

Annual Budget

2016-2017



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



SAVE THE DATES- Budget Committee
Budget Committee meeting schedule and member list:

Meeting Date	Day/Time	Agenda Topics
April 14, 2016	Thursday, 5:30 p.m.	Election of Officers Public Hearing for Use of State Revenue Sharing Public Input/Community Grant Requests
April 21, 2016	Thursday, 6:30 p.m.	Continued from previous meeting
April 28, 2016	Thursday, 5:30 p.m.	Final Meeting (if needed) Approval and recommendation of budget

Governing Body Budget Committee Members			At Large Budget Committee Members
Royce Embanks 733 S.E. Turner Street Madras, OR 97741 royce@btsys.org	City Councilor Mayor	Home Phone: 475-5557 Term Expires 12/31/2016	Doeshia Jacobs 601 SE 10 th Street Madras, OR 97741 Term expires: 12/31/2018
Chuck Schmidt 316 S.E. "D" Street Madras, OR 97741 schmidthouse1986@q.com	City Councilor	Cell Phone: 541-980-2273 Term Expires: 12/31/2016	Dan Chamness 622 NE Begonia Street Madras, OR 97741 Term expires: 12/31/2018
Tom Brown 206 NE 11 th Street Madras, OR 97741 loneagle@madras.net	City Councilor	Cell: 541-610-9485 Term Expires: 12/31/2016	Maura Schwartz 150 SE 16 th Street Madras, OR 97741 Term expires: 12/31/2018
Gary Walker 510 SW Colfax Lane Madras, OR 97741 gwalker@ci.madras.or.us	City Councilor	Home: 541-475-2476 Term Expires: 12/31/2016	Vacant
William (Bill) Montgomery 727 NE Marigold Street Madras, OR 97741 williamd41@gmail.com	City Councilor	Home: 541-325-2470 Term Expires: 12/31/2018	Vacant
Richard Ladeby 674 NE Marigold Street Madras, OR 97741 ladebyrichard@gmail.com	City Councilor	Cell: 503-930-7093 Term Expires: 12/31/2018	Vacant
Bartt Brick 385 S.E. "C" Street P.O. Box 578 Madras, Oregon 97741	City Councilor	Term Expires: 12/31/2018	Vacant

Under ORS 294.414, the budget committee is composed of the governing body and an equal number of electors appointed by the governing body. To be eligible for the committee primary residence must be within City of Madras.



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

April 14, 2016

5:30 pm

First Meeting of the City of Madras
2016-2017 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 on March 29th*)
- 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 21, 2016 at 6:30 p.m.*



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

April 21, 2016

6:30 pm

Second Meeting of the City of Madras
2016-2017 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 14th 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 28, 2016 at 5:30 p.m. (if needed)*



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

April 28, 2016

5:30 pm

Third Meeting of the City of Madras
2016-2017 Budget Committee

Agenda

- I Call to Order
- II Review of Budget by Fund (Starting at Fund left off from April 21st meeting)
- III Consider Approval of Budget
- IV Consider Levy of Tax Amount or Rate - Motion Carried
 - a. Levy amount is \$4.1262 per \$1,000 assessed value.
- V Additional Discussion
- VI Adjourn



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

BUDGET MESSAGE FISCAL YEAR 2016-17

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, 2016. This is called the "Adopted" budget. The City then operates pursuant to the Adopted budget for the period of July 1, 2016 through June 30, 2017. 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:

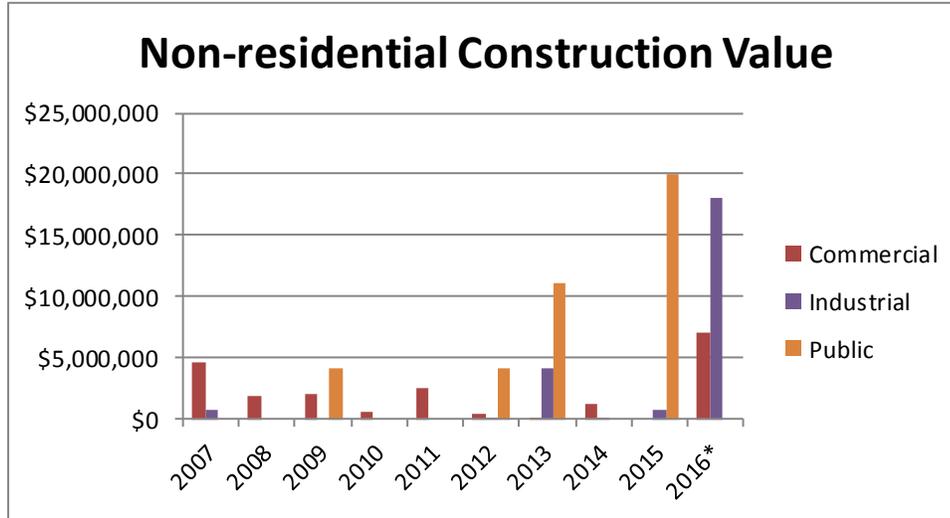
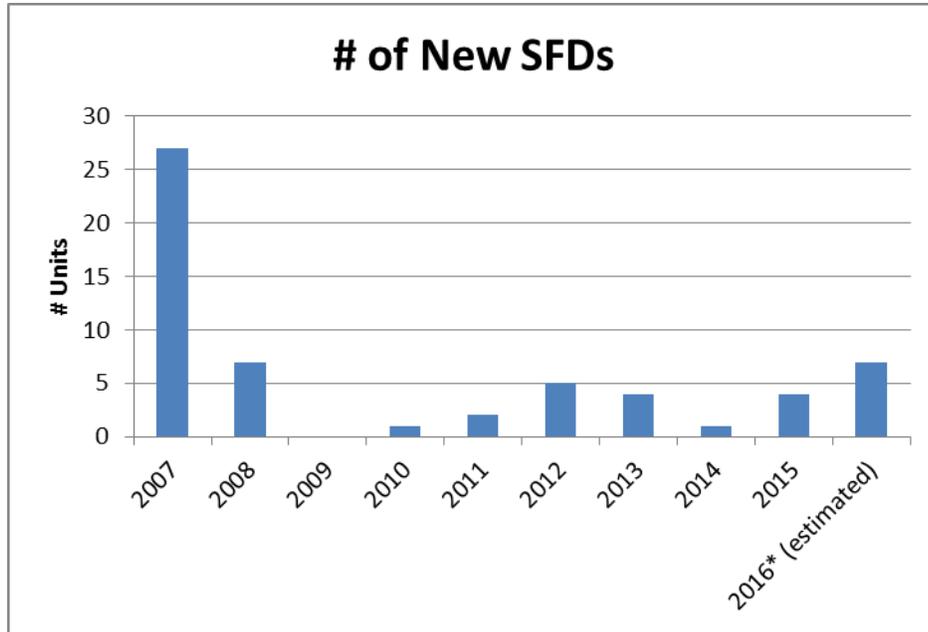
- Strategic economic development
- Financial sustainability and responsible use of City resources
- A safe, healthy, and environmentally responsible community
- Effective relationships with local, state, and federal partners
- Employee development and supportive work environment
- Responsive and effective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

In listening to the City Council and Community over the course of the past year, the City Administrator developed a draft strategic implementation plan with the Department Head team and presented it to the City Council for review and comment in February 2016. 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 and other agency funding 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) 2016-17 property tax revenue estimate of \$1,266,760 is an increase of 4.27% from the FY 2015-16 forecasted revenue of \$1,214,850. The February 2016 Beacon Report (formerly the Bratton Appraisal Group, LLC) shows the value of a single family residence in Jefferson County increasing to a median price of \$137,000 (4th Quarter 2015) vs. \$115,000 one year prior. Assessor McCloskey reports that, *“Taxable values in most areas of Jefferson County have increased and stabilized due to the strengthening of the Real Estate Market.”* The Tax Assessor’s office reports variances in the utility roll value is difficult to anticipate so it is certainly an estimate. To what degree variances in values 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 utilize 95% of the Assessor’s projection of property taxes for the City of Madras in FY 2016-17.

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



Hospital & Courthouse Construction: There are two large scaled agency buildings continuing construction into the FY 2016-17 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, construction, and furnishing costs.

Airport/Industrial Park:

- The City of Madras executed a 20-year lease (initial term and can be renewed in 10 years increments for up to a 50 year term) with Daimler Trucks North America in March 2016. The lease encompasses 87 acres for phase 1 development valued at \$18 million. Construction is scheduled to occur from March 2016 until spring 2017.
- The City of Madras executed a Grass Runway Agreement with the Erickson Airshow Collection in January 2016. Construction is planned spring 2016, and fly-in activities are anticipated to pick up per Erickson's communications with staff.
- The City executed a Memorandum of Understanding in November 2015 with the Warm Springs Casino and Resort Enterprise for development of trust land within the Madras city limits and industrial zone. This MOU identifies the City and WSCRE working together to develop and provide City services to a truck stop and casino development valued at approximately \$6.5 million. It will be owned and operated by WSCRE with the City providing transportation, wastewater and public safety services.

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) and the Infrastructure Finance Authority.

- ***Airport West Access Road & Utilities (serving Daimler expansion)***
 - Construction of approximately 4,675 lineal feet of new roadway and utilities
 - Construction Start – March 2016
 - Construction Completion ~ August 2016
 - State of Oregon Infrastructure Grants - \$991,137
 - Daimler Cost Share - \$1,086,602
 - City Cost Share (land donation and grading work) - \$318,161
 - Total Value of Public Infrastructure Improvements ~ \$2,395,900
- ***Transportation System Plan Update***
 - Update Traffic Counts, South 97/26 Highway Corridor Analysis, Road Network Planning – \$220,000 (estimate)
 - ODOT Funding – \$175,000
 - City Match - \$45,000 (paid in prior fiscal year)
 - Start Date – January 2016
 - Estimated completion date – February 2017
- ***Urban Growth Boundary Expansion – Regional Large Lot Industrial Program to annex portions of the Airport***
 - Consultant Services ~ \$15,500 (City funded)
 - Start work ~ March 2016
 - Estimated completion – January 2017

- ***Solar Eclipse Event (August 2017) – Planning/Coordinating Services with an Event Coordinator/Sponsor***
 - Consultant Services, Marketing, Preparation Efforts ~ Still working out the budget and resource needs at time of budget proposal (potential need for City funds across three fiscal years)
 - Start date ~ April 2016
 - Estimated completion date – September 2017

- ***Bard Lane Improvements (completing widening and improvements to Adams Dr.)***
 - ODOT Funds – \$264,000
 - Start date ~ March 2016
 - Estimated completion date – November 2016

SUMMARY OUTLOOK FOR MAJOR FUNDS:

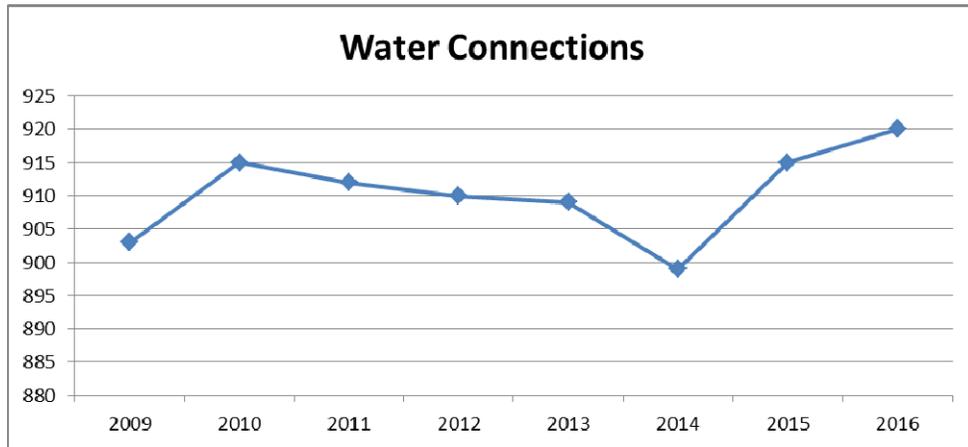
The Proposed Fiscal Year (FY) 2016-17 Budget is balanced and maintains all essential service levels. The Proposed Budget includes the following significant items to be further discussed during the Budget Committee hearings.

- **Overall Budget Analysis (summary of all funds) - Increased Unappropriated (ending cash) balances** – excludes contingency and reserve set asides:
 - FY 2015-16 Adopted Budget - \$1.6 million
 - FY 2016-17 Proposed Budget - \$1.8 million

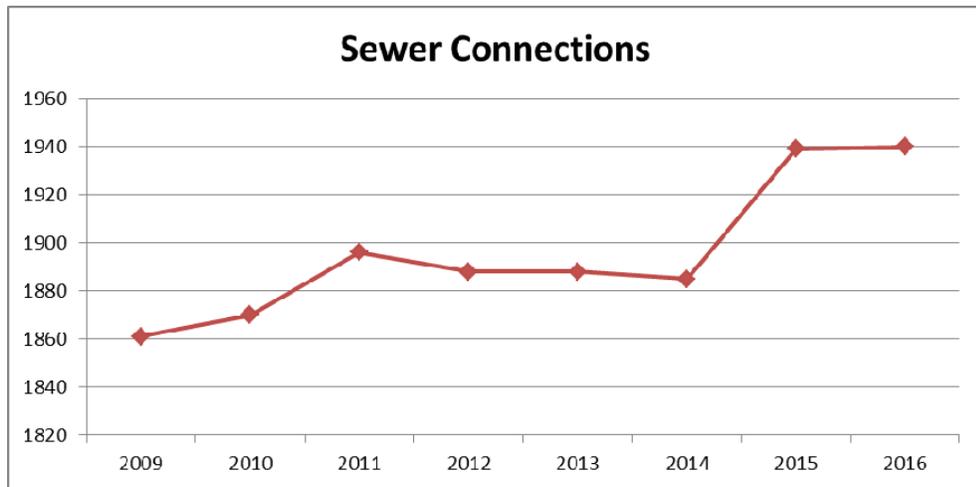
- **Property tax revenue for FY 2016-17** is estimated to increase 4.27%.

- **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, and upcoming FCS Group Water Rate Study (2016) guidance.
 - 4.5% rate increase in water user rate until Council decision on FCS Group Water Rate Study (2016) recommendations
 - 3.5% rate increase in sewer user rate

- **Sewer and Water – Residential Service Connections**



**Note: The increase in Water connections is attributed to tracking all city-owned connections to public facilities and parks. Prior to 2014 the services were not metered and to assist with tracking water loss it was essential for these connection points to be tracked. Total water connections accounted for is up 5% from 2014.*



**Note: The increase in sewer connections is attributed to improved procedures over auditing Deschutes Valley Water active meter services against City inactive sewer connections since 2014. This has resulted in a 2.7% increase in sewer accounts.*

- **Personnel Changes:**

- **Police Department:** The department finished training and solo status for two new officers back in December 2015. This budget reflects a total of 11 person department (1 Police Chief, 1 Officer Manager, 2 Sergeants, 1 Detective, 5 Patrol Officers, and 1 School Resource Officer).
- Add 1 full time employee – An Assistant Planner (100% Community Development) and shift the Administrative Assistant Position shared between Public Works and

Community Development to 100% Public Works. Demand for community development services continues to increase and the administrative assistant position for Public Works continues to take on more responsibilities including assisting with grant applications.

- Performance & Cost of Living Salary Adjustments:

- This year’s budget proposes to provide a 0.4% Cost of Living Adjustment based upon the Consumer Price Index (CPI-W) for the month of December 2015 according to past index and month used by the City. The 0.4% COLA is assumed for non-represented employees, and the rate for the Police Employees’ Association is still being negotiated and is anticipated to be determined by June 2016 when the contract is scheduled to be renewed.
- Per the City’s governance policies, a biennial 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:**

Ending Cash FY 2015-16 (estimate)	\$734,000
End Cash FY 2016-17 (est. w/contingency)	\$542,000

Influencing Factors: Staffing and dispatch costs; one vehicle is proposed for purchase; revenues are conservatively estimated; the department has a history of not spending all their material and service appropriations for additional year-end savings; the ending fund cash balance was forecasted at \$545,000 at budget development time a year ago and is now anticipated to end at \$734,000.

Proposed Action: Monitor revenues and expenses closely for FY 2015-16 year-end and make cost cutting adjustments if property tax revenue projections miss by a significant measure; 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:**

Ending Cash FY 2015-16 (estimate)	\$459,500
End Cash FY 2016-17 (est. w/contingency)	\$ 56,400

Influencing Factors: Timing of capital improvements has created a major swing in the fund balance; also varying needs for annual debt payment assistance to the SDC Street Improvement Fund & increasing street improvement needs creates a lower ending fund balance for this fund.

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.

o **Water Operations Fund:**

Ending Cash FY 2015-16 (estimate) \$184,600
End Cash FY 2016-17 (est. w/contingency) \$142,000

Influencing Factors: Increasing material and service costs including bulk water purchase costs from DVWD (increased 5.7%); water consumption by each system user and number of active accounts; setting aside funds for capital improvements (i.e. transfer of \$25,000 to SDC Water Improvement Fund).

Proposed Action: Follow the Financial Advisor Report outlining a 4.5% increase in rates for FY 2016-17; monitor revenues and cost assumptions and manage accordingly. Consider modifications to rates per FCS Group's 2016 new water rate study and City Council policy discussion (April 2016 time period).

o **Wastewater Operations Fund:**

Ending Cash FY 2015-16 (estimate) \$934,800
End Cash FY 2016-17 (est. w/contingency) \$833,700

Influencing Factors: Increasing materials and services, debt service, and capital outlay costs, set aside for future capital outlay, number of accounts, and variances in water usage (translating to service fee changes).

Proposed Action: Follow the Financial Advisor Report outlining a 3.5% increase in rates for FY 2016-17; monitor revenues and cost assumptions and manage accordingly; currently meeting ending fund cash balance target per Financial Advisor Report.

○ **Industrial Site Fund:**

Ending Cash FY 2015-16 (estimate) \$62,000
End Cash FY 2016-17 (est. w/contingency) \$52,000

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, Keith Manufacturing, and Wilbur Ellis (planning to transfer rail improvements to Wilbur Ellis in 2016).

Proposed Action: Maintain rail liability insurance as recommended by the City's Insurance Agent of Record; monitor revenues and cost assumptions and manage accordingly; transfer some of the Airport Operations lease revenue from the lighting and access fee to help cover costs for maintenance of the trees and landscaping along Cherry Lane and Highway 26 (adjacent to Airport properties).

○ **Airport Operations Fund:**

Ending Cash FY 2015-16 (estimate) \$110,600
End Cash FY 2016-17 (est. w/contingency) \$ 73,000

Influencing Factors: Increasing materials and services costs including renegotiated contract with Airport Manager/FBO; increasing ground lease revenues with Daimler (starts mid-year per lease); variableness in fuel sales with new airport tenants; additional repairs and maintenance costs with the acquisition of the old Jensen hangar (repairs needed before leasing).

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

PERSONNEL

City staff levels are still well below fiscal year 2010 numbers (down 12.5% even with proposed staffing level increase from prior year). This budget proposal seeks to add a full time assistant planner position to the Community Development Department and shift the administrative assistant that has been shared between Community Development and Public Works to full time in Public Works. Work load has been increasing for both departments and the additional staffing is recommended to meet City goals and objectives including customer service needs.

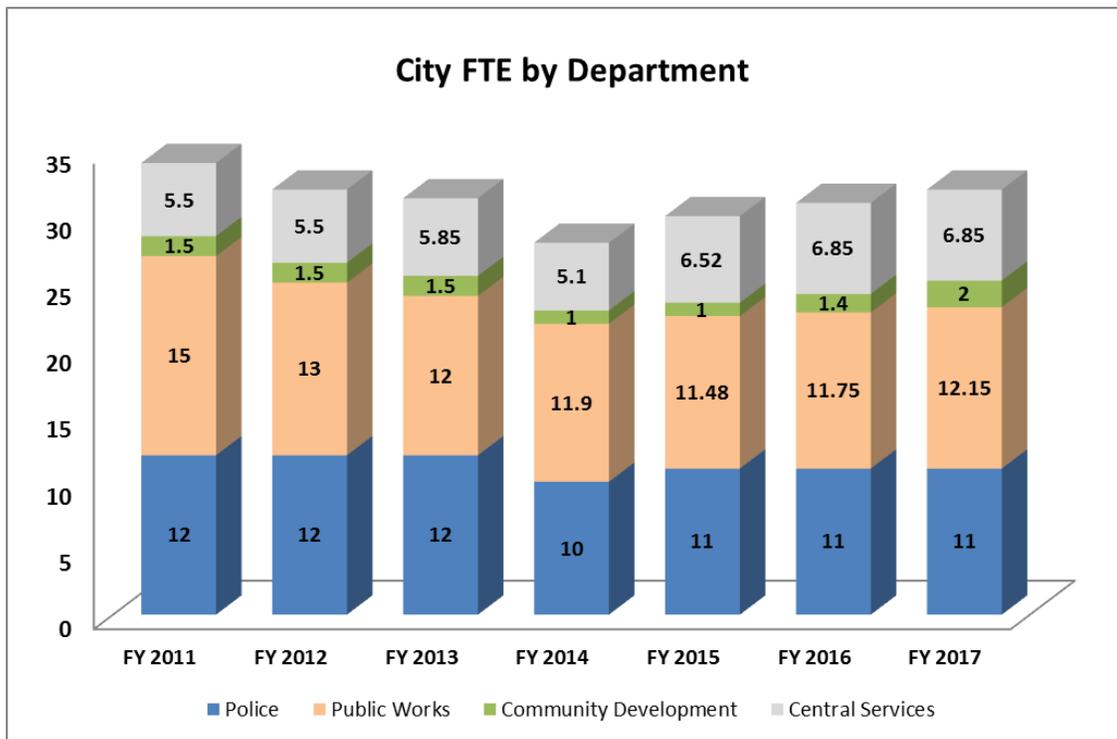
Workforce History & Proposed Staffing:

Table 3: Workforce History (full-time employees)

Department	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Police	13	12	11/12	12	10	11	11	11
Public Works	15	15	13	12	11.9	11.48	11.75	12.15*
Community Development	2	1.5	1.5	1.5	1	1	1.4	2
Central Services	6	5.5	5.5	5.85	5.1	6.52	6.85	6.85*
Total Personnel	36	34	31/32	31.35	28	30	31	32

Note: the “personnel” numbers do not include seasonal public works employees hired through temporary service firms, reserve police officers, or contract hires such as the City Attorney and City Engineer positions.

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



Overall Budget Summary:

Fiscal policies have been discussed amongst Council members as a priority to ensure responsible fiscal management is upheld. The purpose of monitoring overall ending cash, reserves for future expenditures, and setting aside ample contingency balances is to ensure the City is in a conservative position to maintain operations in the event of a major unexpected fiscal occurrence. Industry standard promotes a fund balance of either 20%, or 3 months of operating cash flow. In order to provide adequate financial base and sustain operations, management is working towards a 20% target in ending cash and reserve balance to overall annual appropriations.

	<u>FY 2015-16</u>	<u>FY 2016-17</u>
Total APPROPRIATIONS, All Funds	\$ 16,354,235	\$ 15,688,782
<i>Total Unappropriated and Reserve Amounts, All Funds</i>	1,902,921	2,657,826
TOTAL ADOPTED BUDGET	\$ 18,257,156	\$ 18,346,608
<i>Percentage of Unappropriated and Reserves to total appropriations</i>	11.64%	16.94%

In 2015-16 total appropriated budget of all funds was \$16,354,235, and of that balance, 11.64% was set aside in ending cash balance or reserves for future expenditures. The reserves in future expenditures for 2015-16 consisted of only debt covenant requirements. In 2016-17, staff utilized the reserve for future expenditure budget category to assist with setting funds aside for future obligations. Total proposed appropriation for 2016-17 is \$15,688,782 of which 16.94% reflects ending cash and reserves. Reserves consist of the following:

	<u>FY 2016-2017</u>
Pension Liability Reserve	\$ 74,779
G Street and 8th Street Waterline	50,000
Sewer Effluent Irrigation	75,000
H Street Sidewalk STIP 2018-21	5,000
Bel Air Sewer (Jeffco \$121.5k)	345,000
DEBT RESERVE- USDA CITY HALL	50,385
DEBT RESERVE- 2013 SEWER REFUNDING	249,572
DEBT RESERVE- DEQ SEWER Loan L6-2371	6,038
Total Reserves	\$ 855,774
Total Unappropriated Ending Cash	1,802,052
Total Unappropriated and Reserve Amounts, All Funds	\$ 2,657,826

Staff is confident that if operations are maintained, the 20% target goal of unappropriated ending cash and reserves should be obtainable by next year.

Total Resources

Fund Number	Fund Description	Amount	Percent of Total
101	General	\$ 2,941,340	16.03%
207	Tourism/Economic Development	262,825	1.43%
204	Transportation Operations	1,337,192	7.29%
401	SDC Street Improvement	181,074	0.99%
408	SDC Street Reimbursement	29,630	0.16%
406	SDC Storm Water Improvement	24,870	0.14%
409	Improvement Fee	332,457	1.81%
206	Parks	327,098	1.78%
402	SDC Park Improvement	13,752	0.07%
502	Water Operations	707,251	3.85%
405	SDC Water Improvement	82,805	0.45%
503	Wastewater Operations	3,949,542	21.53%
403	SDC Wastewater Improvement	380,479	2.07%
407	SDC Wastewater Reimbursement	35,511	0.19%
509	Airport Operations	2,247,380	12.25%
404	Airport Construction	170,013	0.93%
504	Industrial Site	75,034	0.41%
505	Community Development	350,799	1.91%
802	ISF - Central Services	1,372,740	7.48%
803	ISF - Public Works Staff	1,895,465	10.33%
804	ISF - Buildings	552,287	3.01%
805	ISF - Fleet	578,297	3.15%
306	Debt Service	182,621	1.00%
308	Debt Reserve	316,149	1.72%
		\$ 18,346,608	

Total Expenditures

Fund Number	Fund Description	Amount	Percent of Total
101-106	General - Police Dept	\$ 2,089,306	13.95%
101-109	General - Administration	309,760	2.07%
207	Tourism/Economic Development	210,965	1.41%
204	Transportation Operations	1,280,795	8.55%
401	SDC Street Improvement	173,000	1.16%
408	SDC Street Reimbursement	15,010	0.10%
406	SDC Storm Water Improvement	20	0.00%
409	Improvement Fee	10	0.00%
206	Parks	275,691	1.84%
402	SDC Park Improvement	10	0.00%
502	Water Operations	565,003	3.77%
405	SDC Water Improvement	25,000	0.17%
503	Wastewater Operations	3,115,798	20.81%
403	SDC Wastewater Improvement	18,660	0.12%
407	SDC Wastewater Reimbursement	20,010	0.13%
509	Airport Operations	2,173,866	14.52%
404	Airport Construction	30,000	0.20%
504	Industrial Site	22,510	0.15%
505	Community Development	336,399	2.25%
802	ISF - Central Services	1,177,791	7.87%
803	ISF - Public Works Staff	1,691,158	11.29%
804	ISF - Buildings	478,202	3.19%
805	ISF - Fleet	466,110	3.11%
306	Debt Service	182,621	1.22%
308	Debt Reserve	316,081	2.11%
	Total Expenditure Needs	<u>\$ 14,973,776</u>	
	Contingency (6.82% of total needs)	1,021,001	
	Reserve for Future Expenditures	550,365	
	Unappropriated (ending cash)	1,801,467	
	Grand Total of Expenditures	<u><u>\$ 18,346,608</u></u>	
	Total Resources Available	<u>\$ 18,346,608</u>	
	Balanced Budget Check	<u><u>\$ -</u></u>	

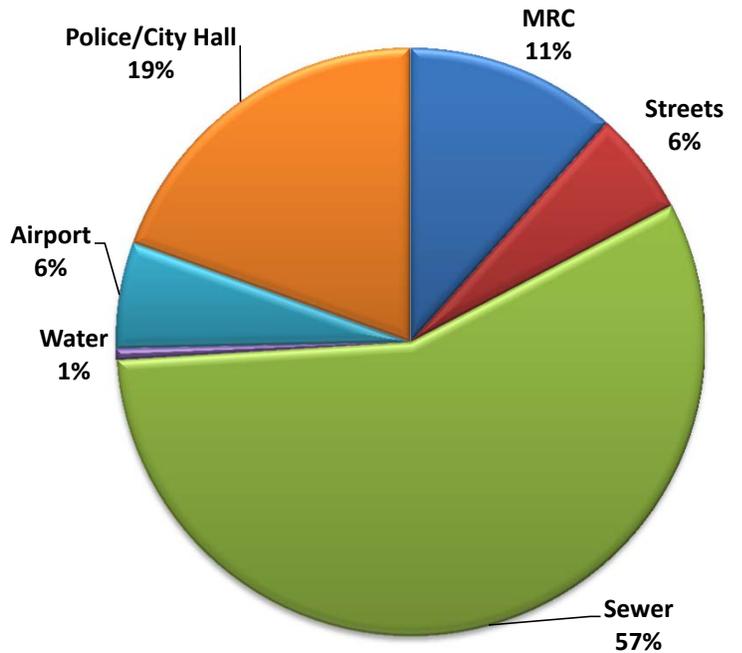
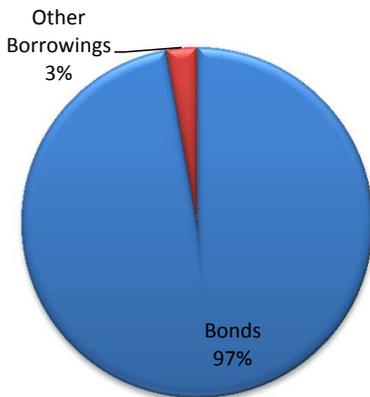
City of Madras

Statement of Indebtedness

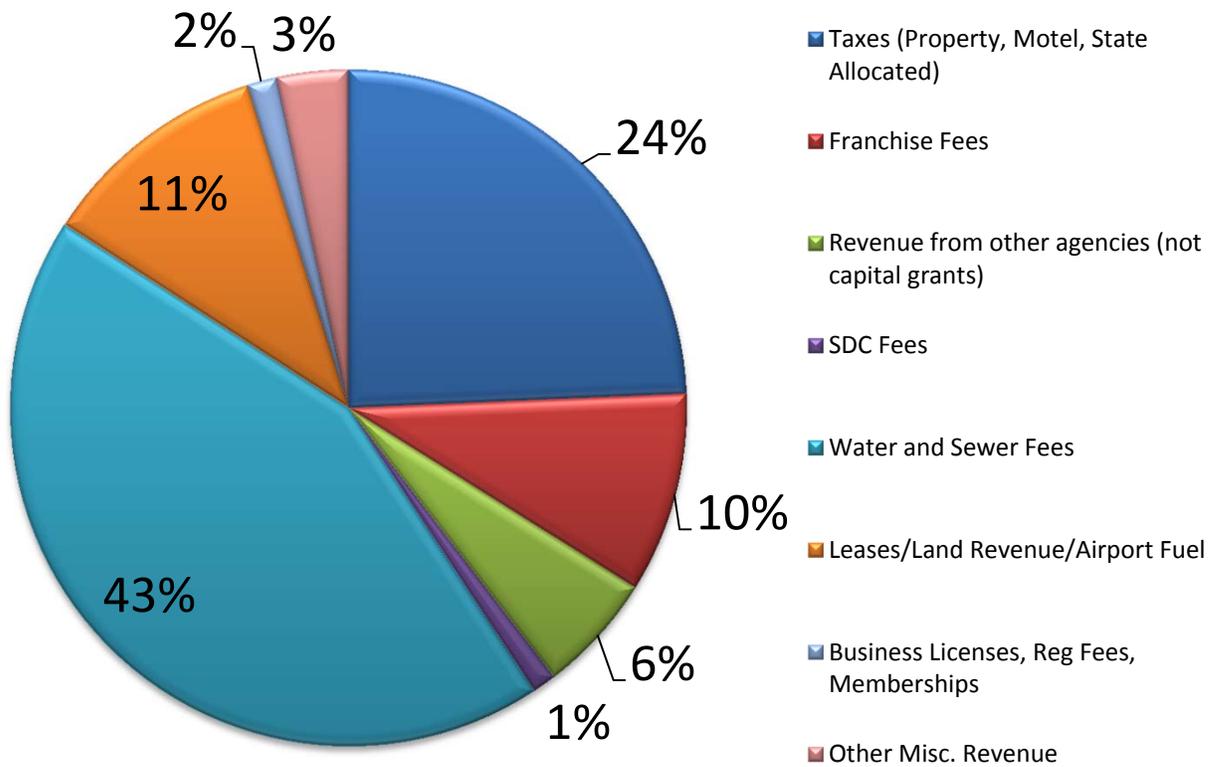
Long Term Debt - Year 2016-17

Type	Project	Balance as of July 1, 2016	Principal Payment this Year
Other Bonds:			
Series 2011B	New City Hall/Police Station	1,560,000	50,000
Series 2012B	Madras Redevelopment Commission	2,185,000	105,000
Series 2013 Refunding	Wastewater Operations	10,455,000	75,000
Series 2015 Refunding	North Y Project, Airport Hangars, J Street	1,970,000	95,000
2013 Revenue Bond - USDA	New City Hall/Police Station	2,112,171	31,125
	Subtotal Other Bonds	18,282,171	356,125
Other Borrowings:			
DEQ - SRF R62371	North Madras Collector Sewer	167,389	7,591
Jefferson County	J Street Project	305,985	98,167
Jefferson County	Berg Drive Extension	61,505	3,708
	Subtotal Other Borrowings	534,879	109,466
Total Long Term Debt		18,817,050	465,591

Indebtedness by Type



Major Operating Revenue



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, 2016. 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
2016-17 Budget Worksheet

General Fund
Revenues

Historical		Adopted	Projection 2015-16		Line Item	Description	2016-17 Budget		
2013-14	2014-15	2015-2016	Actual: July-Dec 2015-2016	Total 2015-2016			Proposed	Approved	Adopted
101-101									
Beginning Cash									
563,429	687,844	720,090	823,977	823,977	301-0101	Beginning Cash	734,177		
563,429	687,844	720,090	823,977	823,977		Total Beginning Cash	734,177	-	-
Property Taxes									
1,000,341	1,109,064	1,130,000	1,050,852	1,168,442	310-1101	Current Property Taxes	1,158,422		
58,634	33,857	65,000	24,044	46,408	310-1201	Prior Property Taxes	45,000		
1,058,975	1,142,922	1,195,000	1,074,896	1,214,850		Total Property Taxes	1,203,422	-	-
Franchise Fees									
69,774	62,829	60,000	11,446	61,798	320-2101	Cascade Natural Gas - 50%	63,692		
10,660	10,856	10,000	4,324	10,330	320-2201	Crestview Cable TV - 50%	10,390		
284,281	288,493	275,000	144,860	289,720	320-2301	Pacific Power & Light - 50%	265,255		
12,473	11,962	11,500	3,004	12,115	320-2401	QWest Communications - 50%	13,399		
2,672	2,476	2,400	856	2,411	320-2402	Other Telecom - 50%	3,076		
27,058	24,522	25,000	11,532	24,514	320-2601	Madras Sanitary Service - 50%	26,785		
3,879	7,907	7,000	-	7,640	320-2701	Fiber Optic - 50%	7,449		
162	31	500	4	50	320-2801	Bend Broadband - 50%	179		
410,958	409,076	391,400	176,025	408,578		Total Franchise Fees	390,225	-	-
Regulatory Fees									
975	1,180	1,000	1,110	1,110	330-3501	Liquor License Renewals	1,000		
8,053	5,706	1,500	933	933	330-3502	Nuisance Enforcement Fee	1,500		
150	225	300	-	-	330-3503	Impound Fees	300		
9,178	7,111	2,800	2,043	2,043		Total Regulatory Fees	2,800	-	-
Revenues from Other Agencies									
65,529	65,528	85,000	20,872	85,000	340-4104	COIC Cascades East Transit	85,000		
1,460	5,070	-	-	9,000	340-4112	P.D. Overtime Grant	5,000		
167,349	185,391	165,000	117,059	176,029	340-4201	Motel Tax	166,904		
8,421	8,353	7,781	3,739	7,500	340-4501	Cigarette Tax	7,082		
87,638	90,154	88,706	38,316	95,823	340-4601	Liquor Tax	98,561		
2,568	2,318	500	-	-	340-4750	Miscellaneous Grants			
117,877	120,857	120,000	71,743	120,847	340-4751	Jefferson County District Attorney	126,260		
66,128	68,600	70,658	69,960	69,960	340-4752	509J - School Resource Officer	72,409		
516,969	546,270	537,645	321,688	564,159		Total Revenues from Other Agencies	561,215	-	-
Charges for Services									
10,038	1,351	1,000	716	1,500	350-5401	Miscellaneous Revenue	1,500		
10,038	1,351	1,000	716	1,500		Total Charges for Services	1,500	-	-
Fines & Forfeitures									
36,955	37,056	40,000	17,795	40,000	360-6101	Court Fines	45,000		
36,955	37,056	40,000	17,795	40,000		Total Fines & Forfeitures	45,000	-	-
Use of Money & Property									
2,392	3,484	1,000	25	3,000	380-8101	Interest on Investments	3,000		
2,392	3,484	1,000	25	3,000		Total Use of Money & Property	3,000	-	-
2,608,894	2,835,113	2,888,935	2,417,165	3,058,107		Total Revenues	2,941,340	-	-

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 State and local laws, ordinances, and regulations. The Madras Police Department differs from many law enforcement agencies by emphasizing problem-solving policing through community involvement, regulating of non-criminal conduct, and other service-oriented activities, which accounts for expenditures of time and personnel resources.

Fiscal Year 2016-2017 Overview:

The general fund accounts for roughly 95% of property taxes and 50% of franchise fees. For the upcoming fiscal year 2016-2017, 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 improve and continue to provide a professional service to the community of Madras within the department’s budgetary means.

Personnel Services:

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

Materials, Services:

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

In the upcoming fiscal year, the Police Department plans to continue the process of revising the new department policy manual with assistance from Lexipol, Inc. Lexipol provides updates to policies regarding the “latest best practices” and legislative changes so the police department manual remains a current, living document.

The department will increase funding allocation in an effort to microfilm archived records as a more paperless initiative, and increase storage capacity.

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

Capital Outlay:

The police department plans to purchase one new marked patrol vehicle in order to maintain a reliable patrol fleet. A marked patrol vehicle will cost approximately \$45,000. Total budget for a fleet vehicle is proposed at \$45,000.

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: Consists of the Chief of Police, Detective/Sgt., Detective, Patrol Sgt., five (5) Patrol Officers, a School Resource Officer (SRO) and Office Manager.

Division: Patrol

Activity:

Programs managed and coordinated by this activity include the management of activities and personnel assigned to the divisions.

- Directs the law enforcement activities within the assigned divisions.
- Assists in formulating departmental policies and procedures.
- Evaluates employees; receives and evaluates reports and recommendations concerning employee performance and disciplinary actions.
- Receives and interprets departmental policies for subordinates.
- Receives, investigates and makes recommendations on serious complaints involving personnel assigned to the division; reviews and evaluates all personnel investigations completed on employees assigned to the divisions.
- Prepares division communications; performs various other personnel and administrative functions at the direction of the Chief of Police; may act as department head in the absence of the Chief of Police and performs other duties as required.
Provide appropriate training to all department personnel with due consideration to quality, timeliness, quantity and end result.
Assist patrol division in recruitment, testing, pre-employment processes, interviews and overall evaluation to hire.
Provide timely and accurate information to personnel in the area of budget, departmental policies and legislative changes.
- Prepare and monitor departmental budget.
- Coordinate collection of statistical information for completion of annual report.
- Coordinate/manage all support services, personnel and activities.

Program: Patrol

To repress criminal activity through proactive officer initiated efforts, to minimize the loss of life and property by providing a timely response to emergency and priority calls for service, to respond to all non-priority calls in an acceptable time, and to regulate non-criminal conduct.

Program: Reserve Officers

- To provide volunteer assistance for officers and police-related activities.
- To create opportunities for those who are interested in the law enforcement profession to observe and participate in police activities.

Division: Criminal Investigations

The criminal investigations unit will be under the supervision of the Chief of Police. The requirements of the investigative process demand that a separate division of the police department be given the responsibility for providing continuing investigation of those crimes for which the patrol unit is unable to complete the required follow-up due to restrictions of time and area. The demand for patrol services is continuous; thus, responsibility for the successful conclusion of the more complex cases often rests with the investigations division.

Division: Criminal Investigations cont.

Staffing: The division currently consists of one Detective and one Detective/Sgt.; the general case detective and the DA Investigator Detective/Sgt. The DA Investigator Detective/Sgt., position is currently 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
2016-17 Budget Worksheet

General Fund
Police Department
Expenditures

Historical		Adopted	Projection 2015-16		Line Item	Description	2016-17 Budget		
2013-14	2014-15	2015-2016	Actual: July-Dec 2015-2016	Total 2015-2016			Proposed	Approved	Adopted
101-106									
Personnel Services									
627,867	620,444	694,207	316,352	694,207	510-1001	Regular Payroll	723,606		
4,780	4,450	15,000	1,880	15,000	510-3001	Reserves	10,000		
15,944	25,025	18,000	16,983	18,000	510-3201	Overtime	28,000		
7,233	10,773	9,000	3,634	9,000	510-3221	Overtime - Police Court	9,000		
2,157	8,748	9,000	353	9,000	510-3901	Overtime - Police Grant	9,000		
126,890	124,826	130,851	70,641	130,851	510-5101	PERS	150,890		
49,163	50,023	50,657	25,146	50,657	510-5201	Social Security	52,810		
11,255	5,878	3,311	1,695	3,311	510-5401	Unemployment Tax	3,451		
7,822	13,118	18,060	10,467	18,060	510-5501	Industrial Accident Ins.	18,529		
168,751	160,379	202,538	69,837	202,538	510-5601	Health & Accident Ins.	193,237		
1,741	7,961	15,431	5,692	15,431	510-5701	Retiree Health & Accident Ins.	14,310		
1,023,603	1,031,626	1,166,055	522,680	1,166,055		Total Personnel Services	1,212,833	-	-
Materials & Services									
7,246	5,371	10,000	2,069	6,500	520-1007	Ammunition / Firearms / Range	10,000		
-	312	9,627	1,418	8,000	520-1205	Unprogrammed Computer	8,250		
24,527	34,294	35,000	7,277	30,100	520-1406	Equipment Purchases / Supplies (office)	35,000		
-	272	5,000	261	522	520-1701	Hospital/Medical	5,000		
16,699	16,008	20,000	17,123	23,000	520-2102	Legal Fees / CODE	25,000		
8,315	10,261	15,000	5,914	10,500	520-2203	Meetings, Travel & Schools	15,000		
416	241	-	-	-	520-2204	Miscellaneous			
-	1,012	5,000	1,697	2,698	520-2209	Major Investigations & Equip	5,000		
428	-	-	-	-	520-2401	Office Supplies			
-	4,903	10,000	748	5,000	520-2503	Professional Services	10,000		
4,559	7,187	10,000	1,138	8,000	520-3001	Uniform Allowance / Cleaning	10,000		
14,324	27,290	32,752	12,204	32,752	520-1204	Contracted Computer/IT/Telephone	44,692		
60,756	85,959	111,600	58,270	111,600	520-1302	Dispatch	117,180		
17,932	25,106	26,500	27,489	26,500	520-1801	Insurance & Surety Bonds	29,963		
5,602	-	-	-	-	520-2906	Telephone	0		
256,653	262,000	281,922	140,961	281,922	520-4017	Internal Services Central Services Fund	312,670		
128,244	89,586	140,145	70,073	140,145	520-4019	Internal Services Buildings Fund	150,219		
53,200	101,445	155,386	77,693	155,386	520-4020	Internal Services Fleet Fund	98,500		
598,901	671,245	867,932	424,332	842,625		Total Materials & Services	876,473	-	-
1,622,504	1,702,871	2,033,987	947,012	2,008,680		Total Expenditures - Police Dept	2,089,306	-	-

City of Madras
2016-17 Budget Worksheet
General Fund
Non-Departmental
Expenditures

Historical		Adopted	Projection 2015-16		Line Item	Description	2016-17 Budget		
2013-14	2014-15	2015-2016	Actual: July-Dec 2015-2016	Total 2015-2016			Proposed	Approved	Adopted
101-109									
Materials & Services									
54,607	65,528	85,000	20,872	85,000	520-1217	Community Projects	85,000	-	-
54,607	65,528	85,000	20,872	85,000		Total Materials & Services	85,000	-	-
Capital Outlay									
-	-	10	-	5,500	540-1701	Community Development Block Grant	10	-	-
-	-	10	-	5,500		Total Capital Outlay	10	-	-
Interfund Transfers - Out									
151,280	149,941	142,250	88,109	142,250	550-1002	Parks Fund	142,250	-	-
92,660	92,796	82,500	34,364	82,500	550-1003	Tourism/Economic Development Fund	82,500	-	-
243,940	242,737	224,750	122,473	224,750		Total Interfund Transfers - Out	224,750	-	-
Operating Contingency									
-	-	100,000	-	-	590-1010	Operating Contingency	100,000	-	-
-	-	100,000	-	-		Total Operating Contingency	100,000	-	-
Reserve for Future Expenditure									
-	-	-	-	-	580-6002	Pension Liability Reserves (20%)	30,178	-	-
-	-	-	-	-		Reserve for Future Expenditure	30,178	-	-
Ending Cash Balance									
687,844	823,977	445,188	1,326,808	734,177	595-1010	Ending Cash Balance	412,095	-	-
687,844	823,977	445,188	1,326,808	734,177		Total Ending Cash Balance	412,095	-	-
986,390	1,132,242	854,948	1,470,153	1,049,427		Total Expenditures - Non-departmental	852,033	-	-

General Fund
TOTALS

2,608,894	2,835,113	2,888,935	2,417,165	3,058,107		Total General Revenues	2,941,340	-	-
2,608,894	2,835,113	2,888,935	2,417,165	3,058,107		Total General Expenditures	2,941,340	-	-

Tourism/Economic Development Fund

Program: This fund has historically supported the following programs: 1) Parks, 2) Chamber of Commerce, 3) Community Projects, 4) Economic Development Manager position for Jefferson County (EDCO), and 5) the 2017 Solar Eclipse Event and associated preparations. The City Council approved a 9-year commitment to support the Jefferson County Fair Board's request for \$5,000 per year to replace and improve a restroom facility at the Fairgrounds. This funding commitment started in FY 2013-14.

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

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

Then in August 21, 2001 the City Council adopted Ordinance #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,

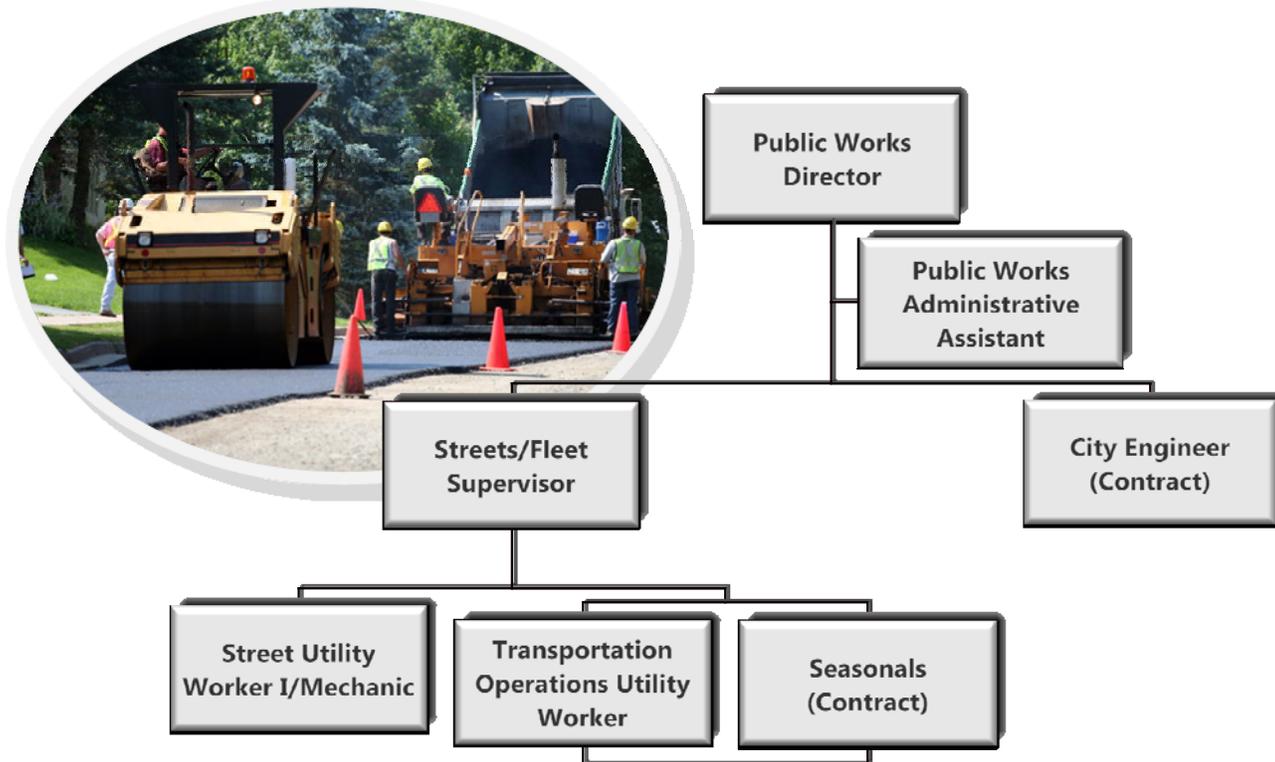
“Funds collected pursuant this ordinance will be distributed to the General Fund of the City... Taxes will be used by the City of Madras to encourage economic growth, but is not limited to being spent within the city. Economic growth means, but is not limited to promotion of the fair board, airport, Industrial Site, Chamber of Commerce, parks, libraries, schools and like entries.”

City of Madras
2016-17 Budget Worksheet

Tourism/Economic Development Fund

<u>Historical</u>		<u>Adopted</u>	<u>Projection 2015-16</u>		<u>Line Item</u>	<u>Description</u>	<u>2016-17 Budget</u>		
2013-14	2014-15	2015-2016	<u>Actual: July-</u> 2015-2016	<u>Total</u> 2015-2016			Proposed	Approved	Adopted
207-207									
Beginning Cash									
15,453	63,404	91,024	103,812	103,812	301-0101	Beginning Cash	86,015		
15,453	63,404	91,024	103,812	103,812		Total Beginning Cash	86,015	-	-
Revenues from Other Agencies									
83,675	92,697	82,500	34,364	83,380	340-4202	Transient Room Tax - Dedicated	83,380		
83,675	92,697	82,500	34,364	83,380		Total Revenues from Other Agencies	83,380	-	-
Charges for Services									
-	-	-	-	-	350-5401	Miscellaneous Revenue	10,000		
						Total Charges for Services	10,000	-	-
Use of Money & Property									
205	298	50	-	100	380-8101	Interest	50		
205	298	50	-	100		Total Use of Money & Property	50	-	-
Interfund Transfers - In									
92,660	92,796	82,500	34,364	83,380	390-9606	General Fund - Non Departmental	83,380		
92,660	92,796	82,500	34,364	83,380		Total Interfund Transfers - In	83,380	-	-
191,993	249,194	256,074	172,540	270,672		Total Revenues	262,825	-	-
Materials & Services									
56,000	58,000	58,000	29,000	58,000	520-1202	Chamber of Commerce	64,000		
18,893	22,950	32,850	28,250	32,850	520-1217	Community Projects - Programmed	33,000		
-	4,049	6,150	3,618	7,000	520-1218	Community Projects - UnProgrammed	6,500		
-	-	-	-	-	520-1216	Park Development Grants	7,500		
9,734	10,183	10,402	10,402	10,402	520-1219	Economic Development for CO	10,957		
-	-	-	-	15,000	520-1220	Solar Eclipse Event	38,000		
8,000	9,000	9,955	4,977	9,955	520-4017	Internal Services Central Services Fund	9,400		
962	1,200	1,450	725	1,450	520-4019	Internal Services Buildings Fund	1,608		
93,589	105,382	118,807	76,973	134,657		Total Materials & Services	170,965	-	-
Interfund Transfers - Out									
35,000	40,000	50,000	-	50,000	550-1020	Parks Fund	40,000		
35,000	40,000	50,000	-	50,000		Total Interfund Transfers - Out	40,000	-	-
Operating Contingency									
-	-	40,000	-	-	590-1010	Operating Contingency	12,000		
		40,000	-	-		Total Operating Contingency	12,000	-	-
Ending Cash Balance									
63,404	103,812	47,267	95,567	86,015	595-1010	Ending Cash Balance	39,860		
63,404	103,812	47,267	95,567	86,015		Total Ending Cash Balance	39,860	-	-
191,993	249,194	256,074	172,540	270,672		Total Expenditures	262,825	-	-
191,993	249,194	256,074	172,540	270,672		Total Tourism/E. D. Revenues	262,825	-	-
191,993	249,194	256,074	172,540	270,672		Total Tourism/E. D. Expenditures	262,825	-	-

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: \$107,200 set aside as a transfer if needed for 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:

Due to limited revenue into Transportation Operations Fund, staff’s focus is to continue roadway system maintenance via crack sealing, asphalt patching and performing smaller capital projects where feasibly possible. Council has the opportunity to consider alternative funding sources for Transportation Funding (i.e. Local Gas Tax, Transportation Utility Fee, Franchise Fee on Sewer/Water and Deschutes Valley Water District). If Council desires to move forward with any one or combination of initiatives, staff will be able to ramp up the City’s pavement preservation program to rehabilitate

existing infrastructure.

Projects planned for FY 2016-17 include the following:

1. Cost Share Projects (Capital Outlay):

Construction of Bard Lane Improvements - Phase II

City's estimated grant match = \$0; Leveraged grant dollars (ODOT) = \$264,000 (\$234,000 estimated for FY 16-17)

Madras Bike and Skate Park to Youth Fishing Pond Trail Project

Staff is in the process of applying for funding and if awarded will move forward with the project and prepare a budget resolution for FY 16-17. Estimated cost of construction for both phases is \$660,000 (\$125,000 RTP Grant, \$140,028 City, and \$394,972 LGGP)

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 Preservation Projects:

- \$12,000 for reconstruction of 7th Street from "A" Street South to existing tie in.
- \$33,000 for reconstruction of 12th Street from "B" Street to "A" Street. Only to be used if needed.

4. Street Improvement Projects Capital Outlay:

- Installation of Speed Radar sign on Hwy 97 near south end of town ~\$7,500

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

Maintenance and Repairs have increased almost 10% from this last year while revenues are staying relatively flat. Transportation Operations Fund needs additional revenue sources in order to maintain the City's existing infrastructure.



City of Madras
2016-17 Budget Worksheet

Transportation Operations Fund

Historical 2014-15	Adopted 2015-2016	Projection 2015-16		Line Item	Description	2016-17 Budget		
		Actual: July-Dec 2015-2016	Total 2015-2016			Proposed	Approved	Adopted
204-040								
Beginning Cash								
154,309	183,190	288,971	288,971	301-0101	Beginning Cash	459,448		
154,309	183,190	288,971	288,971		Total Beginning Cash	459,448	-	-
Franchise Fees								
62,829	60,000	11,446	58,000	320-2101	Cascade Natural Gas - 50%	63,692		
10,856	10,000	4,324	10,000	320-2201	Crestview Cable TV - 50%	10,390		
288,493	275,000	115,373	280,000	320-2301	Pacific Power & Light - 50%	265,255		
11,962	11,500	3,004	11,500	320-2401	QWest Communications - 50%	13,399		
2,476	2,400	856	2,000	320-2402	Other Telecom - 50%	3,076		
24,522	25,000	11,532	24,000	320-2601	Madras Sanitary Service - 50%	26,785		
7,907	7,000	-	7,000	320-2701	Fiber Optic - 50%	7,449		
31	500	4	5	320-2801	Bend Broadband - 50%	179		
409,076	391,400	146,538	392,505		Total Franchise Fees	390,225	-	-
Regulatory Fees								
7,000	-	-	-	330-3403	Landscape Fees	-		
7,000	-	-	-		Total Charges for Services	-	-	-
Revenues From Other Agencies								
361,413	350,000	185,662	358,045	345-4501	State Gas Funds	351,048		
73,462	70,000	17,590	70,000	345-4502	State Revenue Sharing	70,776		
-	-	16,715	16,715	345-4504	2014 STP Allotment Funds	-		
-	67,735	46,839	67,735	345-4505	STP Allotment Funds	65,135		
2,200	-	-	-	345-4512	North Madras Trail Connector(ODOT)	-		
50,500	-	-	-	345-4513	Grant- Chamber of Commerce	-		
-	-	-	264,000	345-4515	Grant - ODOT for Bard Lane	-		
-	51,386	51,386	65,384	345-4514	Grant- ODOT (Quick Fix)	-		
487,575	539,121	318,193	841,879		Total Revenues from Other Agencies	486,959	-	-
Charges for Services								
8,698	1,500	224	225	350-5401	Miscellaneous Revenue	100		
8,698	1,500	224	225		Total Charges for Services	100	-	-
L. I. D. Revenues								
184	183	1,573	1,573	355-4013	I & Marshall Street - Principal	200		
148	86	7	7	355-4014	I & Marshall Street - Interest	50		
332	269	1,580	1,580		Total L. I. D. Revenues	250	-	-
Use of Money & Property								
935	200	425	800	380-8101	Interest on Investments	200		
935	200	425	800		Total Use of Money & Property	200	-	-
Interfund Transfers - In								
20,000	-	-	-	390-9504	Internal Services Public Works Fund	-		
-	7,500	7,500	7,500	390-9605	SDC Street Reimbursement	-		
-	20,510	20,510	20,510	390-9610	Improvement Fee Fund	10		
20,000	28,010	28,010	28,010		Total Interfund Transfers - In	10	-	-
1,087,925	1,143,690	783,940	1,553,970		Total Revenues	1,337,192	-	-

City of Madras
2016-17 Budget Worksheet

Transportation Operations Fund

Historical 2014-15	Adopted 2015-2016	Projection 2015-16		Line Item	Description	2016-17 Budget		
		Actual: July-Dec 2015-2016	Total 2015-2016			Proposed	Approved	Adopted
204-040								
Materials & Services								
-	500	-	500	520-1002	Advertising	500		
-	3,000	52	3,000	520-1008	Alley Maintenance	3,000		
6,300	10,000	6,904	11,000	520-1106	Bicycle Path Maintenance	10,000		
3,525	7,500	-	7,500	520-1221	Contract Services	8,500		
-	-	-	-	520-2503	Professional Services	2,000		
723	3,000	194	1,500	520-1405	Equipment Rentals	3,000		
6,856	11,000	8,515	8,515	520-1801	Insurance & Surety Bonds	9,367		
832	3,000	2,801	3,801	520-2102	Legal Fees	3,500		
1,288	1,500	-	-	520-2204	Miscellaneous Expense	1,500		
24,475	65,000	51,637	72,000	520-2702	Repairs/Maintenance Materials	65,000		
70,122	83,000	39,489	78,000	520-2804	Street and Trail lighting	81,400		
3,194	5,000	3,360	5,000	520-2807	Storm Sewer Maintenance	8,000		
14,466	9,500	19,954	25,000	520-2808	Street Greenway Maintenance	25,000		
-	10,000	630	10,000	520-2809	Sidewalk Grant Program	10,000		
7,500	10,000	2,389	7,565	520-3500	Cascade East Transit Grant Match	10,000		
-	-	-	(50,000)	520-3207	Inventory Used	50,000		
121,000	128,267	64,134	128,267	520-4017	Internal Services Central Services Fund	142,260		
307,561	317,421	158,711	317,421	520-4018	Internal Services Public Works Staff Fund	351,080		
43,233	34,620	17,310	34,620	520-4019	Internal Services Buildings Fund	37,488		
64,566	67,430	33,715	67,430	520-4020	Internal Services Fleet Fund	60,000		
675,642	769,738	409,794	731,119		Total Materials & Services	881,595	-	-
Capital Outlay								
15,772	-	-	35,000	540-1307	US 97-Fairground Road(ODOT TE Project)	-		
-	18,776	14,358	14,358	540-1311	Safe Routes to School (10th & Buff)	-		
11,819	28,300	3,400	3,400	540-1313	Skate Park to Fishing Pond	-		
-	57,500	57,474	63,760	540-1314	Hwy 26 Industrial Irrigation Upgrade	-		
-	56,386	5,594	75,384	540-1315	Highway 97 and L Street Improvement	-		
-	-	-	-	540-1321	Speed Radar Signs	7,500		
-	-	-	-	540-1322	Hwy 97 and Hall Light	5,500		
-	-	-	30,000	540-1318	Bard Lane Improvements Phase II	234,000		
-	-	-	33,000	540-1319	Saint Charles Stormwater	-		
-	7,500	4,883	4,883	540-1316	Chestnut Lights	-		
-	20,500	6,275	20,500	540-1317	H Street Sidewalk Imp Project	-		
25,721	42,500	38,118	38,118	540-3001	Street Improvement	45,000		
53,312	231,462	130,103	318,403		Total Capital Outlay	292,000	-	-
Interfund Transfers - Out								
55,000	-	-	30,000	550-1201	SDC Streets Improvement Fund	107,200		
15,000	15,000	15,000	15,000	550-1023	SDC Stormwater Improvement Fund	-		
70,000	15,000	15,000	45,000		Total Interfund Transfers - Out	107,200	-	-
Operating Contingency								
-	127,490	-	-	590-1010	Operating Contingency	20,000		
-	127,490	-	-		Total Operating Contingency	20,000	-	-
Reserve for Future Expenditures								
-	-	-	-	580-6003	H Street Sidewalk STIP 2018-21	5,000		
-	-	-	-		Total Reserve For Future Expenditures	5,000	-	-
Ending Cash Balance								
288,971	-	229,043	459,448	595-1010	Ending Cash Balance	31,397		
288,971	-	229,043	459,448		Total Ending Cash Balance	31,397	-	-
1,087,925	1,143,690	783,940	1,553,970		Total Expenditures	1,337,192	-	-
1,087,925	1,143,690	783,940	1,553,970		Total TOF Revenues	1,337,192	-	-
1,087,925	1,143,690	783,940	1,553,970		Total TOF Expenditures	1,337,192	-	-

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:

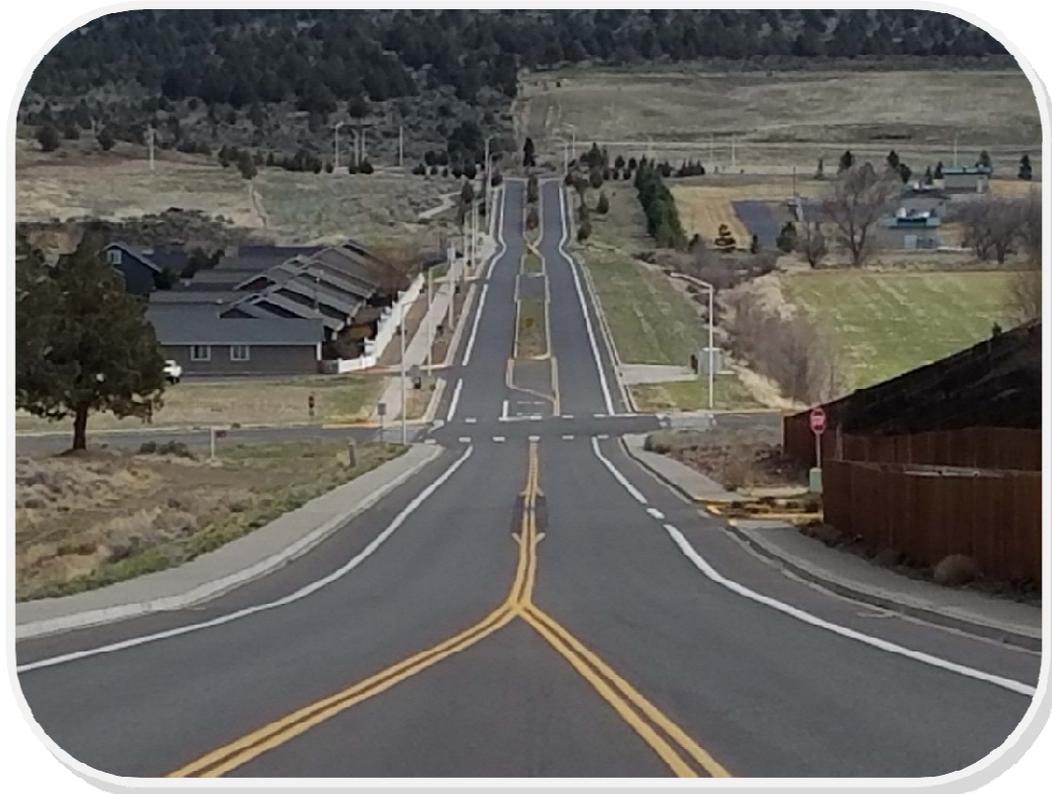
Cover the debt obligation for the J Street and City View project. The budget projects transferring \$107,200 from Transportation Operations Fund along with \$15,000 from SDC Reimbursement fund to cover the obligation. As development occurs and revenue is collected in the fund, amounts to be transferred from Transportation Operations Fund and SDC Reimbursement fund can and will be reduced.

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

1. Debt Obligation for "J" Street and City View improvement \$173,000 per year.
2. Debt reserve should equal \$173,000 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
2016-17 Budget Worksheet

SDC Street Improvement Fund

Historical		Adopted	Projection 2015-16		Line Item	Description	2016-17 Budget		
2013-14	2014-15	2015-2016	Actual: July-Dec 2015-2016	Total 2015-2016			Proposed	Approved	Adopted
401-401									
Beginning Cash									
10,221	10,669	2,576	9,986	9,986	301-0101	Beginning Cash	3,874		
10,221	10,669	2,576	9,986	9,986		Total Beginning Cash	3,874	-	-
Shared Revenues									
-	-	-	4,494	4,494	340-4114	Bond Proceeds	-		
-	-	-	4,494	4,494		Total Charges for Services	-	-	-
System Development Charges									
112,534	106,759	175,000	12,089	92,089	370-6502	SDC - Street Construction Improvement	55,000		
112,534	106,759	175,000	12,089	92,089		Total System Development Charges	55,000	-	-
Use of Money and Property									
332	741	100	308	-	380-8101	Interest on Investments	-		
332	741	100	308	-		Total Use of Money & Property	-	-	-
Interfund Transfers - In									
52,000	55,000	-	-	30,000	390-9902	Transportation Operations Fund	107,200		
12,000	12,000	10	-	35,000	390-9903	SDC Reimbursement Funds	15,000		
64,000	67,000	10	-	65,000		Total Interfund Transfers - In	122,200	-	-
187,087	185,170	177,686	26,878	171,569		Total Revenues	181,074	-	-
Debt Service									
87,950	91,023	94,600	-	94,600	570-7311	J Street Principal	99,000		
22,230	18,924	16,000	-	16,000	570-7312	J Street Interest	12,500		
30,138	30,343	30,700	27,160	27,160	570-7313	J Street SPWF - Principal	37,500		
36,099	34,893	34,000	29,935	29,935	570-7314	J Street SPWF - Interest	24,000		
176,417	175,184	175,300	57,095	167,695		Total Debt Service	173,000	-	-
Operating Contingency									
-	-	2,386	-	-	590-1010	Operating Contingency	8,074		
-	-	2,386	-	-		Total Operating Contingency	8,074	-	-
Ending Cash Balance									
10,669	9,986	-	(30,218)	3,874	595-1010	Ending Cash Balance	-		
10,669	9,986	-	(30,218)	3,874		Total Ending Cash Balance	-	-	-
187,087	185,170	177,686	26,878	171,569		Total Expenditures	181,074	-	-
187,087	185,170	177,686	26,878	171,569		Total SDC Street Improve. Revenues	181,074	-	-
187,087	185,170	177,686	26,878	171,569		Total SDC Street Imp. Expenditures	181,074	-	-

**City of Madras
Amortization Schedule
2016-2017**

**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	3.850%

	401-401-570-7312	401-401-570-7311		
Year	Payment	Interest	Prinicipal	Balance
Balance July 1, 2016				305,985
2016-2017	109,948	11,780	98,167	207,818
2017-2018	109,948	8,001	101,947	105,871
2018-2019	109,948	4,076	105,871	-
Total	329,843	23,857	305,985	

Payments Due Dates:
May - Principal & Interest

Budget line item	2016-17 Budget
401-401-570-7312	12,500
401-401-570-7311	99,000
	111,500

**City of Madras
Amortization Schedule
2016-2017**

2015 Refunding

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

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

2015- Refunding Allocation

	52.53%	38.90%	6.00%	2.57%	100.00%					
	Fund 509	Fund 401	Fund 502	Fund 503						
Period Ending	Airport Principal	Airport Interest	SDC Street Impr. Principal	SDC Street Impr. Interest	Water Ops Principal	Water Ops Interest	Sewer Ops Principal	Sewer Ops Interest	Total	
Balance as of July 1, 2016									1,970,000	
2016-17	49,904	31,715	36,955	23,486	5,700	3,623	2,442	1,552	155,375	1,875,000
2016-17	49,904	31,216	36,955	23,116	5,700	3,566	2,442	1,527	154,425	1,780,000
2018-19	49,904	30,467	36,955	22,562	5,700	3,480	2,442	1,491	153,000	1,685,000
2019-20	49,904	29,469	36,955	21,823	5,700	3,366	2,442	1,442	151,100	1,590,000
2020-21	55,157	28,419	40,845	21,045	6,300	3,246	2,699	1,390	159,100	1,485,000
2021-22	55,157	27,316	40,845	20,228	6,300	3,120	2,699	1,336	157,000	1,380,000
2022-23	55,157	26,212	40,845	19,411	6,300	2,994	2,699	1,282	154,900	1,275,000
2023-24	55,157	24,834	40,845	18,390	6,300	2,837	2,699	1,215	152,275	1,170,000
2024-25	57,783	23,139	42,790	17,135	6,600	2,643	2,827	1,132	154,050	1,060,000
2025-26	60,410	21,065	44,735	15,599	6,900	2,406	2,956	1,031	155,100	945,000
2026-27	63,036	18,596	46,680	13,771	7,200	2,124	3,084	910	155,400	825,000
2027-28	60,410	16,127	44,735	11,942	6,900	1,842	2,956	789	145,700	710,000
2028-29	60,410	13,710	44,735	10,153	6,900	1,566	2,956	671	141,100	595,000
2029-30	65,663	11,189	48,625	8,286	7,500	1,278	3,213	547	146,300	470,000
2030-31	65,663	8,562	48,625	6,341	7,500	978	3,213	419	141,300	345,000
2031-32	63,036	5,988	46,680	4,435	7,200	684	3,084	293	131,400	225,000
2032-33	28,892	4,150	21,395	3,073	3,300	474	1,414	203	62,900	170,000
2033-34	28,892	2,994	21,395	2,217	3,300	342	1,414	146	60,700	115,000
2034-35	28,892	1,839	21,395	1,362	3,300	210	1,414	90	58,500	60,000
2035	31,518	630	23,340	467	3,600	72	1,542	31	61,200	-
	1,034,841	357,637	766,330	264,841	118,200	40,850	50,629	17,497	2,650,825	
										Total Principal \$1,970,000.00
										Total Interest \$680,825.00
										\$2,650,825.00

Description	Budget line item	2016-17 Budget	TOTALS						
Interest	509-090-570-7409	\$ 32,250	401-401-570-7314	\$ 24,000	02-020-570-7415	\$ 4,000	503-030-570-7415	\$ 1,800	\$ 62,050
Principal	509-090-570-7408	\$ 50,500	401-401-570-7313	\$ 37,500	02-020-570-7414	\$ 6,000	503-030-570-7414	\$ 2,600	\$ 96,600
Total		\$ 82,750		\$ 61,500		\$ 10,000		\$ 4,400	\$ 158,650

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. \$15,000 has been appropriated if required.
2. No planned projects in 2016-17.

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

Fund is nearly depleted due to funding the J Street Debt obligation and will not be able to take on any new projects for some time.



City of Madras
2016-17 Budget Worksheet

SDC Street Reimbursement Fund

<u>Historical</u>		<u>Adopted</u>	<u>Projection 2015-16</u>		<u>Line Item</u>	<u>Description</u>	<u>2016-17 Budget</u>		
2013-14	2014-15	2015-16	<u>Actual: July-Dec</u>	<u>Total</u>			Proposed	Approved	Adopted
408-408									
Beginning Cash									
42,511	47,962	50,942	50,875	50,875	301-0101	Beginning Cash	20,080		
42,511	47,962	50,942	50,875	50,875		Total Beginning Cash	20,080	-	-
System Development Charges									
17,261	14,660	5,900	1,535	11,535	370-6501	SDC - Street Reimbursement	9,350		
17,261	14,660	5,900	1,535	11,535		Total System Development Charges	9,350	-	-
Use of Money and Property									
190	254	180	169	170	380-8101	Interest on Investments	200		
190	254	180	169	170		Total Use of Money & Property	200	-	-
59,962	62,875	57,022	52,579	62,580		Total Revenues	29,630	-	-
Capital Outlay									
-	-	10	-	-	540-2901	Street Improvements	10		
-	-	10	-	-		Total Capital Outlay	10	-	-
Transfers Out									
12,000	12,000	-	-	35,000	550-1031	SDC Street Improvement	15,000		
-	-	7,500	7,500	7,500	550-1032	Transportation Opertaions	-		
12,000	12,000	7,500	7,500	42,500		Total Transfers Out	15,000	-	-
Operating Contingency									
-	-	49,512	-	-	590-1010	Operating Contingency	14,620		
-	-	49,512	-	-		Total Operating Contingency	14,620	-	-
Ending Cash Balance									
47,962	50,875	-	45,079	20,080	595-1010	Ending Cash Balance	-		
47,962	50,875	-	45,079	20,080		Total Ending Cash Balance	-	-	-
59,962	62,875	57,022	52,579	62,580		Total Expenditures	29,630	-	-
59,962	62,875	57,022	52,579	62,580		Total SDC Street Reimb. Revenues	29,630	-	-
59,962	62,875	57,022	52,579	62,580		Total SDC Street Reimb. Expenditures	29,630	-	-

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:

No specific goal or objective for this fund for 2016-17.

Projects planned include the following:

1. No planned capital improvement projects for FY 2016-17

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

Due to recent development at the Airport, this fund has reached a positive balance.



City of Madras
2016-17 Budget Worksheet

SDC Storm Water Improvement Fund

Historical		Adopted	Projection 2015-16		Line Item	Description	2016-17 Budget		
2013-14	2014-15		Actual: July-Dec	Total			Proposed	Approved	Adopted
		2015-2016	2015-2016	2015-2016	406-406				
Beginning Cash									
(80,653)	(53,803)	(35,803)	(31,930)	(31,930)	301-0101	Beginning Cash	23,670		
(80,653)	(53,803)	(35,803)	(31,930)	(31,930)		Total Beginning Cash	23,670	-	-
System Development Fees									
11,849	6,874	1,200	600	40,600	370-6501	SDC - Storm Water	1,200		
11,849	6,874	1,200	600	40,600		Total System Development Fees	1,200	-	-
Interfund Transfers									
15,000	15,000	15,000	15,000	15,000	390-9906	Transportation Operations Fund	-		
15,000	15,000	15,000	15,000	15,000		Total Interfund Transfers	-	-	-
(53,803)	(31,930)	(19,603)	(16,330)	23,670		Total Revenues	24,870	-	-
Capital Outlay									
-	-	-	-	-	540-2901	Stormwater Project	10		
-	-	-	-	-		Total Capital Outlay	10	-	-
Transfers Out									
-	-	-	-	-	550-1031	SDC Street Improvement	10		
-	-	-	-	-		Total Transfers Out	10	-	-
Operating Contingency									
-	-	-	-	-	590-1010	Operating Contingency	24,850		
-	-	-	-	-		Total Operating Contingency	24,850	-	-
Ending Cash Balance									
(53,803)	(31,930)	(19,603)	(16,330)	23,670	595-1010	Ending Cash Balance	-		
(53,803)	(31,930)	(19,603)	(16,330)	23,670		Total Ending Cash Balance	-	-	-
(53,803)	(31,930)	(19,603)	(16,330)	23,670		Total Expenditures	24,870	-	-
(53,803)	(31,930)	(19,603)	(16,330)	23,670		Total SDC Storm Wtr Improv Revs	24,870	-	-
(53,803)	(31,930)	(19,603)	(16,330)	23,670		Total SDC Storm Wtr Imp Expenditures	24,870	-	-

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 16-17.

Projects planned include the following:

1. No specific planned projects in 2016-17. If opportunity should arise during the year, a budget resolution can occur to transfer funds to the appropriate fund for an improvement project.

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

No significant budget changes from previous fiscal year.



City of Madras
2016-17 Budget Worksheet

Improvement Fee Fund

Historical 2013-14	Adopted 2014-15	Adopted 2015-2016	Projection 2015-16		Line Item	Description	2016-17 Budget		
			Actual: July-Dec 2015-2016	Total 2015-2016			Proposed	Approved	Adopted
409-409									
Beginning Cash									
253,221	254,041	255,047	349,418	349,418	301-0101	Beginning Cash	331,957		
253,221	254,041	255,047	349,418	349,418		Total Beginning Cash	331,957	-	-
Regulatory Fees									
-	6,834	-	2,549	2,549	330-3305	Street Imp. Fee	-		
-	6,834	-	2,549	2,549		Total Regulatory Fees	-		
Charges for Services									
-	88,000	-	-	-	350-5401	Miscellaneous Revenue	-		
-	88,000	-	-	-		Total Charges for Services	-		
Use of Money & Property									
819	543	500	-	500	380-8101	Interest on Investments	500		
819	543	500	-	500		Total Use of Money & Property	500	-	-
254,041	349,418	255,547	351,967	352,467		Total Revenues	332,457	-	-
Transfers Out									
-	-	20,510	20,510	20,510	550-1015	Transportation Ops	10		
-	-	20,510	20,510	20,510		Total Interfund Transfers - Out	10	-	-
Operating Contingency									
-	-	235,037	-	-	590-1010	Operating Contingency	332,447		
-	-	235,037	-	-		Total Contingency	332,447	-	-
Ending Cash Balance									
254,041	349,418	-	331,457	331,957	595-1010	Ending Cash Balance	-		
254,041	349,418	-	331,457	331,957		Total Ending Cash Balance	-	-	-
254,041	349,418	235,037	331,457	331,957		Total Expenditures	332,457	-	-
254,041	349,418	255,547	351,967	352,467		Total Improvement Fee Revenues	332,457	-	-
254,041	349,418	255,547	351,967	331,957		Total Improvement Fee Expenditures	332,457	-	-

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 Maintenance Lead Worker 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 (fka Airport Way) – 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 2016-17 include the following:

Capital Outlay

1. \$26,000 set aside for Sahalee Park Bathroom Remodel.

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

No significant changes to note. The budget allocates \$33,000 for repairs and maintenance for City parks, greenways, and opens space.

City of Madras
2016-17 Budget Worksheet

Parks Fund

Historical		Adopted	Projection 2015-16		Line Item	Description	2016-17 Budget		
2013-14	2014-15	2015-2016	Actual: July-Dec 2015-2016	Total 2015-2016			Proposed	Approved	Adopted
206-206									
Beginning Cash									
21,731	63,594	71,722	91,554	91,554	301-0101	Beginning Cash	107,598		
21,731	63,594	71,722	91,554	91,554		Total Beginning Cash	107,598	-	-
Regulatory Fees									
850	100	100	-	-	330-3403	Park Fees	-		
850	100	100	-	-		Total Regulatory Fees	-	-	-
Charges for Services									
50	139	100	2,425	2,425	350-5401	Miscellaneous Revenue	500		
29,625	31,125	29,000	8,525	29,000	380-8006	Memberships	29,000		
29,675	31,264	29,100	10,950	31,425		Total Charges for Services	29,500	-	-
Use of Money & Property									
702	263	100	-	200	380-8101	Interest	100		
702	263	100	-	200		Total Use of Money & Property	100	-	-
Interfund Transfers - In									
151,280	149,941	142,250	88,109	148,746	390-9606	General Fund - Non-Departmental	149,900		
35,000	40,000	50,000	-	50,000	390-9904	Tourism/Economic Development Fund	40,000		
186,280	189,941	192,250	88,109	198,746		Total Interfund Transfers - In	189,900	-	-
239,237	285,161	293,272	190,613	321,925		Total Revenues	327,098	-	-
Materials & Services									
80	-	200	80	80	520-1002	Advertising	200		
-	-	8,000	4,652	8,000	520-1221	Contract Services	8,000		
16,958	17,536	11,000	4,081	11,000	520-1401	Utilities (electric, water, etc)	10,000		
1,759	1,318	1,600	1,536	1,536	520-1801	Insurance & Surety Bonds	1,690		
-	218	500	73	500	520-2204	Miscellaneous	500		
1,613	477	500	167	500	520-2206	Bank Service Fees	500		
-	-	1,200	-	-	520-2301	Neighborhoods	1,200		
22,452	25,370	33,000	16,458	33,000	520-2702	Repair/Maintenance Materials	33,000		
1,565	252	2,000	-	2,000	520-3004	Tree Replenishment	3,000		
-	-	-	10	10	520-3206	Bad Debt Expense	100		
-	-	-	-	(12,000)	520-3207	Inventory Used	12,000		
21,271	22,000	27,976	13,988	27,976	520-4017	Internal Services Central Services Fund	31,030		
88,230	105,157	115,135	57,567	115,135	520-4018	Internal Services Public Works Staff Fund	120,000		
11,519	8,279	12,590	6,295	12,590	520-4019	Internal Services Buildings Fund	13,632		
10,197	13,000	13,999	7,000	14,000	520-4020	Internal Services Fleet Fund	14,839		
175,643	193,607	227,700	111,908	214,327		Total Materials & Services	249,691	-	-
Capital Outlay									
-	-	12,000	-	-	540-1301	Park Improvements	26,000		
-	-	12,000	-	-		Total Capital Outlay	26,000	-	-
Operating Contingency									
-	-	15,000	-	-	590-1010	Operating Contingency	20,000		
-	-	15,000	-	-		Total Operating Contingency	20,000	-	-
Ending Cash Balance									
63,594	91,554	38,572	78,705	107,598	595-1010	Ending Cash Balance	31,407		
63,594	91,554	38,572	78,705	107,598		Total Ending Cash Balance	31,407	-	-
239,237	285,161	293,272	190,613	321,925		Total Expenditures	327,098	-	-
239,237	285,161	293,272	190,613	321,925		Total Parks Revenue	327,098	-	-
239,237	285,161	293,272	190,613	321,925		Total Parks Expenditures	327,098	-	-

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. Potential Splash Pad at Sahalee Park donated and constructed by the Bean Foundation and Keith Manufacturing.

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

No significant changes from previous year.

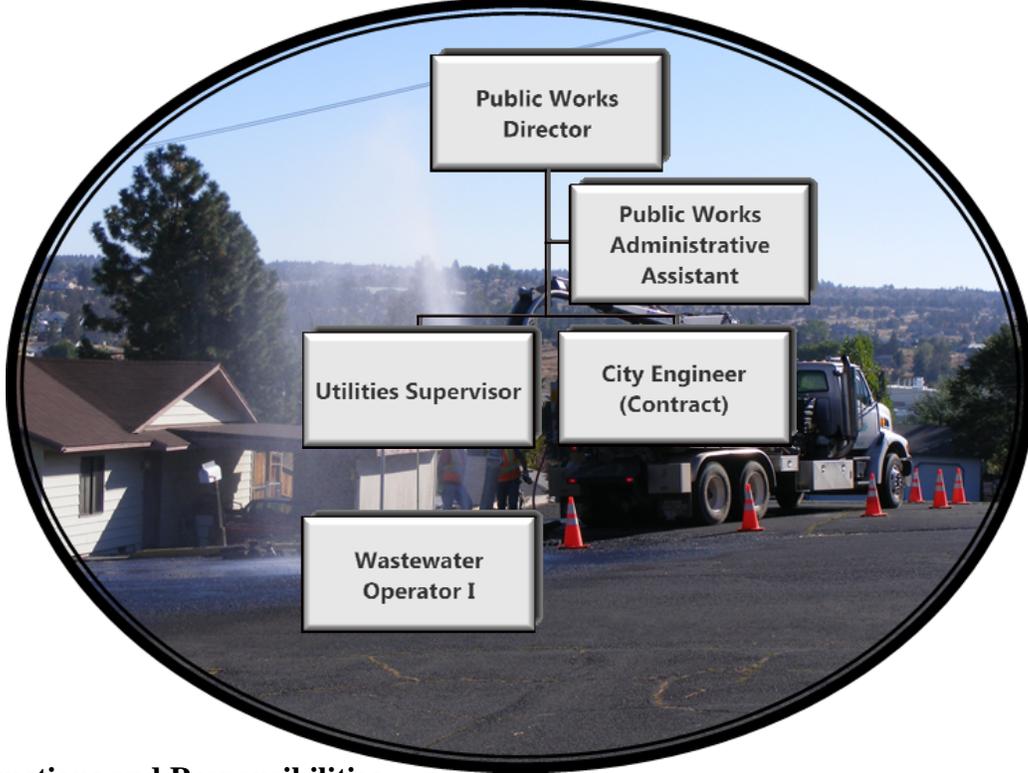


City of Madras
2016-17 Budget Worksheet

SDC Park Improvement Fund

Historical 2013-14	2014-15	Adopted 2015-2016	Projection 2015-16		Line Item	Description	2016-17 Budget		
			Actual: July-Dec 2015-2016	Total 2015-2016			Proposed	Approved	Adopted
402-402									
Beginning Cash									
389	10,378	13,988	17,277	17,277	301-0101	Beginning Cash	6,632	-	-
389	10,378	13,988	17,277	17,277		Total Beginning Cash	6,632	-	-
Revenue from Other Agencies									
-	-	-	-	12,690	340-4128	LGGP Grant	-	-	-
-	-	-	-	12,690		Total System Development Charges	-	-	-
System Development Charges									
9,955	6,855	3,560	5,298	7,016	370-7101	SDC - Parks	7,100	-	-
9,955	6,855	3,560	5,298	7,016		Total System Development Charges	7,100	-	-
Use of Money & Property									
33	44	100	29	29	380-8101	Interest	20	-	-
33	44	100	29	29		Total Use of Money & Property	20	-	-
10,378	17,277	17,648	22,604	24,322		Total Revenues	13,752	-	-
Capital Outlay									
-	-	5,000	-	17,690	540-2813	Kenwood Park	10	-	-
-	-	5,000	-	17,690		Total Capital Outlay	10	-	-
Operating Contingency									
-	-	2,000	-	-	590-1010	Operating Contingency	3,500	-	-
-	-	2,000	-	-		Total Operating Contingency	3,500	-	-
Ending Cash Balance									
10,378	17,277	10,648	22,604	6,632	595-1010	Ending Cash Balance	10,242	-	-
10,378	17,277	10,648	22,604	6,632		Total Ending Cash Balance	10,242	-	-
10,378	17,277	17,648	22,604	24,322		Total Expenditures	13,752	-	-
10,378	17,277	17,648	22,604	24,322		Total SDC Park Improve. Revenue	13,752	-	-
10,378	17,277	17,648	22,604	24,322		Total SDC Park Improve. Expenditures	13,752	-	-

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. Subject to adjustment per the City Councils review of the current water rate study completed in the spring of 2016, the City will increase its water charges by 4.5% effectively July 1, 2016.

Projects planned include the following:

1. \$25,000 programed to be transferred to SDC Water Improvement Fund to reserve for future waterline project.

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
2016-17 Budget Worksheet

Water Operations Fund

Historical		Projection 2015-16			2016-17 Budget				
2013-14	2014-15	Adopted 2015-2016	Actual: July-Dec 2015-2016	Total 2015-2016	Line Item	Description	Proposed	Approved	Adopted
502-020									
Beginning Cash									
94,325	95,243	133,061	181,079	181,079	301-0101	Beginning Cash	184,679		
94,325	95,243	133,061	181,079	181,079		Total Beginning Cash	184,679	-	-
Shared Revenues									
-	-	-	693	693	340-4114	Bond Proceeds	-		
-	-	-	693	693		Total Shared Revenues	-	-	-
Charges for Services									
8	5	-	-	-	350-5401	Miscellaneous Revenue	-		
471,369	525,989	520,000	282,838	491,000	370-6101	Water Sales	507,571		
3,155	14,418	5,000	14,788	15,000	370-6202	Turn off/Late Fees	15,000		
205	330	-	-	-	370-6301	Installation Inspection Fees	-		
474,736	540,741	525,000	297,626	506,000		Total Charges for Services	522,571	-	-
Use of Money and Property									
307	514	100	-	400	380-8101	Interest on Investments	-		
307	514	100	-	400		Total Use of Money & Property	-	-	-
569,368	636,498	658,161	479,398	688,172		Total Revenues	707,251	-	-
Materials & Services									
5,722	3,605	4,500	1,713	2,500	520-1206	Chemicals/Testing	4,500		
-	-	1,000	713	3,500	520-1221	Contract Services	5,000		
3,023	1,903	7,500	2,408	6,500	520-1401	Electricity	7,500		
4,342	2,569	5,500	2,486	2,486	520-1801	Insurance & Surety Bonds	2,735		
900	-	1,500	3,711	5,711	520-2102	Legal Fees	3,500		
149	57	500	107	500	520-2204	Miscellaneous Expense	500		
5,842	2,518	4,500	1,213	3,500	520-2206	Bank Service Fees	4,000		
750	-	-	-	-	520-2505	Permits	-		
-	-	29,000	6,272	29,000	520-2503	Professional Services	5,000		
9,819	10,744	16,000	3,740	10,000	520-2702	Repairs & Maintenance	20,000		
1,806	4,940	5,000	2,971	7,500	520-3203	Water Meters	5,000		
144,974	153,999	170,000	72,598	163,239	520-3204	Water Purchases	172,541		
750	150	5,000	-	1,000	520-3205	Water Rights	3,500		
-	-	-	-	(5,000)	520-3207	Inventory Used	5,000		
72,799	72,000	79,400	39,700	79,400	520-4017	Internal Services Central Services Fund	88,060		
137,003	134,663	137,235	68,618	137,235	520-4018	Internal Services Public Works Staff Fund	153,511		
39,592	28,797	17,310	8,655	17,310	520-4019	Internal Services Buildings Fund	18,744		
17,000	28,269	29,153	14,577	29,153	520-4020	Internal Services Fleet Fund	30,902		
444,472	444,216	513,098	229,480	493,535		Total Materials & Services	529,993	-	-
Capital Outlay									
18,450	-	-	-	-	540-3203	Water Master Plan	-		
-	-	10	-	-	540-3201	Water System Improvement	10		
18,450	-	10	-	-		Total Capital Outlay	10	-	-
Interfund Transfers - Out									
-	-	-	-	-	550-9510	SDC Water Improvement Fund	25,000		
-	-	-	-	-		Total Transfer Out	25,000	-	-
Debt Service									
3,860	4,914	5,300	4,584	4,584	570-7414	OEEDD - North Y Principal	6,000		
7,344	6,290	6,200	5,374	5,374	570-7415	OEEDD - North Y Interest	4,000		
11,204	11,204	11,500	9,958	9,958		Total Debt Service	10,000	-	-
Operating Contingency									
-	-	50,000	-	-	590-1010	Operating Contingency	50,000		
-	-	50,000	-	-		Total Operating Contingency	50,000	-	-
Ending Cash Balance									
95,243	181,079	83,553	239,960	184,679	595-1010	Ending Cash Balance	92,248		
95,243	181,079	83,553	239,960	184,679		Total Ending Cash Balance	92,248	-	-
569,368	636,498	658,161	479,398	688,172		Total Expenditures	707,251	-	-
569,368	636,498	658,161	479,398	688,172		Total Water Operations Revenues	707,251	-	-
569,368	636,498	658,161	479,398	688,172		Total Water Operations Expenditures	707,251	-	-

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 and 8th 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 2016-17. \$25,000 set aside for potential capacity improvement project if needed.

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

Creation of future reserve funding to program funding to construct the "G" Street waterline and 8th Street Waterline Improvements in the amount of \$50,000

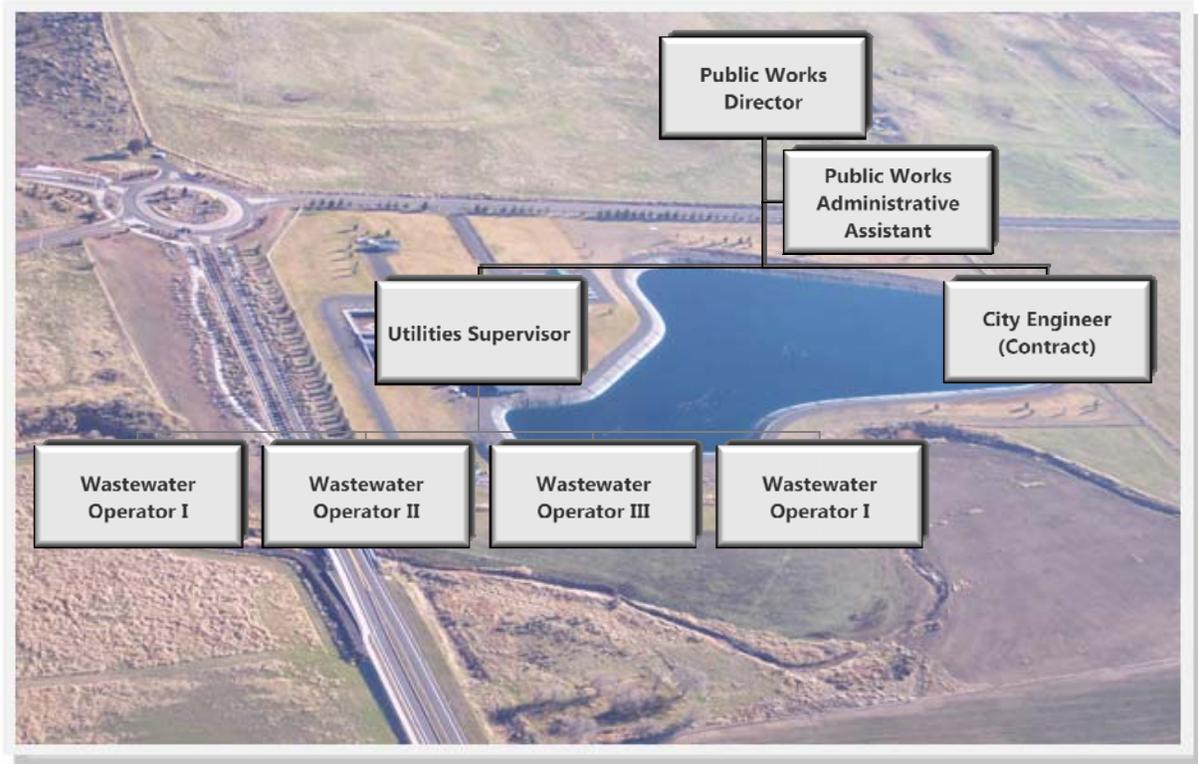


City of Madras
2016-17 Budget Worksheet

SDC Water Improvement Fund

<u>Historical</u>		<u>Adopted</u>	<u>Projection 2015-16</u>		<u>Line Item</u>	<u>Description</u>	<u>2016-17 Budget</u>		
<u>2013-14</u>	<u>2014-15</u>	<u>2015-2016</u>	<u>Actual: July-Dec</u>	<u>Total</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
405-405									
Beginning Cash									
49,962	50,123	50,322	57,505	57,505	301-0101	Beginning Cash	57,655	-	-
49,962	50,123	50,322	57,505	57,505		Total Beginning Cash	57,655	-	-
System Development Fees									
-	7,208	-	-	-	370-6501	SDC - Water	-	-	-
-	7,208	-	-	-		Total System Development Fees	-	-	-
Interfund Transfers									
-	-	-	-	-	370-6501	Water Operations Fund	25,000	-	-
-	-	-	-	-		Total System Development Fees	25,000	-	-
Use of Money & Property									
162	174	199	138	150	380-8101	Interest	150	-	-
162	174	199	138	150		Total Use of Money & Property	150	-	-
50,123	57,505	50,521	57,643	57,655		Total Revenues	82,805	-	-
Capital Outlay									
-	-	25,000	-	-	540-3201	Water Lines	25,000	-	-
-	-	25,000	-	-		Total Capital Outlay	25,000	-	-
Operating Contingency									
-	-	20,000	-	-	590-1010	Operating Contingency	7,805	-	-
-	-	20,000	-	-		Total Operating Contingency	7,805	-	-
Reserve for Future Expenditure									
-	-	-	-	-	580-6002	G Street and 8th Street Waterline	50,000	-	-
-	-	-	-	-		Total Reserve for Future Expenditure	50,000	-	-
Ending Cash Balance									
50,123	57,505	5,521	57,643	57,655	595-1010	Ending Cash Balance	-	-	-
50,123	57,505	5,521	57,643	57,655		Total Ending Cash Balance	-	-	-
50,123	57,505	50,521	57,643	57,655		Total Expenditures	82,805	-	-
50,123	57,505	50,521	57,643	57,655		Total SDC Water Improv. Revenues	82,805	-	-
50,123	57,505	50,521	57,643	57,655		Total SDC Water Imp. Expenditures	82,805	-	-

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.

Projects planned include the following:

Capital Outlay

1. Equipment Purchases:
 - a) \$85,000 to complete phase 1 of the Supervisory Control and Data Acquisition (SCADA) System upgrade at the South Wastewater Treatment Plant.
 - b) \$12,000 for Chlorine Contact Basin fall protection at the North Wastewater Treatment Plant
2. Sewer Land Effluent Improvement:
 - a) \$10,000 design of the irrigation replacement at Desert Peaks Golf Course.
3. Capital Projects:
 - a) \$35,000 set aside for potential sewer main expansion into distressed neighborhoods.

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

Revenue Items to Note:

Per guidance from the financial advisor, the City needs to increase rates by 3.5% for FY 2016-17 as part of the multi-year adjustment plan. This will increase the minimum charge from \$56.70 per EDU, per month to \$58.70 per EDU, per month.

Expense Items to Note:

1. Debt service (\$505,400 in annual debt payments for wastewater system debt for FY 2016-17) and maintaining a debt coverage ratio of at least 1.0 and adjusting to a debt coverage ratio of 1.4 by fiscal year 2017 has been accomplished within this proposed budget.
2. Creation of Reserve for Future Expenditures for replacement of the irrigation system at Desert Peaks Golf Course. Cost to replace is estimated at \$350k. Propose \$75k for FY 2016-17
3. Transfer of \$125,000 to SDC WW Improvement Fund to Reserve for Future Expenditure for construction of the Bel Air and Herzberg Heights Wastewater Collection Project.
4. Increase in Repairs and Maintenance due to increased maintenance to prevent any deferred maintenance at the South Wastewater Treatment Plant.

City of Madras
2016-17 Budget Worksheet

Wastewater Operations Fund

Historical 2013-14	Historical 2014-15	Adopted 2015-2016	Projection 2015-16		Line Item	Description	2016-17 Budget		
			Actual: July-Dec 2015-2016	Total 2015-2016			Proposed	Approved	Adopted
503-030									
Beginning Cash									
462,120	485,551	604,587	653,998	653,998	301-0101	Beginning Cash	934,819		
462,120	485,551	604,587	653,998	653,998		Total Beginning Cash	934,819	-	-
Revenues from Other Agencies									
-	-	-	297	297	340-4114	Bond Proceeds	-		
-	20,000	-	-	-	340-4101	Grant - WW Master Plan-IFA	-		
-	20,000	-	297	297		Total Revenues from Other Agencies	-	-	-
Charges for Services									
1,301	1,773	3,000	750	1,500	370-6402	RV Dump Revenue	1,500		
1,122	273	500	64	250	350-5401	Miscellaneous Revenue	500		
-	14,418	3,000	5,248	15,000	370-6202	Turn off/Late Fees	15,000		
-	459	-	403	403	370-6302	Construction Cost Reimbursement	403		
1,400	756	1,500	924	1,000	370-6301	Permits & Inspection Fees	1,500		
2,463,893	2,690,315	2,800,000	1,465,283	2,900,000	370-6401	Sewer User Fees	2,991,350		
2,467,716	2,707,993	2,808,000	1,472,671	2,918,153		Total Charges for Services	3,010,253	-	-
Revenue from Assessments									
1,523	882	500	1,583	1,583	355-4001	L.I.D. 88-S Principal	500		
581	534	300	310	310	355-4002	L.I.D. 88-S Interest	300		
928	361	200	1,347	1,347	355-4009	L.I.D. - ZS90 Principal	200		
304	189	100	117	117	355-4010	L.I.D. - ZS90 Interest	100		
3,336	1,966	1,100	3,356	3,357		Total from Assessments	1,100	-	-
Use of Money and Property									
2,055	2,675	800	795	1,500	380-8101	Interest on Investments	1,000		
2,196	2,272	1,500	1,367	1,500	380-8401	Land Rentals	2,370		
4,251	4,947	2,300	2,162	3,000		Total Use of Money & Property	3,370	-	-
Interfund Transfers - In									
132,000	-	120,000	120,000	120,000	390-9509	SDC Wastewater Improvement Fund	-		
-	-	10	-	-	390-9613	SDC WW Reimbursement	-		
-	80,906	3,315	3,315	3,315	390-9505	Debt Service Fund	-		
132,000	80,906	123,325	123,315	123,315		Total Interfund Transfers - In	-	-	-
3,069,423	3,301,362	3,539,312	2,255,799	3,702,120		Total Revenues	3,949,542	-	-

City of Madras
2016-17 Budget Worksheet

Wastewater Operations Fund

Historical 2013-14	Historical 2014-15	Adopted 2015-2016	Projection 2015-16		Line Item	Description	2016-17 Budget		
			Actual: July-Dec 2015-2016	Total 2015-2016			Proposed	Approved	Adopted
503-030									
Materials and Service									
67,036	126,844	130,000	84,693	130,000	520-1206	Chemicals/Testing	130,000		
983	4,627	4,500	2,582	4,500	520-1221	Contract Services	4,500		
201,359	221,200	215,000	82,674	220,000	520-1401	Electricity & Telephone	225,000		
3,036	9,944	10,000	13,760	15,000	520-1403	Equipment Repairs	15,000		
198	30	1,000	1,273	2,000	520-1405	Equipment Rentals	2,000		
36,477	31,259	45,000	33,205	33,205	520-1801	Insurance & Surety Bonds	36,526		
2,086	6,835	7,500	6,935	12,935	520-2102	Legal Fees	10,500		
1,111	-	500	345	500	520-2203	Meetings, Travel & Schools	500		
150	2,877	500	18	500	520-2204	Miscellaneous Expense	500		
25,930	11,493	15,000	5,330	11,500	520-2206	Bank Service Fees	15,000		
1,714	72,383	115,665	76,247	115,665	520-2503	Professional Services	5,000		
2,702	2,226	3,500	2,630	3,000	520-2505	Permits	3,500		
39,804	47,941	60,000	26,040	60,000	520-2702	Repairs & Maintenance	75,000		
20	-	500	646	646	520-2704	Rental Property Maintenance	1,000		
50,798	72,703	62,000	32,362	58,000	520-2810	Sewer Effluent Land Application	60,000		
-	-	1,000	-	-	520-2903	N. U. I. D.	-		
-	-	-	3,947	3,947	520-3206	Bad Debt Expense	500		
-	-	-	-	5,000	520-3207	Inventory Used	10,000		
9,900	9,900	9,900	4,950	9,900	520-4009	Airport Operations - Lease payment	9,900		
356,790	365,000	393,449	196,725	393,449	520-4017	Internal Services Central Services Fund	436,370		
743,098	845,516	859,904	429,952	859,904	520-4018	Internal Services Public Works Staff Fund	1,000,514		
150,341	115,181	113,125	56,562	113,125	520-4019	Internal Services Buildings Fund	122,988		
151,059	177,500	182,668	91,334	182,668	520-4020	Internal Services Fleet Fund	162,000		
1,844,592	2,123,458	2,230,711	1,152,209	2,235,444		Total Materials & Services	2,326,298	-	-
Capital Outlay									
31,664	48,001	43,000	35,943	43,943	540-1401	Equipment Purchases	85,000		
-	-	-	-	-	540-2812	North Waste Water Treatment Plant Chlorine	12,000		
-	26,628	40,000	-	-	540-2811	Sewer Lines	35,000		
-	9,535	15,000	-	15,000	540-2810	Sewer Effluent Land Application	10,000		
31,664	84,164	98,000	35,943	58,943		Total Capital Outlay	142,000	-	-
Interfund Transfers - Out									
33,589	-	-	-	-	550-1206	SDC Wastewater Reimbursement Fund	-		
-	-	-	-	-	550-1205	SDC WW Imprv Fund	125,000		
25,000	-	-	-	-	550-1209	Airport Construction Fund	-		
212,472	9,867	10,133	10,133	10,113	550-1210	Debt Reserve Fund	17,100		
271,061	9,867	10,133	10,133	10,113		Total Interfund Transfers - Out	142,100	-	-
Debt Service									
2,827	2,106	2,400	1,965	1,965	570-7414	OEDD - North Y Principal	2,600		
1,974	2,696	2,700	2,303	2,303	570-7415	OEDD - North Y Interest	1,800		
431,754	425,074	425,200	212,139	425,200	570-7451	2013 Bond Interest	425,000		
-	-	40,000	33,333	33,333	570-7450	2013 Bond Principal	76,000		
436,556	429,876	470,300	249,740	462,801		Total Debt Service	505,400	-	-
Operating Contingency									
-	-	100,000	-	-	590-1010	Operating Contingency	100,000		
-	-	100,000	-	-		Total Operating Contingency	100,000	-	-
Reserve for Future Expenditure									
-	-	-	-	-	580-6002	Sewer Effluent Irrigation	75,000		
-	-	-	-	-		Total Reserve for Future Expenditures	75,000	-	-
Ending Cash Balance									
485,551	653,998	630,168	807,775	934,819	595-1010	Ending Cash Balance	658,744		
485,551	653,998	630,168	807,775	934,819		Total Ending Cash Balance	658,744	-	-
3,069,423	3,301,362	3,539,312	2,255,799	3,702,120		Total Expenditures	3,949,542	-	-
3,069,423	3,301,362	3,539,312	2,255,799	3,702,120		Total Wastewater Oper. Revenues	3,949,542	-	-
3,069,423	3,301,362	3,539,312	2,255,799	3,702,120		Total Wastewater Oper. Expenditures	3,949,542	-	-

**City of Madras
Amortization Schedule
2016-2017**

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	Interest	Principal	Balance	Trust Fee
Balance July 1, 2016				10,455,000	
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	16,752,794	6,297,794	10,455,000		11,000

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

Budget line item	Description	2016-17 Budget
503-030-570-7451	Interest	425,000
503-030-570-7450	Principal	76,000
503-030-520-2206	Trust Fee	550
Total		501,550

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:

No specific goal for 2016-17

Projects planned include the following:

1. Create a future reserve for Wastewater System improvements in the Bel Air and Herzberg Heights Subdivision. Project requires approximately \$1,115,000 to install Wastewater throughout the entire subdivision. Staff's intent is to obtain principal forgiveness funding from the Clean Water State Revolving Fund Program to help alleviate the burden. Once funding has been obtained, staff plans to construct the improvements. Staff estimates 2 years before funding is available.

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

Future reserve of \$345,000 for Bel Air and Herzberg Heights Wastewater Improvements.



City of Madras
2016-17 Budget Worksheet

SDC Wastewater Improvement Fund

Historical 2013-14	Historical 2014-15	Adopted 2015-2016	Projection 2015-16		Line Item	Description	2016-17 Budget		
			Actual: July-Dec 2015-2016	Total 2015-2016			Proposed	Approved	Adopted
403-403									
Beginning Cash									
81,818	98,927	137,298	191,863	191,863	301-0101	Beginning Cash	218,379		
81,818	98,927	137,298	191,863	191,863		Total Beginning Cash	218,379	-	-
Revenues from Other Agencies									
29,823	-	-	-	-	340-4121	Grants/Loans	-		
-	-	-	-	-	340-4124	Jefferson County	-		
29,823	-	-	-	120,500		Total Revenues from Other Agencies	-	-	-
System Development Charges									
92,177	72,216	14,000	27,881	48,581	370-6501	SDC - Wastewater	16,600		
92,177	72,216	14,000	27,881	48,581		Total System Development Charges	16,600	-	-
Interfund Transfers									
-	-	-	-	-	390-9701	Wastewater ops	125,000		
-	-	-	-	-	390-9513	SDC WW Reim	20,000		
-	-	-	-	-		Total Interfund Transfers	145,000	-	-
Use of Money & Property									
2,152	1,588	500	669	800	380-8101	Interest	500		
2,152	1,588	500	669	800		Total Use of Money & Property	500	-	-
Interfund Loan									
64,772	38,157	-	-	-	390-4510	Internal Services Fleet Fund - Loan	-		
64,772	38,157	-	-	-		Total Interfund Loan	-	-	-
270,742	210,887	151,798	220,413	361,744		Total Revenues	380,479	-	-
Material & Services									
-	-	950	874	950	520-2206	Bank Fees	850		
-	-	-	9,915	9,915	520-3206	Bad Debt Expense	5,000		
-	-	950	10,789	10,865		Total Material and Services	5,850	-	-
Capital Outlay									
-	-	10	-	-	540-2811	Sewer Lines	10		
33,777	-	-	-	-	540-2813	N Madras Sewer Collector	-		
33,777	-	10	-	-		Total Capital Outlay	10	-	-
Interfund Transfers - Out									
132,000	-	120,000	120,000	120,000	550-1022	Wastewater Operations	-		
-	6,038	-	-	-	550-1210	Debt Reserve Fund	-		
132,000	6,038	120,000	120,000	120,000		Total Interfund Transfers - Out	-	-	-
Debt Service									
1,734	7,171	7,500	3,669	7,500	570-7309	DEQ Loan Principal - SRF R62370	7,800		
4,304	4,905	5,000	2,369	5,000	570-7310	DEQ Loan Interest - SRF R62371	5,000		
-	910	-	-	-	570-7311	DEQ Loan Fee - SRF R62371	-		
6,038	12,986	12,500	6,038	12,500		Total Debt Service	12,800	-	-
Operating Contingency									
-	-	18,338	-	-	590-1010	Operating Contingency	7,519		
-	-	18,338	-	-		Total Operating Contingency	7,519	-	-
Reserve for Future Expenditure									
-	-	-	-	-	580-6002	Bel Air Sewer (Jeffco \$121.5k)	345,000		
-	-	-	-	-		Total Reserve for Future Expenditure	345,000	-	-
Ending Cash Balance									
98,927	191,863	-	83,587	218,379	595-1010	Ending Cash Balance	9,300		
98,927	191,863	-	83,587	218,379		Total Ending Cash Balance	9,300	-	-
270,742	210,887	151,798	220,413	361,744		Total Expenditures	380,479	-	-
270,742	210,887	151,798	220,413	361,744		Total SDC WW Improve. Revenues	380,479	-	-
270,742	210,887	151,798	220,413	361,744		Total SDC WW Improve. Expenditures	380,479	-	-

**City of Madras
Amortization Schedule
2016-2017**

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%

	403-403-520-2206	403-403-570-7310	403-403-570-7309		
Year	Payment	Fees	Interest	Prinicipal	Balance
Balance July 1, 2016					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	219,639	8,322	43,928	167,389	

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

Budget line item	Description	2016-17 Budget
403-403-570-7310	Interest	5,000
403-403-570-7309	Principal	7,800
403-403-520-2206	Trust Fee	850
Total		13,650

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:

No specific goal for 2016-17

Projects planned include the following:

1. Create a future reserve for Wastewater System improvements in the Bel Air and Herzberg Heights Subdivision. Project requires approximately \$1,115,000 to install Wastewater throughout the entire subdivision. Staff's intent is to obtain principal forgiveness funding from the Clean Water State Revolving Fund Program to help alleviate the burden. Once funding has been obtained, staff plans to construct the improvements. Staff estimates 2 years before funding is available.

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

Transfer of \$20,000 to Wastewater Improvement Fund for Bel Air and Herzberg Heights Wastewater Improvements.



City of Madras
2016-17 Budget Worksheet

SDC Wastewater Reimbursement Fund

Historical		Adopted	Projection 2015-16		Line Item	Description	2016-17 Budget		
2013-14	2014-15	2015-2016	Actual: July-Dec 2015-2016	Total 2015-2016			Proposed	Approved	Adopted
407-407									
Beginning Cash									
(35,650)	13,373	15,373	23,442	23,442	301-0101	Beginning Cash	32,105		
(35,650)	13,373	15,373	23,442	23,442		Total Beginning Cash	32,105	-	-
System Development Charges									
15,391	9,996	6,630	4,355	8,613	370-6501	SDC - Wastewater Reimbursement	3,406		
15,391	9,996	6,630	4,355	8,613		Total System Development Charges	3,406	-	-
Interfund Transfers - In									
33,589	-	-	-	-	390-9510	Wastewater Operations Fund	-		
33,589	-	-	-	-		Total Interfund Transfers - In	-	-	-
Use of Money & Property									
43	73	-	47	50	380-8101	Interest	-		
43	73	-	47	50		Total Use of Money & Property	-		
13,373	23,442	22,003	27,844	32,105		Total Revenues	35,511	-	-
Capital Outlay									
-	-	10	-	-	540-2811	Sewer System Improvements	10		
-	-	10	-	-		Total Capital Outlay	10	-	-
Interfund Transfers - Out									
-	-	10	-	-	550-1022	SDC WW Improvement Fund	20,000		
-	-	10	-	-		Total Interfund Transfers - Out	20,000	-	-
Operating Contingency									
-	-	10,000	-	-	590-1010	Operating Contingency	10,000		
-	-	10,000	-	-		Total Operating Contingency	10,000	-	-
Ending Cash Balance									
13,373	23,442	11,983	27,844	32,105	595-1010	Ending Cash Balance	5,501		
13,373	23,442	11,983	27,844	32,105		Total Ending Cash Balance	5,501	-	-
13,373	23,442	22,003	27,844	32,105		Total Expenditures	35,511	-	-
13,373	23,442	22,003	27,844	32,105		Total SDC WW Reimbursement Revs.	35,511	-	-
13,373	23,442	22,003	27,844	32,105		Total SDC WW Reimbursement Exps.	35,511	-	-

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:

This fund in its current situation is non-sustainable. The Goal for 16-17 is to help the fund become sustainable or combine with another fund.

Projects planned include the following:

1. No specific project planned for FY 16-17

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
2016-17 Budget Worksheet

Industrial Site Fund

Historical		Adopted	Projection 2015-16		Line Item	Description	2016-17 Budget		
2013-14	2014-15	2015-2016	Actual: July-Dec 2015-2016	Total 2015-2016			Proposed	Approved	Adopted
504-504									
Beginning Cash									
80,481	70,743	81,267	71,067	71,067	301-0101	Beginning Cash	62,353		
80,481	70,743	81,267	71,067	71,067		Total Beginning Cash	62,353	-	-
Revenues/Other Agencies									
571,838	-	-	-	-	345-4510	Connect Oregon IV Grant	-		
193,203	-	-	-	-	345-4513	Jefferson County Grant	-		
250,000	-	-	-	-	345-4514	State of Oregon-IOF Grant	-		
139,557	-	-	-	-	345-4515	ODOT Rail Spur Grant	-		
-	9,527	25,830	1,639	50,473	345-4516	Grant -Industrial Readiness- IFA	-		
1,154,598	9,527	25,830	1,639	50,473		Total Revenues from Other Agencies	-	-	-
Charges For Services									
-	395	-	-	-	350-5401	Miscellaneous Revenue	-		
-	395	-	-	-		Total Charges for Services	-	-	-
Use of Money and Property									
176	204	200	-	200	380-8101	Interest on Investments	200		
9,348	6,711	6,500	3,465	6,500	380-8502	Industrial Site Leases	7,816		
9,524	6,915	6,700	3,465	6,700		Total Use of Money & Property	8,016	-	-
Interfund Transfers - In									
80,000	-	-	-	-	390-9504	Internal Services Public Works Staff Fund	-		
-	-	-	-	-	390-9501	Airport Ops	4,665		
75,000	-	-	-	-	390-9505	Transportation Operations Fund	-		
-	25,000	-	-	-	390-9506	Internal Services Building Fund	-		
155,000	25,000	-	-	-		Total Interfund Transfers - In	4,665	-	-
1,399,604	112,580	113,797	76,171	128,240		Total Revenues	75,034	-	-
Materials & Services									
-	-	-	1,717	1,900	520-1401	Utilities	1,900		
-	118	-	-	-	520-2204	Miscellaneous Expense	-		
9,350	21,612	15,000	12,244	12,244	520-1801	Insurance & Surety Bonds	15,000		
4,527	5,096	5,000	-	-	520-1802	Industrial Site Maintenance	1,500		
-	-	500	-	-	520-1803	Industrial Site Promotion	500		
3,164	3,351	1,000	-	1,000	520-2102	Legal Fees	500		
2,552	1,218	2,500	-	2,500	520-2904	Tree Maintenance	5,000		
-	10,118	25,830	1,639	48,243	520-2503	Professional Services	-		
2,500	-	-	-	-	520-4017	Internal Services Central Services Fund	-		
1,988	-	-	-	-	520-4019	Internal Services Buildings Fund	-		
24,081	41,513	49,830	15,600	65,887		Total Materials & Services	22,500	-	-
Capital Outlay									
982,903	-	10	-	-	540-4101	Industrial Site Improvements	10		
321,877	-	-	-	-	540-4102	Industrial Revitalization Project (IOF)	-		
1,304,779	-	10	-	-		Total Capital Outlay	10	-	-
Operating Contingency									
-	-	20,000	-	-	590-1010	Operating Contingency	20,000		
-	-	20,000	-	-		Total Operating Contingency	20,000	-	-
Ending Cash Balance									
70,743	71,067	43,957	60,571	62,353	595-1010	Ending Cash Balance	32,524		
70,743	71,067	43,957	60,571	62,353		Total Ending Cash Balance	32,524	-	-
1,399,604	112,580	113,797	76,171	128,240		Total Expenditures	75,034	-	-
1,399,604	112,580	113,797	76,171	128,240		Total Ind. Site Revenues	75,034	-	-
1,399,604	112,580	113,797	76,171	128,240		Total Ind. Site Expenditures	75,034	-	-

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.



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. Majority of property cannot be sold, but FAA will allow long term ground leases.

Projects planned include the following:

Capital Outlay

1. Demers Hangar Repair Project = \$35,000

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

Due to completion of the Connect Oregon V project and Madras Municipal Airport West Access Road project in previous fiscal year, there will be a significant decrease in expenses for this fund but expect increased revenues from recent execution of Daimler lease.

City of Madras
2016-17 Budget Worksheet

Airport Operations Fund

<u>Historical</u>		<u>Adopted</u>	<u>Projection 2015-16</u>		<u>Line Item</u>	<u>Description</u>	<u>2016-17 Budget</u>		
2013-14	2014-15	2015-2016	<u>Actual: July-Dec</u> 2015-2016	<u>Total</u> 2015-2016			Proposed	Approved	Adopted
509-090									
Beginning Cash									
112,156	51,237	228,770	281,564	281,564	301-0101	Beginning Cash	110,690		
112,156	51,237	228,770	281,564	281,564		Total Beginning Cash	110,690	-	-
Shared Revenues									
-	-	-	6,069	6,069	340-4123	Bond Proceeds	-		
-	-	-	6,069	6,069		Total Shared Revenues	-	-	-
Revenues from Other Agencies									
-	1,888,381	90,000	-	90,000	345-4117	FAA CIP Funding	-		
-	283,166	472,000	325,007	472,000	345-4123	COV Grant	-		
-	-	881,000	-	308,350	345-4124	IOF Grant	572,650		
-	-	150,000	-	52,500	345-4125	IIFA Grant	97,500		
-	-	1,086,603	-	380,311	345-4126	Daimler Grant/Cost Share	706,292		
-	2,171,547	2,679,603	325,007	1,303,161		Total Revenues from Other Agencies	1,376,442	-	-
Charges for Services									
5,000	-	-	-	-	350-9505	ISF Building Fund	-		
4,997	2,941	1,500	4,766	4,766	350-5401	Miscellaneous Revenue	1,500		
9,900	9,900	9,900	4,950	9,900	350-9801	WW Operations Fund - Lease	9,900		
407,488	428,573	422,300	168,440	422,300	370-7201	Aviation Gas	420,000		
427,385	441,414	433,700	178,156	436,966		Total Charges for Services	431,400	-	-
Use of Money and Property									
5,758	7,927	4,500	4,120	4,200	380-8009	Grounds & Lights Maintenance Fees	4,034		
149	787	250	28	500	380-8101	Interest on Investments	250		
450	-	200	-	-	380-8201	Building Rentals	-		
40,500	40,480	40,000	29,630	52,658	380-8202	Daimler Lease	131,445		
4,088	3,960	3,200	1,815	3,500	380-8203	Hangar Rent	4,320		
12,940	16,131	14,500	8,352	15,000	380-8204	T-Hangar Rent	16,200		
83,170	440,703	90,710	48,557	86,456	380-8205	Heavy Aircraft & Equipment Hangar	87,156		
2,287	12,994	2,000	1,095	2,200	380-8210	Airport Pad Lease	2,700		
-	(480)	-	610	610	380-8211	Airport Fire	1,000		
42,763	10,565	-	-	-	380-8250	Airfield Veterans War Memorial	-		
47,067	47,910	67,500	24,901	50,000	380-8401	Land Rentals	51,657		
239,172	580,976	222,860	119,108	215,124		Total Use of Money & Property	298,762	-	-
Interfund Transfers - In									
-	16,000	8,541	4,271	8,541	390-9511	Airport Construction Fund	-		
-	-	-	-	-	390-9505	Debt Reserve Fund	10,086		
-	60,000	-	-	-	390-9607	ISF Central Services	-		
-	60,000	20,000	10,000	20,000	390-9608	ISF Public Works Staff	-		
-	235,000	20,000	10,000	20,000	390-9609	ISF Building Fund	20,000		
-	371,000	48,541	24,271	48,541		Interfund Transfers - In	30,086	-	-
778,714	3,616,174	3,613,474	934,174	2,291,425		Total Revenues	2,247,380	-	-

City of Madras
2016-17 Budget Worksheet

Airport Operations Fund

<u>Historical</u>		<u>Adopted</u>	<u>Projection 2015-16</u>		<u>Line Item</u>	<u>Description</u>	<u>2016-17 Budget</u>		
2013-14	2014-15	2015-2016	<u>Actual: July-Dec</u> 2015-2016	<u>Total</u> 2015-2016			Proposed	Approved	Adopted
509-090									
Materials & Services									
285	-	-	-	-	520-1003	Audit	-	-	-
395,444	393,649	410,000	155,874	410,000	520-1006	Aviation Gas	410,000	-	-
3,500	3,500	3,500	3,500	3,500	520-1011	Airshow	3,500	-	-
-	-	4,652	814	4,652	520-1204	Contracted Computer/IT/Telephone	2,893	-	-
-	579	1,500	507	507	520-1205	Computer Unprogrammed	1,103	-	-
18,000	20,297	18,000	10,500	18,000	520-1501	Fixed Base Operator	42,000	-	-
16,662	18,828	19,500	18,967	18,967	520-1801	Insurance & Surety Bonds	20,864	-	-
11,407	14,229	9,000	13,577	20,000	520-2102	Legal	15,000	-	-
852	2,236	500	25	500	520-2203	Meetings Travel & School	500	-	-
1,177	1,213	500	236	500	520-2204	Miscellaneous Expense	500	-	-
41,328	34,054	35,000	5,945	25,000	520-2207	Maintenance & Repairs	32,500	-	-
-	364	-	440	440	520-2207	Materials and Supplies	-	-	-
960	6,075	4,000	985	5,885	520-2503	Professional Services	5,000	-	-
4,842	-	-	-	-	520-2903	Taxes & N.U.I.D.	-	-	-
26,502	29,905	29,000	16,565	29,000	520-3003	Utilities	29,000	-	-
-	-	-	-	(500)	520-3207	Inventory Used	500	-	-
52,688	55,000	56,652	28,326	56,652	520-4017	Internal Services Central Services Fund	71,150	-	-
14,924	12,240	17,395	8,697	17,395	520-4019	Internal Services Buildings Fund	22,000	-	-
-	-	-	-	-	520-4018	Internal Services PW Staff Fund	5,000	-	-
-	-	-	-	-	520-4020	Internal Services Fleet Fund	2,500	-	-
588,570	592,169	609,199	264,958	610,498		Total Materials & Services	664,010	-	-
Capital Outlay									
-	58,787	22,000	20,750	20,750	540-1001	Airport Improvement	40,000	-	-
-	2,218,260	726,000	473,848	726,000	540-1002	2014-15 Airport Improvement Project	-	-	-
-	-	2,117,603	13,801	740,000	540-1003	West Access Road Project (Daimler)	1,376,442	-	-
-	350,600	-	-	-	540-1005	Heavy Aircraft Hangar Repair	-	-	-
52,364	12,722	-	-	-	540-1250	Veterans War Memorial Project	-	-	-
52,364	2,640,369	2,865,603	508,399	1,486,750		Total Capital Outlay	1,416,442	-	-
Debt Service									
4,954	5,266	5,750	5,537	5,537	570-7401	T-Hangar - Principal	-	-	-
5,132	4,820	4,750	4,549	4,549	570-7402	T-Hangar - Interest	-	-	-
24,360	26,163	28,000	24,415	24,415	570-7408	OBDD Heavy Air Hangar - Principal	50,500	-	-
52,096	50,293	49,500	43,541	43,541	570-7409	OBDD Heavy Air Hangar - Interest	32,250	-	-
-	3,495	3,750	3,600	3,600	570-7411	Berg Drive Extension - Principal	4,000	-	-
-	1,950	2,000	1,845	1,845	570-7410	Berg Drive Extension - Interest	2,000	-	-
86,542	91,987	93,750	83,487	83,487		Total Debt Service	88,750	-	-
Interfund Transfers - Out									
-	-	-	-	-	550-1210	Industrial Site Fund	4,665	-	-
-	10,086	-	-	-	550-1210	Debt Reserve Fund	-	-	-
-	10,086	-	-	-		Total Interfund Transfers - Out	4,665	-	-
Reserve for Future Expenditure									
10,086	-	-	-	-	580-6001	Debt Reserve- 1996 Revenue Bonds-Airport	-	-	-
10,086	-	-	-	-		Total Reserve for Future Expenditure	-	-	-
Operating Contingency									
-	-	44,922	-	-	590-1010	Operating Contingency	50,000	-	-
-	-	44,922	-	-		Total Operating Contingency	50,000	-	-
Ending Cash Balance									
41,151	281,564	-	77,331	110,690	595-1010	Ending Cash Balance	23,514	-	-
41,151	281,564	-	77,331	110,690		Total Ending Cash Balance	23,514	-	-
778,714	3,616,174	3,613,474	934,174	2,291,425		Total Expenditures	2,247,380	-	-
778,714	3,616,174	3,613,474	934,174	2,291,425		Total Airport Operations Revenues	2,247,380	-	-
778,714	3,616,174	3,613,474	934,174	2,291,425		Total Airport Oper. Expenditures	2,247,380	-	-

**City of Madras
Amortization Schedule
2016-2017**

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%

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

Year	Payment	Interest	Principal	Balance
Balance July 1, 2016				61,505
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	46,446
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	10,419
2027-2028	5,445	313	5,132	5,286
2028-2029	5,445	159	5,286	0
Total	76,228	14,722	61,505	

Payments Due Dates:	Budget line item	Description	2016-17 Budget
July - Principal & Interest	509-090-570-7410	Interest	2,000
	509-090-570-7411	Principal	4,000
	Total		6,000

Airport Construction Fund

Functions and Responsibilities:

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

Goals/Budget Year Objectives:

No specific goals for this fund.

Projects planned include the following:

1. No planned projects in 2016-17

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

Anticipate receipt of \$170,000 from Wilbur Ellis Land Transaction to be utilized on future Airport Improvement Projects.



City of Madras
2016-17 Budget Worksheet

Airport Construction Fund

<u>Historical</u>		<u>Adopted</u>	<u>Projection 2015-16</u>		<u>Line Item</u>	<u>Description</u>	<u>2016-17 Budget</u>			
<u>2013-14</u>	<u>2014-15</u>	<u>2015-2016</u>	<u>Actual: July-Dec</u>	<u>Total</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>	
				<u>2015-2016</u>	<u>2015-2016</u>					
404-404										
Beginning Cash										
74,620	68,339	8,541	8,554	8,554	301-0101	Beginning Cash	13			
74,620	68,339	8,541	8,554	8,554		Total Beginning Cash	13	-	-	-
Revenues from Other Agencies										
115,956	16,290	-	-	-	340-4117	Intergovernmental Grant - FAA	-			
-	-	-	-	-	345-4510	Wilbur Ellis	170,000			
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	-			
655,011	16,290	-	-	-		Total Revenues from Other Agencies	170,000	-	-	-
Use of Money and Property										
220	13	-	-	-	380-8101	Interest on Investments	-			
220	13	-	-	-		Total Use of Money & Property	-	-	-	-
Interfund Transfers - In										
25,000	-	-	-	-	390-9702	Wastewater Operations	-			
25,000	-	-	-	-		Total Interfund Transfers - In	-	-	-	-
754,852	84,642	8,541	8,554	8,554		Total Revenues	170,013	-	-	-
Capital Outlay										
128,858	18,102	-	-	-	540-1001	Airport Improvement	30,000			
557,655	41,986	-	-	-	540-1004	Berg Drive-Cherry Lane	-			
686,513	60,088	-	-	-		Total Capital Outlay	30,000	-	-	-
Interfund Transfers - Out										
-	16,000	8,541	4,271	8,541	550-1021	Airport Operations Fund	-			
-	16,000	8,541	4,271	8,541		Total Interfund Transfers - Out	-	-	-	-
Operating Contingency										
-	-	-	-	-	590-1010	Operating Contingency	20,000			
-	-	-	-	-		Total Operating Contingency	20,000	-	-	-
Ending Cash Balance										
68,339	8,554	-	4,284	13	595-1010	Ending Cash Balance	120,013			
68,339	8,554	-	4,284	13		Total Ending Cash Balance	120,013	-	-	-
754,852	84,642	8,541	8,554	8,554		Total Expenditures	170,013	-	-	-
754,852	84,642	8,541	8,554	8,554		Total Airport Construction Revenues	170,013	-	-	-
754,852	84,642	8,541	8,554	8,554		Total Airport Construction Exp.	170,013	-	-	-

Community Development Department

Summary of Department Structure and Activities for FY 2016-17

Budget Overview

The Community Development Department budget will have a Beginning Cash balance of \$6,543 for the FY 16-17. The Department's total budget for FY 16-17 is \$350,799. This is a reduction of \$8,023 from FY 15-16. The Department has forecasted \$350,799 in Revenue and \$350,799 in Expenditures, producing a balanced budget. It is projected that the Department will collect \$29,256 in Regulatory Fees and \$45,000 for Charges for Services. The Department will utilize the full Beginning Cash balance of \$6,543 and an Internal Fund transfer of \$270,000 to balance Revenues and Expenditures for the FY 16-17. There is \$10,186 planned for operating contingency for the Department in the budget. There is no ending fund balance planned for FY 16-17.

Program - Department Operations and Responsibilities

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

- Assist in administration of the City
- 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 also coordinates the land division process (i.e. subdivisions and partitions) within the Urban Growth Boundary. It coordinates building permit reviews with the Jefferson County Building Department. The Department also coordinates enforcement of the Zoning, Subdivision, Sign, Nuisance, and other related land use ordinances with the Police and Public Works Departments. The Community Development Department also provides administrative support to the Madras Redevelopment Commission.

Annual Strategic Implementation Plan

The Madras City Council adopts a strategic plan annually that enables the City to accomplish strategic goals and objectives. In Table 1 below, the Community Development Department will accomplish the following Annual Strategic Implementation Objectives with the revenues and expenditures contained in the FY 16-17 Community Development Department budget.

Table 1. FY 16-17 Annual Strategic Implementation Plan Objectives to be Completed by the Community Development Department.

Goal	Objective	Description	Cost
Strategic Economic Development	Develop & Implement Airport Noise Regulatory Protections in City & County Ordinances	Develop and implement regulations that will protect the Airport from complaints about noise emanating from aircraft using Madras Airport to ensure the Airport will be able to continue to be used as planned in the future.	\$0
Designate Regional Large Lot Industrial Site at Madras Airport	Expand Urban Growth Boundary, Zone property Regional Large Lot Industrial, and Annex property into city limits	Expand the Madras Urban Growth Boundary, rezone to Regional Large Lot Industrial, Amend City Zoning Ordinance & Map to include the Regional Large Lot Industrial Zone, Annex site into city limits.	\$23,500
A Safe, Healthy and Environmentally Responsible Community	Implement Recreational Marijuana Zoning and Time, Place, and Manner regulations	Pending the outcome of November 2016 Election, implement Recreational Marijuana Zoning and Time, Place, and Manner regulations.	\$4,000—legal services.
An Infrastructure that Prepares for Tomorrow	Complete Transportation System Plan Update	Finalize the Transportation System Plan and assist with the required public hearings to adopt the Plan.	\$0—This Project is fully funded.
Customer Satisfaction	Develop Industrial Development Permit Guide	Prepare a detailed guide to assist property owners, developers, & economic development professionals with the City's permitting process related to industrial development.	\$0—This project will be completed with the staff budgeted in FY 16-17.

Revenue and Development Trends

The Community Development Department receives fee revenue for the development permits filed with the Department, which in part are used to fund the Department. The number of land use applications submitted to the Department peaked in the 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 several other incidental permits. While there may be other permits that are

processed by the Department if in FY 16-17, 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 factors.

The Department also provides administrative support services to the Madras Redevelopment Commission (MRC) and therefore the FY 16-17 budget includes a \$45,000 transfer from the MRC to the Community Development Department. Because the Regulatory Fee revenue will be less than the expenditures, the Department will utilize transfers totaling from Internal Services Central Services and Internal Services Public Works Staff fund totaling \$230,000 to balance revenue and expenditures.

Expenditures

The Department's largest expenditures are Personnel Services (\$209,105) and Materials & Services (\$127,294). The FY14-15 budget will fund 2.0 FTE, a 1.0 FTE increase from FY15-16. The Community Development Department will fund 1.0 FTE for a Community Development Director and an Assistant Planner position. The Assistant Planner will assist with Long-Range Planning, Development Review, Code Enforcement, Administration of the Department.

It is forecasted that permit, long-range planning, and other related project activity to remain at the same level as that in FY 2014-15 due to 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 through increasing staffing and utilizing Professional Services.

City of Madras
2016-17 Budget Worksheet

Community Development Fund

Historical		Adopted 2015-2016	Projection 2015-16		Line Item	Description	2016-17 Budget		
2013-14	2014-15		Actual: July-Dec 2015-2016	Total 2015-2016			Proposed	Approved	Adopted
505-505									
Beginning Cash									
75,721	112,323	103,806	103,842	103,842	301-0101	Beginning Cash	6,543		
75,721	112,323	103,806	103,842	103,842		Total Beginning Cash	6,543	-	-
Regulatory Fees									
25,251	36,321	10,000	22,881	24,881	330-3401	Planning Fees	12,731		
73,564	54,735	41,800	10,217	51,217	330-3402	Community Development Fees	16,525		
98,815	91,056	51,800	33,098	76,098		Total Regulatory Fees	29,256	-	-
Charges for Services									
42	810	-	2,431	2,882	350-5401	Miscellaneous Revenue	-		
45,000	45,000	45,000	22,500	45,000	350-5511	Madras Redevelopment Commission	45,000		
45,042	45,810	45,000	24,931	47,882		Total Charges for Services	45,000	-	-
Use of Money & Property									
383	315	-	-	-	380-8101	Interest on Investments	-		
383	315	-	-	-		Total Use of Money & Property	-	-	-
Interfund Transfers - In									
85,000	60,500	65,500	32,750	65,500	390-9607	Internal Services Central Services Fund	135,000		
-	60,500	65,500	32,750	65,500	390-9608	Internal Services Public Works Staff Fund	135,000		
85,000	121,000	131,000	65,500	131,000		Total Interfund Transfers - In	270,000	-	-
304,962	370,504	331,606	227,371	358,822		Total Revenues	350,799	-	-
Personnel Services									
76,428	80,369	104,394	47,958	104,394	510-1001	Regular	138,505		
71	-	3,000	121	1,500	510-3201	Overtime	-		
13,050	12,834	15,894	6,532	15,894	510-5101	PERS	21,067		
5,869	5,818	7,642	3,434	7,642	510-5201	Social Security	10,130		
1,393	707	500	240	500	510-5401	Unemployment Tax	662		
80	111	228	94	228	510-5501	Industrial Accident Ins.	253		
15,181	14,616	25,659	10,283	25,659	510-5601	Health & Accident Ins.	38,488		
112,072	114,454	157,317	68,663	155,817		Total Personnel Services	209,105	-	-
Material & Services									
388	2,699	2,800	696	1,696	520-1002	Advertising	1,700		
-	386	271	297	400	520-1205	Unprogrammed Computer	7,263		
1,408	1,323	1,100	660	1,460	520-1301	Dues/Membership	1,145		
12,759	24,858	17,500	11,985	31,778	520-2102	Legal Fees	25,000		
385	120	500	260	505	520-2202	Mapping	500		
3,141	2,229	2,500	2,119	4,984	520-2203	Meetings Travel & Schools	1,800		
2,237	2,630	2,500	2,608	11,403	520-2401	Office Supplies	12,000		
548	657	1,000	206	706	520-2501	Planning Commission	800		
1,176	(35)	2,000	491	991	520-2502	Postage	1,500		
15,490	70,869	77,500	41,719	78,594	520-2503	Professional Services	5,000		
279	495	500	527	527	520-1801	Insurance and Surety Bonds	500		
3,088	4,976	7,322	2,078	5,301	520-1204	Contracted Computer/IT/Telephone	6,500		
1,274	-	-	-	-	520-2906	Telephone	-		
30,298	32,000	34,760	17,380	34,760	520-4017	Internal Services Central Services Fund	38,550		
8,095	9,000	23,358	11,679	23,358	520-4019	Internal Services Buildings Fund	25,036		
80,566	152,207	173,611	92,704	196,462		Total Materials & Services	127,294	-	-
Operating Contingency									
-	-	678	-	-	590-1010	Operating Contingency	10,186		
-	-	678	-	-		Total Operating Contingency	10,186	-	-
Reserve for Future Expenditure									
-	-	-	-	-	580-6002	Pension Liability Reserves (20%)	4,213		
-	-	-	-	-		Reserve for Future Expenditure	4,213	-	-
Ending Cash Balance									
112,323	103,842	-	66,004	6,543	595-1010	Ending Cash Balance	0		
112,323	103,842	-	66,004	6,543		Total Ending Cash Balance	0	-	-
304,962	370,504	331,606	227,371	358,822		Total Expenditures	350,799	-	-
304,962	370,504	331,606	227,371	358,822		Total Comm. Dev. Revenues	350,799	-	-
304,962	370,504	331,606	227,371	358,822		Total Comm. Dev. Expenditures	350,799	-	-

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, property 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)
- HR and Administrative Coordinator
- 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 (\$135,000 transfer) so the City can A) improve customer service in the area of planning, development assistance, and code enforcement, B) administer the adopted development and zoning ordinances, and C) pursue additional industrial employment lands through the regional industrial large lot program.

City of Madras
2016-17 Budget Worksheet

Internal Services Central Services Fund

Historical		Adopted	Projection 2015-16		Line Item	Description	2016-17 Budget		
2013-14	2014-15	2015-2016	Actual: July-Dec 2015-2016	Total 2015-2016			Proposed	Approved	Adopted
802-101									
Beginning Cash									
211,027	192,376	189,251	213,319	213,319	301-0101	Beginning Cash	198,250		
211,027	192,376	189,251	213,319	213,319		Total Beginning Cash	198,250	-	-
City Licenses									
28,960	30,585	30,000	33,751	34,000	311-1101	Business Licenses	33,000		
28,960	30,585	30,000	33,751	34,000		Total City Licenses	33,000	-	-
Charges for Services									
2,938	22,046	-	4,814	5,000	350-5401	Miscellaneous Revenue	2,500		
9,171	9,675	9,675	-	9,490	350-5501	Community Clean-up	9,000		
2,500	-	-	-	-	350-9201	Industrial Site Fund	-		
52,688	55,000	56,652	28,326	56,652	350-9401	Airport Operations Fund	71,150		
30,298	32,000	34,760	17,380	34,760	350-9502	Community Development Fund	38,550		
21,270	22,000	27,976	13,988	27,976	350-9507	Parks Fund	31,030		
256,653	262,000	281,922	140,961	281,922	350-9607	Police Department	312,670		
72,800	72,000	79,400	39,700	79,400	350-9701	Water Operations Fund	88,060		
356,791	365,000	393,449	196,725	393,449	350-9801	Wastewater Operations Fund	436,370		
119,000	121,000	128,268	64,134	128,268	350-9902	Transportation Operations Fund	142,260		
8,000	9,000	9,955	4,977	9,955	350-9904	Tourism Economic Development Fund	9,400		
932,109	969,722	1,022,057	511,005	1,026,872		Total Charges for Services	1,140,990	-	-
Use of Money & Property									
533	655	300	6,731	550	380-8101	Interest on Investments	500		
450	250	200	-	-	380-8201	Building Rentals			
983	905	500	6,731	550		Total Use of Money & Property	500	-	-
1,173,078	1,193,587	1,241,808	764,806	1,274,741		Total Revenues	1,372,740	-	-

City of Madras
2016-17 Budget Worksheet

Internal Services Central Services Fund

Historical		Adopted	Projection 2015-16		Line Item	Description	2016-17 Budget		
2013-14	2014-15	2015-2016	Actual: July-Dec 2015-2016	Total 2015-2016			Proposed	Approved	Adopted
802-101									
Personnel Services									
408,440	422,204	482,330	217,505	469,660	510-1001	Regular	483,687		
5,233	1,225	9,000	486	8,739	510-3201	Overtime	9,000		
62,208	62,196	82,291	30,841	76,022	510-5101	PERS	78,292		
29,941	30,618	35,340	15,640	34,380	510-5201	Social Security	35,407		
7,015	3,726	2,309	1,093	2,247	510-5401	Unemployment Tax	2,314		
394	803	1,003	590	883	510-5501	Industrial Accident Insurance	909		
54,039	57,264	95,993	33,200	116,984	510-5601	Health & Accident Insurance	120,478		
567,270	578,037	708,266	299,355	708,914		Total Personnel Services	730,087	-	-
Materials & Services									
4,920	7,156	5,000	1,618	4,000	520-1002	Advertising	5,000		
31,668	28,307	33,268	21,280	33,268	520-1003	Audit	35,000		
5,669	10,739	10,000	888	8,500	520-1203	Community Clean-up	10,000		
25,246	33,564	40,205	17,461	40,205	520-1204	Contracted IT/Computer/Phone	23,351		
24,367	27,430	28,500	7,793	19,481	520-1221	Contract Services	28,500		
6,837	17,106	17,000	4,180	13,500	520-1223	City Council Expenses	17,000		
11,527	11,834	14,000	10,202	12,500	520-1301	Dues/Membership	14,000		
806	300	1,000	-	-	520-1404	Employee Hiring Costs	-		
47,452	60,198	58,000	34,195	68,389	520-2102	Legal Fees	60,000		
932	128	8,500	490	2,500	520-2201	Maintenance/Office Equipment	2,500		
9,805	13,166	33,000	21,245	33,000	520-2203	Meetings, Travel & Schools	41,900		
75,009	797	2,500	(212)	500	520-2204	Miscellaneous	100		
8,027	2,504	3,500	632	2,500	520-2206	Bank Service Fees	2,500		
29,587	33,122	29,000	13,734	29,528	520-2401	Office Supplies	30,000		
4,293	3,399	2,500	2,390	5,200	520-2502	Postage	5,200		
34,111	17,764	17,500	2,974	13,936	520-2503	Professional Services	17,500		
-	-	-	10	-	520-3206	Bad Debt Expense	-		
-	498	1,000	180	750	520-2801	Safety - Employees	1,000		
-	10,434	11,100	2,066	11,100	520-1205	Unprogrammed Computer	15,644		
1,463	3,286	3,219	10,271	3,219	520-1801	Insurance & Surety Bonds	3,509		
6,714	-	-	-	-	520-2906	Telephone & Internet	-		
328,432	281,732	318,792	151,398	302,076		Total Materials & Services	312,704	-	-
Interfund Transfers - Out									
85,000	60,500	65,500	32,750	65,500	550-1020	Community Development Fund	135,000		
-	60,000	-	-	-	550-1021	Airport Operations	-		
85,000	120,500	65,500	32,750	65,500		Total Interfund Transfers - Out	135,000	-	-
Operating Contingency									
-	-	60,000	-	-	590-1010	Operating Contingency	60,000		
-	-	60,000	-	-		Total Operating Contingency	60,000	-	-
Reserve for Future Expenditure									
-	-	-	-	-	580-6002	Pension Liability Reserves (20%)	15,658		
-	-	-	-	-		Reserve for Future Expenditure	15,658	-	-
Ending Cash Balance									
192,376	213,319	89,250	281,303	198,250	595-1010	Ending Cash Balance	119,291		
192,376	213,319	89,250	281,303	198,250		Total Ending Cash Balance	119,291	-	-
1,173,078	1,193,587	1,241,808	764,806	1,274,741		Total Expenditures	1,372,740	-	-
1,173,078	1,193,587	1,241,808	764,806	1,274,741		Total ISF Central Services Revenues	1,372,740	-	-
1,173,078	1,193,587	1,241,808	764,806	1,274,741		Total ISF Central Services Expenditures	1,372,740	-	-

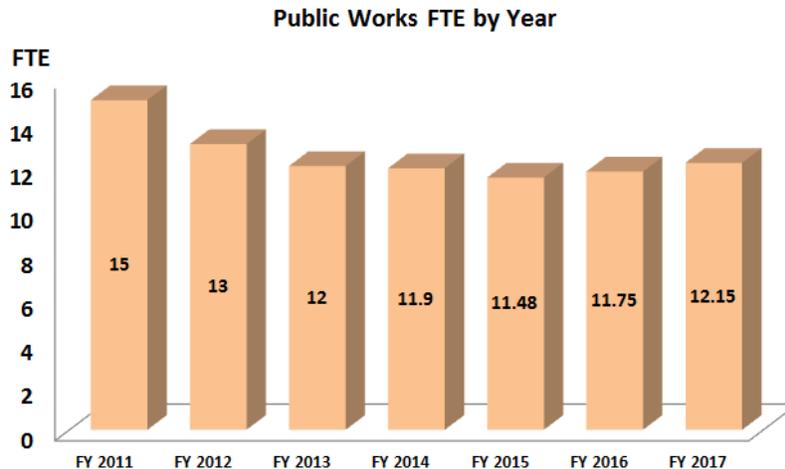
Internal Services Public Works Staff Fund



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 is 12.15 as detailed below.

- 1. Public Works Director
- 2. Utilities Supervisor (wastewater, water & storm)
- 3. Streets/Fleet/Building Maintenance Supervisor
- 4. Parks Supervisor/Golf Superintendent
- 5. Park Maintenance Lead Worker
- 6.–9. Utility Workers/Operators (4 water, storm & sewer)
- 10. Street Utility Worker I/Mechanic
- 11. Street Utility Worker I
- 12. Public Works Administrative Assistant
- 0.15 Customer Accounting Specialist (0.15 FTE – PW & permitting support)
- 12.15 TOTAL Public Works



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:

- Employee development is budgeted through Meetings/Travel and Schools line item.
- See Annual Strategic Implementation Plan for PW supported objectives.

Projects planned include the following:

No planned projects for FY 16-17

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

Increase in operations approximately 6%

City of Madras
2016-17 Budget Worksheet

Internal Services Public Works Staff Fund

<u>Historical</u>		<u>Adopted</u>	<u>Projection 2015-16</u>		<u>Line Item</u>	<u>Description</u>	<u>2016-17 Budget</u>		
2013-14	2014-15	2015-2016	<u>Actual: July-Dec</u>	<u>Total</u>			Proposed	Approved	Adopted
803-101									
Beginning Cash									
371,908	263,527	263,823	317,384	317,384	301-0101	Beginning Cash	214,168		
371,908	263,527	263,823	317,384	317,384		Total Beginning Cash	214,168	-	-
Regulatory Fees									
3,600	4,034	1,500	1,441	2,000	330-3401	City Review & Permits	2,000		
22,005	1,533	5,000	-	21,632	330-3403	Plan Review,QA,Admin & Inspection Fees	5,000		
124	6,432	2,000	154	1,500	330-3601	Abatement	2,000		
25,729	11,998	8,500	1,595	25,132		Total Regulatory Fees	9,000	-	-
Revenue for Other Agencies									
-	11,362	-	-	-	345-4506	ODOT J Street Grant	-		
-	11,362	-	-	-		Total Revenue from Other Agencies	-	-	-
Charges for Services									
29,543	3,411	2,500	300	300	350-5401	Miscellaneous Revenue	500		
88,230	105,157	115,135	57,567	115,135	350-9507	Parks Fund	120,000		
137,004	134,663	137,235	68,618	137,235	350-9701	Water Operations Fund	153,511		
743,097	845,516	859,904	429,952	859,904	350-9801	Wastewater Operations Fund	1,000,514		
283,988	307,561	317,421	158,711	317,421	350-9902	Transportation Operations Fund	351,080		
-	23,662	26,236	13,118	26,236	350-9907	ISF- Building Fund	46,192		
1,281,862	1,419,970	1,458,431	728,265	1,456,231		Total Charges for Services	1,671,797	-	-
Use of Money & Property									
1,338	1,237	1,000	123	1,000	380-8101	Interest on Investments	500		
1,338	1,237	1,000	123	1,000		Total Use of Money & Property	500	-	-
1,680,836	1,708,095	1,731,754	1,047,368	1,799,747		Total Revenues	1,895,465	-	-

City of Madras
2016-17 Budget Worksheet

Internal Services Public Works Staff Fund

<u>Historical</u>		<u>Adopted</u>	<u>Projection 2015-16</u>		<u>Line Item</u>	<u>Description</u>	<u>2016-17 Budget</u>		
2013-14	2014-15	2015-2016	<u>Actual: July-Dec</u>	<u>Total</u>			Proposed	Approved	Adopted
803-101									
Personnel Services									
560,323	545,671	644,008	292,665	644,008	510-1001	Regular	691,452		
15,719	18,420	35,000	10,815	18,000	510-3201	Overtime	35,000		
-	5,364	5,800	2,521	5,800	510-3202	Oncall Pier Diem	5,800		
98,918	96,025	118,653	54,504	118,653	510-5101	PERS	126,575		
40,599	42,783	47,017	22,478	47,017	510-5201	Social Security	50,506		
9,855	5,111	3,073	1,529	3,073	510-5401	Unemployment Tax	3,301		
9,972	14,024	18,068	13,071	18,068	510-5501	Industrial Accident Insurance	21,069		
143,557	144,448	178,768	63,733	178,768	510-5601	Health & Accident Insurance	179,553		
6,116	-	-	-	-	510-5701	Retiree Health & Accident Ins	-		
885,059	871,847	1,050,387	461,315	1,033,387		Total Personnel Services	1,113,257	-	-
Materials & Services									
7,023	7,068	7,500	6,191	8,500	520-1001	Abatement	8,500		
2,208	4,738	1,500	922	1,500	520-1002	Advertising	2,000		
-	6,502	3,500	1,331	4,331	520-1205	Computer- Unprogrammed	16,020		
123,380	137,463	128,000	76,208	135,000	520-1221	Contract Services	180,200		
16,012	24,420	20,000	12,967	25,934	520-2102	Legal Fees	25,000		
17,659	16,073	15,000	6,474	15,000	520-2203	Meetings, Travel & Schools	15,000		
102,785	710	500	225	500	520-2204	Miscellaneous Expense	500		
31,298	29,696	32,000	13,153	30,000	520-2401	Office Supplies	30,000		
8,738	9,621	9,000	4,595	9,190	520-2502	Postage	9,500		
73,873	75,615	131,000	102,131	180,000	520-2503	Professional Services	100,000		
-	-	2,500	-	-	520-2505	Plan Review, QA, Admin & Inspect Refund	-		
3,193	1,545	1,500	523	1,000	520-2702	Repairs & Maintenance Materials	-		
-	-	-	526	526	520-3206	Bad Debt Expense	500		
1,989	4,215	7,500	2,460	5,460	520-3002	Uniforms & Shop Towels	5,500		
23,042	42,674	29,500	15,606	42,000	520-1204	Contracted Computer/IT/Telephone	41,651		
4,025	6,664	6,300	7,746	7,746	520-1801	Insurance and Surety Bonds	8,521		
13,623	-	-	6	6	520-2906	Cell Phones	-		
428,849	367,003	395,300	251,064	466,693		Total Materials & Services	442,892	-	-
Interfund Transfers - Out									
-	60,500	65,500	32,750	65,500	550-1003	Community Development Fund	135,000		
-	60,000	20,000	10,000	20,000	550-1004	Airport Operations Fund	-		
-	20,000	-	-	-	550-1015	Transportation Operations Fund	-		
80,000	-	-	-	-	550-1025	Industrial Site Fund	-		
80,000	140,500	85,500	42,750	85,500		Total Interfund Transfers - Out	135,000	-	-
Capital Outlay									
23,401	11,362	10	-	-	540-2903	J Street Waterline Relocation Project	10		
23,401	11,362	10	-	-		Total Capital Outlay	10	-	-
Operating Contingency									
-	-	100,000	-	-	590-1010	Operating Contingency	75,000		
-	-	100,000	-	-		Total Operating Contingency	75,000	-	-
Reserve for Future Expenditure									
-	-	-	-	-	580-6002	Pension Liability Reserves (20%)	25,315		
-	-	-	-	-		Reserve for Future Expenditure	25,315	-	-
Ending Cash Balance									
263,527	317,384	100,557	292,238	214,168	595-1010	Ending Cash Balance	103,991		
263,527	317,384	100,557	292,238	214,168		Total Ending Cash Balance	103,991	-	-
1,680,836	1,708,095	1,731,754	1,047,368	1,799,747		Total Expenditures	1,895,465	-	-
1,680,836	1,708,095	1,731,754	1,047,368	1,799,747		Total ISF P. W. Staff Fund Revenues	1,895,465	-	-
1,680,836	1,708,095	1,731,754	1,047,368	1,799,747		Total ISF P. W. Staff Fund Expenditures	1,895,465	-	-

Internal Services Buildings Fund

Program: This budget typically 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 \$20,000 to Airport Operations to help fund the repair of the City acquired hangar on Demers Drive just south of Cherry Lane.
2. \$30,000 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 \$22,000: Needed perform a roof repair on Public Works Building and additional funds available for any repairs/upgrades in excess of \$5,000.

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

1. LOCAP bond repayment \$123,000
2. USDA Rural Development Loan \$99,000 annually
3. Debt Reserve \$9,713 (USDA loan requirement)

City of Madras
2016-17 Budget Worksheet

Internal Services Buildings Fund

Historical		Adopted	Projection 2015-16		Line Item	Description	2016-17 Budget		
2013-14	2014-15	2015-2016	Actual: July-Dec 2015-2016	Total 2015-2016			Proposed	Approved	Adopted
804-101									
Beginning Cash									
280,379	393,762	81,694	91,298	91,298	301-0101	Beginning Cash	85,571		
269,458	393,762	81,694	91,298	91,298		Total Beginning Cash	85,571	-	-
Revenue for Other Agencies									
33,781	-	-	-	-	345-4505	FEMA Grant	-		
70,000	75,000	75,000	37,500	75,000	345-4600	Madras Redevelopment Commission	75,000		
103,781	75,000	75,000	37,500	75,000		Total Revenue from Other Agencies	75,000	-	-
Charges for Services									
2,148	2,068	-	826	826	350-5401	Miscellaneous Revenue	-		
1,988	-	-	-	-	350-9201	Industrial Site Fund	-		
14,924	12,240	17,395	8,697	17,395	350-9401	Airport Operations Fund	22,000		
8,095	9,000	23,358	11,679	23,358	350-9502	Community Development Fund	25,036		
11,520	8,279	12,590	6,295	12,590	350-9507	Parks Fund	13,632		
128,244	89,586	140,145	70,073	140,145	350-9607	Police Department	150,219		
39,592	28,797	17,310	8,655	17,310	350-9701	Water Operations Fund	18,744		
150,341	115,181	113,125	56,562	113,125	350-9801	Wastewater Operations Fund	122,988		
59,334	43,233	34,620	17,310	34,620	350-9902	Transportation Operations Fund	37,488		
962	1,200	1,450	725	1,450	350-9904	Tourism Economic Development Fund	1,608		
417,148	309,584	359,993	180,822	360,819		Total Charges for Services	391,716	-	-
Use of Money & Property									
1,258	314	100	86	-	380-8101	Interest on Investments	-		
1,258	314	100	86	-		Total Use of Money & Property	-	-	-
791,644	778,660	516,787	309,706	527,117		Total Revenues	552,287	-	-
Materials & Services									
61,399	65,512	75,000	27,522	75,000	520-1101	Building Maintenance	75,000		
54,601	53,173	65,000	17,525	58,491	520-1401	Utilities	64,340		
17,732	27,654	32,631	31,499	31,499	520-1801	Insurance and Surety Bonds	34,649		
450	455	500	7	7	520-2206	Trust Fee/Bank Service Fees	500		
134,182	146,794	173,131	76,553	164,997		Total Materials & Services	174,489	-	-
Capital Outlay									
-	25,980	20,000	-	-	540-3311	Building Improvements	22,000		
42,321	-	-	-	-	540-3315	City Hall Demolition	-		
42,321	25,980	20,000	-	-		Total Capital Outlay	22,000	-	-
Interfund Transfers - Out									
9,713	9,713	9,713	9,713	9,713	550-1020	Debt Reserve Fund	9,713		
5,000	235,000	20,000	10,000	20,000	550-1021	Airport Operations	20,000		
-	23,662	26,236	13,118	26,236	550-1022	ISF Public Works Staff	30,000		
-	25,000	-	-	-	550-1023	Industrial Site	-		
14,713	293,375	55,949	32,831	55,949		Total Interfund Transfers - Out	59,713	-	-
Debt Service									
45,000	50,000	50,000	50,000	50,000	570-7416	Bond - Principal	51,000		
75,508	74,083	73,000	36,666	73,000	570-7417	Bond - Interest	72,000		
28,380	29,267	30,100	-	30,100	570-7418	USDA Revenue Bond-Principal	32,000		
68,750	67,863	67,500	-	67,500	570-7419	USDA Revenue Bond-Intrest	67,000		
217,638	221,213	220,600	86,666	220,600		Total Debt Service	222,000	-	-
Operating Contingency									
-	-	30,000	-	-	590-1010	Operating Contingency	25,000		
-	-	30,000	-	-		Total Operating Contingency	25,000	-	-
Ending Cash Balance									
382,790	91,298	17,107	113,655	85,571	595-1010	Ending Cash Balance	49,085		
382,790	91,298	17,107	113,655	85,571		Total Ending Cash Balance	49,085	-	-
791,644	778,660	516,787	309,706	527,117		Total Expenditures	552,287	-	-
791,644	778,660	516,787	309,706	527,117		Total ISF Buildings Revenues	552,287	-	-
791,644	778,660	516,787	309,706	527,117		Total ISF Buildings Expenditures	552,287	-	-

**City of Madras
Amortization Schedule
2016-2017**

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%

	804-101-570-7417	804-101-570-7416	804-101-520-2206		
Year	Payment	Interest	Prinicipal	Balance	Trustee Fee
Balance July 1, 2016				1,560,000	
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	2,435,643	875,643	1,560,000		9,000

Payments Due Dates:
November - Principal & Interest
June - Interest

Budget line item	Description	2016-17 Budget
804-101-570-7417	Interest	72,000
804-101-570-7416	Principal	51,000
804-101-520-2206	Trust Fee	500
Total		123,500

**City of Madras
Amortization Schedule
2016-2017**

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	804-101-570-7418	Balance
		Interest	Prinicipal	
Balance July 1, 2016				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	3,592,234	1,480,063	2,112,171	

Payments Due Dates:	Budget line item	Description	2016-17 Budget
March - Principal & Interest	804-101-570-7419	Interest	67,000
	804-101-570-7418	Principal	32,000
		Total	99,000

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 – New police patrol vehicle with necessary accessory equipment= \$45k
2. Public Works Equipment Purchase
 - a. Set aside for purchase of used fleet trucks = \$50k
 - b. Motorized Transport Vehicle for trail spraying and snow removal at City Hall and Trails = \$15k
 - c. Fleet building improvements = \$10,000

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

Repairs on Public Works Equipment increased from previous year to account for deferred maintenance.

City of Madras
2016-17 Budget Worksheet

Internal Services Fleet Fund

Historical		Projection 2015-16			2016-17 Budget				
2013-14	2014-15	Adopted 2015-2016	Actual: July-Dec 2015-2016	Total 2015-2016	Line Item	Description	Proposed	Approved	Adopted
805-101									
Beginning Cash									
144,695	101,655	157,082	155,494	155,494	301-0101	Beginning Cash	211,856		
144,695	101,655	157,082	155,494	155,494		Total Beginning Cash	211,856	-	-
Charges for Services									
9,108	3,001	-	3,056	3,056	350-5401	Miscellaneous Revenue	-		
10,197	13,000	14,000	7,000	14,000	350-9507	Parks Fund	14,839		
53,200	101,445	155,386	77,693	155,386	350-9607	Police Department	98,500		
17,000	28,269	29,153	14,577	29,153	350-9701	Water Operations Fund	30,902		
151,059	177,500	182,668	91,334	182,668	350-9801	Wastewater Operations Fund	162,000		
58,744	64,566	67,429	33,715	67,429	350-9902	Transportation Operations Fund	60,000		
299,308	387,781	448,636	227,374	451,692		Total Charges for Services	366,241	-	-
Use of Money & Property									
328	446	200	-	350	380-8101	Interest on Investments	200		
328	446	200	-	350		Total Use of Money & Property	200	-	-
444,331	489,882	605,918	382,868	607,536		Total Revenues	578,297	-	-
Materials & Services									
15,139	17,330	25,000	13,288	25,000	520-1004	Auto Repairs - PD	25,000		
-	-	-	447	447	520-1401	Utilities	1,300		
70,640	93,889	95,000	73,614	95,000	520-1403	Equipment Repairs - PW	105,000		
8,676	6,583	13,000	2,640	13,000	520-1406	Equipment Purchases - PW	13,000		
-	-	-	-	-	520-1221	Contract Services Fleet	2,000		
66,709	52,982	75,000	18,645	70,000	520-1601	Fuel - PW	75,000		
18,975	12,027	29,000	5,476	15,600	520-1603	Fuel - PD	22,000		
28,968	30,751	35,000	32,100	32,100	520-1801	Insurance & Surety Bonds- PW	25,310		
-	-	-	-	-	520-1802	Insurance & Surety Bonds- PD	10,000		
-	-	-	-	(23,000)	520-3207	Inventory Used	23,000		
5,466	5,928	20,000	17,425	20,000	520-2901	Tires - PW	38,000		
3,660	2,826	6,500	1,825	6,200	520-2907	Tires - PD	6,500		
218,232	222,317	298,500	165,461	254,347		Total Materials & Services	346,110	-	-
Capital Outlay									
5,895	20,281	80,000	17,913	71,000	540-1401	Equipment Purchases - PW	65,000		
38,805	37,388	84,000	56,333	56,333	540-1402	Equipment Purchases - PD	45,000		
14,971	16,246	14,000	(719)	14,000	540-1403	Fleet Building Improvements	10,000		
59,672	73,914	178,000	73,527	141,333		Total Capital Outlay	120,000	-	-
Interfund Transfers - Out									
63,324	37,807	-	-	-	570-7401	SDC WW Improv. Fund Loan - Principal	-		
1,448	350	-	-	-	570-7402	SDC WW Improv. Fund Loan - Interest	-		
64,772	38,157	-	-	-		Total Interfund Transfers - Out	-	-	-
Operating Contingency									
-	-	20,000	-	-	590-1010	Operating Contingency	50,000		
-	-	20,000	-	-		Total Operating Contingency	50,000	-	-
Ending Cash Balance									
101,655	155,494	109,418	143,880	211,856	595-1010	Ending Cash Balance	62,187		
101,655	155,494	109,418	143,880	211,856		Total Ending Cash Balance	62,187	-	-
444,331	489,882	605,918	382,868	607,536		Total Expenditures	578,297	-	-
444,331	489,882	605,918	382,868	607,536		Total Internal Services Fleet Revenues	578,297	-	-
444,331	489,882	605,918	382,868	607,536		Total Internal Services Fleet Expenditures	578,297	-	-

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 \$2,671. 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 \$2,671 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 \$179,950 in 2016-17, 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
2016-17 Budget Worksheet

Debt Service Fund

<u>Historical</u>		<u>Adopted</u>	<u>Projection 2015-16</u>		<u>Line Item</u>	<u>Description</u>	<u>2016-17 Budget</u>		
2013-14	2014-15	2015-2016	<u>Actual: July-Dec</u> 2015-2016	<u>Total</u> 2015-2016			Proposed	Approved	Adopted
306-060									
Beginning Cash									
80,693	82,221	3,315	4,546	4,546	301-0101	Beginning Cash	2,671		
80,693	82,221	3,315	4,546	4,546		Total Beginning Cash	2,671	-	-
Property Taxes									
79,664	-	-	87	90	310-1101	Current Property Taxes	-		
5,100	3,335	-	1,126	1,300	310-1201	Prior Property Taxes	-		
84,763	3,335	-	1,213	1,390		Total Property Taxes	-	-	-
Revenues from Other Agencies									
-	100,000	-	-	-	340-1001	Bond Proceeds	-		
-	100,000	-	-	-		Total Revenues from Other Agencies	-	-	-
Charges for Services									
1,566	333	-	-	-	350-5401	Miscellaneous Revenue	-		
1,566	333	-	-	-		Total Charges for Services	-	-	-
Use of Money & Property									
79,271	12	-	-	-	380-8101	Interest	-		
100,000	177,000	182,000	37,950	182,000	380-8507	Loan Repayment	179,950		
179,271	177,012	182,000	37,950	182,000		Total Use of Money & Property	179,950	-	-
346,293	362,902	185,315	43,709	187,936		Total Revenues	182,621	-	-
Materials & Services									
-	450	500	450	450	520-2206	Trust Fee/Bank Service Fee	450		
-	450	500	450	450		Total Materials & Services	450	-	-
Interfund Transfers - Out									
-	80,906	3,315	3,315	3,315	550-1201	Wastewater Operations	2,671		
-	80,906	3,315	3,315	3,315		Total Interfund Transfers - Out	2,671	-	-
Debt Service									
81,000	-	-	-	-	570-1001	G.O. Bond Principal - 1975 Sewer	-		
4,073	-	-	-	-	570-1101	G.O. Bond Interest - 1975 Sewer	-		
100,000	100,000	105,000	-	105,000	570-7418	Series 2012B Bond Principal - MRC	105,000		
79,000	77,000	76,500	37,950	76,500	570-7419	Series 2012B Bond Interest - MRC	74,500		
264,073	177,000	181,500	37,950	181,500		Total Debt Service	179,500	-	-
Ending Cash Balance									
82,221	104,546	-	1,994	2,671	595-1010	Ending Cash Balance	-		
82,221	104,546	-	1,994	2,671		Total Ending Cash Balance	-	-	-
346,293	362,902	185,315	43,709	187,936		Total Expenditures	182,621	-	-
346,293	362,902	185,315	43,709	187,936		Total Debt Service Revenues	182,621	-	-
346,293	362,902	185,315	43,709	187,936		Total Debt Service Expenditures	182,621	-	-

**City of Madras
Amortization Schedule
2016-2017**

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%

	306-060-570-7419	306-060-570-7418		306-060-520-2206	
Year	Payment	Interest	Prinicipal	Balance	Trustee Fee
Balance July 1, 2016				2,185,000	
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	2,886,125	701,125	2,185,000		7,200

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

Budget line item	Description	2016-17 Budget
306-060-570-7419	Interest	74,500
306-060-570-7418	Principal	105,000
306-060-520-2206	Trust Fee	450
Total		179,950

***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, 2016 equals \$18,817,050. Of this balance, 1.63% is set aside of the outstanding principal balance for meeting reserve requirements set by lenders. Up to this point, the City had not budgeted appropriately for debt reserves. This methodology is a result of audit and budget requirements to better depict obligations of the City.

<u>Lender/Description</u>	<u>Reserve</u>
USDA Debt Reserve- City Hall/PD	50,385
Series 2013 Refunding	249,572
DEQ- State Revolving Loan R6-2371	6,038
Total	\$ 305,995

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 \$50,385.

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 \$249,572.

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.

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 2016-2017 are \$305,995. 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.

During fiscal year 2015-2016 there was a 2015 Debt Refunding that allowed the USDA loan for the airport T-Hangars to get paid off. That results in the debt reserve balance being liquidated and returned back to Airport Operations. That is illustrated as an inter-fund transfer out in the amount of \$10,086.

City of Madras
2016-17 Budget Worksheet

Debt Reserve Fund
Revenues

Historical		Adopted		Projection 2015-16		2016-17 Budget				
2013-14	2014-15	2015-2016	Actual: July-Dec	Total	Line Item	Description	Proposed	Approved	Adopted	
308-080										
Beginning Cash										
11,601	233,786	269,490	68	68	301-0101	Beginning Cash	289,336			
11,601	233,786	269,490	68	68		Total Beginning Cash	289,336	-	-	
Use of Money & Property										
0	-	-	-	-	380-8101	Interest	-			
0	-	-	-	-		Total Use of Money & Property	-	-	-	
Transfers - In										
9,713	9,713	9,713	9,713	9,713	390-9301	Internal Services Building Fund	9,713			
212,472	9,867	10,133	10,133	10,133	390-9304	Wastewater Operations	17,100			
-	6,038	-	-	-	390-9303	SDC WW Improvement	-			
-	10,086	-	-	-	390-9302	Airport Ops	-			
222,185	35,704	19,846	19,846	19,846		Total Transfers - In	26,813	-	-	
233,786	269,490	289,336	19,914	19,914		Total Revenues	316,149	-	-	
Reserve for Future Expenditure										
233,718	9,713	40,672	9,713	9,713	580-6001	USDA Debt Reserve- City Hall/PD	50,385			
-	9,867	232,472	10,133	10,133	580-6002	Series 2013 Refunding	249,572			
-	6,038	6,038	-	-	580-6003	DEQ- State Revolving Loan R6-2371	6,038			
-	10,086	10,086	-	-	580-6004	1996 Revenue Bonds-Airport	-			
233,718	35,704	289,268	19,846	19,846		Total Reserve for Future Expenditure	305,995	-	-	
Interfund Transfers Out										
-	-	-	-	-	550-1021	Airport Operations	10,086			
-	-	-	-	-		Total Transfers Out	10,086	-	-	
Ending Cash Balance										
68	233,786	68	68	68	595-1010	Ending Cash Balance	68			
68	233,786	68	68	68		Total Ending Cash Balance	68	-	-	
233,786	269,490	289,336	19,914	19,914		Total Expenditures	316,149	-	-	