

Royce Embanks	Jim Leach
Tom Brown	Richard Ladeby
Bill Montgomery	Chuck Schmidt
Doeshia Jacobs	

City Staff

Gus Burril	City Administrator
Brandie McNamee	Finance Director
Tanner Stanfill	Police Chief
Jeff Hurd	Public Works Director
Nick Snead	Community Development Director
Karen Coleman	City Recorder
Jeremy Green	City Attorney

April 9 Thursday 5:30pm	First Budget Committee Meeting – CITY ONLY Election of Officers Public Hearing for Use of State Revenue Sharing Public Input/Community Requests
April 16 Thursday 6:30pm	Second Budget Committee Meeting – CITY ONLY
April 23 Thursday 5:30pm	Third Budget Committee Meeting (If Needed) – CITY ONLY
June 9th Tuesday 7:00pm	Council Meeting - Budget Hearing Public Hearing Use of State Revenue Sharing - ORS 221.770(C) Adopt Budget, Levy Taxes and Make Appropriations Adopt 2015-16 Fee Schedule

THE CITY OF MADRAS

EST. 1910

125 S.W. "E" Street, Madras, OR 97741

April 9, 2015 **5:30 pm**

First Meeting of the City of Madras
2015-2016 Budget Committee

Agenda

I Call to Order

II Election of Officers
- A. Chairman
- B. Vice-Chairman (Optional)
- C. Secretary

III Community Request for Funding *(provided electronically with budget packets)*

IV Budget Message and Presentation

V Public Hearing - State Revenue Sharing [ORS 221.770(b)]

Steps:

1. *Open public hearing*
2. *Clarification to proposed use of funds*
3. *Any public comments*
4. *Close public hearing*
5. *Deliberate*
6. *Ask for motion to accept State Revenue Funds*

VI Review of Budget by Fund

VII Consider Approval of Budget

VIII Consider Levy of Tax Amount or Rate

IX Additional Discussion

X Adjourn

**Note: Budget Committee agenda will resume on April 16, 2015 at 6:30 p.m.*

THE CITY OF MADRAS

EST. 1910

125 S.W. "E" Street, Madras, OR 97741

April 16, 2015 **6:30 pm**

Second Meeting of the City of Madras
2015-2016 Budget Committee

Agenda

I Call to Order

III Community Request Discussion and Approval

VI Review of Budget by Fund (Starting at Fund left off from April 9th meeting)

VII Consider Approval of Budget

VIII Consider Levy of Tax Amount or Rate - Motion Carried
   a. Levy amount is $4.1262 per $1,000 assessed value.

IX Additional Discussion

X Adjourn

**Note: Budget Committee agenda will resume on April 23, 2015 at 5:30 p.m. (if needed)*

Madras City Hall, 125 SW "E" Street, Madras, OR 97741. Tel. (541) 475-2344 Fax (541)475-7061

BUDGET MESSAGE
FISCAL YEAR 2015-16

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 explains major fund trends, status of the City's finances, and how the proposed budget aligns with the City's Mission, Goals and Annual Strategic Implementation Plan.

PROCESS

In Oregon, a budget is developed in three phases: 1) Proposed; 2) Approved; and 3) Adopted. The Budget Officer presents a "Proposed" budget to the Budget Committee. After taking public and staff input, the Budget Committee will vote for an "Approved" budget. The Approved budget must also be balanced. Therefore, if the Budget Committee makes changes in revenue assumptions, it will need to make a corresponding change in expenditures. Next, the Approved budget will be presented to the City Council for a public hearing review and then adopted by June 30, 2015. This is called the "Adopted" budget. The City then operates pursuant to the Adopted budget for the period of July 1, 2015 through June 30, 2016. A budget is a plan based on estimates with appropriations to authorize expenditures. A budget may be changed during the fiscal year by the City Council via a supplemental budget or a resolution depending on the nature of the change.

BUDGET DEVELOPMENT ASSUMPTIONS

The budget is developed with the assumption that the Budget Committee and City Council plan to continue all the services provided as listed below. City staff is also expected to propose efficiencies and evaluate funding streams to ensure continuation of these services and use good judgment in finding more efficient or more effective approaches to service implementation.

- Police Department – Public Safety
- Public Works Department – Sewer, Water, Streets, Parks, Trails, Golf Course, Industrial Park, Airport

- Community Development Department- Planning, Building, Urban Renewal, Code Enforcement
- Central Services Department – Administrative and Financial Services for all City Functions

MISSION, GOALS, & ANNUAL STRATEGIC IMPLEMENTATION PLAN

Mission Statement (adopted February 2013):

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

CITY GOALS:

- Strategic economic development
- Financial sustainability and responsible use of City resources
- A safe, healthy, and environmentally responsible community
- Effective relationships with local, state, and federal partners
- Employee development and supportive work environment
- Responsive and effective leadership
- An infrastructure that prepares for tomorrow
- Customer satisfaction

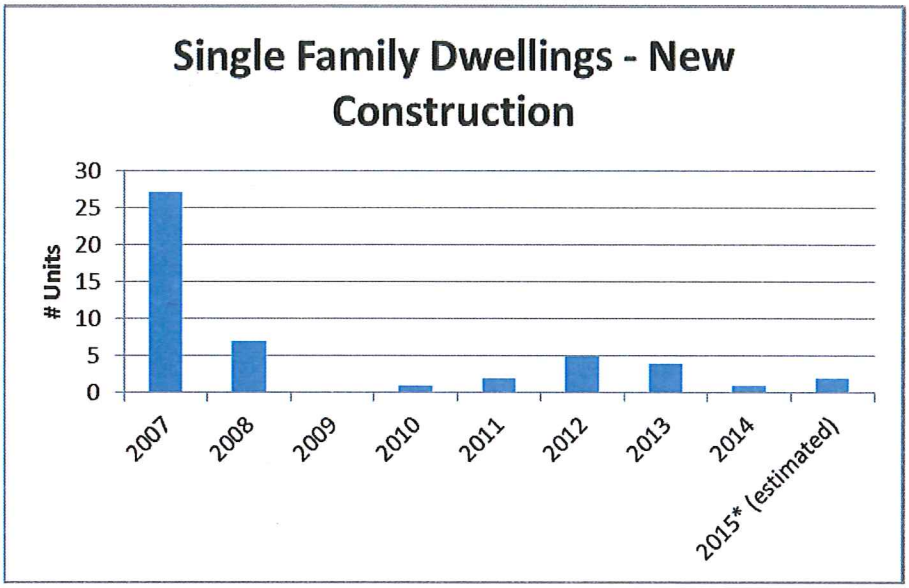
The City Administrator developed a strategic implementation plan with the Department Head team and presented it to the City Council for review and comment in February 2014. This budget has been developed in conjunction with that plan to work towards accomplishing the mission and goals of the City. Some of the major guiding documents to help propose the objectives are: City ordinances, resolutions, Comprehensive Plan, Transportation System Plan, Airport Layout Plan, Urban Revitalization Action Plan, Parks and Open Space Master plan, capital improvement plans, financial analysis reports and other detailed reports. Resources are needed to accomplish the goals and objectives. The City continues to strategically acquire grants, outside agency funding, and to implement projects that move the City forward in accomplishing the goals set by the City Council.

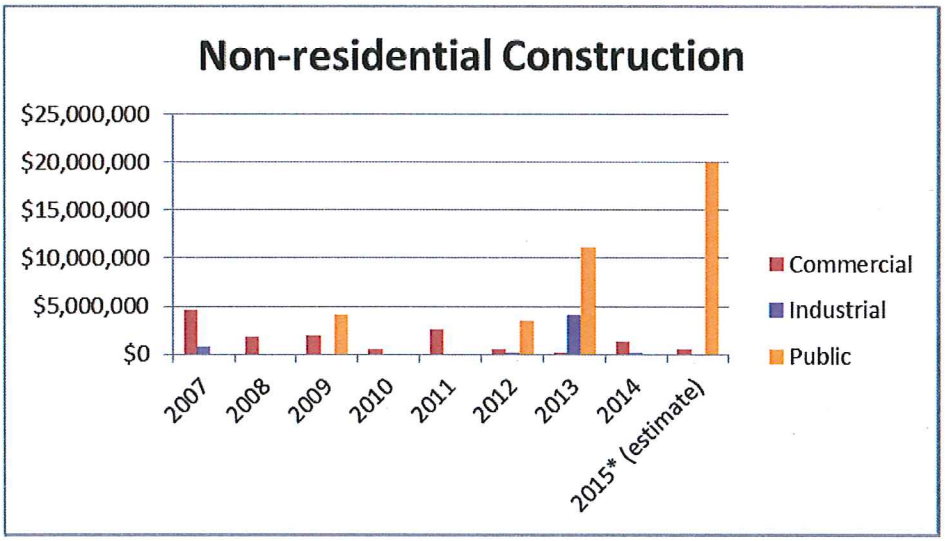
ECONOMIC OUTLOOK

Property Taxes & Residential Property Values: The Jefferson County Tax Assessor has provided guidance of an upward trend of property tax values. The fiscal year (FY) 2015-16 property tax revenue estimate of $1,195,000 is budgeted to increase by 4.82% from the FY 2014-15 projected revenue of $1,140,000. The February 2015 Beacon Report (formerly the Bratton Appraisal Group, LLC) showed the value of a single family residence in Jefferson County increasing to a median price of $115,000 (4th Quarter 2014) vs. $100,000 one year prior. The

Tax Assessor's office reports the utility roll value is provided to the counties by the Oregon Department of Revenue in July each year. This last year indicated a decline in utility values by $2.5 million from the prior year. To what degree it will change in the coming year is a best guess for the Assessor's Office and makes projections of property taxes difficult to be exact. For this reason the budget has been prepared to estimate 97% of the Assessor's projection of property taxes for the City of Madras in FY 2015-16.

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





Hospital & Courthouse Construction: There are two large scaled agency buildings proposed for construction during the FY 2015-16 year. The first is the Jefferson County Courthouse which is approximately a 33,000 square foot facility to be built adjacent to the City Hall/Police Station. The second facility is the St. Charles Hospital – Madras renovation and expansion. The hospital work is estimated to cost $15 million including design and construction costs.

Airport/Industrial Park: The City of Madras is in discussions with tenants over new development opportunities at the Airport. The City's airport fuel sales have been strong over the past two fiscal years pointing to increased aeronautical activity. The Connect Oregon V & FAA grant funded projects to rehabilitate the runway 16-34, replace the old fuel tanks, and to improve taxiway apron area are expected to be complete by summer 2015. The Air Museum opened operations in August 2015 and is increasing tourism to the community.

STRATEGIC FUNDING EFFORTS TO MOVE THE CITY FORWARD

Resources are needed to implement the City's goals and objectives. The following collaborative funding efforts are part of the City's plan this coming year with some project funding through other agencies such as the Oregon Department of Transportation (ODOT).

- ***US 97 & J Street – Phase 1 Construction (ODOT Funded)***
  - Realignment of US 97 onto South Adams Drive – $4,500,000 Construction Estimate
  - Construction Start – February 2015
  - Construction Completion (Estimate) – October 2015

- ***Transportation System Plan Update***
  - Update Traffic Counts, South 97/26 Highway Corridor Analysis, Road Network Planning – Estimate $220,000 (Estimate)
    - ODOT Funding – $175,000
    - City Match - $45,000 ($15k FY 2014-15, $30k FY 2015-16)
    - Estimated start date – April 2015
    - Estimated completion date – February 2016

- ***Urban Growth Boundary Expansion – Industrial Land Needs Analysis: Phase 2 (City Funded)***
  - Consultant Services - $20,000 (Estimate)

- ***Wastewater Master Plan Update***
  - Consultant Services - $204,665
    - City Funds – $184,665
    - Business Oregon (Infrastructure Finance Authority) Grant - $20,000
    - Start date – December 2014
    - Estimated completion date – March 2016

- ***Industrial Site Readiness Plan***
  - Consultant Services - $52,830
    - City Funds – $7,924

- Business Oregon (Infrastructure Finance Authority) Grant - $44,906
- Start date – December 2014
- Estimated completion date – July 2015

SUMMARY OUTLOOK FOR MAJOR FUNDS:

The Proposed Fiscal Year (FY) 2015-16 Budget is balanced and maintains all essential service levels. The Proposed Budget includes the following significant items to be further discussed during the Budget Committee hearings.

- **Property tax revenue for FY 2015-16** is estimated to increase 4.82% ($1,195,000) compared to FY 2014-15 forecasted revenues ($1,140,000), and up 12.84% from those collected in FY 2013-14 ($1,058,975).

- **Police Department**: The department has undergone some leadership and team member changes over this last year with long time Officer Manager, Judy Throop, and Police Chief, Tom Adams retiring. A succession plan was implemented with training and appointment of Assistant Police Chief, Tanner Stanfill, to Police Chief in January 2015. A new police officer position was opened in July 2014 due to improving budget conditions (history – 2 positions closed in July 2013 due to recession impacts). With the succession plan complete, there was not a need to rehire an Assistant Police of Chief. Through discussions between the Police Chief and City Administrator, the replacement position most needed was a second Sergeant position to be opened since the current Sergeant position is contracted out through the District Attorney Investigator position. This budget reflects a total of an 11 person department (1 Police Chief, 1 Officer Manager, 2 Sergeants, 1 Detective, 5 Patrol Officers, and 1 School Resource Officer).

- **Financial sustainability and responsible use of City resources -** Water and Wastewater (sewer) Funds

  - The rate adjustments listed below are being proposed per the following financial advisor reports: 1) Sewer - Financial Advisor Report, Jan. 29, 2013 (GEL Oregon), 2) Water - Economic and Financial Analysis Report, September 2005.

    - 4.5% rate increase in water user rate

    - 7.0% rate increase in sewer user rate

- **Personnel Changes:**

  - Add 1 full time employee – 1 Administrative Assistant (60% Public Works, 40% Community Development); this position was filled through a temporary services firm. Demand for the position is full time and needs to be transited to a direct hire position by the City.

- Cost of Living Adjustment (COLA) – 3.0%

  - History: 0% COLA for all employees in FY 2013-14 and the majority of employees had a 0% performance merit increase in FY 2013-14 due to recession impacts; 2% COLA for FY 2014-15. The average COLA for the last three years is 1.67%. This is very close to the three-year average Consumer Price Index for the western U.S. The 3% COLA has been agreed to also with the Police Association's contract agreement with the City of Madras.

  - Per the City's governance policies, a Bi-Annual Salary Survey Report is performed 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 the recommendations prepared by a third party salary consultant. Performance merit increases are recommended by each supervisor at time of annual performance review and as permitted by the salary range determined by the City's salary consultant, and ultimately as permitted by the adopted budget.

- **Major Fund Dynamics**:

  - **General Fund**:

Beg. Cash FY 2015-16 (estimate)	$720,090
End Cash FY 2015-16 (est. w/contingency)	$545,188

Influencing Factors: Increased staffing and dispatch costs; two vehicles are proposed for purchase which typically only one is purchased in a given year; revenues are conservatively estimated; the department has a history of not spending all their material and service appropriations for additional year-end savings.

Proposed Action: Monitor revenues and expenses closely for FY 2014-15 year-end and make cost cutting adjustments if property tax revenue projections miss; adjust revenues for contracts with Jefferson County District Attorney's Office and Jefferson County 509J School District to keep pace with rising personnel costs; pursue grant opportunities.

  - **Transportation Operations Fund:**

Beg. Cash FY 2015-16 (estimate)	$183,190
End Cash FY 2015-16 (est. w/contingency)	$127,490

Influencing Factors: Annual debt payment assistance to SDC Street Improvement Fund & increasing street improvement needs.

Proposed Action: Manage expenses to available resources; continue to support debt service payments when necessary; utilize the SDC Street

Reimbursement Fund for backup assistance for debt service; seek grant opportunities wherever possible to maintain and improve streets; consider implementing recommendations from the Madras Citizen Task Force on Transportation Funding to address the shortfall in street funding.

- **Water Operations Fund:**

Beg. Cash FY 2014-15 (estimate)	$133,061
End Cash (FY 2014-15 est. w/contingency)	$133,553

Influencing Factors: Increasing bulk water purchase costs from DVWD; water consumption by each system user and number of active accounts.

Proposed Action: Follow the Financial Advisor Report outlining a 4.5% increase in rates for FY 2015-16; monitor revenues and cost assumptions and manage accordingly; plan to perform a new water rate study in FY 2015-16.

- **Industrial Site Fund:**

Beg. Cash FY 2014-15 (estimate)	$81,267
End Cash FY 2014-15 (est. w/contingency)	$63,957

Influencing Factors: Revenue has decreased due to a lease/acquisition being completed for a property sale in 2013; insurance costs have increased dramatically over the last three years due to guidance from the City's Insurance Agent of Record to carry rail liability insurance being the land owner under the main rail spur improvements located within the Industrial Park; ownership of the actual main rail spur leads has been clarified to be Union Pacific through an investigation and confirmation process in the fall of 2014. Other minor sub-spurs in the Industrial Park are owned by: 1) Albina Asphalt, 2) Keith Manufacturing, and 3) Wilbur Ellis (planning to transfer rail improvements to Wilbur Ellis in spring 2015).

Proposed Action: Maintain rail liability insurance as recommended by the City's Insurance Agent of Record; monitor revenues and cost assumptions and manage accordingly.

- **Airport Operations Fund:**

Beg. Cash FY 2015-16 (estimate)	$64,770
End Cash FY 2015-16 (est. w/contingency)	$44,922

Influencing Factors: Large capital improvement spending in FY 2014-15; major window repairs to the North WWII Hangar; variableness in fuel sales with new airport tenants; additional repairs and maintenance costs

with the additional responsibility for the Airport Rescue Fire Fighting Vehicle and an expanded airport.

Proposed Action: Look for opportunities to increase Airport revenues through additional ground leases and encouraging aeronautical businesses to operate from the airport; follow FAA grant assurances for use of airport property.

PERSONNEL

City staff levels are still well below fiscal year 2011 numbers. This budget proposal seeks to convert one temporary hire position to a full-time, direct hire in the position of administrative assistant for the Public Works and Community Development Departments. This position will assist with committee meetings and public hearings including agenda preparation and minutes. The position will also provide support in new development permitting, customer service, grant writing, and project delivery.

Workforce History & Proposed Staffing:

Table 3: Workforce History (full-time employees)

Department	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Police	12	11/12	12	10	11	11
Public Works	15	13	12	11.9	11.48	11.75**
Community Development	1.5	1.5	1.5	1	1	1.4*
Central Services	5.5	5.5	5.85	5.1	6.52	6.85**
Total Personnel	34	31/32	31.35	28	30	31

Note: the "personnel" numbers do not include seasonal public works employees hired through temporary service firms or the reserve police officers.

**Community Development and Public Works are cost sharing the Administrative Assistant position (40%/60% respectively).*

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

THE CITY OF MADRAS

EST. 1910

FINANCIAL SUMMARIES
FISCAL YEAR 2015-2016

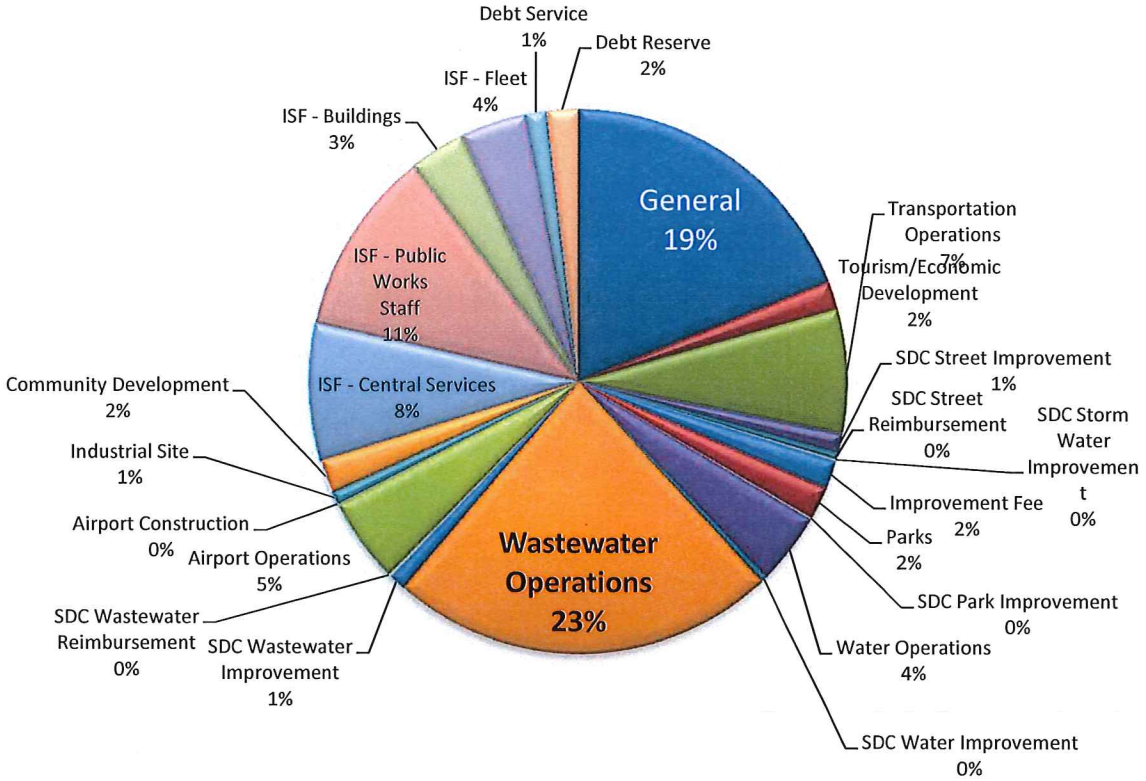
The Budget worksheets this year were prepared accordingly to budget law standards. Some category areas may appear differently than in prior years, however it is noted these adjustments were made to comply with budget law.

Areas to highlight as significant within the budget include:

- **Debt**: Largest obligation and liability for the City.
- **Personnel Services**: Largest individual expenditure category within the budget. The increase in this line item is driven by increased employee benefit costs and staff longevity.
- **Insurance**: Insurance costs continue to be the highest increasing line item within the budget that the City has very little control over mitigating.

Please refer to the following pages within this summary section in order to get a kick start to understanding the major financial.

Total Resources			
Fund Number	**Fund Description**	**Amount**	**Percent of Total**
101	General	2,888,935	19.01%
207	Tourism/Economic Development	256,074	1.69%
204	Transportation Operations	1,123,190	7.39%
401	SDC Street Improvement	177,686	1.17%
408	SDC Street Reimbursement	57,022	0.38%
406	SDC Storm Water Improvement	(19,603)	-0.13%
409	Improvement Fee	255,547	1.68%
206	Parks	293,272	1.93%
402	SDC Park Improvement	17,648	0.12%
502	Water Operations	658,161	4.33%
405	SDC Water Improvement	50,521	0.33%
503	Wastewater Operations	3,539,312	23.30%
403	SDC Wastewater Improvement	151,798	1.00%
407	SDC Wastewater Reimbursement	22,003	0.14%
509	Airport Operations	769,871	5.07%
404	Airport Construction	8,541	0.06%
504	Industrial Site	113,797	0.75%
505	Community Development	304,506	2.00%
802	ISF - Central Services	1,241,808	8.17%
803	ISF - Public Works Staff	1,685,754	11.10%
804	ISF - Buildings	516,787	3.40%
805	ISF - Fleet	605,918	3.99%
306	Debt Service	185,315	1.22%
308	Debt Reserve	289,336	1.90%
	Total Resources Available	**15,193,197**	

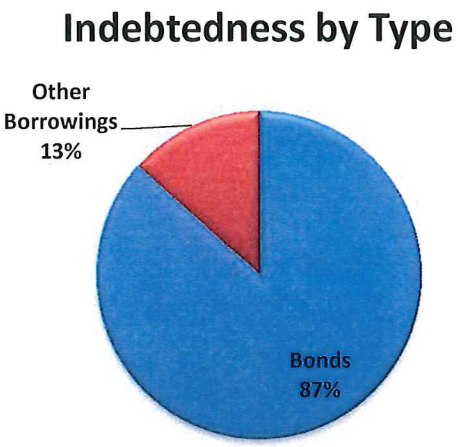


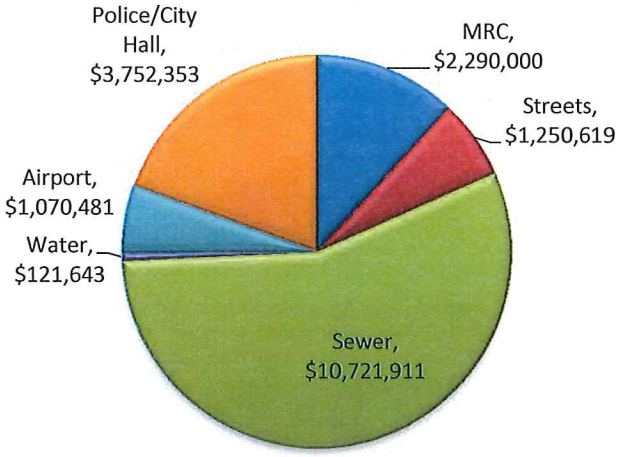
Total Expenditures (less contingency and ending cash)			
Fund Number	**Fund Description**	**Amount**	**Percent of Total**
101	General	2,343,747	15.43%
207	Tourism/Economic Development	168,807	1.11%
204	Transportation Operations	995,700	6.55%
401	SDC Street Improvement	175,300	1.15%
408	SDC Street Reimbursement	7,510	0.05%
406	SDC Storm Water Improvement	0	0.00%
409	Improvement Fee	10	0.00%
206	Parks	239,700	1.58%
402	SDC Park Improvement	5,000	0.03%
502	Water Operations	524,608	3.45%
405	SDC Water Improvement	25,000	0.16%
503	Wastewater Operations	2,809,144	18.49%
403	SDC Wastewater Improvement	133,460	0.88%
407	SDC Wastewater Reimbursement	20	0.00%
509	Airport Operations	724,949	4.77%
404	Airport Construction	8,541	0.06%
504	Industrial Site	49,840	0.33%
505	Community Development	293,928	1.93%
802	ISF - Central Services	1,062,558	6.99%
803	ISF - Public Works Staff	1,485,197	9.78%
804	ISF - Buildings	469,680	3.09%
805	ISF - Fleet	446,500	2.94%
306	Debt Service	185,315	1.22%
308	Debt Reserve	289,268	1.90%
	Total Expenditure	**12,443,782**	
	Total Contingency	1,135,763	
	Total Ending Cash	1,613,653	
	Grand Total Expenditure	**15,193,197**	
	Total Resources Available	15,193,197	
	Balance Check	**$ (0.00)**	

City of Madras
Statement of Indebtedness

Long Term Debt - Year 2015-2016

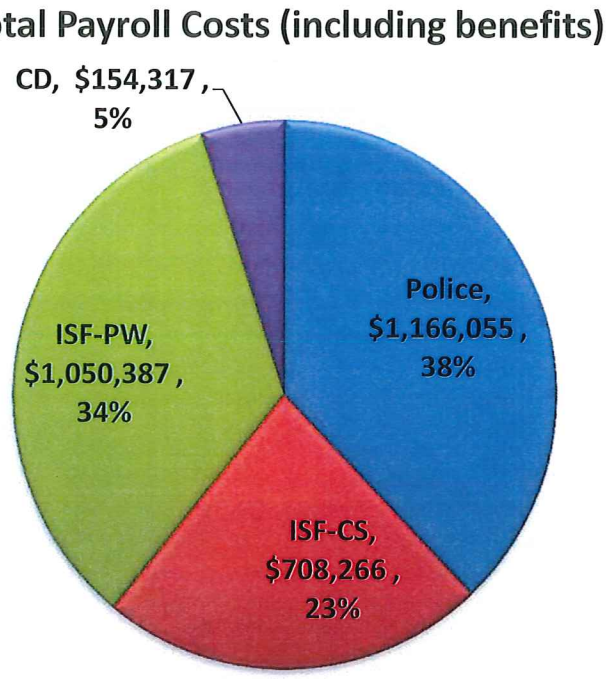
Type	Project	Balance as of July 1, 2015	Principal Payment this Year
Other Bonds:			
1996 Revenue Bonds - USDA	T-Hangars	88,770	5,537
Series 2011B	New City Hall/Police Station	1,610,000	50,000
Series 2012B	Madras Redevelopment Commission	2,290,000	105,000
Series 2013B	Wastewater Operations	10,495,000	40,000
2013 Revenue Bond - USDA	New City Hall/Police Station	2,142,353	30,182
	Subtotal Other Bonds	16,626,123	230,719
Other Borrowings:			
OECCD-SPWF -2009	Heavy Aircraft Maintenance Facility	981,711	27,469
SPWF - 2005	J Street Project	788,601	30,557
SPWF - 2004	North Y Project	173,776	7,368
DEQ - SRF R62371	North Madras Collector Sewer	174,778	7,389
Jefferson County	J Street Project	400,513	94,528
Jefferson County	Berg Drive Extension	61,505	3,600
	Sutbotal Other Borrowings	2,580,884	170,911
Total Long Term Debt		19,207,007	401,629

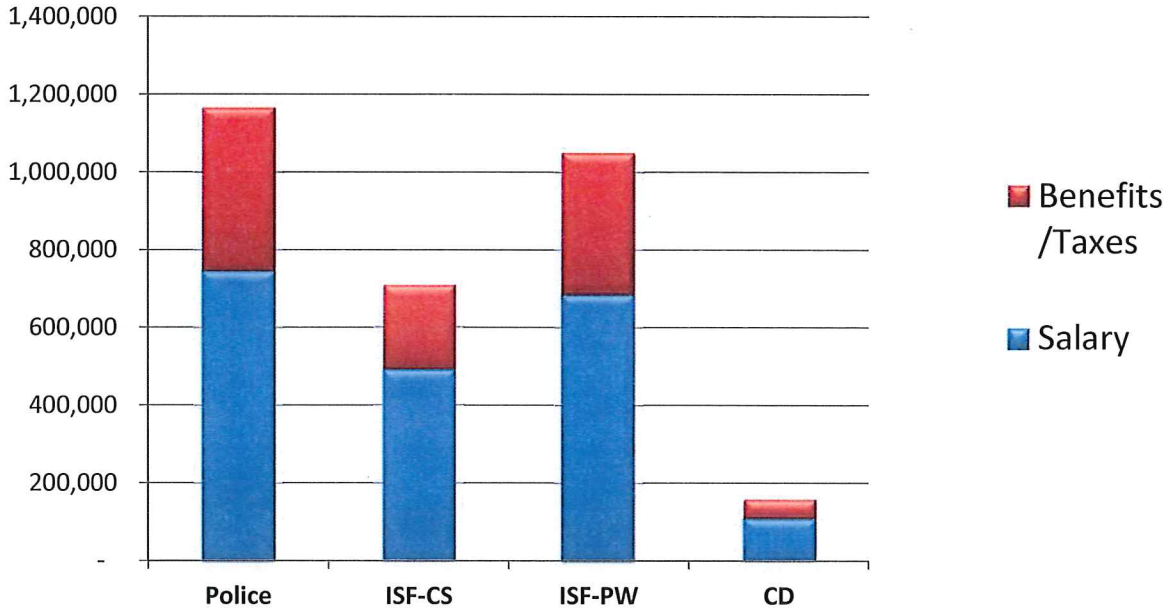




Payroll and Benefits Budget Worksheet
Fiscal Year 2015-16

FTE's	Dept	Employee Position
1	Administration	City Administrator
1	Administration	City Recorder
0.05	Administration	Municipal Judge
1	Administration	Accounting Analyst
0.85	Admin/PW	Customer Accounting Clerk
1	Administration	HR and Administrative Coordinator
1	Administration	Finance Director
1	Administration	Accounting Technician
6.9		
1	Comm Dev	Community Develop Director
0.4	Comm Dev	Administrative Assistant to PW & CD
1.4		
1	Public Works	Utilities Supervisor
1	Public Works	Parks & Open Space Specialist
1	Public Works	Parks & Open Space Supervisor
1	Public Works	Streets/Fleet Supervisor
1	Public Works	Utility Worker I/Mechanic
1	Public Works	Street Maintentance & Construction Operator
1	Public Works	Public Works Director
1	Public Works	Wastewater Operator I
1	Public Works	Wastewater Operator I
1	Public Works	Wastewater Operator I
1	Public Works	Wastewater Operator III
0.6	Admin/PW	Administrative Assistant to PW & CD
0.15	Administration	Customer Accounting Clerk
11.75		
1	Police	Police Chief
1	Police	Patrol Officer/Safety Resource Officer
1	Police	Patrol Officer
1	Police	Patrol Officer
1	Police	Patrol Officer
1	Police	Patrol Officer
1	Police	Patrol Officer
1	Police	Patrol Officer/Detective
1	Police	Sergeant/Detective
1	Police	Sergeant
1	Police	Office Manager
11		
31.05	**TOTAL POSITIONS**	



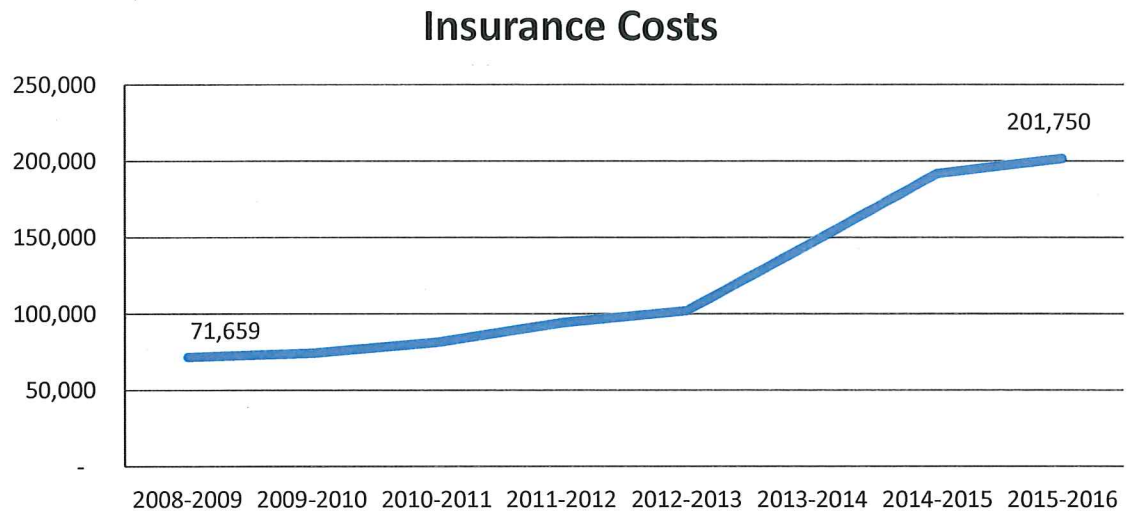


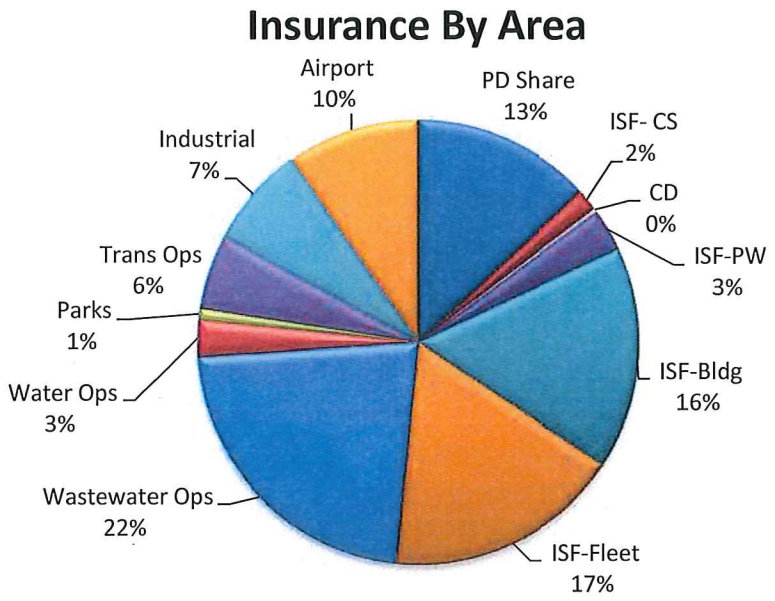
	Police	ISF-CS	ISF-PW	CD	Total
Salary	745,207	491,330	684,808	107,394	**2,028,738**
Benefits/Taxes	420,849	216,936	365,579	49,923	**1,053,286**
Total	1,166,055	708,266	1,050,387	157,317	**3,082,025**
Salary	63.91%	69.37%	65.20%	68.27%	**65.82%**
Benefits	36.09%	30.63%	34.80%	31.73%	**34.18%**

Note: Employee Benefits are roughly 31-36% costs per employee. This is driven by increasing medical insurance.

Insurance Costs

Insurance for general liability and other coverage (property, auto, flood, etc) for the City of Madras is increasing substantially from year to year. As pictured, costs have doubled since 2008. This is due to issues outside of the City's control. To assess the City's insurance costs the finance staff completed an extensive audit of the allocation method in 2014 to ensure funds are covering costs. It was discovered that past allocation methods were not properly categorizing the insurance coverage by fund level. Within the proposed budget for insurance and surety bonds the true costs are properly allocated. Proposed for FY 2015-2016 has projected budget of $207,750 total for insurance costs.





General Fund

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

The General Fund revenues are compiled from City property taxes ($4.1262 per $1,000 assessed value), franchise fees (50%), State shared revenues (100% liquor and cigarette taxes), contracted positions (District Attorney Investigator, School Resource Officer), regulatory fees and court fines. The property taxes are split 95 percent for the Police Department (public safety) and 5 percent for the Parks Fund as an ongoing practice policy of the City Council. Franchise fees are split equally between the Police Department and Transportation Operations Fund.

The following personnel are in the proposed budget for the Police Department (effective July 1, 2015):

- 1 - Chief of Police
- 1 - Office Manager
- 2 - Sergeants (One is contracted out as District Attorney Investigator)
- 1 - Detective
- 1 - School Resource Officer
- 5 - Patrol Officers
- **11** - Total Full Time Equivalent Personnel
- 6 - Reserve Officers (as of 3/19/15)

Additional Programs in this Fund:

- District Attorney Investigator position is funded through a three-year grant with Jefferson County that will expire on September 30, 2017. This budget anticipates continuing to provide a sergeant position to perform in accordance with that contract agreement.

- School Resource Officer is funded by an agreement with the 509-J School District. The current agreement expires on June 30, 2015. 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.

City of Madras

2015-16 Budget Worksheet

General Fund

Revenues

	Historical		Adopted	Projection 2014-15 Actual: July-Dec	Projection 2014-15 Total			2015-16 Budget		
2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	Line Item	Description	Proposed	Approved	Adopted
						101-101				
							Beginning Cash			
717,832	699,482	574,350	599,079	687,844	687,844	301-0101	Beginning Cash	720,090	720,090	720,090
-	-	(10,921)	-	-	-	301-0201	Prior Period Adjustments	-	-	-
717,832	699,482	563,429	599,079	687,844	687,844		Total Beginning Cash	720,090	720,090	720,090
							Property Taxes			
944,451	954,108	1,000,341	1,085,000	981,109	1,085,000	310-1101	Current Property Taxes	1,130,000	1,130,000	1,130,000
70,614	57,840	58,634	55,000	12,943	55,000	310-1201	Prior Property Taxes	65,000	65,000	65,000
1,015,065	1,011,948	1,058,975	1,140,000	994,052	1,140,000		Total Property Taxes	1,195,000	1,195,000	1,195,000
							Franchise Fees			
72,275	56,422	69,774	60,000	7,897	65,200	320-2101	Cascade Natural Gas - 50%	60,000	60,000	60,000
10,581	10,528	10,660	10,000	4,432	10,400	320-2201	Crestview Cable TV - 50%	10,000	10,000	10,000
252,707	262,744	284,281	260,000	112,947	278,800	320-2301	Pacific Power & Light - 50%	275,000	275,000	275,000
17,076	13,459	12,473	13,000	2,977	12,500	320-2401	QWest Communications - 50%	11,500	11,500	11,500
4,738	2,735	2,672	2,400	1,097	2,900	320-2402	Other Telecom - 50%	2,400	2,400	2,400
30,546	27,762	27,058	22,500	9,474	23,400	320-2601	Madras Sanitary Service - 50%	25,000	25,000	25,000
7,424	11,351	3,879	7,000	-	7,000	320-2701	Fiber Optic - 50%	7,000	7,000	7,000
248	296	162	1,000	10	470	320-2801	Bend Broadband - 50%	500	500	500
395,595	385,297	410,958	375,900	138,835	400,670		Total Franchise Fees	391,400	391,400	391,400
							Regulatory Fees			
1,240	1,020	975	1,000	9,662	1,000	330-3501	Liquor License Renewals	1,000	1,000	1,000
332	2,366	8,053	1,500	626	626	330-3502	Nuisance Enforcement Fee	1,500	1,500	1,500
702	300	150	300	225	-	330-3503	Impound Fees	300	300	300
2,274	3,686	9,178	2,800	10,513	1,626		Total Regulatory Fees	2,800	2,800	2,800
							Revenues from Other Agencies			
40,516	-	-	-	-	-	340-4103	Community Development Block Grant	-	-	-
65,717	43,685	65,529	65,528	16,382	65,528	340-4104	COIC Cascades East Transit	85,000	85,000	85,000
2,520	240	1,460	-	1,920	-	340-4112	P.D. Overtime Grant	-	-	-
129,716	147,971	167,349	189,100	76,584	170,000	340-4201	Motel Tax	165,000	165,000	165,000
9,094	8,868	8,421	7,781	2,998	8,279	340-4501	Cigarette Tax	7,781	7,781	7,781
79,416	83,223	87,638	88,706	29,496	83,223	340-4601	Liquor Tax	88,706	88,706	88,706
43,863	1,690	2,568	500	2,318	2,318	340-4750	Miscellaneous Grants	500	500	500
74,850	114,346	117,877	120,000	59,995	117,800	340-4751	Jefferson County District Attorney	120,000	120,000	120,000
69,189	68,038	66,128	71,869	68,600	68,000	340-4752	509J - School Resource Officer	70,658	70,658	70,658
514,881	468,061	516,969	543,484	258,293	515,148		Total Revenues from Other Agencies	537,645	537,645	537,645
							Charges for Services			
1,230	11,382	10,038	1,000	967	967	350-5401	Miscellaneous Revenue	1,000	1,000	1,000
1,230	11,382	10,038	1,000	967	967		Total Charges for Services	1,000	1,000	1,000
							Fines & Forfeitures			
48,018	46,040	36,955	42,000	15,085	38,000	360-6101	Court Fines	40,000	40,000	40,000
48,018	46,040	36,955	42,000	15,085	38,000		Total Fines & Forfeitures	40,000	40,000	40,000
							Use of Money & Property			
1,843	1,464	2,392	1,000	17	900	380-8101	Interest on Investments	1,000	1,000	1,000
1,843	1,464	2,392	1,000	17	900		Total Use of Money & Property	1,000	1,000	1,000
2,696,738	2,627,360	2,608,894	2,705,263	2,105,605	2,785,154		Total Revenues	2,888,935	2,888,935	2,888,935

Madras Police Department

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

Department Summary:
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 Local and State 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.

Fiscal Year 2015-2016 Overview:
The general fund accounts for 95% of property taxes and 50% of franchise fees, which serve as the primary funding source for the Madras Police Department. For Fiscal Year 2015-2016, the Police Department's proposed budget reflects an overall minimal increase in the "materials and services" category. 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 continue to provide professional services 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. The Department intends to operate with 11 full time positions for the coming fiscal year.

Materials, Services:
The Police Department continues to contract dispatch services from the Frontier Regional Dispatch Center resulting in a substantial cost savings to the City of Madras.

In the upcoming fiscal year, the Police Department plans to revise the department policy manual with assistance from Lexipol, Inc. Lexipol provides updates to policies regarding "best practices" and legislative changes. This ensures that the police department manual remains a current, living document.

In an effort to increase storage capacity and begin transitioning to a more "paperless" work environment, the department will increase funding allocation to have permanent records microfilmed and archived.

The department will further upgrade and/or standardize equipment items such as Tasers and flashlights as needed.

Capital Outlay:
The Police Department will purchase two new marked patrol vehicles in order to maintain a reliable patrol fleet. A marked patrol vehicle costs approximately $42,000.00, bringing the department's budget for new patrol vehicles to $84,000.00.

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: Currently consists of the Chief of Police, two (2) Detectives (one Sergeant also serves dually as a detective), six (6) Patrol Officers, a School Resource Officer (SRO) and Office Manager. This subtotals to 11 full time positions.

Staffing: As of July 1st 2015 consists of the Chief of Police, two (2) Detectives (one Sergeant also serves dually as a detective), a Patrol Sergeant, five (5) Patrol Officers, a School Resource Officer (SRO) and Office Manager. This subtotals to 11 full time positions.

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 under 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.
- Provides appropriate training to all department personnel with due consideration to quality, timeliness, quantity and end result.
- Assists patrol division in recruitment, testing, pre-employment processes, interviews and overall evaluation to hire.
- Provides timely and accurate information to personnel in the area of budget, departmental policies and legislative changes.
- Prepares and monitors departmental budget.
- Coordinates collection of statistical information for completion of annual report.
- Coordinates/manages 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.

Division: ***Criminal Investigations cont.***
Staffing: The division currently consists of two detectives; the general case detective and the DA Investigator Detective. The DA Investigator Detective position is 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).

City of Madras

2015-16 Budget Worksheet

General Fund
Police Department

Expenditures

2011-12	Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
						101-106				
							Personnel Services			
658,723	737,400	627,867	719,384	304,286	648,190	510-1001	Regular Payroll	694,207	694,207	694,207
37,702	3,630	4,780	24,414	2,420	12,500	510-3001	Reserves	15,000	15,000	15,000
15,759	11,751	15,944	23,940	11,909	23,940	510-3201	Overtime	18,000	18,000	18,000
6,258	5,786	7,233	11,600	6,575	9,402.34	510-3221	Overtime - Police Court	9,000	9,000	9,000
10,651	3,244	2,157	11,600	3,662	7,324.24	510-3901	Overtime - Police Grant	9,000	9,000	9,000
141,614	149,383	126,890	135,902	61,435	126,218	510-5101	PERS	130,851	130,851	130,851
54,038	56,835	49,163	52,553	24,593	48,942	510-5201	Social Security	50,657	50,657	50,657
182	9,281	11,255	11,679	2,862	6,583	510-5401	Unemployment Tax	3,311	3,311	3,311
16,100	(1,807)	7,822	19,921	12,932	12,932	510-5501	Industrial Accident Ins.	18,060	18,060	18,060
175,020	207,828	168,751	173,904	62,180	179,810	510-5601	Health & Accident Ins.	202,538	202,538	202,538
4,011	5,013	1,741	10,200	1,784	10,252	510-5701	Retiree Health & Accident Ins.	15,433	15,433	15,433
1,120,058	**1,188,344**	**1,023,603**	**1,195,097**	**494,639**	**1,086,093**		**Total Personnel Services**	**1,166,055**	**1,166,055**	**1,166,055**
							Materials & Services			
3,624	2,484	7,246	15,000	-	9,000	520-1007	Ammunition / Firearms / Range	10,000	10,000	10,000
-	-		3,500	312	-	520-1205	Unprogrammed Computer	9,627	9,627	9,627
49,925	24,354	24,527	25,000	19,035	30,000	520-1406	Equipment Purchases / Supplies (office)	35,000	35,000	35,000
-	-		5,000	-	5,000	520-1701	Hospital/Medical	5,000	5,000	5,000
15,678	16,335	16,699	20,000	14,530	19,000	520-2102	Legal Fees / CODE	20,000	20,000	20,000
11,300	4,633	8,315	10,000	6,849	8,500	520-2203	Meetings, Travel & Schools	15,000	15,000	15,000
	-	416		-	-	520-2204	Miscellaneous	-	-	-
				33		520-2206	Bank Service Fees	-	-	-
-	76		5,000	320	650	520-2209	Major Investigations & Equip	5,000	5,000	5,000
-	157	428	-	247	-	520-2401	Office Supplies	-	-	-
	-	-	-	3,298	3,300	520-2503	Professional Services	10,000	10,000	10,000
8,992	7,879	4,559	10,000	2,494	6,000	520-3001	Uniform Allowance / Cleaning	10,000	10,000	10,000
	107	-	-	82	-	520-3002	Unifrom Cleaning	-	-	-
-	4,277	14,324	25,682	11,112	25,106	520-1204	Contracted Computer/IT/Telephone	32,751	32,751	32,751
90,503	90,000	60,756	86,000	50,143	86,000	520-1302	Dispatch	111,600	111,600	111,600
15,001	12,994	17,932	23,000	25,106	25,106	520-1801	Insurance & Surety Bonds	26,500	26,500	26,500
10,469	5,463	5,602	-	-	-	520-2906	Telephone	-	-	-
218,832	259,008	256,653	262,000	131,000	262,000	520-4017	Internal Services Central Services Fund	281,922	281,922	281,922
104,015	129,982	128,244	89,586	44,793	89,586	520-4019	Internal Services Buildings Fund	140,145	140,145	140,145
83,000	83,604	53,200	101,445	50,723	101,445	520-4020	Internal Services Fleet Fund	155,386	155,386	155,386
	641,353	**598,901**	**681,213**	**360,074**	**670,693**		**Total Materials & Services**	**867,932**	**867,932**	**867,932**
#REF!	**1,829,697**	**1,622,504**	**1,876,310**	**854,713**	**1,756,786**		**Total Expenditures - Police Dept**	**2,033,987**	**2,033,987**	**2,033,987**

City of Madras

2015-16 Budget Worksheet

General Fund

Non-Departmental

Expenditures

2011-12	Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	Approved	Adopted
						101-109				
							Materials & Services			
43,685	43,685	54,607	65,528	16,382	65,528	520-1217	Community Projects	85,000	85,000	85,000
-	31	-	-	-	-	520-2204	Miscellaneous	-	-	-
43,685	**43,716**	**54,607**	**65,528**	**16,382**	**65,528**		**Total Materials & Services**	**85,000**	**85,000**	**85,000**
							Capital Outlay			
40,516	-	-	-	-	-	540-1701	Community Development Block Grant	10	10	10
40,516	**-**	**-**	**-**	**-**	**-**		**Total Capital Outlay**	**10**	**10**	**10**
							Interfund Transfers - Out			
116,658	114,597	151,280	170,050	88,095	157,750	550-1002	Parks Fund	142,250	142,250	142,250
60,000	65,000	92,660	112,050	38,392	85,000	550-1003	Tourism/Economic Development Fund	82,500	82,500	82,500
181,658	**179,597**	**243,940**	**282,100**	**126,487**	**242,750**		**Total Interfund Transfers - Out**	**224,750**	**224,750**	**224,750**
							Operating Contingency			
-	-	-	100,000	-	-	590-1010	Operating Contingency	100,000	100,000	100,000
-	**-**	**-**	**100,000**	**-**	**-**		**Total Operating Contingency**	**100,000**	**100,000**	**100,000**
							Ending Cash Balance			
699,482	**574,350**	687,844	**381,325**	**1,108,023**	**720,090**	595-1010	Ending Cash Balance	**445,188**	**445,188**	**445,188**
699,482	**574,350**	687,844	**381,325**	**1,108,023**	**720,090**		**Total Ending Cash Balance**	**445,188**	**445,188**	**445,188**
965,341	**797,663**	**986,390**	**828,953**	**1,250,892**	**1,028,368**		**Total Expenditures - Non-departmental**	**854,948**	**854,948**	**854,948**

General Fund

TOTALS

2,696,738	**2,627,360**	**2,608,894**	**2,705,263**	**2,105,605**	**2,785,154**		**Total General Revenues**	**2,888,935**	**2,888,935**	**2,888,935**
#REF!	**2,627,360**	**2,608,894**	**2,705,263**	**2,105,605**	**2,785,154**		**Total General Expenditures**	**2,888,935**	**2,888,935**	**2,888,935**

Tourism/Economic Development Fund

Program: This fund has historically supported the following programs: 1) Parks, 2) Chamber of Commerce, 3) Community Projects, and 4) Economic Development Manager position for Jefferson County (EDCO). The City Council approved a 9-year commitment to support the Jefferson County Fair Board's request for $5,000 per year to replace and improve a restroom facility at the Fairgrounds. This funding commitment started in FY 2013-14.

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

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

Then in August 21, 2001 the City Council adopted Ordinance #694 that initiated an additional 3% of transient occupancy room tax to be collected for a total 9% assessment. Section 20 of Ordinance #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."

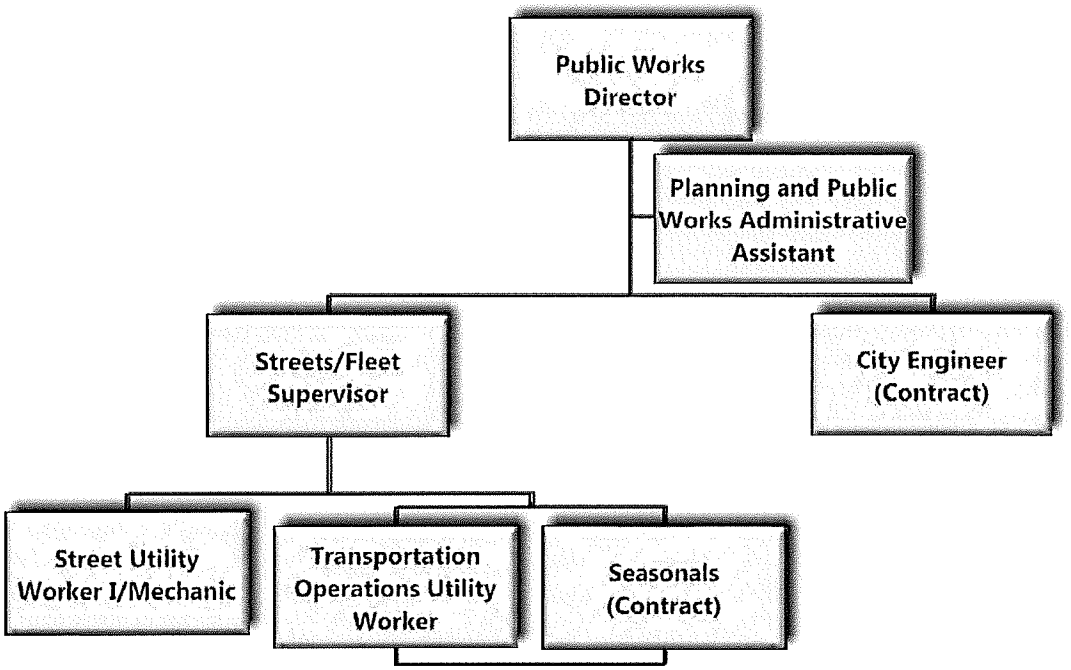
City of Madras

2015-16 Budget Worksheet

Tourism/Economic Development Fund

Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
					207-207				
						Beginning Cash			
12,989	15,453	38,861	63,404	63,404	301-0101	Beginning Cash	**91,024**	**91,024**	**91,024**
12,989	**15,453**	**38,861**	**63,404**	**63,404**		**Total Beginning Cash**	**91,024**	**91,024**	**91,024**
						Revenues from Other Agencies			
73,985	83,675	77,050	38,293	85,000	340-4202	Transient Room Tax - Dedicated	82,500	82,500	82,500
73,985	**83,675**	**77,050**	**38,293**	**85,000**		**Total Revenues from Other Agencies**	**82,500**	**82,500**	**82,500**
						Use of Money & Property			
-	205	50	-	20	380-8101	Interest	50	50	50
-	**205**	**50**	**-**	**20**		**Total Use of Money & Property**	**50**	**50**	**50**
						Interfund Transfers - In			
65,000	92,660	77,050	38,392	85,000	390-9606	General Fund - Non Departmental	82,500	82,500	82,500
3,450	-	-	-	-	390-9607	ISF Central Services	-		
68,450	**92,660**	**77,050**	**38,392**	**85,000**		**Total Interfund Transfers - In**	**82,500**	**82,500**	**82,500**
155,424	**191,993**	**193,011**	**140,089**	**233,424**		**Total Revenues**	**256,074**	**256,074**	**256,074**
						Materials & Services			
56,000	56,000	58,000	14,500	58,000	520-1202	Chamber of Commerce	58,000	58,000	58,000
28,983	18,893	22,950	22,950	22,000	520-1217	Community Projects - Programmed	34,000	32,850	32,850
	-	4,050	1,611	2,000	520-1218	Community Projects - UnProgrammed	5,000	6,150	6,150
9,734	9,734	10,200	-	10,200	520-1219	Economic Development for CO	10,402	10,402	10,402
8,004	8,000	9,000	9,000	9,000	520-4017	Internal Services Central Services Fund	9,955	9,956	9,956
1,000	962	1,200	1,200	1,200	520-4019	Internal Services Buildings Fund	1,450	1,450	1,450
103,721	**93,589**	**105,400**	**49,261**	**102,400**		**Total Materials & Services**	**118,807**	**118,808**	**118,808**
						Interfund Transfers - Out			
35,000	35,000	40,000	-	40,000	550-1020	Parks Fund	50,000	50,000	50,000
35,000	**35,000**	**40,000**	**-**	**40,000**		**Total Interfund Transfers - Out**	**50,000**	**50,000**	**50,000**
						Operating Contingency			
-	-	10,000	-	-	590-1010	Operating Contingency	40,000	40,000	40,000
-	**-**	**10,000**	**-**	**-**		**Total Operating Contingency**	**40,000**	**40,000**	**40,000**
						Ending Cash Balance			
16,703	63,404	37,611	90,828	91,024	595-1010	Ending Cash Balance	**47,266**	**47,266**	**47,266**
16,703	**63,404**	**37,611**	**90,828**	**91,024**		**Total Ending Cash Balance**	**47,266**	**47,266**	**47,266**
155,424	**191,993**	**193,011**	**140,089**	**233,424**		**Total Expenditures**	**256,074**	**256,074**	**256,074**
155,424	**191,993**	**193,011**	**140,089**	**233,424**		**Total Tourism/E. D. Revenues**	**256,074**	**256,074**	**256,074**
155,424	**191,993**	**193,011**	**140,089**	**233,424**		**Total Tourism/E. D. Expenditures**	**256,074**	**256,074**	**256,074**

Transportation Operations Fund



Functions and Responsibilities:
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 covering debt service under the SDC Street Improvement Fund when it has insufficient revenues to cover the annual debt obligation.

Debt Obligation: $127,000 set aside in contingency if needed J Street Debt obligation.

Current Street and Trail Inventory:
- Paved Streets – 38.02 miles
- Unimproved Streets – 9.45 miles
- Paved Multiuse Trail – 5.38 miles

Goals/Budget Year Objectives:
Staff is working through a Transportation Utility Formation Study utilizing a Citizen Advisory Committee to recommend transportation funding options for City Council to consider implementing. If Council is agreeable and successful in implementing the Advisory Committee's recommendations, then staff would plan to implement an aggressive rehabilitation program for the City's transportation network. In the meantime, staff's focus is to continue roadway system maintenance via crack sealing, asphalt

patching and performing smaller capital projects where feasibly possible.

Projects planned for FY 2015-16 include the following:

1. **Cost Share Projects (Capital Outlay):**

   Safe Routes to School: Buff Street – 10th Street to McTaggart Rd
   City's estimated grant match = $90,000 of which $18,776 is budgeted for FY 2015-16; Leveraged grant dollars (ODOT SRTS) = $500,000 (project funding administered through ODOT)

   US HWY 26 Industrial Irrigation Upgrade Project
   City's estimated grant match = $7,500; Leveraged grant dollars (Private Contribution) = $50,000

   US 97 and L Street Pedestrian Improvement Project
   City's grant match = $5,000; force account work by Public Works; Leveraged funding (ODOT) = $51,386

   Total cost for above projects: $703,886 (SRTS, ODOT Quick Fix, Private Contribution)

   Total grant funds for above projects: $601,386 (82.5% total project cost)

2. **Street Repairs and Maintenance:** $65,000 in repairs and maintenance are allocated for the following uses: signing, striping, pothole patching, seal coating & crack sealing, and light system repairs.

3. **Street Improvement Projects Capital Outlay:**
   - $42,500 for reconstruction of 7th Street between D and E Street 2015-16
   - Installation of street lighting on Chestnut Street
   - Grant application submittal for Phase 2 of the Skate Park to Fishing Pond Trail Segment

Significant Operational Budget Changes (+ or -) From Previous Year:
New addition for Sidewalk Grant Program of $10,000 which increases materials and services slightly.

City of Madras

2015-16 Budget Worksheet

Transportation Operations Fund

Historical Data 2012-13	Historical Data 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
					204-040				
						Beginning Cash			
227,179	226,008	107,151	154,309	154,309	301-0101	Beginning Cash	183,190	183,190	183,190
227,179	**226,008**	**107,151**	**154,309**	**154,309**		**Total Beginning Cash**	**183,190**	**183,190**	**183,190**
						Franchise Fees			
56,422	69,774	60,000	10,905	60,000	320-2101	Cascade Natural Gas - 50%	60,000	60,000	60,000
10,528	10,660	10,000	4,432	10,000	320-2201	Crestview Cable TV - 50%	10,000	10,000	10,000
262,744	284,281	260,000	112,947	275,000	320-2301	Pacific Power & Light - 50%	275,000	275,000	275,000
13,459	12,473	13,000	2,977	11,500	320-2401	QWest Communications - 50%	11,500	11,500	11,500
2,750	2,672	2,400	1,097	2,400	320-2402	Other Telecom - 50%	2,400	2,400	2,400
27,762	27,058	22,500	9,474	23,500	320-2601	Madras Sanitary Service - 50%	25,000	25,000	25,000
11,350	3,879	7,000	-	7,000	320-2701	Fiber Optic - 50%	7,000	7,000	7,000
296	162	1,000	10	1,000	320-2801	Bend Broandband - 50%	500	500	500
385,311	**410,958**	**375,900**	**141,842**	**390,400**		**Total Franchise Fees**	**391,400**	**391,400**	**391,400**
						Revenues From Other Agencies			
341,531	357,534	349,132	152,168	345,000	345-4501	State Gas Funds	350,000	350,000	350,000
67,730	71,136	65,000	18,792	73,000	345-4502	State Revenue Sharing	70,000	70,000	70,000
61,798	73,630	66,640	-	-	345-4505	STP Allotment Funds	67,735	67,735	67,735
248,165	-	-	-		345-4506	Grant - (M Hill - ORPD, RTP & ODOT)	-	-	-
-	-	-	-	50,000	345-4513	Grant- Chamber of Commerce	-	-	-
-	-	-	-	-	345-4514	Grant- ODOT (Quick Fix)	51,386	51,386	51,386
3,280	-	-	-	-	345-4510	Jefferson County - COCC Trail	-	-	-
9,527	99,350	-	-	-	345-4512	North Madras Trail Connector(ODOT)	-	-	-
732,031	**601,650**	**480,772**	**170,960**	**468,000**		**Total Revenues from Other Agencies**	**539,121**	**539,121**	**539,121**
						Charges for Services			
530	-	1,500	1,098	1,200	350-5401	Miscellaneous Revenue	1,500	1,500	1,500
530	**-**	**1,500**	**1,098**	**1,200**		**Total Charges for Services**	**1,500**	**1,500**	**1,500**
						L. I. D. Revenues			
362	553	183	1	183	355-4013	I & Marshall Street - Principal	183	183	183
165	143	86	59	86	355-4014	I & Marshall Street - Interest	86	86	86
527	**696**	**269**	**60**	**269**		**Total L. I. D. Revenues**	**269**	**269**	**269**
						Use of Money & Property			
272	526	200	-	200	380-8101	Interest on Investments	200	200	200
272	**526**	**200**	**-**	**200**		**Total Use of Money & Property**	**200**	**200**	**200**
						Interfund Transfers - In			
-	-	-	-	-	390-9605	SDC Street Reimbursement	7,500	7,500	7,500
100,000	-	20,000	20,000	20,000	390-9504	Internal Services Public Works Fund	-	-	-
59,049	-	-	-		390-9610	Improvement Fee Fund	10	10	10
159,049	**-**	**20,000**	**20,000**	**20,000**		**Total Interfund Transfers - In**	**7,510**	**7,510**	**7,510**
1,504,899	**1,239,838**	**985,792**	**488,269**	**1,034,378**		**Total Revenues**	**1,123,190**	**1,123,190**	**1,123,190**

City of Madras

2015-16 Budget Worksheet

Transportation Operations Fund

Historical Data 2012-13	Historical Data 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
					204-040				
						Materials & Services			
250	174	500	-	-	520-1002	Advertising	500	500	500
-	724	3,000	-	3,000	520-1008	Alley Maintenance	3,000	3,000	3,000
8,577	8,620	10,000	419	10,000	520-1106	Bicycle Path Maintenance	10,000	10,000	10,000
275	7,203	7,500	150	5,000	520-1221	Contract Services	7,500	7,500	7,500
-	2,110	3,000	668	1,500	520-1405	Equipment Rentals	3,000	3,000	3,000
7,921	8,127	10,200	6,856	6,856	520-1801	Insurance & Surety Bonds	11,000	11,000	11,000
1,504	1,136	3,000	-	1,500	520-2102	Legal Fees	3,000	3,000	3,000
(76)	-	500	1,288	1,500	520-2204	Miscellaneous Expense	1,500	1,500	1,500
59,216	64,516	65,000	39,512	65,000	520-2702	Repairs/Maintenance Materials	65,000	65,000	65,000
71,460	69,995	79,000	34,385	74,000	520-2804	Street and Trail lighting	83,000	83,000	83,000
-	250	3,000	3,194	3,500	520-2807	Storm Sewer Maintenance	5,000	5,000	5,000
7,643	6,073	7,500	7,307	9,500	520-2808	Street Greenway Maintenance	9,500	9,500	9,500
-	-	-	-	-	520-2809	Sidewalk Grant Program	10,000	10,000	10,000
-	7,500	7,500	1,875	7,500	520-3500	Cascade East Transit Grant Match	10,000	10,000	10,000
115,356	119,000	121,000	70,583	121,000	520-4017	Internal Services Central Services Fund	128,268	128,268	128,268
291,936	283,988	307,561	179,411	307,561	520-4018	Internal Services Public Works Staff Fund	317,421	317,421	317,421
58,973	59,334	43,233	25,219	43,233	520-4019	Internal Services Buildings Fund	34,620	34,620	34,620
64,488	58,744	64,566	37,663	64,566	520-4020	Internal Services Fleet Fund	67,429	67,429	67,429
687,523	**697,496**	**736,060**	**408,530**	**725,216**		**Total Materials & Services**	**769,738**	**769,738**	**769,738**
						Capital Outlay			
19,225	140,327	26,000	15,772	15,772	540-1307	US 97-Fairground Road(ODOT TE Project)	-	-	-
-	-	-	-		540-1314	Hwy 26 Industrial Irrigation Upgrade	57,500	57,500	57,500
1,908	-	-	-		540-1309	Fairground Road Trail (Flex Use)	-	-	-
320,650	-	-	-		540-1310	Grant - (M Hill - ORPD, RTP & ODOT)	-	-	-
-	330	20,000	-		540-1311	Safe Routes to School (10th & Buff)	18,776	18,776	18,776
9,527	105,377	-	-	-	540-1312	North Madras Trail Connector	-	-	-
-	-	-	-	-	540-1315	Highway 97 and L Street Improvement	56,386	56,386	56,386
-	-	-	-	-	540-1316	Chestnut Lights	7,500	7,500	7,500
-	-	20,000	3,600	11,700	540-1313	Skate Park to Fishing Pond	28,300	28,300	28,300
141,958	-	30,000	10,683	28,500	540-3001	Street Improvement	42,500	42,500	42,500
493,268	**246,034**	**96,000**	**30,055**	**55,972**		**Total Capital Outlay**	**210,962**	**210,962**	**210,962**
						Interfund Transfers - Out			
98,100	52,000	-	-	55,000	550-1021	SDC Streets Improvement Fund	-	-	-
-	75,000	-	-	-	550-1022	Industrial Site Fund	-	-	-
-	15,000	15,000	-	15,000	550-1023	SDC Stormwater Improvement Fund	15,000	15,000	15,000
98,100	**142,000**	**15,000**	**-**	**70,000**		**Total Interfund Transfers - Out**	**15,000**	**15,000**	**15,000**
						Operating Contingency			
-	-	138,731	-	-	590-1010	Operating Contingency	127,490	127,490	127,490
-	**-**	**138,731**	**-**	**-**		**Total Operating Contingency**	**127,490**	**127,490**	**127,490**
						Ending Cash Balance			
226,008	154,309	1	49,685	183,190	595-1010	Ending Cash Balance	(0)	(0)	(0)
226,008	**154,309**	**1**	**49,685**	**183,190**		**Total Ending Cash Balance**	**(0)**	**(0)**	**(0)**
1,504,899	**1,239,838**	**985,792**	**488,269**	**1,034,378**		**Total Expenditures**	**1,123,190**	**1,123,190**	**1,123,190**
1,504,899	**1,239,838**	**985,792**	**488,269**	**1,034,378**		**Total TOF Revenues**	**1,123,190**	**1,123,190**	**1,123,190**
1,504,899	**1,239,838**	**985,792**	**488,269**	**1,034,378**		**Total TOF Expenditures**	**1,123,190**	**1,123,190**	**1,123,190**

SDC Street Improvement Fund

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

Goals/Budget Year Objectives:
Cover the debt obligation for the J Street and City View project. The budget projects receiving enough revenue to cover the debt payment. In the event there is not enough revenue generated to cover the debt payment, the City plans to transfer $127,000 from TOF Contingency along with $30,000 from SDC Reimbursement.

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

1. Debt Obligation for "J" Street and City View improvement $175,425 per year.
2. Debt reserve should equal $175,425 each year.
3. Phase 2 of "J" Street / Highway 97 Intersection.
4. Fairgrounds Road / Highway 97 Intersection with connection to Adams.
5. Priority #5. Local Street Network

Significant Operational Budget Changes (+ or -) From Previous Year:
Revenue for this SDC fund is dependent upon new construction and can fluctuate dramatically depending on development activity.

City of Madras

2015-16 Budget Worksheet

SDC Street Improvement Fund

Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
					401-401				
						Beginning Cash			
1,070	10,221	26	10,669	10,669	301-0101	Beginning Cash	2,576	2,576	2,576
			-				-	-	-
1,070	**10,221**	**26**	**10,669**	**10,669**		**Total Beginning Cash**	**2,576**	**2,576**	**2,576**
						System Development Charges			
88,936	112,534	177,000	3,018	100,018	370-6502	SDC - Street Construction Improvement	175,000	175,000	175,000
88,936	**112,534**	**177,000**	**3,018**	**100,018**		**Total System Development Charges**	**175,000**	**175,000**	**175,000**
						Use of Money and Property			
149	332	100	376	150	380-8101	Interest on Investments	100	100	100
149	**332**	**100**	**376**	**150**		**Total Use of Money & Property**	**100**	**100**	**100**
						Interfund Transfers - In			
98,100	52,000	-	-	55,000	390-9902	Transportation Operatons Fund	-	-	-
-	12,000	-	-	12,000	390-9903	SDC Street Reimbursment Funds	10	10	10
98,100	**64,000**	**-**	**-**	**67,000**		**Total Interfund Transfers - In**	**10**	**10**	**10**
188,255	**187,087**	**177,126**	**14,063**	**177,837**		**Total Revenues**	**177,686**	**177,686**	**177,686**
						Debt Service			
85,126	87,950	91,025	-	91,025	570-7311	J Street Principal	94,600	94,600	94,600
25,672	22,230	19,000	-	19,000	570-7312	J Street Interest	16,000	16,000	16,000
29,940	30,138	30,400	30,343	30,343	570-7313	J Street SPWF - Principal	30,700	30,700	30,700
37,296	36,099	35,000	34,893	34,893	570-7314	J Street SPWF - Interest	34,000	34,000	34,000
178,034	**176,417**	**175,425**	**65,236**	**175,261**		**Total Debt Service**	**175,300**	**175,300**	**175,300**
						Operating Contingency			
-	-	6,386	-	-	590-1010	Operating Contingency	2,386	2,386	2,386
-	**-**	**6,386**	**-**	**-**		**Total Operating Contingency**	**2,386**	**2,386**	**2,386**
						Ending Cash Balance			
10,221	10,669	(4,685)	(51,173)	2,576	595-1010	Ending Cash Balance	0	0	0
10,221	**10,669**	**(4,685)**	**(51,173)**	**2,576**		**Total Ending Cash Balance**	**0**	**0**	**0**
188,255	**187,087**	**177,126**	**14,063**	**177,837**		**Total Expenditures**	**177,686**	**177,686**	**177,686**
188,255	**187,087**	**177,126**	**14,063**	**177,837**		**Total SDC Street Improve. Revenues**	**177,686**	**177,686**	**177,686**
188,255	**187,087**	**177,126**	**14,063**	**177,837**		**Total SDC Street Imp. Expenditures**	**177,686**	**177,686**	**177,686**

City of Madras
Amortization Schedule
2015-2016

J Street Project
City View - McTaggart - Grizzly

Intergovernmental Agreement
Jefferson County

Loan Amount	491,536
Issue Date	6/1/2014
Maturity Date	6/1/2019
Term	6
Interest Rate	4

		401-401-570-7312	401-401-570-7311	
Year	**Payment**	**Interest**	**Principal**	**Balance**
Balance July 1, 2015				400,512.87
2015-2016	109,947.52	15,419.75	94,527.77	305,985.10
2016-2017	109,947.52	11,780.43	98,167.09	207,818.01
2017-2018	109,947.52	8,000.99	101,946.53	105,871.48
2018-2019	109,947.52	4,076.04	105,871.48	-
Total	439,790.08	39,277.21	400,512.87	

Payments Due Dates:

6/1/2015	100% Prin & Int

Budget line item	Budget line item	2015-16 Budget
401-401-570-7312	Interest	16,000
401-401-570-7311	Principal	94,600
		110,600

City of Madras
Amortization Schedule
2015-2016

J Street Project

Special Public Works Fund Loan
Loan No. KO5006

Bank of New York Mellon
(Was Oregon Economic & Community Development Department through the Infrastructure Finance Authority)

		Interest Rate by Year	
Loan Amount	1,000,000		
Issue Date	05/01/05	2007-2018	4.00%
Maturity Date	12/1/2031	2019	4.125%
Term	25 years	2020	4.20%
Interest Rate →		2020-2022	4.25%
		2023	4.30%
		2024-2031	4.375%

FY	Payment	401-401-570-7314 Interest	401-401-570-7313 Principal	Balance
Balance July 1, 2015				788,601
2015-2016	64,237	33,680	30,557	758,044
2016-2017	68,236	32,457	35,779	722,265
2017-2018	67,037	31,026	36,011	686,254
2018-2019	65,836	29,585	36,251	650,003
2019-2020	64,637	28,136	36,501	613,502
2020-2021	68,399	26,630	41,769	571,733
2021-2022	66,929	24,876	42,053	529,680
2022-2023	65,442	23,089	42,353	487,327
2023-2024	63,955	21,289	42,666	444,661
2024-2025	67,449	19,454	47,995	396,666
2025-2026	65,699	17,354	48,345	348,321
2026-2027	68,949	15,239	53,710	294,611
2027-2028	66,980	12,889	54,091	240,520
2028-2029	65,012	10,523	54,489	186,031
2029-2030	68,043	8,139	59,904	126,127
2030-2031	65,855	5,518	60,337	65,790
2031-2032	69,326	2,878	65,790	0
Total	1,132,020	342,762	788,601	

Payments Due Dates:

12/1/2015	100% Interest
12/1/2015	100% Principle

Budget line item	Description	2015-16 Budget
401-401-570-7314	Interest	34,000
401-401-570-7313	Principal	30,700
	Total	**64,700**

SDC Street Reimbursement Fund

Functions and Responsibilities:
The SDC Street Reimbursement Fund provides funding for street improvement projects and serves as a back-up funding source for debt obligation in the SDC Street Improvement Fund and Transportation Operations Fund if revenues fall short in either of those funds. This fund can also serve as a back-up revenue source for grant matching for street system improvements. If both the Transportation Operations Fund and SDC Street Improvement Fund budget revenues are exceeding the forecasted budget needs, then this fund can be used to improve new or existing street systems.

Goals/Budget Year Objectives:
No Goal/Budget Year Objectives planned at this time.

Projects planned include the following:

1. Backup funding source for Debt Service in SDC Street Improvement Obligations. $30,000 has been set aside in contingency if needed.
2. No planned projects in 2015-16.

Significant Operational Budget Changes (+ or -) From Previous Year:
No significant operational budget changes are anticipated from previous fiscal year.

City of Madras

2015-16 Budget Worksheet

SDC Street Reimbursement Fund

Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
					408-408				
						Beginning Cash			
35,622	42,511	46,933	47,962	47,962	301-0101	Beginning Cash	**50,942**	**50,942**	**50,942**
			-				-	-	-
35,622	**42,511**	**46,933**	**47,962**	**47,962**		**Total Beginning Cash**	**50,942**	**50,942**	**50,942**
						System Development Charges			
6,747	17,261	24,115	280	14,780	370-6501	SDC - Street Reimbursement	5,900	5,900	5,900
6,747	**17,261**	**24,115**	**280**	**14,780**		**Total System Development Charges**	**5,900**	**5,900**	**5,900**
						Use of Money and Property			
142	190	220	50	200	380-8101	Interest on Investments	180	180	180
142	**190**	**220**	**50**	**200**		**Total Use of Money & Property**	**180**	**180**	**180**
42,511	**59,962**	**71,268**	**48,292**	**62,942**		**Total Revenues**	**57,022**	**57,022**	**57,022**
						Capital Outlay			
-	-	70,000	-	-	540-2901	Street Improvements	10	10	10
-	**-**	**70,000**	**-**	**-**		**Total Capital Outlay**	**10**	**10**	**10**
						Transfers Out			
-	12,000	-	-	12,000	550-1031	SDC Street Improvement	-	-	-
					550-1032	Transportation Operations	7,500	7,500	7,500
-	**12,000**	**-**	**-**	**12,000**		**Total Transfers Out**	**7,500**	**7,500**	**7,500**
						Operating Contingency			
-	-	1,268	-	-	590-1010	Operating Contingency	49,512	49,512	49,512
-	**-**	**1,268**	**-**	**-**		**Total Operating Contingency**	**49,512**	**49,512**	**49,512**
						Ending Cash Balance			
42,511	47,962	-	48,292	50,942	595-1010	Ending Cash Balance	-	-	-
42,511	**47,962**	**-**	**48,292**	**50,942**		**Total Ending Cash Balance**	**-**	**-**	**-**
42,511	**59,962**	**71,268**	**48,292**	**62,942**		**Total Expenditures**	**57,022**	**57,022**	**57,022**
42,511	**59,962**	**71,268**	**48,292**	**62,942**		**Total SDC Street Reimb. Revenues**	**57,022**	**57,022**	**57,022**
42,511	**59,962**	**71,268**	**48,292**	**62,942**		**Total SDC Street Reimb. Expenditures**	**57,022**	**57,022**	**57,022**

SDC Stormwater Improvement Fund

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

Goals/Budget Year Objectives:
A transfer in the amount of $15,000 is scheduled from the Transportation Operations Fund into the SDC Stormwater Improvement Fund to help move this fund closer to a positive balance. Due to the assistance that the Transportation Operations Fund provides to the debt service in the SDC Street Improvement Fund, the ability to transfer greater amounts to this fund is limited at this time.

Projects planned include the following:

1. No planned capital improvement projects for FY 2015-16

Significant Operational Budget Changes (+ or -) From Previous Year:
Revenue generated from development (SDC charge) is projected to be minimal in 2015-16 due to the lack of new development.

SDC Fund General Comment:
Revenue for this fund is dependent upon new construction. Other than current obligations, this fund will not be able to take on any new projects in FY 2015-16.

City of Madras

2015-16 Budget Worksheet

SDC Storm Water Improvement Fund

Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
					406-406				
						Beginning Cash			
(88,970)	(80,653)	(55,048)	(53,803)	(53,803)	301-0101	Beginning Cash	**(35,803)**	**(35,803)**	**(35,803)**
(88,970)	**(80,653)**	**(55,048)**	**(53,803)**	**(53,803)**		**Total Beginning Cash**	**(35,803)**	**(35,803)**	**(35,803)**
						System Development Fees			
8,317	11,849	1,200	28	3,000	370-6501	SDC - Storm Water	1,200	1,200	1,200
8,317	**11,849**	**1,200**	**28**	**3,000**		**Total System Development Fees**	**1,200**	**1,200**	**1,200**
						Interfund Transfers			
-	15,000	15,000	-	15,000	390-9906	Transportation Operations Fund	15,000	15,000	15,000
-	**15,000**	**15,000**	**-**	**15,000**		**Total Interfund Transfers**	**15,000**	**15,000**	**15,000**
(80,653)	**(53,803)**	**(38,848)**	**(53,775)**	**(35,803)**		**Total Revenues**	**(19,603)**	**(19,603)**	**(19,603)**
						Ending Cash Balance			
(80,653)	(53,803)	(38,848)	(53,775)	(35,803)	595-1010	Ending Cash Balance	(19,603)	(19,603)	(19,603)
(80,653)	**(53,803)**	**(38,848)**	**(53,775)**	**(35,803)**		**Total Ending Cash Balance**	**(19,603)**	**(19,603)**	**(19,603)**
(80,653)	**(53,803)**	**(38,848)**	**(53,775)**	**(35,803)**		**Total Expenditures**	**(19,603)**	**(19,603)**	**(19,603)**
(80,653)	**(53,803)**	**(38,848)**	**(53,775)**	**(35,803)**		**Total SDC Storm Wtr Improv Revs**	**(19,603)**	**(19,603)**	**(19,603)**
(80,653)	**(53,803)**	**(38,848)**	**(53,775)**	**(35,803)**		**Total SDC Storm Wtr Imp Expenditures**	**(19,603)**	**(19,603)**	**(19,603)**

Improvement Fee Fund

Functions and Responsibilities:
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 have to be used on streets adjacent to the lot or on the system that fee was paid into.

Goals/Budget Year Objectives:
No specific goal/budget year objective is identified for FY 15-16.

Projects planned include the following:

1. No planned projects in 2015-16.

Significant Operational Budget Changes (+ or -) From Previous Year:
No significant budget changes from previous fiscal year.

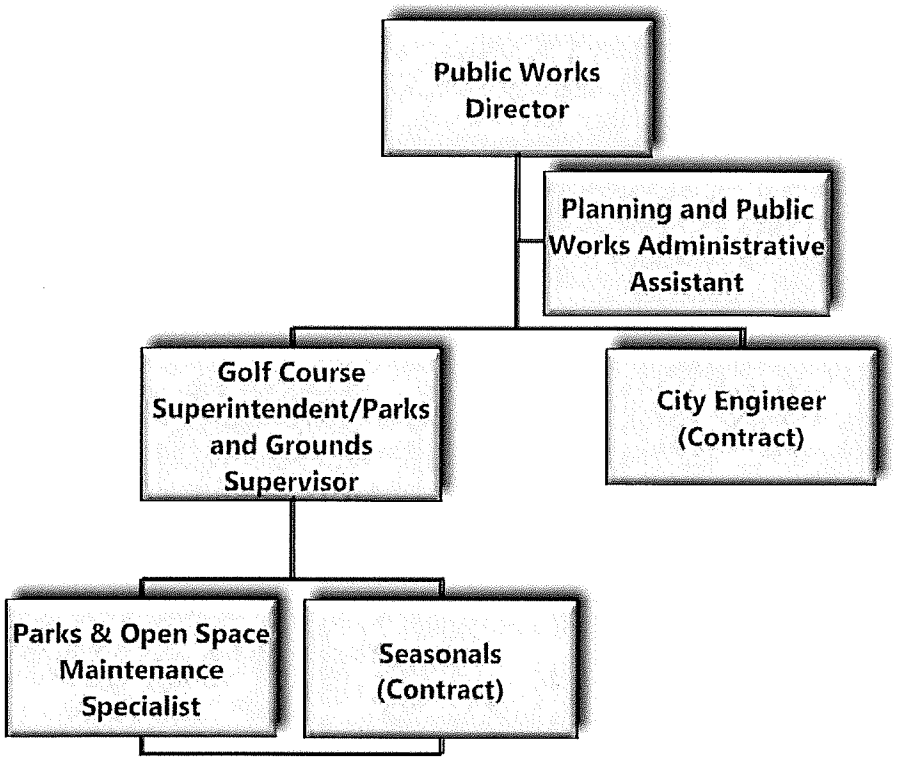
City of Madras

2015-16 Budget Worksheet

Improvement Fee Fund

Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
					409-409				
						Beginning Cash			
311,080	253,221	254,233	254,041	254,041	301-0101	Beginning Cash	255,047	255,047	255,047
311,080	**253,221**	**254,233**	**254,041**	**254,041**		**Total Beginning Cash**	**255,047**	**255,047**	**255,047**
						Use of Money & Property			
1,190	819	1,012	-	500	380-8101	Interest on Investments	500	500	500
1,190	**819**	**1,012**	**-**	**500**		**Total Use of Money & Property**	**500**	**500**	**500**
						Regulatory Fees			
			506	506	330-3305	Street Imp. Fee	-	-	-
-	**-**	**-**	**506**	**506**		**Total Regulatory Fees**	**-**	**-**	**-**
312,270	**254,041**	**255,245**	**254,547**	**255,047**		**Total Revenues**	**255,547**	**255,547**	**255,547**
						Materials & Services			
59,049	-	-	-	-	520-1015	Transportation Operations Fund	-	-	-
59,049	**-**	**-**	**-**	**-**		**Total Materials & Services**	**-**	**-**	**-**
-	-	-	-	-	550-1015	Transportation Operations Fund	10	10	10
-	**-**	**-**	**-**	**-**		**Total Interfund Transfers - Out**	**10**	**10**	**10**
-	-	255,245	-	-	595-1010	Contingency	255,537	255,537	255,537
-	**-**	**255,245**	**-**	**-**		**Total Contingency**	**255,537**	**255,537**	**255,537**
						Ending Cash Balance			
253,221	254,041	-	254,547	255,047	595-1010	Ending Cash Balance	(0)	(0)	(0)
253,221	**254,041**	**-**	**254,547**	**255,047**		**Total Ending Cash Balance**	**(0)**	**(0)**	**(0)**
312,270	**254,041**	**255,245**	**254,547**	**255,047**		**Total Expenditures**	**255,547**	**255,547**	**255,547**
312,270	**254,041**	**255,245**	**254,547**	**255,047**		**Total Improvement Fee Revenues**	**255,547**	**255,547**	**255,547**
312,270	**254,041**	**255,245**	**254,547**	**255,047**		**Total Improvement Fee Expenditures**	**255,547**	**255,547**	**255,547**

Parks Fund



Functions and Responsibilities:

This fund is responsible for the maintenance & operation of City parks and greenways including, but not limited to: mowing, tree trimming, irrigating, weed control, and public restroom maintenance. As allowed by the school district, Westside Elementary football field and playground area is maintained by the City as a public park. The City is responsible for the watering, mowing, weeding and general upkeep of this green space.

The City has a Golf Course Superintendent/Parks and Grounds Supervisor who manages the City golf course, parks, and greenways. There is one full-time Parks & Open Space Maintenance Specialist position who reports directly to the Golf Course Superintendent/Parks & Grounds Supervisor. In conjunction with the help of seasonal hires, this department is in charge of 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 = 15.26 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. Friendship Park
6. Bean Park (Restroom Facilities)
7. Oak Park
8. Cowden Park
9. Kenwood Park
10. Sun Drive Park
11. Crescent Park (Yarrow developed)
12. "C" Street Landscaping (7th to 10th)
13. Trail System Park areas - 7th & "A," and 9th & Willow Creek
14. J Street & City View landscape strips and roundabouts (McTaggart to Grizzly and Grizzly to "B" Street)
15. Cherry Lane and Andrews Drive – Landscaped areas at Jefferson Park Business Center
16. Trees, grass & irrigation – Hwy 26 frontage between Earl Street and NUID Canal in North Madras
17. Berg Drive – Cherry Lane to Aero Air Hangar landscaped street greenways
18. Ashwood Road – Median planter area running adjacent to Juniper Hills Park
19. Greenway maintenance along the Willow Creek & Loop Trail Section – 5.5 miles

Goals/Budget Year Objectives:

Strive to reduce noxious weeds from City parks, greenways, and open space within city limits.

Projects planned for FY 2015-16 include the following:

Capital Outlay

1. $5,000 set aside for potential Spray Park at Sahalee Park.
2. $7,000 set aside for Kenwood Park Playground Improvements if unsuccessful in grant application.

Significant Operational Budget Changes (+ or -) From Previous Year:

No significant changes to note. Revenue is slightly up as well as material and services to maintain existing system. The budget allocates $33,000 for repairs and maintenance for City parks, greenways, and opens space.

City of Madras

2015-16 Budget Worksheet

Parks Fund

Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
					206-206				
						Beginning Cash			
14,728	21,731	36,910	63,594	63,594	301-0101	Beginning Cash	**71,722**	**71,722**	**71,722**
14,728	**21,731**	**36,910**	**63,594**	**63,594**		**Total Beginning Cash**	**71,722**	**71,722**	**71,722**
						Regulatory Fees			
950	850	100	50	50	330-3403	Park Fees	100	100	100
950	**850**	**100**	**50**	**50**		**Total Regulatory Fees**	**100**	**100**	**100**
						Charges for Services			
198	50	100	138	138	350-5401	Miscellaneous Revenue	100	100	100
35,225	29,625	32,000	10,200	29,000	380-8006	Memberships	29,000	29,000	29,000
35,423	**29,675**	**32,100**	**10,338**	**29,138**		**Total Charges for Services**	**29,100**	**29,100**	**29,100**
						Use of Money & Property			
82	702	100	-	50	380-8101	Interest	100	100	100
82	**702**	**100**	**-**	**50**		**Total Use of Money & Property**	**100**	**100**	**100**
						Interfund Transfers - In			
114,597	151,280	130,050	88,786	142,750	390-9606	General Fund - Non-Departmental	142,250	142,250	142,250
35,000	35,000	40,000	20,000	40,000	390-9904	Tourism/Economic Development Fund	50,000	50,000	50,000
149,597	**186,280**	**170,050**	**108,786**	**182,750**		**Total Interfund Transfers - In**	**192,250**	**192,250**	**192,250**
200,780	**239,237**	**239,260**	**182,768**	**275,582**		**Total Revenues**	**293,272**	**293,272**	**293,272**
						Materials & Services			
188	80	200	-	-	520-1002	Advertising	200	200	200
-	-	-	-	-	520-1221	Contract Services	8,000	8,000	8,000
16,488	16,958	19,000	10,147	20,294	520-1401	Utilities (electric, water, etc)	11,000	11,000	11,000
1,189	1,759	1,600	1,130	1,130	520-1801	Insurance & Surety Bonds	1,600	1,600	1,600
50	-	500	168	500	520-2204	Miscellaneous	500	500	500
1,179	1,613	1,250	198	500	520-2206	Bank Service Fees	500	500	500
-	-	1,200	-	-	520-2301	Neighborwoods	1,200	1,200	1,200
28,602	22,452	31,000	21,373	31,000	520-2702	Repair/Maintenance Materials	33,000	33,000	33,000
300	1,565	2,000	-	2,000	520-3004	Tree Replenishment	2,000	2,000	2,000
21,254	21,271	22,000	12,834	22,000	520-4017	Internal Services Central Services Fund	27,976	27,976	27,976
88,640	88,230	105,157	61,341	105,157	520-4018	Internal Services Public Works Staff Fund	115,135	115,135	115,135
10,920	11,519	8,279	4,829	8,279	520-4019	Internal Services Buildings Fund	12,590	12,590	12,590
10,239	10,197	13,000	7,584	13,000	520-4020	Internal Services Fleet Fund	14,000	14,000	14,000
179,049	**175,643**	**205,186**	**119,604**	**203,860**		**Total Materials & Services**	**227,700**	**227,700**	**227,700**
						Capital Outlay			
-	-	-	-	-	540-1301	Park Improvements	12,000	12,000	12,000
-	**-**	**-**	**-**	**-**		**Total Capital Outlay**	**12,000**	**12,000**	**12,000**
						Operating Contingency			
-	-	12,000	-	-	590-1010	Operating Contingency	15,000	15,000	15,000
-	**-**	**12,000**	**-**	**-**		**Total Operating Contingency**	**15,000**	**15,000**	**15,000**
						Ending Cash Balance			
21,731	63,594	22,074	63,164	71,722	595-1010	Ending Cash Balance	38,572	38,572	38,572
21,731	**63,594**	**22,074**	**63,164**	**71,722**		**Total Ending Cash Balance**	**38,572**	**38,572**	**38,572**
200,780	**239,237**	**239,260**	**182,768**	**275,582**		**Total Expenditures**	**293,272**	**293,272**	**293,272**
200,780	**239,237**	**239,260**	**182,768**	**275,582**		**Total Parks Revenue**	**293,272**	**293,272**	**293,272**
200,780	**239,237**	**239,260**	**182,768**	**275,582**		**Total Parks Expenditures**	**293,272**	**293,272**	**293,272**

SDC Park Improvement Fund

Functions and Responsibilities:
This fund is for new capacity enlarging capital improvement projects for City Parks.

Goals/Budget Year Objectives:
No specific Goal/Budget Year Objectives planned at this time.

Projects planned (dependent on revenue) include the following:

1. Grant application submitted for Kenwood Park Playground Equipment through the SDC Park Improvement Fund.
    a. Estimated project cost = $22k, City's grant match of $9,150 ($5k Cash,$4.15k in-kind match)
    b. If grant funding is not awarded, Parks Fund has allocated $7k to be combined with SDC Park Improvement Funds to purchase equipment this year for installation in fiscal year 2016-17.

Significant Operational Budget Changes (+ or -) From Previous Year:
Revenue for this SDC fund is dependent upon new construction. The fund has reached a positive balance and is able to provide funding for a park improvement project.

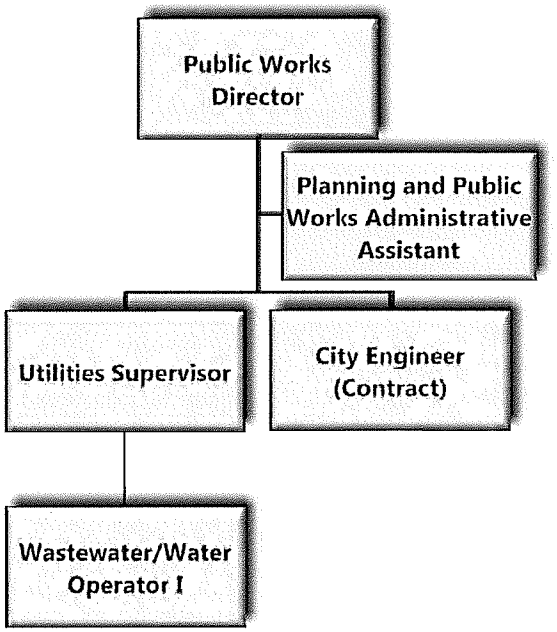
City of Madras

2015-16 Budget Worksheet

SDC Park Improvement Fund

Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item 402-402	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
						Beginning Cash			
(14,354)	389	5,289	10,378	10,378	301-0101	Beginning Cash	**13,988**	**13,988**	**13,988**
(14,354)	**389**	**5,289**	**10,378**	**10,378**		**Total Beginning Cash**	**13,988**	**13,988**	**13,988**
						System Development Charges			
14,743	9,955	4,900	-	3,560	370-7101	SDC - Parks	3,560	3,560	3,560
14,743	**9,955**	**4,900**	**-**	**3,560**		**Total System Development Charges**	**3,560**	**3,560**	**3,560**
						Use of Money & Property			
-	33	-	-	50	380-8101	Interest	100	100	100
-	**33**	**-**	**-**	**50**		**Total Use of Money & Property**	**100**	**100**	**100**
389	**10,378**	**10,189**	**10,378**	**13,988**		**Total Revenues**	**17,648**	**17,648**	**17,648**
						Capital Outlay			
-	-	-	-	-	540-2813	Kenwood Park	5,000	5,000	5,000
-	**-**	**-**	**-**	**-**		**Total Capital Outlay**	**5,000**	**5,000**	**5,000**
						Operating Contingency			
-	-	-	-	-	590-1010	Operating Contingency	2,000	2,000	2,000
-	**-**	**-**	**-**	**-**		**Total Operating Contingency**	**2,000**	**2,000**	**2,000**
						Ending Cash Balance			
389	10,378	10,189	10,378	13,988	595-1010	Ending Cash Balance	10,648	10,648	10,648
389	**10,378**	**10,189**	**10,378**	**13,988**		**Total Ending Cash Balance**	**10,648**	**10,648**	**10,648**
389	**10,378**	**10,189**	**10,378**	**13,988**		**Total Expenditures**	**17,648**	**17,648**	**17,648**
389	**10,378**	**10,189**	**10,378**	**13,988**		**Total SDC Park Improve. Revenue**	**17,648**	**17,648**	**17,648**
389	**10,378**	**10,189**	**10,378**	**13,988**		**Total SDC Park Improve. Expenditures**	**17,648**	**17,648**	**17,648**

Water Operations Fund



Functions and Responsibilities:
This fund is responsible for the improving and maintaining of 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 – 1 million gallon water tank
- 3 Water Wells

Goals/Budget Year Objectives:

1. Continue to monitor the system's water loss and work to improve deficiencies in the system to reduce water loss.

2. Consistent with the economic analysis for the City's Water Operations Fund, the City will increase its water charges by 4.5% effectively July 1, 2015.

Projects planned include the following:

1. $29,000 set aside for a rate structure and System Development Charge Fee analysis.

Significant Operational Budget Changes (+ or -) From Previous Year:

1. Increase in material and services due to water purchase increase per Deschutes Valley Water District agreement.

City of Madras

2015-16 Budget Worksheet

Water Operations Fund

Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
					502-020				
						Beginning Cash			
26,455	94,326	51,335	95,243	95,243	301-0101	Beginning Cash	133,061	133,061	133,061
26,455	**94,326**	**51,335**	**95,243**	**95,243**		**Total Beginning Cash**	**133,061**	**133,061**	**133,061**
						Revenues from Other Agencies			
274	-	-	-	-	340-4121	SPWF Loan - North Y Project	-	-	-
274	**-**	**-**	**-**	**-**		**Total Revenues from Other Agencies**	**-**	**-**	**-**
						Charges for Services			
523	8	-	-		350-5401	Miscellaneous Revenue	-	-	-
451,393	471,369	456,125	324,517	500,000	370-6101	Water Sales	520,000	520,000	520,000
2,135	3,155	-	12,620	12,620	370-6202	Turn off/Late Fees	5,000	5,000	5,000
-	205	-	-	-	370-6301	Installation Inspection Fees	-	-	-
454,051	**474,736**	**456,125**	**337,137**	**512,620**		**Total Charges for Services**	**525,000**	**525,000**	**525,000**
						Use of Money and Property			
268	307	100	-	300	380-8101	Interest on Investments	100	100	100
268	**307**	**100**	**-**	**300**		**Total Use of Money & Property**	**100**	**100**	**100**
						Interfund Transfers - In			
60,000	-	-	-	-	390-9504	Internal Services Public Works Staff Fund	-	-	-
60,000	**-**	**-**	**-**	**-**		**Total Interfund Transfers - In**	**-**	**-**	**-**
541,048	**569,369**	**507,560**	**432,380**	**608,163**		**Total Revenues**	**658,161**	**658,161**	**658,161**
						Materials & Services			
1,916	5,722	4,000	2,542	4,000	520-1206	Chemicals/Testing	4,500	4,500	4,500
-	-	1,000	-	-	520-1221	Contract Services	1,000	1,000	1,000
3,540	3,023	4,100	769	3,600	520-1401	Electricity	7,500	7,500	7,500
4,354	4,342	5,300	2,569	2,569	520-1801	Insurance & Surety Bonds	5,500	5,500	5,500
884	900	1,000	-	500	520-2102	Legal Fees	1,500	1,500	1,500
50	149	500	132	500	520-2204	Miscellaneous Expense	500	500	500
	5,842	4,500	1,224	3,000	520-2206	Bank Service Fees	4,500	4,500	4,500
	750	-	-	-	520-2505	Permits	-	-	-
					520-2503	Professional Services	29,000	29,000	29,000
1,145	9,819	16,000	1,427	10,000	520-2702	Repairs & Maintenance	16,000	16,000	16,000
255	1,806	4,500	4,459	6,500	520-3203	Water Meters	5,000	5,000	5,000
149,168	144,974	158,000	86,047	167,000	520-3204	Water Purchases	170,000	170,000	170,000
-	750	5,000	235	2,500	520-3205	Water Rights	5,000	5,000	5,000
68,016	72,799	72,000	42,000	72,000	520-4017	Internal Services Central Services Fund	79,400	79,400	79,400
139,668	137,003	134,663	78,554	134,663	520-4018	Internal Services Public Works Staff Fund	137,235	137,235	137,235
38,766	39,592	28,797	16,798	28,797	520-4019	Internal Services Buildings Fund	17,310	17,310	17,310
15,168	17,000	28,269	16,490	28,269	520-4020	Internal Services Fleet Fund	29,153	29,153	29,153
422,930	**444,472**	**467,629**	**253,247**	**463,898**		**Total Materials & Services**	**513,098**	**513,098**	**513,098**
						Capital Outlay			
12,750	18,450	-	-	-	540-3203	Water Master Plan	-	-	-
					540-3201	Water System Improvement	10	10	10
12,750	**18,450**	**-**	**-**	**-**		**Total Capital Outlay**	**10**	**10**	**10**
						Debt Service			
4,395	3,860	5,000	4,914	4,914	570-7414	OEDD - North Y Principal	5,300	5,300	5,300
6,648	7,344	6,700	6,290	6,290	570-7415	OEDD - North Y Interest	6,200	6,200	6,200
11,043	**11,204**	**11,700**	**11,204**	**11,204**		**Total Debt Service**	**11,500**	**11,500**	**11,500**
						Operating Contingency			
-	-	20,000	-	-	590-1010	Operating Contingency	50,000	50,000	50,000
-	**-**	**20,000**	**-**	**-**		**Total Operating Contingency**	**50,000**	**50,000**	**50,000**
						Ending Cash Balance			
94,325	95,244	8,231	167,929	133,061	595-1010	Ending Cash Balance	83,553	83,553	83,553
94,325	**95,244**	**8,231**	**167,929**	**133,061**		**Total Ending Cash Balance**	**83,553**	**83,553**	**83,553**
541,048	**569,369**	**507,560**	**432,380**	**608,163**		**Total Expenditures**	**658,161**	**658,161**	**658,161**
541,048	**569,369**	**507,560**	**432,380**	**608,163**		**Total Water Operations Revenues**	**658,161**	**658,161**	**658,161**
541,048	**569,369**	**507,560**	**432,380**	**608,163**		**Total Water Operations Expenditures**	**658,161**	**658,161**	**658,161**

City of Madras
Amortization Schedule
2015-2016

North Y Project

Oregon Economic & Community Development Department
Special Public Works Fund Loan
Loan No. JO4006

	70%	30%	**Total**
	Water	Sewer	**Loan**
Loan Amount	161,000	69,000	**230,000**
Issue Date	12/23/04	12/23/04	**12/23/04**
Maturity Date	12/01/30	12/01/30	**12/01/30**
Term	25 years	25 years	**25 years**
Interest Rate	4.97%	4.97%	**4.97%**

Water Operations Fund Portion (70%)

		502-020-570-7415	502-020-570-7414	
Year	**Payment**	**Interest**	**Principal**	**Balance**
Balance July 1, 2015				121,643
2015-2016	11,204	6,046	5,158	116,485
2016-2017	11,204	5,789	5,414	111,071
2017-2018	11,204	5,520	5,683	105,388
2018-2019	11,204	5,238	5,966	99,422
2019-2020	11,204	4,941	6,262	93,160
2020-2021	11,204	4,630	6,573	86,586
2021-2022	11,204	4,303	6,900	79,686
2022-2023	11,204	3,960	7,243	72,443
2023-2024	11,204	3,600	7,603	64,840
2024-2025	11,204	3,223	7,981	56,859
2025-2026	11,204	2,826	8,378	48,481
2026-2027	11,204	2,410	8,794	39,687
2027-2028	11,204	1,972	9,231	30,456
2028-2029	11,204	1,514	9,690	20,767
2029-2030	11,204	1,032	10,171	10,595
2030-2031	11,122	527	10,596	0
Total	179,175	57,531	121,643	

Payments Due Dates:

12/1/2015	100% Prin & Int

Budget line item	Description	2015-16 Budget
502-020-570-7415	Interest	6,200
502-020-570-7414	Principal	5,300
	Total	**11,500**

SDC Water Improvement Fund

Functions and Responsibilities:
The SDC Water Improvement Fund provides for capital improvement projects for the City's water system.

Goals/Budget Year Objectives:
The Water Master Plan was updated in FY 2013-14, and identified various capital improvement projects for the existing water system. The "G" Street waterline improvement project has been identified as a priority project to be completed within the next 5 years.

Projects planned include the following:
Capital Outlay

1. No specific project is planned for FY 2015-16. In case of emergency repair, reduction of water loss, or project from the Water Master Plan Capital Improvement Project list, an additional $25,000 has been set aside.

Significant Operational Budget Changes (+ or -) From Previous Year:
No significant operational budget changes are anticipated from previous fiscal year.

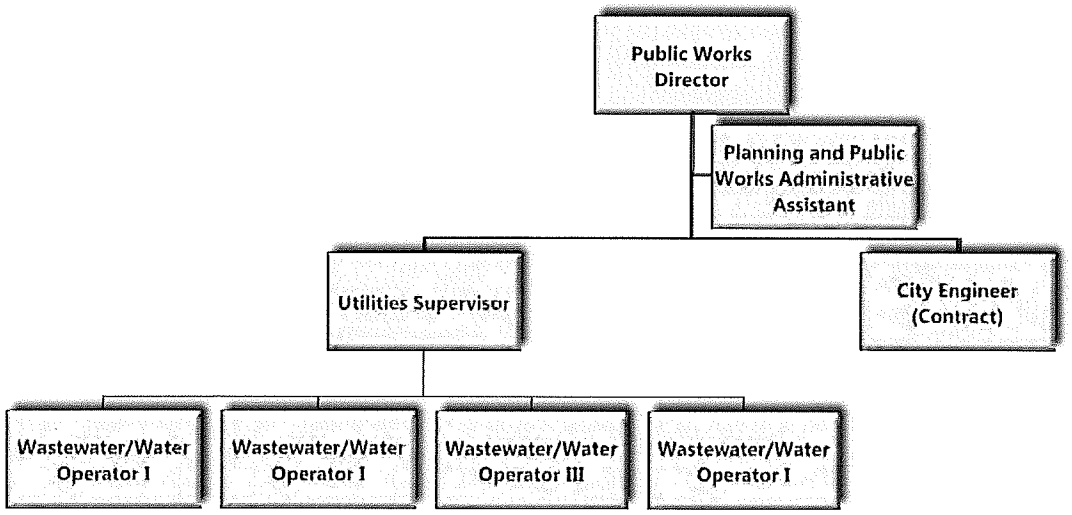
City of Madras

2015-16 Budget Worksheet

SDC Water Improvement Fund

Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
					405-405				
						Beginning Cash			
49,766	49,962	50,161	50,123	50,123	301-0101	Beginning Cash	**50,322**	**50,322**	**50,322**
49,766	**49,962**	**50,161**	**50,123**	**50,123**		**Total Beginning Cash**	**50,322**	**50,322**	**50,322**
						System Development Fees			
-	-	-	-	-	370-6501	SDC - Water	-	-	-
-	**-**	**-**	**-**	**-**		**Total System Development Fees**	**-**	**-**	**-**
						Use of Money & Property			
196	162	199	-	199	380-8101	Interest	199	199	199
196	**162**	**199**	**-**	**199**		**Total Use of Money & Property**	**199**	**199**	**199**
49,962	**50,123**	**50,360**	**50,123**	**50,322**		**Total Revenues**	**50,521**	**50,521**	**50,521**
						Capital Outlay			
-	-	25,000	-	-	540-3201	Water Lines	25,000	25,000	25,000
-	**-**	**25,000**	**-**	**-**		**Total Capital Outlay**	**25,000**	**25,000**	**25,000**
						Operating Contingency			
-	-	-	-	-	590-1010	Operating Contingency	20,000	20,000	20,000
-	**-**	**-**	**-**	**-**		**Total Operating Contingency**	**20,000**	**20,000**	**20,000**
						Ending Cash Balance			
49,962	50,123	25,360	50,123	50,322	595-1010	Ending Cash Balance	5,521	5,521	5,521
49,962	**50,123**	**25,360**	**50,123**	**50,322**		**Total Ending Cash Balance**	**5,521**	**5,521**	**5,521**
49,962	**50,123**	**50,360**	**50,123**	**50,322**		**Total Expenditures**	**50,521**	**50,521**	**50,521**
49,962	**50,123**	**50,360**	**50,123**	**50,322**		**Total SDC Water Improv. Revenues**	**50,521**	**50,521**	**50,521**
49,962	**50,123**	**50,360**	**50,123**	**50,322**		**Total SDC Water Imp. Expenditures**	**50,521**	**50,521**	**50,521**

Wastewater Operations Fund



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

Current Inventory of Wastewater Facilities:

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

Goals/Budget Year Objectives:
Continue to stabilize fund and set aside debt reserve per guidance from financial advisor. Complete the update to the Wastewater System Master Plan.

Projects planned include the following:
Capital Outlay

1. Equipment Purchases:
   a) $35,000 to be utilized to purchase one new wastewater lift station pump for the "B" Street North Lift Station.
   b) $8,000 for a service boat at the North Wastewater Treatment Plant.

2. Sewer Land Effluent Improvement:
    a) $15,000 for cart path paving project at the golf course.

3. Capital Projects:
    a) $40,000 set aside for potential sewer main expansion into distressed neighborhoods.

Significant Operational Budget Changes (+ or -) From Previous Year:

Revenue Items to Note:

The City Council approved refinancing and restructuring the wastewater system debt of $10.495 million in January 2013 following the guidance of a financial advisor. This resulted in a savings to the City of $693,500 (net present value benefit) and lowered the overall effective interest rate to 4.08% per the bond pricing packet report. The refinance and restructuring effort did provide rate increase relief of single digit rate (9%) adjustments versus a double digit increase (16%) per early forecasting in a "do-nothing" scenario for FY 2013-14. Per guidance from the financial advisor, the City needs to increase rates by 7.0% for FY 2015-16 as part of a multi-year adjustment plan. This will increase the minimum charge from $53.00 per EDU, per month to $56.70 per EDU, per month.

Expense Items to Note:

1. Debt service ($431,000 in annual debt payments for wastewater system debt for FY 2014-15) and maintaining a debt coverage ratio of at least 1.0 and adjusting to a debt coverage ratio of 1.4 by fiscal year 2016.

2. Increase in professional services for the completion of the Wastewater Master Plan update. The Wastewater Master Plan update will cost $204,000, with still $110,000 remaining to be expensed during FY 2015-16.

3. Increase in Repairs and Maintenance due to increased maintenance to prevent any deferred maintenance at the South Wastewater Treatment Plant.

City of Madras

2015-16 Budget Worksheet

Wastewater Operations Fund

Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
					503-030				
						Beginning Cash			
230,308	462,120	366,811	485,551	485,551	301-0101	Beginning Cash	604,587	604,587	604,587
230,308	**462,120**	**366,811**	**485,551**	**485,551**		**Total Beginning Cash**	**604,587**	**604,587**	**604,587**
						Revenues from Other Agencies			
2,354,253	-	-	-	-	340-4114	Bond Proceeds	-	-	-
-	-	-	-	20,000	340-4101	Grant -WW Master Plan-IFA	-	-	-
2,354,253	**-**	**-**	**-**	**20,000**		**Total Revenues from Other Agencies**	**-**	**-**	**-**
						Charges for Services			
-	1,301	-	1,206	1,500	370-6402	RV Dump Revenue	3,000	3,000	3,000
20,754	1,122	500	337	500	350-5401	Miscellaneous Revenue	500	500	500
-	-	-	-	8,000	370-6202	Turn off/Late Fees	3,000	3,000	3,000
1,800	1,400	1,500	8	190	370-6301	Permits & Inspection Fees	1,500	1,500	1,500
2,088,326	2,463,893	2,621,500	1,348,223	2,670,000	370-6401	Sewer User Fees	2,800,000	2,800,000	2,800,000
2,110,880	**2,467,716**	**2,623,500**	**1,349,774**	**2,680,190**		**Total Charges for Services**	**2,808,000**	**2,808,000**	**2,808,000**
						Revenue from Assessments			
2,696	1,523	-	415	415	355-4001	L.I.D. 88-S Principal	500	500	500
748	581	-	264	264	355-4002	L.I.D. 88-S Interest	300	300	300
242	928	-	196	196	355-4009	L.I.D. - ZS90 Principal	200	200	200
275	304	-	92	92	355-4010	L.I.D. - ZS90 Interest	100	100	100
3,961	**3,336**	**-**	**967**	**967**		**Total from Assessments**	**1,100**	**1,100**	**1,100**
						Use of Money and Property			
740	2,055	800	216	500	380-8101	Interest on Investments	800	800	800
2,157	2,196	1,500	1,318	1,400	380-8401	Land Rentals	1,500	1,500	1,500
2,897	**4,251**	**2,300**	**1,534**	**1,900**		**Total Use of Money & Property**	**2,300**	**2,300**	**2,300**
						Interfund Transfers - In			
40,000	-	-	-	-	390-9504	Internal Services Public Works Staff	-	-	-
235,000	132,000	-	-	-	390-9509	SDC Wastewater Improvement Fund	120,000	120,000	120,000
					390-9613	SDC WW Reimbursement	10	10	10
-	-	80,906	80,906	80,906	390-9505	Debt Service Fund	3,315	3,315	3,315
275,000	**132,000**	**80,906**	**80,906**	**80,906**		**Total Interfund Transfers - In**	**123,325**	**123,325**	**123,325**
4,977,299	**3,069,423**	**3,073,517**	**1,918,732**	**3,269,514**		**Total Revenues**	**3,539,312**	**3,539,312**	**3,539,312**

City of Madras

2015-16 Budget Worksheet

Wastewater Operations Fund

Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
					503-030				
						Materials and Service			
122,070	67,036	125,000	78,621	130,000	520-1206	Chemicals/Testing	130,000	130,000	130,000
-	983	2,500	3,534	5,500	520-1221	Contract Services	4,500	4,500	4,500
211,804	201,359	215,000	105,690	211,380	520-1401	Electricity & Telephone	215,000	215,000	215,000
17,303	3,036	10,000	2,052	10,000	520-1403	Equipment Repairs	10,000	10,000	10,000
-	198	1,000	30	500	520-1405	Equipment Rentals	1,000	1,000	1,000
11,882	36,477	43,000	31,259	31,259	520-1801	Insurance & Surety Bonds	45,000	45,000	45,000
5,595	2,086	2,500	5,740	7,500	520-2102	Legal Fees	7,500	7,500	7,500
100	1,111	500	-	500	520-2203	Meetings, Travel & Schools	500	500	500
(303)	150	500	2,290	3,500	520-2204	Miscellaneous Expense	500	500	500
-	25,930	25,000	5,327	11,187	520-2206	Bank Service Fees	15,000	15,000	15,000
-	1,714	87,166	4,995	94,000	520-2503	Professional Services	115,665	115,665	115,665
2,671	2,702	3,500	2,051	2,800	520-2505	Permits	3,500	3,500	3,500
39,677	39,804	45,000	37,058	45,000	520-2702	Repairs & Maintenance	60,000	60,000	60,000
-	20	500	-	500	520-2704	Rental Property Maintenance	500	500	500
45,892	50,798	70,000	26,595	70,000	520-2810	Sewer Effluent Land Application	62,000	62,000	62,000
267	-	1,000	-	500	520-2903	N. U. I. D.	1,000	1,000	1,000
9,900	9,900	9,900	5,775	9,900	520-4009	Airport Operations - Lease payment	9,900	9,900	9,900
326,016	356,790	365,000	212,917	365,000	520-4017	Internal Services Central Services Fund	393,449	393,449	393,449
729,156	743,098	845,516	493,217	845,516	520-4018	Internal Services Public Works Staff Fund	859,904	859,904	859,904
167,268	150,341	115,181	67,189	115,181	520-4019	Internal Services Buildings Fund	113,125	113,125	113,125
155,784	151,059	177,500	103,542	177,500	520-4020	Internal Services Fleet Fund	182,668	182,668	182,668
1,845,082	**1,844,592**	**2,145,263**	**1,187,882**	**2,137,223**		**Total Materials & Services**	**2,230,711**	**2,230,711**	**2,230,711**
						Capital Outlay			
-	31,664	55,000	15,257	51,000	540-1401	Equipment Purchases	43,000	43,000	43,000
21,211	-	25,000	-	26,500	540-2811	Sewer Lines	40,000	40,000	40,000
-	-	10,000	9,535	9,535	540-2810	Sewer Effluent Land Application	15,000	15,000	15,000
21,211	**31,664**	**90,000**	**24,792**	**87,035**		**Total Capital Outlay**	**98,000**	**98,000**	**98,000**
						Interfund Transfers - Out			
57,000	-	-	-	-	550-1205	SDC Wastewater Improvement Fund	-	-	-
-	33,589	-	-	-	550-1206	SDC Wastewater Reimbursement Fund	-	-	-
-	25,000	-	-	-	550-1209	Airport Construction Fund	-	-	-
-	212,472	9,867	-	9,867	550-1210	Debt Reserve Fund	10,133	10,133	10,133
57,000	**271,061**	**9,867**	**-**	**9,867**		**Total Interfund Transfers - Out**	**10,133**	**10,133**	**10,133**
						Debt Service			
222,454	-	-	-	-	570-7301	L.I.D. - 88S Principal - 1991 Revenue Bond	-	-	-
23,725	-	-	-	-	570-7302	L.I.D. - 88S Interest - 1991 Revenue Bond	-	-	-
2,062,007	-	-	-	-	570-7303	1993 Revenue Bond Principal	-	-	-
150,145	-	-	-	-	570-7304	1993 Revenue Bond Interest	-	-	-
1,975	2,827	2,200	2,106	2,106	570-7414	OEDD - North Y Principal	2,400	2,400	2,400
2,987	1,974	2,800	2,696	2,696	570-7415	OEDD - North Y Interest	2,700	2,700	2,700
44,637	431,754	426,000	248,015	426,000	570-7451	2013 Bond Interest	425,200	425,200	425,200
-	-	-	-	-	570-7450	2013 Bond Principal	40,000	40,000	40,000
83,956	-	-	-	-	570-7452	2013B Refunding Fees	-	-	-
2,591,886	**436,556**	**431,000**	**252,817**	**430,802**		**Total Debt Service**	**470,300**	**470,300**	**470,300**
						Operating Contingency			
-	-	80,000	-	-	590-1010	Operating Contingency	100,000	100,000	100,000
-	**-**	**80,000**	**-**	**-**		**Total Operating Contingency**	**100,000**	**100,000**	**100,000**
						Ending Cash Balance			
462,120	485,551	317,387	453,242	604,587	595-1010	Ending Cash Balance	630,168	630,168	630,168
462,120	**485,551**	**317,387**	**453,242**	**604,587**		**Total Ending Cash Balance**	**630,168**	**630,168**	**630,168**
4,977,299	**3,069,423**	**3,073,517**	**1,918,732**	**3,269,514**		**Total Expenditures**	**3,539,312**	**3,539,312**	**3,539,312**
4,977,299	**3,069,423**	**3,073,517**	**1,918,732**	**3,269,514**		**Total Wastewater Oper. Revenues**	**3,539,312**	**3,539,312**	**3,539,312**
4,977,299	**3,069,423**	**3,073,517**	**1,918,732**	**3,269,514**		**Total Wastewater Oper. Expenditures**	**3,539,312**	**3,539,312**	**3,539,312**

City of Madras
Amortization Schedule
2015-2016

North Y Project

Oregon Economic & Community Development Department
Special Public Works Fund Loan
Loan No. JO4006

	70%	30%	**Total**
	Water	Sewer	**Loan**
Loan Amount	161,000	69,000	**230,000**
Issue Date	12/23/04	12/23/04	**12/23/04**
Maturity Date	12/01/30	12/01/30	**12/01/30**
Term	25 years	25 years	**25 years**
Interest Rate	4.97%	4.97%	**4.97%**

Wastewater Operations Fund Portion (30%)

		503-030-570-7415	503-030-570-7414	
Year	**Payment**	**Interest**	**Principal**	**Balance**
Balance July 1, 2015				52,133
2015-2016	4,802	2,591	2,210	49,922
2016-2017	4,802	2,481	2,320	47,602
2017-2018	4,802	2,366	2,436	45,166
2018-2019	4,802	2,245	2,557	42,609
2019-2020	4,802	2,118	2,684	39,926
2020-2021	4,802	1,984	2,817	37,108
2021-2022	4,802	1,844	2,957	34,151
2022-2023	4,802	1,697	3,104	31,047
2023-2024	4,802	1,543	3,258	27,789
2024-2025	4,802	1,381	3,420	24,368
2025-2026	4,802	1,211	3,590	20,778
2026-2027	4,802	1,033	3,769	17,009
2027-2028	4,802	845	3,956	13,053
2028-2029	4,802	649	4,153	8,900
2029-2030	4,802	442	4,359	4,541
2030-2031	4,767	226	4,541	0
Total	76,789	24,656	52,133	

Payments Due Dates:

12/1/2015	100% Prin & Int

Budget line item	Description	2015-16 Budget
503-030-570-7415	Interest	2,700
503-030-570-7414	Principal	2,400
	Total	**5,100**

City of Madras
Amortization Schedule
2015-2016

Wastewater Operations

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

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

Payments Annualized

Year	Payment	503-030-570-7451 Interest	503-030-570-7450 Principal	Balance	503-030-520-2206 Trust Fee
Balance July 1, 2015				10,495,000	
2015-2016	464,944	424,944	40,000	10,455,000	500
2016-2017	499,144	424,144	75,000	10,380,000	500
2017-2018	532,606	422,606	110,000	10,270,000	500
2018-2019	585,131	420,131	165,000	10,105,000	500
2019-2020	608,531	413,531	195,000	9,910,000	500
2020-2021	640,731	405,731	235,000	9,675,000	500
2021-2022	661,331	396,331	265,000	9,410,000	500
2022-2023	685,731	385,731	300,000	9,110,000	500
2023-2024	713,731	373,731	340,000	8,770,000	500
2024-2025	730,131	360,131	370,000	8,400,000	500
2025-2026	753,481	343,481	410,000	7,990,000	500
2026-2027	770,031	325,031	445,000	7,545,000	500
2027-2028	790,006	305,006	485,000	7,060,000	500
2028-2029	807,425	287,425	520,000	6,540,000	500
2029-2030	831,625	266,625	565,000	5,975,000	500
2030-2031	854,025	244,025	610,000	5,365,000	500
2031-2032	869,625	219,625	650,000	4,715,000	500
2032-2033	888,625	193,625	695,000	4,020,000	500
2033-2034	905,825	165,825	740,000	3,280,000	500
2034-2035	905,300	135,300	770,000	2,510,000	500
2035-2036	908,538	103,538	805,000	1,705,000	500
2036-2037	905,331	70,331	835,000	870,000	500
2037-2038	905,888	35,888	870,000	0	500
Total	17,217,738	6,722,738	10,495,000		11,500

Payments Due Dates:

Interest Monthly by 10th	35,412
2/15/2016	100% Principal
3/1/2016	100% Trust

Budget line item	Description	2015-16 Budget
503-030-570-7451	Interest	425,200
503-030-570-7450	Principal	40,000
503-030-520-2206	Trust Fee	500
	Total	**465,700**

SDC Wastewater Improvement Fund

Functions and Responsibilities:
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. Funding for other wastewater improvement projects can come from a variety of sources including DEQ and developer participation.

Goals/Budget Year Objectives:
Complete the Wastewater Master Plan update.

Projects planned include the following:

1. Transfer of $120k from SDC Wastewater Improvement Fund into Wastewater Operations Fund to complete Wastewater Master Plan Update.

Significant Operational Budget Changes (+ or -) From Previous Year:
Transfer of $120k into Wastewater Operations fund which will reduce fund balance.

City of Madras

2015-16 Budget Worksheet

SDC Wastewater Improvement Fund

Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
					403-403				
						Beginning Cash			
907,749	81,818	73,856	92,889	92,889	301-0101	Beginning Cash	137,298	137,298	137,298
907,749	**81,818**	**73,856**	**92,889**	**92,889**		**Total Beginning Cash**	**137,298**	**137,298**	**137,298**
						Revenues from Other Agencies			
8,228,853	-	-	-	-	340-4114	Bond Proceeds	-	-	-
694,369	29,823	-	-	-	340-4121	Grants/Loans	-	-	-
8,923,222	**29,823**	**-**	**-**	**-**		**Total Revenues from Other Agencies**	**-**	**-**	**-**
						System Development Charges			
40,758	92,177	14,000	21,110	25,000	370-6501	SDC - Wastewater	14,000	14,000	14,000
40,758	**92,177**	**14,000**	**21,110**	**25,000**		**Total System Development Charges**	**14,000**	**14,000**	**14,000**
						Use of Money & Property			
3,304	2,152	508	553	500	380-8101	Interest	500	500	500
3,304	**2,152**	**508**	**553**	**500**		**Total Use of Money & Property**	**500**	**500**	**500**
						Interfund Loan			
64,772	64,772	38,157	38,157	38,157	390-4510	Internal Services Fleet Fund - Loan	-	-	-
64,772	**64,772**	**38,157**	**38,157**	**38,157**		**Total Interfund Loan**	**-**	**-**	**-**
						Interfund Transfers - In			
57,000	-	-	-	-	390-9701	Wastewater Operations Fund	-	-	-
57,000	**-**	**-**	**-**	**-**		**Interfund Transfers - In**	**-**	**-**	**-**
9,996,805	**270,742**	**126,521**	**152,709**	**156,546**		**Total Revenues**	**151,798**	**151,798**	**151,798**
						Material & Services			
-	-	-	-	-	520-2206	Bank Fees	950	950	950
-	**-**	**-**	**-**	**-**		**Total Material and Services**	**950**	**950**	**950**
						Capital Outlay			
-	-	70,000	-	-	540-2502	Effluent Storage & Disposal	-	-	-
-	-	-	-	-	540-2811	Sewer Lines	10	10	10
688,115	33,778	-	-	-	540-2813	N Madras Sewer Collector	-	-	-
688,115	**33,778**	**70,000**	**-**	**-**		**Total Capital Outlay**	**10**	**10**	**10**
						Interfund Transfers - Out			
235,000	132,000	-	-	-	550-1022	Wastewater Operations	120,000	120,000	120,000
-	-	-	-	6,038	550-1210	Debt Reserve Fund	-	-	-
235,000	**132,000**	**-**	**-**	**6,038**		**Total Interfund Transfers - Out**	**120,000**	**120,000**	**120,000**
						Debt Service			
835,343	-	-	-	-	570-7305	1999 Revenue Bond Principal	-	-	-
31,206	-	-	-	-	570-7306	1999 Revenue Bond Interest	-	-	-
4,397,316	-	-	-	-	570-7307	2000 Revenue Bond Principal	-	-	-
325,864	-	-	-	-	570-7308	2000 Revenue Bond Interest	-	-	-
3,110,319	1,734	7,300	3,551	7,300	570-7309	DEQ Loan Principal - SRF R62370	7,500	7,500	7,500
61,030	4,304	5,000	2,487	5,000	570-7310	DEQ Loan Interest - SRF R62371	5,000	5,000	5,000
2,471	-	950	910	910	570-7311	DEQ Loan Fee - SRF R62371	-	-	-
144,367	-	-	-	-	570-7451	2013 Bond-Interest	-	-	-
83,956	-	-	-	-	570-7542	2013B Refunding Fees	-	-	-
8,991,872	**6,038**	**13,250**	**6,948**	**13,210**		**Total Debt Service**	**12,500**	**12,500**	**12,500**
						Reserve for Future Expenditure			
6,038	6,038	6,038	-	-	580-6001	DEQ- State Revolving Loan R6-2371	-	-	-
6,038	**6,038**	**6,038**	**-**	**-**		**Total Reserve for Future Expenditure**	**-**	**-**	**-**
						Operating Contingency			
-	-	10,000	-	-	590-1010	Operating Contingency	18,338	18,338	18,338
-	**-**	**10,000**	**-**	**-**		**Total Operating Contingency**	**18,338**	**18,338**	**18,338**
						Ending Cash Balance			
75,780	92,888	27,233	145,761	137,298	595-1010	Ending Cash Balance	(0)	(0)	(0)
75,780	**92,888**	**27,233**	**145,761**	**137,298**		**Total Ending Cash Balance**	**(0)**	**(0)**	**(0)**
9,996,805	**270,742**	**126,521**	**152,709**	**156,546**		**Total Expenditures**	**151,798**	**151,798**	**151,798**
9,996,805	**270,742**	**126,521**	**152,709**	**156,546**		**Total SDC WW Improve. Revenues**	**151,798**	**151,798**	**151,798**
9,996,805	**270,742**	**126,521**	**152,709**	**156,546**		**Total SDC WW Improve. Expenditures**	**151,798**	**151,798**	**151,798**

City of Madras
Amortization Schedule
2015-2016

North Madras Collector Sewer

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

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

Year	Payment	403-403-520-2206 Fees	403-403-570-7310 Interest	403-403-570-7309 Principal	Balance
Balance July 1, 2015					174,778
2015-2016	12,950	874	4,687	7,389	167,389
2016-2017	12,913	837	4,485	7,591	159,798
2017-2018	12,875	799	4,278	7,798	152,000
2018-2019	12,836	760	4,066	8,010	143,990
2019-2020	12,796	720	3,847	8,229	135,761
2020-2021	12,755	679	3,623	8,453	127,308
2021-2022	12,713	637	3,392	8,684	118,624
2022-2023	12,669	593	3,154	8,922	109,702
2023-2024	12,625	549	2,911	9,165	100,537
2024-2025	12,579	503	2,661	9,415	91,122
2025-2026	12,532	456	2,405	9,671	81,451
2026-2027	12,483	407	2,141	9,935	71,516
2027-2028	12,434	358	1,869	10,207	61,309
2028-2029	12,383	307	1,591	10,485	50,824
2029-2030	12,330	254	1,305	10,771	40,053
2030-2031	12,276	200	1,011	11,065	28,988
2031-2032	12,221	145	709	11,367	17,621
2032-2033	12,164	88	399	11,677	5,944
2033-2034	6,055	30	81	5,944	0
Total	245,575	10,106	53,498	181,971	

Payments Due Dates:

10/1/2015	100% Trust Fee
10/1/2015	50% Prin & Int
4/1/2016	50% Prin & Int

Budget line item	Description	2015-16 Budget
403-403-570-7310	Interest	5,000
403-403-570-7309	Principal	7,500
403-403-520-2206	Trust Fee	950
	Total	**13,450**

SDC Wastewater Reimbursement Fund

Functions and Responsibilities:
The SDC Wastewater Reimbursement Fund provides funding for improvement projects to the existing wastewater system.

Goals/Budget Year Objectives:
Revenue for this fund is dependent upon new construction. Other than current obligations, this fund will not be able to take on any new projects in FY 2015-16.

Projects planned include the following:

1. No planned capital improvement projects in 2015-16.

Significant Operational Budget Changes (+ or -) From Previous Year:
This fund has reached a positive balance and continues to grow.

City of Madras

2015-16 Budget Worksheet

SDC Wastewater Reimbursement Fund

Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
					407-407				
						Beginning Cash			
(41,177)	(35,650)	11,309	13,373	13,373	301-0101	Beginning Cash	15,373	15,373	15,373
(41,177)	**(35,650)**	**11,309**	**13,373**	**13,373**		**Total Beginning Cash**	**15,373**	**15,373**	**15,373**
						System Development Charges			
5,527	15,391	6,630	845	2,000	370-6501	SDC - Wastewater Reimbursement	6,630	6,630	6,630
5,527	**15,391**	**6,630**	**845**	**2,000**		**Total System Development Charges**	**6,630**	**6,630**	**6,630**
						Interfund Transfers - In			
-	33,589	-	-	-	390-9510	Wastewater Operations Fund	-	-	-
-	**33,589**	**-**	**-**	**-**		**Total Interfund Transfers - In**	**-**	**-**	**-**
						Use of Money & Property			
-	43	-	2	-	380-8101	Interest	-	-	-
	43					**Total Use of Money & Property**			
(35,650)	**13,373**	**17,939**	**14,218**	**15,373**		**Total Revenues**	**22,003**	**22,003**	**22,003**
						Capital Outlay			
-	-	-	-	-	540-2811	Sewer System Improvements	10	10	10
-	**-**	**-**	**-**	**-**		**Total Capital Outlay**	**10**	**10**	**10**
						Interfund Transfers - Out			
235,000	-	-	-	-	550-1022	Wastewater Operations	10	10	10
235,000	**-**	**-**	**-**	**-**		**Total Interfund Transfers - Out**	**10**	**10**	**10**
						Operating Contingency			
-	-	-	-	-	590-1010	Operating Contingency	10,000	10,000	10,000
-	**-**	**-**	**-**	**-**		**Total Operating Contingency**	**10,000**	**10,000**	**10,000**
						Ending Cash Balance			
(35,650)	13,373	17,939	14,218	15,373	595-1010	Ending Cash Balance	11,983	11,983	11,983
(35,650)	**13,373**	**17,939**	**14,218**	**15,373**		**Total Ending Cash Balance**	**11,983**	**11,983**	**11,983**
(35,650)	**13,373**	**17,939**	**14,218**	**15,373**		**Total Expenditures**	**11,983**	**11,983**	**11,983**
(35,650)	**13,373**	**17,939**	**14,218**	**15,373**		**Total SDC WW Reimbursement Revs.**	**22,003**	**22,003**	**22,003**
(35,650)	**13,373**	**17,939**	**14,218**	**15,373**		**Total SDC WW Reimbursement Exps.**	**22,003**	**22,003**	**22,003**

Airport Operations Fund

Functions and Responsibilities:
This fund provides for the maintenance and operation of the Madras Municipal Airport including City-owned building facilities and land for lease. 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
- T-hangars
- AWOS system
- Property/Buildings under lease
  - Madras Heavy Aircraft Engine & Maintenance Facility
  - Tillamook Naval Air Station Museum (ground lease)
  - North and South WWII B-17 Hangars
  - Freightliner building and test track
  - T Hangars
  - Drag strip
  - Dirt race track
  - Gun club
  - Farm Land
  - Industrial Ground Leases

Goals/Budget Year Objectives:

1. Continue to pursue ground lease opportunities as they arise. City property adjacent to the airport is under Federal Aviation Administration control. Property cannot be sold, but FAA will allow long term ground leases.

Projects planned include the following:
Capital Outlay

1. North Hangar Window Replacement Project = $22,000 (Phase 2)

Significant Operational Budget Changes (+ or -) From Previous Year:
Significant change in Capital Outlay this year due to the completion of the Runway 16-34 Reconstruction Project.

City of Madras

2015-16 Budget Worksheet

Airport Operations Fund

Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
					509-090				
						Beginning Cash			
133,675	112,156	87,287	51,237	51,237	301-0101	Beginning Cash	64,770	64,770	64,770
133,675	**112,156**	**87,287**	**51,237**	**51,237**		**Total Beginning Cash**	**64,770**	**64,770**	**64,770**
						Revenues from Other Agencies			
14,587	-	-	-	-	340-4120	ORPD Grant	-	-	-
-	-	3,173,200	6,806	2,051,970	345-4117	FAA CIP Funding	-	-	-
				792,000	345-4123	COV Grant	-	-	-
-	-	-	-	-	380-8250	Airfield Veterans War Memorial	-	-	-
-	-	100,000	-	-	340-4123	Loan/Grant - Airport Improvement 2014-15	-	-	-
14,587	**-**	**3,273,200**	**6,806**	**2,843,970**		**Total Revenues from Other Agencies**	**-**	**-**	**-**
						Charges for Services			
	5,000				350-9505	ISF Building Fund	-	-	-
11,190	4,997	100	2,930	2,930	350-5401	Miscellaneous Revenue	1,500	1,500	1,500
9,900	9,900	9,900	5,775	9,900	350-9801	WW Operations Fund - Lease	9,900	9,900	9,900
295,245	407,488	490,000	282,928	446,571	370-7201	Aviation Gas	422,300	422,300	422,300
316,335	**427,385**	**500,000**	**291,633**	**459,401**		**Total Charges for Services**	**433,700**	**433,700**	**433,700**
						Use of Money and Property			
4,941	5,758	3,500	3,602	3,602	380-8009	Grounds & Lights Maintenance Fees	4,500	4,500	4,500
320	149	250	-	200	380-8101	Interest on Investments	250	250	250
100	450	200	-	200	380-8201	Building Rentals	200	200	200
41,032	40,500	36,000	19,504	36,000	380-8202	Freightliner Corporation Lease	40,000	40,000	40,000
4,511	4,088	2,520	2,130	2,520	380-8203	Hangar Rent	3,200	3,200	3,200
10,581	12,940	12,500	5,740	11,500	380-8204	T-Hangar Rent	14,500	14,500	14,500
82,134	83,170	420,700	355,945	420,700	380-8205	Heavy Aircraft & Equipment Hangar	90,710	90,710	90,710
282	2,287	1,000	9,398	9,400	380-8210	Airport Pad Lease	2,000	2,000	2,000
7,543	42,763	10,500	10,565	10,565	380-8250	Airfield Veterans War Memorial	-	-	-
39,783	47,067	43,575	18,633	43,575	380-8401	Land Rentals	67,500	67,500	67,500
191,227	**239,172**	**530,745**	**425,516**	**538,262**		**Total Use of Money & Property**	**222,860**	**222,860**	**222,860**
						Interfund Transfers - In			
-	-	16,000	9,333	16,000	390-9511	Airport Construction Fund	8,541	8,541	8,541
-	-	60,000	60,000	60,000	390-9607	ISF Central Services	-	-	-
-	-	60,000	60,000	60,000	390-9608	ISF Public Works Staff	20,000	20,000	20,000
-		235,000	235,000	235,000	390-9505	ISF Building Fund	20,000	20,000	20,000
-	**-**	**371,000**	**364,333**	**371,000**		**Interfund Transfers - In**	**48,541**	**48,541**	**48,541**
655,824	**778,714**	**4,762,232**	**1,139,525**	**4,263,870**		**Total Revenues**	**769,871**	**769,871**	**769,871**

City of Madras

2015-16 Budget Worksheet

Airport Operations Fund

Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
					509-090				
						Materials & Services			
-	285	-	-	-	520-1003	Audit	-	-	-
278,919	395,444	483,750	318,628	433,750	520-1006	Aviation Gas	410,000	410,000	410,000
3,500	3,500	3,500	3,500	3,500	520-1011	Airshow	3,500	3,500	3,500
-	-	-	-	-	520-1204	Contracted Computer/IT/Telephone	4,652	4,652	4,652
-	-	-	-	-	520-1205	Computer Unprogrammed	1,500	1,500	1,500
18,000	18,000	18,000	11,297	18,000	520-1501	Fixed Base Operator	18,000	18,000	18,000
4,849	16,662	18,000	18,118	18,118	520-1801	Insurance & Surety Bonds	19,500	19,500	19,500
19,038	11,407	9,000	4,819	9,500	520-2102	Legal	9,000	9,000	9,000
-	852	500	21	750	520-2203	Meetings Travel & School	500	500	500
623	1,177	500	1,793	2,500	520-2204	Miscellaneous Expense	500	500	500
24,682	41,328	43,731	18,681	37,500	520-2207	Maintenance & Repairs	35,000	35,000	35,000
6,210	960	4,000	2,525	4,000	520-2503	Professional Services	4,000	4,000	4,000
3,945	4,842	4,000	-	-	520-2903	Taxes & N.U.I.D.	-	-	-
23,004	26,502	26,000	13,244	27,000	520-3003	Utilities	29,000	29,000	29,000
45,996	52,688	55,000	32,083	55,000	520-4017	Internal Services Central Services Fund	56,652	56,652	56,652
10,393	14,924	12,240	7,140	12,240	520-4019	Internal Services Buildings Fund	17,395	17,395	17,395
439,159	**588,570**	**678,221**	**431,848**	**621,858**		**Total Materials & Services**	**609,199**	**609,199**	**609,199**
						Capital Outlay			
-	-	60,000	58,787	58,787	540-1001	Airport Improvement	22,000	22,000	22,000
-	-	3,525,765	16,662	3,052,990	540-1002	2014-15 Airport Improvement Project	-	-	-
	-	349,900	350,600	350,600	540-1005	Heavy Aircraft Hangar Repair			
17,967	52,364	20,000	12,722	12,722	540-1250	Veterans War Memorial Project	-	-	-
17,967	**52,364**	**3,955,665**	**438,771**	**3,475,099**		**Total Capital Outlay**	**22,000**	**22,000**	**22,000**
						Debt Service			
4,768	4,954	5,300	5,266	5,266	570-7401	T-Hangar - Principal	5,750	5,750	5,750
5,318	5,132	5,000	4,820	4,820	570-7402	T-Hangar - Interest	4,750	4,750	4,750
23,735	24,360	26,500	26,163	26,163	570-7408	OBDD Heavy Air Hangar - Principal	28,000	28,000	28,000
52,721	52,096	51,000	50,293	50,293	570-7409	OBDD Heavy Air Hangar - Interest	49,500	49,500	49,500
-	-	3,600	1,950	1,950	570-7411	Berg Drive Extension - Principal	3,750	3,750	3,750
-	-	2,100	3,565	3,565	570-7410	Berg Drive Extension - Interest	2,000	2,000	2,000
86,542	**86,542**	**93,500**	**92,057**	**92,057**		**Total Debt Service**	**93,750**	**93,750**	**93,750**
						Interfund Transfers - Out			
-	-	-	-	10,086	550-1210	Debt Reserve Fund	-	-	-
-	**-**	**-**	**-**	**10,086**		**Total Interfund Transfers - Out**	**-**	**-**	**-**
						Reserve for Future Expenditure			
10,086	10,086	10,086	-	-	580-6001	Debt Reserve- 1996 Revenue Bonds-Airport	-	-	-
10,086	**10,086**	**10,086**	**-**	**-**		**Total Reserve for Future Expenditure**	**-**	**-**	**-**
						Operating Contingency			
-	-	20,000	-	-	590-1010	Operating Contingency	44,922	44,922	44,922
-	**-**	**20,000**	**-**	**-**		**Total Operating Contingency**	**44,922**	**44,922**	**44,922**
						Ending Cash Balance			
102,070	41,151	4,760	176,848	64,770	595-1010	Ending Cash Balance	(0)	(0)	(0)
102,070	**41,151**	**4,760**	**176,848**	**64,770**		**Total Ending Cash Balance**	**(0)**	**(0)**	**(0)**
655,824	**778,714**	**4,762,232**	**1,139,525**	**4,263,870**		**Total Expenditures**	**769,871**	**769,871**	**769,871**
655,824	**778,714**	**4,762,232**	**1,139,525**	**4,263,870**		**Total Airport Operations Revenues**	**769,871**	**769,871**	**769,871**
655,824	**778,714**	**4,762,232**	**1,139,525**	**4,263,870**		**Total Airport Oper. Expenditures**	**769,871**	**769,871**	**769,871**

City of Madras
Amortization Schedule
2015-2016

T Hangar Project

1996 Revenue Bond
United States Department of Agriculture
Rural Development

Loan Amount	152,840
Issue Date	7/19/1996
Maturity Date	7/19/2026
Loan Term	30 years
Interest Rate	5.125%

Year	Payment	509-090-570-7402 Interest	509-090-570-7401 Principal	Balance
Balance July 1, 2015				88,770
2015-2016	10,087	4,550	5,537	83,234
2016-2017	10,087	4,266	5,820	77,413
2017-2018	10,087	3,968	6,119	71,294
2018-2019	10,087	3,654	6,432	64,862
2019-2020	10,087	3,325	6,762	58,100
2020-2021	10,087	2,978	7,109	50,991
2021-2022	10,087	2,614	7,473	43,518
2022-2023	10,087	2,231	7,856	35,662
2023-2024	10,087	1,828	8,259	27,404
2024-2025	10,087	1,405	8,682	18,722
2025-2026	10,087	960	9,127	9,595
2026-2027	10,087	492	9,595	0
Total	121,039	32,269	88,770	

Payments Due Dates:

7/1/2015	100% Prin & Int

Budget line item	Description	2015-16 Budget
509-090-570-7402	Interest	4,750
509-090-570-7401	Principal	5,750
	Total	**10,500**

City of Madras
Amortization Schedule
2015-2016

Berg Drive Extension to Cherry Lane

Jefferson County
Revolving Loan and Economic Development Grant

Loan Amount	65,000
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, 2015				61,505
2015-2016	5,445	1,845	3,600	57,905
2016-2017	5,445	1,737	3,708	54,198
2017-2018	5,445	1,626	3,819	50,379
2018-2019	5,445	1,511	3,933	46,445
2019-2020	5,445	1,393	4,051	42,394
2020-2021	5,445	1,272	4,173	38,221
2021-2022	5,445	1,147	4,298	33,923
2022-2023	5,445	1,018	4,427	29,496
2023-2024	5,445	885	4,560	24,936
2024-2025	5,445	748	4,697	20,239
2025-2026	5,445	607	4,838	15,401
2026-2027	5,445	462	4,983	10,418
2027-2028	5,445	313	5,132	5,286
2028-2029	5,445	159	5,286	0
Total	81,672	16,672	65,000	

Payments Due Dates:

7/1/2015	100% Prin & Int

Budget line item	Description	2015-16 Budget
509-090-570-7410	Interest	2,000
509-090-570-7411	Principal	3,750
	Total	**5,750**

City of Madras
Amortization Schedule
2015-2016

Heavy Aircraft Maintenance Facility

Business Development Department (was OECDD)
Oregon Special Public Works Fund
Infrastructure Finance Authority
Loan No. L09002

Loan Amount	1,078,650
Issue Date	10/01/08
Maturity Date	12/01/35
Term	25 years
Interest Rate	4.99%

Year	Payment	509-090-570-7409 Interest	509-090-570-7408 Principal	Balance
Balance July 1, 2015				981,711
2015-2016	76,456	48,987	27,469	954,242
2016-2017	76,456	47,617	28,839	925,402
2017-2018	76,456	46,178	30,279	895,124
2018-2019	76,456	44,667	31,789	863,334
2019-2020	76,456	43,080	33,376	829,959
2020-2021	76,456	41,415	35,041	794,917
2021-2022	76,456	39,666	36,790	758,128
2022-2023	76,456	37,831	38,626	719,502
2023-2024	76,456	35,903	40,553	678,949
2024-2025	76,456	33,880	42,577	636,372
2025-2026	76,456	31,755	44,701	591,671
2026-2027	76,456	29,524	46,932	544,740
2027-2028	76,456	27,183	49,274	495,466
2028-2029	76,456	24,724	51,732	443,733
2029-2030	76,456	22,142	54,314	389,420
2030-2031	76,456	19,432	57,024	332,395
2031-2032	76,456	16,587	59,870	272,526
2032-2033	76,456	13,599	62,857	209,669
2033-2034	76,456	10,462	65,994	143,675
2034-2035	76,456	7,169	69,287	74,388
2035-2036	78,101	3,712	74,389	0
Total	1,607,224	625,513	981,711	

Payments Due Dates:

12/1/2015	100% Prin & Int

Budget line item	Description	2015-16 Budget
509-090-570-7409	Interest	49,500
509-090-570-7408	Principal	28,000
	Total	**77,500**

Airport Construction Fund

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

Goals/Budget Year Objectives:
Transfer the remaining fund balance to Airport Operations and discontinue use of the fund by FY 2016-17.

Projects planned include the following:

1. No planned projects in 2015-16.

Significant Operational Budget Changes (+ or -) From Previous Year:
No significant operational budget changes are anticipated from previous fiscal year.

City of Madras
2015-16 Budget Worksheet

Airport Construction Fund

Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
					404-404				
						Beginning Cash			
61,653	74,620	62,350	68,339	68,339	301-0101	Beginning Cash	8,541	8,541	8,541
61,653	**74,620**	**62,350**	**68,339**	**68,339**		**Total Beginning Cash**	**8,541**	**8,541**	**8,541**
						Revenues from Other Agencies			
			-		340-4128	Berg Drive-Cherry Lane			
59,528	115,956	16,650	16,290	16,290	340-4117	Intergovernmental Grant - FAA	-	-	-
-	-	-	-	-	345-4510	Connect Oregon III	-	-	-
-	241,120	-	-	-	345-4511	Grant-IOF 2013	-	-	-
-	110,000	-	-	-	345-4512	Grant - SPWF 2013	-	-	-
-	85,000	-	-	-	345-4513	Grant/Loan-Jefferson County	-	-	-
-	102,935	-	-	-	345-4514	Improvement Fee	-	-	-
59,528	**655,011**	**16,650**	**16,290**	**16,290**		**Total Revenues from Other Agencies**	**-**	**-**	**-**
						Use of Money and Property			
251	220	-	-	-	380-8101	Interest on Investments	-	-	-
251	**220**	**-**	**-**	**-**		**Total Use of Money & Property**	**-**	**-**	**-**
						Interfund Transfers - In			
30,000	-	-	-	-	390-9504	Internal Services Public Works Staff Fund	-	-	-
-	25,000	-	-	-	390-9702	Wastewater Operations	-	-	-
30,000	**25,000**	**-**	**-**	**-**		**Total Interfund Transfers - In**	**-**	**-**	**-**
151,432	**754,852**	**79,000**	**84,629**	**84,629**		**Total Revenues**	**8,541**	**8,541**	**8,541**
						Capital Outlay			
76,190	128,858	18,500	18,102	18,102	540-1001	Airport Improvement	-	-	-
-	-	-	-	-	540-1003	Connect Oregon III	-	-	-
622	557,655	44,500	41,986	41,986	540-1004	Berg Drive-Cherry Lane	-	-	-
76,812	**686,513**	**63,000**	**60,088**	**60,088**		**Total Capital Outlay**	**-**	**-**	**-**
						Interfund Transfers - Out			
-	-	16,000	16,000	16,000	550-1021	Airport Operations Fund	8,541	8,541	8,541
-	**-**	**16,000**	**16,000**	**16,000**		**Total Interfund Transfers - Out**	**8,541**	**8,541**	**8,541**
						Operating Contingency			
-	-	-	-	-	590-1010	Operating Contingency	-	-	-
-	**-**	**-**	**-**	**-**			**-**	**-**	**-**
						Ending Cash Balance			
74,620	68,339	-	8,541	8,541	595-1010	Ending Cash Balance	(0)	(0)	(0)
74,620	**68,339**	**-**	**8,541**	**8,541**		**Total Ending Cash Balance**	**(0)**	**(0)**	**(0)**
151,432	**754,852**	**79,000**	**84,629**	**84,629**		**Total Expenditures**	**8,541**	**8,541**	**8,541**
151,432	**754,852**	**79,000**	**84,629**	**84,629**		**Total Airport Construction Revenues**	**8,541**	**8,541**	**8,541**
151,432	**754,852**	**79,000**	**84,629**	**84,629**		**Total Airport Construction Exp.**	**8,541**	**8,541**	**8,541**

Industrial Site Fund

Functions and Responsibilities:
This fund is responsible for maintenance and improvement of the City's industrial site railroad spur and properties; it manages site promotion and tree maintenance.

Current Inventory of City owned Rail:

- Approximately 750 linear feet of rail on the Wilbur Ellis Site which is in the process of being transferred to Wilbur Ellis (includes new 750' of Wilbur Ellis Spur)

Goals/Budget Year Objectives:
Minimize the City's exposure of liability by transferring ownership of the Wilbur Ellis Rail Spur to Wilbur Ellis.

Projects planned include the following:

1. Completion of the Industrial Site Readiness Plan. Funding provided by Infrastructure Finance Authority.

Significant Operational Budget Changes (+ or -) From Previous Year:
Materials and services will be reduced due to the fact that the City has determined it does not own the entire rail spur through the industrial park.

City of Madras

2015-16 Budget Worksheet

Industrial Site Fund

Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
					504-504				
						Beginning Cash			
56,473	80,481	25,021	70,743	70,743	301-0101	Beginning Cash	81,267	81,267	81,267
56,473	**80,481**	**25,021**	**70,743**	**70,743**		**Total Beginning Cash**	**81,267**	**81,267**	**81,267**
						Franchises & Leases			
14,300	-	-	-	-	320-2501	Railroad Lease	-	-	-
14,300	**-**	**-**	**-**	**-**		**Total Franchises & Leases**	**-**	**-**	**-**
						Revenues/Other Agencies			
47,182	571,838	-	-	-	345-4510	Connect Oregon IV Grant	-	-	-
6,325	193,203	-	-	-	345-4513	Jefferson County Grant	-	-	-
-	250,000	-	-		345-4514	State of Oregon-IOF Grant	-	-	-
		30,000	-	27,000	345-4516	Grant -Industrial Readiness- IFA	25,830	25,830	25,830
1,544	139,557	-	-	-	345-4515	ODOT Rail Spur Grant	-	-	-
55,051	**1,154,598**	**30,000**	**-**	**27,000**		**Total Revenues from Other Agencies**	**25,830**	**25,830**	**25,830**
						Charges For Services			
1,717	-	-	395	395	350-5401	Miscellaneous Revenue	-	-	-
1,717	**-**	**-**	**395**	**395**		**Total Charges for Services**	**-**	**-**	**-**
						Use of Money and Property			
298	176	500	-	-	380-8101	Interest on Investments	200	200	200
10,541	9,348	6,500	3,908	7,816	380-8502	Industrial Site Leases	6,500	6,500	6,500
10,839	**9,524**	**7,000**	**3,908**	**7,816**		**Total Use of Money & Property**	**6,700**	**6,700**	**6,700**
						Interfund Transfers - In			
50,000	80,000	-	-	-	390-9504	Internal Services Public Works Staff Fund	-	-	-
50,000	-	25,000	16,667	25,000	390-9506	Internal Services Building Fund	-	-	-
-	75,000	-	-	-	390-9505	Transportation Operations Fund	-	-	-
100,000	**155,000**	**25,000**	**16,667**	**25,000**		**Total Interfund Transfers - In**	**-**	**-**	**-**
238,380	**1,399,604**	**87,021**	**91,713**	**130,954**		**Total Revenues**	**113,797**	**113,797**	**113,797**
						Materials & Services			
			118		520-2204	Miscellaneous Expense	-	-	-
8,925	9,350	35,000	13,187	13,187	520-1801	Insurance & Surety Bonds	15,000	15,000	15,000
7,798	4,527	15,000	4,975	7,500	520-1802	Industrial Site Maintenance	5,000	5,000	5,000
-	-	500	-	-	520-1803	Industrial Site Promotion	500	500	500
1,072	3,164	1,000	-	-	520-2102	Legal Fees	1,000	1,000	1,000
1,979	2,552	2,000	1,218	2,000	520-2904	Tree Maintenance	2,500	2,500	2,500
		30,000		27,000	520-2503	Professional Services	25,830	25,830	25,830
2,244	2,500	-	-	-	520-4017	Internal Services Central Services Fund	-	-	-
-	-	-	-	-	520-4018	Internal Services Public Works Staff Fund	-	-	-
2,005	1,988	-	-	-	520-4019	Internal Services Buildings Fund	-	-	-
24,023	**24,081**	**83,500**	**19,498**	**49,687**		**Total Materials & Services**	**49,830**	**49,830**	**49,830**
						Capital Outlay			
83,876	982,903	-	-	-	540-4101	Industrial Site Improvements	10	10	10
-	321,877	-	-	-	540-4102	Industrial Revitalization Project (IOF)	-	-	-
83,876	**1,304,779**	**-**	**-**	**-**		**Total Capital Outlay**	**10**	**10**	**10**
						Operating Contingency			
-	-	3,049	-	-	590-1010	Operating Contingency	20,000	20,000	20,000
-	**-**	**3,049**	**-**	**-**		**Total Operating Contingency**	**20,000**	**20,000**	**20,000**
						Ending Cash Balance			
130,481	70,743	472	72,214	81,267	595-1010	Ending Cash Balance	43,957	43,957	43,957
130,481	**70,743**	**472**	**72,214**	**81,267**		**Total Ending Cash Balance**	**43,957**	**43,957**	**43,957**
238,380	**1,399,604**	**87,021**	**91,713**	**130,954**		**Total Expenditures**	**113,797**	**113,797**	**113,797**
238,380	**1,399,604**	**87,021**	**91,713**	**130,954**		**Total Ind. Site Revenues**	**113,797**	**113,797**	**113,797**
238,380	**1,399,604**	**87,021**	**91,713**	**130,954**		**Total Ind. Site Expenditures**	**113,797**	**113,797**	**113,797**

Community Development Department

Summary of Department Structure and Activities for FY 2015-16

Budget Overview

The Community Development Department budget will have a Beginning Cash balance of $76,706 for the FY 15-16. The Department's total budget for FY 15-16 is $304,506. This is a reduction of $9,394 from FY 14-15. The Department has forecasted $304,506 in Revenue and $304,506 in Expenditures, producing a balanced budget. It is projected that the Department will collect $51,800 in Regulatory Fees and $45,000 for Charges for Services. The Department will utilize the full Beginning Cash balance of $76,706 and an Internal Fund transfer of $131,000 to balance Revenues and Expenditures for the FY 15-16. There is $10,578 planned for operating contingency for the Department in the budget. There is no ending fund balance planned for FY 15-16.

Program - Department Operations and Responsibilities

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

- Assist in administration at City Hall
- Long-range planning:
    - Transportation System Plan
    - Parks & Open Space Master Plan
    - Capital Improvement Planning
- Economic development
- Zoning administration
- Administration of the development review process
- Administration of the Madras Planning Commission
- Administration of the Urban Renewal District
- 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 the building permit review process with the Jefferson County Building Department. The Department also coordinates enforcement of the zoning, subdivision, sign, nuisance, and other related land use ordinances in conjunction of the Police and Public Works Departments. The Community Development Department also provides administrative support to the Madras Redevelopment Commission.

Revenue and Development Trends

The Community Development Department receives fee revenue for development permits filed with the City of Madras, which are partially used to fund the Department. The number of land use applications submitted to the Department peaked in FY 06-07 and has declined rapidly since. The last four fiscal years, many of the planned developments have been permitted and constructed. Development has not ceased but it is occurring in an unpredictable manner. Based on historical permit data, the Department expects to process permits for one significant development, about ten sign permits, and a few other incidental permits. While there may be other permits that are processed by the Department in FY 15-16, it is difficult to forecast permits and the associated fee revenue. Accordingly, the Regulatory Fee revenue projections were developed in a manner consistent with these assumptions.

The Department provides administrative support services to the Madras Redevelopment Commission (MRC) and therefore the FY 15-16 budget includes a $45,000 transfer from the MRC to the Community Development Department. Because the Regulatory Fee revenue will be less than the expenditures, the Department will utilize transfers totaling $131,000 to balance revenue and expenditures.

Expenditures

The Department's largest expenditures are Personnel Services ($157,317) and Materials & Services ($136,612). The FY14-15 budget will fund 1.4 FTE, a .4 FTE increase from FY14-15. The Community Development Department will fund .4 FTE of the Planning and Public Works Administrative Specialist, which is a shared position with the Public Works Department. The largest expenditure in the Materials and Service category is Professional Services. In FY 15-16 the Department's Professional Services expenses will fund:

- On-Call planning services on an as needed basis
- Phase 2 of the Industrial Land Supply Update
- Development of airport noise protection regulations
- Airport urban growth boundary expansion, if feasible

It is forecasted that permit, long-range planning, and other related project activity will remain the same as in FY 2014-15 as a result of City Council policies related to economic development. 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 by increased staffing and Professional Services.

City of Madras

2015-16 Budget Worksheet

Community Development Fund

Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
					505-505				
						Beginning Cash			
38,335	75,721	94,370	112,323	112,323	301-0101	Beginning Cash	76,706	76,706	76,706
			-				-	-	-
38,335	**75,721**	**94,370**	**112,323**	**112,323**		**Total Beginning Cash**	**76,706**	**76,706**	**76,706**
						Regulatory Fees			
37,852	25,251	18,050	21,550	33,550	330-3401	Planning Fees	10,000	10,000	10,000
22,090	73,564	18,500	7,211	46,211	330-3402	Community Development Fees	41,800	41,800	41,800
59,942	**98,815**	**36,550**	**28,761**	**79,761**		**Total Regulatory Fees**	**51,800**	**51,800**	**51,800**
						Charges for Services			
1,050	42	7,000	810	8,000	350-5401	Miscellaneous Revenue	-	-	-
50,000	45,000	45,000	45,000	45,000	350-5511	Madras Redevelopment Commission	45,000	45,000	45,000
51,050	**45,042**	**52,000**	**45,810**	**53,000**		**Total Charges for Services**	**45,000**	**45,000**	**45,000**
						Use of Money & Property			
161	383	-	-	200	380-8101	Interest on Investments	-	-	-
161	**383**	**-**	**-**	**200**		**Total Use of Money & Property**	**-**	**-**	**-**
						Interfund Transfers - In			
131,000	85,000	60,500	60,500	60,500	390-9607	Internal Services Central Services Fund	65,500	65,500	65,500
-	-	60,500	60,500	60,500	390-9608	Internal Services Public Works Staff Fund	65,500	65,500	65,500
131,000	**85,000**	**121,000**	**121,000**	**121,000**		**Total Interfund Transfers - In**	**131,000**	**131,000**	**131,000**
280,488	**304,962**	**303,920**	**307,895**	**366,284**		**Total Revenues**	**304,506**	**304,506**	**304,506**
						Personnel Services			
102,748	76,428	81,079	38,808	81,079	510-1001	Regular	104,394	104,394	104,394
734	71	-	-	-	510-3201	Overtime	3,000	3,000	3,000
18,211	13,050	16,330	6,198	16,330	510-5101	PERS	15,894	15,894	15,894
7,618	5,869	6,051	2,876	6,051	510-5201	Social Security	7,642	7,642	7,642
1,261	1,393	1,345	339	1,345	510-5401	Unemployment Tax	500	500	500
(3,028)	80	162	98	162	510-5501	Industrial Accident Ins.	228	228	228
19,233	15,181	13,877	5,537	13,877	510-5601	Health & Accident Ins.	25,659	25,659	25,659
146,777	**112,072**	**118,844**	**53,854**	**118,844**		**Total Personnel Services**	**157,317**	**157,317**	**157,317**
						Material & Services			
773	388	2,000	372	2,000	520-1002	Advertising	2,800	2,800	2,800
-	-	2,512	371	1,800	520-1205	Unprogrammed Computer	271	271	271
1,297	1,408	1,500	660	1,500	520-1301	Dues/Membership	1,100	1,100	1,100
10,171	12,759	9,000	12,157	20,000	520-2102	Legal Fees	17,500	17,500	17,500
178	385	500	50	500	520-2202	Mapping	500	500	500
3,067	3,141	3,000	1,397	2,500	520-2203	Meetings Travel & Schools	2,500	2,500	2,500
2,475	2,237	2,500	1,708	2,250	520-2401	Office Supplies	2,500	2,500	2,500
270	548	1,000	334	834	520-2501	Planning Commission	1,000	1,000	1,000
2,144	1,176	2,500	-	2,000	520-2502	Postage	2,000	2,000	2,000
270	15,490	91,500	13,754	91,500	520-2503	Professional Services	40,500	40,500	40,500
-	279	450	495	450	520-1801	Insurance and Surety Bonds	500	500	500
287	3,088	5,082	2,035	4,400	520-1204	Contracted Computer/IT/Telephone	7,322	7,322	7,322
1,670	1,274	-	-	-	520-2906	Telephone	-	-	-
27,156	30,298	32,000	32,000	32,000	520-4017	Internal Services Central Services Fund	34,760	34,760	34,760
8,232	8,095	9,000	9,000	9,000	520-4019	Internal Services Buildings Fund	23,358	23,358	23,358
57,990	**80,566**	**162,544**	**74,332**	**170,734**		**Total Materials & Services**	**136,612**	**136,612**	**136,612**
						Operating Contingency			
-	-	10,000	-	-	590-1010	Operating Contingency	10,578	10,578	10,578
-	**-**	**10,000**	**-**	**-**		**Total Operating Contingency**	**10,578**	**10,578**	**10,578**
						Ending Cash Balance			
75,721	112,324	12,532	179,709	76,706	595-1010	Ending Cash Balance	(0)	(0)	(0)
75,721	**112,324**	**12,532**	**179,709**	**76,706**		**Total Ending Cash Balance**	**(0)**	**(0)**	**(0)**
280,488	**304,962**	**303,920**	**307,895**	**366,284**		**Total Expenditures**	**304,506**	**304,506**	**304,506**
280,488	**304,962**	**303,920**	**307,895**	**366,284**		**Total Comm. Dev. Revenues**	**304,506**	**304,506**	**304,506**
280,488	**304,962**	**303,920**	**307,895**	**366,284**		**Total Comm. Dev. Expenditures**	**304,506**	**304,506**	**304,506**

Internal Services Central Services Fund

Program: This budget provides funds for central services in the areas of financial report management, accounting, human resources, customer support, utilities and franchises, contract/project management, business licenses, and all City Administrator and City Recorder function requirements.

- City Administrator
- City Recorder
- Finance Director
- Accounting Analyst
- Accounting Technician
- Customer Accounting Specialist (.85 FTE)
- Assistant to the City Administrator/Human Resource Officer
- Municipal Judge (part time)
- Total Full Time Equivalent Employees = **6.85**

Additional Programs in this Fund:

- Community Cleanup Funds (eligible for trash services, graffiti removal, volunteer group cleanup costs, etc.)
- Dues and membership to League of Oregon Cities, Central Oregon Cities Organization, Deschutes Water Alliance, Oregon City-County Management Association, Oregon Municipal Finance Officers Association
- City Council expenses
- Assistance to Community Development Department

Special Funding Efforts:

1. Funding assistance to the Community Development Department ($65,500 transfer) so the City can administer the adopted development and zoning ordinances as well as pursue additional industrial employment lands through an industrial lands needs analysis.

City of Madras

2015-16 Budget Worksheet

Internal Services Central Services Fund

Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
					802-101				
						Beginning Cash			
206,657	211,027	186,686	192,376	192,376	301-0101	Beginning Cash	189,251	189,251	189,251
206,657	**211,027**	**186,686**	**192,376**	**192,376**		**Total Beginning Cash**	**189,251**	**189,251**	**189,251**
						City Licenses			
31,279	28,960	30,000	28,830	30,000	311-1101	Business Licenses	30,000	30,000	30,000
31,279	**28,960**	**30,000**	**28,830**	**30,000**		**Total City Licenses**	**30,000**	**30,000**	**30,000**
						Charges for Services			
3,284	-	500	-	500	350-5301	Refund of Expenses	-	-	-
-	2,938	7,500	21,054	-	350-5401	Miscellaneous Revenue	-	-	-
9,870	9,171	8,500	-	9,171	350-5501	Community Clean-up	9,675	9,675	9,675
2,244	2,500	-	-	-	350-9201	Industrial Site Fund	-	-	-
45,996	52,688	55,000	27,500	55,000	350-9401	Airport Operations Fund	56,652	56,652	56,652
27,156	30,298	32,000	16,000	32,000	350-9502	Community Development Fund	34,760	34,760	34,760
21,254	21,270	22,000	11,000	22,000	350-9507	Parks Fund	27,976	27,976	27,976
259,008	256,653	262,000	131,000	262,000	350-9607	Police Department	281,922	281,922	281,922
68,016	72,800	72,000	36,000	72,000	350-9701	Water Operations Fund	79,400	79,400	79,400
326,016	356,791	365,000	182,500	365,000	350-9801	Wastewater Operations Fund	393,449	393,449	393,449
115,356	119,000	121,000	60,500	121,000	350-9902	Transportation Operations Fund	128,268	128,268	128,268
8,004	8,000	9,000	4,500	9,000	350-9904	Tourism Economic Development Fund	9,955	9,955	9,955
886,204	**932,109**	**954,500**	**490,054**	**947,671**		**Total Charges for Services**	**1,022,057**	**1,022,057**	**1,022,057**
						Use of Money & Property			
690	533	300	4,364	500	380-8101	Interest on Investments	300	300	300
50	450	200	100	200	380-8201	Building Rentals	200	200	200
740	**983**	**500**	**4,464**	**700**		**Total Use of Money & Property**	**500**	**500**	**500**
						Interfund Transfers - In			
10,955	-	-	-	-	390-9504	ISF - Public Works Staff	-	-	-
10,955	**-**	**-**	**-**	**-**		**Total Interfund Transfers - In**	**-**	**-**	**-**
1,135,835	**1,173,078**	**1,171,686**	**715,723**	**1,170,747**		**Total Revenues**	**1,241,808**	**1,241,808**	**1,241,808**

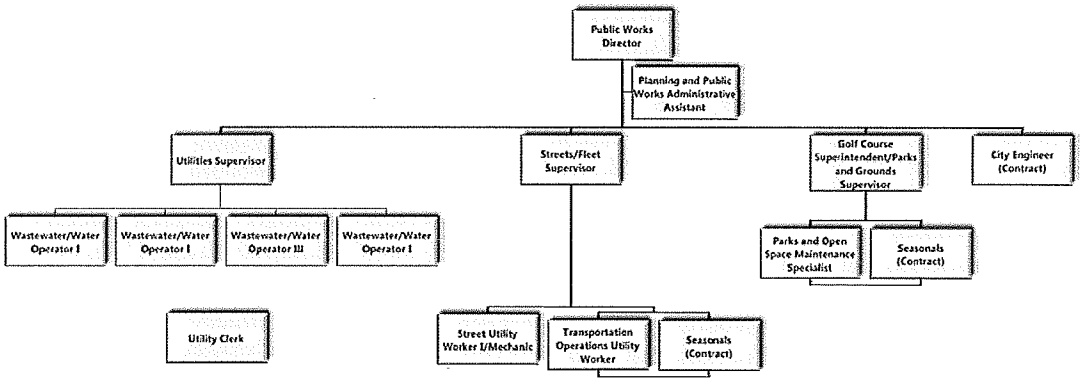
City of Madras

2015-16 Budget Worksheet

Internal Services Central Services Fund

Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
					802-101				
						Personnel Services			
357,649	408,440	435,000	207,762	432,333	510-1001	Regular	482,330	482,330	482,330
11,110	5,233	9,000	659	4,000	510-3201	Overtime	9,000	9,000	9,000
65,580	62,208	74,250	30,784	65,518	510-5101	PERS	82,291	82,291	82,291
26,518	29,941	32,500	15,153	32,050	510-5201	Social Security	35,340	35,340	35,340
4,491	7,015	7,225	1,828	6,950	510-5401	Unemployment Tax	2,309	2,309	2,309
(8,765)	394	4,500	709	1,500	510-5501	Industrial Accident Insurance	1,003	1,003	1,003
60,951	54,039	79,500	21,103	67,286	510-5601	Health & Accident Insurance	95,993	95,993	95,993
627	-	-	-	-	510-5701	Retiree Health Insurance	-	-	-
518,161	**567,270**	**641,975**	**277,999**	**609,637**		**Total Personnel Services**	**708,266**	**708,266**	**708,266**
						Materials & Services			
2,671	4,920	4,000	2,034	3,000	520-1002	Advertising	5,000	5,000	5,000
22,770	31,668	30,000	22,590	27,890	520-1003	Audit	33,268	33,268	33,268
2,965	5,669	7,000	9,799	10,800	520-1203	Community Clean-up	10,000	10,000	10,000
-	25,246	26,598	12,542	33,000	520-1204	Contracted IT/Computer/Phone	40,205	40,205	40,205
1,887	24,367	28,500	14,784	28,500	520-1221	Contract Services	28,500	28,500	28,500
12,010	6,837	15,000	11,706	16,000	520-1223	City Council Expenses	17,000	17,000	17,000
8,234	11,527	14,000	11,168	11,800	520-1301	Dues/Membership	14,000	14,000	14,000
-	806	1,000	300	1,000	520-1404	Employee Hiring Costs	1,000	1,000	1,000
35,828	47,452	33,000	12,680	30,000	520-2102	Legal Fees	33,000	33,000	33,000
2,626	932	8,500	80	6,000	520-2201	Maintenance/Office Equipment	8,500	8,500	8,500
7,800	9,805	16,000	7,896	12,000	520-2203	Meetings, Travel & Schools	28,000	28,000	28,000
2,025	75,009	2,500	400	1,500	520-2204	Miscellaneous	2,500	2,500	2,500
28,683	8,027	7,000	1,643	3,570	520-2206	Bank Service Fees	3,500	3,500	3,500
30,406	29,587	27,000	20,391	37,000	520-2401	Office Supplies	29,000	29,000	29,000
7,924	4,293	7,000	950	2,500	520-2502	Postage	2,500	2,500	2,500
23,702	34,111	17,500	7,624	17,500	520-2503	Professional Services	17,500	17,500	17,500
165	-	1,000	-	500	520-2801	Safety - Employees	1,000	1,000	1,000
		14,748	4,983	6,000	520-1205	Unprogrammed Computer	11,100	11,100	11,100
7,108	1,463	2,100	2,799	2,799	520-1801	Insurance & Surety Bonds	3,219	3,219	3,219
22,828	6,714	-	-	-	520-2906	Telephone & Internet	-	-	-
219,632	**328,432**	**262,446**	**144,367**	**251,359**		**Total Materials & Services**	**288,792**	**288,792**	**288,792**
						Interfund Transfers - Out			
131,000	85,000	60,500	60,500	60,500	550-1020	Community Development Fund	65,500	65,500	65,500
3,450	-	-	-	-	550-1027	Tourism/Economic Development	-	-	-
-	-	60,000	60,000	60,000	550-tbd	Airport Operations	-	-	-
134,450	**85,000**	**120,500**	**120,500**	**120,500**		**Total Interfund Transfers - Out**	**65,500**	**65,500**	**65,500**
						Operating Contingency			
-	-	75,000	-	-	590-1010	Operating Contingency	90,000	90,000	90,000
-	**-**	**75,000**	**-**	**-**		**Total Operating Contingency**	**90,000**	**90,000**	**90,000**
						Ending Cash Balance			
263,592	192,376	71,765	172,857	189,251	595-1010	Ending Cash Balance	89,250	89,250	89,250
263,592	**192,376**	**71,765**	**172,857**	**189,251**		**Total Ending Cash Balance**	**89,250**	**89,250**	**89,250**
1,135,835	**1,173,078**	**1,171,686**	**715,723**	**1,170,747**		**Total Expenditures**	**1,241,808**	**1,241,808**	**1,241,808**
1,135,835	**1,173,078**	**1,171,686**	**715,723**	**1,170,747**		**Total ISF Central Services Revenues**	**1,241,808**	**1,241,808**	**1,241,808**
1,135,835	**1,173,078**	**1,171,686**	**715,723**	**1,170,747**		**Total ISF Central Services Expenditures**	**1,241,808**	**1,241,808**	**1,241,808**

Internal Services Public Works Staff Fund



Functions and Responsibilities:
This budget provides funds for Public Works personnel services and for the department's materials and services as further described below. This fund is supported by other funds and is not dependent on external revenue. The Public Works Department's full time positions are 11.75 as detailed below.

1.	Public Works Director
2.	Utilities Supervisor (wastewater, water & storm)
3.	Streets/Fleet/Building Maintenance Supervisor
4.	Golf Course Superintendent/Parks and Grounds Supervisor
5.	Parks and Open Space Maintenance Specialist
6.–9.	Wastewater/Water Operators (4 water, storm & sewer)
10.	Street Utility Worker I/Mechanic
11	Transportation Operations Utility Worker
11.60	Planning and Public Works Administrative Assistant (0.6 FTE to PW admin. support)
11.75	Customer Accounting Specialist (0.15 FTE – PW & permitting support)

Professional Services: The City Engineer (Harper Houf Peterson Righellis) is currently hired through a professional services contract and charged to this fund for quality assurance and general program service 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.

Contract 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 Department, duties usually spanning between March and October of each year.

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

Other Items to Note: This fund is also where the Public Works Department charges office supplies, training, postage, telephones, safety supplies, uniforms, boots and other items as noted under materials and services.

Existing Obligations (multi-year lease as approved by Budget Committee and Council that is charged to the office supplies line item):

- Copier/scanner/printer lease
- Large scale map plotter/scanner lease

Goals/Budget Year Objectives:

- Convert a temporary positon to a 60% administrative position in public works.

Projects planned include the following:

- $30,000 for Transportation System Plan Update out of Professional Services.

Significant Operational Budget Changes (+ or -) From Previous Year:

No significant budget changes from previous fiscal year.

City of Madras

2015-16 Budget Worksheet

Internal Services Public Works Staff Fund

Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
					803-101				
						Beginning Cash			
492,592	371,908	165,814	263,527	263,527	301-0101	Beginning Cash	217,823	217,823	217,823
492,592	**371,908**	**165,814**	**263,527**	**263,527**		**Total Beginning Cash**	**217,823**	**217,823**	**217,823**
						Regulatory Fees			
2,850	3,600	1,500	2,774	2,800	330-3401	City Review & Permits	1,500	1,500	1,500
18,992	22,005	5,000	1,532	1,532	330-3403	Plan Review,QA,Admin & Inspection Fees	5,000	5,000	5,000
(1,973)	124	2,000	6,430	6,430	330-3601	Abatement	2,000	2,000	2,000
19,869	**25,729**	**8,500**	**10,736**	**10,762**		**Total Regulatory Fees**	**8,500**	**8,500**	**8,500**
						Revenue for Other Agencies			
-	-	22,000	-	22,000	345-4506	ODOT J Street Grant	-	-	-
-	**-**	**22,000**	**-**	**22,000**		**Total Revenue from Other Agencies**	**-**	**-**	**-**
						Charges for Services			
2,013	29,543	2,500	4,366	21,127	350-5401	Miscellaneous Revenue	2,500	2,500	2,500
	-	-	-	-	350-9201	Industrial Site Fund	-	-	-
	-	-	-	-	350-9401	Airport Operations Fund	-	-	-
88,640	88,230	105,157	61,341	105,157	350-9507	Parks Fund	115,135	115,135	115,135
-	-	-	-	-	350-9509	SDC Wastewater Improvement Fund	-	-	-
139,666	137,004	134,663	78,553	134,663	350-9701	Water Operations Fund	137,235	137,235	137,235
729,155	743,097	845,516	493,218	845,516	350-9801	Wastewater Operations Fund	859,904	859,904	859,904
291,934	283,988	307,561	179,411	307,561	350-9902	Transportation Operations Fund	317,421	317,421	317,421
-	-	23,662	13,803	23,662	350-9907	ISF- Building Fund	26,236	26,236	26,236
1,251,408	**1,281,862**	**1,419,059**	**830,692**	**1,437,686**		**Total Charges for Services**	**1,458,431**	**1,458,431**	**1,458,431**
						Use of Money & Property			
1,806	1,338	1,500	146	1,000	380-8101	Interest on Investments	1,000	1,000	1,000
1,806	**1,338**	**1,500**	**146**	**1,000**		**Total Use of Money & Property**	**1,000**	**1,000**	**1,000**
1,765,675	**1,680,836**	**1,616,873**	**1,105,101**	**1,734,975**		**Total Revenues**	**1,685,754**	**1,685,754**	**1,685,754**

City of Madras

2015-16 Budget Worksheet

Internal Services Public Works Staff Fund

Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
					803-101				
						Personnel Services			
569,182	560,323	590,433	263,730	571,000	510-1001	Regular	644,008	644,008	644,008
9,992	15,719	30,000	8,009	30,000	510-3201	Overtime	35,000	35,000	35,000
-	-	5,200	2,793	5,800	510-tbd	Oncall Pier Diem	5,800	5,800	5,800
101,876	98,918	129,937	46,269	124,000	510-5101	PERS	118,653	118,653	118,653
40,893	40,599	45,168	20,307	44,000	510-5201	Social Security	47,017	47,017	47,017
7,052	9,855	10,037	2,403	10,000	510-5401	Unemployment Tax	3,073	3,073	3,073
9,863	9,972	22,658	13,844	23,000	510-5501	Industrial Accident Insurance	18,068	18,068	18,068
135,146	143,557	153,120	56,044	152,000	510-5601	Health & Accident Insurance	178,768	178,768	178,768
3,483	6,116	7,500	-	7,500	510-5701	Retiree Health & Accident Ins	-	-	-
877,487	**885,059**	**994,053**	**413,399**	**967,300**		**Total Personnel Services**	**1,050,387**	**1,050,387**	**1,050,387**
						Materials & Services			
4,933	7,023	6,500	7,068	8,500	520-1001	Abatement	7,500	7,500	7,500
2,769	2,208	1,500	2,568	5,000	520-1002	Advertising	1,500	1,500	1,500
-	-	8,135	6,419	8,000	520-1205	Computer- Unprogrammed	3,500	3,500	3,500
103,343	123,380	128,000	79,348	140,000	520-1221	Contract Services	128,000	128,000	128,000
10,114	16,012	10,000	13,443	23,000	520-2102	Legal Fees	20,000	20,000	20,000
16,581	17,659	18,000	8,282	15,000	520-2203	Meetings, Travel & Schools	15,000	15,000	15,000
245	102,785	500	145	757	520-2204	Miscellaneous Expense	500	500	500
22,754	31,298	25,000	18,515	36,000	520-2401	Office Supplies	32,000	32,000	32,000
8,394	8,738	9,000	4,913	10,000	520-2502	Postage	9,000	9,000	9,000
36,467	73,873	140,000	14,481	100,000	520-2503	Professional Services	85,000	85,000	85,000
-	-	3,500	-	-	520-2505	Plan Review,QA,Admin & Inspect Refund	2,500	2,500	2,500
1,268	3,193	1,500	635	1,000	520-2702	Repairs & Maintenance Materials	1,500	1,500	1,500
3,022	1,989	7,500	1,885	3,250	520-3002	Uniforms & Shop Towels	7,500	7,500	7,500
3,543	23,042	30,342	16,710	33,420	520-1204	Contracted Computer/IT/Telephone	29,500	29,500	29,500
-	4,025	5,400	6,664	6,664	520-1801	Insurance and Surety Bonds	6,300	6,300	6,300
11,892	13,623	-	-	-	520-2906	Cell Phones	-	-	-
225,325	**428,849**	**394,877**	**181,075**	**390,591**		**Total Materials & Services**	**349,300**	**349,300**	**349,300**
						Capital Outlay			
-	23,401	24,000	599	18,761	540-2903	J Street Waterline Relocation Project	10	10	10
-	**23,401**	**24,000**	**599**	**18,761**		**Total Capital Outlay**	**10**	**10**	**10**
						Interfund Transfers - Out			
-	-	-	-	-	550-1002	Parks Fund	-	-	-
-	-	60,500	60,500	60,500	550-1003	Community Development Fund	65,500	65,500	65,500
-	-	60,000	60,000	60,000	550-1004	Airport Operations Fund	20,000	20,000	20,000
30,000	-	-	-	-	550-1005	Airport Construction Fund	-	-	-
60,000	-	-	-	-	550-1010	Water Operations Fund	-	-	-
100,000	-	20,000	20,000	20,000	550-1015	Transportation Operations Fund	-	-	-
40,000	-	-	-	-	550-1022	Wastewater Operations Fund	-	-	-
50,000	80,000	-	-	-	550-1025	Industrial Site Fund	-	-	-
10,955	-	-	-	-	550-1026	Internal Services Fleet Fund	-	-	-
290,955	**80,000**	**140,500**	**140,500**	**140,500**		**Total Interfund Transfers - Out**	**85,500**	**85,500**	**85,500**
						Operating Contingency			
-	-	25,000	-	-	590-1010	Operating Contingency	100,000	100,000	100,000
-	**-**	**25,000**	**-**	**-**		**Total Operating Contingency**	**100,000**	**100,000**	**100,000**
						Ending Cash Balance			
371,908	263,527	38,443	369,527	217,823	595-1010	Ending Cash Balance	100,557	100,557	100,557
371,908	**263,527**	**38,443**	**369,527**	**217,823**		**Total Ending Cash Balance**	**100,557**	**100,557**	**100,557**
1,765,675	**1,680,836**	**1,616,873**	**1,105,101**	**1,734,975**		**Total Expenditures**	**1,685,754**	**1,685,754**	**1,685,754**
1,765,675	**1,680,836**	**1,616,873**	**1,105,101**	**1,734,975**		**Total ISF P. W. Staff Fund Revenues**	**1,685,754**	**1,685,754**	**1,685,754**
1,765,675	**1,680,836**	**1,616,873**	**1,105,101**	**1,734,975**		**Total ISF P. W. Staff Fund Expenditures**	**1,685,754**	**1,685,754**	**1,685,754**

Internal Services Buildings Fund

Program: This budget provides maintenance, utilities and debt service for the Public Works Office Building & Shop (1st & B Street Complex), City Hall/Police Station, SWWTP Office & Lab Building, and the General Aviation Building.

General Expenses –

- Flood and property liability insurances for each facility
- General repairs and maintenance for each facility (i.e. garbage services, janitorial, rug services, HVAC, etc.)
- Utilities (i.e. electricity, natural gas, etc.)
- Debt service for the Police Station/City Hall

Special Funding Efforts:

1. Transfer of $29,713 to Airport Operations to help fund the following: 1) $20,000 North WWII Hangar Window replacement – phase 1; and 2) $9,713 debt reserve for the Police Station/City Hall financing.

2. $26,236 transfer to ISF PW Staff – Staff members within ISF PW staff spend time and effort maintaining and coordinating repairs and maintenance to the building facilities within the Building Fund. This transfer is to help fund the needed personnel resources.

3. Capital Outlay of $20,000: Can be used for the postponed wall mural in the Council Chambers or for other needed capital improvements to other facilities that may arise.

Debt Services: (for new Police Station/City Hall Project) –

1. LOCAP bond repayment $123,000
2. USDA Rural Development Loan $97,600 annually
3. Debt Reserve $9,713 (USDA loan requirement)

City of Madras

2015-16 Budget Worksheet

Internal Services Buildings Fund

Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
					804-101				
						Beginning Cash			
1,244,868	264,877	351,624	393,762	393,762	301-0101	Beginning Cash	81,694	81,694	81,694
1,244,868	**253,956**	**351,624**	**393,762**	**393,762**		**Total Beginning Cash**	**81,694**	**81,694**	**81,694**
						Revenue for Other Agencies			
2,200,000	-	-	-	-	345-4504	Construction Loan	-	-	-
-	33,781	-	-	-	345-4505	FEMA Grant	-	-	-
75,000	70,000	75,000	-	75,000	345-4600	Madras Redevelopment Commission	75,000	75,000	75,000
2,275,000	**103,781**	**75,000**	**-**	**75,000**		**Total Revenue from Other Agencies**	**75,000**	**75,000**	**75,000**
						Charges for Services			
93,755	2,148	-	2,068	2,068	350-5401	Miscellaneous Revenue	-	-	-
2,005	1,988	-			350-9201	Industrial Site Fund	-	-	-
10,393	14,924	12,240	7,140	12,240	350-9401	Airport Operations Fund	17,395	17,395	17,395
8,232	8,095	9,000	5,250	9,000	350-9502	Community Development Fund	23,358	23,358	23,358
10,920	11,520	8,279	4,830	8,279	350-9507	Parks Fund	12,590	12,590	12,590
129,982	128,244	89,586	52,258	89,586	350-9607	Police Department	140,145	140,145	140,145
38,766	39,592	28,797	16,798	28,797	350-9701	Water Operations Fund	17,310	17,310	17,310
167,268	150,341	115,181	67,188	115,181	350-9801	Wastewater Operations Fund	113,125	113,125	113,125
58,973	59,334	43,233	25,219	43,233	350-9902	Transportation Operations Fund	34,620	34,620	34,620
1,000	962	1,200	700	1,200	350-9904	Tourism Economic Development Fund	1,450	1,450	1,450
521,294	**417,148**	**307,516**	**181,451**	**309,584**		**Total Charges for Services**	**359,993**	**359,993**	**359,993**
						Use of Money & Property			
1,835	1,258	100	-	100	380-8101	Interest on Investments	100	100	100
1,835	**1,258**	**100**	**-**	**100**		**Total Use of Money & Property**	**100**	**100**	**100**
4,042,997	**776,142**	**734,240**	**575,213**	**778,446**		**Total Revenues**	**516,787**	**516,787**	**516,787**
						Materials & Services			
35,948	77,246	50,000	36,229	70,000	520-1101	Building Maintenance	75,000	75,000	75,000
46,289	54,601	80,000	22,872	56,744	520-1401	Utilities	65,000	65,000	65,000
76,221	17,732	20,500	27,653	27,653	520-1801	Insurance and Surety Bonds	32,631	32,631	32,631
-	450	500	-	-	520-2206	Trust Fee/Bank Service Fees	500	500	500
158,458	**150,029**	**151,000**	**86,754**	**154,397**		**Total Materials & Services**	**173,131**	**173,131**	**173,131**
						Capital Outlay			
3,480,027	-	-			540-1307	Police Station/City Hall	-	-	-
1,998	-	30,000	20,000	25,980	540-3311	Building Improvements	20,000	20,000	20,000
4,246	-	-			540-3315	City Hall Demolition	-	-	-
3,486,271	**-**	**30,000**	**20,000**	**25,980**		**Total Capital Outlay**	**20,000**	**20,000**	**20,000**
						Interfund Transfers - Out			
11,533	9,713	10,000	-	9,713	550-1020	Debt Reserve Fund	9,713	9,713	9,713
-	5,000	235,000	235,000	235,000	550-1021	Airport Operations	20,000	20,000	20,000
		23,662	13,803	23,662	550-1022	ISF Public Works Staff	26,236	26,236	26,236
-	-	25,000	14,584	25,000	550-1023	Industrial Site	-	-	-
11,533	**14,713**	**293,662**	**263,387**	**293,375**		**Total Interfund Transfers - Out**	**55,949**	**55,949**	**55,949**
						Debt Service			
45,000	45,000	50,000	50,000	50,000	570-7416	Bond - Principal	50,000	50,000	50,000
76,858	75,508	75,000	37,416	75,000	570-7417	Bond - Interest	73,000	73,000	73,000
-	28,380	30,000	-	30,000	570-7418	USDA Revenue Bond-Principal	30,100	30,100	30,100
-	68,750	68,000	-	68,000	570-7419	USDA Revenue Bond-Intrest	67,500	67,500	67,500
121,858	**217,638**	**223,000**	**87,416**	**223,000**		**Total Debt Service**	**220,600**	**220,600**	**220,600**
						Operating Contingency			
-	-	-	-	-	590-1010	Operating Contingency	30,000	30,000	30,000
-	**-**	**-**	**-**	**-**		**Total Operating Contingency**	**30,000**	**30,000**	**30,000**
						Ending Cash Balance			
264,877	393,762	36,578	117,656	81,694	595-1010	Ending Cash Balance	17,107	17,107	17,107
264,877	**393,762**	**36,578**	**117,656**	**81,694**		**Total Ending Cash Balance**	**17,107**	**17,107**	**17,107**
4,042,997	**776,142**	**734,240**	**575,213**	**778,446**		**Total Expenditures**	**516,787**	**516,787**	**516,787**
4,042,997	**776,142**	**734,240**	**575,213**	**778,446**		**Total ISF Buildings Revenues**	**516,787**	**516,787**	**516,787**
4,042,997	**776,142**	**734,240**	**575,213**	**778,446**		**Total ISF Buildings Expenditures**	**516,787**	**516,787**	**516,787**

City of Madras
Amortization Schedule
2015-2016

Police Station/City Hall

Full Faith and Credit
LOCAP - Series 2011B
Bank of New York Mellon

Loan Amount	1,775,000
Issue Date	3/14/2011
Maturity Date	12/1/2035
Term	25 years
Interest Rate	3% increasing to 5.2%

Year	Payment	804-101-570-7417 Interest	804-101-570-7416 Principal	Balance	804-101-520-2206 Trustee Fee
Balance July 1, 2015				1,610,000	
2015-2016	122,583	72,583	50,000	1,560,000	450
2016-2017	120,958	70,958	50,000	1,510,000	450
2017-2018	124,120	69,120	55,000	1,455,000	450
2018-2019	122,195	67,195	55,000	1,400,000	450
2019-2020	120,270	65,270	55,000	1,345,000	450
2020-2021	123,258	63,258	60,000	1,285,000	450
2021-2022	120,895	60,895	60,000	1,225,000	450
2022-2023	123,161	58,161	65,000	1,160,000	450
2023-2024	120,317	55,317	65,000	1,095,000	450
2024-2025	122,364	52,364	70,000	1,025,000	450
2025-2026	119,301	49,301	70,000	955,000	450
2026-2027	120,989	45,989	75,000	880,000	450
2027-2028	122,308	42,308	80,000	800,000	450
2028-2029	123,389	38,389	85,000	715,000	450
2029-2030	124,233	34,233	90,000	625,000	450
2030-2031	119,958	29,958	90,000	535,000	450
2031-2032	120,350	25,350	95,000	440,000	450
2032-2033	120,280	20,280	100,000	340,000	450
2033-2034	119,950	14,950	105,000	235,000	450
2034-2035	124,230	9,230	115,000	120,000	450
2035-2036	123,120	3,120	120,000	0	450
Total	2,558,225	948,225	1,610,000		9,450

Payments Due Dates:

11/1/2015	50% Interest
11/1/2015	100% Principal
6/1/2016	100% Trust Fee
6/1/2016	50% Interest

Budget line item	Description	2015-16 Budget
804-101-570-7417	Interest	73,000
804-101-570-7416	Principal	50,000
804-101-520-2206	Trust Fee	500
	Total	**123,500**

City of Madras
Amortization Schedule
2015-2016

Police Station/City Hall

2013 Revenue Bond
United States Department of Agriculture
Rural Development

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

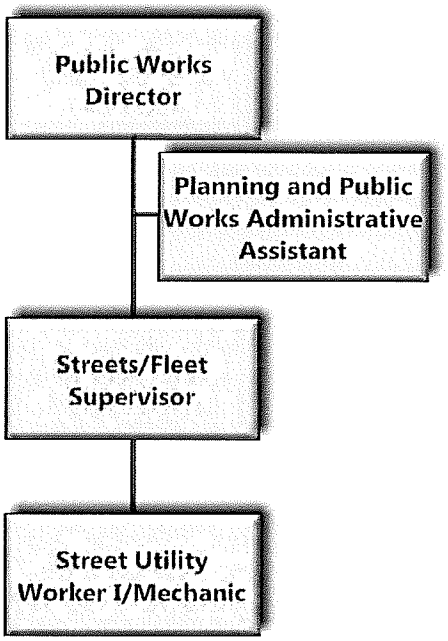
Year	Payment	804-101-570-7419 Interest	804-101-570-7418 Principal	Balance
Balance July 1, 2015				2,142,353
2015-2016	97,131	66,949	30,182	2,112,171
2016-2017	97,130	66,005	31,125	2,081,046
2017-2018	97,131	65,033	32,098	2,048,948
2018-2019	97,131	64,030	33,101	2,015,847
2019-2020	97,130	62,995	34,135	1,981,712
2020-2021	97,130	61,928	35,202	1,946,510
2021-2022	97,130	60,828	36,302	1,910,208
2022-2023	97,131	59,694	37,437	1,872,771
2023-2024	97,130	58,524	38,606	1,834,165
2024-2025	97,131	57,318	39,813	1,794,352
2025-2026	97,130	56,073	41,057	1,753,295
2026-2027	97,130	54,790	42,340	1,710,955
2027-2028	97,130	53,467	43,663	1,667,292
2028-2029	97,131	52,103	45,028	1,622,264
2029-2030	97,131	50,696	46,435	1,575,829
2030-2031	97,131	49,245	47,886	1,527,943
2031-2032	97,130	47,748	49,382	1,478,561
2032-2033	97,130	46,205	50,925	1,427,636
2033-2034	97,131	44,614	52,517	1,375,119
2034-2035	97,130	42,972	54,158	1,320,961
2035-2036	97,130	41,280	55,850	1,265,111
2036-2037	97,131	39,535	57,596	1,207,515
2037-2038	97,131	37,735	59,396	1,148,119
2038-2039	97,131	35,879	61,252	1,086,867
2039-2040	97,131	33,965	63,166	1,023,701
2040-2041	97,131	31,991	65,140	958,561
2041-2042	97,130	29,955	67,175	891,386
2042-2043	97,131	27,856	69,275	822,111
2043-2044	97,131	25,691	71,440	750,671
2044-2045	97,130	23,458	73,672	676,999
2045-2046	97,130	21,156	75,974	601,025
2046-2047	97,130	18,782	78,348	522,677
2047-2048	97,131	16,334	80,797	441,880
2048-2049	97,131	13,809	83,322	358,558
2049-2050	97,131	11,205	85,926	272,632
2050-2051	97,131	8,520	88,611	184,021
2051-2052	97,131	5,751	91,380	92,641
2052-2053	95,534	2,893	92,641	0
Total	3,689,365	1,547,012	2,142,353	

Payments Due Dates:

3/22/2016	100% Prin & Int

Budget line item	Description	2015-16 Budget
804-101-570-7419	Interest	67,500
804-101-570-7418	Principal	30,100
	Total	**97,600**

Internal Services Fleet Fund
(Public Works & Police Department)



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

Goals/Budget Year Objectives:
To cycle out cost-prohibitive equipment and continue to restore fleet.

Projects planned include the following:
Capital Outlay:

1. Police Department Equipment Purchase – 2 new police patrol vehicle with necessary accessory equipment= $84k

2. Public Works Equipment Purchase

    a. New gas ¾ ton pickup with utility box = $53k
    b. Deep tine aerator = $27k

3. Fleet Building Improvements at Public Works = $14k.

Significant Operational Budget Changes (+ or -) From Previous Year:
Capital Outlay shows an increase of $100k this year.

City of Madras

2015-16 Budget Worksheet

Internal Services Fleet Fund

Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
					805-101				
						Beginning Cash			
92,094	144,695	81,470	101,655	101,655	301-0101	Beginning Cash	157,082	157,082	157,082
92,094	**144,695**	**81,470**	**101,655**	**101,655**		**Total Beginning Cash**	**157,082**	**157,082**	**157,082**
						Charges for Services			
	9,108		2,701	2,701	350-5401	Miscellaneous Revenue	-	-	-
10,239	10,197	13,000	13,000	13,000	350-9507	Parks Fund	14,000	14,000	14,000
83,604	53,200	101,445	101,445	101,445	350-9607	Police Department	155,386	155,386	155,386
15,168	17,000	28,269	28,269	28,269	350-9701	Water Operations Fund	29,153	29,153	29,153
155,784	151,059	177,500	177,500	177,500	350-9801	Wastewater Operations Fund	182,668	182,668	182,668
64,488	58,744	64,566	64,566	64,566	350-9902	Transportation Operations Fund	67,429	67,429	67,429
329,283	**299,308**	**384,780**	**387,481**	**387,481**		**Total Charges for Services**	**448,636**	**448,636**	**448,636**
						Use of Money & Property			
234	328	250	-	200	380-8101	Interest on Investments	200	200	200
234	**328**	**250**	**-**	**200**		**Total Use of Money & Property**	**200**	**200**	**200**
421,611	**444,331**	**466,500**	**489,136**	**489,336**		**Total Revenues**	**605,918**	**605,918**	**605,918**
						Materials & Services			
11,264	15,139	18,000	5,623	11,246	520-1004	Auto Repairs - PD	25,000	25,000	25,000
49,928	70,640	65,000	55,253	75,000	520-1403	Equipment Repairs - PW	70,000	70,000	70,000
2,561	8,676	13,000	2,128	5,000	520-1406	Equipment Purchases - PW	13,000	13,000	13,000
60,688	66,709	75,000	25,647	60,000	520-1601	Fuel - PW	75,000	75,000	75,000
29,036	18,975	29,000	6,243	22,000	520-1603	Fuel - PD	29,000	29,000	29,000
3,165	28,968	31,000	30,751	30,751	520-1801	Insurance & Surety Bonds	35,000	35,000	35,000
4,368	5,466	15,000	6,004	8,000	520-2901	Tires - PW	15,000	15,000	15,000
6,671	3,660	6,500	2,406	5,500	520-2907	Tires - PD	6,500	6,500	6,500
167,681	**218,232**	**252,500**	**134,055**	**217,497**		**Total Materials & Services**	**268,500**	**268,500**	**268,500**
						Capital Outlay			
43,620	5,895	35,000	-	21,000	540-1401	Equipment Purchases - PW	80,000	80,000	80,000
-	38,805	40,000	-	38,600	540-1402	Equipment Purchases - PD	84,000	84,000	84,000
843	14,971	14,000	8,255	17,000	540-1403	Fleet Building Improvements	14,000	14,000	14,000
44,463	**59,672**	**89,000**	**8,255**	**76,600**		**Total Capital Outlay**	**178,000**	**178,000**	**178,000**
						Interfund Transfers - Out			
62,251	63,324	37,807	37,807	37,807	570-7401	SDC WW Improv. Fund Loan - Principal	-	-	-
2,521	1,448	350	350	350	570-7402	SDC WW Improv. Fund Loan - Interest	-	-	-
64,772	**64,772**	**38,157**	**38,157**	**38,157**		**Total Interfund Transfers - Out**	**-**	**-**	**-**
						Operating Contingency			
-	-	70,000	-	-	590-1010	Operating Contingency	50,000	50,000	50,000
-	**-**	**70,000**	**-**	**-**		**Total Operating Contingency**	**50,000**	**50,000**	**50,000**
						Ending Cash Balance			
144,695	101,655	16,843	308,669	157,082	595-1010	Ending Cash Balance	109,418	109,418	109,418
144,695	**101,655**	**16,843**	**308,669**	**157,082**		**Total Ending Cash Balance**	**109,418**	**109,418**	**109,418**
421,611	444,331	466,500	489,136	489,336		**Total Expenditures**	605,918	605,918	605,918
421,611	444,331	466,500	489,136	489,336		**Total Internal Services Fleet Revenues**	605,918	605,918	605,918
421,611	444,331	466,500	489,136	489,336		**Total Internal Services Fleet Expenditures**	605,918	605,918	605,918

Debt Service Fund

Programs in this Fund:

- The debt service fund received property tax revenues from Jefferson County District 646 1975 General Obligation Bond Issuance. This bond was paid off in 2013-14. Tax revenues will continue to trickle in from past due delinquent tax accounts. The current residual balance of bond proceeds that have accumulated over the past year is otherwise illustrated as Ending Cash Balance in the amount of $3,315. Per ORS 287A.140, this balance can be redirected since the debt is paid off. The Finance Director confirmed with Jefferson County that the residual balance may be redirected and is currently proposed to be transferred to Wastewater Operations funds to help with the Wastewater Master Plan. By transferring this balance of $3,315 to the Wastewater Operations Fund it will be used towards a project that coincides with the original bond issuance and intentions of improving the sewer infrastructure for the City of Madras.

- 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). The MRC will service the debt payments by paying the City $182,000 in 2015-16, and in turn, the City will pay the Local Oregon Capital Asset Program. The City is serving as the "pass through" entity for this debt obligation.

City of Madras

2015-16 Budget Worksheet

Debt Service Fund

Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
					306-060				
						Beginning Cash			
77,737	80,693	80,906	82,221	82,221	301-0101	Beginning Cash	3,315	3,315	3,315
77,737	**80,693**	**80,906**	**82,221**	**82,221**		**Total Beginning Cash**	**3,315**	**3,315**	**3,315**
						Property Taxes			
85,471	79,664	-	-	-	310-1101	Current Property Taxes	-	-	-
5,238	5,100	-	2,185	4,000	310-1201	Prior Property Taxes	-	-	-
90,709	**84,763**	**-**	**2,185**	**4,000**		**Total Property Taxes**	**-**	**-**	**-**
						Revenues from Other Agencies			
-	-	-	-	-	340-1001	Bond Proceeds	-	-	-
-	**-**	**-**	**-**	**-**		**Total Revenues from Other Agencies**	**-**	**-**	**-**
						Charges for Services			
	1,566	-			350-5401	Miscellaneous Revenue	-	-	-
-	**1,566**	**-**	**-**	**-**		**Total Charges for Services**	**-**	**-**	**-**
						Use of Money & Property			
84,793	79,271	-	-	77,000	380-8101	Interest	-	-	-
95,000	100,000	178,000	38,500	100,000	380-8507	Loan Repayment	182,000	182,000	182,000
179,793	**179,271**	**178,000**	**38,500**	**177,000**		**Total Use of Money & Property**	**182,000**	**182,000**	**182,000**
348,239	**346,293**	**258,906**	**122,906**	**263,221**		**Total Revenues**	**185,315**	**185,315**	**185,315**
						Materials & Services			
-	-	500	450	450	520-2206	Trust Fee/Bank Service Fee	500	500	500
-	**-**	**500**	**450**	**450**		**Total Materials & Services**	**500**	**500**	**500**
						Interfund Transfers - Out			
-	-	-	-	-	550-1020	Loan to MRC	-	-	-
-	-	80,906	80,906	80,906	550-1201	Wastewater Operations	3,315	3,315	3,315
-	**-**	**80,906**	**80,906**	**80,906**		**Total Interfund Transfers - Out**	**3,315**	**3,315**	**3,315**
						Debt Service			
80,000	81,000	-	-	-	570-1001	G.O. Bond Principal - 1975 Sewer	-	-	-
8,050	4,073	-	-	-	570-1101	G.O. Bond Interest - 1975 Sewer	-	-	-
95,000	100,000	100,000	-	100,000	570-7418	Series 2012B Bond Principal - MRC	105,000	105,000	105,000
84,496	79,000	77,500	38,500	79,000	570-7419	Series 2012B Bond Interest - MRC	76,500	76,500	76,500
267,546	**264,073**	**177,500**	**38,500**	**179,000**		**Total Debt Service**	**181,500**	**181,500**	**181,500**
						Ending Cash Balance			
80,693	82,221	-	3,500	3,315	595-1010	Ending Cash Balance	-	-	-
80,693	**82,221**	**-**	**3,500**	**3,315**		**Total Ending Cash Balance**	**-**	**-**	**-**
348,239	**346,293**	**258,906**	**122,906**	**263,221**		**Total Expenditures**	**185,315**	**185,315**	**185,315**
348,239	**346,293**	**258,906**	**122,906**	**263,221**		**Total Debt Service Revenues**	**185,315**	**185,315**	**185,315**
348,239	**346,293**	**258,906**	**122,906**	**263,221**		**Total Debt Service Expenditures**	**185,315**	**185,315**	**185,315**

City of Madras
Amortization Schedule
2015-2016

Madras Redevelopment Commission

Full Faith and Credit
LOCAP - Series 2012B
Bank of New York Mellon

Loan Amount	2,585,000
Issue Date	5/15/2012
Maturity Date	6/1/2032
Term	20 years
Interest Rate	1.1 to 3.5%

Year	Payment	306-060-570-7419 Interest	306-060-570-7418 Principal	Balance	306-060-520-2206 Trustee Fee
Balance July 1, 2015				**2,290,000**	
2014-2015	177,000	77,000	100,000	2,290,000	450
2015-2016	180,900	75,900	105,000	2,185,000	450
2016-2017	178,800	73,800	105,000	2,080,000	450
2017-2018	181,700	71,700	110,000	1,970,000	450
2018-2019	178,950	68,950	110,000	1,860,000	450
2019-2020	180,100	65,100	115,000	1,745,000	450
2020-2021	181,075	61,075	120,000	1,625,000	450
2021-2022	181,875	56,875	125,000	1,500,000	450
2022-2023	182,500	52,500	130,000	1,370,000	450
2023-2024	182,950	47,950	135,000	1,235,000	450
2024-2025	178,225	43,225	135,000	1,100,000	450
2025-2026	178,500	38,500	140,000	960,000	450
2026-2027	178,600	33,600	145,000	815,000	450
2027-2028	178,525	28,525	150,000	665,000	450
2028-2029	178,275	23,275	155,000	510,000	450
2029-2030	182,850	17,850	165,000	345,000	450
2030-2031	182,075	12,075	170,000	175,000	450
2031-2032	181,125	6,125	175,000	0	450
Total	3,067,025	777,025	2,290,000		7,650

Payments Due Dates:

7/1/2015	100% Trust Fee
11/1/2015	50% Interest
5/1/2016	50% Interest
5/1/2016	100% Principal

Budget line item	Description	2015-16 Budget
306-060-570-7419	Interest	76,500
306-060-570-7418	Principal	105,000
306-060-520-2206	Trust Fee	500
	Total	**182,000**

Debt Payments are mirrored with MRC budget from 701-701-570-7419/7418.
MRC transfers to the City prior to the City making each debt service payment

Debt Reserve Fund

Programs in this Fund:

This Fund was established in fiscal year 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, 2014 equals $19,556,258. Of this balance, only 1.38% is set aside of the outstanding principal balance for meeting reserve requirements set by lenders. Up to this point, the City has not budgeted appropriately for debt reserves. This new methodology is a result of audit and budget requirements to better depict obligations of the City.

Lender/Description	Reserve
USDA Debt Reserve- City Hall/PD	40,672
Series 2013 Refunding	232,472
DEQ- State Revolving Loan R6-2371	6,038
USDA 1996 Revenue Bonds-Airport	10,086
Total	289,268

1. **USDA Debt Reserve**
   In Fiscal year 2012-13, upon completion of the new City Hall/Police Station, the lender, United States Department of Agriculture (USDA) Rural Development, required a debt reserve of either one full payment or 10% per year for 10 years until one annual payment is met. The City of Madras elected to use the 10% per year for 10 year requirement and each year $9,713 will be set aside until one annual payment of $97,130 reserve balance is met in this fund. The required debt reserve for the current year is $40,672.

2. **Series 2013 Refunding Reserve**
   Upon completion of the $10,495,000 Wastewater Debt Refunding in 2012-13, the total loan balance requires 50% of the subsequent year's debt payment be set aside as reserve in the current year. The required debt reserve for the current year is $232,472.

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

4. **USDA Revenue Bond- Airport**
   The reserve requirement is to set aside 10% per year, $1,010 per year until a $10,086 balance was met. This reserve has been met and properly booked.

This fund will reserve the balances in a budget category classified as "Reserve for Future Expenditure," which is consistent with budget and accounting standards. To meet the requirements of the lenders, we must submit annually our accounting records to illustrate these reserve requirements are being met within our budget process. Total debt reserve requirements for 2015-2016 are $289,268. This balance is also deposited in a separate Local Government Investment Pool account to ensure funds are not comingled with general funds dollars. Restricted funds by governmental accounts standards must be within separate depositories from other government revenue.

City of Madras

2015-16 Budget Worksheet

Debt Reserve Fund

Revenues

Historical 2012-13	Historical 2013-14	Adopted 2014-15	Projection 2014-15 Actual: July-Dec 2014-15	Projection 2014-15 Total 2014-15	Line Item	Description	2015-16 Budget Proposed	2015-16 Budget Approved	2015-16 Budget Adopted
					308-080				
						Beginning Cash			
61	11,601	233,786	233,786	233,786	301-0101	Beginning Cash	**269,490**	**269,490**	**269,490**
61	11,601	233,786	233,786	233,786		Total Beginning Cash	269,490	269,490	269,490
						Use of Money & Property			
7	0	-	-	-	380-8101	Interest	-	-	-
7	0	-	-	-		Total Use of Money & Property	-	-	-
						Transfers - In			
11,533	9,713	9,713	-	9,713	390-9301	Internal Services Building Fund	9,713	9,713	9,713
-	212,472	9,867	-	9,867	390-9304	Wastewater Operations	10,133	10,133	10,133
-	-	6,038	-	6,038	390-9303	SDC WW Improvement			
-	-	10,086	-	10,086	390-9302	Airport Ops			
11,533	**222,185**	**35,704**	**-**	**35,704**		**Total Transfers - In**	**19,846**	**19,846**	**19,846**
11,601	**233,786**	**269,490**	**233,786**	**269,490**		**Total Revenues**	**289,336**	**289,336**	**289,336**
						Reserve for Future Expenditure			
-	11,379	30,959	-	30,959	580-6001	USDA Debt Reserve- City Hall/PD	40,672	40,672	40,672
-	222,339	222,339	-	222,339	580-6001	Series 2013 Refunding	232,472	232,472	232,472
-	-	6,038	-	6,038	580-6001	DEQ- State Revolving Loan R6-2371	6,038	6,038	6,038
-	-	10,086	-	10,086	580-6001	1996 Revenue Bonds-Airport	10,086	10,086	10,086
-	**233,718**	**269,422**	**-**	**269,422**		**Total Reserve for Future Expenditure**	**289,268**	**289,268**	**289,268**
						Ending Cash Balance			
11,601	68	68	233,786	68	595-1010	Ending Cash Balance	68	68	68
11,601	**68**	**68**	**233,786**	**68**		**Total Ending Cash Balance**	**68**	**68**	**68**
11,601	**233,786**	**269,490**	**233,786**	**269,490**		**Total Expenditures**	**289,336**	**289,336**	**289,336**
11,601	**233,786**	**269,490**	**233,786**	**269,490**		**Total Debt Reserve Revenues**	**289,336**	**289,336**	**289,336**
11,601	**233,786**	**269,490**	**233,786**	**269,490**		**Total Debt Reserve Expenditures**	**289,336**	**289,336**	**289,336**