



City of Madras
Annual Budget
2014-2015



City of Madras 2014-2015 Budget Committee Members and Calendar

Budget Committee

Tom Brown
Walt Chamberlain
Royce Embanks
Doeshia Jacobs

Jim Leach
Richard Ladeby
Chuck Schmidt
Melanie Widmer

City Staff

Gus Burril
Brandie McNamee
Tom Adams
Jeff Hurd
Nick Snead
Karen Coleman
Jeremy Green

City Administrator
Finance Director
Police Chief
Public Works Director
Community Development Director
City Recorder
City Attorney

April 17
Thursday 5:30pm

First Budget Committee Meeting – CITY ONLY
Election of Officers
Public Hearing for Use of State Revenue Sharing
Public Input/Community Requests

April 24
Thursday 6:30pm

Second Budget Committee Meeting – CITY ONLY

May 1
Thursday 5:30pm

Third Budget Committee Meeting (If Needed) – CITY ONLY

June 10
Tuesday 7:00pm

Council Meeting - Budget Hearing
Public Hearing Use of State Revenue Sharing – ORS 221.770(C)
Adopt Budget, Levy Taxes and Make Appropriations
Adopt 2014-15 Fee Schedule



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.

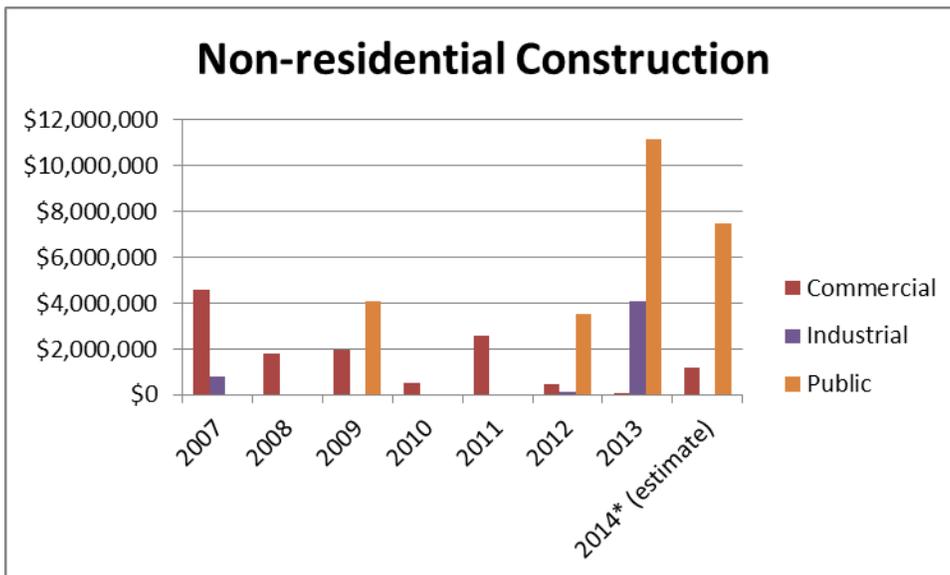
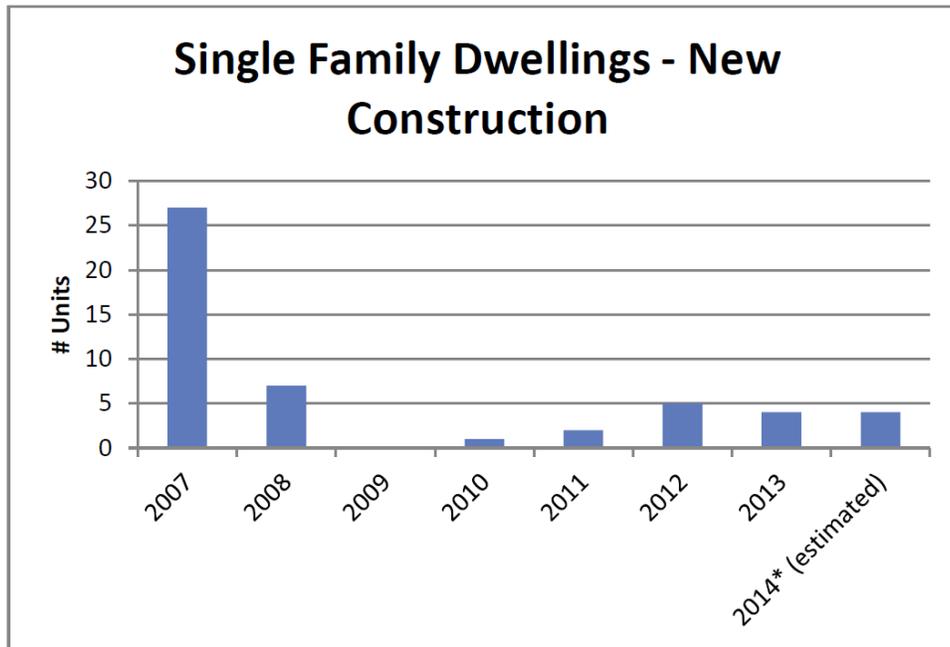
ECONOMIC OUTLOOK

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 (4th 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:

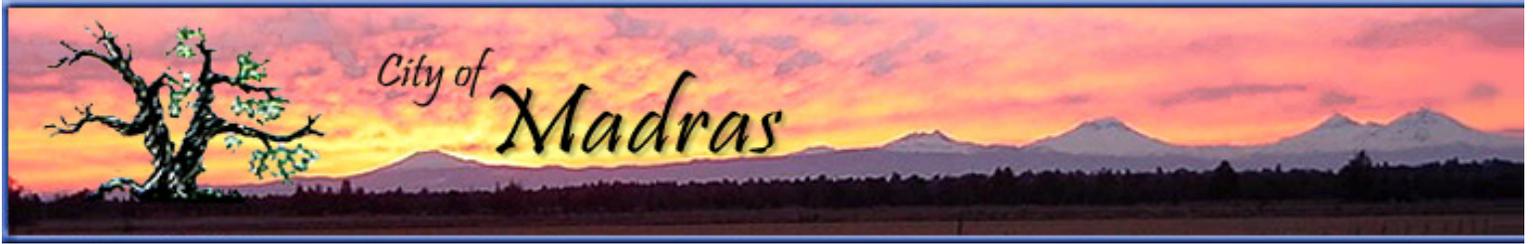
Table 3: Workforce History (full-time employees)

Department	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
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**
Total Personnel	34	31/32	31.35	28	30

(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%
		\$ 17,303,035	

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>	

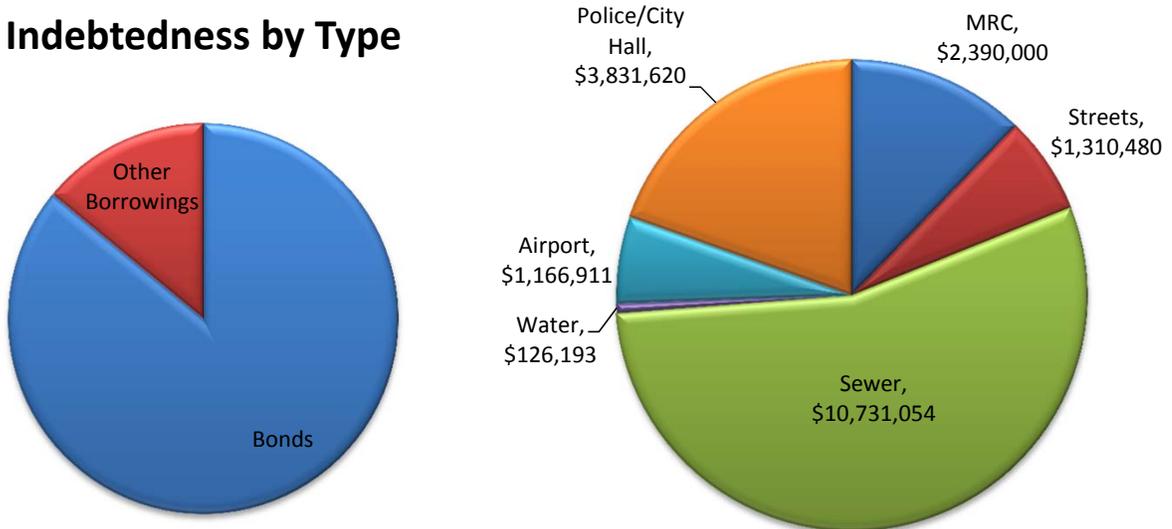
City of Madras

Statement of Indebtedness

Long Term Debt - Year 2014-2015

Type	Project	Balance as of July 1, 2014	Principal Payment this Year
Other Bonds:			
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
Other Borrowings:			
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
Total Long Term Debt		19,556,258	349,797

Indebtedness by Type

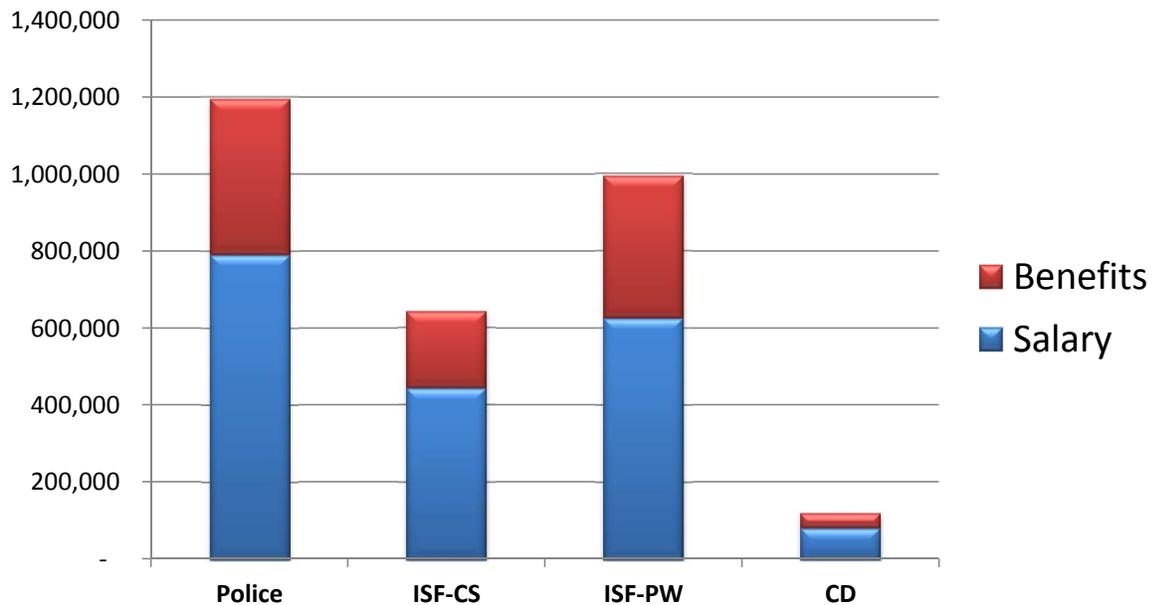
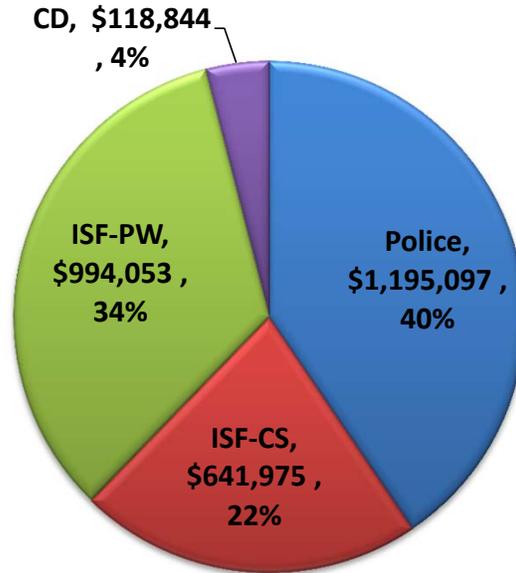


Payroll and Benefits Budget Worksheet

Fiscal Year 2014-15

FTE's	Dept	Employee Position
1	Administration	City Administrator
1	Administration	City Recorder
0.05	Administration	Municipal Judge
1	Administration	Accounting Analyst
0.85	Admin/PW	Customer Accounting Clerk
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>30</u>	TOTAL POSITIONS	

Total Payroll Costs (including benefits)



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

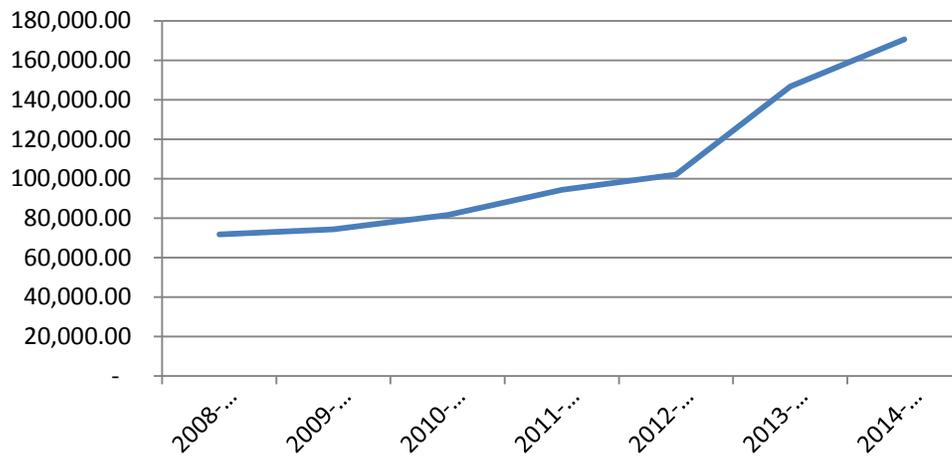
Salary 66.18% 69.16% 62.94% 68.22% **65.82%**
 Benefits 33.82% 30.84% 37.06% 31.78% **34.18%**

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

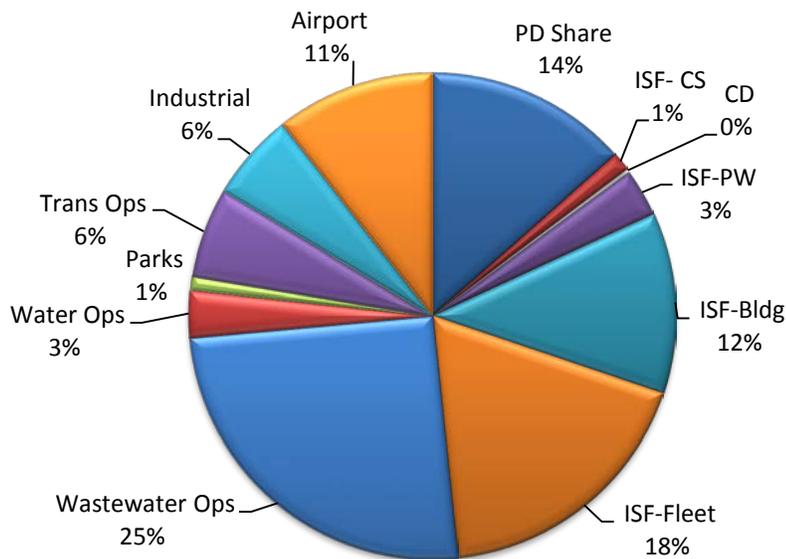
Insurance Costs

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

Historical Data		Adopted	Projection		Line Item	Description	2014-15 Budget		
2011-12	2012-13	2013-14	Total	2013-14			Proposed	Approved	Adopted
101-101									
Beginning Cash									
717,832	699,482	438,961	574,350	301-0101	Beginning Cash	599,079			
717,832	699,482	438,961	574,350		Total Beginning Cash	599,079	-	-	
Property Taxes									
944,451	954,108	944,140	1,000,000	310-1101	Current Property Taxes	1,045,000			
70,614	57,840	40,000	60,000	310-1201	Prior Property Taxes	55,000			
1,015,065	1,011,948	984,140	1,060,000		Total Property Taxes	1,100,000	-	-	
Franchise Fees									
72,275	56,422	68,000	65,200	320-2101	Cascade Natural Gas - 50%	60,000			
10,581	10,528	10,000	10,400	320-2201	Crestview Cable TV - 50%	10,000			
252,707	262,744	250,000	278,800	320-2301	Pacific Power & Light - 50%	260,000			
17,076	13,459	14,000	12,500	320-2401	QWest Communications - 50%	13,000			
4,738	2,735	2,400	2,900	320-2402	Other Telecom - 50%	2,400			
30,546	27,762	22,500	23,400	320-2601	Madras Sanitary Service - 50%	22,500			
7,424	11,351	7,000	7,000	320-2701	Fiber Optic - 50%	7,000			
248	296	500	470	320-2801	Bend Broadband - 50%	1,000			
395,595	385,297	374,400	400,670		Total Franchise Fees	375,900	-	-	
Regulatory Fees									
1,240	1,020	1,200	1,000	330-3501	Liquor License Renewals	1,000			
332	2,366	1,500	7,509	330-3502	Nuisance Enforcement Fee	1,500			
702	300	300	-	330-3503	Impound Fees	300			
2,274	3,686	3,000	8,509		Total Regulatory Fees	2,800	-	-	
Revenues from Other Agencies									
40,516	-	-	-	340-4103	Community Development Block Grant				
65,717	43,685	32,954	65,528	340-4104	COIC Cascades East Transit	65,528			
2,520	240	-	-	340-4112	P.D. Overtime Grant				
129,716	147,971	125,000	154,100	340-4201	Motel Tax	154,100			
9,094	8,868	8,500	8,279	340-4501	Cigarette Tax	7,781			
79,416	83,223	69,000	83,223	340-4601	Liquor Tax	88,706			
43,863	1,690	10	240	340-4750	Miscellaneous Grants	500			
74,850	114,346	114,521	117,800	340-4751	Jefferson County District Attorney	120,000			
69,189	68,038	71,869	68,000	340-4752	509J - School Resource Officer	71,869			
514,881	468,061	421,854	497,170		Total Revenues from Other Agencies	508,484	-	-	
Charges for Services									
1,230	11,382	5,000	374	350-5401	Miscellaneous Revenue	1,000			
1,230	11,382	5,000	374		Total Charges for Services	1,000	-	-	
Fines & Forfeitures									
48,018	46,040	42,000	38,000	360-6101	Court Fines	42,000			
48,018	46,040	42,000	38,000		Total Fines & Forfeitures	42,000	-	-	
Use of Money & Property									
1,843	1,464	1,200	900	380-8101	Interest on Investments	1,000			
1,843	1,464	1,200	900		Total Use of Money & Property	1,000	-	-	
2,696,738	2,627,360	2,270,555	2,579,973		Total Revenues	2,630,263	-	-	

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.

Staffing	2013-2014	Proposed 2014-2015
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
TOTAL	10	11

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>Projection</u>		<u>2014-15 Budget</u>		
2011-12	2012-13	2013-14	Total 2013-14	Line Item	Description	Proposed	Approved	Adopted
101-106								
Personnel Services								
658,723	737,400	648,226	648,190	510-1001	Regular Payroll	719,384		
37,702	3,630	24,453	12,500	510-3001	Reserves	24,414		
15,759	11,751	28,110	22,000	510-3201	Overtime	23,940		
6,258	5,786	13,960	7,000	510-3221	Overtime - Police Court	11,600		
10,651	3,244	13,960	4,000	510-3901	Overtime - Police Grant	11,600		
141,614	149,383	152,333	126,218	510-5101	PERS	135,902		
54,038	56,835	48,924	48,942	510-5201	Social Security	52,553		
182	9,281	10,872	10,876	510-5401	Unemployment Tax	11,679		
16,100	(1,807)	17,077	18,000	510-5501	Industrial Accident Ins.	19,921		
175,020	207,828	179,271	192,642	510-5601	Health & Accident Ins.	173,904		
4,011	5,013	10,000	1,741	510-5701	Retiree Health & Accident Ins.	10,200		
1,120,058	1,188,344	1,147,186	1,092,109	Total Personnel Services		1,195,097	-	-
Materials & Services								
3,624	2,484	10,000	9,000	520-1007	Ammunition / Firearms / Range	15,000		
-	-	-	-	520-1205	Computer	3,500		
49,925	24,354	32,000	30,000	520-1406	Equipment Purchases / Supplies (office)	25,000		
-	-	5,000	5,000	520-1701	Hospital/Medical	5,000		
15,678	16,335	17,000	19,000	520-2102	Legal Fees / CODE	20,000		
11,300	4,633	10,000	7,000	520-2203	Meetings, Travel & Schools	10,000		
-	76	-	-	520-2209	Major Investigations & Equip	5,000		
-	157	-	-	520-2401	Office Supplies	-		
8,992	7,879	10,000	6,000	520-3001	Uniform Allowance / Cleaning	10,000		
-	107	-	-	520-3002	Uniform Cleaning	-		
-	4,277	17,928	17,928	520-1204	Contracted Computer/IT/Telephone	25,682		
90,503	90,000	60,800	60,800	520-1302	Dispatch	86,000		
15,001	12,994	14,000	17,932	520-1801	Insurance & Surety Bonds	23,000		
10,469	5,463	10,000	5,400	520-2906	Telephone	-		
218,832	259,008	256,653	256,653	520-4017	Internal Services Central Services Fund	262,000		
104,015	129,982	128,244	128,244	520-4019	Internal Services Buildings Fund	89,586		
83,000	83,604	53,200	53,200	520-4020	Internal Services Fleet Fund	101,445		
611,339	641,353	624,825	616,157	Total Materials & Services		681,213	-	-
1,731,397	1,829,697	1,772,011	1,708,266	Total Expenditures - Police Dept		1,876,310	-	-

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

<u>Historical Data</u>		<u>Adopted</u>	<u>Projection</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>Total</u>	<u>2013-14</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
101-109									
Materials & Services									
43,685	43,685	32,954	65,528	520-1217	Community Projects	65,528			
-	31	-	-	520-2204	Miscellaneous	-			
43,685	43,716	32,954	65,528		Total Materials & Services	65,528	-	-	-
Capital Outlay									
40,516	-	-	-	540-1701	Community Development Block Grant	-			
40,516	-	-	-		Total Capital Outlay	-	-	-	-
Interfund Transfers - Out									
116,658	114,597	120,232	130,050	550-1002	Parks Fund	130,050			
60,000	65,000	76,486	77,050	550-1003	Tourism/Economic Development Fund	77,050			
5,000	-	-	-	550-1005	Internal Service Fleet Fund	-			
181,658	179,597	196,718	207,100		Total Interfund Transfers - Out	207,100	-	-	-
Operating Contingency									
-	-	100,000	-	590-1010	Operating Contingency	100,000			
-	-	100,000	-		Total Operating Contingency	100,000	-	-	-
Ending Cash Balance									
699,482	574,350	168,872	599,079	595-1010	Ending Cash Balance	381,325			
699,482	574,350	168,872	599,079		Total Ending Cash Balance	381,325	-	-	-
965,341	797,663	498,544	871,707		Total Expenditures - Non-departmental	753,953	-	-	-

General Fund
TOTALS

2,696,738	2,627,360	2,270,555	2,579,973		Total General Revenues	2,630,263	-	-	-
2,696,738	2,627,360	2,270,555	2,579,973		Total General Expenditures	2,630,263	-	-	-

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)

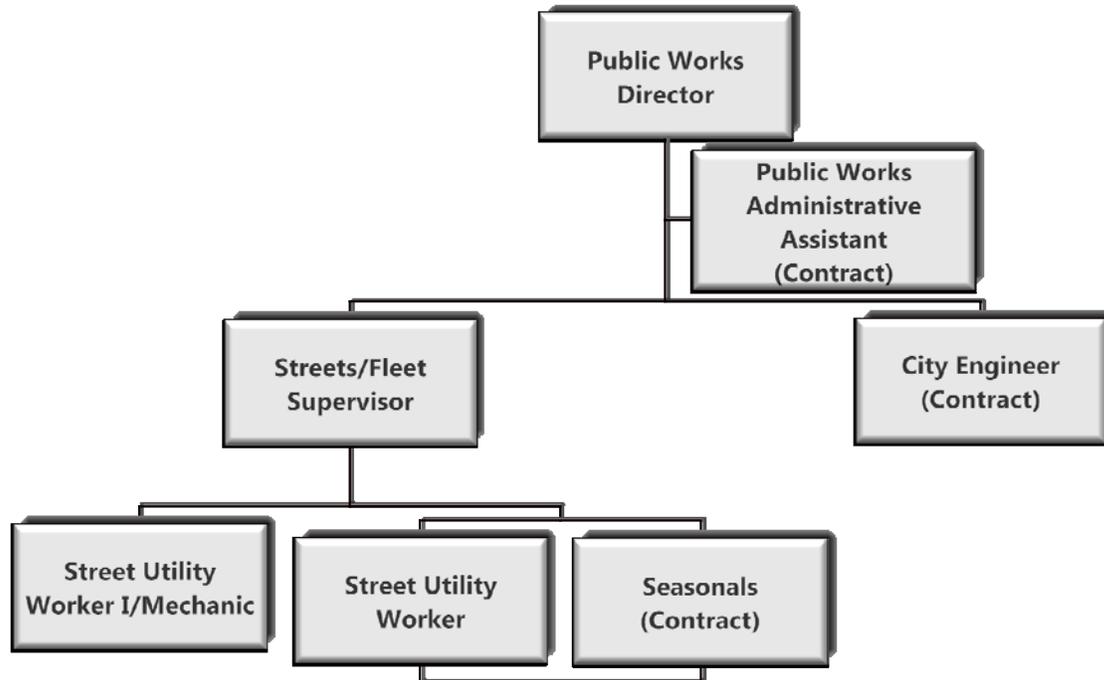
Then in August 21, 2001 the City Council adopted Ordinance #694 that initiated an additional 3% of transient occupancy room tax to be collected for a total 9% assessment. Section 20 of Ordinance #694 reads, "Funds collected pursuant this ordinance will be distributed to the General Fund of the City." 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>	<u>Projection 2013-14</u>		<u>Line Item</u>	<u>Description</u>	<u>2014-15 Budget</u>		
2011-12	2012-13	2013-14	<u>Actual: July-Dec</u> 2013-14	<u>Total</u> 2013-14			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
207-207									
Beginning Cash									
5,833	12,989	13,525	16,703	16,703	301-0101	Beginning Cash	38,861		
5,833	12,989	13,525	16,703	16,703		Total Beginning Cash	38,861	-	-
Revenues from Other Agencies									
64,978	73,985	67,500	52,401	77,050	340-4202	Transient Room Tax - Dedicated	77,050		
64,978	73,985	67,500	52,401	77,050		Total Revenues from Other Agencies	77,050	-	-
Use of Money & Property									
14	-	30	-	20	380-8101	Interest	50		
14	-	30	-	20		Total Use of Money & Property	50	-	-
Interfund Transfers - In									
60,000	65,000	76,486	54,131	77,050	390-9606	General Fund - Non Departmental	77,050		
-	3,450	-	-	-	390-9607	ISF Central Services	-		
60,000	68,450	76,486	54,131	77,050		Total Interfund Transfers - In	77,050	-	-
130,825	155,424	157,541	123,235	170,823		Total Revenues	193,011	-	-
Materials & Services									
56,000	56,000	56,000	28,000	56,000	520-1202	Chamber of Commerce	58,000		
19,335	28,983	26,000	4,500	22,000	520-1217	Community Projects	27,000		
9,012	9,734	10,000	-	10,000	520-1219	Economic Development for CO	10,200		
500	8,004	8,000	4,000	8,000	520-4017	Internal Services Central Services Fund	9,000		
500	1,000	962	481	962	520-4019	Internal Services Buildings Fund	1,200		
85,347	103,721	100,962	36,981	96,962		Total Materials & Services	105,400	-	-
Interfund Transfers - Out									
32,489	35,000	35,000	17,500	35,000	550-1020	Parks Fund	40,000		
32,489	35,000	35,000	17,500	35,000		Total Interfund Transfers - Out	40,000	-	-
Operating Contingency									
-	-	6,500	-	-	590-1010	Operating Contingency	10,000		
-	-	6,500	-	-		Total Operating Contingency	10,000	-	-
Ending Cash Balance									
12,989	16,703	15,079	68,754	38,861	595-1010	Ending Cash Balance	37,611		
12,989	16,703	15,079	68,754	38,861		Total Ending Cash Balance	37,611	-	-
130,825	155,424	157,541	123,235	170,823		Total Expenditures	193,011	-	-
130,825	155,424	157,541	123,235	170,823		Total Tourism/E. D. Revenues	193,011	-	-
130,825	155,424	157,541	123,235	170,823		Total Tourism/E. D. Expenditures	193,011	-	-

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 – 10th 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>Projection 2013-14</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>Actual: July-Dec</u>	<u>Total</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
204-040									
Beginning Cash									
271,970	227,179	173,450	226,008	226,008	301-0101	Beginning Cash	107,151		
271,970	227,179	173,450	226,008	226,008		Total Beginning Cash	107,151	-	-
Franchise Fees									
72,275	56,422	68,000	16,946	65,200	320-2101	Cascade Natural Gas - 50%	60,000		
10,581	10,528	10,000	5,195	10,400	320-2201	Crestview Cable TV - 50%	10,000		
252,706	262,744	250,000	141,442	278,800	320-2301	Pacific Power & Light - 50%	260,000		
17,444	13,459	14,000	6,184	12,500	320-2401	QWest Communications - 50%	13,000		
4,355	2,750	2,400	1,418	2,900	320-2402	Other Telecom - 50%	2,400		
30,546	27,762	22,500	12,857	23,400	320-2601	Madras Sanitary Service - 50%	22,500		
7,424	11,350	7,000	3,800	7,000	320-2701	Fiber Optic - 50%	7,000		
248	296	500	64	470	320-2801	Bend Broadband - 50%	1,000		
395,579	385,311	374,400	187,906	400,670		Total Franchise Fees	375,900	-	-
Revenues From Other Agencies									
338,682	341,531	343,000	184,860	348,000	345-4501	State Gas Funds	349,132		
52,044	67,730	53,000	33,022	65,000	345-4502	State Revenue Sharing	65,000		
72,655	61,798	68,634	-	68,634	345-4505	STP Allotment Funds	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	120,000	(10,962)	65,000	345-4512	North Madras Trail Connector(ODOT)	-		
761,645	732,031	584,634	206,920	546,634		Total Revenues from Other Agencies	480,772	-	-
Charges for Services									
35,417	530	1,500	-	500	350-5401	Miscellaneous Revenue	1,500		
35,417	530	1,500	-	500		Total Charges for Services	1,500	-	-
L. I. D. Revenues									
456	362	183	-	183	355-4013	I & Marshall Street - Principal	183		
182	165	86	-	86	355-4014	I & Marshall Street - Interest	86		
638	527	269	-	269		Total L. I. D. Revenues	269	-	-
Use of Money & Property									
412	272	200	-	300	380-8101	Interest on Investments	200		
412	272	200	-	300		Total Use of Money & Property	200	-	-
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	-		
40,000	159,049	-	-	-		Total Interfund Transfers - In	-	-	-
1,505,661	1,504,899	1,134,453	620,834	1,174,381		Total Revenues	965,791	-	-

City of Madras
2014-15 Budget Worksheet

Transportation Operations Fund

Historical Data		Adopted	Projection 2013-14		Line Item	Description	2014-15 Budget		
2011-12	2012-13	2013-14	Actual: July-Dec 2013-14	Total 2013-14			Proposed	Approved	Adopted
204-040									
Materials & Services									
205	250	500	174	-	520-1002	Advertising	500		
6	-	2,000	-	1,000	520-1008	Alley Maintenance	3,000		
3,416	8,577	10,000	777	10,000	520-1106	Bicycle Path Maintenance	10,000		
5,525	275	10,000	400	10,000	520-1221	Contract Services	7,500		
-	-	3,000	610	2,000	520-1405	Equipment Rentals	3,000		
7,500	7,921	8,319	7,564	8,127	520-1801	Insurance & Surety Bonds	10,200		
1,289	1,504	8,000	-	1,500	520-2102	Legal Fees	3,000		
150	(76)	500	-	500	520-2204	Miscellaneous Expense	500		
65,668	59,216	65,000	25,904	57,000	520-2702	Repairs/Maintenance Materials	65,000		
73,371	71,460	79,000	33,829	74,000	520-2804	Street Lights	79,000		
60	-	3,000	250	3,000	520-2807	Storm Sewer Maintenance	3,000		
4,282	7,643	7,500	4,795	7,500	520-2808	Street Greenway Maintenance	7,500		
		7,500	3,750	7,500	520-3500	Cascade East Transit Grant Match	7,500		
93,426	115,356	119,000	59,500	119,000	520-4017	Internal Services Central Services Fund	121,000		
300,485	291,936	283,988	141,994	283,988	520-4018	Internal Services Public Works Staff Fund	307,561		
50,819	58,973	59,334	29,667	59,334	520-4019	Internal Services Buildings Fund	43,233		
42,302	64,488	58,744	29,372	58,744	520-4020	Internal Services Fleet Fund	64,566		
648,502	687,523	725,385	338,586	703,193		Total Materials & Services	736,060	-	-
Capital Outlay									
11,370	-	-	-	-	540-1304	B Street Ped. Improv. Project Phase I			
47,234	19,225	166,057	140,327	140,327	540-1307	US 97-Fairground Road(ODOT TE Project)	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	230	230	540-1311	Safe Routes to School (10th & Buff)	20,000		
-	9,527	131,000	2,229	76,000	540-1312	North Madras Trail Connector	-		
31,214	141,958	-	480	480	540-3001	Street Improvement	30,000		
467,980	493,268	317,057	143,266	217,037		Total Capital Outlay	76,000	-	-
Interfund Transfers - Out									
162,000	98,100	-	-	52,000	550-1021	SDC Streets Improvement Fund	-		
-	-	75,000	37,500	75,000	550-1022	Industrial Site Fund	-		
-	-	15,000	7,500	15,000	550-1023	SDC Stormwater Improvement Fund	15,000		
162,000	98,100	90,000	45,000	142,000		Total Interfund Transfers - Out	15,000	-	-
Operating Contingency									
-	-	2,011	-	5,000	590-1010	Operating Contingency	138,731		
-	-	2,011	-	5,000		Total Operating Contingency	138,731	-	-
Ending Cash Balance									
227,179	226,008	-	93,982	107,151	595-1010	Ending Cash Balance	0		
227,179	226,008	-	93,982	107,151		Total Ending Cash Balance	0	-	-
1,505,661	1,504,899	1,134,453	620,834	1,174,381		Total Expenditures	965,791	-	-
1,505,661	1,504,899	1,134,453	620,834	1,174,381		Total TOF Revenues	965,791	-	-
1,505,661	1,504,899	1,134,453	620,834	1,174,381		Total TOF Expenditures	965,791	-	-

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>Projection 2013-14</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>Actual: July-Dec</u>	<u>Total</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
401-401									
Beginning Cash									
(12,987)	1,070	26	10,221	10,221	301-0101	Beginning Cash	4,711		
(12,987)	1,070	26	10,221	10,221		Total Beginning Cash	4,711	-	-
System Development Charges									
162,000	98,100	-	-	52,000	350-9902	Transportation Operators Fund	-		
162,000	98,100	-	-	52,000		Total System Development Charges	-	-	-
System Development Charges									
31,226	88,936	180,000	115,640	107,142	370-6502	SDC - Street Construction Improvement	177,000		
31,226	88,936	180,000	115,640	107,142		Total System Development Charges	177,000	-	-
Use of Money and Property									
-	149	100	20	150	380-8101	Interest on Investments	100		
-	149	100	20	150		Total Use of Money & Property	100	-	-
Interfund Transfers - In									
-	-	-	-	12,000	390-1bd	SDC Reimbursement Funds	-		
-	-	-	-	12,000		Total Interfund Transfers - In	-	-	-
180,239	188,255	180,126	125,881	181,513		Total Revenues	181,811	-	-
Debt Service									
82,090	85,126	88,256	-	88,256	570-7311	J Street Principal	91,025		
28,843	25,672	22,309	-	22,309	570-7312	J Street Interest	19,000		
29,750	29,940	30,138	30,138	30,138	570-7313	J Street SPWF - Principal	30,400		
38,486	37,296	36,099	36,099	36,099	570-7314	J Street SPWF - Interest	35,000		
179,169	178,034	176,802	66,237	176,802		Total Debt Service	175,425	-	-
Operating Contingency									
-	-	3,324	-	-	590-1010	Operating Contingency	6,386		
-	-	3,324	-	-		Total Operating Contingency	6,386	-	-
Ending Cash Balance									
1,070	10,221	-	59,644	4,711	595-1010	Ending Cash Balance	-		
1,070	10,221	-	59,644	4,711		Total Ending Cash Balance	-	-	-
180,239	188,255	180,126	125,881	181,513		Total Expenditures	181,811	-	-
180,239	188,255	180,126	125,881	181,513		Total SDC Street Improve. Revenues	181,811	-	-
180,239	188,255	180,126	125,881	181,513		Total SDC Street Imp. Expenditures	181,811	-	-

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>Projection 2013-14</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>Actual: July-Dec</u>	<u>Total</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
408-408									
Beginning Cash									
32,977	35,622	42,491	42,511	42,511	301-0101	Beginning Cash	46,933		
32,977	35,622	42,491	42,511	42,511		Total Beginning Cash	46,933	-	-
System Development Charges									
2,541	6,747	16,500	17,411	16,252	370-6501	SDC - Street Reimbursement	24,115		
2,541	6,747	16,500	17,411	16,252		Total System Development Charges	24,115	-	-
Use of Money and Property									
104	142	200	-	170	380-8101	Interest on Investments	220		
104	142	200	-	170		Total Use of Money & Property	220	-	-
35,622	42,511	59,191	59,922	58,933		Total Revenues	71,268	-	-
Capital Outlay									
-	-	55,000	-	-	540-2901	Street Capital Reimbursement Plan	70,000		
-	-	55,000	-	-		Total Capital Outlay	70,000	-	-
Transfers Out									
-	-	-	-	12,000	550-tbd	SDC Street Improvement	-		
-	-	-	-	12,000		Total Transfers Out	-	-	-
Operating Contingency									
-	-	4,191	-	-	590-1010	Operating Contingency	1,268		
-	-	4,191	-	-		Total Operating Contingency	1,268	-	-
Ending Cash Balance									
35,622	42,511	-	59,922	46,933	595-1010	Ending Cash Balance	-		
35,622	42,511	-	59,922	46,933		Total Ending Cash Balance	-	-	-
35,622	42,511	59,191	59,922	58,933		Total Expenditures	71,268	-	-
35,622	42,511	59,191	59,922	58,933		Total SDC Street Reimb. Revenues	71,268	-	-
35,622	42,511	59,191	59,922	58,933		Total SDC Street Reimb. Expenditures	71,268	-	-

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>Projection 2013-14</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>Actual: July-Dec</u>	<u>Total</u>			<u>2013-14</u>	<u>2013-14</u>	<u>Proposed</u>	<u>Approved</u>
406-406										
Beginning Cash										
(89,499)	(88,970)	(81,564)	(80,653)	(80,653)	301-0101	Beginning Cash	(55,048)			
(89,499)	(88,970)	(81,564)	(80,653)	(80,653)		Total Beginning Cash	(55,048)	-	-	-
System Development Fees										
529	8,317	5,535	10,605	10,605	370-6501	SDC - Storm Water	1,200			
529	8,317	5,535	10,605	10,605		Total System Development Fees	1,200	-	-	-
Interfund Transfers										
-	-	15,000	7,500	15,000	390-9906	Transportation Operations Fund	15,000			
-	-	15,000	7,500	15,000		Total Interfund Transfers	15,000	-	-	-
(88,970)	(80,653)	(61,029)	(62,548)	(55,048)		Total Revenues	(38,848)	-	-	-
Ending Cash Balance										
(88,970)	(80,653)	(61,029)	(62,548)	(55,048)	595-1010	Ending Cash Balance	(38,848)			
(88,970)	(80,653)	(61,029)	(62,548)	(55,048)		Total Ending Cash Balance	(38,848)	-	-	-
(88,970)	(80,653)	(61,029)	(62,548)	(55,048)		Total Expenditures	(38,848)	-	-	-
(88,970)	(80,653)	(61,029)	(62,548)	(55,048)		Total SDC Storm Wtr Improv Revs	(38,848)	-	-	-
(88,970)	(80,653)	(61,029)	(62,548)	(55,048)		Total SDC Storm Wtr Imp Expenditures	(38,848)	-	-	-

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:

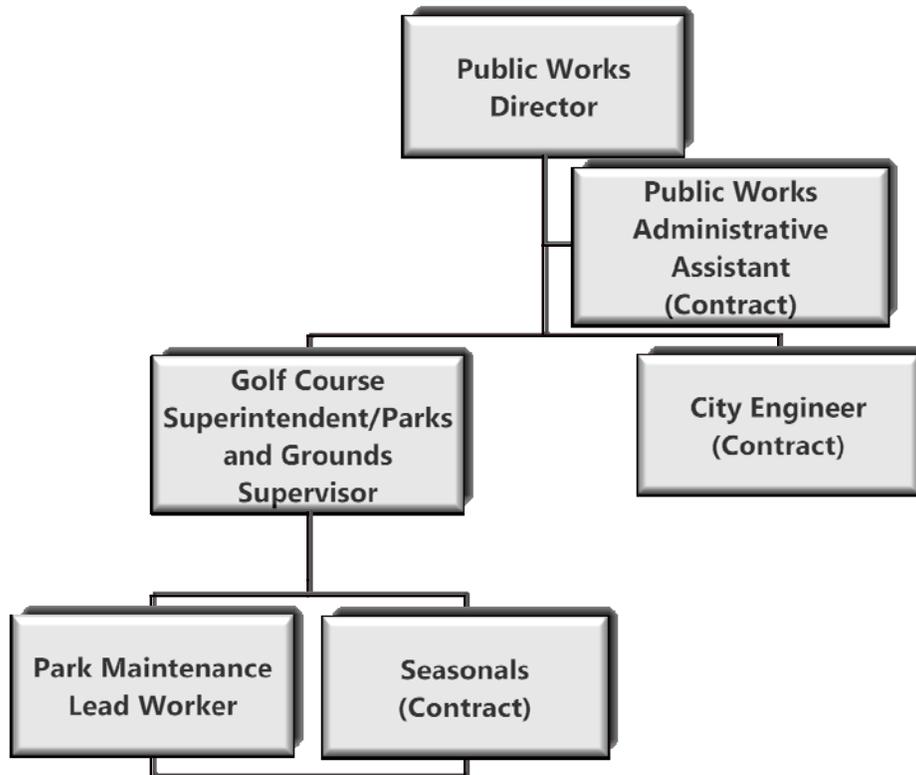
No significant budget changes from previous fiscal year.

City of Madras
2014-15 Budget Worksheet

Improvement Fee Fund

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

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 - 7th & “A,” and 9th & Willow Creek
14. J Street & City View landscape strips and roundabouts (McTaggart to Grizzly and Grizzly to “B” Street)
15. Cherry Lane and Andrews Drive – Landscaped areas at Jefferson Park Business Center
16. Trees, grass & irrigation – Hwy 26 frontage between Earl Street and NUID Canal in North Madras
17. Berg Drive (fka Airport Way) – Cherry Lane to Aero Air Hangar landscaped street greenways
18. Ashwood Road – Median planter area running adjacent to Juniper Hills Park
19. Greenway maintenance along the Willow Creek & Loop Trail Section – 5.5 miles

Goals/Budget Year Objectives:

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

Historical Data		Adopted 2013-14	Projection 2013-14		Line Item	Description	2014-15 Budget		
2011-12	2012-13		Actual: July-Dec 2013-14	Total 2013-14			Proposed	Approved	Adopted
206-206									
Beginning Cash									
14,331	14,728	18,434	21,731	21,731	301-0101	Beginning Cash	36,910		
14,331	14,728	18,434	21,731	21,731		Total Beginning Cash	36,910	-	-
Regulatory Fees									
1,250	950	1,200	50	100	330-3403	Park Fees	100		
1,250	950	1,200	50	100		Total Regulatory Fees	100	-	-
Charges for Services									
-	198	-	50	100	350-5401	Miscellaneous Revenue	100		
32,925	35,225	29,000	8,100	32,000	380-8006	Memberships	32,000		
32,925	35,423	29,000	8,150	32,100		Total Charges for Services	32,100	-	-
Use of Money & Property									
98	82	100	-	80	380-8101	Interest	100		
98	82	100	-	80		Total Use of Money & Property	100	-	-
Interfund Transfers - In									
116,658	114,597	120,232	126,818	130,000	390-9606	General Fund - Non-Departmental	130,050		
10,000	-	-	-	-	390-9608	Internal Services Public Works	-		
32,489	35,000	35,000	17,500	35,000	390-9904	Tourism/Economic Development Fund	40,000		
159,147	149,597	155,232	144,318	165,000		Total Interfund Transfers - In	170,050	-	-
207,751	200,780	203,966	174,249	219,011		Total Revenues	239,260	-	-
Materials & Services									
-	188	200	80	200	520-1002	Advertising	200		
15,203	16,488	16,000	8,736	17,500	520-1401	Utilities (electric, water, etc)	19,000		
1,875	1,189	2,063	1,880	1,434	520-1801	Insurance & Surety Bonds	1,600		
-	50	1,100	-	-	520-2204	Miscellaneous	500		
935	1,179	950	472	1,250	520-2206	Bank Service Fees	1,250		
-	-	1,200	-	-	520-2301	Neighborhoods	1,200		
29,345	28,602	26,000	13,146	28,500	520-2702	Repair/Maintenance Materials	31,000		
-	300	2,000	1,282	2,000	520-3004	Tree Replenishment	2,000		
20,645	21,254	21,271	10,635	21,271	520-4017	Internal Services Central Services Fund	22,000		
107,900	88,640	88,230	44,115	88,230	520-4018	Internal Services Public Works Staff Fund	105,157		
9,688	10,920	11,519	5,760	11,519	520-4019	Internal Services Buildings Fund	8,279		
7,432	10,239	10,197	5,098	10,197	520-4020	Internal Services Fleet Fund	13,000		
193,023	179,049	180,730	91,204	182,101		Total Materials & Services	205,186	-	-
Operating Contingency									
-	-	14,250	-	-	590-1010	Operating Contingency	12,000		
-	-	14,250	-	-		Total Operating Contingency	12,000	-	-
Ending Cash Balance									
14,728	21,731	8,986	83,045	36,910	595-1010	Ending Cash Balance	22,074		
14,728	21,731	8,986	83,045	36,910		Total Ending Cash Balance	22,074	-	-
207,751	200,780	203,966	174,249	219,011		Total Expenditures	239,260	-	-
207,751	200,780	203,966	174,249	219,011		Total Parks Revenue	239,260	-	-
207,751	200,780	203,966	174,249	219,011		Total Parks Expenditures	239,260	-	-

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:

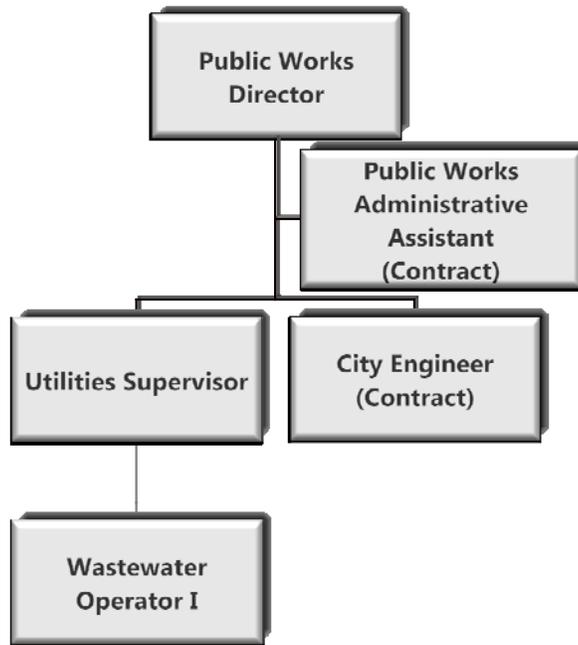
Revenue for this SDC fund is dependent upon new construction. The fund has reached a positive balance and is able to provide funding for a park improvement project.

City of Madras
2014-15 Budget Worksheet

SDC Park Improvement Fund

<u>Historical Data</u>		<u>Adopted</u>	<u>Projection 2013-14</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>Actual: July-Dec</u>	<u>Total</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
402-402									
Beginning Cash									
(17,632)	(14,354)	(4,528)	389	389	301-0101	Beginning Cash	5,289		
(17,632)	(14,354)	(4,528)	389	389		Total Beginning Cash	5,289	-	-
System Development Charges									
3,278	14,743	4,917	4,900	4,900	370-7101	SDC - Parks	4,900		
3,278	14,743	4,917	4,900	4,900		Total System Development Charges	4,900	-	-
(14,354)	389	389	5,289	5,289		Total Revenues	10,189	-	-
Ending Cash Balance									
(14,354)	389	389	5,289	5,289	595-1010	Ending Cash Balance	10,189		
(14,354)	389	389	5,289	5,289		Total Ending Cash Balance	10,189	-	-
(14,354)	389	389	5,289	5,289		Total Expenditures	10,189	-	-
(14,354)	389	389	5,289	5,289		Total SDC Park Improve. Revenue	10,189	-	-
(14,354)	389	389	5,289	5,289		Total SDC Park Improve. Expenditures	10,189	-	-

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

Historical Data		Projection 2013-14			Line Item	Description	2014-15 Budget		
2011-12	2012-13	Adopted 2013-14	Actual: July-Dec 2013-14	Total 2013-14			Proposed	Approved	Adopted
502-020									
Beginning Cash									
28,400	26,455	48,760	94,325	94,325	301-0101	Beginning Cash	51,335		
28,400	26,455	48,760	94,325	94,325		Total Beginning Cash	51,335	-	-
Revenues from Other Agencies									
-	274	-	-	-	340-4121	SPWF Loan - North Y Project	-		
-	274	-	-	-		Total Revenues from Other Agencies	-	-	-
Charges for Services									
1,349	523	500	-	-	350-5401	Miscellaneous Revenue	-		
425,751	451,393	450,918	258,214	445,000	370-6101	Water Sales	456,125		
2,693	2,135	1,500	1,175	1,175	370-6202	Turn Off Fee	-		
-	-	150	125	125	370-6301	Installation Inspection Fees	-		
429,793	454,051	453,068	259,514	446,300		Total Charges for Services	456,125	-	-
Use of Money and Property									
98	268	300	-	300	380-8101	Interest on Investments	100		
98	268	300	-	300		Total Use of Money & Property	100	-	-
Interfund Transfers - In									
-	60,000	-	-	-	390-9504	Internal Services Public Works Staff Fund	-		
-	60,000	-	-	-		Total Interfund Transfers - In	-	-	-
458,291	541,048	502,128	353,839	540,925		Total Revenues	507,560	-	-
Materials & Services									
2,359	1,916	4,000	3,095	4,000	520-1206	Chemicals/Testing	4,000		
-	-	1,000	-	1,000	520-1221	Contract Services	1,000		
3,509	3,540	4,200	1,572	3,600	520-1401	Electricity	4,100		
4,688	4,354	5,000	4,550	4,342	520-1801	Insurance & Surety Bonds	5,300		
1,366	884	1,000	-	500	520-2102	Legal Fees	1,000		
49	50	500	-	500	520-2204	Miscellaneous Expense	500		
-	-	-	2,364	4,100	520-2206	Bank Service Fees	4,500		
16,215	1,145	16,000	3,324	9,000	520-2702	Repairs & Maintenance	16,000		
4,127	255	2,000	1,806	4,000	520-3203	Water Meters	4,500		
127,069	149,168	149,865	75,793	157,000	520-3204	Water Purchases	158,000		
-	-	5,000	750	2,500	520-3205	Water Rights	5,000		
64,005	68,016	72,799	36,400	72,799	520-4017	Internal Services Central Services Fund	72,000		
143,643	139,668	137,003	68,502	137,003	520-4018	Internal Services Public Works Staff Fund	134,663		
45,345	38,766	39,592	19,796	39,592	520-4019	Internal Services Buildings Fund	28,797		
8,386	15,168	17,000	8,500	17,000	520-4020	Internal Services Fleet Fund	28,269		
420,761	422,930	454,959	226,452	456,936		Total Materials & Services	467,629	-	-
Capital Outlay									
-	12,750	18,450	18,450	18,450	540-3203	Water Master Plan	-		
-	12,750	18,450	18,450	18,450		Total Capital Outlay	-	-	-
Debt Service									
4,218	4,395	4,647	4,681	4,681	570-7414	OEEDD - North Y Principal	5,000		
6,857	6,648	6,427	6,523	6,523	570-7415	OEEDD - North Y Interest	6,700		
11,075	11,043	11,074	11,204	11,204		Total Debt Service	11,700	-	-
Operating Contingency									
-	-	11,550	-	3,000	590-1010	Operating Contingency	20,000		
-	-	11,550	-	3,000		Total Operating Contingency	20,000	-	-
Ending Cash Balance									
26,455	94,325	6,095	97,733	51,335	595-1010	Ending Cash Balance	8,231		
26,455	94,325	6,095	97,733	51,335		Total Ending Cash Balance	8,231	-	-
458,291	541,048	502,128	353,839	540,925		Total Expenditures	507,560	-	-
458,291	541,048	502,128	353,839	540,925		Total Water Operations Revenues	507,560	-	-
458,291	541,048	502,128	353,839	540,925		Total Water Operations Expenditures	507,560	-	-

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:

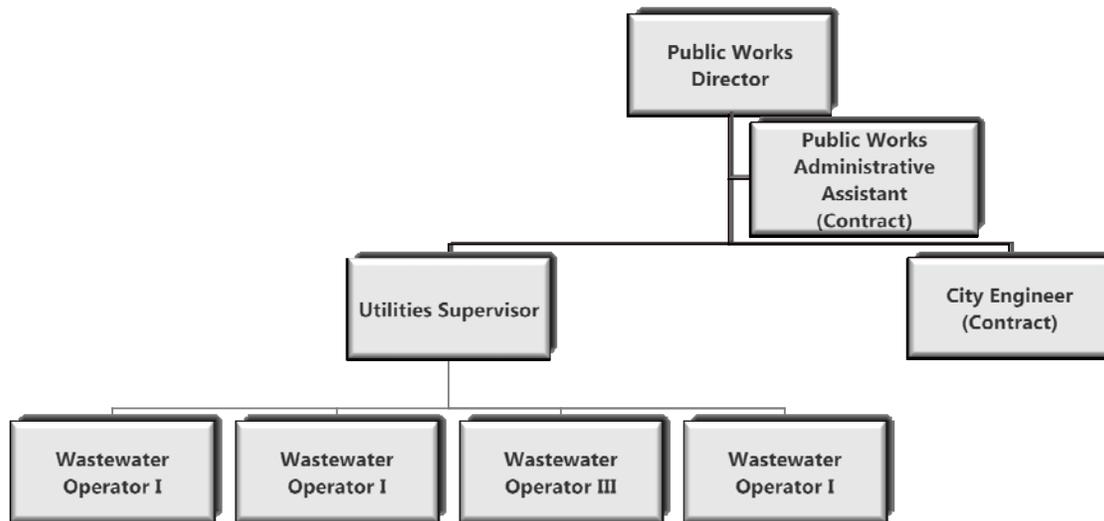
Inter-fund transfer of \$60k from Water Operations to SDC Water Improvement Fund for the "G" Street Waterline Improvement Project.

City of Madras
2014-15 Budget Worksheet

SDC Water Improvement Fund

<u>Historical Data</u>		<u>Adopted</u>	<u>Projection 2013-14</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>Actual: July-Dec</u>	<u>Total</u>			<u>2013-14</u>	<u>2013-14</u>	<u>Proposed</u>	<u>Approved</u>
405-405										
Beginning Cash										
49,612	49,766	49,986	49,962	49,962	301-0101	Beginning Cash		50,161		
49,612	49,766	49,986	49,962	49,962		Total Beginning Cash		50,161	-	-
System Development Fees										
-	-	-	-	-	370-6501	SDC - Water		-		
-	-	-	-	-		Total System Development Fees		-	-	-
Use of Money & Property										
154	196	200	-	199	380-8101	Interest		199		
154	196	200	-	199		Total Use of Money & Property		199	-	-
49,766	49,962	50,186	49,962	50,161		Total Revenues		50,360	-	-
Capital Outlay										
-	-	25,000	-	-	540-3201	Water Lines		25,000		
-	-	25,000	-	-		Total Capital Outlay		25,000	-	-
Ending Cash Balance										
49,766	49,962	25,186	49,962	50,161	595-1010	Ending Cash Balance		25,360		
49,766	49,962	25,186	49,962	50,161		Total Ending Cash Balance		25,360	-	-
49,766	49,962	50,186	49,962	50,161		Total Expenditures		50,360	-	-
49,766	49,962	50,186	49,962	50,161		Total SDC Water Improv. Revenues		50,360	-	-
49,766	49,962	50,186	49,962	50,161		Total SDC Water Imp. Expenditures		50,360	-	-

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 2013-14	Projection 2013-14		Line Item	Description	2014-15 Budget		
2011-12	2012-13		Actual: July-Dec 2013-14	Total 2013-14			Proposed	Approved	Adopted
503-030									
Beginning Cash									
216,494	230,308	363,506	462,120	462,120	301-0101	Beginning Cash	366,811		
216,494	230,308	363,506	462,120	462,120		Total Beginning Cash	366,811	-	-
Revenues from Other Agencies									
-	2,354,253	-	-	-	340-4114	Bond Proceeds			
57,240	-	-	-	-	345-4508	NWWTP Emergency Efficiency Project	-		
57,240	2,354,253	-	-	-		Total Revenues from Other Agencies	-	-	-
Charges for Services									
618	20,754	500	742	800	350-5401	Miscellaneous Revenue	500		
350	1,800	1,500	1,050	1,050	370-6301	Permits & Inspection Fees	1,500		
1,821,916	2,088,326	2,330,000	1,237,795	2,450,000	370-6401	Sewer User Fees	2,621,500		
1,822,884	2,110,880	2,332,000	1,239,587	2,451,850		Total Charges for Services	2,623,500	-	-
Revenue from Assessments									
(5,519)	2,696	-	17	-	355-4001	L.I.D. 88-S Principal	-		
1,095	748	1,000	-	850	355-4002	L.I.D. 88-S Interest	-		
(1,064)	242	-	-	-	355-4009	L.I.D. - ZS90 Principal	-		
354	275	300	51	300	355-4010	L.I.D. - ZS90 Interest	-		
(5,134)	3,961	1,300	68	1,150		Total from Assessments	-	-	-
Use of Money and Property									
545	740	1,200	50	740	380-8101	Interest on Investments	800		
572	2,157	1,500	1,261	2,000	380-8401	Land Rentals	1,500		
1,117	2,897	2,700	1,311	2,740		Total Use of Money & Property	2,300	-	-
Interfund Transfers - In									
-	40,000	-	-	-	390-9504	Internal Services Public Works Staff	-		
-	235,000	132,000	66,000	132,000	390-9509	SDC Wastewater Improvement Fund	-		
-	-	-	-	-	390-tbd	Debt Service Fund	80,906		
-	275,000	132,000	66,000	132,000		Total Interfund Transfers - In	80,906	-	-
2,092,601	4,977,299	2,831,506	1,769,086	3,049,860		Total Revenues	3,073,516	-	-

City of Madras
2014-15 Budget Worksheet

Wastewater Operations Fund

Historical Data		Adopted 2013-14	Projection 2013-14		Line Item	Description	2014-15 Budget		
2011-12	2012-13		Actual: July-Dec 2013-14	Total 2013-14			Proposed	Approved	Adopted
503-030									
Materials & Services									
120,125	122,070	125,000	36,785	120,000	520-1206	Chemicals/Testing	125,000		
-	-	2,500	-	2,500	520-1221	Contract Services	2,500		
210,245	211,804	214,000	95,287	214,000	520-1401	Electricity & Telephone	215,000		
10,648	17,303	10,000	1,263	10,000	520-1403	Equipment Repairs	10,000		
-	-	2,500	171	500	520-1405	Equipment Rentals	1,000		
11,250	11,882	13,000	11,825	36,477	520-1801	Insurance & Surety Bonds	43,000		
2,686	5,595	3,000	624	1,000	520-2102	Legal Fees	2,500		
941	100	2,500	515	1,000	520-2203	Meetings, Travel & Schools	500		
(37,410)	(303)	1,000	10	500	520-2204	Miscellaneous Expense	500		
-	-	-	10,292	23,000	520-2206	Bank Service Fees	25,000		
56	-	5,000	-	1,500	520-2503	Professional Services	87,166		
2,486	2,671	3,500	2,251	2,800	520-2505	Permits	3,500		
43,736	39,677	45,000	12,528	45,000	520-2702	Repairs & Maintenance	45,000		
17,874	-	1,000	-	500	520-2704	Rental Property Maintenance	500		
49,519	45,892	52,000	1,930	50,000	520-2810	Sewer Effluent Land Application	50,000		
11	267	1,000	-	500	520-2903	N. U. I. D.	1,000		
9,900	9,900	9,900	4,950	9,900	520-4009	Airport Operations - Lease payment	9,900		
256,131	326,016	356,790	178,395	356,790	520-4017	Internal Services Central Services Fund	365,000		
615,914	729,156	743,098	371,548	743,098	520-4018	Internal Services Public Works Staff Fund	845,516		
177,990	167,268	150,341	75,171	150,341	520-4019	Internal Services Buildings Fund	115,181		
118,152	155,784	151,059	75,530	151,059	520-4020	Internal Services Fleet Fund	177,500		
1,610,254	1,845,082	1,892,188	879,075	1,920,465		Total Materials & Services	2,125,263	-	-
Capital Outlay									
-	-	35,000	29,483	31,500	540-1401	Equipment Purchases	55,000		
-	21,211	25,000	91	25,000	540-2811	Sewer Lines	25,000		
56,713	-	-	-	-	540-2812	NWWTP Energy Efficiency Project	-		
-	-	-	-	-	540-tbd	Sewer Effluent Land Application	10,000		
56,713	21,211	60,000	29,574	56,500		Total Capital Outlay	90,000	-	-
Interfund Transfers - Out									
-	57,000	-	-	-	550-1205	SDC Wastewater Improvement Fund	-		
-	-	33,589	16,794	33,589	550-1206	SDC Wastewater Reimbursement Fund	-		
-	-	25,000	12,500	25,000	550-1209	Airport Construction Fund	-		
-	-	200,000	112,472	212,472	550-1210	Debt Reserve Fund	9,867		
-	57,000	258,589	141,766	271,061		Total Interfund Transfers - Out	9,867	-	-
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	2,006	2,006	570-7414	OEEDD - North Y Principal	2,200		
3,057	2,987	2,866	2,795	2,795	570-7415	OEEDD - North Y Interest	2,800		
-	44,637	420,222	220,066	420,222	570-7451	2013 Bond Interest	426,000		
-	83,956	-	-	-	570-7452	2013B Refunding Fees	-		
195,326	2,591,886	425,152	224,867	425,023		Total Debt Service	431,000	-	-
Reserve for Future Expenditure									
-	210,111	-	-	-	580-6001	Series 2013 Refunding	-		
-	210,111	-	-	-		Total Reserve for Future Expenditure	-	-	-
Operating Contingency									
-	-	50,000	-	10,000	590-1010	Operating Contingency	100,000		
-	-	50,000	-	10,000		Total Operating Contingency	100,000	-	-
Ending Cash Balance									
230,308	252,009	145,577	493,804	366,811	595-1010	Ending Cash Balance	317,386		
230,308	252,009	145,577	493,804	366,811		Total Ending Cash Balance	317,386	-	-
2,092,601	4,767,188	2,831,506	1,769,086	3,049,860		Total Expenditures	3,073,516	-	-
2,092,601	4,977,299	2,831,506	1,769,086	3,049,860		Total Wastewater Oper. Revenues	3,073,516	-	-
2,092,601	4,767,188	2,831,506	1,769,086	3,049,860		Total Wastewater Oper. Expenditures	3,073,516	-	-

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>Projection 2013-14</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>Actual: July-Dec</u>	<u>Total</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
403-403									
Beginning Cash									
1,906,851	907,749	63,954	81,818	81,818	301-0101	Beginning Cash	73,856		
1,906,851	907,749	63,954	81,818	81,818		Total Beginning Cash	73,856	-	-
Revenues from Other Agencies									
10,630	8,228,853	-	-	-	340-4114	Bond Proceeds	-		
-	694,369	29,823	-	29,823	340-4121	Grants/Loans	-		
10,630	8,923,222	29,823	-	29,823		Total Revenues from Other Agencies	-	-	-
System Development Charges									
15,427	40,758	18,700	68,993	68,993	370-6501	SDC - Wastewater	14,000		
15,427	40,758	18,700	68,993	68,993		Total System Development Charges	14,000	-	-
Use of Money & Property									
4,880	3,304	100	173	265	380-8101	Interest	508		
4,880	3,304	100	173	265		Total Use of Money & Property	508	-	-
Interfund Loan									
64,772	64,772	64,772	32,386	64,772	390-4510	Internal Services Fleet Fund - Loan	38,157		
64,772	64,772	64,772	32,386	64,772		Total Interfund Loan	38,157	-	-
Interfund Transfers - In									
-	57,000	-	-	-	390-9701	Wastewater Operations Fund	-		
-	57,000	-	-	-		Interfund Transfers - In	-	-	-
2,002,560	9,996,805	177,349	183,370	245,671		Total Revenues	126,521	-	-

City of Madras
2014-15 Budget Worksheet

SDC Wastewater Improvement Fund

Historical Data		Adopted 2013-14	Projection 2013-14		Line Item	Description	2014-15 Budget		
2011-12	2012-13		Actual: July-Dec 2013-14	Total 2013-14			Proposed	Approved	Adopted
403-403									
Capital Outlay									
322,633	-	-	-	-	540-2502	Effluent Storage & Disposal	70,000	-	-
12,929	688,115	33,778	33,777	33,777	540-2813	N Madras Sewer Collector	-	-	-
335,562	688,115	33,778	33,777	33,777		Total Capital Outlay	70,000	-	-
Interfund Transfers - Out									
	235,000	132,000	66,000	132,000	550-1022	Wastewater Operations	-	-	-
	235,000	132,000	66,000	132,000		Total Interfund Transfers - Out	-	-	-
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	-	-	6,038	570-7309	DEQ Loan Principal - SRF R62370	7,300	-	-
345,692	61,030	-	-	-	570-7310	DEQ Loan Interest - SRF R62371	5,000	-	-
15,155	2,471	-	-	-	570-7311	DEQ Loan Fee - SRF R62371	950	-	-
-	144,367	-	-	-	570-7451	2013 Bond-Intrest	-	-	-
-	83,956	-	-	-	570-7542	2013B Refunding Fees	-	-	-
759,249	8,991,872	-	-	6,038		Total Debt Service	13,250	-	-
Reserve for Future Expenditure									
-	6,038	-	6,038	6,038	580-6001	DEQ- State Revolving Loan R6-2371	6,038	-	-
-	6,038	-	6,038	6,038		Total Reserve for Future Expenditure	6,038	-	-
Operating Contingency									
-	-	10,795	-	-	590-1010	Operating Contingency	10,000	-	-
-	-	10,795	-	-		Total Operating Contingency	10,000	-	-
Ending Cash Balance									
907,749	75,780	776	77,555	67,818	595-1010	Ending Cash Balance	27,233	-	-
907,749	75,780	776	77,555	67,818		Total Ending Cash Balance	27,233	-	-
2,002,560	9,996,805	177,349	183,370	245,671		Total Expenditures	126,521	-	-
2,002,560	9,996,805	177,349	183,370	245,671		Total SDC WW Improve. Revenues	126,521	-	-
2,002,560	9,996,805	177,349	183,370	245,671		Total SDC WW Improve. Expenditures	126,521	-	-

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>Projection 2013-14</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>Actual: July-Dec</u>	<u>Total</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
407-407									
Beginning Cash									
(43,941)	(41,177)	(37,419)	(35,650)	(35,650)	301-0101	Beginning Cash	11,309		
(43,941)	(41,177)	(37,419)	(35,650)	(35,650)		Total Beginning Cash	11,309	-	-
System Development Charges									
2,764	5,527	3,830	13,370	13,370	370-6501	SDC - Wastewater Reimbursement	6,630		
2,764	5,527	3,830	13,370	13,370		Total System Development Charges	6,630	-	-
Interfund Transfers - In									
-	-	33,589	16,794	33,589	390-9510	Wastewater Operations Fund	-		
-	-	33,589	16,794	33,589		Total Interfund Transfers - In	-	-	-
(41,177)	(35,650)	-	(5,486)	11,309		Total Revenues	17,939	-	-
Ending Cash Balance									
(41,177)	(35,650)		(5,486)	11,309	595-1010	Ending Cash Balance	17,939		
(41,177)	(35,650)	-	(5,486)	11,309		Total Ending Cash Balance	17,939	-	-
(41,177)	(35,650)	-	(5,486)	11,309		Total Expenditures	17,939	-	-
(41,177)	(35,650)	-	(5,486)	11,309		Total SDC WW Reimbursement Revs.	17,939	-	-
(41,177)	(35,650)	-	(5,486)	11,309		Total SDC WW Reimbursement Exps.	17,939	-	-

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

Historical Data		Adopted	Projection 2013-14		Line Item	Description	2014-15 Budget		
2011-12	2012-13	2013-14	Actual: July-Dec 2013-14	Total 2013-14			Proposed	Approved	Adopted
509-090									
Beginning Cash									
88,789	133,675	100,953	112,156	112,156	301-010	Beginning Cash	77,787	-	-
88,789	133,675	100,953	112,156	112,156		Total Beginning Cash	77,787	-	-
Revenues from Other Agencies									
-	14,587	-	-	-	340-4120	ORPD Grant	-	-	-
-	-	65,000	-	50,000	340-tbd	FAA CIP Funding	3,173,200	-	-
-	-	-	-	-	380-8250	Airfield Veterans War Memorial	-	-	-
-	-	-	-	-	340-tbd	Loan/Grant - Airport Improvement 2014-15	100,000	-	-
-	14,587	65,000	-	50,000		Total Revenues from Other Agencies	3,273,200	-	-
Charges for Services									
60	11,190	100	1,259	1,500	350-5401	Miscellaneous Revenue	100	-	-
9,900	9,900	9,900	4,950	9,900	350-9801	WW Operations Fund - Lease	9,900	-	-
261,644	295,245	240,000	173,454	260,000	370-7201	Aviation Gas	250,000	-	-
271,604	316,335	250,000	179,663	271,400		Total Charges for Services	260,000	-	-
Use of Money and Property									
2,955	4,941	3,500	2,752	3,755	380-8009	Grounds & Lights Maintenance Fees	3,500	-	-
374	320	250	-	300	380-8101	Interest on Investments	250	-	-
550	100	-	400	500	380-8201	Building Rentals	200	-	-
38,851	41,032	35,500	21,462	36,000	380-8202	Freightliner Corporation Lease	36,000	-	-
11,182	4,511	9,000	653	2,520	380-8203	Hangar Rent	2,520	-	-
7,195	10,581	7,200	4,940	9,880	380-8204	T-Hangar Rent	12,500	-	-
82,372	82,134	80,714	40,524	83,831	380-8205	Heavy Aircraft & Equipment Hangar	85,800	-	-
-	282	-	404	1,000	380-8210	Airport Pad Lease	1,000	-	-
-	7,543	-	350	54,926	380-8250	Airfield Veterans War Memorial	-	-	-
34,417	39,783	42,170	25,068	36,060	380-8401	Land Rentals	43,575	-	-
177,896	191,227	178,334	96,553	228,772		Total Use of Money & Property	185,345	-	-
Interfund Transfers - In									
50,000	-	-	-	-	390-9401	Airport Construction Fund	16,000	-	-
-	-	-	-	-	390-9607	ISF Central Services	60,000	-	-
-	-	-	-	-	390-9608	ISF Public Works Staff	60,000	-	-
-	-	-	-	-	390-tbd	ISF Building Fund	235,000	-	-
50,000	-	-	-	-		Interfund Transfers - In	371,000	-	-
588,289	655,824	594,287	388,372	662,328		Total Revenues	4,167,332	-	-

City of Madras
2014-15 Budget Worksheet

Airport Operations Fund

Historical Data		Adopted	Projection 2013-14		Line Item	Description	2014-15 Budget		
2011-12	2012-13	2013-14	Actual: July-Dec 2013-14	Total 2013-14			Proposed	Approved	Adopted
509-090									
Materials & Services									
242,431	278,919	224,760	156,377	253,500	520-1006	Aviation Gas	243,750		
3,500	3,500	3,500	3,500	3,500	520-1011	Airshow	3,500		
18,000	18,000	18,000	9,000	18,000	520-1501	Fixed Base Operator	18,000		
3,465	4,849	5,333	6,547	16,662	520-1801	Insurance & Surety Bonds	18,000		
4,827	19,038	7,500	6,524	13,000	520-2102	Legal	9,000		
-	-	750	103	750	520-2203	Meetings Travel & School	500		
515	623	500	469	800	520-2204	Miscellaneous Expense	500		
11,247	24,682	25,000	6,434	28,000	520-2207	Maintenance & Repairs	43,731		
1,960	6,210	4,000	(190)	3,500	520-2503	Professional Services	4,000		
3,981	3,945	4,200	-	4,000	520-2903	Taxes & N.U.I.D.	4,000		
24,364	23,004	25,000	13,770	26,000	520-3003	Utilities	26,000		
43,389	45,996	52,688	26,344	52,688	520-4017	Internal Services Central Services Fund	55,000		
10,393	10,393	14,924	7,462	14,924	520-4019	Internal Services Buildings Fund	12,240		
368,072	439,159	386,155	236,340	435,324		Total Materials & Services	438,221	-	-
Capital Outlay									
-	-	-	48	48	540-1001	Airport Improvement	60,000		
-	-	-	-	-	540-tbd	2014-15 Airport Improvement Project	3,525,765		
-	17,967	70,000	34,710	62,627	540-1250	Veterans War Memorial Project	-		
-	17,967	70,000	34,758	62,675		Total Capital Outlay	3,585,765	-	-
Interfund Transfers - Out									
-	-	-	-	-	575-2101	Debt Reserve Fund	10,086		
-	-	-	-	-		Total Interfund Transfers - Out	10,086	-	-
Debt Service									
4,536	4,768	5,012	5,012	5,012	570-7401	T-Hangar - Principal	5,300		
5,550	5,318	5,074	5,074	5,074	570-7402	T-Hangar - Interest	5,000		
22,120	23,735	24,920	24,920	24,920	570-7408	OBDD Heavy Air Hangar - Principal	26,500		
54,336	52,721	51,536	51,536	51,536	570-7409	OBDD Heavy Air Hangar - Interest	51,000		
-	-	-	-	-	570-tbd	Berg Drive Extension - Principal	3,600		
-	-	3,600	-	-	570-7410	Berg Drive Extension - Interest	2,100		
86,542	86,542	90,142	86,542	86,542		Total Debt Service	93,500	-	-
Reserve for Future Expenditure									
-	10,086	-	10,086	10,086	580-6001	1996 Revenue Bonds-Airport	-		
-	10,086	-	10,086	10,086		Total Reserve for Future Expenditure	-	-	-
Operating Contingency									
-	-	47,990	-	-	590-1010	Operating Contingency	35,000		
-	-	47,990	-	-		Total Operating Contingency	35,000	-	-
Ending Cash Balance									
133,675	102,070	-	20,646	67,701	595-1010	Ending Cash Balance	4,760		
133,675	102,070	-	20,646	67,701		Total Ending Cash Balance	4,760	-	-
588,289	655,824	594,287	388,372	662,328		Total Expenditures	4,167,332	-	-
588,289	655,824	594,287	388,372	662,328		Total Airport Operations Revenues	4,167,332	-	-
588,289	655,824	594,287	388,372	662,328		Total Airport Oper. Expenditures	4,167,332	-	-

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>Projection 2013-14</u>		<u>Line Item</u>	<u>Description</u>	<u>2014-15 Budget</u>		
2011-12	2012-13	2013-14	<u>Actual: July-Dec</u>	<u>Total</u>			Proposed	Approved	Adopted
404-404									
Beginning Cash									
54,922	61,653	64,308	74,620	74,620	301-0101	Beginning Cash	20,180		
54,922	61,653	64,308	74,620	74,620		Total Beginning Cash	20,180	-	-
Revenues from Other Agencies									
350,798	59,528	31,500	-	130,500	340-4117	Intergovernmental Grant - FAA	-		
1,508,204	-	-	-	-	345-4510	Connect Oregon III	-		
-	-	241,120	-	241,120	345-4511	Grant-IOF 2013	-		
-	-	110,000	-	110,000	345-4512	Grant - SPWF 2013	-		
-	-	85,000	-	85,000	345-4513	Grant/Loan-Jefferson County	-		
-	-	103,000	102,935	102,935	345-4514	Improvement Fee	-		
1,859,002	59,528	570,620	102,935	669,555		Total Revenues from Other Agencies	-	-	-
Use of Money and Property									
41	251	300	-	300	380-8101	Interest on Investments	-		
26,668	-	-	-	-	380-8501	Land Sales	-		
26,709	251	300	-	300		Total Use of Money & Property	-	-	-
Interfund Transfers - In									
-	30,000	-	-	-	390-9504	Internal Services Public Works Staff Fund	-		
-	-	25,000	12,500	25,000	390-9702	Wastewater Operations	-		
-	30,000	25,000	12,500	25,000		Total Interfund Transfers - In	-	-	-
1,940,633	151,432	660,228	190,055	769,475		Total Revenues	20,180	-	-
Capital Outlay									
376,794	76,190	37,000	25,285	145,000	540-1001	Airport Improvement	-		
1,452,186	-	-	-	-	540-1003	Connect Oregon III	-		
-	622	604,295	30,526	604,295	540-1004	Berg Drive-Cherry Lane	-		
1,828,980	76,812	641,295	55,811	749,295		Total Capital Outlay	-	-	-
Interfund Transfers - Out									
50,000	-	-	-	-	550-1021	Airport Operations Fund	16,000		
50,000	-	-	-	-		Total Interfund Transfers - Out	16,000	-	-
Operating Contingency									
-	-	18,933	-	-	590-1010	Operating Contingency	4,180		
-	-	18,933	-	-		Total Operating Contingency	4,180	-	-
Ending Cash Balance									
61,653	74,620	-	134,244	20,180	595-1010	Ending Cash Balance	-		
61,653	74,620	-	134,244	20,180		Total Ending Cash Balance	-	-	-
1,940,633	151,432	660,228	190,055	769,475		Total Expenditures	20,180	-	-
1,940,633	151,432	660,228	190,055	769,475		Total Airport Construction Revenues	20,180	-	-
1,940,633	151,432	660,228	190,055	769,475		Total Airport Construction Exp.	20,180	-	-

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

Historical Data		Adopted 2013-14	Projection 2013-14		Line Item	Description	2014-15 Budget		
2011-12	2012-13		Actual: July-Dec 2013-14	Total 2013-14			Proposed	Approved	Adopted
504-504									
Beginning Cash									
45,671	56,473	83,674	80,481	80,481	301-0101	Beginning Cash	25,021		
45,671	56,473	83,674	80,481	80,481		Total Beginning Cash	25,021	-	-
Franchises & Leases									
15,600	14,300	-	-	-	320-2501	Railroad Lease	-		
15,600	14,300	-	-	-		Total Franchises & Leases	-	-	-
Revenues/Other Agencies									
-	47,182	531,020	-	571,838	345-4510	Connect Oregon IV Grant	-		
-	6,325	177,532	-	193,207	345-4513	Jefferson County Grant	-		
-	-	250,000	-	235,265	345-4514	State of Oregon-IOF Grant	-		
-	1,544	141,000	-	141,100	345-4515	ODOT Rail Spur Grant	-		
-	55,051	1,099,552	-	1,141,410		Total Revenues from Other Agencies	-	-	-
Charges For Services									
-	1,717	-	-	100	350-5401	Miscellaneous Revenue	-		
-	1,717	-	-	100		Total Charges for Services	-	-	-
Use of Money and Property									
207	298	500	-	-	380-8101	Interest on Investments	500		
6,157	10,541	6,940	3,266	6,500	380-8502	Industrial Site Leases	6,500		
6,364	10,839	7,440	3,266	6,500		Total Use of Money & Property	7,000	-	-
Interfund Transfers - In									
-	50,000	80,000	20,000	80,000	390-9504	Internal Services Public Works Staff Fund	-		
-	-	75,000	37,500	75,000	390-9505	Transportation Operations Fund	-		
-	50,000	155,000	57,500	155,000		Total Interfund Transfers - In	-	-	-
67,635	188,380	1,345,666	141,247	1,383,491		Total Revenues	32,021	-	-
Materials & Services									
-	8,925	9,817	9,350	9,350	520-1801	Insurance & Surety Bonds	10,000		
6,522	7,798	15,000	1,676	5,000	520-1802	Industrial Site Maintenance	15,000		
-	-	500	-	500	520-1803	Industrial Site Promotion	500		
-	1,072	2,000	96	500	520-2102	Legal Fees	1,000		
1,100	1,979	2,000	1,931	2,000	520-2904	Tree Maintenance	2,000		
2,540	2,244	2,500	1,250	2,500	520-4017	Internal Services Central Services Fund	-		
-	-	-	-	-	520-4018	Internal Services Public Works Staff Fund	-		
1,000	2,005	1,988	994	1,988	520-4019	Internal Services Buildings Fund	-		
11,162	24,023	33,805	15,297	21,838		Total Materials & Services	28,500	-	-
Capital Outlay									
-	83,876	856,000	57,114	1,005,320	540-4101	Industrial Site Improvements	-		
-	-	437,432	5,793	331,312	540-4102	Industrial Revitalization Project (IOF)	-		
-	83,876	1,293,432	62,907	1,336,632		Total Capital Outlay	-	-	-
Operating Contingency									
-	-	15,000	-	-	590-1010	Operating Contingency	3,049		
-	-	15,000	-	-		Total Operating Contingency	3,049	-	-
Ending Cash Balance									
56,473	80,481	3,429	63,043	25,021	595-1010	Ending Cash Balance	472		
56,473	80,481	3,429	63,043	25,021		Total Ending Cash Balance	472	-	-
67,635	188,380	1,345,666	141,247	1,383,491		Total Expenditures	32,021	-	-
67,635	188,380	1,345,666	141,247	1,383,491		Total Ind. Site Revenues	32,021	-	-
67,635	188,380	1,345,666	141,247	1,383,491		Total Ind. Site Expenditures	32,021	-	-

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

Historical Data		Adopted	Projection 2013-14		Line Item	Description	2014-15 Budget		
2011-12	2012-13	2013-14	Actual: July-Dec 2013-14	Total 2013-14			Proposed	Approved	Adopted
505-505									
Beginning Cash									
93,715	38,335	35,309	75,721	75,721	301-0101	Beginning Cash	94,370	-	-
93,715	38,335	35,309	75,721	75,721		Total Beginning Cash	94,370	-	-
Regulatory Fees									
5,579	37,852	11,400	8,566	9,500	330-3401	Planning Fees	18,050	-	-
3,585	22,078	51,100	72,890	73,000	330-3402	Community Development Fees	18,500	-	-
9,164	59,930	42,500	81,456	82,500		Total Regulatory Fees	36,550	-	-
Charges for Services									
134	1,050	100	-	-	350-5401	Miscellaneous Revenue	7,000	-	-
42,000	50,000	45,000	22,500	45,000	350-5511	Madras Redevelopment Commission	45,000	-	-
42,134	51,050	45,100	22,500	45,000		Total Charges for Services	52,000	-	-
Use of Money & Property									
271	161	200	-	-	380-8101	Interest on Investments	-	-	-
271	161	200	-	-		Total Use of Money & Property	-	-	-
Interfund Transfers - In									
85,000	131,000	85,000	42,500	85,000	390-9607	Internal Services Central Services Fund	60,500	-	-
-	-	-	-	-	390-tbd	Internal Services Public Works Staff Fund	60,500	-	-
85,000	131,000	85,000	42,500	85,000		Total Interfund Transfers - In	121,000	-	-
230,284	280,476	208,109	222,177	288,221		Total Revenues	303,920	-	-
Personnel Services									
99,624	102,748	76,800	43,091	76,800	510-1001	Regular	81,079	-	-
503	734	-	71	71	510-3201	Overtime	-	-	-
17,413	18,211	15,406	6,704	15,406	510-5101	PERS	16,330	-	-
7,267	7,618	5,875	2,990	5,875	510-5201	Social Security	6,051	-	-
154	1,261	1,306	492	1,306	510-5401	Unemployment Tax	1,345	-	-
227	(3,028)	157	68	157	510-5501	Industrial Accident Ins.	162	-	-
9,765	19,233	13,473	7,533	13,473	510-5601	Health & Accident Ins.	13,877	-	-
134,953	146,777	113,017	60,949	113,088		Total Personnel Services	118,844	-	-
Material & Services									
1,701	773	2,000	310	870	520-1002	Advertising	2,000	-	-
-	-	-	-	-	tbd	Computer	2,512	-	-
594	1,297	750	1,338	1,548	520-1301	Dues/Membership	1,500	-	-
8,274	10,171	9,000	6,761	9,000	520-2102	Legal Fees	9,000	-	-
66	178	750	70	240	520-2202	Mapping	500	-	-
4,469	3,067	3,000	1,369	3,000	520-2203	Meetings Travel & Schools	3,000	-	-
3,937	2,475	5,000	1,185	2,185	520-2401	Office Supplies	2,500	-	-
369	270	1,000	360	660	520-2501	Planning Commission	1,000	-	-
1,277	2,144	2,000	775	1,500	520-2502	Postage	2,500	-	-
860	270	22,500	3,503	16,997	520-2503	Professional Services	91,500	-	-
-	-	-	-	279	520-1801	Insurance and Surety Bonds	450	-	-
3,701	287	3,793	1,501	3,500	520-1204	Contracted Computer/IT/Telephone	5,081	-	-
1,697	1,670	3,600	1,090	2,454	520-2906	Telephone	-	-	-
22,618	27,156	30,298	15,149	30,298	520-4017	Internal Services Central Services Fund	32,000	-	-
7,433	8,232	8,095	4,047	8,232	520-4019	Internal Services Buildings Fund	9,000	-	-
56,996	57,990	91,786	37,458	80,763		Total Materials & Services	162,543	-	-
Operating Contingency									
-	-	3,306	-	-	590-1010	Operating Contingency	10,000	-	-
-	-	3,306	-	-		Total Operating Contingency	10,000	-	-
Ending Cash Balance									
38,335	75,721	-	123,770	94,370	595-1010	Ending Cash Balance	12,532	-	-
38,335	75,721	-	123,770	94,370		Total Ending Cash Balance	12,532	-	-
230,284	280,488	208,109	222,177	288,221		Total Expenditures	303,920	-	-
230,284	280,476	208,109	222,177	288,221		Total Comm. Dev. Revenues	303,920	-	-
230,284	280,488	208,109	222,177	288,221		Total Comm. Dev. Expenditures	303,920	-	-

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

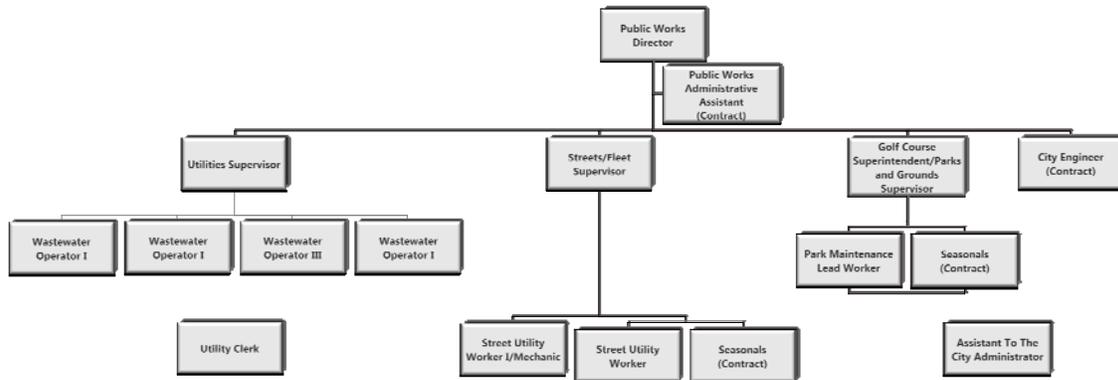
<u>Historical Data</u>		<u>Adopted</u>	<u>Projection 2013-14</u>		<u>Line Item</u>	<u>Description</u>	<u>2014-15 Budget</u>		
<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>Actual: July-Dec</u>	<u>Total</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
802-101									
Beginning Cash									
238,510	206,657	193,493	221,217	221,217	301-0101	Beginning Cash	186,686		
238,510	206,657	193,493	221,217	221,217		Total Beginning Cash	186,686	-	-
City Licenses									
27,761	31,279	29,000	29,955	30,500	311-1101	Business Licenses	30,000		
27,761	31,279	29,000	29,955	30,500		Total City Licenses	30,000	-	-
Charges for Services									
530	3,284	500	10,945	500	350-5301	Refund of Expenses	500		
-	-	-	9,617	-	350-5401	Miscellaneous Revenue	7,500		
5,237	9,870	5,000	-	9,171	350-5501	Community Clean-up	8,500		
2,540	2,244	2,500	1,250	2,500	350-9201	Industrial Site Fund	-		
43,389	45,996	52,688	26,344	52,688	350-9401	Airport Operations Fund	55,000		
22,618	27,156	30,298	15,149	30,298	350-9502	Community Development Fund	32,000		
20,645	21,254	21,270	10,635	21,270	350-9507	Parks Fund	22,000		
218,832	259,008	256,653	128,327	256,653	350-9607	Police Department	262,000		
64,005	68,016	72,800	36,400	72,800	350-9701	Water Operations Fund	72,000		
256,131	326,016	356,791	178,395	356,791	350-9801	Wastewater Operations Fund	365,000		
93,426	115,356	119,000	59,500	119,000	350-9902	Transportation Operations Fund	121,000		
500	8,004	8,000	4,000	8,000	350-9904	Tourism Economic Development Fund	9,000		
727,853	886,204	925,500	480,562	929,671		Total Charges for Services	954,500	-	-
Use of Money & Property									
675	690	400	7,059	500	380-8101	Interest on Investments	300		
	50	-	50	200	380-8201	Building Rentals	200		
675	740	400	7,109	700		Total Use of Money & Property	500	-	-
Interfund Transfers - In									
-	10,955	-	-	-	390-9504	ISF - Public Works Staff	-		
-	10,955	-	-	-		Total Interfund Transfers - In	-	-	-
994,799	1,135,835	1,148,393	738,843	1,182,088		Total Revenues	1,171,686	-	-

City of Madras
2014-15 Budget Worksheet

Internal Services Central Services Fund

Historical Data		Adopted	Projection 2013-14		Line Item	Description	2014-15 Budget		
2011-12	2012-13	2013-14	Actual: July-Dec 2013-14	Total 2013-14			Proposed	Approved	Adopted
802-101									
Personnel Services									
317,445	357,649	355,998	218,721	404,000	510-1001	Regular	435,000		
9,461	11,110	12,000	3,521	12,000	510-3201	Overtime	9,000		
50,264	65,580	75,329	33,387	62,100	510-5101	PERS	74,250		
22,855	26,518	26,448	15,951	29,500	510-5201	Social Security	32,500		
492	4,491	5,877	2,598	6,600	510-5401	Unemployment Tax	7,225		
3,496	(8,765)	816	333	4,000	510-5501	Industrial Accident Insurance	4,500		
64,156	60,951	59,277	24,991	57,500	510-5601	Health & Accident Insurance	79,500		
4,268	627	-	-	-	510-5701	Retiree Health Insurance	-		
472,437	518,161	535,745	299,502	575,700		Total Personnel Services	641,975	-	-
Materials & Services									
3,286	2,671	4,000	511	3,000	520-1002	Advertising	4,000		
25,430	22,770	30,000	10,190	30,000	520-1003	Audit	30,000		
1,995	2,965	17,000	1,359	14,000	520-1203	Community Clean-up	7,000		
-	-	-	-	-	520-tbd	Computer	14,748		
2,100	1,887	15,000	10,523	26,123	520-1221	Contract Services	28,500		
7,854	12,010	15,000	4,936	15,000	520-1223	City Council Expenses	15,000		
9,957	8,234	12,000	9,029	11,000	520-1301	Dues/Membership	14,000		
6,900	-	2,000	806	1,000	520-1404	Employee Hiring Costs	1,000		
20,967	35,828	27,500	21,309	36,909	520-2102	Legal Fees	33,000		
6,428	2,626	8,500	872	6,000	520-2201	Maintenance/Office Equipment	8,500		
4,264	7,800	15,000	7,370	12,000	520-2203	Meetings, Travel & Schools	16,000		
1,883	2,025	74,450	73,446	74,946	520-2204	Miscellaneous	2,500		
20,656	28,683	26,000	3,053	6,411	520-2206	Bank Service Fees	7,000		
20,098	30,406	25,000	10,924	25,000	520-2401	Office Supplies	27,000		
4,154	7,924	7,000	2,745	6,500	520-2502	Postage	7,000		
50,070	23,702	30,000	12,389	26,000	520-2503	Professional Services	17,500		
-	165	1,000	-	500	520-2801	Safety - Employees	1,000		
35,698	42,375	25,000	11,173	25,850	520-1204	Contracted Computer/IT/Telephone	26,598		
5,191	7,108	7,500	6,830	1,463	520-1801	Insurance & Surety Bonds	2,100		
3,774	22,828	10,000	6,302	13,000	520-2906	Telephone & Internet	-		
230,705	262,007	351,950	193,767	334,702		Total Materials & Services	262,446	-	-
Interfund Transfers - Out									
85,000	131,000	85,000	42,500	85,000	550-1020	Community Development Fund	60,500		
-	3,450	-	-	-	550-1027	Tourism/Economic Development	-		
-	-	-	-	-	550-tbd	Airport Operations	60,000		
85,000	134,450	85,000	42,500	85,000		Total Interfund Transfers - Out	120,500	-	-
Operating Contingency									
-	-	35,550	-	-	590-1010	Operating Contingency	75,000		
-	-	35,550	-	-		Total Operating Contingency	75,000	-	-
Ending Cash Balance									
206,657	221,217	140,148	203,074	186,686	595-1010	Ending Cash Balance	71,765		
206,657	221,217	140,148	203,074	186,686		Total Ending Cash Balance	71,765	-	-
994,799	1,135,835	1,148,393	738,843	1,182,088		Total Expenditures	1,171,686	-	-
994,799	1,135,835	1,148,393	738,843	1,182,088		Total ISF Central Services Revenues	1,171,686	-	-
994,799	1,135,835	1,148,393	738,843	1,182,088		Total ISF Central Services Expenditures	1,171,686	-	-

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

Historical Data		Adopted 2013-14	Projection 2013-14		Line Item	Description	2014-15 Budget		
2011-12	2012-13		Actual: July-Dec 2013-14	Total 2013-14			Proposed	Approved	Adopted
803-101									
Beginning Cash									
563,480	492,592	338,949	371,908	371,908	301-0101	Beginning Cash	165,814		
563,480	492,592	338,949	371,908	371,908		Total Beginning Cash	165,814	-	-
Regulatory Fees									
1,325	2,850	1,500	2,200	2,200	330-3401	City Review & Permits	1,500		
10,523	18,992	10,000	(7,023)	35,000	330-3403	Plan Review,QA,Admin & Inspection Fees	5,000		
2,210	(1,973)	3,000	-	-	330-3601	Abatement	2,000		
14,058	19,869	14,500	(4,823)	37,200		Total Regulatory Fees	8,500	-	-
Charges for Services									
4,861	2,013	2,500	20	20	350-5401	Miscellaneous Revenue	2,500		
-	-	-	-	-	350-9201	Industrial Site Fund	-		
-	-	-	-	-	350-9401	Airport Operations Fund	-		
107,900	88,640	88,230	44,115	88,230	350-9507	Parks Fund	105,157		
-	-	-	-	-	350-9509	SDC Wastewater Improvement Fund	-		
143,643	139,666	137,004	68,502	137,004	350-9701	Water Operations Fund	134,663		
615,914	729,155	743,097	371,549	743,097	350-9801	Wastewater Operations Fund	845,516		
300,483	291,934	283,988	141,994	283,998	350-9902	Transportation Operations Fund	307,561		
-	-	-	-	-	350-tbd	ISF- Building Fund	23,662		
1,172,801	1,251,408	1,254,819	626,180	1,252,349		Total Charges for Services	1,419,059	-	-
Use of Money & Property									
1,912	1,806	1,500	34	400	380-8101	Interest on Investments	1,500		
1,912	1,806	1,500	34	400		Total Use of Money & Property	1,500	-	-
1,752,251	1,765,675	1,609,768	993,299	1,661,857		Total Revenues	1,594,873	-	-

City of Madras
2014-15 Budget Worksheet

Internal Services Public Works Staff Fund

Historical Data		Adopted 2013-14	Projection 2013-14		Line Item	Description	2014-15 Budget		
2011-12	2012-13		Actual: July-Dec 2013-14	Total 2013-14			Proposed	Approved	Adopted
803-101									
Personnel Services									
634,988	569,182	584,913	284,466	571,000	510-1001	Regular	590,433		
13,279	9,992	30,000	7,020	30,000	510-3201	Overtime	30,000		
-	-	-	-	1,600	510-tbd	Oncall Pier Diem	5,200		
107,306	101,876	126,714	48,870	124,000	510-5101	PERS	129,937		
46,682	40,893	44,149	19,414	44,000	510-5201	Social Security	45,168		
1,007	7,052	9,811	3,313	10,000	510-5401	Unemployment Tax	10,037		
27,602	9,863	21,585	10,734	23,000	510-5501	Industrial Accident Insurance	22,658		
135,596	135,146	148,089	66,177	152,000	510-5601	Health & Accident Insurance	153,120		
6,392	3,483	7,500	3,921	7,500	510-5701	Retiree Health & Accident Ins	7,500		
972,852	877,487	972,761	443,915	963,100		Total Personnel Services	994,053	-	-
Materials & Services									
8,526	4,933	7,000	6,172	7,000	520-1001	Abatement	6,500		
1,347	2,769	1,500	1,024	1,500	520-1002	Advertising	1,500		
-	-	-	-	-	520-tbd	Computer	8,135		
80,782	103,343	115,000	68,721	133,000	520-1221	Contract Services	130,000		
5,200	10,114	12,000	5,355	12,000	520-2102	Legal Fees	10,000		
14,202	16,581	18,000	14,903	18,000	520-2203	Meetings, Travel & Schools	18,000		
(3,479)	245	103,050	102,550	103,050	520-2204	Miscellaneous Expense	500		
15,383	22,754	25,000	13,044	25,000	520-2401	Office Supplies	25,000		
7,711	8,394	9,000	4,003	9,000	520-2502	Postage	9,000		
82,707	36,467	60,000	44,611	90,000	520-2503	Professional Services	85,000		
-	-	3,000	-	3,000	520-2505	Plan Review,QA Admin & Inspect Refund	3,500		
1,182	1,268	2,500	1,453	2,500	520-2702	Repairs & Maintenance Materials	1,500		
2,877	3,022	5,000	1,653	5,000	520-3002	Uniforms & Shop Towels	7,500		
3,952	3,543	20,638	11,642	20,638	520-1204	Contracted Computer/IT/Telephone	30,342		
-	-	-	-	4,025	520-1801	Insurance and Surety Bonds	5,400		
14,417	11,892	19,230	6,688	19,230	520-2906	Telephone & Internet	-		
234,807	225,325	400,918	281,819	452,943		Total Materials & Services	341,877	-	-
Interfund Transfers - Out									
10,000	-	-	-	-	550-1002	Parks Fund	-		
-	-	-	-	-	550-1003	Community Development Fund	60,500		
-	-	-	-	-	550-1004	Airport Operations Fund	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	20,000	80,000	550-1025	Industrial Site Fund	-		
42,000	10,955	-	-	-	550-1026	Internal Services Fleet Fund	-		
52,000	290,955	80,000	20,000	80,000		Total Interfund Transfers - Out	120,500	-	-
Operating Contingency									
-	-	7,450	-	-	590-1010	Operating Contingency	100,000		
-	-	7,450	-	-		Total Operating Contingency	100,000	-	-
Ending Cash Balance									
492,592	371,908	148,639	247,565	165,814	595-1010	Ending Cash Balance	38,443		
492,592	371,908	148,639	247,565	165,814		Total Ending Cash Balance	38,443	-	-
1,752,251	1,765,675	1,609,768	993,299	1,661,857		Total Expenditures	1,594,873	-	-
1,752,251	1,765,675	1,609,768	993,299	1,661,857		Total ISF P. W. Staff Fund Revenues	1,594,873	-	-
1,752,251	1,765,675	1,609,768	993,299	1,661,857		Total ISF P. W. Staff Fund Expenditures	1,594,873	-	-

Internal Services Buildings Fund

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

General Expenses –

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

Special Funding Efforts:

1. Transfer of \$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) –

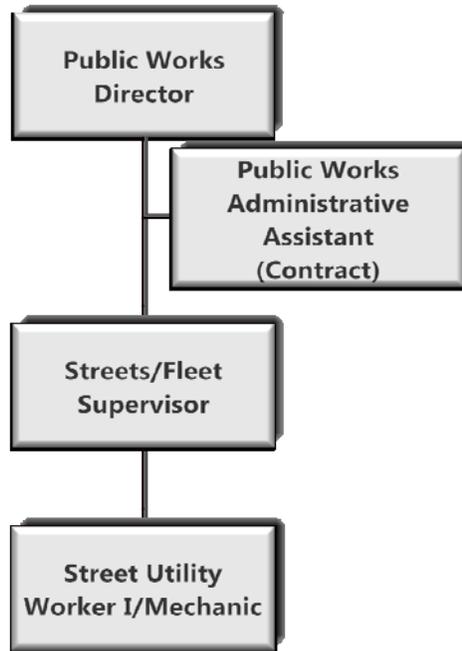
1. LOCAP bond repayment \$124,803
2. USDA Rural Development Loan \$97,130 annually
3. Debt Reserve \$10,000 (USDA loan requirement)

City of Madras
2014-15 Budget Worksheet

Internal Services Buildings Fund

Historical Data		Projection 2013-14			2014-15 Budget				
2011-12	2012-13	Adopted 2013-14	Actual: July-Dec 2013-14	Total 2013-14	Line Item	Description	Proposed	Approved	Adopted
804-101									
Beginning Cash									
2,204,887	1,244,868	3,004	264,877	264,877	301-0101	Beginning Cash	351,624		
2,204,887	1,244,868	3,004	264,877	264,877		Total Beginning Cash	351,624	-	-
Revenue for Other Agencies									
-	2,200,000	-	-	-	345-4504	Construction Loan	-		
350,750	-	92,254	26,096	26,095	345-4505	FEMA Grant	-		
-	75,000	70,000	-	70,000	345-4600	Madras Redevelopment Commission	75,000		
350,750	2,275,000	162,254	26,096	96,095		Total Revenue from Other Agencies	75,000	-	-
Charges for Services									
-	93,755	-	1,789	1,789	350-5401	Miscellaneous Revenue	-		
1,000	2,005	1,988	994	1,988	350-9201	Industrial Site Fund	-		
10,393	10,393	14,924	7,462	14,924	350-9401	Airport Operations Fund	12,240		
7,433	8,232	8,095	4,047	8,095	350-9502	Community Development Fund	9,000		
9,688	10,920	11,520	5,760	11,520	350-9507	Parks Fund	8,279		
104,015	129,982	128,244	64,122	128,244	350-9607	Police Department	89,586		
45,345	38,766	39,592	19,796	39,592	350-9701	Water Operations Fund	28,797		
177,990	167,268	150,341	75,171	150,341	350-9801	Wastewater Operations Fund	115,181		
50,819	58,973	59,334	29,667	59,334	350-9902	Transportation Operations Fund	43,233		
500	1,000	962	481	962	350-9904	Tourism Economic Development Fund	1,200		
407,183	521,294	415,000	209,289	416,789		Total Charges for Services	307,516	-	-
Use of Money & Property									
6,798	1,835	100	-	100	380-8101	Interest on Investments	100		
-	-	-	16,265	-	380-8801	Use/Release of Debt Service Reserves	-		
6,798	1,835	100	16,265	100		Total Use of Money & Property	100	-	-
2,969,618	4,042,997	580,358	516,527	777,861		Total Revenues	734,240	-	-
Materials & Services									
35,789	35,948	48,000	18,546	48,000	520-1101	Building Maintenance	50,000		
24,293	46,289	80,000	27,772	75,000	520-1401	Utilities	80,000		
65,762	76,221	90,000	82,336	17,732	520-1801	Insurance and Surety Bonds	20,500		
-	-	-	-	-	520-2206	Trust Fee	500		
125,844	158,458	218,000	128,654	140,732		Total Materials & Services	151,000	-	-
Capital Outlay									
1,479,255	3,480,027	17,007	(12,668)	(12,668)	540-1307	Police Station/City Hall	-		
-	1,998	10,000	306	28,500	540-3311	Building Improvements	25,000		
-	4,246	94,000	42,321	42,322	540-3315	City Hall Demolition	-		
1,479,255	3,486,271	121,007	29,959	58,154		Total Capital Outlay	25,000	-	-
Interfund Transfers - Out									
-	11,533	9,713	4,857	9,713	550-1020	Debt Reserve Fund	10,000		
-	-	-	-	-	550-tbd	Airport Operations	235,000		
-	-	-	-	-	550-tbd	ISF Public Works Staff	23,662		
-	11,533	9,713	4,857	9,713		Total Interfund Transfers - Out	268,662	-	-
Debt Service									
25,000	45,000	45,000	45,000	45,000	570-7416	Bond - Principal	50,000		
94,651	76,858	75,508	38,091	75,508	570-7417	Bond - Interest	75,000		
-	-	28,380	-	28,380	570-7418	USDA Revenue Bond-Principal	50,000		
-	-	68,750	-	68,750	570-7419	USDA Revenue Bond-Intrest	68,000		
119,651	121,858	217,638	83,091	217,638		Total Debt Service	223,000	-	-
Operating Contingency									
-	-	14,000	-	-	590-1010	Operating Contingency	30,000		
-	-	14,000	-	-		Total Operating Contingency	30,000	-	-
Ending Cash Balance									
1,244,868	264,877	-	269,966	351,624	595-1010	Ending Cash Balance	36,578		
1,244,868	264,877	-	269,966	351,624		Total Ending Cash Balance	36,578	-	-
2,969,618	4,042,997	580,358	516,527	777,861		Total Expenditures	734,240	-	-
2,969,618	4,042,997	580,358	516,527	777,861		Total ISF Buildings Revenues	734,240	-	-
2,969,618	4,042,997	580,358	516,527	777,861		Total ISF Buildings Expenditures	734,240	-	-

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

Historical Data		Adopted	Projection 2013-14		Line Item	Description	2014-15 Budget		
2011-12	2012-13	2013-14	Actual: July-Dec 2013-14	Total 2013-14			Proposed	Approved	Adopted
805-101									
Beginning Cash									
95,731	92,094	113,354	144,695	144,695	301-0101	Beginning Cash	81,470		
95,731	92,094	113,354	144,695	144,695		Total Beginning Cash	81,470	-	-
Charges for Services									
7,432	10,239	10,197	5,099	10,197	350-9507	Parks Fund	13,000		
83,000	83,604	53,200	26,600	53,200	350-9607	Police Department	101,445		
8,386	15,168	17,000	8,500	17,000	350-9701	Water Operations Fund	28,269		
118,152	155,784	151,059	75,529	151,059	350-9801	Wastewater Operations Fund	177,500		
42,302	64,488	58,744	29,372	58,744	350-9902	Transportation Operations Fund	64,566		
260,194	329,283	290,200	145,100	290,200		Total Charges for Services	384,780	-	-
Use of Money & Property									
304	234	200	-	200	380-8101	Interest on Investments	250		
304	234	200	-	200		Total Use of Money & Property	250	-	-
Interfund Transfers - In									
5,000	-	-	-	-	390-9607	Police Department	-		
42,000	-	-	-	-	390-9626	Internal Service Public Works	-		
47,000	-	-	-	-		Total Interfund Transfers - In	-	-	-
403,229	421,611	403,754	289,795	435,095		Total Revenues	466,500	-	-
Materials & Services									
10,541	11,264	18,000	9,218	18,000	520-1004	Auto Repairs - PD	18,000		
68,335	49,928	50,000	33,109	62,000	520-1403	Equipment Repairs - PW	65,000		
12,004	2,561	12,000	6,545	10,000	520-1406	Equipment Purchases - PW	13,000		
79,198	60,688	85,000	36,526	73,000	520-1601	Fuel - PW	75,000		
24,762	29,036	27,000	9,619	27,000	520-1603	Fuel - PD	29,000		
2,812	3,165	3,482	3,170	28,968	520-1801	Insurance & Surety Bonds	31,000		
4,672	4,368	12,000	3,078	5,000	520-2901	Tires - PW	15,000		
4,684	6,671	5,500	230	5,500	520-2907	Tires - PD	6,500		
207,008	167,681	212,982	101,495	229,468		Total Materials & Services	252,500	-	-
Capital Outlay									
-	43,620	25,000	31	7,500	540-1401	Equipment Purchases - PW	35,000		
39,355	-	38,000	-	38,500	540-1402	Equipment Purchases - PD	40,000		
-	843	14,000	13,384	13,385	540-1403	Fleet Building Improvements	14,000		
39,355	44,463	77,000	13,415	59,385		Total Capital Outlay	89,000	-	-
Interfund Transfers - Out									
61,202	62,251	63,324	31,662	63,324	570-7401	SDC WW Improv. Fund Loan - Principal	37,807		
3,570	2,521	1,448	724	1,448	570-7402	SDC WW Improv. Fund Loan - Interest	350		
64,772	64,772	64,772	32,386	64,772		Total Interfund Transfers - Out	38,157	-	-
Operating Contingency									
-	-	25,000	-	-	590-1010	Operating Contingency	70,000		
-	-	25,000	-	-		Total Operating Contingency	70,000	-	-
Ending Cash Balance									
92,094	144,695	24,000	142,499	81,470	595-1010	Ending Cash Balance	16,843		
92,094	144,695	24,000	142,499	81,470		Total Ending Cash Balance	16,843	-	-
403,229	421,611	403,754	289,795	435,095		Total Expenditures	466,500	-	-
403,229	421,611	403,754	289,795	435,095		Total Internal Services Fleet Revenues	466,500	-	-
403,229	421,611	403,754	289,795	435,095		Total Internal Services Fleet Expenditures	466,500	-	-

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

Historical Data		Adopted 2013-14	Projection 2013-14		Line Item	Description	2014-15 Budget		
2011-12	2012-13		Actual: July-Dec 2013-14	Total 2013-14			Proposed	Approved	Adopted
306-060									
Beginning Cash									
73,582	77,737	69,430	80,693	80,693	301-0101	Beginning Cash	80,906	-	-
73,582	77,737	69,430	80,693	80,693		Total Beginning Cash	80,906	-	-
Property Taxes									
89,277	85,471	78,685	72,359	78,000	310-1101	Current Property Taxes	-	-	-
5,390	5,238	8,069	2,958	5,000	310-1201	Prior Property Taxes	-	-	-
94,667	90,709	86,754	75,317	83,000		Total Property Taxes	-	-	-
Revenues from Other Agencies									
2,574,027	-	-	-	-	340-1001	Bond Proceeds	-	-	-
2,574,027	-	-	-	-		Total Revenues from Other Agencies	-	-	-
Charges for Services									
(9,173)	-	-	-	-	350-5401	Miscellaneous Revenue	-	-	-
(9,173)	-	-	-	-		Total Charges for Services	-	-	-
Use of Money & Property									
211	84,793	76,263	2	76,263	380-8101	Interest	-	-	-
-	95,000	105,000	-	105,000	380-8507	Loan Repayment	178,000	-	-
211	179,793	181,263	2	181,263		Total Use of Money & Property	178,000	-	-
2,733,314	348,239	337,447	156,012	344,956		Total Revenues	258,906	-	-
Materials & Services									
-	-	-	-	-	520-2206	Trust Fee	500	-	-
-	-	-	-	-		Total Materials & Services	500	-	-
Interfund Transfers - Out									
2,574,027	-	-	-	-	550-1020	Loan to MRC	-	-	-
-	-	-	-	-	550-tbd	Wastewater Operations	80,906	-	-
2,574,027	-	-	-	-		Total Interfund Transfers - Out	80,906	-	-
Debt Service									
70,000	80,000	81,000	-	81,000	570-1001	G.O. Bond Principal - 1975 Sewer	-	-	-
11,550	8,050	4,050	4,073	4,050	570-1101	G.O. Bond Interest - 1975 Sewer	-	-	-
-	95,000	100,000	-	100,000	570-7418	Series 2012B Bond Principal - MRC	100,000	-	-
-	84,496	79,000	39,500	79,000	570-7419	Series 2012B Bond Interest - MRC	77,500	-	-
81,550	267,546	264,050	43,573	264,050		Total Debt Service	177,500	-	-
Ending Cash Balance									
77,737	80,693	73,397	112,439	80,906	595-1010	Ending Cash Balance	-	-	-
77,737	80,693	73,397	112,439	80,906		Total Ending Cash Balance	-	-	-
2,733,314	348,239	337,447	156,012	344,956		Total Expenditures	258,906	-	-
2,733,314	348,239	337,447	156,012	344,956		Total Debt Service Revenues	258,906	-	-
2,733,314	348,239	337,447	156,012	344,956		Total Debt Service Expenditures	258,906	-	-

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
Total	269,422

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

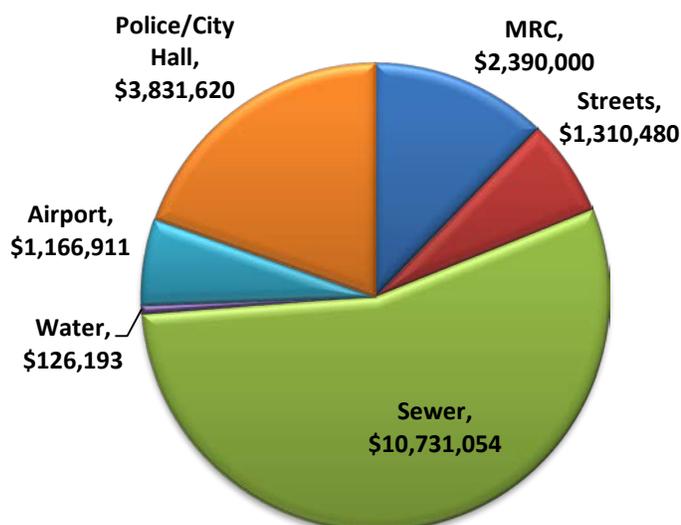
Upon completion of the \$10,495,000 Wastewater Debt Refunding in 2012-13, the total loan balance requires 50% of the subsequent year's debt payment be set aside as reserve in the current year. The required debt reserve for the current year is \$222,339.

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

Historical Data		Adopted 2013-14	Projection 2013-14		Line Item	Description	2014-15 Budget		
2011-12	2012-13		Actual: July-Dec 2013-14	Total 2013-14			Proposed	Approved	Adopted
308-080									
Beginning Cash									
-	61	11,597	11,601	11,601	301-0101	Beginning Cash	233,786	-	-
-	61	11,597	11,601	11,601		Total Beginning Cash	233,786	-	-
Use of Money & Property									
61	7	10	-	-	380-8101	Interest	-	-	-
61	7	10	-	-		Total Use of Money & Property	-	-	-
Transfers - In									
-	11,533	9,713	4,857	9,713	390-tbd	Internal Services Building Fund	9,713	-	-
-	-	200,000	112,472	212,472	390-tbd	Wastewater Operations	9,867	-	-
-	-	-	-	-	390-tbd	DEQ Loan Reserve	-	-	-
-	-	-	-	-	390-tbd	SDC WW Improvement	6,038	-	-
-	-	-	-	-	390-tbd	Airport Ops	10,086	-	-
-	11,533	209,713	117,329	222,185		Total Transfers - In	35,704	-	-
61	11,601	221,320	128,930	233,786		Total Revenues	269,490	-	-
Reserve for Future Expenditure									
-	11,533	-	21,426	21,246	580-6001	USDA Debt Reserve- City Hall/PD	30,959	-	-
-	-	-	212,472	212,472	580-6001	Series 2013 Refunding	222,339	-	-
-	-	-	-	-	580-6001	DEQ- State Revolving Loan R6-2371	6,038	-	-
-	-	-	-	-	580-6001	1996 Revenue Bonds-Airport	10,086	-	-
-	11,533	-	233,898	233,718		Total Reserve for Future Expenditure	269,422	-	-
Ending Cash Balance									
61	68	221,320	(104,968)	68	595-1010	Ending Cash Balance	68	-	-
61	68	221,320	(104,968)	68		Total Ending Cash Balance	68	-	-
61	11,601	221,320	128,930	233,786		Total Expenditures	269,490	-	-
61	11,601	221,320	128,930	233,786		Total Debt Reserve Revenues	269,490	-	-
61	11,601	221,320	128,930	233,786		Total Debt Reserve Expenditures	269,490	-	-

Supplemental Information

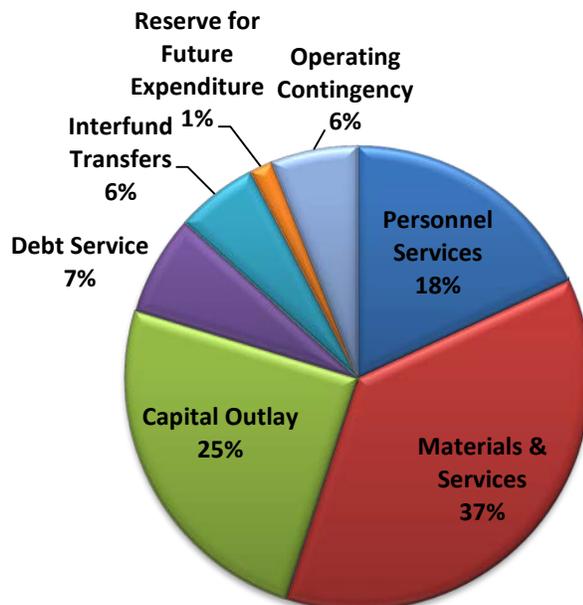
The State of Oregon requires that City Council adopt a resolution or ordinance in conjunction with the annual budget process to provide City Management with legal spending authority for the upcoming fiscal year. This spending authority is called an “appropriation”.

The initial appropriation resolution is approved in May or June for the upcoming fiscal year, usually at the same time that the budget is approved. Additional spending authority can be approved by City Council during the fiscal year through budget adjustments, including supplemental budgets. The additional spending authority must be approved prior to the expenditure being made.

City Council approves an appropriation for each category within each fund, or for each organizational unit or program in each fund. Listed below is a detail of the Approved 2013-14 Budget compared to the current proposed budget for 2014-15.

Budget Category	2013-2014 Approved Budget	2014-2015 Proposed Budget	Change from Prior Year
Personnel Services	2,768,709	2,949,969	181,260
Materials & Services	5,520,599	6,023,866	503,267
Capital Outlay	2,576,991	4,030,765	1,453,774
Debt Service	1,184,858	1,125,375	(59,483)
Interfund Transfers	893,820	926,778	32,958
Reserve for Future Expenditure	-	275,460	275,460
Operating Contingency	662,055	980,859	318,804
Total Appropriation	13,607,032	16,313,072	2,706,040

Current Allocation of Proposed 2014-15 Budgets by Category



RESOLUTION NO. XX-2013

A RESOLUTION ADOPTING THE 2014-2015 BUDGET, MAKING

ADOPTING THE BUDGET

BE IT RESOLVED that the common Council of the City of Madras hereby

MAKING APPROPRIATIONS

BE IT FURTHER RESOLVED that the amounts for the fiscal year

101 General Fund

	2013-2014 Approved Budget	2014-2015 Proposed Budget	Change from PY
Police Department:			
Personnel Services	\$ 1,147,186	\$ 1,195,097	\$ 47,911
Materials & Services	624,825	681,213	56,388
Capital Outlay	-	-	-
Debt Service	-	-	-
Interfund Transfers	-	-	-
Operating Contingency	-	-	-
	<u>1,772,011</u>	<u>1,876,310</u>	<u>104,299</u>
Non-Departmental:			
Personnel Services	\$ -	\$ -	\$ -
Materials & Services	32,954	65,528	32,574
Capital Outlay	-	-	-
Debt Service	-	-	-
Interfund Transfers	178,746	207,100	28,354
Operating Contingency	100,000	100,000	-
Subtotal Non-Departmental	<u>311,700</u>	<u>372,628</u>	<u>60,928</u>
Total General Fund Appropriation	<u>\$ 2,083,711</u>	<u>\$ 2,248,938</u>	<u>\$ 165,227</u>

207 Tourism/Economic Development Fund

Personnel Services	\$ -	\$ -	\$ -
Materials & Services	100,962	105,400	4,438
Capital Outlay	-	-	-
Debt Service	-	-	-
Interfund Transfers	35,000	40,000	5,000
Operating Contingency	6,500	10,000	3,500
	<u>\$ 142,462</u>	<u>\$ 155,400</u>	<u>\$ 12,938</u>
Total Tourism/Economic Development Fund Appropriation	<u>\$ 142,462</u>	<u>\$ 155,400</u>	<u>\$ 12,938</u>

204 Transportation Operations Fund

Personnel Services	\$ -	\$ -	\$ -
Materials & Services	725,385	736,060	10,675
Capital Outlay	255,807	76,000	(179,807)
Debt Service	-	-	-
Interfund Transfers	90,000	15,000	(75,000)
Operating Contingency	63,261	138,731	75,470
	<u>\$ 1,134,453</u>	<u>\$ 965,791</u>	<u>\$ (168,662)</u>
Total Transportation Operations Fund Appropriation	<u>\$ 1,134,453</u>	<u>\$ 965,791</u>	<u>\$ (168,662)</u>

401 SDC Street Improvement fund

Personnel Services	\$ -	\$ -	\$ -
Materials & Services	-	-	-
Capital Outlay	-	-	-
Debt Service	176,802	175,425	(1,377)
Interfund Transfers	-	-	-
Operating Contingency	3,324	6,386	3,062
	<u>\$ 180,126</u>	<u>\$ 181,811</u>	<u>\$ 1,685</u>
Total SDC Street Improvement Fund Appropriation	<u>\$ 180,126</u>	<u>\$ 181,811</u>	<u>\$ 1,685</u>

408 SDC Street Reimbursement Fund

Personnel Services	\$ -	\$ -	\$ -
Materials & Services	-	-	-
Capital Outlay	55,000	70,000	15,000
Debt Service	-	-	-
Interfund Transfers	-	-	-
Operating Contingency	4,191	1,268	(2,923)
	<u>\$ 59,191</u>	<u>\$ 71,268</u>	<u>\$ 12,077</u>
Total SDC Street Reimbursement Fund	<u>\$ 59,191</u>	<u>\$ 71,268</u>	<u>\$ 12,077</u>

406 **SDC Storm Water Improvement Fund**

Personnel Services	\$ -	\$ -	\$ -
Materials & Services	-	-	-
Capital Outlay	-	-	-
Debt Service	-	-	-
Interfund Transfers	-	-	-
Operating Contingency	-	-	-
Total SDC Storm Water Improvement Fund	\$ -	\$ -	\$ -

409 **Improvement Fee Fund**

Personnel Services	\$ -	\$ -	\$ -
Materials & Services	-	-	-
Capital Outlay	-	-	-
Debt Service	-	-	-
Interfund Transfers	-	-	-
Capital Outlay	-	-	-
Operating Contingency	-	255,245	255,245
Total Improvement Fee Fund	\$ -	\$ 255,245	\$ -

206 **Parks Funds**

Personnel Services	\$ -	\$ -	\$ -
Materials & Services	180,730	205,186	24,456
Capital Outlay	-	-	-
Debt Service	-	-	-
Interfund Transfers	-	-	-
Operating Contingency	14,250	12,000	(2,250)
Total Park Fund Appropriation	\$ 194,980	\$ 217,186	\$ 22,206

402 **SDC Park Improvement Fund**

Personnel Services	\$ -	\$ -	\$ -
Materials & Services	-	-	-
Capital Outlay	-	-	-
Debt Service	-	-	-
Interfund Transfers	-	-	-
Operating Contingency	-	-	-
Total SDC Park Improvement Fund Appropriation	\$ -	\$ -	\$ -

502 **Water Operations Fund**

Personnel Services	\$ -	\$ -	\$ -
Materials & Services	454,959	467,629	12,670
Capital Outlay	18,450	-	(18,450)
Debt Service	11,074	11,700	626
Interfund Transfers	-	-	-
Operating Contingency	11,550	20,000	8,450
Total Water Operations Fund	\$ 496,033	\$ 499,329	\$ 3,296

405 **SDC Water Improvement Fund**

Personnel Services	\$ -	\$ -	\$ -
Materials & Services	-	-	-
Capital Outlay	25,000	25,000	-
Debt Service	-	-	-
Interfund Transfers	-	-	-
Operating Contingency	-	-	-
Total SDC Water Improvement Fund	\$ 25,000	\$ 25,000	\$ -

503 **Wastewater Operations Fund**

Personnel Services	\$ -	\$ -	\$ -
Materials & Services	1,892,188	2,125,263	233,075
Capital Outlay	60,000	90,000	30,000
Interfund Transfers	258,589	9,867	(248,722)
Debt Service	425,152	431,000	5,848
Operating Contingency	50,000	100,000	50,000

Total Wastewater Operations Fund	\$ 2,685,929	\$ 2,756,130	\$ 70,201
403 SDC Wastewater Improvement Fund			
Personnel Services	\$ -	\$ -	\$ -
Materials & Services	-	-	-
Capital Outlay	-	70,000	70,000
Debt Service	-	13,250	13,250
Interfund Transfers	132,000	-	(132,000)
Reserve for Future Expenditure	-	6,038	6,038
Operating Contingency	14,750	10,000	(4,750)
Total SDC Wastewater Improvement Fund Appropriation	\$ 146,750	\$ 99,288	\$ (47,462)
407 SDC Wastewater Reimbursement Fund			
Personnel Services	\$ -	\$ -	\$ -
Materials & Services	-	-	-
Capital Outlay	-	-	-
Debt Service	-	-	-
Interfund Transfers	-	-	-
Operating Contingency	-	-	-
Total SDC Wastewater Reimbursement Fund	\$ -	\$ -	\$ -
509 Airport Operations Fund			
Personnel Services	\$ -	\$ -	\$ -
Materials & Services	386,155	438,221	52,066
Capital Outlay	70,000	3,585,765	3,515,765
Debt Service	90,142	93,500	3,358
Interfund Transfers	-	10,086	10,086
Operating Contingency	47,990	35,000	(12,990)
Total Airport Operations Fund	\$ 594,287	\$ 4,162,572	\$ 3,568,285
404 Airport Construction Fund			
Personnel Services	\$ -	\$ -	\$ -
Materials & Services	-	-	-
Capital Outlay	641,295	-	(641,295)
Debt Service	-	-	-
Interfund Transfers	-	16,000	16,000
Operating Contingency	18,933	4,180	(14,753)
Total Airport Construction Fund	\$ 660,228	\$ 20,180	\$ (640,048)
504 Industrial Site Fund			
Personnel Services	\$ -	\$ -	\$ -
Materials & Services	33,805	28,500	(5,305)
Capital Outlay	1,253,432	-	(1,253,432)
Debt Service	-	-	-
Interfund Transfers	-	-	-
Operating Contingency	15,000	3,049	(11,951)
Total Industrial Site Fund	\$ 1,302,237	\$ 31,549	\$ (1,270,688)
505 Community Development Fund			
Personnel Services	\$ 113,017	\$ 118,844	\$ 5,827
Materials & Services	91,786	162,543	70,757
Capital Outlay	-	-	-
Debt Service	-	-	-
Interfund Transfers	-	-	-
Operating Contingency	3,306	10,000	6,694
Total Community Development Fund	\$ 208,109	\$ 291,387	\$ 83,278
802 Internal Services Central Services Fund			
Personnel Services	\$ 535,745	\$ 641,975	\$ 106,230
Materials & Services	267,500	262,446	(5,054)
Capital Outlay	-	-	-
Debt Service	-	-	-
Interfund Transfers	85,000	120,500	35,500
Operating Contingency	120,000	75,000	(45,000)

Total Internal Service Central Services Fund	\$ 1,008,245	\$ 1,099,921	\$ 91,676
803 Internal Services Public Works Staff Fund			
Personnel Services	\$ 972,761	\$ 994,053	\$ 21,292
Materials & Services	298,368	341,877	43,509
Capital Outlay	-	-	-
Debt Service	-	-	-
Interfund Transfers	40,000	120,500	80,500
Operating Contingency	150,000	100,000	(50,000)
Total Internal Services Public Works Staff Fund	\$ 1,461,129	\$ 1,556,430	\$ 95,301
804 Internal Service Buildings Fund			
Personnel Services	\$ -	\$ -	\$ -
Materials & Services	218,000	151,000	(67,000)
Capital Outlay	121,007	25,000	(96,007)
Debt Service	217,638	223,000	5,362
Interfund Transfers	9,713	268,662	258,949
Operating Contingency	14,000	30,000	16,000
Total Internal Service Building Fund	\$ 580,358	\$ 697,662	\$ 117,304
805 Internal Service Fleet Fund			
Personnel Services	\$ -	\$ -	\$ -
Materials & Services	212,982	252,500	39,518
Capital Outlay	77,000	89,000	12,000
Debt Service	-	-	-
Interfund Transfers	64,772	38,157	(26,615)
Operating Contingency	25,000	70,000	45,000
Total Internal Service Fleet Fund	\$ 379,754	\$ 449,657	\$ 69,903
306 Debt Service Fund			
Personnel Services	\$ -	\$ -	\$ -
Materials & Services	-	500	500
Capital Outlay	-	-	-
Debt Service	264,050	177,500	(86,550)
Interfund Transfers	-	80,906	80,906
Operating Contingency	-	-	-
Total Debt Service Fund Appropriation	\$ 264,050	\$ 258,906	\$ (5,144)
308 Debt Reserve Fund			
Personnel Services	\$ -	\$ -	\$ -
Materials & Services	-	-	-
Capital Outlay	-	-	-
Debt Service	-	-	-
Interfund Transfers	-	-	-
Reserve for Future Expenditure	-	269,422	269,422
Operating Contingency	-	-	-
Total Debt Service Fund Appropriation	\$ -	\$ 269,422	\$ 269,422
Total Appropriation, All Funds	\$ 13,607,032	\$ 16,313,072	\$ 2,706,040
<i>Total Unappropriated Amounts, All Funds</i>	\$ 1,156,722	\$ 989,963	\$ (166,759)
TOTAL BUDGET	\$ 14,763,754	\$ 17,303,035	\$ 2,539,281
SUMMARY OF BUDGET CATEGORIES	2013-2014 Approved Budget	2014-2015 Proposed Budget	Change from PY
Personnel Services	2,768,709	2,949,969	181,260
Materials & Services	5,520,599	6,023,866	503,267
Capital Outlay	2,576,991	4,030,765	1,453,774
Debt Service	1,184,858	1,125,375	(59,483)
Interfund Transfers	893,820	926,778	32,958
Reserve for Future Expenditure	-	275,460	275,460

Operating Contingency
Total Appropriation

662,055
13,607,032

980,859
16,313,072

318,804
2,706,040