



City of Madras  
Annual Budget  
2014-2015



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

## **BUDGET MESSAGE FISCAL YEAR 2014-15**

### **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, 2014. This is called the "Adopted" budget. The City then operates pursuant to the Adopted budget for the period of July 1, 2014 through June 30, 2015. A budget is a plan based on estimates with appropriations to authorize expenditures. A budget may be changed during the fiscal year by the City Council via a supplemental budget or a resolution depending on the nature of the change.

### **BUDGET DEVELOPMENT ASSUMPTIONS**

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

- Police Department – Public Safety
- Public Works Department – Sewer, Water, Streets, Parks, Trails, Golf Course, Industrial Park, Airport
- Community Development Department- Planning, Building, Urban Renewal, Code Enforcement
- Central Services Department – Administrative and Financial Services for all City Functions

## **Mission, Goals & Annual Strategic Implementation Plan**

Mission Statement (adopted February 2013):

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

### **City Goals:**

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

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

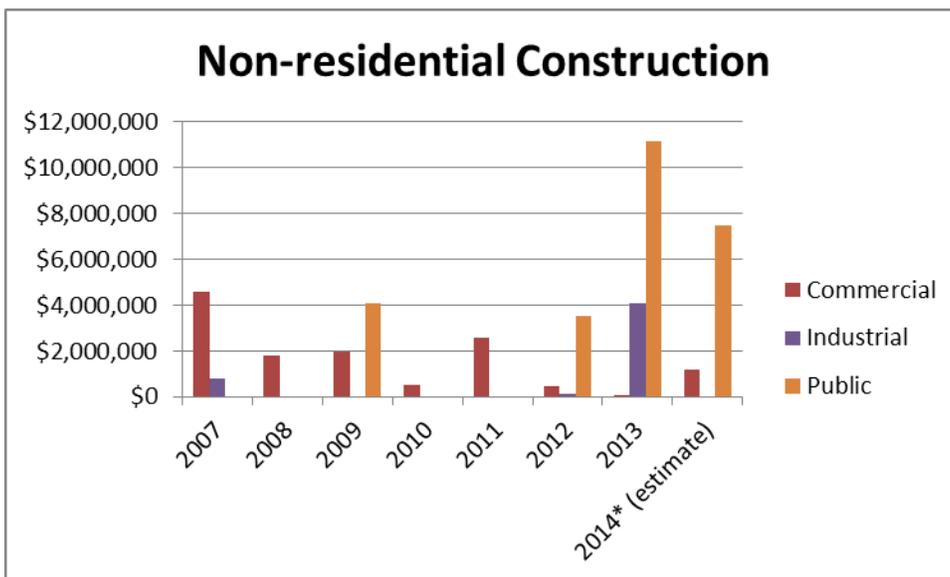
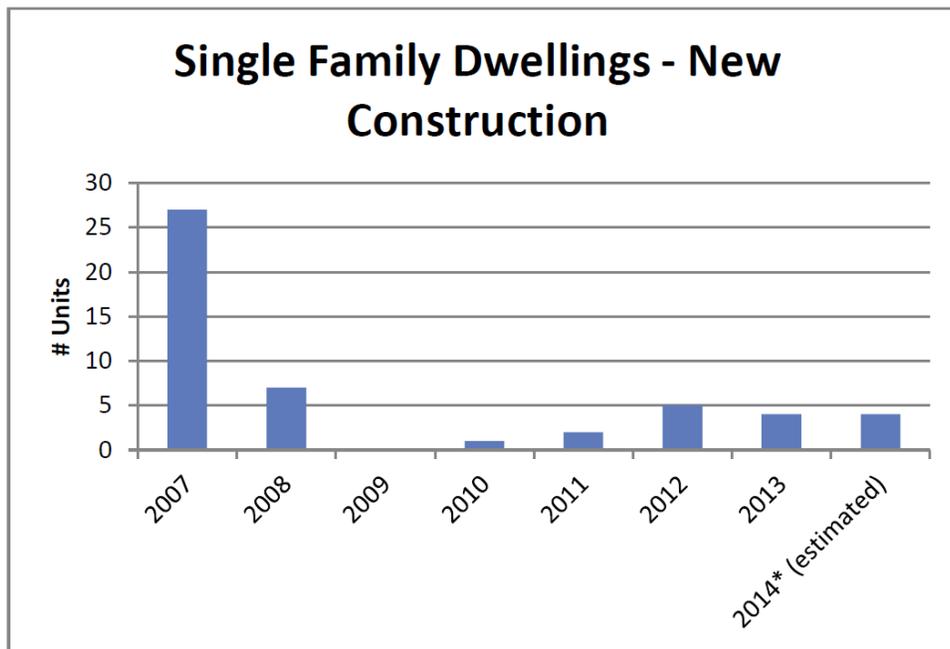
### **ECONOMIC OUTLOOK**

**Airport/Industrial Park:** In November 2013, the City of Madras signed a letter of intent with a solar company interested in evaluating the feasibility of a large (70 to 100 acres), long-term ground lease to generate solar voltaic electricity and sell it to Pacific Power at the Airport. The City will know the feasibility outcome by May 2014 as to whether or not the development may be moving forward. Two other lease amendments are underway for Airport/Industrial property to accommodate business expansion which will increase the Airport’s lease revenues. The Air Museum is planned to open operations mid-2014 which is expected to increase tourism to the community.

**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) 2014-15 property tax estimate is budgeted to increase by 3.8% from the FY 2013-14 projected revenue of

\$1,060,000. The January 2014 Bratton Appraisal Group, LLC Report showed the value of a single family residence in Jefferson County increasing to a median price of \$100,000 (4<sup>th</sup> Quarter 2013) vs. \$80,000 one year prior. The Tax Assessor's office reports that there are some appeals to commercial property value assessments due to assessed value differences to the market value. The level of adjustment and impact remain to be determined, but it is important to note the dynamics in the market place and difficulty in precisely estimating future property taxes.

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



## 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).

- ***Airport Improvement Project (City funded)***
  - Runway Rehabilitation – \$3,525,765 (Estimate)
    - Federal Aviation Administration (FAA) Grant Funding – 90%
    - City match requirement 10%
  - Fuel Tank Replacements, Apron Improvements – Current Connect Oregon V grant request in progress - \$792,000
  
- ***US 97 & J Street – Phase 1 Construction (ODOT Funded)***
  - Realignment of US 97 onto South Adams Drive – \$6,700,000 (Estimate)
  
- ***Transportation System Plan Update (ODOT Funded)***
  - Update Traffic Counts, South 97/26 Highway Corridor Analysis, Road Network Planning – Estimate \$130,000 (Estimate)
    - ODOT Funding – 80 to 90% (Funding agreement not finalized)
    - City Match 10 to 20%
  
- ***Urban Growth Boundary Expansion – Industrial Land Needs Analysis: Phase 1 (City Funded)***
  - Consultant Services - \$49,000 (Estimate)

## SUMMARY OUTLOOK ON FUND DYNAMICS:

The Proposed Fiscal Year (FY) 2014-15 Budget is balanced and maintains all essential service levels. The Proposed Budget includes the following significant items to be further discussed during the Budget Committee hearings.

- **Property tax revenue for FY 2014-15** is estimated to increase 3.8% compared to FY 2013-14 forecasted revenues, and up 8.7% from those collected in FY 2012-13.
  
- **Police Department:** One year ago, the City was evaluating a declining trend of past data for property taxes. It was not clear if the declining tax receipts had finished bottoming out from the great recession. At that time two police officer positions were reduced to make sure the Police Department could sustain a positive fund balance for future year operations. The City Administrator has re-evaluated actual revenues received over the last 12 months and consulted with the Tax Assessor's office to gain as much insight as possible as to what property tax revenues may do over the next 12 months. Based upon an updated three-year forecast analysis for the Police Department, the City is in a financial position to add back one police officer at the start of the new fiscal year. This budget proposal includes the one additional officer.

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

- The rate adjustments listed below are being proposed per the following financial advisor reports: 1) Sewer - Financial Advisor Report, Jan. 29, 2013 (GEL Oregon), 2) Water - Economic and Financial Analysis Report, September 2005.
  - 4.5% rate increase in water user rate
  - 8.0% rate increase in sewer user rate

- **Personnel Adjustments:**

- Add 2 full time employees – 1 Police Officer, 1 Finance Department
- Last year’s budget instituted a freeze on cost of living and performance steps for non-represented employees, except for a few select adjustments advised by the Bi-Annual Salary Survey Report. This year’s budget proposes to provide a 2% Cost of Living Adjustment to represented and non-represented employees, and a performance step to those employees whose performance merits an increase.

- The following fund trends will need to be watched carefully, re-evaluated, and budget/spending amendments made as necessary with new information:

- **General Fund:**

Beg. Cash FY 2014-15	\$599,079
End Cash FY 2014-15 (w/cont.)	\$481,325

Influencing Factors: Increased staffing and dispatch costs; variables in revenues are not precisely calculated and are typically conservatively estimated; contracts with Jefferson County District Attorney’s Office and to the Jefferson County 509J School District for police officers.

Proposed Action: Monitor revenues and expenses closely over the next 12 to 24 months to re-evaluate the need for action; negotiate a new 3 year agreement for the District Attorney Investigator position; continue the contract for School Resource Officer position; pursue grant opportunities.

- **Transportation Operations Fund:**

Beg. Cash FY 2014-15	\$107,151
End Cash (FY 2014-15 w/contingency)	\$138,731

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

Proposed Action: Manage expenses to available resources; continue to support debt service payments when necessary; utilize the SDC Street Reimbursement Fund for backup assistance for debt service; seek grant opportunities wherever possible to maintain and improve streets.



accounts receivable for airport fuel sales. Fiscal reporting and monitoring will also be improved upon to keep the City in compliance with Oregon Budget Law.

The addition of a police officer will assist the Police Department in meeting its mission and objectives in providing public safety to the citizens of Madras.

**Workforce History & Proposed Staffing:**

Table 3: Workforce History (full-time employees)

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

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

*\*Community Development has temporary administrative help through contract/professional services.*

*\*\*Central Services and Public Works are cost sharing two positions: Customer Accounting Specialist (85%/15% respectively) and Assistant to the City Administrator (67%/33% respectively)*



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## **FINANCIAL SUMMARIES FISCAL YEAR 2014-15**

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

Areas to highlight as significant within the budget include:

- **Debt:** Largest obligation and liability for the City.
- **Payroll:** Largest individual expenditure category within the budget. The increase in this line item is driven by increased employee benefit costs and staff longevity.
- **Insurance:** Reallocation of true insurance costs was completed within the budget. This will illustrate large variances from historical figures.

Please refer to the following pages within this summary section in order to get a kick start understanding of the major financial areas that changed from previous year.

## Total Resources

Fund Number	Fund Description	Amount	Percent of Total
101	General	\$ 2,630,263	15.20%
207	Tourism/Economic Development	193,011	1.12%
204	Transportation Operations	965,791	5.58%
401	SDC Street Improvement	181,811	1.05%
408	SDC Street Reimbursement	71,268	0.41%
406	SDC Storm Water Improvement	(38,848)	-0.22%
409	Improvement Fee	255,245	1.48%
206	Parks	239,260	1.38%
402	SDC Park Improvement	10,189	0.06%
502	Water Operations	507,560	2.93%
405	SDC Water Improvement	50,360	0.29%
503	Wastewater Operations	3,073,516	17.76%
403	SDC Wastewater Improvement	126,521	0.73%
407	SDC Wastewater Reimbursement	17,939	0.10%
509	Airport Operations	4,167,332	24.08%
404	Airport Construction	20,180	0.12%
504	Industrial Site	32,021	0.19%
505	Community Development	303,920	1.76%
802	ISF - Central Services	1,171,686	6.77%
803	ISF - Public Works Staff	1,594,873	9.22%
804	ISF - Buildings	734,240	4.24%
805	ISF - Fleet	466,500	2.70%
306	Debt Service	258,906	1.50%
308	Debt Reserve	269,490	1.56%
		<b>\$ 17,303,035</b>	

# Total Expenditures

Fund Number	Fund Description	Amount	Percent of Total
101	General	\$ 2,148,938	14.02%
207	Tourism/Economic Development	145,400	0.95%
204	Transportation Operations	827,060	5.39%
401	SDC Street Improvement	175,425	1.14%
408	SDC Street Reimbursement	70,000	0.46%
406	SDC Storm Water Improvement	0	0.00%
409	Improvement Fee	0	0.00%
206	Parks	205,186	1.34%
402	SDC Park Improvement	0	0.00%
502	Water Operations	479,329	3.13%
405	SDC Water Improvement	25,000	0.16%
503	Wastewater Operations	2,656,130	17.32%
403	SDC Wastewater Improvement	89,288	0.58%
407	SDC Wastewater Reimbursement	0	0.00%
509	Airport Operations	4,127,572	26.92%
404	Airport Construction	16,000	0.10%
504	Industrial Site	28,500	0.19%
505	Community Development	281,387	1.84%
802	ISF - Central Services	1,024,921	6.68%
803	ISF - Public Works Staff	1,456,430	9.50%
804	ISF - Buildings	667,662	4.35%
805	ISF - Fleet	379,657	2.48%
306	Debt Service	258,906	1.69%
308	Debt Reserve	269,422	1.76%
	Total Expenditure Needs	<u>\$ 15,332,213</u>	
	Contingency (6.4% of total needs)	\$ 980,859	
	Ending Cash	989,963	
	Grand Total of Expenditures	<u><u>\$ 17,303,035</u></u>	
	Total Resources Available	\$ 17,303,035	
	Balance Check	<u><u>\$ -</u></u>	

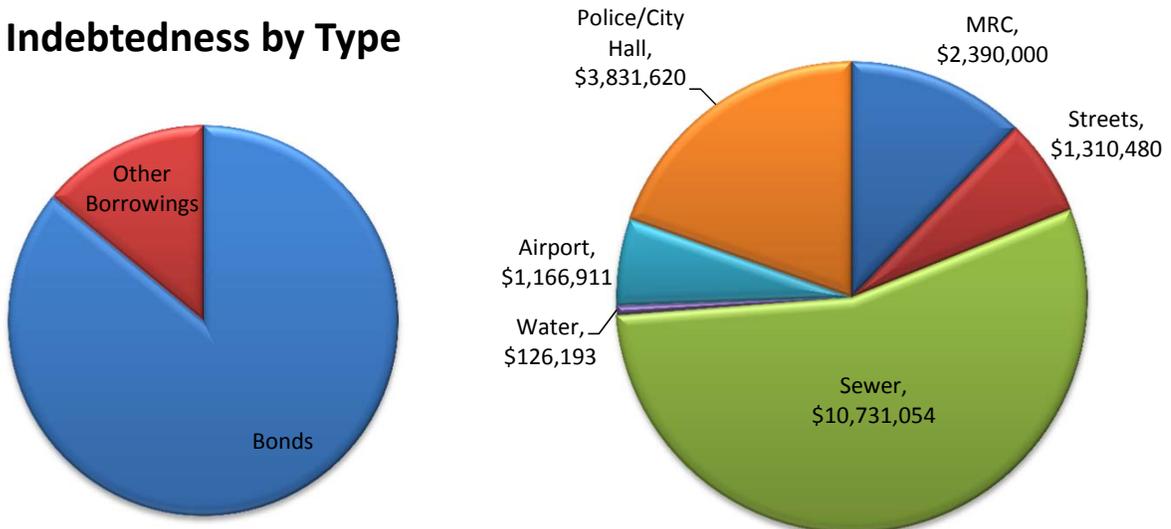
# City of Madras

## Statement of Indebtedness

### Long Term Debt - Year 2014-2015

Type	Project	Balance as of July 1, 2014	Principal Payment this Year
<b>Other Bonds:</b>			
1996 Revenue Bonds - USDA	T-Hangars	94,037	5,267
Series 2011B	New City Hall/Police Station	1,660,000	50,000
Series 2012B	Madras Redevelopment Commission	2,390,000	100,000
Series 2013B	Wastewater Operations	10,495,000	-
2013 Revenue Bond - USDA	New City Hall/Police Station	2,171,620	29,267
	Subtotal Other Bonds	16,810,657	184,534
<b>Other Borrowings:</b>			
OECCD-SPWF -2009	Heavy Aircraft Maintenance Facility	1,007,874	26,163
SPWF - 2005	J Street Project	818,944	30,343
SPWF - 2004	North Y Project	180,276	7,046
DEQ - SRF R62371	North Madras Collector Sewer	181,971	7,193
Jefferson County	J Street Project	491,536	91,023
Jefferson County	Berg Drive Extension	65,000	3,495
	Subtotal Other Borrowings	2,745,601	165,263
<b>Total Long Term Debt</b>		<b>19,556,258</b>	<b>349,797</b>

### Indebtedness by Type

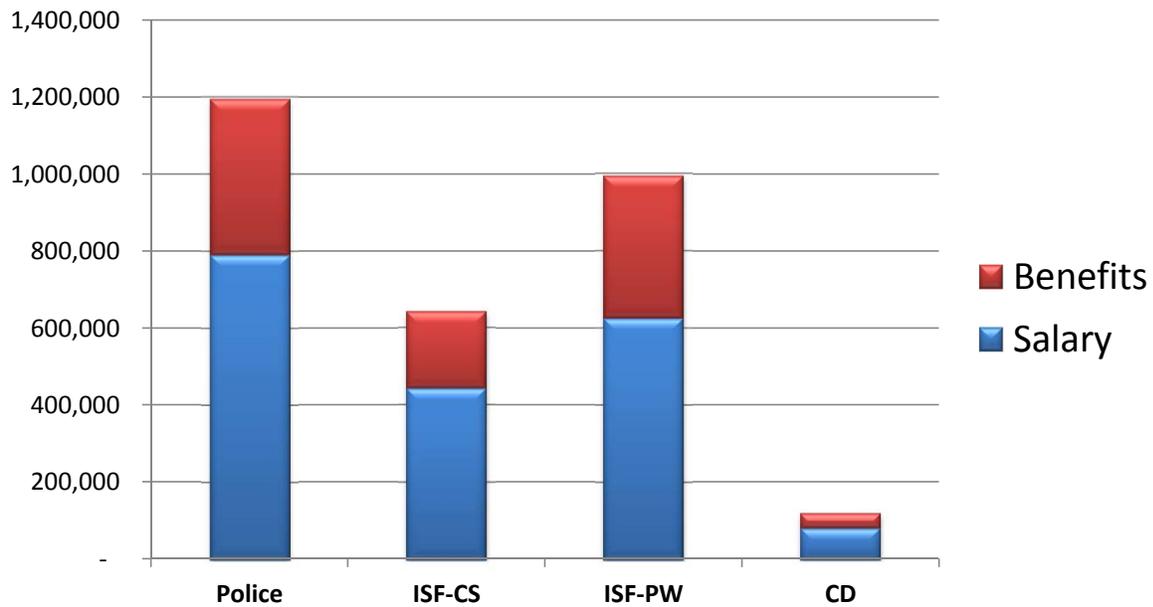
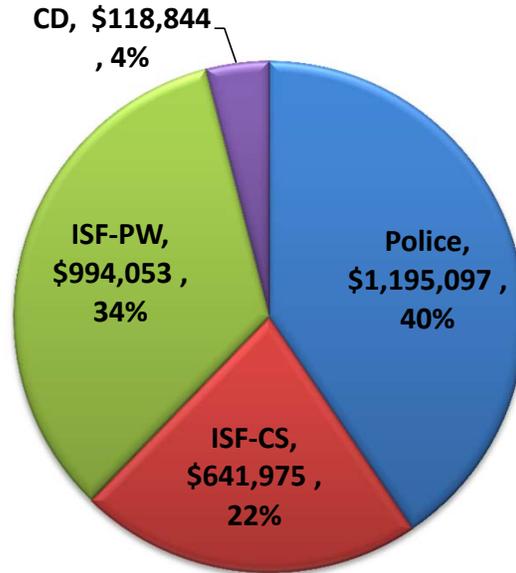


**Payroll and Benefits Budget Worksheet**

**Fiscal Year 2014-15**

<b>FTE's</b>	<b>Dept</b>	<b>Employee Position</b>
1	Administration	City Administrator
1	Administration	City Recorder
0.05	Administration	Municipal Judge
1	Administration	Accounting Analyst
0.85	Admin/PW	Customer Accounting Clerk
0.62	Administration	Assist to City Administrator
1	Administration	Finance Director
1	Administration	Accounting Technician
<u>6.52</u>		
1	Comm Dev	Community Develop Director
<u>1</u>		
1	Public Works	Utilities Supervisor
1	Public Works	Utility Worker I
1	Public Works	Golf Course Superintendent
1	Public Works	Streets/Fleet Supervisor
1	Public Works	Utility Worker I/Mechanic
1	Public Works	Park Maintenance Lead Wrkr
1	Public Works	Public Works Director
1	Public Works	Utility Worker I
1	Public Works	Wastewater Operator I
1	Public Works	Wastewater Operator I
1	Public Works	Wastewater Operator III
0.15	Admin/PW	Customer Accounting Clerk
0.33	Administration	Assist to City Administrator
<u>11.48</u>		
1	Police	Police Chief
1	Police	Patrol Officer
1	Police	Assistant Chief
1	Police	Office Manager
1	Police	Sergeant
<u>11</u>		
<u><b>30</b></u>	<b>TOTAL POSITIONS</b>	

## Total Payroll Costs (including benefits)



	Police	ISF-CS	ISF-PW	CD	Total
Salary	790,938	444,000	625,633	81,079	<b>1,941,650</b>
Benefits	404,159	197,975	368,420	37,766	<b>1,008,320</b>
<b>Total</b>	<b>1,195,097</b>	<b>641,975</b>	<b>994,053</b>	<b>118,844</b>	<b>2,949,969</b>

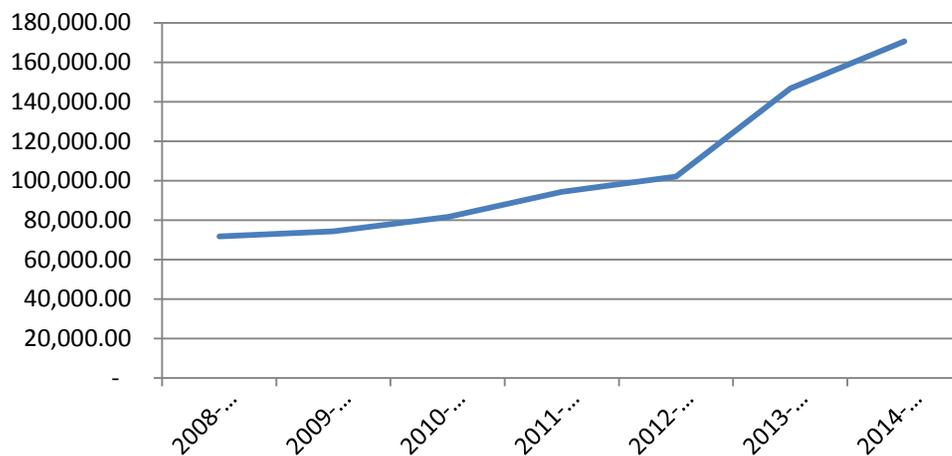
Salary 66.18% 69.16% 62.94% 68.22% **65.82%**  
 Benefits 33.82% 30.84% 37.06% 31.78% **34.18%**

Note: Employee Benefits are roughly 31-37% costs per employee. This is driven by increasing medical insurance.

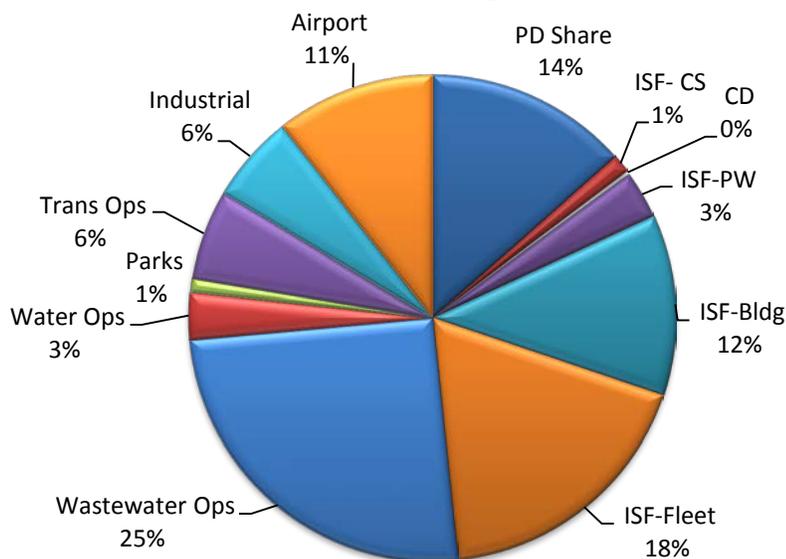
## Insurance Costs

One of the largest annual costs to the City is insurance, with regard to general liability, property, auto and flood-type coverage. Insurance for general liability and other coverage (property, auto, flood, etc.) for the City of Madras increases substantially from year-to-year. As illustrated below, costs have nearly doubled since 2008. This is due to issues outside of the City's control. To assess the City's insurance costs, the Finance Department completed an extensive audit of the allocation method to ensure that funds are respectively covering associated insurance costs. It was identified during staff's audit that past allocation methods were not properly categorizing the insurance coverage by fund level. For example, the Fleet Fund was budgeting nearly \$3,000 a year for insurance; however the true cost of auto coverage alone for the policy is \$30,697. This is nearly a \$27,000 adjustment from historical figures. The FY 2014-15 budget more accurately adjusts for insurance and surety bonds to each of their respective funds.

### Insurance Costs



### Insurance By Area



## 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 funded in the General Fund/Police Department (effective July 1, 2014):

- Chief of Police
- Assistant Chief of Police
- Office Manager
- Sergeant (District Attorney Investigator)
- Detective
- School Resource Officer
- Five (5) Patrol Officers (proposing to add one effective July 2014; going from 4 to 5 FTE)
- Reserve Officers (7 active; 1 additional swearing in on 4/2/13)
- Total Full Time Equivalent = **11**

### 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, 2014. This budget anticipates renewing that contract based on historical financial support for this position, and based on communication with the District Attorney's office to confirm intent to renew.
- School Resource Officer is funded by an agreement with the 509-J School District. The current agreement expires on June 30, 2014. 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. Our reserves contribute about one thousand hours of volunteer time to the Department and the City of Madras each year.

**City of Madras**  
2014-15 Budget Worksheet

**General Fund**

Revenues

<u>Historical Data</u>		<u>Adopted</u>	<u>Line Item</u>	<u>Description</u>	<u>2014-15 Budget</u>		
<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
<b>101-101</b>							
Beginning Cash							
717,832	699,482	438,961	301-0101	Beginning Cash	599,079	599,079	599,079
<b>717,832</b>	<b>699,482</b>	<b>438,961</b>		<b>Total Beginning Cash</b>	<b>599,079</b>	<b>599,079</b>	<b>599,079</b>
Property Taxes							
944,451	954,108	964,140	310-1101	Current Property Taxes	1,045,000	1,045,000	1,045,000
70,614	57,840	40,000	310-1201	Prior Property Taxes	55,000	55,000	55,000
<b>1,015,065</b>	<b>1,011,948</b>	<b>1,004,140</b>		<b>Total Property Taxes</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>
Franchise Fees							
72,275	56,422	68,000	320-2101	Cascade Natural Gas - 50%	60,000	60,000	60,000
10,581	10,528	10,000	320-2201	Crestview Cable TV - 50%	10,000	10,000	10,000
252,707	262,744	250,000	320-2301	Pacific Power & Light - 50%	260,000	260,000	260,000
17,076	13,459	14,000	320-2401	QWest Communications - 50%	13,000	13,000	13,000
4,738	2,735	2,400	320-2402	Other Telecom - 50%	2,400	2,400	2,400
30,546	27,762	22,500	320-2601	Madras Sanitary Service - 50%	22,500	22,500	22,500
7,424	11,351	7,000	320-2701	Fiber Optic - 50%	7,000	7,000	7,000
248	296	500	320-2801	Bend Broadband - 50%	1,000	1,000	1,000
<b>395,595</b>	<b>385,297</b>	<b>374,400</b>		<b>Total Franchise Fees</b>	<b>375,900</b>	<b>375,900</b>	<b>375,900</b>
Regulatory Fees							
1,240	1,020	1,200	330-3501	Liquor License Renewals	1,000	1,000	1,000
332	2,366	1,500	330-3502	Nuisance Enforcement Fee	1,500	1,500	1,500
702	300	300	330-3503	Impound Fees	300	300	300
<b>2,274</b>	<b>3,686</b>	<b>3,000</b>		<b>Total Regulatory Fees</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>
Revenues from Other Agencies							
40,516	-	-	340-4103	Community Development Block Grant			
65,717	43,685	32,954	340-4104	COIC Cascades East Transit	65,528	65,528	65,528
2,520	240	-	340-4112	P.D. Overtime Grant			
129,716	147,971	125,000	340-4201	Motel Tax	154,100	154,100	154,100
9,094	8,868	8,500	340-4501	Cigarette Tax	7,781	7,781	7,781
79,416	83,223	69,000	340-4601	Liquor Tax	88,706	88,706	88,706
43,863	1,690	10	340-4750	Miscellaneous Grants	500	500	500
74,850	114,346	114,521	340-4751	Jefferson County District Attorney	120,000	120,000	120,000
69,189	68,038	71,869	340-4752	509J - School Resource Officer	71,869	71,869	71,869
<b>514,881</b>	<b>468,061</b>	<b>421,854</b>		<b>Total Revenues from Other Agencies</b>	<b>508,484</b>	<b>508,484</b>	<b>508,484</b>
Charges for Services							
1,230	11,382	5,000	350-5401	Miscellaneous Revenue	1,000	1,000	1,000
<b>1,230</b>	<b>11,382</b>	<b>5,000</b>		<b>Total Charges for Services</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
Fines & Forfeitures							
48,018	46,040	42,000	360-6101	Court Fines	42,000	42,000	42,000
<b>48,018</b>	<b>46,040</b>	<b>42,000</b>		<b>Total Fines &amp; Forfeitures</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>
Use of Money & Property							
1,843	1,464	1,200	380-8101	Interest on Investments	1,000	1,000	1,000
<b>1,843</b>	<b>1,464</b>	<b>1,200</b>		<b>Total Use of Money &amp; Property</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>2,696,738</b>	<b>2,627,360</b>	<b>2,290,555</b>		<b>Total Revenues</b>	<b>2,630,263</b>	<b>2,630,263</b>	<b>2,630,263</b>

# 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 2014-2015 Overview:**

The general fund accounts for roughly 95% of property taxes and 50% of franchise fees. For the upcoming fiscal year 2014-2015, 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. The department believes that one additional police officer position in fiscal year 2014-2015 can be financially sustained going forward. The police officer position would greatly assist the current staffing level in servicing the needs of the Madras community.

<b>Staffing</b>	<b>2013-2014</b>	<b>Proposed 2014-2015</b>
Chief of Police	1	1
Asst. Chief of Police	1	1
Sergeant (grant-funded)	1	1
Detective	1	1
Patrol Officers	4	5
School Resource Officer (grant-funded)	1	1
Support Services	1	1
<b>TOTAL</b>	<b>10</b>	<b>11</b>

## **Materials, Services:**

The Police Department continues to contract dispatch services from the Frontier Regional Dispatch Center for a substantial 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 upgrade and/or standardize equipment items such as Tasers and flashlights.

***Capital Outlay:***

The police department plans to purchase a new marked patrol vehicle in order to maintain a reliable patrol fleet. A marked patrol vehicle will cost approximately \$39,000.

***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:* currently consists of the Chief of Police, the Asst. Chief of Police, two (2) detectives, 4 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 two detectives; the general case detective and the DA Investigator Detective. The DA investigator detective 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.
- Uniform Crime Reporting (UCR).

**City of Madras**  
2014-15 Budget Worksheet

**General Fund**  
**Police Department**  
Expenditures

<u>Historical Data</u>		<u>Adopted</u>	<u>2014-15 Budget</u>				
2011-12	2012-13	2013-14	Line Item	Description	Proposed	Approved	Adopted
<b>101-106</b>							
Personnel Services							
658,723	737,400	648,226	510-1001	Regular Payroll	719,384	719,384	719,384
37,702	3,630	24,453	510-3001	Reserves	24,414	24,414	24,414
15,759	11,751	28,110	510-3201	Overtime	23,940	23,940	23,940
6,258	5,786	13,960	510-3221	Overtime - Police Court	11,600	11,600	11,600
10,651	3,244	13,960	510-3901	Overtime - Police Grant	11,600	11,600	11,600
141,614	149,383	152,333	510-5101	PERS	135,902	135,902	135,902
54,038	56,835	48,924	510-5201	Social Security	52,553	52,553	52,553
182	9,281	10,872	510-5401	Unemployment Tax	11,679	11,679	11,679
16,100	(1,807)	17,077	510-5501	Industrial Accident Ins.	19,921	19,921	19,921
175,020	207,828	179,271	510-5601	Health & Accident Ins.	173,904	173,904	173,904
4,011	5,013	10,000	510-5701	Retiree Health & Accident Ins.	10,200	10,200	10,200
<b>1,120,058</b>	<b>1,188,344</b>	<b>1,147,186</b>	<b>Total Personnel Services</b>		<b>1,195,097</b>	<b>1,195,097</b>	<b>1,195,097</b>
Materials & Services							
3,624	2,484	10,000	520-1007	Ammunition / Firearms / Range	15,000	15,000	15,000
-	-	-	520-1205	Computer	3,500	3,500	3,500
49,925	24,354	32,000	520-1406	Equipment Purchases / Supplies (office)	25,000	25,000	25,000
-	-	5,000	520-1701	Hospital/Medical	5,000	5,000	5,000
15,678	16,335	17,000	520-2102	Legal Fees / CODE	20,000	20,000	20,000
11,300	4,633	10,000	520-2203	Meetings, Travel & Schools	10,000	10,000	10,000
-	76	-	520-2209	Major Investigations & Equip	5,000	5,000	5,000
-	157	-	520-2401	Office Supplies	-	-	-
8,992	7,879	10,000	520-3001	Uniform Allowance / Cleaning	10,000	10,000	10,000
-	107	-	520-3002	Uniform Cleaning	-	-	-
-	4,277	17,928	520-1204	Contracted Computer/IT/Telephone	25,682	25,682	25,682
90,503	90,000	60,800	520-1302	Dispatch	86,000	86,000	86,000
15,001	12,994	14,000	520-1801	Insurance & Surety Bonds	23,000	23,000	23,000
10,469	5,463	10,000	520-2906	Telephone	-	-	-
218,832	259,008	256,653	520-4017	Internal Services Central Services Fund	262,000	262,000	262,000
104,015	129,982	128,244	520-4019	Internal Services Buildings Fund	89,586	89,586	89,586
83,000	83,604	53,200	520-4020	Internal Services Fleet Fund	101,445	101,445	101,445
<b>611,339</b>	<b>641,353</b>	<b>624,825</b>	<b>Total Materials &amp; Services</b>		<b>681,213</b>	<b>681,213</b>	<b>681,213</b>
<b>1,731,397</b>	<b>1,829,697</b>	<b>1,772,011</b>	<b>Total Expenditures - Police Dept</b>		<b>1,876,310</b>	<b>1,876,310</b>	<b>1,876,310</b>

**City of Madras**  
 2014-15 Budget Worksheet  
**General Fund**  
**Non-Departmental**  
 Expenditures

<u>Historical Data</u>		<u>Adopted</u>		<u>2014-15 Budget</u>			
2011-12	2012-13	2013-14	Line Item	Description	Proposed	Approved	Adopted
<b>101-109</b>							
Materials & Services							
43,685	43,685	32,954	520-1217	Community Projects	65,528	65,528	65,528
-	31	-	520-2204	Miscellaneous	-	-	-
<b>43,685</b>	<b>43,716</b>	<b>32,954</b>	<b>Total Materials &amp; Services</b>		<b>65,528</b>	<b>65,528</b>	<b>65,528</b>
Capital Outlay							
40,516	-	-	540-1701	Community Development Block Grant	-	-	-
<b>40,516</b>	<b>-</b>	<b>-</b>	<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>
Interfund Transfers - Out							
116,658	114,597	138,232	550-1002	Parks Fund	130,050	130,050	130,050
60,000	65,000	78,486	550-1003	Tourism/Economic Development Fund	77,050	77,050	77,050
5,000	-	-	550-1005	Internal Service Fleet Fund	-	-	-
<b>181,658</b>	<b>179,597</b>	<b>216,718</b>	<b>Total Interfund Transfers - Out</b>		<b>207,100</b>	<b>207,100</b>	<b>207,100</b>
Operating Contingency							
-	-	100,000	590-1010	Operating Contingency	100,000	100,000	100,000
<b>-</b>	<b>-</b>	<b>100,000</b>	<b>Total Operating Contingency</b>		<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
Ending Cash Balance							
699,482	574,350	168,872	595-1010	Ending Cash Balance	381,325	381,325	381,325
<b>699,482</b>	<b>574,350</b>	<b>168,872</b>	<b>Total Ending Cash Balance</b>		<b>381,325</b>	<b>381,325</b>	<b>381,325</b>
<b>965,341</b>	<b>797,663</b>	<b>518,544</b>	<b>Total Expenditures - Non-departmental</b>		<b>753,953</b>	<b>753,953</b>	<b>753,953</b>

**General Fund**  
**TOTALS**

<b>2,696,738</b>	<b>2,627,360</b>	<b>2,290,555</b>	<b>Total General Revenues</b>		<b>2,630,263</b>	<b>2,630,263</b>	<b>2,630,263</b>
<b>2,696,738</b>	<b>2,627,360</b>	<b>2,290,555</b>	<b>Total General Expenditures</b>		<b>2,630,263</b>	<b>2,630,263</b>	<b>2,630,263</b>

## **Tourism/Economic Development Fund**

**Program:** This fund has historically supported the following programs: 1) Parks, 2) Chamber of Commerce, 3) Community Projects, and 4) Economic Development Manager position for Jefferson County (EDCO). The City Council approved a 3-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 starts in FY 2014-15.

**History/Background:** The original 6% transient occupancy fee that was established in 1982. The ballot measure read, "Funds collected pursuant to this tax will be used for economic development of the Community." Jefferson County's enabling ordinance 34-82 reads:

"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." (sic)

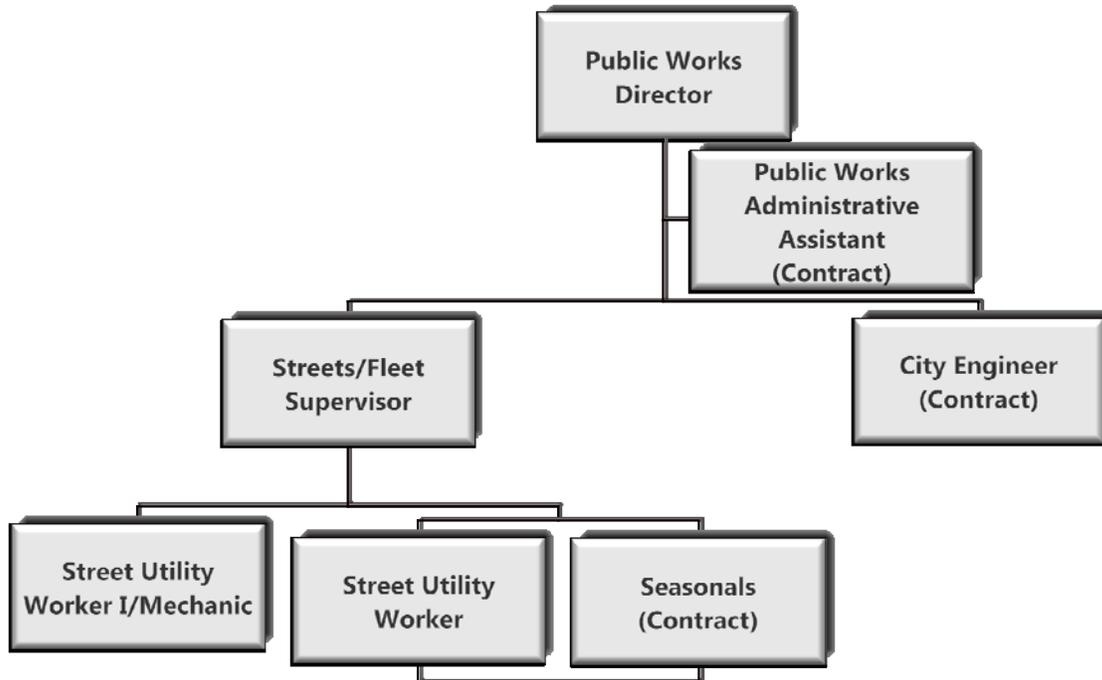
Then in August 21, 2001 the City Council adopted Ordinance #694 that initiated an additional 3% of transient occupancy room tax to be collected for a total 9% assessment. Section 20 of Ordinance #694 reads, "Funds collected pursuant this ordinance will be distributed to the General Fund of the City." The record and minutes clearly show that the City wanted to retain its authority and discretion for use of funds to not bind future Councils, and to use the budget process for annual allocations.

**City of Madras**  
2014-15 Budget Worksheet

**Tourism/Economic Development Fund**

<u>Historical Data</u>		<u>Adopted</u>	Line Item	Description	<u>2014-15 Budget</u>		
2011-12	2012-13	2013-14			Proposed	Approved	Adopted
<b>207-207</b>							
Beginning Cash							
5,833	12,989	13,525	301-0101	Beginning Cash	38,861	38,861	38,861
<b>5,833</b>	<b>12,989</b>	<b>13,525</b>		<b>Total Beginning Cash</b>	<b>38,861</b>	<b>38,861</b>	<b>38,861</b>
Revenues from Other Agencies							
64,978	73,985	67,500	340-4202	Transient Room Tax - Dedicated	77,050	77,050	77,050
<b>64,978</b>	<b>73,985</b>	<b>67,500</b>		<b>Total Revenues from Other Agencies</b>	<b>77,050</b>	<b>77,050</b>	<b>77,050</b>
Use of Money & Property							
14	-	30	380-8101	Interest	50	50	50
<b>14</b>	<b>-</b>	<b>30</b>		<b>Total Use of Money &amp; Property</b>	<b>50</b>	<b>50</b>	<b>50</b>
Interfund Transfers - In							
60,000	65,000	78,486	390-9606	General Fund - Non Departmental	77,050	77,050	77,050
-	3,450	-	390-9607	ISF Central Services	-	-	-
<b>60,000</b>	<b>68,450</b>	<b>78,486</b>		<b>Total Interfund Transfers - In</b>	<b>77,050</b>	<b>77,050</b>	<b>77,050</b>
<b>130,825</b>	<b>155,424</b>	<b>159,541</b>		<b>Total Revenues</b>	<b>193,011</b>	<b>193,011</b>	<b>193,011</b>
Materials & Services							
56,000	56,000	56,000	520-1202	Chamber of Commerce	58,000	58,000	58,000
19,335	28,983	28,000	520-1217	Community Projects - Programmed	27,000	22,950	22,950
-	-	-	520-1218	Community Projects - UnProgrammed	-	4,050	4,050
9,012	9,734	10,000	520-1219	Economic Development for CO	10,200	10,200	10,200
500	8,004	8,000	520-4017	Internal Services Central Services Fund	9,000	9,000	9,000
500	1,000	962	520-4019	Internal Services Buildings Fund	1,200	1,200	1,200
<b>85,347</b>	<b>103,721</b>	<b>102,962</b>		<b>Total Materials &amp; Services</b>	<b>105,400</b>	<b>105,400</b>	<b>105,400</b>
Interfund Transfers - Out							
32,489	35,000	35,000	550-1020	Parks Fund	40,000	40,000	40,000
<b>32,489</b>	<b>35,000</b>	<b>35,000</b>		<b>Total Interfund Transfers - Out</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
Operating Contingency							
-	-	6,500	590-1010	Operating Contingency	10,000	10,000	10,000
<b>-</b>	<b>-</b>	<b>6,500</b>		<b>Total Operating Contingency</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
Ending Cash Balance							
12,989	16,703	15,079	595-1010	Ending Cash Balance	37,611	37,611	37,611
<b>12,989</b>	<b>16,703</b>	<b>15,079</b>		<b>Total Ending Cash Balance</b>	<b>37,611</b>	<b>37,611</b>	<b>37,611</b>
<b>130,825</b>	<b>155,424</b>	<b>159,541</b>		<b>Total Expenditures</b>	<b>193,011</b>	<b>193,011</b>	<b>193,011</b>
<b>130,825</b>	<b>155,424</b>	<b>159,541</b>		<b>Total Tourism/E. D. Revenues</b>	<b>193,011</b>	<b>193,011</b>	<b>193,011</b>
<b>130,825</b>	<b>155,424</b>	<b>159,541</b>		<b>Total Tourism/E. D. Expenditures</b>	<b>193,011</b>	<b>193,011</b>	<b>193,011</b>

# 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.

## Current Street and Trail Inventory:

- Paved Streets – 38.29 miles
- Gravel Streets – 6.64 miles
- Paved Multiuse Trail – 5.5 miles

## Goals/Budget Year Objectives:

According to the 2012 Pavement Management Program Budget Options Report, in order to maintain the City's current Pavement Condition Index of 73, it will require an annual investment of approximately \$250,000 for preventative maintenance and rehabilitation, and approximately \$550,000 annually to improve the overall Pavement Condition Index. Staff's goal this year is to complete a funding analysis on local gas tax to include collecting data from citizens and businesses and create a utility advisory committee to research and advise Council of alternative revenue sources. If approved by the community, the intent is to improve the Pavement Condition Index (PCI) of existing paved roads and to help pave gravel roads within the City.

**Projects planned for FY 2014-15 include the following:**

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

**Transportation Enhancement Project – US 97: Fairgrounds to “L” Street**

City’s estimated grant match (\$80k MRC, \$124k TOF) = \$204,040; estimating \$26,000 remaining for FY 2014-15; Leveraged grant dollars (ODOT) = \$1,238,960 (project funding administered through ODOT)

**Safe Routes to School: Buff Street – 10<sup>th</sup> Street to McTaggart Rd**

City’s estimated grant match = \$20,000; Leveraged grant dollars (ODOT SRTS) = \$500,000 (project funding administered through ODOT)

**US 97 and L Street Pedestrian Improvement Project**

City’s grant match = \$5,000; force account work by Public Works; Leveraged funding (ODOT) = \$11,000

Total cost for above projects: \$1,979,000 (SRTS, TE and ODOT Misc.)

Total grant funds for above projects: \$1,749,960 (88% total project cost)

- 2. Street Repairs and Maintenance:** \$65,000 in repairs and maintenance are allocated at this time for the following uses: signing, striping, pothole patching, seal coating & crack sealing, and light system repairs.
- 3. Street Improvement Project Capital Outlay:** \$30k to be utilized in street improvement project for 2014-15.

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

No significant changes to note. Revenue is in slight decline due to grant funding and flow while material and services are staying relatively flat.

**City of Madras**  
2014-15 Budget Worksheet

**Transportation Operations Fund**

<u>Historical Data</u>		<u>Adopted</u>	<u>Line Item</u>	<u>Description</u>	<u>2014-15 Budget</u>		
<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
<b>204-040</b>							
Beginning Cash							
271,970	227,179	173,450	301-0101	Beginning Cash	107,151	107,151	107,151
<b>271,970</b>	<b>227,179</b>	<b>173,450</b>		<b>Total Beginning Cash</b>	<b>107,151</b>	<b>107,151</b>	<b>107,151</b>
Franchise Fees							
72,275	56,422	68,000	320-2101	Cascade Natural Gas - 50%	60,000	60,000	60,000
10,581	10,528	10,000	320-2201	Crestview Cable TV - 50%	10,000	10,000	10,000
252,706	262,744	250,000	320-2301	Pacific Power & Light - 50%	260,000	260,000	260,000
17,444	13,459	14,000	320-2401	QWest Communications - 50%	13,000	13,000	13,000
4,355	2,750	2,400	320-2402	Other Telecom - 50%	2,400	2,400	2,400
30,546	27,762	22,500	320-2601	Madras Sanitary Service - 50%	22,500	22,500	22,500
7,424	11,350	7,000	320-2701	Fiber Optic - 50%	7,000	7,000	7,000
248	296	500	320-2801	Bend Broadband - 50%	1,000	1,000	1,000
<b>395,579</b>	<b>385,311</b>	<b>374,400</b>		<b>Total Franchise Fees</b>	<b>375,900</b>	<b>375,900</b>	<b>375,900</b>
Revenues From Other Agencies							
338,682	341,531	343,000	345-4501	State Gas Funds	349,132	349,132	349,132
52,044	67,730	53,000	345-4502	State Revenue Sharing	65,000	65,000	65,000
72,655	61,798	68,634	345-4505	STP Allotment Funds	66,640	66,640	66,640
165,959	248,165	-	345-4506	Grant - (M Hill - ORPD, RTP & ODOT)	-	-	-
11,370	-	-	345-4507	Grant - ODOT (B Street)	-	-	-
120,935	3,280	-	345-4510	Jefferson County - COCC Trail	-	-	-
	9,527	146,000	345-4512	North Madras Trail Connector(ODOT)	-	-	-
<b>761,645</b>	<b>732,031</b>	<b>610,634</b>		<b>Total Revenues from Other Agencies</b>	<b>480,772</b>	<b>480,772</b>	<b>480,772</b>
Charges for Services							
35,417	530	1,500	350-5401	Miscellaneous Revenue	1,500	1,500	1,500
<b>35,417</b>	<b>530</b>	<b>1,500</b>		<b>Total Charges for Services</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
L. I. D. Revenues							
456	362	183	355-4013	I & Marshall Street - Principal	183	183	183
182	165	86	355-4014	I & Marshall Street - Interest	86	86	86
<b>638</b>	<b>527</b>	<b>269</b>		<b>Total L. I. D. Revenues</b>	<b>269</b>	<b>269</b>	<b>269</b>
Use of Money & Property							
412	272	200	380-8101	Interest on Investments	200	200	200
<b>412</b>	<b>272</b>	<b>200</b>		<b>Total Use of Money &amp; Property</b>	<b>200</b>	<b>200</b>	<b>200</b>
Interfund Transfers - In							
40,000	-	-	390-9301	Madras Redevelopment Commission	-	-	-
-	100,000	-	390-9504	Internal Services Public Works Fund	-	-	-
-	59,049	-	390-9610	Improvement Fee Fund	-	-	-
<b>40,000</b>	<b>159,049</b>	<b>-</b>		<b>Total Interfund Transfers - In</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1,505,661</b>	<b>1,504,899</b>	<b>1,160,453</b>		<b>Total Revenues</b>	<b>965,791</b>	<b>965,791</b>	<b>965,791</b>

**City of Madras**  
2014-15 Budget Worksheet

**Transportation Operations Fund**

<u>Historical Data</u>		<u>Adopted</u>	<u>Line Item</u>	<u>Description</u>	<u>2014-15 Budget</u>		
<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
<b>204-040</b>							
Materials & Services							
205	250	500	520-1002	Advertising	500	500	500
6	-	2,000	520-1008	Alley Maintenance	3,000	3,000	3,000
3,416	8,577	10,000	520-1106	Bicycle Path Maintenance	10,000	10,000	10,000
5,525	275	10,000	520-1221	Contract Services	7,500	7,500	7,500
-	-	3,000	520-1405	Equipment Rentals	3,000	3,000	3,000
7,500	7,921	8,319	520-1801	Insurance & Surety Bonds	10,200	10,200	10,200
1,289	1,504	8,000	520-2102	Legal Fees	3,000	3,000	3,000
150	(76)	500	520-2204	Miscellaneous Expense	500	500	500
65,668	59,216	65,000	520-2702	Repairs/Maintenance Materials	65,000	65,000	65,000
73,371	71,460	79,000	520-2804	Street Lights	79,000	79,000	79,000
60	-	3,000	520-2807	Storm Sewer Maintenance	3,000	3,000	3,000
4,282	7,643	7,500	520-2808	Street Greenway Maintenance	7,500	7,500	7,500
		7,500	520-3500	Cascade East Transit Grant Match	7,500	7,500	7,500
93,426	115,356	119,000	520-4017	Internal Services Central Services Fund	121,000	121,000	121,000
300,483	291,936	283,988	520-4018	Internal Services Public Works Staff Fund	307,561	307,561	307,561
50,819	58,973	59,334	520-4019	Internal Services Buildings Fund	43,233	43,233	43,233
42,302	64,488	58,744	520-4020	Internal Services Fleet Fund	64,566	64,566	64,566
<b>648,502</b>	<b>687,523</b>	<b>725,385</b>		<b>Total Materials &amp; Services</b>	<b>736,060</b>	<b>736,060</b>	<b>736,060</b>
Capital Outlay							
11,370	-	-	540-1304	B Street Ped. Improv. Project Phase I	-	-	-
47,234	19,225	166,327	540-1307	US 97-Fairground Road(ODOT TE Project)	26,000	26,000	26,000
96,864	-	-	540-1308	COCC Trail Extension Project	-	-	-
121,939	1,908	-	540-1309	Fairground Road Trail (Flex Use)	-	-	-
159,359	320,650	-	540-1310	Grant - (M Hill - ORPD, RTP & ODOT)	-	-	-
-	-	20,000	540-1311	Safe Routes to School (10th & Buff)	20,000	20,000	20,000
-	9,527	105,000	540-1312	North Madras Trail Connector	-	-	-
31,214	141,958	-	540-3001	Street Improvement	30,000	30,000	30,000
<b>467,980</b>	<b>493,268</b>	<b>291,327</b>		<b>Total Capital Outlay</b>	<b>76,000</b>	<b>76,000</b>	<b>76,000</b>
Interfund Transfers - Out							
162,000	98,100	52,000	550-1021	SDC Streets Improvement Fund	-	-	-
-	-	75,000	550-1022	Industrial Site Fund	-	-	-
-	-	15,000	550-1023	SDC Storm Water Improvement Fund	15,000	15,000	15,000
<b>162,000</b>	<b>98,100</b>	<b>142,000</b>		<b>Total Interfund Transfers - Out</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
Operating Contingency							
-	-	1,741	590-1010	Operating Contingency	138,731	138,731	138,731
-	-	1,741		<b>Total Operating Contingency</b>	<b>138,731</b>	<b>138,731</b>	<b>138,731</b>
Ending Cash Balance							
227,179	226,008	-	595-1010	Ending Cash Balance	0	0	0
<b>227,179</b>	<b>226,008</b>	<b>-</b>		<b>Total Ending Cash Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>1,505,661</b>	<b>1,504,899</b>	<b>1,160,453</b>		<b>Total Expenditures</b>	<b>965,791</b>	<b>965,791</b>	<b>965,791</b>
<b>1,505,661</b>	<b>1,504,899</b>	<b>1,160,453</b>		<b>Total TOF Revenues</b>	<b>965,791</b>	<b>965,791</b>	<b>965,791</b>
<b>1,505,661</b>	<b>1,504,899</b>	<b>1,160,453</b>		<b>Total TOF Expenditures</b>	<b>965,791</b>	<b>965,791</b>	<b>965,791</b>

# **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:**

No Goal/Budget Year Objectives planned at this time.

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

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

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

Revenue for this SDC fund is dependent upon new construction. With the current slowdown in new development, other than current obligations, this fund will not be taking on any new projects until sufficient funds are deposited to cover the current year's debt service and provide a sufficient reserve for the following year's debt service.

**City of Madras**  
2014-15 Budget Worksheet

**SDC Street Improvement Fund**

<u>Historical Data</u>		<u>Adopted</u>	<u>Line Item</u>	<u>Description</u>	<u>2014-15 Budget</u>		
<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
<b>401-401</b>							
Beginning Cash							
(12,987)	1,070	26	301-0101	Beginning Cash	4,711	4,711	4,711
(12,987)	1,070	26		<b>Total Beginning Cash</b>	<b>4,711</b>	<b>4,711</b>	<b>4,711</b>
System Development Charges							
31,226	88,936	116,000	370-6502	SDC - Street Construction Improvement	177,000	177,000	177,000
31,226	88,936	116,000		<b>Total System Development Charges</b>	<b>177,000</b>	<b>177,000</b>	<b>177,000</b>
Use of Money and Property							
-	149	100	380-8101	Interest on Investments	100	100	100
-	149	100		<b>Total Use of Money &amp; Property</b>	<b>100</b>	<b>100</b>	<b>100</b>
Interfund Transfers - In							
162,000	98,100	52,000	350-9902	Transportation Operatons Fund	-	-	-
-	-	12,000	390-9903	SDC Reimbursment Funds	-	-	-
162,000	98,100	64,000		<b>Total Interfund Transfers - In</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>180,239</b>	<b>188,255</b>	<b>180,126</b>		<b>Total Revenues</b>	<b>181,811</b>	<b>181,811</b>	<b>181,811</b>
Debt Service							
82,090	85,126	88,256	570-7311	J Street Principal	91,025	91,025	91,025
28,843	25,672	22,309	570-7312	J Street Interest	19,000	19,000	19,000
29,750	29,940	30,138	570-7313	J Street SPWF - Principal	30,400	30,400	30,400
38,486	37,296	36,099	570-7314	J Street SPWF - Interest	35,000	35,000	35,000
179,169	178,034	176,802		<b>Total Debt Service</b>	<b>175,425</b>	<b>175,425</b>	<b>175,425</b>
Operating Contingency							
-	-	3,324	590-1010	Operating Contingency	6,386	6,386	6,386
-	-	3,324		<b>Total Operating Contingency</b>	<b>6,386</b>	<b>6,386</b>	<b>6,386</b>
Ending Cash Balance							
1,070	10,221	-	595-1010	Ending Cash Balance	-	-	-
1,070	10,221	-		<b>Total Ending Cash Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>180,239</b>	<b>188,255</b>	<b>180,126</b>		<b>Total Expenditures</b>	<b>181,811</b>	<b>181,811</b>	<b>181,811</b>
<b>180,239</b>	<b>188,255</b>	<b>180,126</b>		<b>Total SDC Street Improve. Revenues</b>	<b>181,811</b>	<b>181,811</b>	<b>181,811</b>
<b>180,239</b>	<b>188,255</b>	<b>180,126</b>		<b>Total SDC Street Imp. Expenditures</b>	<b>181,811</b>	<b>181,811</b>	<b>181,811</b>

# **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 to cover debt service. This fund can also serve as a back-up revenue source for grant matching in 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 Fund for Debt Service in SDC Street Improvement Obligations.
2. No planned projects in 2014-15.

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

Due to transfer from Wastewater Operations Fund and recent development (Aero Air, Madras Performing Arts Center) this fund has reached a positive balance.

**City of Madras**  
2014-15 Budget Worksheet

**SDC Street Reimbursement Fund**

<u>Historical Data</u>		<u>Adopted</u>	<u>Line Item</u>	<u>Description</u>	<u>2014-15 Budget</u>		
<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
<b>408-408</b>							
Beginning Cash							
32,977	35,622	42,491	301-0101	Beginning Cash	46,933	46,933	46,933
<b>32,977</b>	<b>35,622</b>	<b>42,491</b>		<b>Total Beginning Cash</b>	<b>46,933</b>	<b>46,933</b>	<b>46,933</b>
System Development Charges							
2,541	6,747	16,500	370-6501	SDC - Street Reimbursement	24,115	24,115	24,115
<b>2,541</b>	<b>6,747</b>	<b>16,500</b>		<b>Total System Development Charges</b>	<b>24,115</b>	<b>24,115</b>	<b>24,115</b>
Use of Money and Property							
104	142	200	380-8101	Interest on Investments	220	220	220
<b>104</b>	<b>142</b>	<b>200</b>		<b>Total Use of Money &amp; Property</b>	<b>220</b>	<b>220</b>	<b>220</b>
<b>35,622</b>	<b>42,511</b>	<b>59,191</b>		<b>Total Revenues</b>	<b>71,268</b>	<b>71,268</b>	<b>71,268</b>
Capital Outlay							
-	-	43,000	540-2901	Street Capital Reimbursement Plan	70,000	70,000	70,000
<b>-</b>	<b>-</b>	<b>43,000</b>		<b>Total Capital Outlay</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
Transfers Out							
-	-	12,000	550-1031	SDC Street Improvement	-	-	-
<b>-</b>	<b>-</b>	<b>12,000</b>		<b>Total Transfers Out</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operating Contingency							
-	-	4,191	590-1010	Operating Contingency	1,268	1,268	1,268
<b>-</b>	<b>-</b>	<b>4,191</b>		<b>Total Operating Contingency</b>	<b>1,268</b>	<b>1,268</b>	<b>1,268</b>
Ending Cash Balance							
35,622	42,511	-	595-1010	Ending Cash Balance	-	-	-
<b>35,622</b>	<b>42,511</b>	<b>-</b>		<b>Total Ending Cash Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>35,622</b>	<b>42,511</b>	<b>59,191</b>		<b>Total Expenditures</b>	<b>71,268</b>	<b>71,268</b>	<b>71,268</b>
<b>35,622</b>	<b>42,511</b>	<b>59,191</b>		<b>Total SDC Street Reimb. Revenues</b>	<b>71,268</b>	<b>71,268</b>	<b>71,268</b>
<b>35,622</b>	<b>42,511</b>	<b>59,191</b>		<b>Total SDC Street Reimb. Expenditures</b>	<b>71,268</b>	<b>71,268</b>	<b>71,268</b>

# **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:**

\$15,000 transfer is scheduled from the Transportation Operations Fund into the SDC Stormwater Improvement Fund to help move this fund closer to a positive balance. Due to the Transportation Operations Fund's necessary assistance to the debt service in the SDC Street Improvement Fund, the ability to transfer greater amounts to this fund is limited at this time.

## **Projects planned include the following:**

1. Begin the update to the City's Wastewater Master Plan (last update occurred in 1996)
2. No planned capital improvement projects for FY 2014-15

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

Revenue generated from development (SDC charge) was up last year to the tune of \$10k. SDC revenue is projected at \$1.2k for FY 2014-15.

## **SDC Fund General Comment:**

Revenue for this fund is dependent upon new construction. Other than current obligations, this fund will not be able to take on any new projects in FY 2014-15.

**City of Madras**  
2014-15 Budget Worksheet

**SDC Storm Water Improvement Fund**

<u>Historical Data</u>		<u>Adopted</u>	<u>Line Item</u>	<u>Description</u>	<u>2014-15 Budget</u>		
<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
<b>406-406</b>							
Beginning Cash							
(89,499)	(88,970)	(81,564)	301-0101	Beginning Cash	(55,048)	(55,048)	(55,048)
<b>(89,499)</b>	<b>(88,970)</b>	<b>(81,564)</b>		<b>Total Beginning Cash</b>	<b>(55,048)</b>	<b>(55,048)</b>	<b>(55,048)</b>
System Development Fees							
529	8,317	5,535	370-6501	SDC - Storm Water	1,200	1,200	1,200
<b>529</b>	<b>8,317</b>	<b>5,535</b>		<b>Total System Development Fees</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>
Interfund Transfers							
-	-	15,000	390-9906	Transportation Operations Fund	15,000	15,000	15,000
<b>-</b>	<b>-</b>	<b>15,000</b>		<b>Total Interfund Transfers</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>(88,970)</b>	<b>(80,653)</b>	<b>(61,029)</b>		<b>Total Revenues</b>	<b>(38,848)</b>	<b>(38,848)</b>	<b>(38,848)</b>
Ending Cash Balance							
(88,970)	(80,653)	(61,029)	595-1010	Ending Cash Balance	(38,848)	(38,848)	(38,848)
<b>(88,970)</b>	<b>(80,653)</b>	<b>(61,029)</b>		<b>Total Ending Cash Balance</b>	<b>(38,848)</b>	<b>(38,848)</b>	<b>(38,848)</b>
<b>(88,970)</b>	<b>(80,653)</b>	<b>(61,029)</b>		<b>Total Expenditures</b>	<b>(38,848)</b>	<b>(38,848)</b>	<b>(38,848)</b>
<b>(88,970)</b>	<b>(80,653)</b>	<b>(61,029)</b>		<b>Total SDC Storm Wtr Improv Revs</b>	<b>(38,848)</b>	<b>(38,848)</b>	<b>(38,848)</b>
<b>(88,970)</b>	<b>(80,653)</b>	<b>(61,029)</b>		<b>Total SDC Storm Wtr Imp Expenditures</b>	<b>(38,848)</b>	<b>(38,848)</b>	<b>(38,848)</b>

# **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 paid into.

## **Goals/Budget Year Objectives:**

No specific goal/budget year objective is identified for FY 14-15.

## **Projects planned include the following:**

1. No planned projects in 2014-15.

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

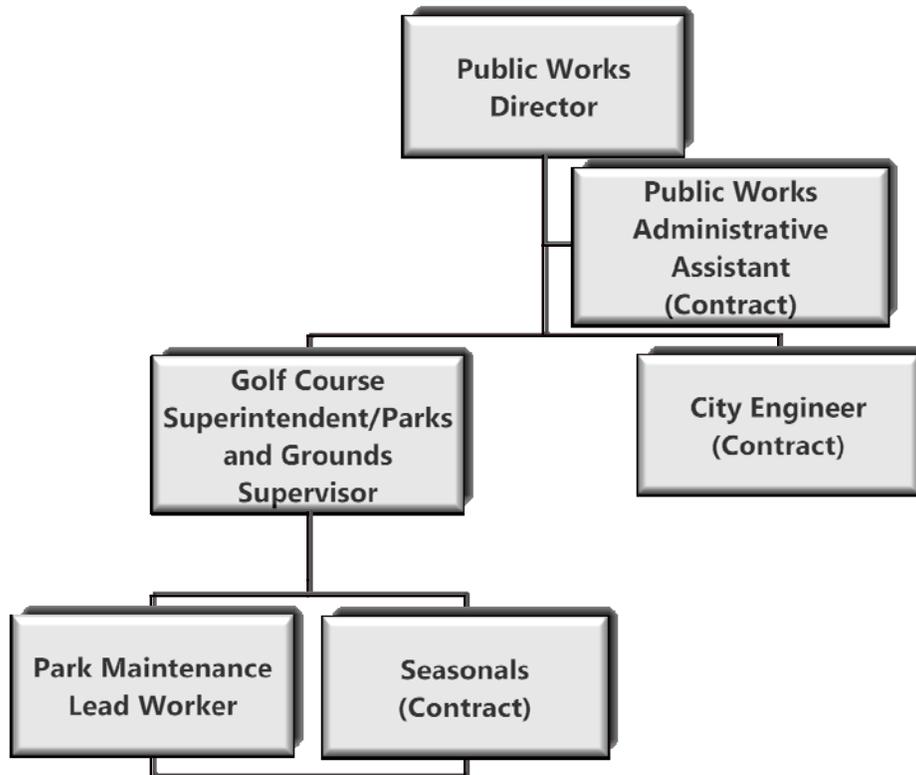
No significant budget changes from previous fiscal year.

**City of Madras**  
2014-15 Budget Worksheet

**Improvement Fee Fund**

<u>Historical Data</u>		<u>Adopted</u>	<u>Line Item</u>	<u>Description</u>	<u>2014-15 Budget</u>		
<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
<b>409-409</b>							
Beginning Cash							
310,116	311,080	253,130	301-0101	Beginning Cash	254,233	254,233	254,233
<b>310,116</b>	<b>311,080</b>	<b>253,130</b>		<b>Total Beginning Cash</b>	<b>254,233</b>	<b>254,233</b>	<b>254,233</b>
Use of Money & Property							
964	1,190	700	380-8101	Interest on Investments	1,012	1,012	1,012
<b>964</b>	<b>1,190</b>	<b>700</b>		<b>Total Use of Money &amp; Property</b>	<b>1,012</b>	<b>1,012</b>	<b>1,012</b>
<b>311,080</b>	<b>312,270</b>	<b>253,830</b>		<b>Total Revenues</b>	<b>255,245</b>	<b>255,245</b>	<b>255,245</b>
Materials & Services							
-	59,049	-	520-1015	Transporation Operations Fund	-	-	-
<b>-</b>	<b>59,049</b>	<b>-</b>		<b>Total Materials &amp; Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
Contingency							
-	-	-	590-1010	Contingency	255,245	255,245	255,245
<b>-</b>	<b>-</b>	<b>-</b>		<b>Total Contingency</b>	<b>255,245</b>	<b>255,245</b>	<b>255,245</b>
Ending Cash Balance							
311,080	253,221	253,830	595-1010	Ending Cash Balance	-	-	-
<b>311,080</b>	<b>253,221</b>	<b>253,830</b>		<b>Total Ending Cash Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>311,080</b>	<b>312,270</b>	<b>253,830</b>		<b>Total Expenditures</b>	<b>255,245</b>	<b>255,245</b>	<b>255,245</b>
<b>311,080</b>	<b>312,270</b>	<b>253,830</b>		<b>Total Improvement Fee Revenues</b>	<b>255,245</b>	<b>255,245</b>	<b>255,245</b>
<b>311,080</b>	<b>312,270</b>	<b>253,830</b>		<b>Total Improvement Fee Expenditures</b>	<b>255,245</b>	<b>255,245</b>	<b>255,245</b>

# Parks Fund



## **Functions and Responsibilities:**

This fund is responsible for the maintenance & operation of City's 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 Parks Supervisor who manages the City golf course, parks, and greenways. There is one full-time Parks Crew Leader position who reports directly to the Parks 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 (Totem Park) 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 - 7<sup>th</sup> & “A,” and 9<sup>th</sup> & 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:**

Update the current Desert Peaks Golf Course contract which may include advertising for management services at the golf course. Strive to reduce noxious weeds in the City’s parks, greenways, and open space within city limits.

**Projects planned for FY 2014-15 include the following:**

**Capital Outlay**

1. No planned projects for FY 14-15.

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

No significant changes to note. Revenue is slightly up as well as material and services to maintain existing system. The budget allocates \$30,000 for repairs and maintenance for City parks, greenways, and opens space.

**City of Madras**  
2014-15 Budget Worksheet

**Parks Fund**

<u>Historical Data</u>		<u>Adopted</u>	<u>Line Item</u>	<u>Description</u>	<u>2014-15 Budget</u>		
<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
<b>206-206</b>							
Beginning Cash							
14,331	14,728	18,434	301-0101	Beginning Cash	36,910	36,910	36,910
<b>14,331</b>	<b>14,728</b>	<b>18,434</b>		<b>Total Beginning Cash</b>	<b>36,910</b>	<b>36,910</b>	<b>36,910</b>
Regulatory Fees							
1,250	950	1,200	330-3403	Park Fees	100	100	100
<b>1,250</b>	<b>950</b>	<b>1,200</b>		<b>Total Regulatory Fees</b>	<b>100</b>	<b>100</b>	<b>100</b>
Charges for Services							
-	198	-	350-5401	Miscellaneous Revenue	100	100	100
32,925	35,225	29,000	380-8006	Memberships	32,000	32,000	32,000
<b>32,925</b>	<b>35,423</b>	<b>29,000</b>		<b>Total Charges for Services</b>	<b>32,100</b>	<b>32,100</b>	<b>32,100</b>
Use of Money & Property							
98	82	100	380-8101	Interest	100	100	100
<b>98</b>	<b>82</b>	<b>100</b>		<b>Total Use of Money &amp; Property</b>	<b>100</b>	<b>100</b>	<b>100</b>
Interfund Transfers - In							
116,658	114,597	138,232	390-9606	General Fund - Non-Departmental	130,050	130,050	130,050
10,000	-	-	390-9608	Internal Services Public Works	-	-	-
32,489	35,000	35,000	390-9904	Tourism/Economic Development Fund	40,000	40,000	40,000
<b>159,147</b>	<b>149,597</b>	<b>173,232</b>		<b>Total Interfund Transfers - In</b>	<b>170,050</b>	<b>170,050</b>	<b>170,050</b>
<b>207,751</b>	<b>200,780</b>	<b>221,966</b>		<b>Total Revenues</b>	<b>239,260</b>	<b>239,260</b>	<b>239,260</b>
Materials & Services							
-	188	200	520-1002	Advertising	200	200	200
15,203	16,488	16,000	520-1401	Utilities (electric, water, etc)	19,000	19,000	19,000
1,875	1,189	2,063	520-1801	Insurance & Surety Bonds	1,600	1,600	1,600
-	50	1,100	520-2204	Miscellaneous	500	500	500
935	1,179	950	520-2206	Bank Service Fees	1,250	1,250	1,250
-	-	1,200	520-2301	Neighborhoods	1,200	1,200	1,200
29,345	28,602	44,000	520-2702	Repair/Maintenance Materials	31,000	31,000	31,000
-	300	2,000	520-3004	Tree Replenishment	2,000	2,000	2,000
20,645	21,254	21,271	520-4017	Internal Services Central Services Fund	22,000	22,000	22,000
107,900	88,640	88,230	520-4018	Internal Services Public Works Staff Fund	105,157	105,157	105,157
9,688	10,920	11,519	520-4019	Internal Services Buildings Fund	8,279	8,279	8,279
7,432	10,239	10,197	520-4020	Internal Services Fleet Fund	13,000	13,000	13,000
<b>193,023</b>	<b>179,049</b>	<b>198,730</b>		<b>Total Materials &amp; Services</b>	<b>205,186</b>	<b>205,186</b>	<b>205,186</b>
Operating Contingency							
-	-	14,250	590-1010	Operating Contingency	12,000	12,000	12,000
-	-	<b>14,250</b>		<b>Total Operating Contingency</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
Ending Cash Balance							
14,728	21,731	8,986	595-1010	Ending Cash Balance	22,074	22,074	22,074
<b>14,728</b>	<b>21,731</b>	<b>8,986</b>		<b>Total Ending Cash Balance</b>	<b>22,074</b>	<b>22,074</b>	<b>22,074</b>
<b>207,751</b>	<b>200,780</b>	<b>221,966</b>		<b>Total Expenditures</b>	<b>239,260</b>	<b>239,260</b>	<b>239,260</b>
<b>207,751</b>	<b>200,780</b>	<b>221,966</b>		<b>Total Parks Revenue</b>	<b>239,260</b>	<b>239,260</b>	<b>239,260</b>
<b>207,751</b>	<b>200,780</b>	<b>221,966</b>		<b>Total Parks Expenditures</b>	<b>239,260</b>	<b>239,260</b>	<b>239,260</b>

# **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 Goal/Budget Year Objectives planned at this time.

## **Projects planned (dependent on revenue) include the following:**

1. No planned projects in 2014-15.

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

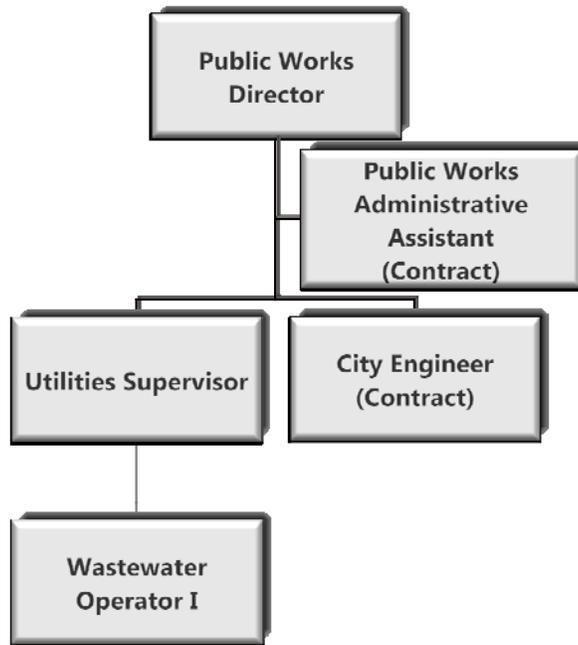
Revenue for this SDC fund is dependent upon new construction. The fund has reached a positive balance and is able to provide funding for a park improvement project.

**City of Madras**  
2014-15 Budget Worksheet

**SDC Park Improvement Fund**

<u>Historical Data</u>		<u>Adopted</u>	<u>Line Item</u>	<u>Description</u>	<u>2014-15 Budget</u>		
<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
<b>402-402</b>							
Beginning Cash							
(17,632)	(14,354)	(4,528)	301-0101	Beginning Cash	5,289	5,289	5,289
(17,632)	(14,354)	(4,528)	<b>Total Beginning Cash</b>		<b>5,289</b>	<b>5,289</b>	<b>5,289</b>
System Development Charges							
3,278	14,743	4,917	370-7101	SDC - Parks	4,900	4,900	4,900
<b>3,278</b>	<b>14,743</b>	<b>4,917</b>	<b>Total System Development Charges</b>		<b>4,900</b>	<b>4,900</b>	<b>4,900</b>
(14,354)	389	389	<b>Total Revenues</b>		<b>10,189</b>	<b>10,189</b>	<b>10,189</b>
Ending Cash Balance							
(14,354)	389	389	595-1010	Ending Cash Balance	10,189	10,189	10,189
(14,354)	389	389	<b>Total Ending Cash Balance</b>		<b>10,189</b>	<b>10,189</b>	<b>10,189</b>
(14,354)	389	389	<b>Total Expenditures</b>		<b>10,189</b>	<b>10,189</b>	<b>10,189</b>
(14,354)	389	389	<b>Total SDC Park Improve. Revenue</b>		<b>10,189</b>	<b>10,189</b>	<b>10,189</b>
(14,354)	389	389	<b>Total SDC Park Improve. Expenditures</b>		<b>10,189</b>	<b>10,189</b>	<b>10,189</b>

# 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. Identify the system's water loss and implement a process to correct deficiencies in the system to reduce water loss.
2. Consistent with the economic analysis for the City's Water Operations Fund, the City will increase its water charges by 4.5% effectively July 1, 2014.

## Projects planned include the following:

1. No planned projects for FY 2014-15

## 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**  
2014-15 Budget Worksheet

**Water Operations Fund**

<u>Historical Data</u>		<u>Adopted</u>	Line Item	Description	<u>2014-15 Budget</u>		
2011-12	2012-13	2013-14			Proposed	Approved	Adopted
502-020							
Beginning Cash							
28,400	26,455	48,760	301-0101	Beginning Cash	51,335	51,335	51,335
<b>28,400</b>	<b>26,455</b>	<b>48,760</b>		<b>Total Beginning Cash</b>	<b>51,335</b>	<b>51,335</b>	<b>51,335</b>
Revenues from Other Agencies							
-	274	-	340-4121	SPWF Loan - North Y Project	-	-	-
-	<b>274</b>	-		<b>Total Revenues from Other Agencies</b>	-	-	-
Charges for Services							
1,349	523	500	350-5401	Miscellaneous Revenue	-	-	-
425,751	451,393	450,918	370-6101	Water Sales	456,125	456,125	456,125
2,693	2,135	1,500	370-6202	Turn Off Fee	-	-	-
-	-	150	370-6301	Installation Inspection Fees	-	-	-
<b>429,793</b>	<b>454,051</b>	<b>453,068</b>		<b>Total Charges for Services</b>	<b>456,125</b>	<b>456,125</b>	<b>456,125</b>
Use of Money and Property							
98	268	300	380-8101	Interest on Investments	100	100	100
<b>98</b>	<b>268</b>	<b>300</b>		<b>Total Use of Money &amp; Property</b>	<b>100</b>	<b>100</b>	<b>100</b>
Interfund Transfers - In							
-	60,000	-	390-9504	Internal Services Public Works Staff Fund	-	-	-
-	<b>60,000</b>	-		<b>Total Interfund Transfers - In</b>	-	-	-
<b>458,291</b>	<b>541,048</b>	<b>502,128</b>		<b>Total Revenues</b>	<b>507,560</b>	<b>507,560</b>	<b>507,560</b>

**City of Madras**  
2014-15 Budget Worksheet

**Water Operations Fund**

<u>Historical Data</u>		<u>Adopted</u>	<u>Line Item</u>	<u>Description</u>	<u>2014-15 Budget</u>		
<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
<b>502-020</b>							
<b>Materials &amp; Services</b>							
2,359	1,916	4,000	520-1206	Chemicals/Testing	4,000	4,000	4,000
-	-	1,000	520-1221	Contract Services	1,000	1,000	1,000
3,509	3,540	4,200	520-1401	Electricity	4,100	4,100	4,100
4,688	4,354	5,000	520-1801	Insurance & Surety Bonds	5,300	5,300	5,300
1,366	884	1,000	520-2102	Legal Fees	1,000	1,000	1,000
49	50	500	520-2204	Miscellaneous Expense	500	500	500
-	-	-	520-2206	Bank Service Fees	4,500	4,500	4,500
16,215	1,145	16,000	520-2702	Repairs & Maintenance	16,000	16,000	16,000
4,127	255	2,000	520-3203	Water Meters	4,500	4,500	4,500
127,069	149,168	149,865	520-3204	Water Purchases	158,000	158,000	158,000
-	-	5,000	520-3205	Water Rights	5,000	5,000	5,000
64,005	68,016	72,799	520-4017	Internal Services Central Services Fund	72,000	72,000	72,000
143,643	139,668	137,003	520-4018	Internal Services Public Works Staff Fund	134,663	134,663	134,663
45,345	38,766	39,592	520-4019	Internal Services Buildings Fund	28,797	28,797	28,797
8,386	15,168	17,000	520-4020	Internal Services Fleet Fund	28,269	28,269	28,269
<b>420,761</b>	<b>422,930</b>	<b>454,959</b>		<b>Total Materials &amp; Services</b>	<b>467,629</b>	<b>467,629</b>	<b>467,629</b>
<b>Capital Outlay</b>							
-	12,750	18,450	540-3203	Water Master Plan	-	-	-
-	<b>12,750</b>	<b>18,450</b>		<b>Total Capital Outlay</b>	-	-	-
<b>Debt Service</b>							
4,218	4,395	4,681	570-7414	OEDD - North Y Principal	5,000	5,000	5,000
6,857	6,648	6,533	570-7415	OEDD - North Y Interest	6,700	6,700	6,700
<b>11,075</b>	<b>11,043</b>	<b>11,214</b>		<b>Total Debt Service</b>	<b>11,700</b>	<b>11,700</b>	<b>11,700</b>
<b>Operating Contingency</b>							
-	-	11,410	590-1010	Operating Contingency	20,000	20,000	20,000
-	-	<b>11,410</b>		<b>Total Operating Contingency</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Ending Cash Balance</b>							
26,455	94,325	6,095	595-1010	Ending Cash Balance	8,231	8,231	8,231
<b>26,455</b>	<b>94,325</b>	<b>6,095</b>		<b>Total Ending Cash Balance</b>	<b>8,231</b>	<b>8,231</b>	<b>8,231</b>
<b>458,291</b>	<b>541,048</b>	<b>502,128</b>		<b>Total Expenditures</b>	<b>507,560</b>	<b>507,560</b>	<b>507,560</b>
<b>458,291</b>	<b>541,048</b>	<b>502,128</b>		<b>Total Water Operations Revenues</b>	<b>507,560</b>	<b>507,560</b>	<b>507,560</b>
<b>458,291</b>	<b>541,048</b>	<b>502,128</b>		<b>Total Water Operations Expenditures</b>	<b>507,560</b>	<b>507,560</b>	<b>507,560</b>

# **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 13-14, and identified various capital improvement projects for the existing water system. The "G" Street waterline improvement project has been identified as a priority project to be completed within the next 5 years.

## **Projects planned include the following:**

### **Capital Outlay**

1. No specific project is planned for FY 2014-15. \$25k is set aside in case of emergency repair, reduction of water loss, or project from Water Master Plan Capital Improvement Project list.

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

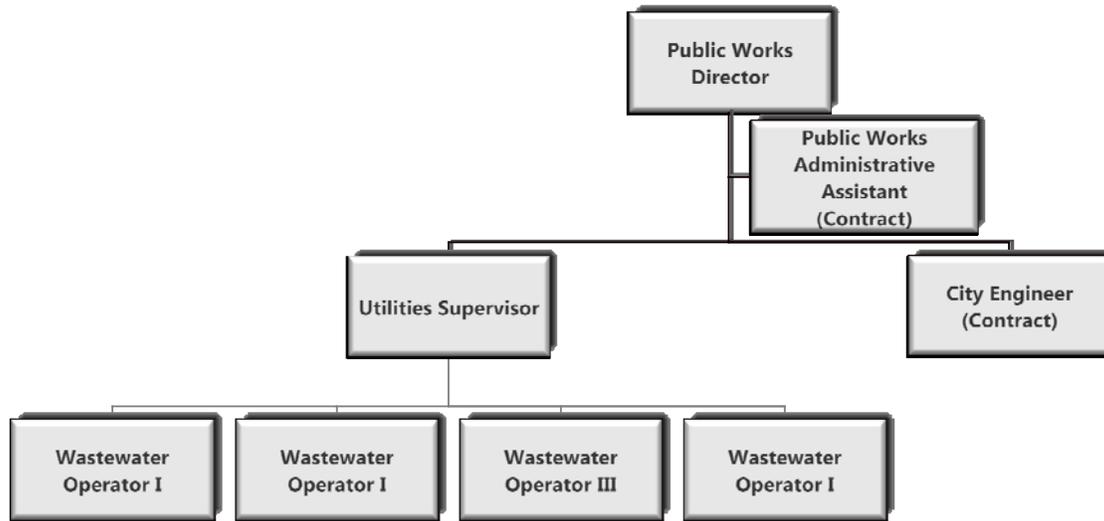
Inter-fund transfer of \$60k from Water Operations to SDC Water Improvement Fund for the "G" Street Waterline Improvement Project.

**City of Madras**  
2014-15 Budget Worksheet

**SDC Water Improvement Fund**

<u>Historical Data</u>		<u>Adopted</u>	<u>2014-15 Budget</u>					
2011-12	2012-13	2013-14	Line Item	Description	Proposed	Approved	Adopted	
<b>405-405</b>								
Beginning Cash								
49,612	49,766	49,986	301-0101	Beginning Cash	50,161	50,161	50,161	
<b>49,612</b>	<b>49,766</b>	<b>49,986</b>		<b>Total Beginning Cash</b>	<b>50,161</b>	<b>50,161</b>	<b>50,161</b>	
System Development Fees								
-	-	-	370-6501	SDC - Water	-	-	-	
<b>-</b>	<b>-</b>	<b>-</b>		<b>Total System Development Fees</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Use of Money & Property								
154	196	200	380-8101	Interest	199	199	199	
<b>154</b>	<b>196</b>	<b>200</b>		<b>Total Use of Money &amp; Property</b>	<b>199</b>	<b>199</b>	<b>199</b>	
<b>49,766</b>	<b>49,962</b>	<b>50,186</b>		<b>Total Revenues</b>	<b>50,360</b>	<b>50,360</b>	<b>50,360</b>	
Capital Outlay								
-	-	25,000	540-3201	Water Lines	25,000	25,000	25,000	
<b>-</b>	<b>-</b>	<b>25,000</b>		<b>Total Capital Outlay</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	
Ending Cash Balance								
49,766	49,962	25,186	595-1010	Ending Cash Balance	25,360	25,360	25,360	
<b>49,766</b>	<b>49,962</b>	<b>25,186</b>		<b>Total Ending Cash Balance</b>	<b>25,360</b>	<b>25,360</b>	<b>25,360</b>	
<b>49,766</b>	<b>49,962</b>	<b>50,186</b>		<b>Total Expenditures</b>	<b>50,360</b>	<b>50,360</b>	<b>50,360</b>	
<b>49,766</b>	<b>49,962</b>	<b>50,186</b>		<b>Total SDC Water Improv. Revenues</b>	<b>50,360</b>	<b>50,360</b>	<b>50,360</b>	
<b>49,766</b>	<b>49,962</b>	<b>50,186</b>		<b>Total SDC Water Imp. Expenditures</b>	<b>50,360</b>	<b>50,360</b>	<b>50,360</b>	

# 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. Seek funding assistance for the Wastewater Master Plan update.

## Projects planned include the following:

### **Capital Outlay**

1. Equipment Purchases:
  - a) \$35,000 to be utilized to purchase one new wastewater lift station pump at “B” Street North Lift Station. The system uses 4 pumps, from which 2 were purchased in FY 13-14 with assistance of the DEQs Clean Water State Revolving Loan/Grant.
  - b) \$20,000 for level transducer at the North Wastewater Treatment Plant.

2. Sewer Lines:
  - a) \$25,000 for sewer mainline expansion into areas without service or upsize of mains without capacity.
3. Sewer Land Effluent Improvement:
  - a) \$10,000 for cart path paving project at the golf course.

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

**Revenue Items to Note:**

The City Council approved refinancing and restructuring the wastewater system debt of \$10.495 million in January 2013 following the guidance of a financial advisor. This resulted in a savings to the City of \$693,500 (net present value benefit) and lowered the overall effective interest rate to 4.08% per the bond pricing packet report. The refinance and restructuring effort did provide rate increase relief of single digit rate (9%) adjustments versus a double digit increase (16%) per early forecasting in a “do-nothing” scenario for FY 2013-14. Per guidance from the financial advisor, the City needs to increase rates by 8.0% for FY 2014-15 as part of a multi-year adjustment plan. This will increase the minimum charge from \$49.05 per EDU, per month to \$53.00 per EDU, per month.

**Expense Items to Note:**

1. Debt service (\$431,000 in annual debt payments for wastewater system debt for FY 2014-15) and maintaining a debt coverage ratio of at least 1.0 and adjusting to a debt coverage ratio of 1.4 by fiscal year 2016.
2. Increase in professional services for the Wastewater Master Plan update. The Wastewater Master Plan update is anticipated to cost approximately \$180k. Transfer of ~\$82k from Debt Service Fund (final excess revenues from 1975 General Obligation Bond) to aid in funding of Master Plan Update.

**City of Madras**  
2014-15 Budget Worksheet

**Wastewater Operations Fund**

Historical Data		Adopted	Line Item	Description	Proposed	2014-15 Budget		
2011-12	2012-13	2013-14				Approved	Adopted	
<b>503-030</b>								
Beginning Cash								
216,494	230,308	363,506	301-0101	Beginning Cash	366,811	366,811	366,811	
<b>216,494</b>	<b>230,308</b>	<b>363,506</b>		<b>Total Beginning Cash</b>	<b>366,811</b>	<b>366,811</b>	<b>366,811</b>	
Revenues from Other Agencies								
-	2,354,253	-	340-4114	Bond Proceeds	-	-	-	
57,240	-	-	345-4508	NWWTP Emergency Efficiency Project	-	-	-	
<b>57,240</b>	<b>2,354,253</b>	-		<b>Total Revenues from Other Agencies</b>	-	-	-	
Charges for Services								
618	20,754	500	350-5401	Miscellaneous Revenue	500	500	500	
350	1,800	1,500	370-6301	Permits & Inspection Fees	1,500	1,500	1,500	
1,821,916	2,088,326	2,330,000	370-6401	Sewer User Fees	2,621,500	2,621,500	2,621,500	
<b>1,822,884</b>	<b>2,110,880</b>	<b>2,332,000</b>		<b>Total Charges for Services</b>	<b>2,623,500</b>	<b>2,623,500</b>	<b>2,623,500</b>	
Revenue from Assessments								
(5,519)	2,696	-	355-4001	L.I.D. 88-S Principal	-	-	-	
1,095	748	1,000	355-4002	L.I.D. 88-S Interest	-	-	-	
(1,064)	242	-	355-4009	L.I.D. - ZS90 Principal	-	-	-	
354	275	300	355-4010	L.I.D. - ZS90 Interest	-	-	-	
<b>(5,134)</b>	<b>3,961</b>	<b>1,300</b>		<b>Total from Assessments</b>	-	-	-	
Use of Money and Property								
545	740	1,200	380-8101	Interest on Investments	800	800	800	
572	2,157	1,500	380-8401	Land Rentals	1,500	1,500	1,500	
<b>1,117</b>	<b>2,897</b>	<b>2,700</b>		<b>Total Use of Money &amp; Property</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>	
Interfund Transfers - In								
-	40,000	-	390-9504	Internal Services Public Works Staff	-	-	-	
-	235,000	132,000	390-9509	SDC Wastewater Improvement Fund	-	-	-	
-	-	-	390-9505	Debt Service Fund	80,906	80,906	80,906	
-	<b>275,000</b>	<b>132,000</b>		<b>Total Interfund Transfers - In</b>	<b>80,906</b>	<b>80,906</b>	<b>80,906</b>	
<b>2,092,601</b>	<b>4,977,299</b>	<b>2,831,506</b>		<b>Total Revenues</b>	<b>3,073,516</b>	<b>3,073,516</b>	<b>3,073,516</b>	

**City of Madras**  
2014-15 Budget Worksheet

**Wastewater Operations Fund**

Historical Data		Adopted	Line Item	Description	2014-15 Budget		
2011-12	2012-13	2013-14			Proposed	Approved	Adopted
<b>503-030</b>							
Materials & Services							
120,125	122,070	125,000	520-1206	Chemicals/Testing	125,000	125,000	125,000
-	-	2,500	520-1221	Contract Services	2,500	2,500	2,500
210,245	211,804	214,000	520-1401	Electricity & Telephone	215,000	215,000	215,000
10,648	17,303	10,000	520-1403	Equipment Repairs	10,000	10,000	10,000
-	-	2,500	520-1405	Equipment Rentals	1,000	1,000	1,000
11,250	11,882	13,000	520-1801	Insurance & Surety Bonds	43,000	43,000	43,000
2,686	5,595	3,000	520-2102	Legal Fees	2,500	2,500	2,500
941	100	2,500	520-2203	Meetings, Travel & Schools	500	500	500
(37,410)	(303)	1,000	520-2204	Miscellaneous Expense	500	500	500
-	-	-	520-2206	Bank Service Fees	25,000	25,000	25,000
56	-	5,000	520-2503	Professional Services	87,166	87,166	87,166
2,486	2,671	3,500	520-2505	Permits	3,500	3,500	3,500
43,736	39,677	45,000	520-2702	Repairs & Maintenance	45,000	45,000	45,000
17,874	-	1,000	520-2704	Rental Property Maintenance	500	500	500
49,519	45,892	52,000	520-2810	Sewer Effluent Land Application	50,000	50,000	50,000
11	267	1,000	520-2903	N. U. I. D.	1,000	1,000	1,000
9,900	9,900	9,900	520-4009	Airport Operations - Lease payment	9,900	9,900	9,900
256,131	326,016	356,790	520-4017	Internal Services Central Services Fund	365,000	365,000	365,000
615,914	729,156	743,098	520-4018	Internal Services Public Works Staff Fund	845,516	845,516	845,516
177,990	167,268	150,341	520-4019	Internal Services Buildings Fund	115,181	115,181	115,181
118,152	155,784	151,059	520-4020	Internal Services Fleet Fund	177,500	177,500	177,500
<b>1,610,254</b>	<b>1,845,082</b>	<b>1,892,188</b>		<b>Total Materials &amp; Services</b>	<b>2,125,263</b>	<b>2,125,263</b>	<b>2,125,263</b>
Capital Outlay							
-	-	35,000	540-1401	Equipment Purchases	55,000	55,000	55,000
-	21,211	25,000	540-2811	Sewer Lines	25,000	25,000	25,000
56,713	-	-	540-2812	NWWTP Energy Efficiency Project	-	-	-
-	-	-	540-2810	Sewer Effluent Land Application	10,000	10,000	10,000
<b>56,713</b>	<b>21,211</b>	<b>60,000</b>		<b>Total Capital Outlay</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>
Interfund Transfers - Out							
-	57,000	-	550-1205	SDC Wastewater Improvement Fund	-	-	-
-	-	33,589	550-1206	SDC Wastewater Reimbursement Fund	-	-	-
-	-	25,000	550-1209	Airport Construction Fund	-	-	-
-	-	212,500	550-1210	Debt Reserve Fund	9,867	9,867	9,867
-	<b>57,000</b>	<b>271,089</b>		<b>Total Interfund Transfers - Out</b>	<b>9,867</b>	<b>9,867</b>	<b>9,867</b>
Debt Service							
21,416	222,454	-	570-7301	L.I.D. - 88S Principal - 1991 Revenue Bond	-	-	-
12,194	23,725	-	570-7302	L.I.D. - 88S Interest - 1991 Revenue Bond	-	-	-
51,129	2,062,007	-	570-7303	1993 Revenue Bond Principal	-	-	-
105,657	150,145	-	570-7304	1993 Revenue Bond Interest	-	-	-
1,873	1,975	2,064	570-7414	OEDD - North Y Principal	2,200	2,200	2,200
3,057	2,987	2,866	570-7415	OEDD - North Y Interest	2,800	2,800	2,800
-	44,637	432,222	570-7451	2013 Bond Interest	426,000	426,000	426,000
-	83,956	-	570-7452	2013B Refunding Fees	-	-	-
<b>195,326</b>	<b>2,591,886</b>	<b>437,152</b>		<b>Total Debt Service</b>	<b>431,000</b>	<b>431,000</b>	<b>431,000</b>
Reserve for Future Expenditure							
-	210,111	-	580-6001	Series 2013 Refunding	-	-	-
-	<b>210,111</b>	-		<b>Total Reserve for Future Expenditure</b>	-	-	-
Operating Contingency							
-	-	25,500	590-1010	Operating Contingency	100,000	100,000	100,000
-	-	<b>25,500</b>		<b>Total Operating Contingency</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
Ending Cash Balance							
230,308	252,009	145,577	595-1010	Ending Cash Balance	317,386	317,386	317,386
<b>230,308</b>	<b>252,009</b>	<b>145,577</b>		<b>Total Ending Cash Balance</b>	<b>317,386</b>	<b>317,386</b>	<b>317,386</b>
<b>2,092,601</b>	<b>4,767,188</b>	<b>2,831,506</b>		<b>Total Expenditures</b>	<b>3,073,516</b>	<b>3,073,516</b>	<b>3,073,516</b>
<b>2,092,601</b>	<b>4,977,299</b>	<b>2,831,506</b>		<b>Total Wastewater Oper. Revenues</b>	<b>3,073,516</b>	<b>3,073,516</b>	<b>3,073,516</b>
<b>2,092,601</b>	<b>4,767,188</b>	<b>2,831,506</b>		<b>Total Wastewater Oper. Expenditures</b>	<b>3,073,516</b>	<b>3,073,516</b>	<b>3,073,516</b>

# **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:**

Continue to grow balance in fund for future wastewater capacity improvement projects.

## **Projects planned include the following:**

1. No planned projects in 2014-15.

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

No significant operational budget changes are anticipated from previous fiscal year.

# City of Madras

2014-15 Budget Worksheet

## SDC Wastewater Improvement Fund

<u>Historical Data</u>		<u>Adopted</u>		<u>2014-15 Budget</u>				
2011-12	2012-13	2013-14	Line Item	Description	Proposed	Approved	Adopted	
<b>403-403</b>								
Beginning Cash								
1,906,851	907,749	63,954	301-0101	Beginning Cash	73,856	73,856	73,856	
<b>1,906,851</b>	<b>907,749</b>	<b>63,954</b>		<b>Total Beginning Cash</b>	<b>73,856</b>	<b>73,856</b>	<b>73,856</b>	
Revenues from Other Agencies								
10,630	8,228,853	-	340-4114	Bond Proceeds	-	-	-	
-	694,369	29,823	340-4121	Grants/Loans	-	-	-	
<b>10,630</b>	<b>8,923,222</b>	<b>29,823</b>		<b>Total Revenues from Other Agencies</b>	<b>-</b>	<b>-</b>	<b>-</b>	
System Development Charges								
15,427	40,758	19,981	370-6501	SDC - Wastewater	14,000	14,000	14,000	
<b>15,427</b>	<b>40,758</b>	<b>19,981</b>		<b>Total System Development Charges</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	
Use of Money & Property								
4,880	3,304	100	380-8101	Interest	508	508	508	
<b>4,880</b>	<b>3,304</b>	<b>100</b>		<b>Total Use of Money &amp; Property</b>	<b>508</b>	<b>508</b>	<b>508</b>	
Interfund Loan								
64,772	64,772	64,772	390-4510	Internal Services Fleet Fund - Loan	38,157	38,157	38,157	
<b>64,772</b>	<b>64,772</b>	<b>64,772</b>		<b>Total Interfund Loan</b>	<b>38,157</b>	<b>38,157</b>	<b>38,157</b>	
Interfund Transfers - In								
-	57,000	-	390-9701	Wastewater Operations Fund	-	-	-	
<b>-</b>	<b>57,000</b>	<b>-</b>		<b>Interfund Transfers - In</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>2,002,560</b>	<b>9,996,805</b>	<b>178,630</b>		<b>Total Revenues</b>	<b>126,521</b>	<b>126,521</b>	<b>126,521</b>	

# City of Madras

2014-15 Budget Worksheet

## SDC Wastewater Improvement Fund

<u>Historical Data</u>		<u>Adopted</u>		<u>Line Item</u>	<u>Description</u>	<u>2014-15 Budget</u>		
2011-12	2012-13	2013-14	Proposed			Approved	Adopted	
<b>403-403</b>								
Capital Outlay								
322,633	-	-	540-2502	Effluent Storage & Disposal	70,000	70,000	70,000	
12,929	688,115	33,778	540-2813	N Madras Sewer Collector	-	-	-	
<b>335,562</b>	<b>688,115</b>	<b>33,778</b>	<b>Total Capital Outlay</b>		<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	
Interfund Transfers - Out								
	235,000	132,000	550-1022	Wastewater Operations	-	-	-	
-	<b>235,000</b>	<b>132,000</b>	<b>Total Interfund Transfers - Out</b>		-	-	-	
Debt Service								
15,778	835,343	-	570-7305	1999 Revenue Bond Principal	-	-	-	
38,301	31,206	-	570-7306	1999 Revenue Bond Interest	-	-	-	
68,731	4,397,316	-	570-7307	2000 Revenue Bond Principal	-	-	-	
217,719	325,864	-	570-7308	2000 Revenue Bond Interest	-	-	-	
57,873	3,110,319	1,734	570-7309	DEQ Loan Principal - SRF R62370	7,300	7,300	7,300	
345,692	61,030	4,304	570-7310	DEQ Loan Interest - SRF R62371	5,000	5,000	5,000	
15,155	2,471	-	570-7311	DEQ Loan Fee - SRF R62371	950	950	950	
-	144,367	-	570-7451	2013 Bond-Intrest	-	-	-	
-	83,956	-	570-7542	2013B Refunding Fees	-	-	-	
<b>759,249</b>	<b>8,991,872</b>	<b>6,038</b>	<b>Total Debt Service</b>		<b>13,250</b>	<b>13,250</b>	<b>13,250</b>	
Reserve for Future Expenditure								
-	6,038	6,038	580-6001	DEQ- State Revolving Loan R6-2371	6,038	6,038	6,038	
-	<b>6,038</b>	<b>6,038</b>	<b>Total Reserve for Future Expenditure</b>		<b>6,038</b>	<b>6,038</b>	<b>6,038</b>	
Operating Contingency								
-	-	776	590-1010	Operating Contingency	10,000	10,000	10,000	
-	-	<b>776</b>	<b>Total Operating Contingency</b>		<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	
Ending Cash Balance								
907,749	75,780	-	595-1010	Ending Cash Balance	27,233	27,233	27,233	
<b>907,749</b>	<b>75,780</b>	<b>-</b>	<b>Total Ending Cash Balance</b>		<b>27,233</b>	<b>27,233</b>	<b>27,233</b>	
<b>2,002,560</b>	<b>9,996,805</b>	<b>178,630</b>	<b>Total Expenditures</b>		<b>126,521</b>	<b>126,521</b>	<b>126,521</b>	
<b>2,002,560</b>	<b>9,996,805</b>	<b>178,630</b>	<b>Total SDC WW Improve. Revenues</b>		<b>126,521</b>	<b>126,521</b>	<b>126,521</b>	
<b>2,002,560</b>	<b>9,996,805</b>	<b>178,630</b>	<b>Total SDC WW Improve. Expenditures</b>		<b>126,521</b>	<b>126,521</b>	<b>126,521</b>	

# **SDC Wastewater Reimbursement Fund**

## **Functions and Responsibilities:**

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

## **Goals/Budget Year Objectives:**

Revenue for this fund is dependent upon new construction. Other than current obligations, this fund will not be able to take on any new projects in FY 2014-15.

## **Projects planned include the following:**

1. No planned capital improvement projects in 2014-15.

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

Due to recent development (Aero Air, Madras Performing Arts Center) this fund has reached a positive balance.

**City of Madras**  
2014-15 Budget Worksheet

**SDC Wastewater Reimbursement Fund**

<u>Historical Data</u>		<u>Adopted</u>	<u>Line Item</u>	<u>Description</u>	<u>2014-15 Budget</u>		
<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
<b>407-407</b>							
Beginning Cash							
(43,941)	(41,177)	(37,419)	301-0101	Beginning Cash	11,309	11,309	11,309
<b>(43,941)</b>	<b>(41,177)</b>	<b>(37,419)</b>		<b>Total Beginning Cash</b>	<b>11,309</b>	<b>11,309</b>	<b>11,309</b>
System Development Charges							
2,764	5,527	3,830	370-6501	SDC - Wastewater Reimbursement	6,630	6,630	6,630
<b>2,764</b>	<b>5,527</b>	<b>3,830</b>		<b>Total System Development Charges</b>	<b>6,630</b>	<b>6,630</b>	<b>6,630</b>
Interfund Transfers - In							
-	-	33,589	390-9510	Wastewater Operations Fund	-	-	-
<b>-</b>	<b>-</b>	<b>33,589</b>		<b>Total Interfund Transfers - In</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(41,177)</b>	<b>(35,650)</b>	<b>-</b>		<b>Total Revenues</b>	<b>17,939</b>	<b>17,939</b>	<b>17,939</b>
Ending Cash Balance							
(41,177)	(35,650)	-	595-1010	Ending Cash Balance	17,939	17,939	17,939
<b>(41,177)</b>	<b>(35,650)</b>	<b>-</b>		<b>Total Ending Cash Balance</b>	<b>17,939</b>	<b>17,939</b>	<b>17,939</b>
<b>(41,177)</b>	<b>(35,650)</b>	<b>-</b>		<b>Total Expenditures</b>	<b>17,939</b>	<b>17,939</b>	<b>17,939</b>
<b>(41,177)</b>	<b>(35,650)</b>	<b>-</b>		<b>Total SDC WW Reimbursement Revs.</b>	<b>17,939</b>	<b>17,939</b>	<b>17,939</b>
<b>(41,177)</b>	<b>(35,650)</b>	<b>-</b>		<b>Total SDC WW Reimbursement Exps.</b>	<b>17,939</b>	<b>17,939</b>	<b>17,939</b>

# 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.

## Airport assests:

- Main runway 16-34 = 5,089' long by 75' wide
- Crosswind runway 4-22 = 2,701' long by 50' wide
- 39,550 square foot Heavy Aircraft Maintenance Hangar
- 2 World War II B-17 Hangars
- T-hangars
- AWOS system
- Property/Buildings under lease
  - Madras Heavy Aircraft Maintenance Hangar
  - Tillamook Naval Air Station Museum (ground lease)
  - North and South WWII B-17 Hangars
  - Freightliner building and test track
  - T Hangars
  - Drag strip
  - Dirt race track
  - Gun club
  - Farm Land
  - Industrial Ground Leases

## Goals/Budget Year Objectives:

1. Continue to pursue ground lease opportunities as they arise. City property adjacent to the airport is under Federal Aviation Administration control. Property cannot be sold, but FAA will allow long term ground leases.
2. Award of Connect Oregon V grant funding is pending (should know by July 2014). Staff has applied for COV funding for the following components to be added to the runway 16-34 reconstruction project if awarded. A loan will be required if grant is not awarded, but is not expected with current State Grant Committee Rankings.
  - Crosswind runway 4-22 minor rehabilitation
  - Apron improvements
  - Replacement of 100 Low Lead and Jet A fuel tanks.

-Additional improvements of \$766,500 if awarded-

3. Apply to place the North and South WWII Hangars on the National Historic Registry.
4. Hangar Acquisition (60' x 60' – 3600 SF): The City has received a written offer to purchase a hangar that needs to be relocated over time for future taxiway improvements and proper setback. This budget proposes to purchase the hangar.

**Projects planned include the following:**

**Capital Outlay**

**1. Airport Improvement Project – Runway 16-34 Reconstruction**

City's estimated grant match = \$352,576; Leveraged grant dollars (FAA) = \$3,174,000. Staff has applied for Connect Oregon V grant for additional project components (Runway 4-22 minor rehab, apron improvements, fuel tank replacement -100LL and Jet A).

Total Runway 16-34 Reconstruction Cost = \$3,525,765.

2. North Hangar Window Replacement Project = \$20k (Phase 1)

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

Significant change in Capital Outlay this year due to the Runway 16-34 Reconstruction Project. Ground lease revenues are increasing with new lease activity. Repairs and Maintenance are increasing with properly equipping Airport with new Airport Rescue Firefighting vehicle (~\$16k estimated).

# City of Madras

2014-15 Budget Worksheet

## Airport Operations Fund

<u>Historical Data</u>		<u>Adopted</u>		<u>2014-15 Budget</u>			
2011-12	2012-13	2013-14	Line Item	Description	Proposed	Approved	Adopted
<b>509-090</b>							
Beginning Cash							
88,789	133,675	100,953	301-0101	Beginning Cash	77,787	77,787	77,787
<b>88,789</b>	<b>133,675</b>	<b>100,953</b>		<b>Total Beginning Cash</b>	<b>77,787</b>	<b>77,787</b>	<b>77,787</b>
Revenues from Other Agencies							
-	14,587	-	345-4120	ORPD Grant	-	-	-
-	-	-	345-4117	FAA CIP Funding	3,173,200	3,173,200	3,173,200
-	-	65,000	345-8250	Airfield Veterans War Memorial	-	-	-
-	-	-	345-4123	Loan/Grant - Airport Improvement 2014-15	100,000	100,000	100,000
-	<b>14,587</b>	<b>65,000</b>		<b>Total Revenues from Other Agencies</b>	<b>3,273,200</b>	<b>3,273,200</b>	<b>3,273,200</b>
Charges for Services							
60	11,190	100	350-5401	Miscellaneous Revenue	100	100	100
9,900	9,900	9,900	350-9801	WW Operations Fund - Lease	9,900	9,900	9,900
261,644	295,245	330,000	370-7201	Aviation Gas	250,000	250,000	250,000
<b>271,604</b>	<b>316,335</b>	<b>340,000</b>		<b>Total Charges for Services</b>	<b>260,000</b>	<b>260,000</b>	<b>260,000</b>
Use of Money and Property							
2,955	4,941	3,500	380-8009	Grounds & Lights Maintenance Fees	3,500	3,500	3,500
374	320	250	380-8101	Interest on Investments	250	250	250
550	100	-	380-8201	Building Rentals	200	200	200
38,851	41,032	35,500	380-8202	Freightliner Corporation Lease	36,000	36,000	36,000
11,182	4,511	9,000	380-8203	Hangar Rent	2,520	2,520	2,520
7,195	10,581	7,200	380-8204	T-Hangar Rent	12,500	12,500	12,500
82,372	82,134	80,714	380-8205	Heavy Aircraft & Equipment Hangar	85,800	85,800	85,800
-	282	-	380-8210	Airport Pad Lease	1,000	1,000	1,000
-	7,543	-	380-8250	Airfield Veterans War Memorial	-	-	-
34,417	39,783	42,170	380-8401	Land Rentals	43,575	43,575	43,575
<b>177,896</b>	<b>191,227</b>	<b>178,334</b>		<b>Total Use of Money &amp; Property</b>	<b>185,345</b>	<b>185,345</b>	<b>185,345</b>
Interfund Transfers - In							
50,000	-	-	390-9511	Airport Construction Fund	16,000	16,000	16,000
-	-	-	390-9607	ISF Central Services	60,000	60,000	60,000
-	-	-	390-9608	ISF Public Works Staff	60,000	60,000	60,000
-	-	5,000	390-9609	ISF Building Fund	235,000	235,000	235,000
<b>50,000</b>	<b>-</b>	<b>5,000</b>		<b>Interfund Transfers - In</b>	<b>371,000</b>	<b>371,000</b>	<b>371,000</b>
<b>588,289</b>	<b>655,824</b>	<b>689,287</b>		<b>Total Revenues</b>	<b>4,167,332</b>	<b>4,167,332</b>	<b>4,167,332</b>

# City of Madras

2014-15 Budget Worksheet

## Airport Operations Fund

<u>Historical Data</u>		<u>Adopted</u>		<u>2014-15 Budget</u>			
2011-12	2012-13	2013-14	Line Item	Description	Proposed	Approved	Adopted
<b>509-090</b>							
Materials & Services							
242,431	278,919	326,712	520-1006	Aviation Gas	243,750	243,750	243,750
3,500	3,500	3,500	520-1011	Airshow	3,500	3,500	3,500
18,000	18,000	18,000	520-1501	Fixed Base Operator	18,000	18,000	18,000
3,465	4,849	17,333	520-1801	Insurance & Surety Bonds	18,000	18,000	18,000
4,827	19,038	7,500	520-2102	Legal	9,000	9,000	9,000
-	-	750	520-2203	Meetings Travel & School	500	500	500
515	623	500	520-2204	Miscellaneous Expense	500	500	500
11,247	24,682	25,000	520-2207	Maintenance & Repairs	43,731	43,731	43,731
1,960	6,210	4,000	520-2503	Professional Services	4,000	4,000	4,000
3,981	3,945	4,200	520-2903	Taxes & N.U.I.D.	4,000	4,000	4,000
24,364	23,004	25,000	520-3003	Utilities	26,000	26,000	26,000
43,389	45,996	52,688	520-4017	Internal Services Central Services Fund	55,000	55,000	55,000
10,393	10,393	14,924	520-4019	Internal Services Buildings Fund	12,240	12,240	12,240
<b>368,072</b>	<b>439,159</b>	<b>500,107</b>	<b>Total Materials &amp; Services</b>		<b>438,221</b>	<b>438,221</b>	<b>438,221</b>
Capital Outlay							
-	-	-	540-1001	Airport Improvement	60,000	60,000	60,000
-	-	-	540-1002	2014-15 Airport Improvement Project	3,525,765	3,525,765	3,525,765
-	-	-	540-1004	Berg Drive-Cherry Lane	-	-	-
-	17,967	70,000	540-1250	Veterans War Memorial Project	-	-	-
-	<b>17,967</b>	<b>70,000</b>	<b>Total Capital Outlay</b>		<b>3,585,765</b>	<b>3,585,765</b>	<b>3,585,765</b>
Interfund Transfers - Out							
-	-	-	575-2010	Debt Reserve Fund	10,086	10,086	10,086
-	-	-	<b>Total Interfund Transfers - Out</b>		<b>10,086</b>	<b>10,086</b>	<b>10,086</b>
Debt Service							
4,536	4,768	5,012	570-7401	T-Hangar - Principal	5,300	5,300	5,300
5,550	5,318	5,074	570-7402	T-Hangar - Interest	5,000	5,000	5,000
22,120	23,735	24,920	570-7408	OBDD Heavy Air Hangar - Principal	26,500	26,500	26,500
54,336	52,721	51,536	570-7409	OBDD Heavy Air Hangar - Interest	51,000	51,000	51,000
-	-	-	570-7411	Berg Drive Extension - Principal	3,600	3,600	3,600
-	-	3,600	570-7410	Berg Drive Extension - Interest	2,100	2,100	2,100
<b>86,542</b>	<b>86,542</b>	<b>90,142</b>	<b>Total Debt Service</b>		<b>93,500</b>	<b>93,500</b>	<b>93,500</b>
Reserve for Future Expenditure							
-	10,086	10,086	580-6001	1996 Revenue Bonds-Airport	-	-	-
-	<b>10,086</b>	<b>10,086</b>	<b>Total Reserve for Future Expenditure</b>		<b>-</b>	<b>-</b>	<b>-</b>
Operating Contingency							
-	-	18,952	590-1010	Operating Contingency	35,000	35,000	35,000
-	-	<b>18,952</b>	<b>Total Operating Contingency</b>		<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
Ending Cash Balance							
133,675	102,070	-	595-1010	Ending Cash Balance	4,760	4,760	4,760
<b>133,675</b>	<b>102,070</b>	<b>-</b>	<b>Total Ending Cash Balance</b>		<b>4,760</b>	<b>4,760</b>	<b>4,760</b>
<b>588,289</b>	<b>655,824</b>	<b>689,287</b>	<b>Total Expenditures</b>		<b>4,167,332</b>	<b>4,167,332</b>	<b>4,167,332</b>
<b>588,289</b>	<b>655,824</b>	<b>689,287</b>	<b>Total Airport Operations Revenues</b>		<b>4,167,332</b>	<b>4,167,332</b>	<b>4,167,332</b>
<b>588,289</b>	<b>655,824</b>	<b>689,287</b>	<b>Total Airport Oper. Expenditures</b>		<b>4,167,332</b>	<b>4,167,332</b>	<b>4,167,332</b>

# **Airport Construction Fund**

## **Functions and Responsibilities:**

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

## **Goals/Budget Year Objectives:**

No specific goal/budget year objective is identified for FY 14-15.

## **Projects planned include the following:**

1. No planned projects in 2014-15.

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

No significant operational budget changes are anticipated from previous fiscal year.

**City of Madras**  
2014-15 Budget Worksheet

**Airport Construction Fund**

<u>Historical Data</u>		<u>Adopted</u>	<u>Line Item</u>	<u>Description</u>	<u>2014-15 Budget</u>		
<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
<b>404-404</b>							
Beginning Cash							
54,922	61,653	64,308	301-0101	Beginning Cash	20,180	20,180	20,180
<b>54,922</b>	<b>61,653</b>	<b>64,308</b>		<b>Total Beginning Cash</b>	<b>20,180</b>	<b>20,180</b>	<b>20,180</b>
Revenues from Other Agencies							
350,798	59,528	128,790	340-4117	Intergovernmental Grant - FAA	-	-	-
1,508,204	-	-	345-4510	Connect Oregon III	-	-	-
-	-	241,120	345-4511	Grant-IOF 2013	-	-	-
-	-	110,000	345-4512	Grant - SPWF 2013	-	-	-
-	-	85,000	345-4513	Grant/Loan-Jefferson County	-	-	-
-	-	103,000	345-4514	Improvement Fee	-	-	-
<b>1,859,002</b>	<b>59,528</b>	<b>667,910</b>		<b>Total Revenues from Other Agencies</b>	<b>-</b>	<b>-</b>	<b>-</b>
Use of Money and Property							
41	251	300	380-8101	Interest on Investments	-	-	-
26,668	-	-	380-8501	Land Sales	-	-	-
<b>26,709</b>	<b>251</b>	<b>300</b>		<b>Total Use of Money &amp; Property</b>	<b>-</b>	<b>-</b>	<b>-</b>
Interfund Transfers - In							
-	30,000	-	390-9504	Internal Services Public Works Staff Fund	-	-	-
-	-	25,000	390-9702	Wastewater Operations	-	-	-
<b>-</b>	<b>30,000</b>	<b>25,000</b>		<b>Total Interfund Transfers - In</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1,940,633</b>	<b>151,432</b>	<b>757,518</b>		<b>Total Revenues</b>	<b>20,180</b>	<b>20,180</b>	<b>20,180</b>
Capital Outlay							
376,794	76,190	145,100	540-1001	Airport Improvement	-	-	-
1,452,186	-	-	540-1003	Connect Oregon III	-	-	-
-	622	604,295	540-1004	Berg Drive-Cherry Lane	-	-	-
<b>1,828,980</b>	<b>76,812</b>	<b>749,395</b>		<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>
Interfund Transfers - Out							
50,000	-	-	550-1021	Airport Operations Fund	16,000	16,000	16,000
<b>50,000</b>	<b>-</b>	<b>-</b>		<b>Total Interfund Transfers - Out</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>
Operating Contingency							
-	-	8,123	590-1010	Operating Contingency	4,180	4,180	4,180
<b>-</b>	<b>-</b>	<b>8,123</b>		<b>Total Operating Contingency</b>	<b>4,180</b>	<b>4,180</b>	<b>4,180</b>
Ending Cash Balance							
61,653	74,620	-	595-1010	Ending Cash Balance	-	-	-
<b>61,653</b>	<b>74,620</b>	<b>-</b>		<b>Total Ending Cash Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1,940,633</b>	<b>151,432</b>	<b>757,518</b>		<b>Total Expenditures</b>	<b>20,180</b>	<b>20,180</b>	<b>20,180</b>
<b>1,940,633</b>	<b>151,432</b>	<b>757,518</b>		<b>Total Airport Construction Revenues</b>	<b>20,180</b>	<b>20,180</b>	<b>20,180</b>
<b>1,940,633</b>	<b>151,432</b>	<b>757,518</b>		<b>Total Airport Construction Exp.</b>	<b>20,180</b>	<b>20,180</b>	<b>20,180</b>

# **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 19,450 linear feet of rail (includes new 750' of Wilbur Ellis Spur)
- 6 road crossings
  - Hess Street = 2
  - Canal Street = 1
  - Earl Street = 1
  - Harmon Street = 1
  - Cherry Lane = 1
- 2 bridge crossings over NUID's canal

## **Goals/Budget Year Objectives:**

Acquire grant funding to develop a Rail Master Plan to include the following:

1. Identify potential location for a one-mile rail siding.
2. Identify accurate ownership of the existing rail in the industrial park.
3. Identify existing rail rehabilitation needs and funding sources.
4. Identify future expansion needs in the industrial park.
5. Identify a new funding stream; this fund is not sustainable w/expenses significantly exceeding revenues.

## **Projects planned include the following:**

1. No planned projects for FY 2014-15

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

There is a significant change in Capital Projects this year from previous year. The BNSF Rail Improvement Project and Industrial Road Revitalization Project were completed in FY 2013-14. No significant change in material and services.

**City of Madras**  
2014-15 Budget Worksheet

**Industrial Site Fund**

<u>Historical Data</u>		<u>Adopted</u>	<u>Line Item</u>	<u>Description</u>	<u>2014-15 Budget</u>		
<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
<b>504-504</b>							
Beginning Cash							
45,671	56,473	83,674	301-0101	Beginning Cash	25,021	25,021	25,021
<b>45,671</b>	<b>56,473</b>	<b>83,674</b>		<b>Total Beginning Cash</b>	<b>25,021</b>	<b>25,021</b>	<b>25,021</b>
Franchises & Leases							
15,600	14,300	-	320-2501	Railroad Lease	-	-	-
<b>15,600</b>	<b>14,300</b>	<b>-</b>		<b>Total Franchises &amp; Leases</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenues/Other Agencies							
-	47,182	571,838	345-4510	Connect Oregon IV Grant	-	-	-
-	6,325	193,207	345-4513	Jefferson County Grant	-	-	-
-	-	250,000	345-4514	State of Oregon-IOF Grant	-	-	-
-	1,544	141,000	345-4515	ODOT Rail Spur Grant	-	-	-
<b>-</b>	<b>55,051</b>	<b>1,156,045</b>		<b>Total Revenues from Other Agencies</b>	<b>-</b>	<b>-</b>	<b>-</b>
Charges For Services							
-	1,717	-	350-5401	Miscellaneous Revenue	-	-	-
<b>-</b>	<b>1,717</b>	<b>-</b>		<b>Total Charges for Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
Use of Money and Property							
207	298	500	380-8101	Interest on Investments	500	500	500
6,157	10,541	6,940	380-8502	Industrial Site Leases	6,500	6,500	6,500
<b>6,364</b>	<b>10,839</b>	<b>7,440</b>		<b>Total Use of Money &amp; Property</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
Interfund Transfers - In							
-	50,000	80,000	390-9504	Internal Services Public Works Staff Fund	-	-	-
-	-	75,000	390-9505	Transportation Operations Fund	-	-	-
<b>-</b>	<b>50,000</b>	<b>155,000</b>		<b>Total Interfund Transfers - In</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>67,635</b>	<b>188,380</b>	<b>1,402,159</b>		<b>Total Revenues</b>	<b>32,021</b>	<b>32,021</b>	<b>32,021</b>
Materials & Services							
-	8,925	9,817	520-1801	Insurance & Surety Bonds	10,000	10,000	10,000
6,522	7,798	15,000	520-1802	Industrial Site Maintenance	15,000	15,000	15,000
-	-	500	520-1803	Industrial Site Promotion	500	500	500
-	1,072	2,000	520-2102	Legal Fees	1,000	1,000	1,000
1,100	1,979	2,000	520-2904	Tree Maintenance	2,000	2,000	2,000
2,540	2,244	2,500	520-4017	Internal Services Central Services Fund	-	-	-
-	-	-	520-4018	Internal Services Public Works Staff Fund	-	-	-
1,000	2,005	1,988	520-4019	Internal Services Buildings Fund	-	-	-
<b>11,162</b>	<b>24,023</b>	<b>33,805</b>		<b>Total Materials &amp; Services</b>	<b>28,500</b>	<b>28,500</b>	<b>28,500</b>
Capital Outlay							
-	83,876	912,493	540-4101	Industrial Site Improvements	-	-	-
-	-	437,432	540-4102	Industrial Revitalization Project (IOF)	-	-	-
<b>-</b>	<b>83,876</b>	<b>1,349,925</b>		<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operating Contingency							
-	-	15,000	590-1010	Operating Contingency	3,049	3,049	3,049
<b>-</b>	<b>-</b>	<b>15,000</b>		<b>Total Operating Contingency</b>	<b>3,049</b>	<b>3,049</b>	<b>3,049</b>
Ending Cash Balance							
56,473	80,481	3,429	595-1010	Ending Cash Balance	472	472	472
<b>56,473</b>	<b>80,481</b>	<b>3,429</b>		<b>Total Ending Cash Balance</b>	<b>472</b>	<b>472</b>	<b>472</b>
<b>67,635</b>	<b>188,380</b>	<b>1,402,159</b>		<b>Total Expenditures</b>	<b>32,021</b>	<b>32,021</b>	<b>32,021</b>
<b>67,635</b>	<b>188,380</b>	<b>1,402,159</b>		<b>Total Ind. Site Revenues</b>	<b>32,021</b>	<b>32,021</b>	<b>32,021</b>
<b>67,635</b>	<b>188,380</b>	<b>1,402,159</b>		<b>Total Ind. Site Expenditures</b>	<b>32,021</b>	<b>32,021</b>	<b>32,021</b>

## Community Development Department

### Summary of Department Structure and Activities for FY 2014-15 Budget Overview

#### **Budget Overview**

The Community Development Department budget will have a Beginning Cash balance of \$94,370 for the FY 2014-15. The Department's total budget for FY 2014-15 is \$303,900. This is an increase of \$96,090 from FY 2013-14. The Department has forecasted \$303,900 in Revenue and \$303,900 in Expenditures, producing a balanced budget. It is projected that the Department will collect \$36,550 in Regulatory Fees and \$52,000 for Charges for Services. The Department will utilize the full Beginning Cash balance of \$94,370 and an Internal Fund transfer of \$121,000 to balance Revenues and Expenditures for the FY 2014-15. There is \$10,000 planned for operating contingency for the Department in the budget. There is no ending fund balance planned for FY 2014-15.

#### **Program - Department Operations and Responsibilities**

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

- Assist with City administration
- 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.

## **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 2006-07 and has declined rapidly since. The last five fiscal years, many of the planned developments have been permitted and constructed. Development has not ceased but it is occurring in an unpredictable manner for the purposes of projecting fee revenue. Based on historical permit data, the Department expects to process permits for one significant development, about seventeen sign permits, and a few incidental permits. While there may be other permits that are processed by the Department if in FY 2014-15, it is difficult to estimate those 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 2014-15 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 a transfer of \$121,000 from the Internal Services Central Services Fund to balance revenue and expenditures.

## **Expenditures**

The Department's largest expenditures are Personnel Services (\$118,844) and Materials & Services (\$162,543). The FY 2014-15 budget will fund 1.0 FTE staff (Community Development Director). The largest expenditure in the Materials & Services category is Professional Services. In FY 14-15 the Department's Professional Services expenses will fund:

- Update the City's Economic Opportunities Analysis to determine the City's Industrial Land need.
- An Urban Growth Boundary adjustment for the Jefferson County School District's property on Bean Drive (total cost shared equally between the City & School District).
- On-Call Planning services on an as needed basis.
- Contract services for specific Departmental administrative responsibilities.

It is forecasted that permit, long-range planning, and other related project activity to remain at the same level as that in FY 2012-13 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 of Madras and provide code enforcement services. The Department will continue to provide these services by implementing more efficient service delivery methods.

**City of Madras**  
2014-15 Budget Worksheet

**Community Development Fund**

<u>Historical Data</u>		<u>Adopted</u>			<u>2014-15 Budget</u>		
2011-12	2012-13	2013-14	Line Item	Description	Proposed	Approved	Adopted
<b>505-505</b>							
Beginning Cash							
93,715	38,335	35,309	301-0101	Beginning Cash	94,370	94,370	94,370
<b>93,715</b>	<b>38,335</b>	<b>35,309</b>		<b>Total Beginning Cash</b>	<b>94,370</b>	<b>94,370</b>	<b>94,370</b>
Regulatory Fees							
5,579	37,852	11,400	330-3401	Planning Fees	18,050	18,050	18,050
3,585	22,090	31,100	330-3402	Community Development Fees	18,500	18,500	18,500
<b>9,164</b>	<b>59,942</b>	<b>42,500</b>		<b>Total Regulatory Fees</b>	<b>36,550</b>	<b>36,550</b>	<b>36,550</b>
Charges for Services							
134	1,050	100	350-5401	Miscellaneous Revenue	7,000	7,000	7,000
42,000	50,000	45,000	350-5511	Madras Redevelopment Commission	45,000	45,000	45,000
<b>42,134</b>	<b>51,050</b>	<b>45,100</b>		<b>Total Charges for Services</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>
Use of Money & Property							
271	161	200	380-8101	Interest on Investments	-	-	-
<b>271</b>	<b>161</b>	<b>200</b>		<b>Total Use of Money &amp; Property</b>	<b>-</b>	<b>-</b>	<b>-</b>
Interfund Transfers - In							
85,000	131,000	85,000	390-9607	Internal Services Central Services Fund	60,500	60,500	60,500
-	-	-	390-9608	Internal Services Public Works Staff Fund	60,500	60,500	60,500
<b>85,000</b>	<b>131,000</b>	<b>85,000</b>		<b>Total Interfund Transfers - In</b>	<b>121,000</b>	<b>121,000</b>	<b>121,000</b>
<b>230,284</b>	<b>280,488</b>	<b>208,109</b>		<b>Total Revenues</b>	<b>303,920</b>	<b>303,920</b>	<b>303,920</b>
Personnel Services							
99,624	102,748	76,800	510-1001	Regular	81,079	81,079	81,079
503	734	1,000	510-3201	Overtime	-	-	-
17,413	18,211	15,406	510-5101	PERS	16,330	16,330	16,330
7,267	7,618	5,875	510-5201	Social Security	6,051	6,051	6,051
154	1,261	1,306	510-5401	Unemployment Tax	1,345	1,345	1,345
227	(3,028)	157	510-5501	Industrial Accident Ins.	162	162	162
9,765	19,233	13,473	510-5601	Health & Accident Ins.	13,877	13,877	13,877
<b>134,953</b>	<b>146,777</b>	<b>114,017</b>		<b>Total Personnel Services</b>	<b>118,844</b>	<b>118,844</b>	<b>118,844</b>
Material & Services							
1,701	773	2,000	520-1002	Advertising	2,000	2,000	2,000
-	-	-	520-1205	Computer	2,512	2,512	2,512
594	1,297	750	520-1301	Dues/Membership	1,500	1,500	1,500
8,274	10,171	9,000	520-2102	Legal Fees	9,000	9,000	9,000
66	178	750	520-2202	Mapping	500	500	500
4,469	3,067	3,000	520-2203	Meetings Travel & Schools	3,000	3,000	3,000
3,937	2,475	5,000	520-2401	Office Supplies	2,500	2,500	2,500
369	270	1,000	520-2501	Planning Commission	1,000	1,000	1,000
1,277	2,144	2,000	520-2502	Postage	2,500	2,500	2,500
860	270	22,500	520-2503	Professional Services	91,500	91,500	91,500
-	-	-	520-1801	Insurance and Surety Bonds	450	450	450
3,701	287	3,793	520-1204	Contracted Computer/IT/Telephone	5,081	5,081	5,081
1,697	1,670	3,600	520-2906	Telephone	-	-	-
22,618	27,156	30,298	520-4017	Internal Services Central Services Fund	32,000	32,000	32,000
7,433	8,232	8,095	520-4019	Internal Services Buildings Fund	9,000	9,000	9,000
<b>56,996</b>	<b>57,990</b>	<b>91,786</b>		<b>Total Materials &amp; Services</b>	<b>162,543</b>	<b>162,543</b>	<b>162,543</b>
Operating Contingency							
-	-	2,306	590-1010	Operating Contingency	10,000	10,000	10,000
-	-	<b>2,306</b>		<b>Total Operating Contingency</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
Ending Cash Balance							
38,335	75,721	-	595-1010	Ending Cash Balance	12,532	12,532	12,532
<b>38,335</b>	<b>75,721</b>	<b>-</b>		<b>Total Ending Cash Balance</b>	<b>12,532</b>	<b>12,532</b>	<b>12,532</b>
<b>230,284</b>	<b>280,488</b>	<b>208,109</b>		<b>Total Expenditures</b>	<b>303,920</b>	<b>303,920</b>	<b>303,920</b>
<b>230,284</b>	<b>280,488</b>	<b>208,109</b>		<b>Total Comm. Dev. Revenues</b>	<b>303,920</b>	<b>303,920</b>	<b>303,920</b>
<b>230,284</b>	<b>280,488</b>	<b>208,109</b>		<b>Total Comm. Dev. Expenditures</b>	<b>303,920</b>	<b>303,920</b>	<b>303,920</b>

## Internal Services Central Services Fund

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

- City Administrator
- City Recorder
- Finance Director
- Accounting Technician
- Customer Accounting Specialist (.85 FTE)
- Assistant to the City Administrator (.67 FTE)
- Municipal Judge (part time)
- New Finance Department Specialist (starting July 2014)
- Total Full Time Equivalent Employees = **6.52**

### 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 (to cover costs short of CDD revenue for a given year)

### Special Funding Efforts:

1. This fund sustain the Community Development Department (\$60,500 transfer) so the City can administer the adopted development and zoning ordinances as well as pursue additional industrial employment lands through an industrial lands needs analysis.
2. This fund has appropriated \$21,000 this year within contract services to update the camera licensing, to upgrade the camera wireless signal antenna system, and to bring the City's 4 each (Bike and Skate Park), 3 each (Yarrow Roundabout), and 3 each (Grizzly Roundabout) cameras back online.
3. Airport Operations (\$60k transfer): The Federal Aviation Administration (FAA) changed the minimum grant match requirement from 5% to 10% about two years ago for capital improvement projects at the Airport. Since the City needs to replace the runway (estimated \$3.7 million dollar project), this is a significant additional cost to the City. This fund, along with the ISF Public Works Staff and Building funds, are needed to participate in raising the grant match in order to meet the City's obligation. The only other alternative is to take out a loan which is not necessary if reserves are used from the City's ISF funds for this important

project effort. The City has also applied for grant funding to assist in performing several important improvements at the Airport in FY 2014-15.

**City of Madras**  
2014-15 Budget Worksheet

**Internal Services Central Services Fund**

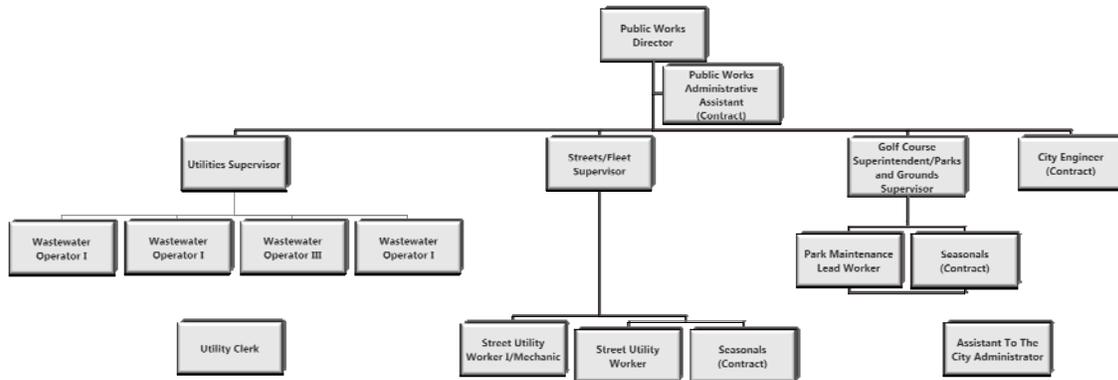
<u>Historical Data</u>		<u>Adopted</u>	<u>Line Item</u>	<u>Description</u>	<u>2014-15 Budget</u>		
<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
<b>802-101</b>							
Beginning Cash							
238,510	206,657	193,493	301-0101	Beginning Cash	186,686	186,686	186,686
<b>238,510</b>	<b>206,657</b>	<b>193,493</b>		<b>Total Beginning Cash</b>	<b>186,686</b>	<b>186,686</b>	<b>186,686</b>
City Licenses							
27,761	31,279	29,000	311-1101	Business Licenses	30,000	30,000	30,000
<b>27,761</b>	<b>31,279</b>	<b>29,000</b>		<b>Total City Licenses</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
Charges for Services							
530	3,284	500	350-5301	Refund of Expenses	500	500	500
-	-	-	350-5401	Miscellaneous Revenue	7,500	7,500	7,500
5,237	9,870	5,000	350-5501	Community Clean-up	8,500	8,500	8,500
2,540	2,244	2,500	350-9201	Industrial Site Fund	-	-	-
43,389	45,996	52,688	350-9401	Airport Operations Fund	55,000	55,000	55,000
22,618	27,156	30,298	350-9502	Community Development Fund	32,000	32,000	32,000
20,645	21,254	21,270	350-9507	Parks Fund	22,000	22,000	22,000
218,832	259,008	256,653	350-9607	Police Department	262,000	262,000	262,000
64,005	68,016	72,800	350-9701	Water Operations Fund	72,000	72,000	72,000
256,131	326,016	356,791	350-9801	Wastewater Operations Fund	365,000	365,000	365,000
93,426	115,356	119,000	350-9902	Transportation Operations Fund	121,000	121,000	121,000
500	8,004	8,000	350-9904	Tourism Economic Development Fund	9,000	9,000	9,000
<b>727,853</b>	<b>886,204</b>	<b>925,500</b>		<b>Total Charges for Services</b>	<b>954,500</b>	<b>954,500</b>	<b>954,500</b>
Use of Money & Property							
675	690	400	380-8101	Interest on Investments	300	300	300
	50	-	380-8201	Building Rentals	200	200	200
<b>675</b>	<b>740</b>	<b>400</b>		<b>Total Use of Money &amp; Property</b>	<b>500</b>	<b>500</b>	<b>500</b>
Interfund Transfers - In							
-	10,955	-	390-9504	ISF - Public Works Staff	-	-	-
<b>-</b>	<b>10,955</b>	<b>-</b>		<b>Total Interfund Transfers - In</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>994,799</b>	<b>1,135,835</b>	<b>1,148,393</b>		<b>Total Revenues</b>	<b>1,171,686</b>	<b>1,171,686</b>	<b>1,171,686</b>

**City of Madras**  
2014-15 Budget Worksheet

**Internal Services Central Services Fund**

<u>Historical Data</u>		<u>Adopted</u>	<u>Line Item</u>	<u>Description</u>	<u>2014-15 Budget</u>		
<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
<b>802-101</b>							
Personnel Services							
317,445	357,649	397,998	510-1001	Regular	435,000	435,000	435,000
9,461	11,110	12,000	510-3201	Overtime	9,000	9,000	9,000
50,264	65,580	75,329	510-5101	PERS	74,250	74,250	74,250
22,855	26,518	26,448	510-5201	Social Security	32,500	32,500	32,500
492	4,491	5,877	510-5401	Unemployment Tax	7,225	7,225	7,225
3,496	(8,765)	816	510-5501	Industrial Accident Insurance	4,500	4,500	4,500
64,156	60,951	59,277	510-5601	Health & Accident Insurance	79,500	79,500	79,500
4,268	627	-	510-5701	Retiree Health Insurance	-	-	-
<b>472,437</b>	<b>518,161</b>	<b>577,745</b>		<b>Total Personnel Services</b>	<b>641,975</b>	<b>641,975</b>	<b>641,975</b>
Materials & Services							
3,286	2,671	4,000	520-1002	Advertising	4,000	4,000	4,000
25,430	22,770	30,000	520-1003	Audit	30,000	30,000	30,000
1,995	2,965	17,000	520-1203	Community Clean-up	7,000	7,000	7,000
-	-	-	520-1205	Computer	14,748	14,748	14,748
2,100	1,887	15,000	520-1221	Contract Services	28,500	28,500	28,500
7,854	12,010	15,000	520-1223	City Council Expenses	15,000	15,000	15,000
9,957	8,234	12,000	520-1301	Dues/Membership	14,000	14,000	14,000
6,900	-	2,000	520-1404	Employee Hiring Costs	1,000	1,000	1,000
20,967	35,828	27,500	520-2102	Legal Fees	33,000	33,000	33,000
6,428	2,626	8,500	520-2201	Maintenance/Office Equipment	8,500	8,500	8,500
4,264	7,800	15,000	520-2203	Meetings, Travel & Schools	16,000	16,000	16,000
1,883	2,025	74,450	520-2204	Miscellaneous	2,500	2,500	2,500
20,656	28,683	19,550	520-2206	Bank Service Fees	7,000	7,000	7,000
20,098	30,406	25,000	520-2401	Office Supplies	27,000	27,000	27,000
4,154	7,924	7,000	520-2502	Postage	7,000	7,000	7,000
50,070	23,702	30,000	520-2503	Professional Services	17,500	17,500	17,500
-	165	1,000	520-2801	Safety - Employees	1,000	1,000	1,000
35,698	42,375	25,000	520-1204	Contracted Computer/IT/Telephone	26,598	26,598	26,598
5,191	7,108	7,500	520-1801	Insurance & Surety Bonds	2,100	2,100	2,100
3,774	22,828	10,000	520-2906	Telephone & Internet	-	-	-
<b>230,705</b>	<b>262,007</b>	<b>345,500</b>		<b>Total Materials &amp; Services</b>	<b>262,446</b>	<b>262,446</b>	<b>262,446</b>
Interfund Transfers - Out							
85,000	131,000	85,000	550-1020	Community Development Fund	60,500	60,500	60,500
-	3,450	-	550-1027	Tourism/Economic Development	-	-	-
-	-	-	550-1021	Airport Operations	60,000	60,000	60,000
<b>85,000</b>	<b>134,450</b>	<b>85,000</b>		<b>Total Interfund Transfers - Out</b>	<b>120,500</b>	<b>120,500</b>	<b>120,500</b>
Operating Contingency							
-	-	-	590-1010	Operating Contingency	75,000	75,000	75,000
-	-	-		<b>Total Operating Contingency</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
Ending Cash Balance							
206,657	221,217	140,148	595-1010	Ending Cash Balance	71,765	71,765	71,765
<b>206,657</b>	<b>221,217</b>	<b>140,148</b>		<b>Total Ending Cash Balance</b>	<b>71,765</b>	<b>71,765</b>	<b>71,765</b>
<b>994,799</b>	<b>1,135,835</b>	<b>1,148,393</b>		<b>Total Expenditures</b>	<b>1,171,686</b>	<b>1,171,686</b>	<b>1,171,686</b>
<b>994,799</b>	<b>1,135,835</b>	<b>1,148,393</b>		<b>Total ISF Central Services Revenues</b>	<b>1,171,686</b>	<b>1,171,686</b>	<b>1,171,686</b>
<b>994,799</b>	<b>1,135,835</b>	<b>1,148,393</b>		<b>Total ISF Central Services Expenditures</b>	<b>1,171,686</b>	<b>1,171,686</b>	<b>1,171,686</b>

# Internal Services Public Works Staff Fund



## Functions and Responsibilities:

This budget provides funds for Public Works personnel services and for the department's materials and services as further described below. This fund is supported by other funds and is not dependent on external revenue. The Public Works Department's full time positions are 11.48 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
- 11.33 Assistant to City Administrator (0.33 FTE to PW admin. support)
- 11.48 Customer Accounting Specialist (0.15 FTE – PW & permitting support)

Professional Services: The City Engineer (Ace Consultants) 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 April 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:**

No specific goal/budget year objective is identified for FY 14-15.

**Projects planned include the following:**

**Professional Services:**

1. Complete preliminary design and property owner coordination of Willow Creek Trail: Youth Fishing Pond to Madras Bike & Skate Park
2. Complete a funding analysis on local gas tax to include collecting data from citizens and businesses.

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

Material and Services increased for additional contract services (Public Works Administrative Assistant), assisting planning department to help fund industrial lands expansion and increase in professional service's needs.

# City of Madras

2014-15 Budget Worksheet

## Internal Services Public Works Staff Fund

<u>Historical Data</u>		<u>Adopted</u>	<u>Line Item</u>	<u>Description</u>	<u>2014-15 Budget</u>		
2011-12	2012-13	2013-14			Proposed	Approved	Adopted
<b>803-101</b>							
Beginning Cash							
563,480	492,592	364,999	301-0101	Beginning Cash	165,814	165,814	165,814
<b>563,480</b>	<b>492,592</b>	<b>364,999</b>		<b>Total Beginning Cash</b>	<b>165,814</b>	<b>165,814</b>	<b>165,814</b>
Regulatory Fees							
1,325	2,850	1,500	330-3401	City Review & Permits	1,500	1,500	1,500
10,523	18,992	29,500	330-3403	Plan Review,QA,Admin & Inspection Fees	5,000	5,000	5,000
2,210	(1,973)	3,000	330-3601	Abatement	2,000	2,000	2,000
<b>14,058</b>	<b>19,869</b>	<b>34,000</b>		<b>Total Regulatory Fees</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>
Charges for Services							
4,861	2,013	2,500	350-5401	Miscellaneous Revenue	2,500	2,500	2,500
-	-	-	350-9201	Industrial Site Fund	-	-	-
-	-	-	350-9401	Airport Operations Fund	-	-	-
107,900	88,640	88,230	350-9507	Parks Fund	105,157	105,157	105,157
-	-	-	350-9509	SDC Wastewater Improvement Fund	-	-	-
143,643	139,666	137,004	350-9701	Water Operations Fund	134,663	134,663	134,663
615,914	729,155	743,097	350-9801	Wastewater Operations Fund	845,516	845,516	845,516
300,483	291,934	283,988	350-9902	Transportation Operations Fund	307,561	307,561	307,561
-	-	-	350-9907	ISF- Building Fund	23,662	23,662	23,662
<b>1,172,801</b>	<b>1,251,408</b>	<b>1,254,819</b>		<b>Total Charges for Services</b>	<b>1,419,059</b>	<b>1,419,059</b>	<b>1,419,059</b>
Use of Money & Property							
1,912	1,806	1,500	380-8101	Interest on Investments	1,500	1,500	1,500
<b>1,912</b>	<b>1,806</b>	<b>1,500</b>		<b>Total Use of Money &amp; Property</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>1,752,251</b>	<b>1,765,675</b>	<b>1,655,318</b>		<b>Total Revenues</b>	<b>1,594,873</b>	<b>1,594,873</b>	<b>1,594,873</b>

# City of Madras

2014-15 Budget Worksheet

## Internal Services Public Works Staff Fund

Historical Data		Adopted	Line Item	Description	2014-15 Budget		
2011-12	2012-13	2013-14			Proposed	Approved	Adopted
<b>803-101</b>							
Personnel Services							
634,988	569,182	584,913	510-1001	Regular	590,433	590,433	590,433
13,279	9,992	30,000	510-3201	Overtime	30,000	30,000	30,000
-	-	-	510-3202	Oncall Pier Diem	5,200	5,200	5,200
107,306	101,876	126,714	510-5101	PERS	129,937	129,937	129,937
46,682	40,893	44,149	510-5201	Social Security	45,168	45,168	45,168
1,007	7,052	9,811	510-5401	Unemployment Tax	10,037	10,037	10,037
27,602	9,863	21,585	510-5501	Industrial Accident Insurance	22,658	22,658	22,658
135,596	135,146	148,089	510-5601	Health & Accident Insurance	153,120	153,120	153,120
6,392	3,483	7,500	510-5701	Retiree Health & Accident Ins	7,500	7,500	7,500
<b>972,852</b>	<b>877,487</b>	<b>972,761</b>	<b>Total Personnel Services</b>		<b>994,053</b>	<b>994,053</b>	<b>994,053</b>
Materials & Services							
8,526	4,933	7,000	520-1001	Abatement	6,500	6,500	6,500
1,347	2,769	1,500	520-1002	Advertising	1,500	1,500	1,500
-	-	-	520-1205	Computer	8,135	8,135	8,135
80,782	103,343	115,000	520-1221	Contract Services	130,000	130,000	130,000
5,200	10,114	12,000	520-2102	Legal Fees	10,000	10,000	10,000
14,202	16,581	18,000	520-2203	Meetings, Travel & Schools	18,000	18,000	18,000
(3,479)	245	103,050	520-2204	Miscellaneous Expense	500	500	500
15,383	22,754	25,000	520-2401	Office Supplies	25,000	25,000	25,000
7,711	8,394	9,000	520-2502	Postage	9,000	9,000	9,000
82,707	36,467	88,000	520-2503	Professional Services	85,000	85,000	85,000
-	-	3,000	520-2505	Plan Review,QA,Admin & Inspect Refund	3,500	3,500	3,500
1,182	1,268	2,500	520-2702	Repairs & Maintenance Materials	1,500	1,500	1,500
2,877	3,022	5,000	520-3002	Uniforms & Shop Towels	7,500	7,500	7,500
3,952	3,543	20,638	520-1204	Contracted Computer/IT/Telephone	30,342	30,342	30,342
-	-	-	520-1801	Insurance and Surety Bonds	5,400	5,400	5,400
14,417	11,892	19,230	520-2906	Telephone & Internet	-	-	-
<b>234,807</b>	<b>225,325</b>	<b>428,918</b>	<b>Total Materials &amp; Services</b>		<b>341,877</b>	<b>341,877</b>	<b>341,877</b>
Interfund Transfers - Out							
10,000	-	-	550-1002	Parks Fund	-	-	-
-	-	-	550-1003	Community Development Fund	60,500	60,500	60,500
-	-	-	550-1004	Airport Operations Fund	60,000	60,000	60,000
-	30,000	-	550-1005	Airport Construction Fund	-	-	-
-	60,000	-	550-1010	Water Operations Fund	-	-	-
-	100,000	-	550-1015	Transportation Operations Fund	-	-	-
-	40,000	-	550-1022	Wastewater Operations Fund	-	-	-
-	50,000	80,000	550-1025	Industrial Site Fund	-	-	-
42,000	10,955	-	550-1026	Internal Services Fleet Fund	-	-	-
<b>52,000</b>	<b>290,955</b>	<b>80,000</b>	<b>Total Interfund Transfers - Out</b>		<b>120,500</b>	<b>120,500</b>	<b>120,500</b>
Capital Outlay							
-	-	25,000	540-2903	Street Waterline Relocation Project	-	-	-
-	-	<b>25,000</b>	<b>Total Capital Outlay</b>		-	-	-
Operating Contingency							
-	-	-	590-1010	Operating Contingency	100,000	100,000	100,000
-	-	-	<b>Total Operating Contingency</b>		<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
Ending Cash Balance							
492,592	371,908	148,639	595-1010	Ending Cash Balance	38,443	38,443	38,443
<b>492,592</b>	<b>371,908</b>	<b>148,639</b>	<b>Total Ending Cash Balance</b>		<b>38,443</b>	<b>38,443</b>	<b>38,443</b>
<b>1,752,251</b>	<b>1,765,675</b>	<b>1,655,318</b>	<b>Total Expenditures</b>		<b>1,594,873</b>	<b>1,594,873</b>	<b>1,594,873</b>
<b>1,752,251</b>	<b>1,765,675</b>	<b>1,655,318</b>	<b>Total ISF P. W. Staff Fund Revenues</b>		<b>1,594,873</b>	<b>1,594,873</b>	<b>1,594,873</b>
<b>1,752,251</b>	<b>1,765,675</b>	<b>1,655,318</b>	<b>Total ISF P. W. Staff Fund Expenditures</b>		<b>1,594,873</b>	<b>1,594,873</b>	<b>1,594,873</b>

## **Internal Services Buildings Fund**

**Program:** This budget provides maintenance, utilities and debt service for the Public Works Office Building & Shop (1<sup>st</sup> & 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 \$235,000 to Airport Operations to help fund the following: 1) \$38,000 Hangar Acquisition – 3,600 square feet, 2) \$20,000 North WWII Hangar Window replacement – phase 1; and 3) Fuel Tank replacements for the 100 Low Level and Jet A Fuel tanks.
2. \$23,662 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 \$25,000: Can be used for the postponed wall mural in the Council Chambers or to other needed capital improvements to other facilities that may arise.

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

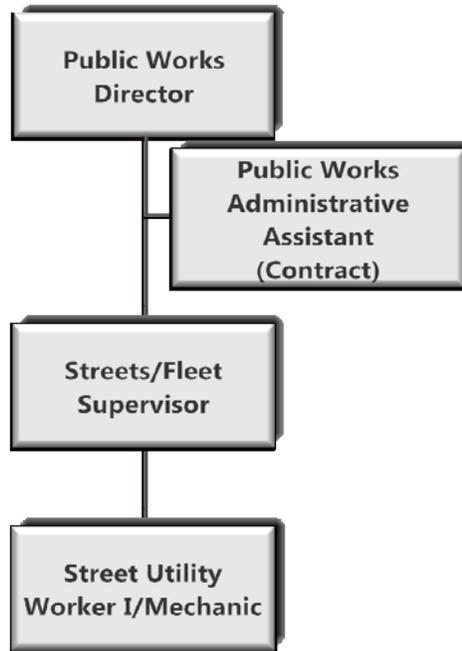
1. LOCAP bond repayment \$124,803
2. USDA Rural Development Loan \$97,130 annually
3. Debt Reserve \$10,000 (USDA loan requirement)

**City of Madras**  
2014-15 Budget Worksheet

**Internal Services Buildings Fund**

Historical Data		Adopted	Line Item	Description	2014-15 Budget		
2011-12	2012-13	2013-14			Proposed	Approved	Adopted
<b>804-101</b>							
Beginning Cash							
2,204,887	1,244,868	8,004	301-0101	Beginning Cash	351,624	351,624	351,624
<b>2,204,887</b>	<b>1,244,868</b>	<b>8,004</b>		<b>Total Beginning Cash</b>	<b>351,624</b>	<b>351,624</b>	<b>351,624</b>
Revenue for Other Agencies							
-	2,200,000	-	345-4504	Construction Loan	-	-	-
350,750	-	92,254	345-4505	FEMA Grant	-	-	-
-	75,000	70,000	345-4600	Madras Redevelopment Commission	75,000	75,000	75,000
<b>350,750</b>	<b>2,275,000</b>	<b>162,254</b>		<b>Total Revenue from Other Agencies</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
Charges for Services							
-	93,755	-	350-5401	Miscellaneous Revenue	-	-	-
1,000	2,005	1,988	350-9201	Industrial Site Fund	-	-	-
10,393	10,393	14,924	350-9401	Airport Operations Fund	12,240	12,240	12,240
7,433	8,232	8,095	350-9502	Community Development Fund	9,000	9,000	9,000
9,688	10,920	11,520	350-9507	Parks Fund	8,279	8,279	8,279
104,015	129,982	128,244	350-9607	Police Department	89,586	89,586	89,586
45,345	38,766	39,592	350-9701	Water Operations Fund	28,797	28,797	28,797
177,990	167,268	150,341	350-9801	Wastewater Operations Fund	115,181	115,181	115,181
50,819	58,973	59,334	350-9902	Transportation Operations Fund	43,233	43,233	43,233
500	1,000	962	350-9904	Tourism Economic Development Fund	1,200	1,200	1,200
<b>407,183</b>	<b>521,294</b>	<b>415,000</b>		<b>Total Charges for Services</b>	<b>307,516</b>	<b>307,516</b>	<b>307,516</b>
Use of Money & Property							
6,798	1,835	100	380-8101	Interest on Investments	100	100	100
-	-	-	380-8801	Use/Release of Debt Service Reserves	-	-	-
<b>6,798</b>	<b>1,835</b>	<b>100</b>		<b>Total Use of Money &amp; Property</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>2,969,618</b>	<b>4,042,997</b>	<b>585,358</b>		<b>Total Revenues</b>	<b>734,240</b>	<b>734,240</b>	<b>734,240</b>
Materials & Services							
35,789	35,948	48,000	520-1101	Building Maintenance	50,000	50,000	50,000
24,293	46,289	80,000	520-1401	Utilities	80,000	80,000	80,000
65,762	76,221	90,000	520-1801	Insurance and Surety Bonds	20,500	20,500	20,500
-	-	-	520-2206	Bank Service Fees	500	500	500
<b>125,844</b>	<b>158,458</b>	<b>218,000</b>		<b>Total Materials &amp; Services</b>	<b>151,000</b>	<b>151,000</b>	<b>151,000</b>
Capital Outlay							
1,479,255	3,480,027	17,007	540-1307	Police Station/City Hall	-	-	-
-	1,998	10,000	540-3311	Building Improvements	25,000	25,000	25,000
-	4,246	94,000	540-3315	City Hall Demolition	-	-	-
<b>1,479,255</b>	<b>3,486,271</b>	<b>121,007</b>		<b>Total Capital Outlay</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
Interfund Transfers - Out							
-	11,533	9,713	550-1020	Debt Reserve Fund	10,000	10,000	10,000
-	-	5,000	550-1021	Airport Operations	235,000	235,000	235,000
-	-	-	550-1022	ISF Public Works Staff	23,662	23,662	23,662
-	<b>11,533</b>	<b>14,713</b>		<b>Total Interfund Transfers - Out</b>	<b>268,662</b>	<b>268,662</b>	<b>268,662</b>
Debt Service							
25,000	45,000	45,000	570-7416	Bond - Principal	50,000	50,000	50,000
94,651	76,858	75,508	570-7417	Bond - Interest	75,000	75,000	75,000
-	-	28,380	570-7418	USDA Revenue Bond-Principal	30,000	30,000	30,000
-	-	68,750	570-7419	USDA Revenue Bond-Intrest	68,000	68,000	68,000
<b>119,651</b>	<b>121,858</b>	<b>217,638</b>		<b>Total Debt Service</b>	<b>223,000</b>	<b>223,000</b>	<b>223,000</b>
Operating Contingency							
-	-	14,000	590-1010	Operating Contingency	30,000	30,000	30,000
-	-	<b>14,000</b>		<b>Total Operating Contingency</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
Ending Cash Balance							
1,244,868	264,877	-	595-1010	Ending Cash Balance	36,578	36,578	36,578
<b>1,244,868</b>	<b>264,877</b>	<b>-</b>		<b>Total Ending Cash Balance</b>	<b>36,578</b>	<b>36,578</b>	<b>36,578</b>
<b>2,969,618</b>	<b>4,042,997</b>	<b>585,358</b>		<b>Total Expenditures</b>	<b>734,240</b>	<b>734,240</b>	<b>734,240</b>
<b>2,969,618</b>	<b>4,042,997</b>	<b>585,358</b>		<b>Total ISF Buildings Revenues</b>	<b>734,240</b>	<b>734,240</b>	<b>734,240</b>
<b>2,969,618</b>	<b>4,042,997</b>	<b>585,358</b>		<b>Total ISF Buildings Expenditures</b>	<b>734,240</b>	<b>734,240</b>	<b>734,240</b>

## 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:

Staff has purchased a fleet management program in FY 13-14 to track maintenance and depreciation costs on existing equipment. Once life cycle cost is determined on existing equipment, staff plans to implement an equipment replacement program.

### Projects planned include the following:

#### **Capital Outlay:**

1. Police Department Equipment Purchase – New police patrol vehicle with necessary accessory equipment= \$40k
2. Public Works Equipment Purchase – truck modifications & snow plow = \$20k, estimated
3. Insulation Kit to the Fleet Building at Public Works = \$14k.

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

Fleet Insurance costs have been re-allocated to this fund and were posted in a separate fund in past years. This is a more accurate reflection of the costs for fleet.

**City of Madras**  
2014-15 Budget Worksheet

**Internal Services Fleet Fund**

<u>Historical Data</u>		<u>Adopted</u>		<u>2014-15 Budget</u>			
2011-12	2012-13	2013-14	Line Item	Description	Proposed	Approved	Adopted
<b>805-101</b>							
Beginning Cash							
95,731	92,094	113,354	301-0101	Beginning Cash	81,470	81,470	81,470
<b>95,731</b>	<b>92,094</b>	<b>113,354</b>		<b>Total Beginning Cash</b>	<b>81,470</b>	<b>81,470</b>	<b>81,470</b>
Charges for Services							
7,432	10,239	10,197	350-9507	Parks Fund	13,000	13,000	13,000
83,000	83,604	53,200	350-9607	Police Department	101,445	101,445	101,445
8,386	15,168	17,000	350-9701	Water Operations Fund	28,269	28,269	28,269
118,152	155,784	151,059	350-9801	Wastewater Operations Fund	177,500	177,500	177,500
42,302	64,488	58,744	350-9902	Transportation Operations Fund	64,566	64,566	64,566
<b>260,194</b>	<b>329,283</b>	<b>290,200</b>		<b>Total Charges for Services</b>	<b>384,780</b>	<b>384,780</b>	<b>384,780</b>
Use of Money & Property							
304	234	200	380-8101	Interest on Investments	250	250	250
<b>304</b>	<b>234</b>	<b>200</b>		<b>Total Use of Money &amp; Property</b>	<b>250</b>	<b>250</b>	<b>250</b>
Interfund Transfers - In							
5,000	-	-	390-9607	Police Department	-	-	-
42,000	-	-	390-9626	Internal Service Public Works	-	-	-
<b>47,000</b>	<b>-</b>	<b>-</b>		<b>Total Interfund Transfers - In</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>403,229</b>	<b>421,611</b>	<b>403,754</b>		<b>Total Revenues</b>	<b>466,500</b>	<b>466,500</b>	<b>466,500</b>
Materials & Services							
10,541	11,264	18,000	520-1004	Auto Repairs - PD	18,000	18,000	18,000
68,335	49,928	75,000	520-1403	Equipment Repairs - PW	65,000	65,000	65,000
12,004	2,561	12,000	520-1406	Equipment Purchases - PW	13,000	13,000	13,000
79,198	60,688	85,000	520-1601	Fuel - PW	75,000	75,000	75,000
24,762	29,036	27,000	520-1603	Fuel - PD	29,000	29,000	29,000
2,812	3,165	3,482	520-1801	Insurance & Surety Bonds	31,000	31,000	31,000
4,672	4,368	12,000	520-2901	Tires - PW	15,000	15,000	15,000
4,684	6,671	5,500	520-2907	Tires - PD	6,500	6,500	6,500
<b>207,008</b>	<b>167,681</b>	<b>237,982</b>		<b>Total Materials &amp; Services</b>	<b>252,500</b>	<b>252,500</b>	<b>252,500</b>
Capital Outlay							
-	43,620	25,000	540-1401	Equipment Purchases - PW	35,000	35,000	35,000
39,355	-	38,000	540-1402	Equipment Purchases - PD	40,000	40,000	40,000
-	843	14,000	540-1403	Fleet Building Improvements	14,000	14,000	14,000
<b>39,355</b>	<b>44,463</b>	<b>77,000</b>		<b>Total Capital Outlay</b>	<b>89,000</b>	<b>89,000</b>	<b>89,000</b>
Interfund Transfers - Out							
61,202	62,251	63,324	570-7401	SDC WW Improv. Fund Loan - Principal	37,807	37,807	37,807
3,570	2,521	1,448	570-7402	SDC WW Improv. Fund Loan - Interest	350	350	350
<b>64,772</b>	<b>64,772</b>	<b>64,772</b>		<b>Total Interfund Transfers - Out</b>	<b>38,157</b>	<b>38,157</b>	<b>38,157</b>
Operating Contingency							
-	-	24,000	590-1010	Operating Contingency	70,000	70,000	70,000
<b>-</b>	<b>-</b>	<b>24,000</b>		<b>Total Operating Contingency</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
Ending Cash Balance							
92,094	144,695	-	595-1010	Ending Cash Balance	16,843	16,843	16,843
<b>92,094</b>	<b>144,695</b>	<b>-</b>		<b>Total Ending Cash Balance</b>	<b>16,843</b>	<b>16,843</b>	<b>16,843</b>
<b>403,229</b>	<b>421,611</b>	<b>403,754</b>		<b>Total Expenditures</b>	<b>466,500</b>	<b>466,500</b>	<b>466,500</b>
<b>403,229</b>	<b>421,611</b>	<b>403,754</b>		<b>Total Internal Services Fleet Revenues</b>	<b>466,500</b>	<b>466,500</b>	<b>466,500</b>
<b>403,229</b>	<b>421,611</b>	<b>403,754</b>		<b>Total Internal Services Fleet Expenditures</b>	<b>466,500</b>	<b>466,500</b>	<b>466,500</b>

## **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 and will need to be closed out. The current residual balance of bond proceeds that have accumulated over the years since 1975 equals \$80,906, otherwise illustrated as Ending Cash Balance. Per ORS 287A.140, this balance can now 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 finance Phase I of the Wastewater Master Plan. By transferring this balance 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 \$178,000 in 2014-15, 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**  
2014-15 Budget Worksheet

**Debt Service Fund**

<u>Historical Data</u>		<u>Adopted</u>	<u>Line Item</u>	<u>Description</u>	<u>2014-15 Budget</u>		
<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
<b>306-060</b>							
Beginning Cash							
73,582	77,737	69,455	301-0101	Beginning Cash	80,906	80,906	80,906
<b>73,582</b>	<b>77,737</b>	<b>69,455</b>		<b>Total Beginning Cash</b>	<b>80,906</b>	<b>80,906</b>	<b>80,906</b>
Property Taxes							
89,277	85,471	78,685	310-1101	Current Property Taxes	-	-	-
5,390	5,238	8,069	310-1201	Prior Property Taxes	-	-	-
<b>94,667</b>	<b>90,709</b>	<b>86,754</b>		<b>Total Property Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenues from Other Agencies							
2,574,027	-	-	340-1001	Bond Proceeds	-	-	-
<b>2,574,027</b>	<b>-</b>	<b>-</b>		<b>Total Revenues from Other Agencies</b>	<b>-</b>	<b>-</b>	<b>-</b>
Charges for Services							
(9,173)	-	-	350-5401	Miscellaneous Revenue	-	-	-
<b>(9,173)</b>	<b>-</b>	<b>-</b>		<b>Total Charges for Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
Use of Money & Property							
211	84,793	76,263	380-8101	Interest	-	-	-
-	95,000	105,000	380-8507	Loan Repayment	178,000	178,000	178,000
<b>211</b>	<b>179,793</b>	<b>181,263</b>		<b>Total Use of Money &amp; Property</b>	<b>178,000</b>	<b>178,000</b>	<b>178,000</b>
<b>2,733,314</b>	<b>348,239</b>	<b>337,472</b>		<b>Total Revenues</b>	<b>258,906</b>	<b>258,906</b>	<b>258,906</b>
Materials & Services							
-	-	-	520-2206	Bank Service Fees	500	500	500
<b>-</b>	<b>-</b>	<b>-</b>		<b>Total Materials &amp; Services</b>	<b>500</b>	<b>500</b>	<b>500</b>
Interfund Transfers - Out							
2,574,027	-	-	550-1200	Loan to MRC	-	-	-
-	-	-	550-1201	Wastewater Operations	80,906	80,906	80,906
<b>2,574,027</b>	<b>-</b>	<b>-</b>		<b>Total Interfund Transfers - Out</b>	<b>80,906</b>	<b>80,906</b>	<b>80,906</b>
Debt Service							
70,000	80,000	81,000	570-1001	G.O. Bond Principal - 1975 Sewer	-	-	-
11,550	8,050	4,075	570-1101	G.O. Bond Interest - 1975 Sewer	-	-	-
-	95,000	100,000	570-7418	Series 2012B Bond Principal - MRC	100,000	100,000	100,000
-	84,496	79,000	570-7419	Series 2012B Bond Interest - MRC	77,500	77,500	77,500
<b>81,550</b>	<b>267,546</b>	<b>264,075</b>		<b>Total Debt Service</b>	<b>177,500</b>	<b>177,500</b>	<b>177,500</b>
Ending Cash Balance							
77,737	80,693	73,397	595-1010	Ending Cash Balance	-	-	-
<b>77,737</b>	<b>80,693</b>	<b>73,397</b>		<b>Total Ending Cash Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2,733,314</b>	<b>348,239</b>	<b>337,472</b>		<b>Total Expenditures</b>	<b>258,906</b>	<b>258,906</b>	<b>258,906</b>
<b>2,733,314</b>	<b>348,239</b>	<b>337,472</b>		<b>Total Debt Service Revenues</b>	<b>258,906</b>	<b>258,906</b>	<b>258,906</b>
<b>2,733,314</b>	<b>348,239</b>	<b>337,472</b>		<b>Total Debt Service Expenditures</b>	<b>258,906</b>	<b>258,906</b>	<b>258,906</b>

## Debt Reserve Fund

### Programs in this Fund:

This Fund was established in fiscal year 2011-12 to record a loan covenant by the Department of Environment Quality (DEQ). Total outstanding debt for the City of Madras as of July 1, 2014 equals \$19,556,258. Of this balance, only 1.38% is set aside of the outstanding principal balance for meeting reserve requirements set by lenders. Up to this point, the City has not budgeted appropriately for debt reserves. This new methodology is a result of audit and budget requirements to better depict obligations of the City.

<u>Lender/Description</u>	<u>Reserve</u>
USDA Debt Reserve- City Hall/PD	30,959
Series 2013 Refunding	222,339
DEQ- State Revolving Loan R6-2371	6,038
USDA 1996 Revenue Bonds-Airport	10,086
<b>Total</b>	<b>269,422</b>

### 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, requires 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.

### Series 2013 Refunding Reserve

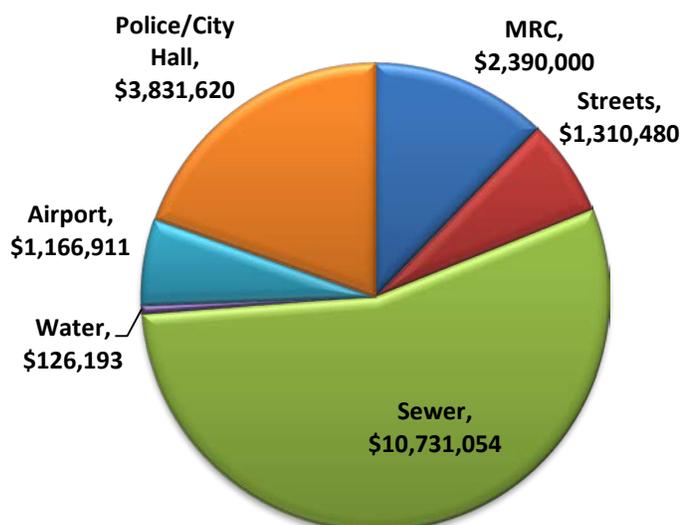
Upon completion of the \$10,495,000 Wastewater Debt Refunding in 2012-13, the total loan balance requires 50% of the subsequent year's debt payment be set aside as reserve in the current year. The required debt reserve for the current year is \$222,339.

### DEQ Loan Reserve

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

### USDA Revenue Bond- Airport

The reserve requirement is to set aside 10% per year, \$1,010 per year until a \$10,086 balance was met. This reserve has been met and properly booked.



This fund will reserve the balances in a new 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.

**City of Madras**  
2014-15 Budget Worksheet

**Debt Reserve Fund**  
Revenues

<u>Historical Data</u>		<u>Adopted</u>	Line Item	Description	<u>2014-15 Budget</u>		
2011-12	2012-13	2013-14			Proposed	Approved	Adopted
<b>308-080</b>							
Beginning Cash							
-	61	11,597	301-0101	Beginning Cash	233,786	233,786	233,786
-	<b>61</b>	<b>11,597</b>		<b>Total Beginning Cash</b>	<b>233,786</b>	<b>233,786</b>	<b>233,786</b>
Use of Money & Property							
61	7	10	380-8101	Interest	-	-	-
<b>61</b>	<b>7</b>	<b>10</b>		<b>Total Use of Money &amp; Property</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers - In							
-	11,533	9,713	390-9301	Internal Services Building Fund	9,713	9,713	9,713
-	-	212,500	390-9304	Wastewater Operations	9,867	9,867	9,867
-	-	-	390-9303	SDC WW Improvement	6,038	6,038	6,038
-	-	-	390-9302	Airport Ops	10,086	10,086	10,086
-	<b>11,533</b>	<b>222,213</b>		<b>Total Transfers - In</b>	<b>35,704</b>	<b>35,704</b>	<b>35,704</b>
<b>61</b>	<b>11,601</b>	<b>233,820</b>		<b>Total Revenues</b>	<b>269,490</b>	<b>269,490</b>	<b>269,490</b>
Reserve for Future Expenditure							
-	11,533	12,500	580-6001	USDA Debt Reserve- City Hall/PD	30,959	30,959	30,959
-	-	-	580-6002	Series 2013 Refunding	222,339	222,339	222,339
-	-	-	580-6003	DEQ- State Revolving Loan R6-2371	6,038	6,038	6,038
-	-	-	580-6004	1996 Revenue Bonds-Airport	10,086	10,086	10,086
-	<b>11,533</b>	<b>12,500</b>		<b>Total Reserve for Future Expenditure</b>	<b>269,422</b>	<b>269,422</b>	<b>269,422</b>
Ending Cash Balance							
61	68	221,320	595-1010	Ending Cash Balance	68	68	68
<b>61</b>	<b>68</b>	<b>221,320</b>		<b>Total Ending Cash Balance</b>	<b>68</b>	<b>68</b>	<b>68</b>
<b>61</b>	<b>11,601</b>	<b>233,820</b>		<b>Total Expenditures</b>	<b>269,490</b>	<b>269,490</b>	<b>269,490</b>
<b>61</b>	<b>11,601</b>	<b>233,820</b>		<b>Total Debt Reserve Revenues</b>	<b>269,490</b>	<b>269,490</b>	<b>269,490</b>
<b>61</b>	<b>11,601</b>	<b>233,820</b>		<b>Total Debt Reserve Expenditures</b>	<b>269,490</b>	<b>269,490</b>	<b>269,490</b>