



*City of Madras, OR*

# **Adopted Budget FY 2018-19**



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# **BUDGET INTRODUCTION**

*FISCAL YEAR 2018-19*

## **CITY COUNCIL MEMBERS**

Mayor Royce Embanks

Council President Richard Ladeby

Gary Walker

Bartt Brick

Denise Piza

Jennifer Holcomb

Rose Canga

## **CITIZEN BUDGET COMMITTEE MEMBERS**

Tom Brown

Maura Schwartz

## **CITY MANAGEMENT**

Gus Burrell, City Administrator/Budget Officer

Kristal Hughes, Finance Director

Sara Puddy, HR & Administrative Manager

Tanner Stanfill, Chief of Police

Jeff Hurd, Public Works Director

Nick Snead, Community Dev. Director

*City Website: [ci.madras.or.us](http://ci.madras.or.us)*



# THE CITY OF **MADRAS**

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

## **BUDGET MESSAGE FISCAL YEAR 2018-19**

### **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 overviews the City's major operations 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 stages: 1) Proposed; 2) Approved; and 3) Adopted. The Budget Officer presents a "Proposed" budget to the Budget Committee. After presentation and Q&A time, the Budget Committee will vote for an "Approved" budget. The Approved budget must also be balanced. Therefore, if the Budget Committee makes a change in a revenue assumption, it will need to also make a corresponding change in expenditures and vice versa. Next, the Approved budget will be presented to the City Council for a public hearing and then moved for adoption by June 30, 2018. This is called the "Adopted" budget. The City then operates pursuant to the Adopted budget for the period of July 1, 2018 through June 30, 2019. A budget is a plan based on a series of assumptions with estimated appropriations. The City Council may increase appropriations to recognize unanticipated revenues and expenses and/or to transfer appropriations within funds during the fiscal year via a supplemental budget hearing.

### **BUDGET DEVELOPMENT ASSUMPTIONS**

This budget has been developed with the assumption that the Budget Committee and the City Council plan to continue all the historic public services listed below. City staff is also expected to evaluate funding streams to ensure sustainability of public services and to use good judgment in providing efficient and effective customer service while adhering to the rules and regulations that govern local government.

- Police Department – Public Safety
- Public Works Department – Sewer, Water, Streets, Storm Water, Parks, Trails, Public Open Space & Golf Course
- Airport – Operation management in accordance with the Federal Aviation Administration and its grant assurances as well as land leasing and development for sustainability of airport operations

- Community Development Department – Planning, Building, Urban Renewal, Code Enforcement
- Central Services Department – Administrative and Financial Services for all City Functions
- Urban Renewal District – City of Madras, per agreement, is the financial lending partner to the Urban Renewal District. The District contracts with the City to provide administrative services to the District.

## **MISSION, GOALS, & ANNUAL STRATEGIC IMPLEMENTATION PLAN**

Mission Statement:

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

### **CITY GOALS:**

The City Council held a special work session on February 2017 to develop the following strategic goals which became officially adopted in April 2017:

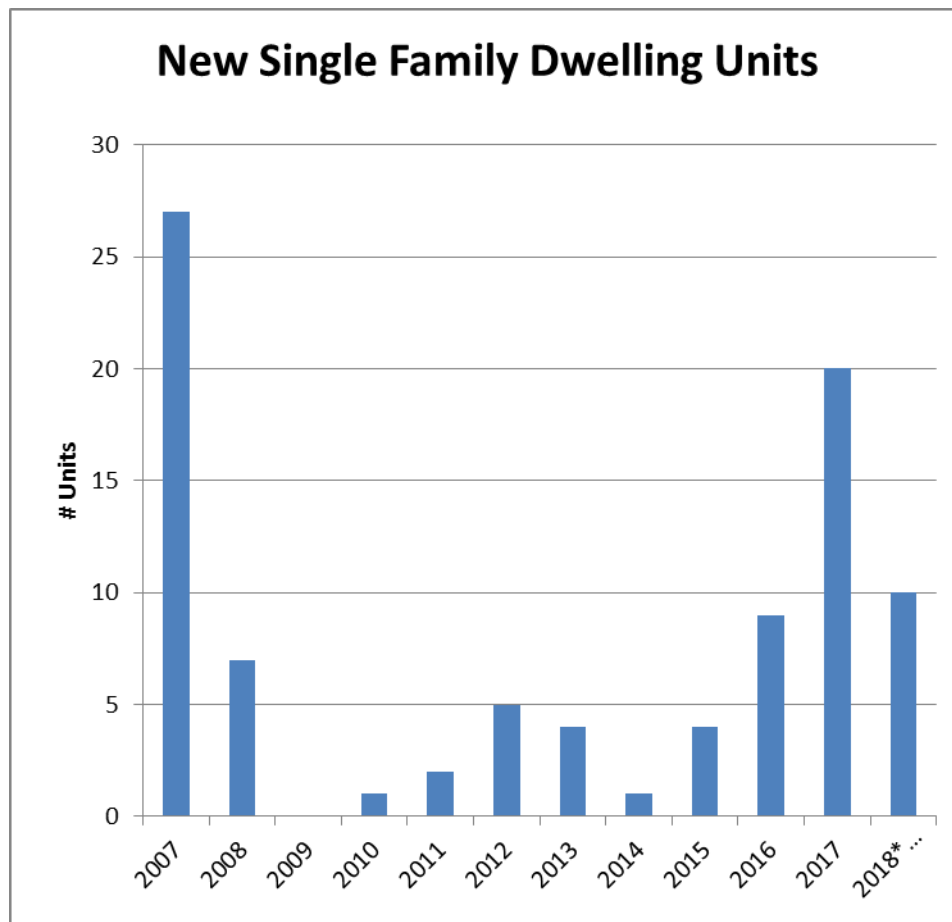
1. Adopt and Implement a Comprehensive Economic Development Strategy
2. Create and Implement a Housing Strategy
3. Provide Infrastructure in the Urban Growth Boundary Expansion Area
4. Make a Decision on Transportation Funding
5. Reduce Infrastructure Backlog
6. Provide High-Speed Internet to the Madras Community
7. Increase the Level of Community Engagement

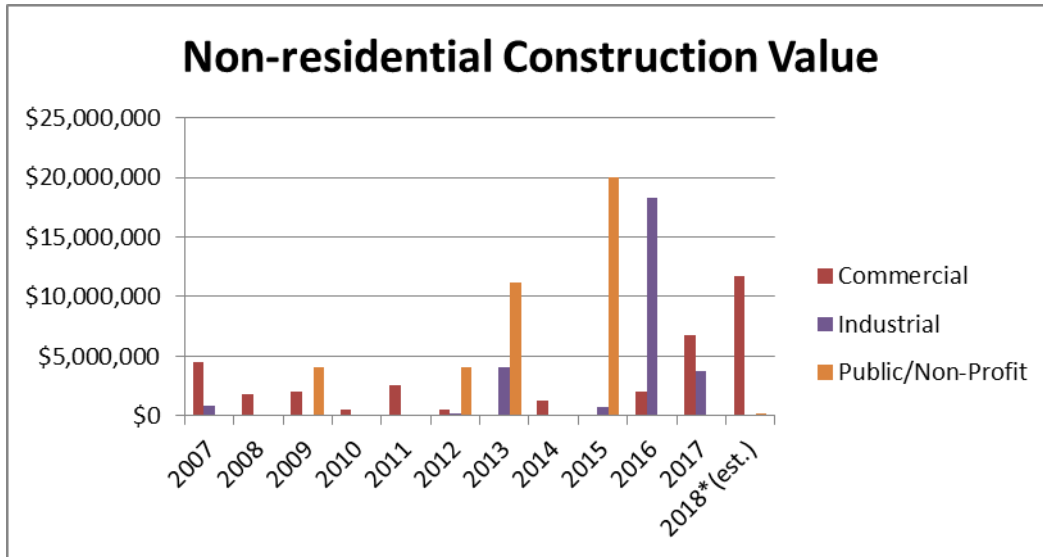
This budget has been developed in conjunction with the Council’s goal setting, feedback over the course of the year (including that collected from the Community Input Survey conducted), and opportunities that are being pursued to move the City forward in accomplishing it’s the mission and goals. Some of the major guiding documents to help propose the objectives are: City ordinances, resolutions, Comprehensive Plan, Transportation System Plan, Airport Layout Plan, Water and Wastewater Master Plans, Industrial Site Readiness Plan, Urban Revitalization Action Plan, Parks and Open Space Master plan, strategy plans, capital improvement plans, financial analysis reports and other detailed reports. Resources are needed to accomplish the mission and goals. The City continues to strategically pursue and acquire grants, adjust fee schedules, and build other agency/community partner support to implement the goals and objectives.

## ECONOMIC OUTLOOK

**Property Taxes & Residential Property Values:** The Jefferson County Tax Assessor has provided guidance of an upward trend of property tax values. The fiscal year (FY) 2018-19 property tax revenue estimate of \$1,386,181 is an increase of 6.76% from the FY 2017-18 forecast of \$1,298,440. The March 2018 Beacon Report shows the value of a single family residence in Jefferson County increasing to a median price of \$175,000 (4<sup>th</sup> Quarter 2017) vs. \$144,000 one year prior. The Tax Assessor reports that due to variances in the utility roll value from year-to-year it is difficult to precisely estimate what the actual collection amounts will be. For this reason the budget has been prepared to utilize 97% of the Assessor's projection of property taxes for the City of Madras in FY 2018-19.

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





**New Industrial & Commercial Construction:** Warm Spring’s Travel Center, Keith Manufacturing’s office building, Bright Wood’s two building additions, Pratum’s fertilizer building, and the Moschetti Car Wash are all completing major construction in the spring of 2018. For the coming FY 2018-19, it is anticipated that a discount retailer, auto service center, a coffee drive through, a small specialty retailer, and a travel center will be further along in site plan approval and initiating construction.

**Airport/Industrial Park:**

- The City of Madras executed a 20-year lease (initial term and can be renewed in 10 year increments for up to a 50 year term) with Daimler Trucks North America in March 2016. The initial lease encompassed 87.13 acres for phase 1 (durability track and building facility) development valued at \$18 million. Daimler initiated phase 2 called the Vehicle Dynamics Area (VDA). A lease amendment occurred adding 26.48 acres for this area. Daimler completed construction of the VDA in the spring 2017. Daimler is currently in process of environmental review for phase 3 (loop track enhancements) and will initiate permitting and construction following environmental clearance, land use approval, and lease amendment.

**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 project funding consisting of a combination of City and other agency funding.

- ***Housing Action Plan***
  - Conduct community and stakeholder outreach and prepare an action plan
    - Dept. of Land Conservation & Development (DLCD) grant – \$15,000
    - City Funds - \$25,000
    - Start Date – Fall 2017
    - Estimated completion date – Summer 2018

- ***Urban Growth Boundary Expansion – Participate in rulemaking for an airport urban growth boundary expansion program and enroll upon opening to apply***
  - Goal – Extend the City’s urban growth boundary (UGB) and city limits around the remaining airport property (1,175 acres) outside the current UGB
  - Fee to DLCD over two fiscal years to create pilot program (~\$90,500)
  - Consultant Services ~ To be determined
  - Rulemaking start - May 2016
  - Estimated completion of Pilot Program enrollment – Winter 2018/19
  - Start process of moving the UGB and city limits following pilot program enrollment and approval to proceed
  
- ***Bel Air and Herzberg Heights Sewer Improvement Project (extending sewer service availability to 60 homes in neighborhoods with failing septic systems)***
  - DEQ Funds – \$1,000,000 (50% principal forgiveness award); City setting aside funds to pay off loan portion early (no penalties for early payoff)
  - Total Project Cost Estimate of \$1.1 million
  - Start date (construction) ~ May/June 2018
  - Estimated completion date – Fall 2018
  
- ***Spray Park Addition to Sahalee Park***
  - Total Project Cost Estimate - \$272,408
  - OPRD Grant Funds (pending award) - \$136,204
  - Donations from the Community - \$101,222
  - MRC - \$30,000
  - City Funds - \$4,982
  - Start date (Construction pending grant award) ~ Spring 2019
  - Estimated completion date – Summer 2019
  
- ***Airport Taxiway Rehabilitation Project***
  - Total Estimated Project Cost - \$3,996,859
  - FAA Funds - \$3,596,175
  - Oregon Dept. of Aviation Funds - \$150,000
  - City Funds - \$249,685
  - Construction Start date ~ Fall 2018
  - Estimated completion date – Spring 2019



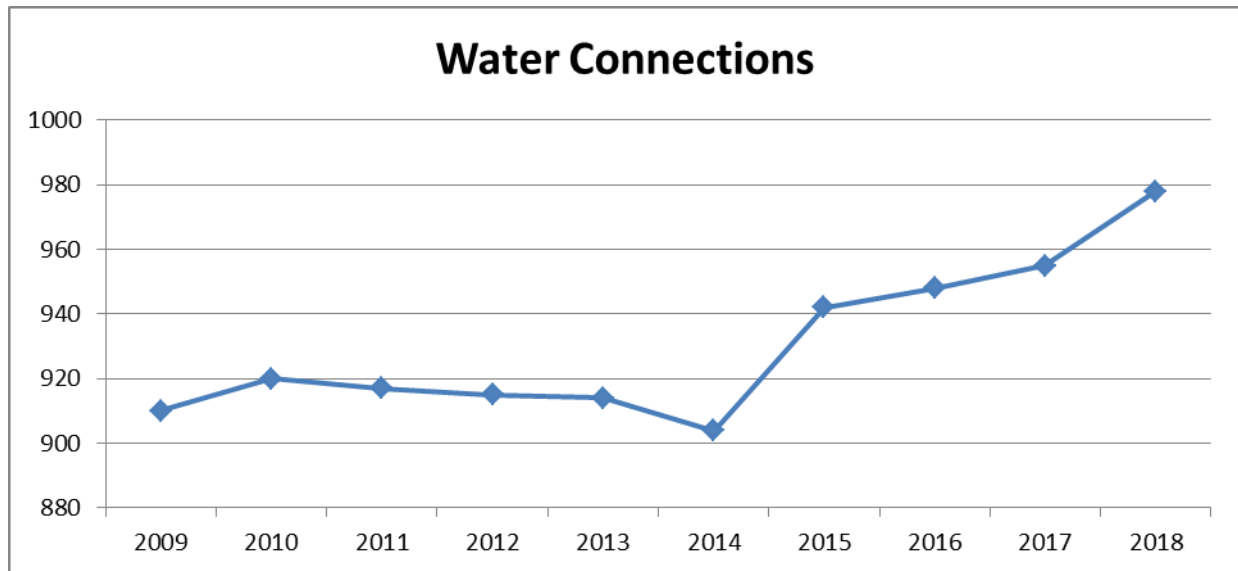
## **OVERVIEW & CHANGES TO SOME OF THE MAJOR FUNDS:**

The Proposed Fiscal Year (FY) 2018-19 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.

- **General Fund & Police Fund:**
  - Additional Revenue Streams
    - Public Safety Fee - Indian Head Casino's Travel Plaza Center in the Madras Industrial Park - \$16,111 annually (plus 3% escalator)
    - Stated Shared Revenue for Marijuana taxes and 3% Local Tax on Marijuana retail products - \$35,750 annually (estimated)
    - Property taxes are estimated to grow by 6.76%
  - Reduction in Revenue
    - District Attorney Investigator grant funded position was reduced by 38.3% (due to change in availability of grant funds)
    - Franchise Fees and Motel Tax revenues are forecasted down from prior year due to the large influx of visitors and activities that occurred with the Solar Eclipse Event in the prior year.
  - Major expense for replacement computers, IT building hardware, and software updates in the Police Dept. due to prior units finishing their life cycle - \$32,133
- **Transportation Operations Fund:**
  - Additional Revenue Streams
    - Increase in the State shared revenue from the 2017 Transportation Funding Package - \$92,200
    - Planning to focus on increased pavement preservation measures including crack seal, pot hole patching, and chip seal efforts to slow the deterioration of city streets; additional revenue of approximately \$300,000 annually is still needed to stop the deterioration level of city streets per Public Works Director report to the City Council in February 2018.

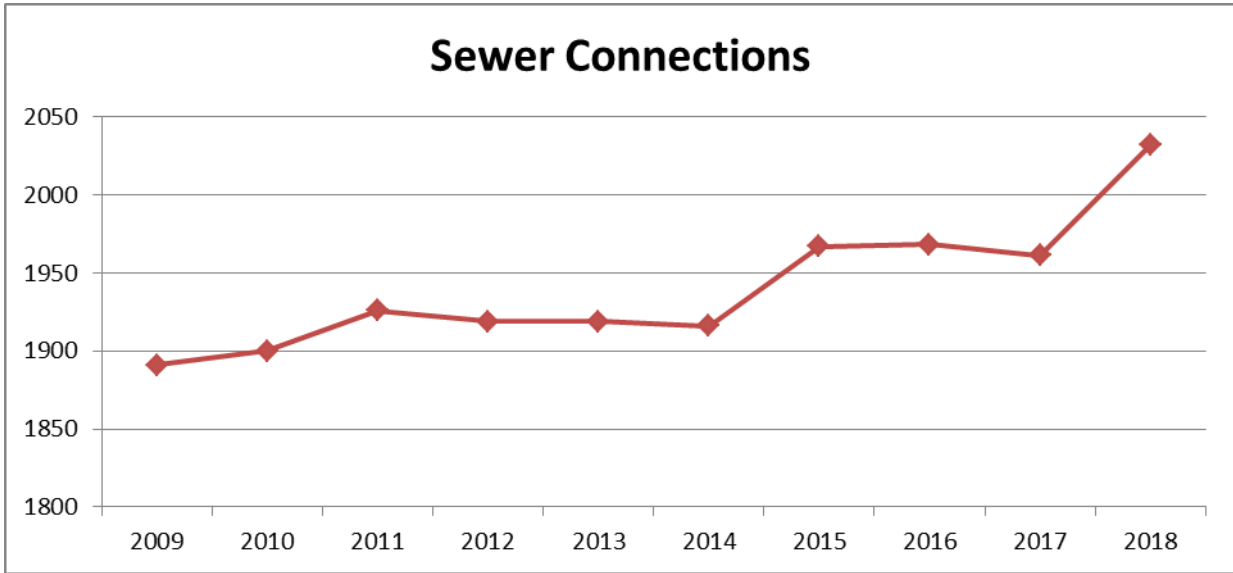
## **Sewer and Water Utilities – Service Connection Trend & Rate Guidance:**

- 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 by FCS Group, March 2017, and updated by Public Works March 2018 using the Water Worth Program.
  - 11.0% rate increase in water user rate
  - 3.5% rate increase in sewer user rate



**Water Fund Dynamics:**

- The City of Madras currently purchases water from Deschutes Valley Water District (DVWD). From 2010-2016 DVWD has raised the bulk water purchase rate by 43.9%. This trajectory of rate increases is not anticipated to change until approximately the year 2021 with annual rate increases possibly in the 4% to 5% range versus the past 7%. This is staff’s best estimation of future rate guidance based upon interviewing DVWD management and studying of DVWD’s financial data. The average 7% annual rate increase (or approximately 21% jumps each 3-year contract period) by DVWD to the City is being driven by the anticipated change in hydro-electric power sale revenue at the Opal Springs Hydro-Electric Plant owned and operated by DVWD. The sale rate for hydro-electric power is being renegotiated in the year 2020 and is anticipated to be dramatically less based upon the current market conditions. The loss in annual revenue is anticipated to be in the \$2 million range annually. DVWD’s subsidy from hydro-electric revenue has kept water rates lower over this past couple of decades for all of its customers. DVWD has been increasing bulk water sales to the City and its district customer rates over the last several years to help offset the loss in hydro-electric sale revenue.
- With the St. Charles expansion in 2017, the City expanded its system capacity by upsizing the tie-in to DVWD at the Kinkaid and A Street, consistent with the Water Master Plan. This action has also increased fire flow capacity to meet current Fire Department standards for the neighborhood around St. Charles Hospital. This tie-in upsize increases the City’s minimum contract price with DVWD by \$42,000 annually starting in the year 2017 (increase of 50% more due to 50% increase in capacity provided to City).
- Based upon the water feasibility analysis presented to the City Council on March 27, 2018, the City is advised to raise rates 11% for FY 2018-19 to keep up with DVWD bulk water sales, capital improvements needed in the water system, and for increasing costs of doing business.



**Sewer (Wastewater) Fund Dynamics:** Due to new residential, industrial and commercial development, the number of accounts is on the rise within the wastewater fund. Reviewing the revenue performance in the fund, rates were increased by 3.5% in FY 2017-18. The forecasted year end revenue is estimated to have grown by 6.5% which is a clear indicator of account growth for the fund.

**Personnel:**

City staff levels are still well below fiscal year 2010 numbers (down 9.7%). This budget proposes to add one half time position (0.5 FTE) which is actually a conversion of a contract employee at half-time. Work load and activity level continue to remain at high levels as permit activity and development team meetings are on the rise. The City is involved in a Madras Vibrant Downtown Project working with local business owners to increase events in the downtown and to increase activity levels in that zone. The City has increased Central Services by 0.5 FTE to aid with the A) Downtown Project, B) city-wide survey (increase community engagement strategic goal) and to C) prepare for a transitional year for succession planning. Also, the Airshow of the Cascades has requested more support from the City’s Public Works Dept. for setup and operation of parking and pedestrian facilities including fencing, parking layout, traffic control, and garbage facilities. In Public Works Staff, contract services have been increased to help meet service demand for anticipated activity levels including the Airshow.

**Workforce History (full-time employees - FTE)**

Department	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
<b>Police</b>	13	12	11/12	12	10	11	11	11	11	11
<b>Public Works</b>	15	15	13	12	11.9	11.48	11.75*	12.15*	12.15*	12.15*
<b>Community Development</b>	2	1.5	1.5	1.5	1	1	1.4	2	2	2
<b>Central Services</b>	6	5.5	5.5	5.85	5.1	6.52	6.85*	6.85*	6.85*	7.35*
<b>Total FTE</b>	36	34	31/32	31.35	28	30	31	32	32	32.5

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

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

○ Personnel Performance & Cost of Living Salary Adjustments:

- This year’s budget proposes to provide a 2.9% Cost of Living Adjustment based upon the Consumer Price Index (CPI-W) for the change in inflation from December 2016 to December 2017. This index is used for both represented (Police Association) and non-represented personnel (all other personnel).
- Management continues to prepare for PERS adjustments by increasing PERS reserves from 20% to 25%. The City’s Finance Director is investigating what options the City has to buy down its liability through side accounts.
- Per the City’s governance policies, a biennial Salary Survey Report is performed to make sure the City’s salaries for each position are within the comparable range for communities with similar job roles and responsibilities. This budget has been prepared with merit adjustment guidance from this report’s salary schedules.
- See section on employee cost changes related to health benefits.

# MADRAS' HISTORY

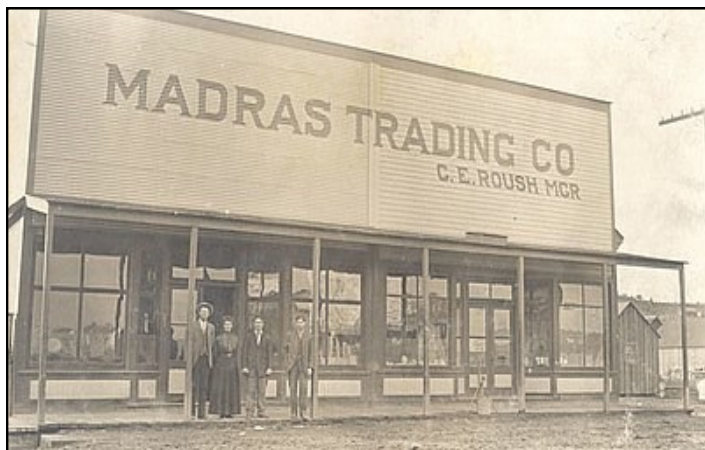
The Willow Creek basin that cradles Madras held four homesteads in 1902 when John Palmain platted the town. It was initially called Palmain, an Americanized version of Palmain, but the U.S. Postal Department denied that moniker, noting it too closely resembled Palmer, a community that has long since vanished. Debate continues how Madras was chosen as the second option, but it stuck.

A commercial district rapidly formed in Madras, fueled by the promise of a railroad through town. The town incorporated in 1910, and the Oregon Trunk Railroad and Deschutes Railroad Co. both arrived in 1911. Jefferson County was forged out of Crook

County in 1914, with Culver as the county seat. In 1916, however, a countywide vote gave the seat to Madras; and in the early morning hours of January 1, 1917, Madras area residents went to Culver and secured—stole, according to Culver versions—the county records.

In 1937, over twenty years after a local irrigation district formed, the Roosevelt Administration approved the Deschutes Project, which brought irrigation water to nearly 60,000 acres in central Jefferson County's North Unit Irrigation District. World War II slowed the project, but it also brought a U.S. Army air base to town, an economic lifeline for Madras, whose population had dwindled to fewer than 300 residents.

In 1946, irrigation water finally reached the district, and the dry-land wheat country soon turned green. The irrigation project created a land rush and a population boom in Madras and the surrounding area, and the farmland around the town would eventually produce some of the world's finest mint and seed crops.



**Madras Trading Center, c. 1900**

Courtesy Oregon Historic Society Research Lib., bc 006099



**Madras c. 1911**

Courtesy Oregon Historic Society Research Lib., acc. No. 7562

Two dams built by Portland General Electric reshaped the region, bringing hundreds of new residents and changing the landscape. PGE finished Pelton Dam in 1958 and, a few miles upstream, Round Butte Dam in 1964. Both are on the Deschutes River near its confluence with the Crooked and Metolius Rivers. Round Butte Dam created Lake Billy Chinook, where the Cove Palisades is one of the most popular state parks in Oregon.

Among the town's more famous residents is Jake DeShazer, a member of Doolittle's Raiders, who undertook daring bombing raids during the early days of World War II. DeShazer survived being shot down over China and three years in a Japanese prison camp.

Madras is also the birthplace and boyhood home of Boston Red Sox outfielder Jacoby Ellsbury. He made the Majors in 2007, starring in that year's World Series. He made the American League All-Star team in 2011.

# MADRAS' HISTORY CONTINUED...

Farming and ranching continue to be an important part of the local economy. Bright Wood Corporation, a wood-remanufacturing plant owned by the Stovall family, employs approximately 650 people at its Madras plant. Deer Ridge Correctional Institution, a state prison, is also located just east of Madras.

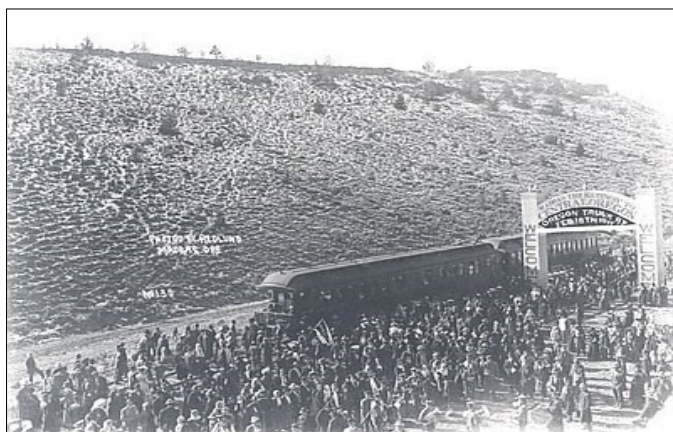
The town's location at the junction of U.S. Highways 97 and 26 make Madras a popular spot for travelers on their way to Central Oregon. With strong influences from both Hispanics and Native Americans and a century-long relationship with the neighboring Confederated Tribes of Warm Springs (the tribal children come to Madras for middle and high school), Madras has grown into a multicultural community with a 2010 population of nearly 7,000 people.

*Written by Tony Ahern,  
published in the Oregon Encyclopedia*



**Early Madras**

Courtesy Oregon Historic Society Research Lib., S.P., & S. coll., bc006111



**Oregon Trunk Railway Celebration, 1911**

Courtesy Oregon Historic Society Research Lib., S.P., & S. coll.,



**Madras Railway Station, 1960**

Courtesy Oregon Historic Society Research Lib., OrHi102168



**Madras early street scene**

Courtesy Oregon Historic Society Research Lib., S.P. & S. coll

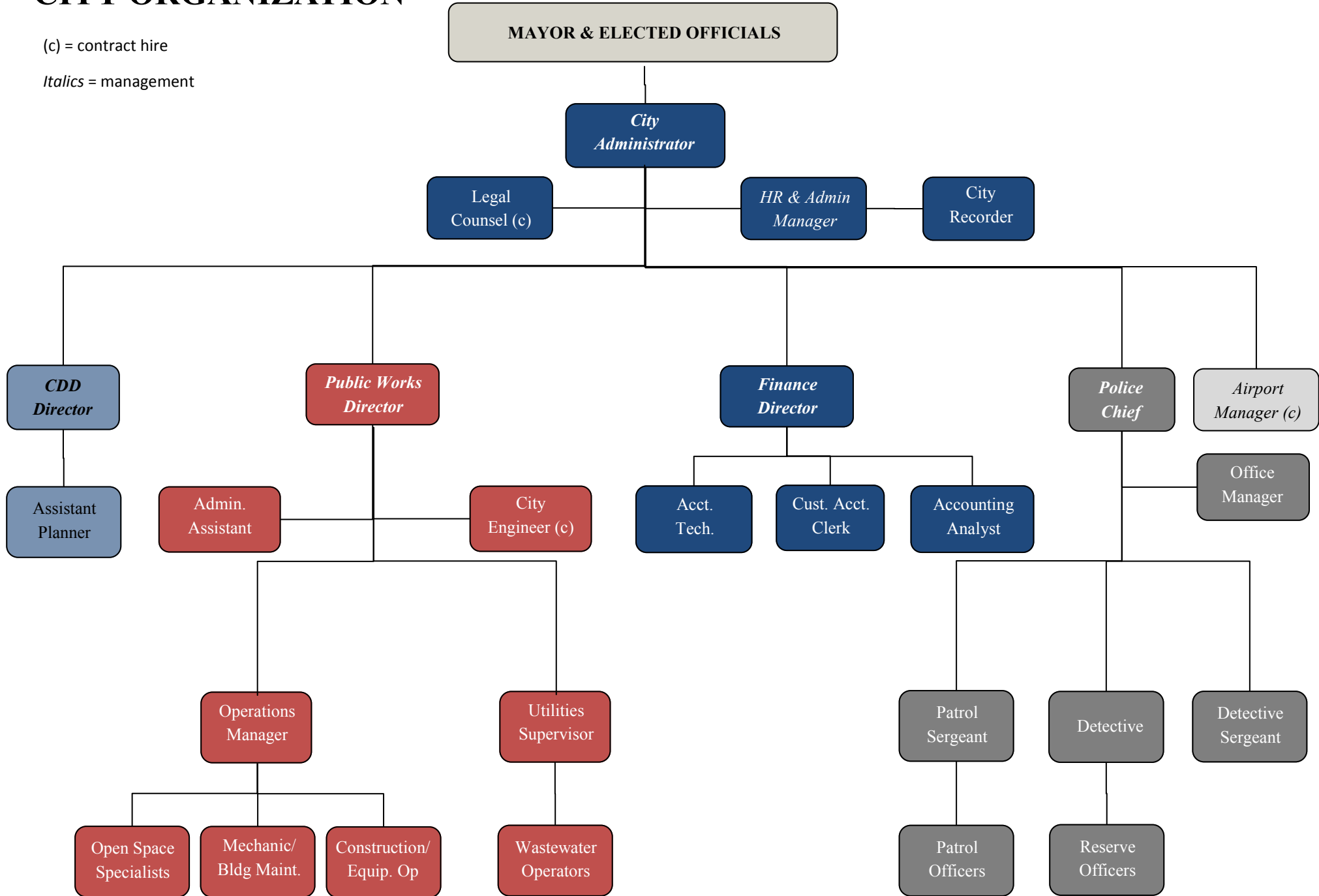


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# CITY ORGANIZATION

(c) = contract hire

*Italics* = management





# CITY SERVICES



## CENTRAL SERVICES

City Administrator's Office

Mayor's Office

City Recorder

HR/Risk Management

Accounting/Finance

Utility Billing

## POLICE

Community Policing

Crime Prevention

Criminal Investigation

Patrol Officers

School Resource Officer

Traffic Control

## PUBLIC WORKS

Public Works Administration

Development Review & Inspections

Construct & Maintain Street System

Construct & Maintain Parks, Open Spaces

Maintain City-owned Golf Course

Wastewater Treatment & Collection

Storm water Collection & Water Distribution

## AIRPORT & INDUSTRIAL SITE

General Aviation Service

Hangar & Tie Down Facilities

Industrial Property & Leases

Economic Development

## COMMUNITY DEVELOPMENT

Planning Development Services

Building Permit Review

Code Enforcement

Urban Renewal District

Economic Development



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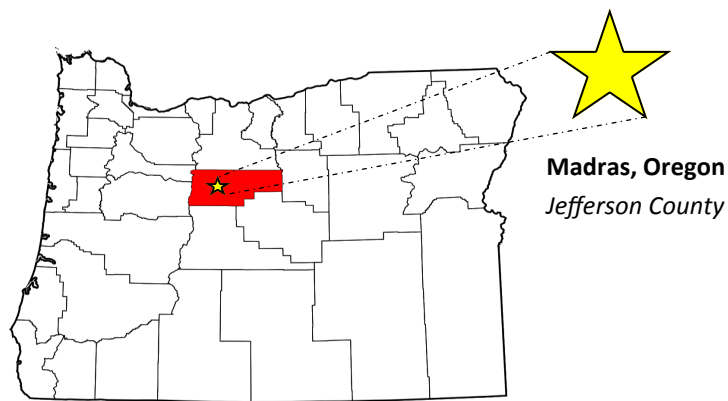
# WELCOME TO MADRAS!

*On your way through town, take a moment to step off the beaten path of Highway 97/26 and discover just why the locals call this community home!*

## LOCATION

Madras is a rural community located in Central Oregon along Highway 97/26 (also known as the Oregon—California Highway). It is located within Jefferson County and is bordered by the Warm Springs Indian Reservation to the North, and Redmond to the South.

In addition, Madras’ local economy has access to multi-modal transit systems including the highway system, the municipal general aviation airport, and rail system operated by BNSF Railway.



DISTANCE FROM MADRAS	
Destination	Miles
<b>Cities</b>	
Warm Springs, OR	14
Redmond, OR	29
Bend, OR	40
Portland, OR	119
Salem, OR	154
<b>Airports</b>	
Redmond Airport	28
Portland International Airport	116
<b>Recreational Areas</b>	
Lake Billy Chinook/The Cove Palisades	20
Smith Rock	23
Ka-Nee-Ta Resort	27
Mt. Hood Ski area	68
<b>Public Colleges &amp; Universities</b>	
Central Oregon Community College Madras	2
Oregon State University Cascades	45
Portland State University	121
University of Oregon	153
Oregon Institute of Technology	178



## DEMOGRAPHICS

The Madras community is rich with cultural diversity and socioeconomics. Currently, area residents are made up of Caucasian, Latino and Native American ethnicity.

Madras works to provide a vibrant place for living, offering affordability for all levels of income and living situations, while embracing and supporting our community’s cultural variety.

# MADRAS' QUALITY OF LIFE

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*For a community of our size, Madras has a lot to offer its residents and those passing through. We are proud of our diverse culture, our superb drinking water, our excellent parks and improved trail system, stunning indoor aquatic center, grand Performing Arts Center, World War II Erickson Air Museum, and five-plex movie theater. While we continue to grow as a city, we also enjoy that “small town,” rural community feeling.*

## DOWNTOWN/MAIN STREET EFFORTS

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After several years of slumber, Downtown is beginning to come alive again. Several new businesses opened up in 2017 and much of the downtown core is filling up. A few of the businesses have taken advantage of the City's Urban Renewal District's low-interest loan program or façade improvement and paint grants. There are now plans amongst downtown business owners for monthly events to bring the community together for live music, pop-up vendors, and family-friendly opportunities during the spring and summer months.



## AMENITIES & RECREATION

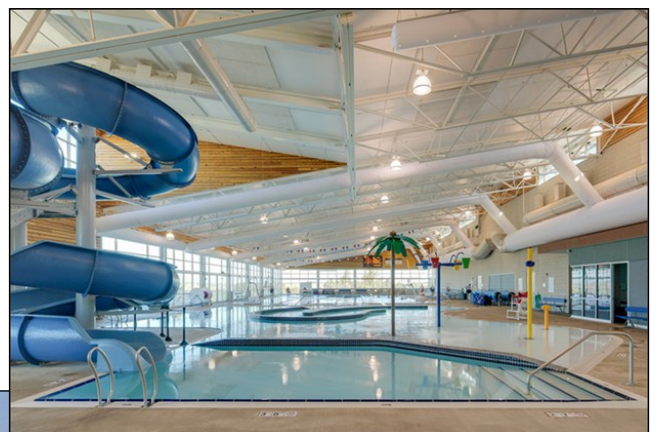
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Our outdoor recreation offers something for everyone – from biking, hiking, fishing, rock-hounding, to a multitude of water sports. Annually, Madras hosts the second largest airshow in the state each August for its Airshow of the Cascades event. Not much on an outdoors person? Area residents enjoy Madras' indoor Aquatic Center, Five-Plex Cinema, Performing Arts Center, and Erickson's Aircraft Museum featuring Warbirds from WWII.

## SCHOOLS

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Madras is home to many of the schools located in the 509J School District including one high school, one middle school, and several elementary schools located throughout Jefferson County. In addition, Madras is home to our recently built Central Oregon Community College Madras Campus. Altogether, Madras' recent educational investments into its education system support the idea that our community desires to grow local, successful youth.

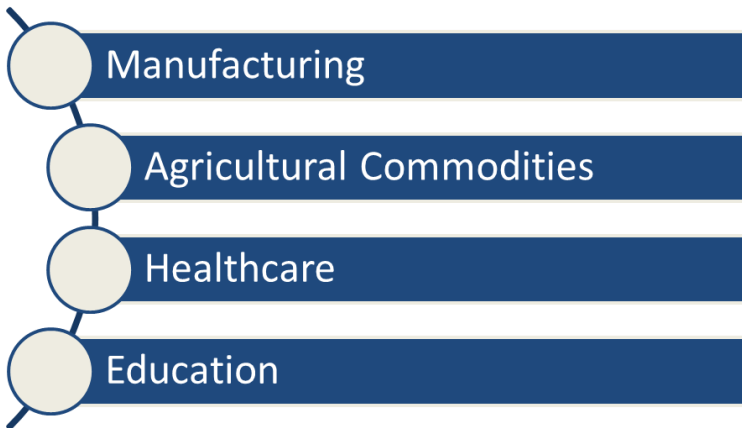


# MADRAS' ECONOMY

Madras' local leaders are dedicated to positioning and preparing the City for opportunity—whether that be by leveraging capital dollars to federal grant funding, to ensuring that policy and standards are in place to welcome private development.

The Madras community is committed to readying itself in ways that are economically viable, sustainable, and “open for business.”

## KEY INDUSTRIES



## JEFFERSON COUNTY ECONOMIC DEVELOPMENT

The City of Madras is invested in moving the City and the greater Jefferson County area forward economically. It provides financial support for the Jefferson County Economic Development Manager position.

Janet Brown, the Jefferson County EDCO Manager, serves as a liaison between private sector and traded sector enterprises and local government agencies to provide the networking and resources they need to consider doing business in Jefferson County. She does a great job connecting businesses with the local loan programs, tax abatements, fast track permitting, and fee reduction programs available to new businesses.

**JANET BROWN**, Jefferson County EDCO Manager  
Jefferson County Economic Development  
2028 NW Berg Drive  
Madras, OR 97741  
541-390-6275  
janet@edcoinfo.com  
www.edcoinfo.com

## BY THE NUMBERS

**6,255**

*Population of Madras*

**612**

*Number of Business Licenses*

**6.1%**

*Percent Job Growth*

**58%**

*Percent of Labor Force*

**6.3%**

*Local Unemployment Rate*

## AVAILABLE LAND

**500+ ACRES**

*Available industrial & airport zoned land*

**<1 to 100+ ACRES**

*Size of available lots within Jefferson County*





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## **MISSION STATEMENT**

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

## **COUNCIL GOALS**

1. ADOPT AND IMPLEMENT A COMPREHENSIVE ECONOMIC DEVELOPMENT STRATEGY
2. CREATE AND IMPLEMENT A HOUSING STRATEGY
3. PROVIDE INFRASTRUCTURE IN THE URBAN GROWTH BOUNDARY EXPANSION AREA (UGAMA)
4. MAKE A DECISION ON TRANSPORTATION FUNDING
5. REDUCE INFRASTRUCTURE BACKLOG
6. PROVIDE HIGH-SPEED INTERNET TO THE MADRAS COMMUNITY
7. INCREASE THE LEVEL OF COMMUNITY ENGAGEMENT

# City of Madras

## 2018-2019 Council Goals

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### **Goal 1: Adopt and Implement a Comprehensive Economic Development Strategy**

**Objective:** Adopt an Economic Development Strategy to focus and guide leadership on the use of resources in improving the overall economic health of Madras

- Action:
- A) Enroll in the HB2743 Pilot Program to move the Urban Growth Boundary (UGB) around the Madras Airport
  - B) Annex two major properties: 1) Madras Airport and 2) TOPS Trailer Property
  - C) Facilitate the Madras Redevelopment Commission (MRC) brew pub recruitment and development project

Responsibility: A) CDD and City Council; B) CDD and City Council; and C) CDD and MRC

Focus/Deliverables:

A) Airport Pilot Program application filed with Dept. of Land Conservation & Development (DLCD)

B) Preparation of City & County Comprehensive Plan applications and material

C) Execute necessary development agreements between the MRC and the brew pub, and administer permitting process

### **Goal 2: Create and Implement a Housing Strategy**

**Objective:** Conduct community and stakeholder outreach meetings to determine what actions the City may take to respond to the needs of the housing industry.

Action A): Update the Public Improvement Design Standards with cost saving measures to help lower the cost for new housing developments

Responsibility: Public Works, Community Development, City Council, and Planning Commission

Focus/Deliverables:

Identify some standards to revise and update the design and construction standards manual

Action B): Initiate the first phase of actions identified in the City's Housing Action Plan (HAP).

Responsibility: Community Development and City Council

Focus/Deliverables:



*To be determined after the Housing Action Plan (HAP) is approved, which is in process and expected to be completed by summer 2018.*

Action C): *Play an active role in the creation of the Tennant Advocacy Program for safe housing in Madras*

Responsibility: *Police Department, LINC, Housing Works, Community Development*

Focus/Deliverables:

*Create an education program that provides tenants with the resources needed for safe housing and a better understanding of their rights as a tenant*

### **Goal 3: Provide Infrastructure in the Urban Growth Boundary Expansion Area (UGAMA)**

**Objective:** **Collaborate with Jefferson County to create a policy framework to address future needs and to enhance development opportunities within the Urban Growth Area.**

Action: *Adopt an updated ordinance with Urban Holding Zones for the Urban Growth Area*

Responsibility: *Community Development, Jefferson County, City Council*

Focus/Deliverables:

*1) Research & prepare an ordinance amendment for the addition of urban holding zones*

*2) Coordinate with Jeff. Co. for concurrent holding zones*

*3) Public outreach to property owners within the Urban Growth Area*

*4) Adopt updated ordinance with Urban Holding Zones*

*5) Update the Urban Growth Area Management Agreement with Jefferson County as necessary*

### **Goal 4: Make a Decision on Transportation Funding**

**Objective:** **Develop a reliable source of funds to maintain all roads at acceptable levels**

Action: *Make a decision on road funding from the reports prepared by the PW Director and FCS Group (2015 Report, updated report February 2018, and Citizen Input Survey 2018)*

Responsibility: *City Council*

Focus/Deliverables:

*Need Council's input on confirmation if to move forward with a funding initiative or not, and if so, the timing of the initiative and to what level.*

## **Goal 5: Reduce Infrastructure Backlog**

**Objective:** A Capital Improvements Program bringing together a prioritized list of all capital projects with cost estimates

*Action:* A) Transportation – Implement new, more cost effective street maintenance measures to include rubber chip seal and crack sealing; Apply for transportation improvement grants that become available including Safe Routes to School

B) Wastewater – Implement wastewater master plan Phase 1

C) Water – Complete the water feasibility analysis and focus on water replacement program investment as identified in Water Master Plan and utilizing the Water Worth utility software program

D) Analyze the City's water infrastructure to determine rate guidance

*Responsibility:* Public Works Department, Finance Dept., Budget Committee, City Council

*Focus/Deliverables:*

A) Budget and perform \$100,000 to \$115,000 in rubber chip seal projects for FY 2018-19

B) Per financial guidance, planned 3.5% sewer rate increase; \$111,000 for equipment replacement in the WW System; Complete the Bel Air and Herzberg Heights Sewer Improvement Project funded in the WW SDC Improvement Fee Fund.

C) Per guidance of the Water Rate and SDC Analysis performed by FCS Group, rates will increase by 9% July 1, 2018 to provide adequate funding for capital improvements listed in the Water System Master Plan; perform \$10,000 in water service replacement program; update the database water system infrastructure and condition; utilize the Water Worth software to provide further guidance on future water rate adjustments

D) Build an asset database of city water infrastructure and utilize Water Work software to provide user rate guidance

## **Goal 6: Provide High-Speed Internet to the Madras Community**

**Objective:** Work with area providers to ensure high speed Internet is available to the Madras community residents and businesses

*Action:* Monitor TDS/Bend Broadband on high-speed internet service upgrades to the Madras area planned for 2019.

*Identify if community's needs are being met.*

*Responsibility:* Public Works, City Council

*Focus/Deliverables:*

Provide Council with a report in spring 2019 of status of High Speed Internet.

## **Goal 7: Increase the Level of Community Engagement**

**Objective:** Enhance communications and participation with the Madras community.

**Utilize feedback received from the 2018 citizen input survey to focus resources and efforts regarding community engagement, outreach and education**

*Action A): Help establish a downtown coalition group (Madras Vibrant Downtown Project)*

*Responsibility: Administrative staff, Community Development, COIC, Appointed Councilor, Jefferson County Chamber of Commerce, Let's Talk Diversity Coalition (LTDC), EDCO*

*Focus/Deliverables:*

*Coalition group facilitates events downtown that increases community participation and engagement*

*Action B): Continue focus on City's Diversity & Inclusion Action Plan*

*Responsibility: Administrative Staff*

*Focus/Deliverables:*

*1) Participate in a COCC job fair*

*2) Make presentations to high school classes on career options in local government*

*3) Seek resources to promote city services to diverse populations from community*

*4) Look for opportunities to translate City publications from English to Spanish*

*Action C): Be an active participant at Local Public Safety Coordinating Council (LPSCC)*

*Responsibility: Police Department, Jefferson County Sheriff Office, Madras community members, Parole & Probation, DA's Office, Circuit Court Judge*

*Focus/Deliverables:*

*Justice reinvestment program grant funding (150k) and provide success report to State of Oregon Justice Reinvestment Program at year-end.*

*Action D): Increase public safety engagement through grant funding application to provide more resource time on vehicular and pedestrian safety*

*Responsibility: Police Department*

*Focus/Deliverables: Apply for the following grants and institute additional resource time on these areas*

*1) Pedestrian Safety Grant (\$3-5k)*

*2) Seatbelt Grant (\$2-3k)*

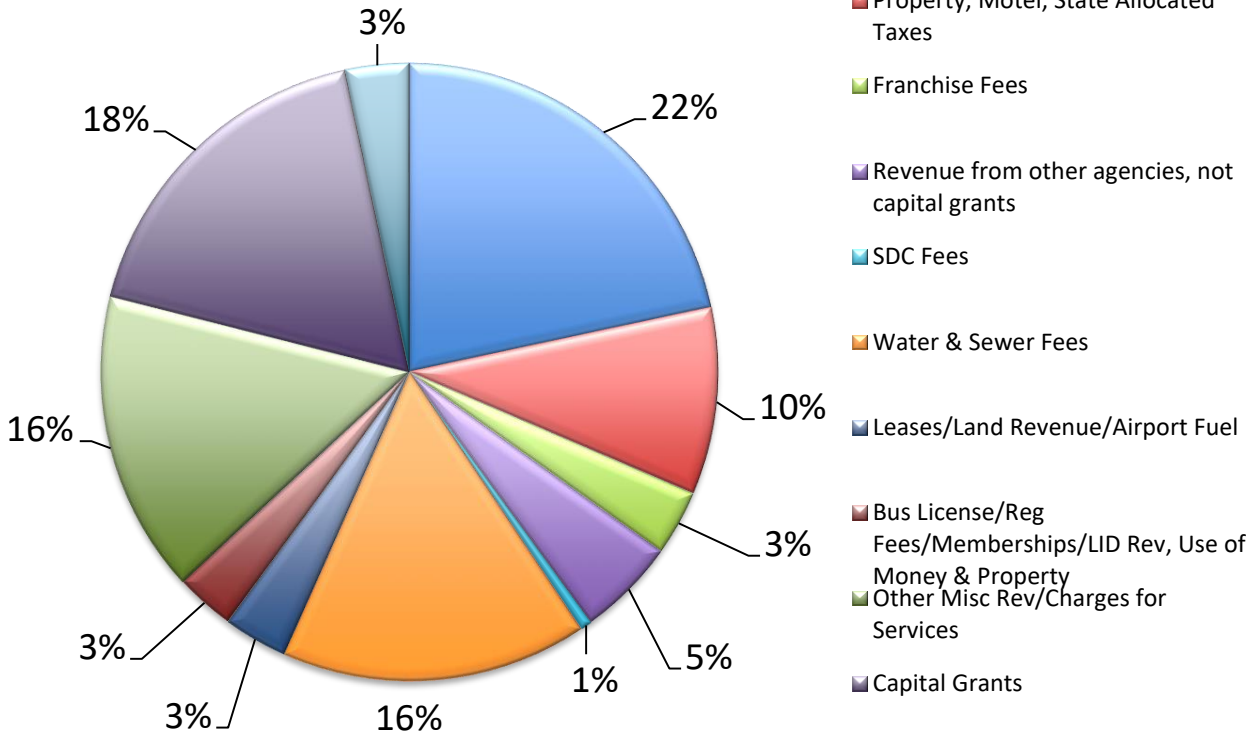
*3) DUII Enforcement Grant (\$3-5k)*

*4) Speeding Enforcement Grant (\$2-3k)*

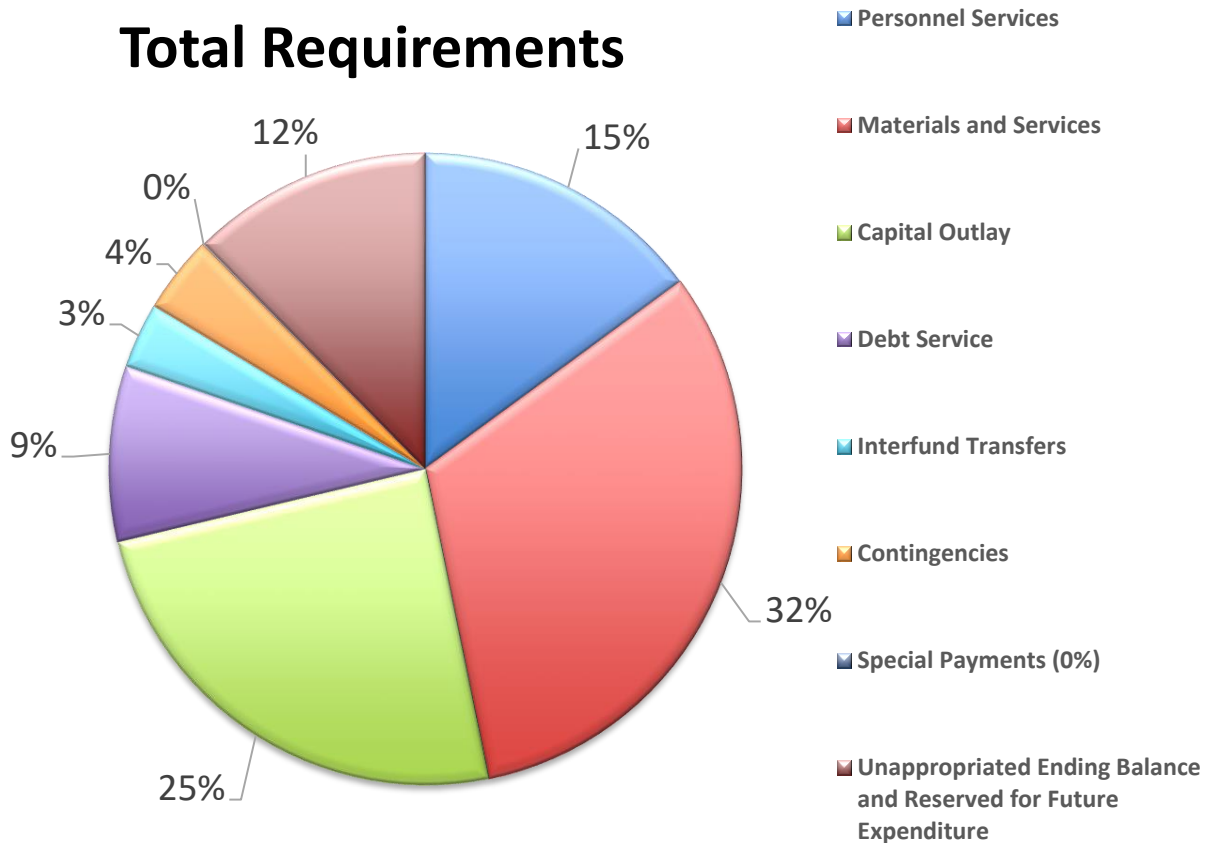


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## Total Resources



## Total Requirements



# Total Resources

Fund Number	Fund Description		Percent of Total
101	General	\$ 3,355,520	13.81%
207	Tourism/Economic Development	319,695	1.32%
204	Transportation Operations	1,402,459	5.77%
401	SDC Street Improvement	443,399	1.82%
408	SDC Street Reimbursement	54,464	0.22%
406	SDC Storm Water Improvement	14,932	0.06%
409	Improvement Fee	282,253	1.16%
206	Parks	812,819	3.34%
402	SDC Park Improvement	107,049	0.44%
502	Water Operations	708,243	2.91%
405	SDC Water Improvement	58,118	0.24%
410	SDC Water Reimbursement	2,828	0.01%
503	Wastewater Operations	4,243,980	17.46%
403	SDC Wastewater Improvement	1,376,325	5.66%
407	SDC Wastewater Reimbursement	40,798	0.17%
509	Airport Operations	4,956,182	20.39%
404	Airport Construction	140,013	0.58%
504	Industrial Site	93,011	0.38%
505	Community Development	456,138	1.88%
205	Community CleanUp	31,054	0.13%
802	ISF - Central Services	1,677,963	6.90%
803	ISF - Public Works Staff	1,990,248	8.19%
804	ISF - Buildings	665,026	2.74%
805	ISF - Fleet	508,401	2.09%
306	Debt Service	178,750	0.74%
308	Debt Reserve	383,053	1.58%
		<b>\$ 24,302,721</b>	

# Total Expenditures

Fund Number	Fund Description	Percent of Total
101-106	General - Police Dept	13.11%
101-109	General - Administration	1.76%
207	Tourism/Economic Development	0.88%
204	Transportation Operations	7.37%
401	SDC Street Improvement	0.12%
408	SDC Street Reimbursement	0.00%
406	SDC Storm Water Improvement	0.00%
409	Improvement Fee	0.00%
206	Parks	4.47%
402	SDC Park Improvement	0.34%
502	Water Operations	3.58%
405	SDC Water Improvement	0.00%
410	SDC Water Reimbursement	0.00%
503	Wastewater Operations	14.86%
403	SDC Wastewater Improvement	4.08%
407	SDC Wastewater Reimbursement	0.00%
509	Airport Operations	26.89%
404	Airport Construction	0.00%
504	Industrial Site	0.11%
505	Community Development	2.54%
205	Community CleanUp	0.14%
802	ISF - Central Services	6.84%
803	ISF - Public Works Staff	9.32%
804	ISF - Buildings	1.41%
805	ISF - Fleet	2.18%
306	Debt Service	0.00%
308	Debt Reserve	0.00%
	<b>Total Expenditure Needs</b>	
	<b>\$ 17,554,269</b>	
	Contingency (5.52% of total needs)	969,046
	Debt Service	1,956,700
	Transfers Out	812,591
	Reserve for Future Expenditures	610,682
	Unappropriated (ending cash)	2,399,433
	<b>Grand Total of Expenditures</b>	<b>\$ 24,302,721</b>
	<b>Total Resources Available</b>	<b>\$ 24,302,721</b>
	<b>Balanced Budget Check</b>	<b>\$ -</b>

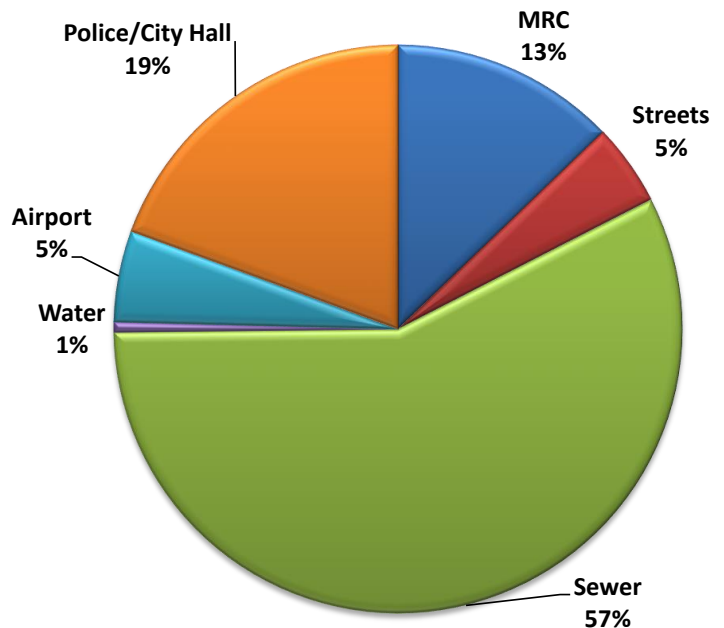
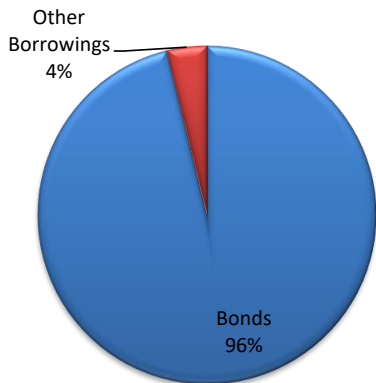
# City of Madras

## Statement of Indebtedness

### Long Term Debt - Year 2018-19

Type	Project	Balance as of July 1, 2018	Principal Payment this Year
<b>Other Bonds:</b>			
Series 2011B (Unrefunded Portion)	New City Hall/Police Station	55,000	55,000
Series 2012B (Unrefunded Portion)	Madras Redevelopment Commission	225,000	110,000
Series 2013 Refunding	Wastewater Operations	10,105,000	165,000
Series 2015 Refunding	North Y Project, Airport Hangars, J Street New City Hall/Police Station/Madras Redevelopment Commission	1,685,001	58,000
Series 2017 Refunding	Redevelopment Commission	3,145,000	20,000
2013 Revenue Bond - USDA	New City Hall/Police Station	2,048,948	33,101
	Subtotal Other Bonds	17,263,949	441,101
<b>Other Borrowings:</b>			
DEQ - SRF R62371	North Madras Collector Sewer	142,899	8,096
Line of Credit	Madras Redevelopment Commission	305,000	
Jefferson County	J Street Project	105,871	105,871
Jefferson County	Berg Drive Extension	50,379	3,933
Jefferson County	Earl & Conroy Pulverization	75,000	-
	Subtotal Other Borrowings	679,149	117,900
<b>Total Long Term Debt</b>		17,943,098	559,001

**Indebtedness by Type**







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## 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% - other 50% to Transportation Operations Fund), State shared revenues (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 a continuing practice (policy) of the City Council.

The following personnel are in the proposed budget for the Police Department (effective July 1, 2018):

- 1 - Chief of Police
- 1 - Office Manager
- 2 - Sergeants (One is contracted out as District Attorney Investigator)
- 1 - Detective
- 1 - School Resource Officer
- 5 - Patrol Officers
- **11** - Total Full Time Equivalent Personnel
- 6 - Reserve Officers (as of 3/19/18)

### Additional Programs in this Fund:

- The District Attorney Investigator position is funded through a three-year agreement with Jefferson County that went into effect October 1, 2017. A Madras Police Department Sergeant serves in the role of investigator.
- School Resource Officer is funded by an agreement with the 509-J School District. The current agreement expires on June 30, 2018. This agreement is planned to be extended for another year to provide an officer to serve the School District.
- The reserve officers are an integral part of the Madras Police Department. The primary purpose of the reserve program is to aid and supplement the general functions of the Police Department. This is often done by working parade details, crime scene security, basic patrol functions, special duty assignments, public relations or other functions that may be requested from time-to-time. The reserve officers contribute about one thousand hours of volunteer time to the Department and the City of Madras each year.

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

The City of Madras Finance department conducted a comprehensive review of the MRC's financial position in FY2017/18, including an analysis of revenues, expenditures and debt issuance over the life of the District, a review of the original Urban Renewal Plan categories compared to actual project spending, and an analysis of the City's historical maximum indebtedness calculation. This work was completed with the assistance of consultants Orrick, EcoNorthwest, Tiberious Solutions and Boring But Important, LLC who specialize in property taxation, public finance, and urban renewal. As a result of the project and in order to comply with advice given during in-depth analysis of the District's finances, it was determined that du jour debt should be used as a funding mechanism for the District. It is appropriate to use Tax Revenues received by the Urban Renewal District for administrative expenses. Best Practices combine these two objectives through a one-day loan from the City of Madras to Fund 704 - MRC Project Fund for Program Administrative expenses. Tax Revenues from Fund 703 – MRC TIF Fund will pay the one-day loan back to the City of Madras General Fund in the amount of \$82,425.

**City of Madras**  
2018-19 Budget Worksheet

**General Fund**  
Revenues

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
<b>Beginning Fund Balance</b>								
101-010-301-0101	Beginning Fund Balance	823,977	835,332	784,316	874,003	719,547	719,547	719,547
101-010-301-0201	Prior Period Adjustments	-	-	-	-	-	-	-
	<b>Total Beginning Fund Balance</b>	<b>823,977</b>	<b>835,332</b>	<b>784,316</b>	<b>874,003</b>	<b>719,547</b>	<b>719,547</b>	<b>719,547</b>
<b>Property Taxes</b>								
101-101-310-1101	Current Property Taxes	1,146,780	1,213,359	1,226,772	1,265,265	1,315,372	1,315,372	1,315,372
101-101-310-1201	Prior Property Taxes	57,124	40,799	38,000	33,175	30,000	30,000	30,000
	<b>Total Property Taxes</b>	<b>1,203,904</b>	<b>1,254,158</b>	<b>1,264,772</b>	<b>1,298,440</b>	<b>1,345,372</b>	<b>1,345,372</b>	<b>1,345,372</b>
<b>Franchise Fees</b>								
101-101-320-2101	Cascade Natural Gas - 50%	59,718	62,072	60,000	55,000	60,900	60,900	60,900
101-101-320-2201	Crestview Cable TV - 50%	10,233	11,707	9,900	9,455	10,049	10,049	10,049
101-101-320-2301	Pacific Power & Light - 50%	293,115	313,430	288,000	302,078	292,320	292,320	292,320
101-101-320-2401	QWest Communications - 50%	11,994	11,406	11,500	10,509	11,673	11,673	11,673
101-101-320-2402	Other Telecom - 50%	3,028	3,772	2,600	2,653	2,639	2,639	2,639
101-101-320-2601	Madras Sanitary Service - 50%	27,913	29,703	26,700	29,837	27,101	27,101	27,101
101-101-320-2701	Fiber Optic - 50%	7,794	9,029	7,790	8,069	7,907	7,907	7,907
101-101-320-2801	Bend Broadband - 50%	15	8,443	50	6,060	50	50	50
	<b>Total Franchise Fees</b>	<b>413,809</b>	<b>449,563</b>	<b>406,540</b>	<b>423,661</b>	<b>412,639</b>	<b>412,639</b>	<b>412,639</b>
<b>Regulatory Fees</b>								
101-101-330-3501	Liquor License Renewals	1,110	1,290	1,000	1,820	1,800	1,800	1,800
101-101-330-3502	Nuisance Enforcement Fee	1,649	5,053	2,000	4,528	4,000	4,000	4,000
101-101-330-3503	Impound Fees	75	225	225	225	200	200	200
101-101-330-3505	Retail Marijuana License	-	400	-	515	280	280	280
	<b>Total Regulatory Fees</b>	<b>2,834</b>	<b>6,968</b>	<b>3,225</b>	<b>7,088</b>	<b>6,280</b>	<b>6,280</b>	<b>6,280</b>
<b>Other Agencies</b>								
101-101-340-4104	COIC Cascades East Transit	83,487	83,485	83,487	83,487	83,487	83,487	83,487
101-101-340-4112	P.D. Overtime Grant	6,002	9,511	5,000	7,675	7,500	7,500	7,500
101-101-340-4201	Motel Tax	188,460	218,091	216,915	216,915	193,640	193,640	193,640
101-101-340-4501	Cigarette Tax	8,264	7,967	7,500	5,805	7,593	7,593	7,593
101-101-340-4601	Liquor Tax	97,548	88,503	94,905	98,689	103,745	103,745	103,745
101-101-340-4701	Marijuana Tax	-	21,935	9,000	25,000	35,750	35,750	35,750
101-101-340-4750	Miscellaneous Grants	1,723	27,482	-	-	-	-	-
101-101-340-4751	Jefferson County District Attorney	133,711	126,912	63,188	73,686	78,355	78,355	78,355
101-101-340-4752	509J - School Resource Officer	69,960	73,330	72,140	73,014	75,736	75,736	75,736
101-101-340-4753	Travel Center Plaza Public Safety Fee	-	-	15,642	15,642	16,111	16,111	16,111
	<b>Total Revenues from Other Agencies</b>	<b>589,155</b>	<b>657,216</b>	<b>567,777</b>	<b>599,913</b>	<b>601,917</b>	<b>601,917</b>	<b>601,917</b>
<b>Charges for Services</b>								
101-101-350-5401	Miscellaneous Revenue	3,163	443	1,000	1,420	1,000	1,000	1,000
101-101-350-5502	Unclaimed Property Proceeds	608	(123)	-	-	-	-	-
	<b>Total Charges for Services</b>	<b>3,770</b>	<b>320</b>	<b>1,000</b>	<b>1,420</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Fines &amp; Forfeitures</b>								
101-101-360-6101	Court Fines	39,323	47,880	40,000	40,000	40,000	40,000	40,000
	<b>Total Fines &amp; Forfeitures</b>	<b>39,323</b>	<b>47,880</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Use of Money &amp; Property</b>								
101-101-380-8101	Interest on Investments	118	6,935	3,000	8,942	5,340	5,340	5,340
101-101-380-8507	Loan Repayment - MRC TIF Fund	-	-	-	-	157,425	157,425	223,425
	<b>Total Use of Money &amp; Property</b>	<b>118</b>	<b>6,935</b>	<b>3,000</b>	<b>8,942</b>	<b>162,765</b>	<b>162,765</b>	<b>228,765</b>
	<b>Total Revenues</b>	<b>3,076,891</b>	<b>3,258,372</b>	<b>3,070,630</b>	<b>3,253,467</b>	<b>3,289,520</b>	<b>3,289,520</b>	<b>3,355,520</b>

# **Madras Police Department**

## ***MISSION STATEMENT***

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

## ***Department Summary***

Police service is the part of the governmental process that provides public safety through the protection of life and property and the preservation of peace. The police have a responsibility to control both criminal and non-criminal conduct. This is accomplished through the enforcement of a wide variety of State and local laws, ordinances, and regulations. The Madras Police Department differs from many law enforcement agencies by emphasizing problem-solving policing through community involvement, regulating of non-criminal conduct, and other service-oriented activities, which accounts for expenditures of time and personnel resources.

## ***Fiscal Year 2018-2019 Overview***

The Police Department receives its revenues to operate from property taxes (95%), franchise fees (50%), cigarette and liquor taxes, contract hires (School Resource Officer and District Attorney Investigator), and grants (i.e. pedestrian safety, seatbelt, etc.). For the upcoming fiscal year 2018-2019, the police department’s proposed budget reflects an overall moderate increase in “personnel services” and “materials and services” categories. This year’s budget will continue to reflect the department’s commitment to the quality of service provided to the community by the Madras Police Department. Our goal is to improve and continue to provide a professional service to the community of Madras within the department’s budgetary means.

## ***Personnel Services***

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

## ***Materials & Services***

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

The department will continue to transfer archived hard copies of police reports into an electronic format as a more paperless initiative, and increase storage capacity.

The department will further upgrade and/or standardize equipment items such as Tasers, firearms and other necessary equipment. It will continue to upgrade and/or standardize computer equipment within the Department.

The Department will continue to budget for professional and current training of its staff.

## ***Capital Outlay***

The Police Department plans to purchase one new marked patrol vehicle in order to maintain a reliable patrol fleet. Total proposed budget for a marked patrol fleet vehicle is \$47,500.

***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 2018-2019:* Consists of the Chief of Police, Detective/Sgt., Detective, Patrol Sgt., five (5) Patrol Officers, a School Resource Officer (SRO) and Office Manager. *Partial funding for Detective/Sgt position is provided by the District Attorney's Office through grant funding. Partial funding for the School Resource Officer is provided by the 509J School District.*

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

**Division: *Criminal Investigations cont.***

*Staffing:* The division currently consists of one Detective and one Detective/Sgt.; the general case detective and the DA Investigator Detective/Sgt. The DA Investigator Detective/Sgt., position is partially grant funded through the District Attorney's Office.

**Division: *Support Services***

Programs managed and coordinated by this division include, but are not limited to; research and development, technical services, personnel and training, crime prevention, records and communications and facility management.

*Staffing:* 1 full-time position

*Activity:*

- To accurately route, process and file case reports.
- To provide Federal, State agencies and City staff with accurate and punctual statistical reports.
- To continue records retention/destruction policy established by the State Archivist.
- To maintain records security 100% of the time when releasing controlled documents.
- To complete court record-sealing requests accurately and lawfully.
- To handle all messaging between public, other agencies and Madras Police Department staff.
- To report cases with the National Incident Based Reporting System (NIBRS).

**General Fund  
Police Department  
Expenditures**

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
<b>Personnel Services</b>								
101-106-510-1001	Regular Payroll	657,450	656,271	732,893	726,000	761,190	761,190	761,190
101-106-510-3001	Reserves	3,490	5,096	10,000	10,000	10,000	10,000	10,000
101-106-510-3201	Overtime	29,387	35,158	50,000	50,000	35,000	35,000	35,000
101-106-510-3221	Overtime - Police Court	7,162	7,384	10,000	8,892	10,000	10,000	10,000
101-106-510-3901	Overtime - Police Grant	3,066	10,358	10,500	7,500	10,500	10,500	10,500
101-106-510-5101	PERS	150,398	156,750	188,730	201,462	196,183	196,183	196,183
101-106-510-5201	Social Security	52,506	52,360	59,328	59,513	65,000	65,000	65,000
101-106-510-5401	Unemployment Tax	3,541	3,792	2,932	4,166	4,000	4,000	4,000
101-106-510-5501	Industrial Accident Ins.	10,775	9,232	16,618	17,000	17,302	17,302	17,302
101-106-510-5601	Health & Accident Ins.	176,868	177,173	187,004	170,558	186,436	186,436	186,436
101-106-510-5701	Retiree Health & Accident Ins.	15,062	16,076	15,000	13,252	15,564	15,564	15,564
<b>Total Personnel Services</b>		<b>1,109,705</b>	<b>1,129,650</b>	<b>1,283,005</b>	<b>1,268,343</b>	<b>1,311,175</b>	<b>1,311,175</b>	<b>1,311,175</b>
<b>Total FTE</b>		<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b>Materials &amp; Services</b>								
101-106-520-1007	Ammunition / Firearms / Range	4,218	9,031	10,000	8,000	10,000	10,000	10,000
101-106-520-1204	Contracted Computer/IT/Telephone	26,000	43,903	35,158	38,796	39,805	39,805	39,805
101-106-520-1205	Unprogrammed Computer	5,719	3,073	8,000	6,000	32,130	32,130	32,130
101-106-520-1302	Dispatch	99,892	116,236	121,867	121,867	126,132	126,132	126,132
101-106-520-1406	Equipment Purchases / Supplies (office)	35,136	22,747	37,000	35,816	37,000	37,000	37,000
101-106-520-1701	Hospital/Medical	261	-	5,000	2,470	5,000	5,000	5,000
101-106-520-1801	Insurance & Surety Bonds	30,064	27,635	28,360	31,379	32,384	32,384	32,384
101-106-520-2102	Legal Fees / CODE	22,887	21,326	25,000	23,000	26,000	26,000	26,000
101-106-520-2203	Meetings, Travel & Schools	8,392	17,016	15,000	15,000	15,000	15,000	15,000
101-106-520-2204	Miscellaneous	-	26	-	-	-	-	-
101-106-520-2209	Major Investigations & Equip	2,048	1,102	5,000	4,000	5,000	5,000	5,000
101-106-520-2401	Office Supplies	192	1,018	-	-	-	-	-
101-106-520-2503	Professional Services	5,309	4,684	10,000	10,000	10,000	10,000	10,000
101-106-520-3001	Uniform Allowance / Cleaning	6,046	11,947	12,000	6,000	10,000	10,000	10,000
101-106-520-4017	Internal Services Central Services Fund	281,922	312,670	334,557	334,557	360,190	360,190	360,190
101-106-520-4019	Internal Services Buildings Fund	140,145	150,219	159,232	159,232	172,097	172,097	172,097
101-106-520-4020	Internal Services Fleet Fund	155,386	98,500	106,010	106,010	110,000	110,000	110,000
<b>Total Materials &amp; Services</b>		<b>823,616</b>	<b>841,132</b>	<b>912,184</b>	<b>902,127</b>	<b>990,738</b>	<b>990,738</b>	<b>990,738</b>
<b>Total Expenditures - Police Dept</b>		<b>1,933,321</b>	<b>1,970,783</b>	<b>2,195,189</b>	<b>2,170,470</b>	<b>2,301,913</b>	<b>2,301,913</b>	<b>2,301,913</b>



**General Fund  
Non-Departmental  
Expenditures**

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
	Materials & Services							
101-109-520-1217	Community Projects	83,488	109,624	85,000	81,612	85,000	85,000	85,000
	<b>Total Materials &amp; Services</b>	<b>83,488</b>	<b>109,624</b>	<b>85,000</b>	<b>81,612</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>
	Capital Outlay							
101-109-540-1701	Community Development Block Grant	-	-	10	-	10	10	10
	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>10</b>	<b>10</b>	<b>10</b>
	Interfund Loan							
101-109-545-1200	Interfund Loan to MRC - Project Fund	-	-	-	-	157,425	157,425	223,425
	<b>Total Interfund Loan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>157,425</b>	<b>157,425</b>	<b>223,425</b>
	Interfund Transfers - Out							
101-109-550-1002	Parks Fund	142,250	183,187	173,380	173,380	164,089	164,089	164,089
101-109-550-1003	Tourism/Economic Development Fund	82,500	120,776	108,457	108,458	96,820	96,820	96,820
101-109-550-1005	Internal Service Fleet Fund	-	-	-	-	-	-	-
	<b>Total Interfund Transfers - Out</b>	<b>224,750</b>	<b>303,963</b>	<b>281,837</b>	<b>281,838</b>	<b>260,909</b>	<b>260,909</b>	<b>260,909</b>
	Operating Contingency							
101-109-590-1010	Operating Contingency	-	-	75,000	-	30,000	30,000	30,000
	<b>Total Operating Contingency</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
	Reserve for Future Expenditure							
101-109-580-6003	Pension Liability Reserves (25%)	-	-	37,746	-	49,046	49,046	49,046
	<b>Reserve for Future Expenditure</b>	<b>-</b>	<b>-</b>	<b>37,746</b>	<b>-</b>	<b>49,046</b>	<b>49,046</b>	<b>49,046</b>
	Ending Cash Balance							
101-109-595-1010	Ending Cash Balance	835,332	874,003	395,849	719,547	405,217	405,217	405,217
	<b>Total Ending Cash Balance</b>	<b>835,332</b>	<b>874,003</b>	<b>395,849</b>	<b>719,547</b>	<b>405,217</b>	<b>405,217</b>	<b>405,217</b>
	<b>Total Expenditures - Non-departmental</b>	<b>1,143,570</b>	<b>1,287,589</b>	<b>875,442</b>	<b>1,082,997</b>	<b>987,607</b>	<b>987,607</b>	<b>1,053,607</b>

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
	<b>Total General Revenues</b>	<b>3,076,891</b>	<b>3,258,372</b>	<b>3,070,630</b>	<b>3,253,467</b>	<b>3,289,520</b>	<b>3,289,520</b>	<b>3,355,520</b>
	<b>Total General Expenditures</b>	<b>3,076,891</b>	<b>3,258,372</b>	<b>3,070,630</b>	<b>3,253,467</b>	<b>3,289,520</b>	<b>3,289,520</b>	<b>3,355,520</b>



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## **Tourism/Economic Development Fund**

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

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

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

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

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

### **Additional Programs in this Fund:**

- The City of Madras has been requested to participate in a grant match for the Juniper Hills Park Improvements including new concession/restroom building and shelter facilities. The grant match commitment approved by the City Council is \$7,500 for FY 2018-19, and \$7,500 for FY 2019-20 contingent on grant award through the Oregon Parks and Recreation Department.

**City of Madras**  
**2018-19 Budget Worksheet**  
**Tourism/Economic Development Fund**

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
207-010-301-0101	Beginning Fund Balance	103,812	97,289	72,114	137,538	121,555	121,555	121,555
	<b>Total Beginning Fund Balance</b>	<b>103,812</b>	<b>97,289</b>	<b>72,114</b>	<b>137,538</b>	<b>121,555</b>	<b>121,555</b>	<b>121,555</b>
Revenues from Other Agencies								
207-207-340-4202	Transient Room Tax - Dedicated	94,230	109,046	91,500	108,458	96,820	96,820	96,820
	<b>Total Revenues from Other Agencies</b>	<b>94,230</b>	<b>109,046</b>	<b>91,500</b>	<b>108,458</b>	<b>96,820</b>	<b>96,820</b>	<b>96,820</b>
Charges for Services								
207-207-350-5401	Miscellaneous Revenue	2,630	180	2,500	-	-	-	-
207-207-350-9609	Parks Fund	-	4,175	-	-	-	-	-
207-207-350-5400	Solar Eclipse Activities	-	-	-	5,000	-	-	-
	<b>Total Charges for Services</b>	<b>2,630</b>	<b>4,355</b>	<b>2,500</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Use of Money & Property								
207-207-380-8101	Interest	-	908	50	1,483	-	-	-
	<b>Total Use of Money &amp; Property</b>	<b>-</b>	<b>908</b>	<b>50</b>	<b>1,483</b>	<b>-</b>	<b>-</b>	<b>-</b>
Interfund Transfers - In								
207-207-390-9302	Airport Ops	-	-	76,890	75,946	-	-	-
207-207-390-9507	Parks Ops	-	-	18,750	-	-	-	-
207-207-390-9606	General Fund - Non Departmental	82,500	120,776	127,707	108,458	96,820	96,820	96,820
207-207-390-9607	ISF Central Services	-	-	4,500	4,500	4,500	4,500	4,500
	<b>Total Interfund Transfers - In</b>	<b>82,500</b>	<b>120,776</b>	<b>227,847</b>	<b>188,904</b>	<b>101,320</b>	<b>101,320</b>	<b>101,320</b>
	<b>Total Revenues</b>	<b>283,172</b>	<b>332,373</b>	<b>394,011</b>	<b>441,383</b>	<b>319,695</b>	<b>319,695</b>	<b>319,695</b>

**City of Madras**  
**2018-19 Budget Worksheet**  
**Tourism/Economic Development Fund**

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
207-207-520-1002	Park Development Grants	-	-	7,500	7,500	7,500	7,500	7,500
207-207-520-1202	Chamber of Commerce	58,000	64,000	68,000	68,000	68,000	68,000	68,000
207-207-520-1216	Community Proj - Park Development	-	-	-	-	-	-	-
207-207-520-1217	Community Projects - Programmed	32,850	31,435	33,000	33,000	38,000	43,200	43,200
207-207-520-1218	Community Projects - UnProgrammed	10,283	5,350	5,000	5,000	5,000	5,000	5,000
207-207-520-1219	Economic Development for CO	10,402	10,957	10,916	10,916	11,500	11,500	11,500
207-207-520-1220	Solar Eclipse Event	12,942	32,086	145,000	144,308	-	-	-
207-207-520-1221	Sister City Program	-	-	5,500	5,500	-	-	-
207-207-520-4017	Internal Services Central Services Fund	9,955	9,400	8,900	8,900	12,252	12,252	12,252
207-207-520-4019	Internal Services Buildings Fund	1,450	1,608	1,704	1,704	1,972	1,972	1,972
	<b>Total Materials &amp; Services</b>	<b>135,883</b>	<b>154,836</b>	<b>285,520</b>	<b>284,828</b>	<b>144,224</b>	<b>149,424</b>	<b>149,424</b>
	Special Payments							
207-207-520-1221	Sister City Program	-	-	-	-	5,500	5,500	5,500
	<b>Total Special Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
	Interfund Transfers - Out							
207-207-550-1020	Parks Fund	50,000	40,000	35,000	35,000	45,000	45,000	45,000
	<b>Total Interfund Transfers - Out</b>	<b>50,000</b>	<b>40,000</b>	<b>35,000</b>	<b>35,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
	Operating Contingency							
207-207-590-1010	Operating Contingency	-	-	23,250	-	35,000	29,800	29,800
	<b>Total Operating Contingency</b>	<b>-</b>	<b>-</b>	<b>23,250</b>	<b>-</b>	<b>35,000</b>	<b>29,800</b>	<b>29,800</b>
	Reserve for Future Expenditures							
207-207-580-6003	Sister City Reserve	-	-	1,000	-	2,000	2,000	2,000
	<b>Total Reserve For Future</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
	Ending Cash Balance							
207-207-595-1010	Ending Cash Balance	97,289	137,538	49,241	121,555	87,971	87,971	87,971
	<b>Total Ending Cash Balance</b>	<b>97,289</b>	<b>137,538</b>	<b>49,241</b>	<b>121,555</b>	<b>87,971</b>	<b>87,971</b>	<b>87,971</b>
	<b>Total Expenditures</b>	<b>283,172</b>	<b>332,373</b>	<b>394,011</b>	<b>441,383</b>	<b>319,695</b>	<b>319,695</b>	<b>319,695</b>
	<b>Total Tourism/E. D. Revenues</b>	<b>283,172</b>	<b>332,373</b>	<b>394,011</b>	<b>441,383</b>	<b>319,695</b>	<b>319,695</b>	<b>319,695</b>
	<b>Total Tourism/E. D. Expenditures</b>	<b>283,172</b>	<b>332,373</b>	<b>394,011</b>	<b>441,383</b>	<b>319,695</b>	<b>319,695</b>	<b>319,695</b>



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# 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 – 41 miles
- Unimproved Streets – 8.5 miles
- Alleys – 2.8 miles
- Paved Multiuse Trail – 6.0 miles

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

1. Council Strategic Plan Goal No. 5 – *Reduce Infrastructure Backlog*: Develop an accurate inventory of the entire roadway system to include curb, signs, ADA ramps, sidewalk, etc. This data will be used to develop a 10, 20, 30, or even 40-year preservation plan to maintain the system and identify resources needed.

2. Implement cost effective preventative maintenance to reduce street infrastructure backlog. This includes aggressive crack sealing, patching, and rubberized chip sealing applications.

**Projects planned for FY 2018-19 include the following:**

1. **Street Repairs and Maintenance:** \$110,000 in repairs and maintenance are allocated for the following uses: signing, striping, pothole patching, seal coating & crack sealing, and light system repairs.
2. **Street Preservation Projects:** \$115,000 allocated for the Rubberized Chip Seal Project (Goal No. 5 – Reduce Infrastructure Backlog)

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

HB 2017 projects to add an estimated additional \$63,000 in gas tax revenue for FY 2018-19. This will be used to tackle preservation of existing roads to infuse \$100,000 to \$115,000 per year to reduce backlog. With the new techniques of rubberized chip seals, it will take a few years of implementation before understanding if it is sufficient. Ideally to maintain a 10-15 year reoccurring pavement preservation plan, an additional \$300,000 each year is needed.





**City of Madras**  
2018-19 Budget Worksheet

**Transportation Operations Fund**  
Revenues

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
204-010-301-0101	Beginning Fund Balance	288,971	275,553	618,286	627,407	85,415	85,415	85,415
204-010-301-0201	Prior Period Adjustment	-	111,278	-	-	-	-	-
	<b>Total Beginning Fund Balance</b>	<b>288,971</b>	<b>386,831</b>	<b>618,286</b>	<b>627,407</b>	<b>85,415</b>	<b>85,415</b>	<b>85,415</b>
Franchise Fees								
204-040-320-2101	Cascade Natural Gas - 50%	59,718	62,032	60,000	55,000	60,900	60,900	60,900
204-040-320-2201	Crestview Cable TV - 50%	10,233	11,707	9,900	9,455	10,049	10,049	10,049
204-040-320-2301	Pacific Power & Light - 50%	293,115	313,430	288,000	302,078	292,320	292,320	292,320
204-040-320-2401	QWest Communications - 50%	11,994	11,406	11,500	10,509	11,673	11,673	11,673
204-040-320-2402	Quantum Communications - 50%	3,028	3,772	2,600	2,653	2,639	2,639	2,639
204-040-320-2601	Madras Sanitary Service - 50%	27,926	29,703	26,700	29,837	27,101	27,101	27,101
204-040-320-2701	Fiber Optic - 50%	7,794	9,029	7,790	8,069	7,907	7,907	7,907
204-040-320-2801	Bend Broadband - 50%	15	8,443	50	6,060	50	50	50
	<b>Total Franchise Fees</b>	<b>413,822</b>	<b>449,523</b>	<b>406,540</b>	<b>423,661</b>	<b>412,639</b>	<b>412,639</b>	<b>412,639</b>
Revenues From Other Agencies								
204-040-345-4501	State Gas Funds	370,490	375,132	360,000	389,000	452,100	452,100	452,100
204-040-345-4502	State Revenue Sharing	71,213	77,443	70,000	75,000	76,125	76,125	76,125
204-040-345-4504	2014 STP Allotment Funds	16,715	-	-	-	-	-	-
204-040-345-4505	STP Allotment Funds	46,839	29,433	71,450	107,152	70,000	70,000	70,000
204-040-345-4519	MRC Project Fund Income	-	-	-	-	5,000	5,000	5,000
	Grant - ODOT (IOF)	-	-	-	-	-	-	150,000
	Grant/Loan - Jefferson County	-	-	-	-	-	-	150,000
204-040-345-4508	Grant - ODOT (US 97/Fairgrounds)	-	46,066	-	-	-	-	-
204-040-345-4514	Grant - ODOT (Quick Fix)	25,693	-	11,255	11,255	-	-	-
204-040-345-4515	Grant - ODOT for Bard Lane	13,200	212,408	60,000	22,684	-	-	-
204-040-345-4516	Grant - OPRD LGGP - Skate Park to	-	95,144	355,433	299,828	-	-	-
204-040-345-4517	Grant - OPRD RTP - Skate Park to Fishing	-	41,185	97,356	83,815	-	-	-
204-040-345-4518	Grant - ODOT H Street Sidewalk	-	-	365,566	365,566	-	-	-
	<b>Total Revenues from Other Agencies</b>	<b>544,151</b>	<b>876,812</b>	<b>1,391,060</b>	<b>1,354,300</b>	<b>603,225</b>	<b>603,225</b>	<b>903,225</b>
Charges for Services								
204-040-350-5401	Miscellaneous Revenue	921	-	100	100	100	100	100
204-040-350-5402	Insurance Reimbursements	-	27,808	-	-	-	-	-
	<b>Total Charges for Services</b>	<b>921</b>	<b>27,808</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
L. I. D. Revenues								
204-040-355-4013	I & Marshall Street - Principal	1,573	-	200	200	200	200	200
204-040-355-4014	I & Marshall Street - Interest	7	-	50	50	50	50	50
	<b>Total L. I. D. Revenues</b>	<b>1,580</b>	<b>-</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>
Use of Money & Property								
204-040-380-8101	Interest on Investments	1,599	5,062	200	1,000	800	800	800
	<b>Total Use of Money &amp; Property</b>	<b>1,599</b>	<b>5,062</b>	<b>200</b>	<b>1,000</b>	<b>800</b>	<b>800</b>	<b>800</b>
Interfund Transfers - In								
204-040-390-9504	Internal Services Public Works Fund	-	-	-	-	-	-	-
204-040-390-9605	SDC Street Reimbursement	7,500	50,000	22,010	22,010	10	10	10
204-040-390-9607	SDC Stormwater Improvement Fund	-	-	-	25,000	10	10	10
204-040-390-9609	Water Operations	-	94,000	55,010	55,010	-	-	-
204-040-390-9610	Improvement Fee Fund	20,510	67,500	10	-	10	10	10
	<b>Total Interfund Transfers - In</b>	<b>28,010</b>	<b>211,500</b>	<b>77,030</b>	<b>102,020</b>	<b>30</b>	<b>30</b>	<b>30</b>
	<b>Total Revenues</b>	<b>1,279,054</b>	<b>1,957,536</b>	<b>2,493,466</b>	<b>2,508,738</b>	<b>1,102,459</b>	<b>1,102,459</b>	<b>1,402,459</b>

**Transportation Operations Fund**  
**Expenditures**

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Materials & Services								
204-040-520-1002	Advertising	-	-	500	500	-	-	-
204-040-520-1008	Alley Maintenance	1,290	-	2,500	2,500	2,500	2,500	2,500
204-040-520-1106	Bicycle Path Maintenance	8,891	4,022	15,000	15,000	15,000	15,000	15,000
204-040-520-1221	Contract Services	4,552	13,714	10,000	10,000	10,000	10,000	10,000
204-040-520-1405	Equipment Rentals	255	5,995	3,000	3,000	-	-	-
204-040-520-1801	Insurance & Surety Bonds	8,515	7,287	8,737	8,734	8,223	8,223	8,223
204-040-520-2102	Legal Fees	5,602	5,544	4,000	4,000	4,000	4,000	4,000
204-040-520-2204	Miscellaneous Expense	-	-	-	81	-	-	-
204-040-520-2503	Professional Services	-	-	2,000	2,000	-	-	-
204-040-520-2702	Repairs/Maintenance Materials	61,440	124,710	120,000	120,000	110,000	110,000	110,000
204-040-520-2804	Street/Trail Lighting Utilities	80,456	93,938	85,000	89,000	89,000	89,000	89,000
204-040-520-2806	Street/Trail Lighting Maintenance	-	-	-	-	5,000	5,000	5,000
204-040-520-2807	Storm Sewer Maintenance	5,295	794	5,000	5,000	5,000	5,000	5,000
204-040-520-2808	Street Greenway Maintenance	33,929	38,462	25,000	60,000	25,000	25,000	25,000
204-040-520-2809	Sidewalk Grant Program	11,956	8,032	10,000	10,000	10,000	10,000	10,000
204-040-520-3207	Inventory Used	-	-	40,000	-	10,000	10,000	10,000
204-040-520-3500	Cascade East Transit Grant Match	7,456	7,452	10,000	10,000	10,000	10,000	10,000
204-040-520-4017	Internal Services Central Services Fund	128,267	142,260	149,373	149,373	129,365	129,365	129,365
204-040-520-4018	Internal Services Public Works Staff Fund	317,421	351,080	357,593	357,593	345,600	345,600	345,600
204-040-520-4019	Internal Services Buildings Fund	34,620	37,488	39,738	39,738	38,045	38,045	38,045
204-040-520-4020	Internal Services Fleet Fund	67,430	60,000	54,900	54,900	52,600	52,600	52,600
	<b>Total Materials &amp; Services</b>	<b>777,376</b>	<b>900,777</b>	<b>942,341</b>	<b>941,419</b>	<b>869,333</b>	<b>869,333</b>	<b>869,333</b>
Capital Outlay								
204-040-540-1311	Safe Routes to School (10th & Buff)	14,358	-	-	-	-	-	-
204-040-540-1313	Skate Park to Fishing Pond	4,633	136,638	530,000	534,362	-	-	-
204-040-540-1314	Hwy 26 Industrial Irrigation Upgrade	61,697	-	-	-	-	-	-
204-040-540-1315	Highway 97 and L Street Improvement Project	74,969	-	-	-	-	-	-
	Earl and Conroy Pulverization	-	-	-	-	-	-	300,000
204-040-540-1317	H Street Sidewalk Imp Project	19,150	37,527	924,848	924,848	-	-	-
204-040-540-1318	Bard Lane Improvements Phase II	13,200	212,408	60,000	22,684	-	-	-
204-040-540-1320	South Y Sign	-	27,008	-	-	-	-	-
204-040-540-1321	Speed Radar Signs	-	8,708	-	-	-	-	-
204-040-540-1323	North Y Sign	-	-	-	-	10,000	10,000	10,000
204-040-540-3001	Street Improvement	38,118	7,062	25,000	-	115,000	115,000	115,000
	<b>Total Capital Outlay</b>	<b>226,125</b>	<b>429,352</b>	<b>1,539,848</b>	<b>1,481,894</b>	<b>125,000</b>	<b>125,000</b>	<b>425,000</b>
Interfund Transfers - Out								
204-040-550-1201	SDC Streets Improvement Fund	-	-	10	10	10	10	10
	<b>Total Interfund Transfers - Out</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
Operating Contingency								
204-040-590-1010	Operating Contingency	-	-	-	-	42,500	42,500	42,500
	<b>Total Operating Contingency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,500</b>	<b>42,500</b>	<b>42,500</b>
Ending Cash Balance								
204-040-595-1010	Ending Cash Balance	275,553	627,407	11,267	85,415	65,616	65,616	65,616
	<b>Total Ending Cash Balance</b>	<b>275,553</b>	<b>627,407</b>	<b>11,267</b>	<b>85,415</b>	<b>65,616</b>	<b>65,616</b>	<b>65,616</b>
	<b>Total Expenditures</b>	<b>1,279,054</b>	<b>1,957,536</b>	<b>2,493,466</b>	<b>2,508,738</b>	<b>1,102,459</b>	<b>1,102,459</b>	<b>1,402,459</b>
	<b>Total TOF Revenues</b>	<b>1,279,054</b>	<b>1,957,536</b>	<b>2,493,466</b>	<b>2,508,738</b>	<b>1,102,459</b>	<b>1,102,459</b>	<b>1,402,459</b>
	<b>Total TOF Expenditures</b>	<b>1,279,054</b>	<b>1,957,536</b>	<b>2,493,466</b>	<b>2,508,738</b>	<b>1,102,459</b>	<b>1,102,459</b>	<b>1,402,459</b>



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# 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. The SDC Street Improvement Fund obtains its revenue through Transportation SDC charges, of which 83% is allocated to the SDC Street Improvement Fund and 17% is allocated to the SDC Street Reimbursement Fund.

## Goals/Budget Year Objectives:

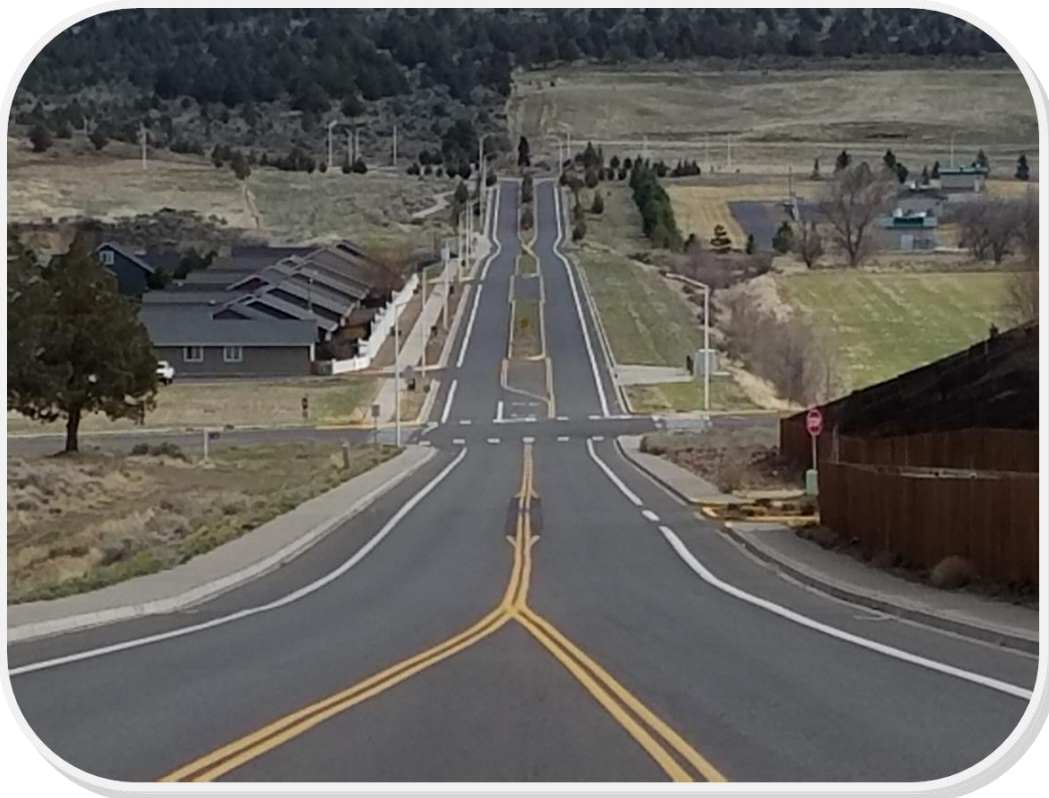
1. Council Strategic Goal No. 5 – *Reduce Infrastructure Backlog*: Update the Transportation System Development Charge
2. The “J” Street/City View Project has 2 debt obligations. The largest debt payment of \$109,947 to Jefferson County is satisfied this fiscal year. The second debt obligation was part of the 2015B Series Refunding. The original principal balance was \$807,175 with \$655,465 outstanding; payoff will occur in the year 2035.

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

1. Update the Transportation System Development Charge - \$20,000
2. Debt Obligation for “J” Street and City View improvement has been approximately \$173,000 per year. The payment in 2019-20 will be approximately \$60,000.
3. Phase 2 of “J” Street / Highway 97 Intersection
4. Projects as determined by the update of the Transportation System Master Plan
5. Priority No. 5. Local Street Network

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

Revenue for this SDC fund is dependent upon new construction and can fluctuate dramatically depending on development activity.



**City of Madras**  
2018-19 Budget Worksheet

**SDC Street Improvement Fund**

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
401-010-301-0101	Beginning Fund Balance	9,986	29,370	199,221	263,331	373,189	373,189	373,189
	<b>Total Beginning Fund Balance</b>	<b>9,986</b>	<b>29,370</b>	<b>199,221</b>	<b>263,331</b>	<b>373,189</b>	<b>373,189</b>	<b>373,189</b>
Shared Revenues								
401-401-340-4114	Bond Proceeds	854,939	-	-	-	-	-	-
	<b>Total Shared Revenues</b>	<b>854,939</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Charges for Services								
401-401-350-5401	Miscellaneous Revenue	25	-	-	-	-	-	-
	<b>Total Charges for Services</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
System Development Charges								
401-401-370-6502	SDC - Street Construction Improvement	138,047	404,025	252,190	322,333	70,000	70,000	70,000
	<b>Total System Development</b>	<b>138,047</b>	<b>404,025</b>	<b>252,190</b>	<b>322,333</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
Use of Money and Property								
401-401-380-8101	Interest on Investments	548	325	200	200	200	200	200
	<b>Total Use of Money &amp; Property</b>	<b>548</b>	<b>325</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>
Interfund Transfers - In								
401-401-390-9512	SDC Storm Water Improvement	-	-	10	-	-	-	-
401-401-390-9902	Transportation Operatons Fund	-	-	10	-	10	10	10
401-401-390-9903	SDC Reimbursment Funds	44,100	-	-	-	-	-	-
	<b>Total Interfund Transfers - In</b>	<b>44,100</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>10</b>	<b>10</b>	<b>10</b>
	<b>Total Revenues</b>	<b>1,047,644</b>	<b>433,720</b>	<b>451,631</b>	<b>585,864</b>	<b>443,399</b>	<b>443,399</b>	<b>443,399</b>

**City of Madras**  
2018-19 Budget Worksheet

**SDC Street Improvement Fund**

GL Codes	Description	2015-16 Actuals	2016-17 Actuals	2017-18		2018-19		
				Adopted	Yr End Proj	Proposed	Approved	Adopted
Material & Services								
401-401-520-2206	Bank & Bond Service Fees	-	-	-	175	200	200	200
401-401-520-2503	Professional Services	-	-	-	-	20,000	20,000	20,000
	<b>Total Material &amp; Services</b>	-	-	-	<b>175</b>	<b>20,200</b>	<b>20,200</b>	<b>20,200</b>
Capital Outlay								
401-401-540-2901	Street System Improvements	-	-	40,010	40,000	10	10	10
	<b>Total Capital Outlay</b>	-	-	<b>40,010</b>	<b>40,000</b>	<b>10</b>	<b>10</b>	<b>10</b>
Debt Service								
401-401-570-7311	J Street Principal	94,528	98,167	102,000	102,000	106,000	106,000	106,000
401-401-570-7312	J Street Interest	15,420	11,780	9,000	9,000	4,100	4,100	4,100
401-401-570-7313	J Street 2015 Refunding Principal	827,501	36,955	37,500	37,500	37,500	37,500	37,500
401-401-570-7314	J Street 2015 Refunding Interest	61,420	23,486	24,000	24,000	23,000	23,000	23,000
401-401-570-7510	Bond Fees	19,405	-	-	-	-	-	-
	<b>Total Debt Service</b>	<b>1,018,274</b>	<b>170,389</b>	<b>172,500</b>	<b>172,500</b>	<b>170,600</b>	<b>170,600</b>	<b>170,600</b>
Operating Contingency								
401-401-590-1010	Operating Contingency	-	-	60,000	-	70,000	70,000	70,000
	<b>Total Operating Contingency</b>	-	-	<b>60,000</b>	-	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
Ending Cash Balance								
401-401-595-1010	Ending Cash Balance	29,370	263,331	179,121	373,189	182,589	182,589	182,589
	<b>Total Ending Cash Balance</b>	<b>29,370</b>	<b>263,331</b>	<b>179,121</b>	<b>373,189</b>	<b>182,589</b>	<b>182,589</b>	<b>182,589</b>
	<b>Total Expenditures</b>	<b>1,047,644</b>	<b>433,720</b>	<b>451,631</b>	<b>585,864</b>	<b>443,399</b>	<b>443,399</b>	<b>443,399</b>
	<b>Total SDC Street Improve. Revenues</b>	<b>1,047,644</b>	<b>433,720</b>	<b>451,631</b>	<b>585,864</b>	<b>443,399</b>	<b>443,399</b>	<b>443,399</b>
	<b>Total SDC Street Imp. Expenditures</b>	<b>1,047,644</b>	<b>433,720</b>	<b>451,631</b>	<b>585,864</b>	<b>443,399</b>	<b>443,399</b>	<b>443,399</b>

**City of Madras  
Amortization Schedule  
2018-2019**

**J Street Project  
City View - McTaggart - Grizzly**

**Intergovernmental Agreement  
Jefferson County**

Loan Amount	491,536
Issue Date	6/1/2014
Maturity Date	6/1/2019
Term	6
Interest Rate	3.850%

	401-401-570-7312	401-401-570-7311		
Year	Payment	Interest	Principal	Balance
Balance July 1, 2018				105,871
2018-2019	109,947	4,076	105,871	-
<b>Total</b>	<b>109,947</b>	<b>4,076</b>	<b>105,871</b>	

<b>Payments Due Dates:</b>
May - Principal & Interest

Budget line item	Description
401-401-570-7312	Interest
401-401-570-7311	Principal
	Trust Fee

**Total**

**City of Madras  
Amortization Schedule  
2018-19**

**2015 Refunding**

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

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

2015- Refunding Allocation

	52.53%	38.90%	6.00%	2.57%	100.00%					
	Fund 509		Fund 401		Fund 502	Fund 503				
Period Ending	Airport Principal	Airport Interest	SDC Street Impr. Principal	SDC Street Impr. Interest	Water Ops Principal	Water Ops Interest	Sewer Ops Principal	Sewer Ops Interest	Total	
12/1/2018	\$49,903.50	\$15,483.22	\$36,955.00	\$11,465.78	\$5,700.00	\$1,768.50	\$2,441.50	\$757.51	\$124,475.00	
6/1/2019	\$0.00	\$14,984.18	\$0.00	\$11,096.23	\$0.00	\$1,711.50	\$0.00	\$733.09	\$28,525.00	
2018-19	49,904	30,467	36,955	22,562	5,700	3,480	2,442	1,491	153,000	1,685,000
2019-20	-	-	-	-	-	-	-	-	-	1,685,000
2020-21	55,157	28,419	40,845	21,045	6,300	3,246	2,699	1,390	159,100	1,580,000
2021-22	55,157	27,316	40,845	20,228	6,300	3,120	2,699	1,336	157,000	1,475,000
2022-23	55,157	26,212	40,845	19,411	6,300	2,994	2,699	1,282	154,900	1,370,000
2023-24	55,157	24,834	40,845	18,390	6,300	2,837	2,699	1,215	152,275	1,265,000
2024-25	57,783	23,139	42,790	17,135	6,600	2,643	2,827	1,132	154,050	1,155,000
2025-26	60,410	21,065	44,735	15,599	6,900	2,406	2,956	1,031	155,100	1,040,000
2026-27	63,036	18,596	46,680	13,771	7,200	2,124	3,084	910	155,400	920,000
2027-28	60,410	16,127	44,735	11,942	6,900	1,842	2,956	789	145,700	805,000
2028-29	60,410	13,710	44,735	10,153	6,900	1,566	2,956	671	141,100	690,000
2029-30	65,663	11,189	48,625	8,286	7,500	1,278	3,213	547	146,300	565,000
2030-31	65,663	8,562	48,625	6,341	7,500	978	3,213	419	141,300	440,000
2031-32	63,036	5,988	46,680	4,435	7,200	684	3,084	293	131,400	320,000
2032-33	28,892	4,150	21,395	3,073	3,300	474	1,414	203	62,900	265,000
2033-34	28,892	2,994	21,395	2,217	3,300	342	1,414	146	60,700	210,000
2034-35	28,892	1,839	21,395	1,362	3,300	210	1,414	90	58,500	155,000
2035	31,518	630	23,340	467	3,600	72	1,542	31	61,200	-
	885,131	265,237	655,465	196,416	101,100	30,296	43,305	12,977	2,189,925	

Total Principal 1,685,000  
Total Interest 504,925  
**2,189,925**

Description	Budget line item	2018-19	Budget line item	2018-19	Budget line item	2018-19	Budget line item	2018-19	TOTALS
Interest	509-090-570-7409	\$ 31,000	401-401-570-7314	\$ 23,000	502-020-570-7415	\$ 4,000	503-030-570-7415	\$ 1,600	\$ 59,600
Principal	509-090-570-7408	\$ 50,500	401-401-570-7313	\$ 37,500	502-020-570-7414	\$ 6,000	503-030-570-7414	\$ 2,600	\$ 96,600
<b>Total</b>		<b>\$ 81,500</b>		<b>\$ 60,500</b>		<b>\$ 10,000</b>		<b>\$ 4,200</b>	<b>\$ 156,200</b>
		52%		39%		6%		3%	

Trust Fee Calculation Total **\$450**

802-101-520-2206 100% \$450.00





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# **SDC Street Reimbursement Fund**

## **Functions and Responsibilities:**

The SDC Street Reimbursement Fund provides funding for street improvement projects and serves as a back-up funding source for debt obligation in the SDC Street Improvement Fund and Transportation Operations Fund if revenues fall short in either of those funds. This fund can also serve as a back-up revenue source for grant matching for street system improvements. If both the Transportation Operations Fund and SDC Street Improvement Fund budget revenues are exceeding the forecasted budget needs, then this fund can be used to improve new or existing street systems. The SDC Street Reimbursement Fund obtains its revenue through Transportation SDC charges, of which 17% is allocated to the SDC Street Reimbursement Fund and 83% is allocated to the SDC Street Improvement Fund.

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

1. Continue to build funds to construct/reconstruct street network.
2. Add \$15,000 to reserve fund for Cherry Lane reconstruct.

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

1. No specific planned projects in FY 2018-19. May re-evaluate if additional development occurs above revenue estimates.

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

Increase reserve to \$30,000 for reconstruction of Cherry Lane when warranted.



**City of Madras**  
2018-19 Budget Worksheet

**SDC Street Reimbursement Fund**

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr. End Proj	Proposed	Approved	Adopted
	Beginning Fund Balance							
408-010-301-0101	Beginning Fund Balance	50,875	18,137	14,565	24,650	44,764	44,764	44,764
	<b>Total Beginning Fund Balance</b>	<b>50,875</b>	<b>18,137</b>	<b>14,565</b>	<b>24,650</b>	<b>44,764</b>	<b>44,764</b>	<b>44,764</b>
	System Development Charges							
408-408-370-6501	SDC - Street Reimbursement	18,515	56,503	51,653	56,924	9,500	9,500	9,500
	<b>Total System Development Charges</b>	<b>18,515</b>	<b>56,503</b>	<b>51,653</b>	<b>56,924</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>
	Use of Money and Property							
408-408-380-8101	Interest on Investments	347	10	200	200	200	200	200
	<b>Total Use of Money &amp; Property</b>	<b>347</b>	<b>10</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>
	<b>Total Revenues</b>	<b>69,737</b>	<b>74,650</b>	<b>66,418</b>	<b>81,774</b>	<b>54,464</b>	<b>54,464</b>	<b>54,464</b>
	Capital Outlay							
408-408-540-2901	Street Improvements	-	-	10	10	10	10	10
	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
	Transfers Out							
408-408-550-1031	SDC Street Improvement	44,100	-	-	-	-	-	-
408-408-550-1032	Transportation Operations	7,500	50,000	22,010	22,000	10	10	10
	<b>Total Transfers Out</b>	<b>51,600</b>	<b>50,000</b>	<b>22,010</b>	<b>22,000</b>	<b>10</b>	<b>10</b>	<b>10</b>
	Reserve for Future							
408-408-580-6002	Cherry Lane Reconstruct at Truck	-	-	15,000	15,000	30,000	30,000	30,000
	<b>Total Reserve for Future</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
	Operating Contingency							
408-408-590-1010	Operating Contingency	-	-	3,000	-	5,000	5,000	5,000
	<b>Total Operating Contingency</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
	Ending Cash Balance							
408-408-595-1010	Ending Cash Balance	18,137	24,650	26,398	44,764	19,444	19,444	19,444
	<b>Total Ending Cash Balance</b>	<b>18,137</b>	<b>24,650</b>	<b>26,398</b>	<b>44,764</b>	<b>19,444</b>	<b>19,444</b>	<b>19,444</b>
	<b>Total Expenditures</b>	<b>69,737</b>	<b>74,650</b>	<b>66,418</b>	<b>81,774</b>	<b>54,464</b>	<b>54,464</b>	<b>54,464</b>
	<b>Total SDC Street Reimb. Revenues</b>	<b>69,737</b>	<b>74,650</b>	<b>66,418</b>	<b>81,774</b>	<b>54,464</b>	<b>54,464</b>	<b>54,464</b>
	<b>Total SDC Street Reimb. Expenditures</b>	<b>69,737</b>	<b>74,650</b>	<b>66,418</b>	<b>81,774</b>	<b>54,464</b>	<b>54,464</b>	<b>54,464</b>



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# SDC Stormwater Improvement Fund

## Functions and Responsibilities:

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

## Goals/Budget Year Objectives:

No specific goal or objective for this fund for FY 2018-19.

## Projects planned include the following:

No planned capital improvement projects for FY 2018-19. \$10,000 is set in contingency to be available if an unknown need arises throughout the year.

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

No significant budget changes.



**City of Madras**  
2018-19 Budget Worksheet

**SDC Storm Water Improvement Fund**

GL Codes	Description	2015-16 Actuals	2016-17 Actuals	2017-18		2018-19		
				Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
406-010-301-0101	Beginning Fund Balance	(31,930)	23,903	26,845	33,505	12,432	12,432	12,432
	<b>Total Beginning Fund Balance</b>	<b>(31,930)</b>	<b>23,903</b>	<b>26,845</b>	<b>33,505</b>	<b>12,432</b>	<b>12,432</b>	<b>12,432</b>
System Development Fees								
406-406-370-6501	SDC - Storm Water	55,833	9,601	8,200	3,927	2,500	2,500	2,500
	<b>Total System Development Fees</b>	<b>55,833</b>	<b>9,601</b>	<b>8,200</b>	<b>3,927</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
	<b>Total Revenues</b>	<b>23,903</b>	<b>33,505</b>	<b>35,045</b>	<b>37,432</b>	<b>14,932</b>	<b>14,932</b>	<b>14,932</b>
Capital Outlay								
406-406-540-2901	Stormwater Project	-	-	10	-	10	10	10
	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>10</b>	<b>10</b>	<b>10</b>
Transfers Out								
406-406-550-1031	SDC Street Improvement	-	-	10	-	-	-	-
406-406-550-1021	Transportation Operations Fund	-	-	25,000	25,000	10	10	10
	<b>Total Transfers Out</b>	<b>-</b>	<b>-</b>	<b>25,010</b>	<b>25,000</b>	<b>10</b>	<b>10</b>	<b>10</b>
Operating Contingency								
406-406-590-1010	Operating Contingency	-	-	-	-	10,000	10,000	10,000
	<b>Total Operating Contingency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
Ending Cash Balance								
406-406-595-1010	Ending Cash Balance	23,903	33,505	10,025	12,432	4,912	4,912	4,912
	<b>Total Ending Cash Balance</b>	<b>23,903</b>	<b>33,505</b>	<b>10,025</b>	<b>12,432</b>	<b>4,912</b>	<b>4,912</b>	<b>4,912</b>
	<b>Total Expenditures</b>	<b>23,903</b>	<b>33,505</b>	<b>35,045</b>	<b>37,432</b>	<b>14,932</b>	<b>14,932</b>	<b>14,932</b>
	<b>Total SDC Storm Wtr Improv Revenues</b>	<b>23,903</b>	<b>33,505</b>	<b>35,045</b>	<b>37,432</b>	<b>14,932</b>	<b>14,932</b>	<b>14,932</b>
	<b>Total SDC Storm Wtr Imp Expenditures</b>	<b>23,903</b>	<b>33,505</b>	<b>35,045</b>	<b>37,432</b>	<b>14,932</b>	<b>14,932</b>	<b>14,932</b>



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# **Improvement Fee Fund**

## **Functions and Responsibilities:**

This fund provides for infrastructure system improvements. Developers pay their proportional share of a larger system improvement. Street improvement fees and sewer improvement fees are currently deposited into this fund. The fees collected have to be used on streets adjacent to the lot or on the system that fee was paid into.

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

No specific goal/budget year objective is identified for FY 2018-19.

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

1. No planned projects in FY 2018-19. If opportunity should arise during the year, a budget resolution can occur to transfer funds to the appropriate fund for an improvement project.

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

No significant budget changes from previous fiscal year.





**City of Madras**  
2018-19 Budget Worksheet

**Improvement Fee Fund**

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
409-010-301-0101	Beginning Fund Balance	349,418	332,480	266,290	269,849	278,941	278,941	278,941
	<b>Total Beginning Fund Balance</b>	<b>349,418</b>	<b>332,480</b>	<b>266,290</b>	<b>269,849</b>	<b>278,941</b>	<b>278,941</b>	<b>278,941</b>
Regulatory Fees								
409-409-330-3305	Street Imp. Fee	3,573	2,534	-	5,780	-	-	-
	<b>Total Regulatory Fees</b>	<b>3,573</b>	<b>2,534</b>	<b>-</b>	<b>5,780</b>	<b>-</b>	<b>-</b>	<b>-</b>
Use of Money & Property								
409-409-380-8101	Interest on Investments	-	2,335	1,300	3,312	3,312	3,312	3,312
	<b>Total Use of Money &amp; Property</b>	<b>-</b>	<b>2,335</b>	<b>1,300</b>	<b>3,312</b>	<b>3,312</b>	<b>3,312</b>	<b>3,312</b>
	<b>Total Revenues</b>	<b>352,990</b>	<b>337,349</b>	<b>267,590</b>	<b>278,941</b>	<b>282,253</b>	<b>282,253</b>	<b>282,253</b>
Materials & Services								
409-409-520-3206	Bad Debt Expense	-	-	-	-	-	-	-
	<b>Total Materials &amp; Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers Out								
409-409-550-1015	Transportation Ops	20,510	67,500	10	-	10	10	10
	<b>Total Interfund Transfers - Out</b>	<b>20,510</b>	<b>67,500</b>	<b>10</b>	<b>-</b>	<b>10</b>	<b>10</b>	<b>10</b>
Operating Contingency								
409-409-590-1010	Operating Contingency	-	-	265,980	-	282,243	282,243	282,243
	<b>Total Contingency</b>	<b>-</b>	<b>-</b>	<b>265,980</b>	<b>-</b>	<b>282,243</b>	<b>282,243</b>	<b>282,243</b>
Ending Cash Balance								
409-409-595-1010	Ending Cash Balance	332,480	269,849	1,600	278,941	-	-	-
	<b>Total Ending Cash Balance</b>	<b>332,480</b>	<b>269,849</b>	<b>1,600</b>	<b>278,941</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>352,990</b>	<b>337,349</b>	<b>267,590</b>	<b>278,941</b>	<b>282,253</b>	<b>282,253</b>	<b>282,253</b>
	<b>Total Improvement Fee Revenues</b>	<b>352,990</b>	<b>337,349</b>	<b>267,590</b>	<b>278,941</b>	<b>282,253</b>	<b>282,253</b>	<b>282,253</b>
	<b>Total Improvement Fee Expenditures</b>	<b>352,990</b>	<b>337,349</b>	<b>267,590</b>	<b>278,941</b>	<b>282,253</b>	<b>282,253</b>	<b>282,253</b>



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# Parks Fund



## Functions and Responsibilities:

This fund is responsible for the maintenance & operation of City parks, golf course 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. In addition, this fund is in charge of park/greenway mowing, irrigation operation and maintenance, restroom maintenance and coordinating park activities such as Saturday Market and volunteer group coordination such as the Rose Garden Club & Rotary Club.

### **Current Inventory of the City's Public Parks and Greenways:**

- Open Space within City Limits = 290.61 acres
- Open Space with Public Buildings = 194.67 acres
- Parks = 15.26 acres

1. North Y Intersection Landscaping (Hwy 26 & Hwy 97)
2. South Y Intersection Landscaping (Hwy 97/26 & "J" St)
3. Sahalee Park (restroom facilities)
4. Madras Bike & Skate Park (restroom facilities)
5. Friendship Park
6. Bean Park (restroom facilities)
7. Oak Park
8. Cowden Park
9. Kenwood Park
10. Sun Drive Park
11. Crescent Park (Yarrow developed)
12. "C" Street Landscaping (7th to 10th)
13. Trail System Park areas - 7<sup>th</sup> & "A," and 9<sup>th</sup> & Willow Creek
14. "J" Street & City View landscape strips and roundabouts (McTaggart to Grizzly and Grizzly to "B" Street)
15. Cherry Lane and Andrews Drive – Landscaped areas at Jefferson Park Business Center
16. Trees, grass & irrigation – Hwy 26 frontage between Earl Street and NUID Canal in North Madras
17. Berg Drive (fka Airport Way) – Cherry Lane to Aero Air Hangar landscaped street greenways
18. Ashwood Road – Median planter area running adjacent to Juniper Hills Park
19. Greenway maintenance along the Willow Creek & Loop Trail Section – 6.4 miles

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

1. Reduce noxious weeds from City parks, greenways, and open space within city limits.
2. Council Strategic Goal No. 5 – *Reduce Infrastructure Backlog*: Develop a long term plan for sustainability of the parks. This may be a 10, 20, 30 or even 40-year plan.

### **Projects planned for FY 2018-19 include the following:**

1. Construction of Splash Park at Sahalee Park from community donations and grant revenue
2. Upgrade the bathrooms at Sahalee Park.

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

The Solar Eclipse last fiscal year, and upward trend in property taxes have helped this fund to breathe a little. Ending cash is up from \$16,000 to \$69,000 this year.

**City of Madras**  
2018-19 Budget Worksheet

**Parks Fund**

GL Codes	Description	2015-16 Actuals	2016-17 Actuals	2017-18		2018-19		
				Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
206-010-301-0101	Beginning Fund Balance	91,554	99,851	115,922	173,394	184,220	184,220	184,220
	<b>Total Beginning Fund Balance</b>	<b>91,554</b>	<b>99,851</b>	<b>115,922</b>	<b>173,394</b>	<b>184,220</b>	<b>184,220</b>	<b>184,220</b>
Revenues From Other Agencies								
206-206-345-4519	MRC Program Income	-	-	-	-	31,000	31,000	31,000
206-206-340-4701	LWCF Grant - Splash Park	-	-	-	-	136,800	136,800	250,000
	<b>Total Revenues from Other Agencies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>167,800</b>	<b>167,800</b>	<b>281,000</b>
Charges for Services								
206-206-330-3403	Park Fees	-	-	100	1,210	100	100	100
206-206-350-5401	Miscellaneous Revenue	2,755	-	3,500	-	-	-	-
206-206-380-8006	Memberships	33,646	34,683	35,090	25,000	28,000	28,000	28,000
	<b>Total Charges for Services</b>	<b>36,401</b>	<b>34,683</b>	<b>38,690</b>	<b>26,210</b>	<b>28,100</b>	<b>28,100</b>	<b>28,100</b>
Use of Money & Property								
206-206-380-8101	Interest	-	2,050	100	100	100	100	100
206-206-345-4510	Splash Park Donations	-	85,000	150,000	15,733	10,500	10,500	78,310
	<b>Total Use of Money &amp; Property</b>	<b>-</b>	<b>87,050</b>	<b>150,100</b>	<b>15,833</b>	<b>10,600</b>	<b>10,600</b>	<b>78,410</b>
Interfund Transfers - In								
206-206-390-9606	General Fund - Non-Departmental	142,250	183,187	173,380	173,380	164,089	164,089	164,089
206-206-390-9904	Tourism/Economic Development Fund	50,000	40,000	35,000	35,000	45,000	45,000	45,000
206-206-390-9508	SDC Parks Improvement Fund	-	-	7,500	7,500	10	10	32,000
	<b>Total Interfund Transfers - In</b>	<b>192,250</b>	<b>223,187</b>	<b>215,880</b>	<b>215,880</b>	<b>209,099</b>	<b>209,099</b>	<b>241,089</b>
	<b>Total Revenues</b>	<b>320,205</b>	<b>444,772</b>	<b>520,592</b>	<b>431,317</b>	<b>599,819</b>	<b>599,819</b>	<b>812,819</b>

**City of Madras**  
2018-19 Budget Worksheet

**Parks Fund**

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
<b>Materials &amp; Services</b>								
206-206-520-1002	Advertising	80	-	500	500	500	500	500
206-206-520-1221	Contract Services	10,439	8,165	10,000	10,000	10,000	10,000	10,000
206-206-520-1401	Utilities (electric, water, etc)	7,917	8,782	12,000	12,000	12,000	12,000	12,000
206-206-520-1801	Insurance & Surety Bonds	2,186	1,367	1,474	1,347	2,428	2,428	2,428
206-206-520-2206	Bank & Bond Service Fees	534	251	1,000	-	-	-	-
206-206-520-2301	Neighborhoods	-	-	1,200	1,200	1,500	1,500	1,500
206-206-520-2702	Repair/Maintenance Materials	29,486	37,834	33,000	33,000	53,000	53,000	53,000
206-206-520-3004	Tree Replenishment	-	3,000	3,000	3,000	3,000	3,000	3,000
206-206-520-3206	Bad Debt Expense	10	-	-	-	-	-	-
206-206-520-2204	Miscellaneous Expense	-	23	-	-	-	-	-
206-206-520-3207	Inventory Used	-	-	5,000	5,000	5,000	5,000	5,000
206-206-520-3208	Water Operations	-	-	-	-	10,000	10,000	10,000
206-206-520-4017	Internal Services Central Services Fund	27,976	31,030	28,000	28,000	29,542	29,542	29,542
206-206-520-4018	Internal Services Public Works Staff	115,135	120,000	118,000	118,000	120,700	120,700	120,700
206-206-520-4019	Internal Services Buildings Fund	12,590	13,632	14,450	14,450	13,895	13,895	13,895
206-206-520-4020	Internal Services Fleet Fund	14,000	14,839	13,400	13,400	23,400	23,400	23,400
	<b>Total Materials &amp; Services</b>	<b>220,354</b>	<b>238,922</b>	<b>241,024</b>	<b>239,897</b>	<b>284,965</b>	<b>284,965</b>	<b>284,965</b>
<b>Capital Outlay</b>								
206-206-540-1301	Park Improvements	-	26,897	8,000	7,200	12,000	12,000	-
206-206-540-1302	Splash Park	-	1,384	150,000	-	275,000	275,000	500,000
	<b>Total Capital Outlay</b>	<b>-</b>	<b>28,281</b>	<b>158,000</b>	<b>7,200</b>	<b>287,000</b>	<b>287,000</b>	<b>500,000</b>
<b>Interfund Transfers - Out</b>								
206-206-550-1003	Tourism and Economic Development	-	4,175	18,750	-	-	-	-
	<b>Total Interfund Transfers - Out</b>	<b>-</b>	<b>4,175</b>	<b>18,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Contingency</b>								
206-206-590-1010	Operating Contingency	-	-	750	-	17,500	17,500	17,500
	<b>Total Operating Contingency</b>	<b>-</b>	<b>-</b>	<b>750</b>	<b>-</b>	<b>17,500</b>	<b>17,500</b>	<b>17,500</b>
<b>Ending Cash Balance</b>								
206-206-595-1010	Ending Cash Balance	99,851	173,394	102,068	184,220	10,354	10,354	10,354
	<b>Total Ending Cash Balance</b>	<b>99,851</b>	<b>173,394</b>	<b>102,068</b>	<b>184,220</b>	<b>10,354</b>	<b>10,354</b>	<b>10,354</b>
	<b>Total Expenditures</b>	<b>320,205</b>	<b>444,772</b>	<b>520,592</b>	<b>431,317</b>	<b>599,819</b>	<b>599,819</b>	<b>812,819</b>
	<b>Total Parks Revenue</b>	<b>320,205</b>	<b>444,772</b>	<b>520,592</b>	<b>431,317</b>	<b>599,819</b>	<b>599,819</b>	<b>812,819</b>
	<b>Total Parks Expenditures</b>	<b>320,205</b>	<b>444,772</b>	<b>520,592</b>	<b>431,317</b>	<b>599,819</b>	<b>599,819</b>	<b>812,819</b>



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# **SDC Park Improvement Fund**

## **Functions and Responsibilities:**

This fund is for new capacity enlarging capital improvement projects for City Parks.

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

See planned projects.

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

1. Complete Master plan update for Parks = \$40,000 to \$55,000. Awarded grant from OPRD to cover 60% of the costs.
2. Council Strategic Plan Goal No. 5 – *Reduce Infrastructure Backlog*: Update the Parks System Development Charge through a financial analysis report = \$20,000
3. Council Strategic Plan Goal No. 5 – *Reduce Infrastructure Backlog*: Add sidewalk improvements to Sahalee Park = \$12,000
4. Crescent Park Improvements = \$20,000 to \$30,000. Applying for grant funding to cover 60% of costs

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

Due to development this fund is growing which is allowing the City to complete various upgrades to the park system. The Master Plan Update will be allocated under Materials & Services - Professional Services rather than Capital Outlay.





**City of Madras**  
2018-19 Budget Worksheet

**SDC Park Improvement Fund**

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
402-010-301-0101	Beginning Fund Balance	17,277	16,258	39,761	56,230	71,127	71,127	74,327
	<b>Total Beginning Fund Balance</b>	<b>17,277</b>	<b>16,258</b>	<b>39,761</b>	<b>56,230</b>	<b>71,127</b>	<b>71,127</b>	<b>74,327</b>
Shared Revenues								
402-402-340-4129	Grant - Kenwood Park	-	12,690	-	-	-	-	-
402-402-340-4130	Grant - MasterPlan Update	-	-	-	6,000	20,850	20,850	27,000
	<b>Total Shared Revenues</b>	<b>-</b>	<b>12,690</b>	<b>-</b>	<b>6,000</b>	<b>20,850</b>	<b>20,850</b>	<b>27,000</b>
System Development Charges								
402-402-370-7101	SDC - Parks	14,129	28,832	7,200	21,997	5,622	5,622	5,622
	<b>Total System Development Charges</b>	<b>14,129</b>	<b>28,832</b>	<b>7,200</b>	<b>21,997</b>	<b>5,622</b>	<b>5,622</b>	<b>5,622</b>
Use of Money & Property								
402-402-380-8101	Interest	91	-	100	100	100	100	100
	<b>Total Use of Money &amp; Property</b>	<b>91</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
	<b>Total Revenues</b>	<b>31,497</b>	<b>57,780</b>	<b>47,061</b>	<b>84,327</b>	<b>97,699</b>	<b>97,699</b>	<b>107,049</b>
Materials and Services								
402-402-550-2503	Professional Services	-	-	-	-	54,750	54,750	49,000
	<b>Total Materials and Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,750</b>	<b>54,750</b>	<b>49,000</b>
Capital Outlay								
402-402-540-2813	Kenwood Park	15,239	1,550	-	-	-	-	-
402-402-540-2812	Sahalee Park	-	-	-	-	12,000	12,000	-
402-402-540-2811	Master Plan Update	-	-	18,000	10,000	-	-	-
402-402-540-2814	Crescent Park	-	-	10,000	-	10,000	10,000	10,000
	<b>Total Capital Outlay</b>	<b>15,239</b>	<b>1,550</b>	<b>28,000</b>	<b>10,000</b>	<b>22,000</b>	<b>22,000</b>	<b>10,000</b>
Interfund Transfers								
402-402-550-1002	Parks Fund	-	-	7,500	-	10	10	32,000
	<b>Total Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>7,500</b>	<b>-</b>	<b>10</b>	<b>10</b>	<b>32,000</b>
Operating Contingency								
402-402-590-1010	Operating Contingency	-	-	7,500	-	7,500	7,500	7,500
	<b>Total Operating Contingency</b>	<b>-</b>	<b>-</b>	<b>7,500</b>	<b>-</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>
Ending Cash Balance								
402-402-595-1010	Ending Cash Balance	16,258	56,230	4,061	74,327	13,439	13,439	8,549
	<b>Total Ending Cash Balance</b>	<b>16,258</b>	<b>56,230</b>	<b>4,061</b>	<b>74,327</b>	<b>13,439</b>	<b>13,439</b>	<b>8,549</b>
	<b>Total Expenditures</b>	<b>31,497</b>	<b>57,780</b>	<b>47,061</b>	<b>84,327</b>	<b>97,699</b>	<b>97,699</b>	<b>107,049</b>
	<b>Total SDC Park Improve. Revenue</b>	<b>31,497</b>	<b>57,780</b>	<b>47,061</b>	<b>84,327</b>	<b>97,699</b>	<b>97,699</b>	<b>107,049</b>
	<b>Total SDC Park Improve. Expenditures</b>	<b>31,497</b>	<b>57,780</b>	<b>47,061</b>	<b>84,327</b>	<b>97,699</b>	<b>97,699</b>	<b>107,049</b>



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# 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 – one million gallon water tank
- 3 water wells

## Goals/Budget Year Objectives:

1. Begin the start of building cash reserves to implement water master plan projects and replacement of water system in 2025. With Deschutes Valley Water rates (Madras' bulk water supplier) increasing on average 7% per year and needing to perform waterline replacement due to old age, significant rate increases are needed over the next 5 years. This forecast assumes no major projects until a loan is drawn in year 2025 in the sum of \$500,000 to initiate a neighborhood level water line replacement project. Based on a 5 year financial model, water rates need to increase 11% in FY 2018-19, 11% in FY 2019-20, 10.5% in 2020-21, 10.5% in FY 2021-22, 10.5% in FY 2022-23 in order to make this occur. Staff will continue to update the financial rate model every year to make sure financial inputs are as accurate as possible with new information. Adjustments will be made as necessary to meet the goal of starting major capital replacement in the year 2025.

## Projects planned include the following:

1. Council Strategic Plan Goal No. 5 – *Reduce Infrastructure Backlog*: \$10,000 for Water Service Replacement Program.

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

1. Proposing to implement an 11% rate increase with latest financial data for this fund.

**City of Madras**  
2018-19 Budget Worksheet

**Water Operations Fund**  
Revenues

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
	Beginning Fund Balance							
502-010-301-0101	Beginning Fund Balance	181,079	248,137	183,466	198,614	84,341	84,341	84,341
	<b>Total Beginning Fund Balance</b>	<b>181,079</b>	<b>248,137</b>	<b>183,466</b>	<b>198,614</b>	<b>84,341</b>	<b>84,341</b>	<b>84,341</b>
	Shared Revenues							
502-020-340-4114	Bond Proceeds	130,075	-	-	-	-	-	-
	<b>Total Shared Revenues</b>	<b>130,075</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Charges for Services							
502-020-350-5401	Miscellaneous Revenue	219	-	-	-	-	-	-
502-020-370-6101	Water Sales	520,033	523,484	547,147	556,687	597,882	597,882	597,882
502-020-370-6201	Water Deposits	-	(1,475)	-	-	-	-	-
502-020-370-6202	Turn off/Late Fees	22,292	32,044	15,000	15,355	15,000	15,000	15,000
502-020-370-6301	St. Charles Fire Service Fee	-	-	12,924	-	-	-	-
502-020-370-6401	Parks Fund	-	-	-	-	10,000	10,000	10,000
	<b>Total Charges for Services</b>	<b>542,545</b>	<b>554,053</b>	<b>575,071</b>	<b>572,042</b>	<b>622,882</b>	<b>622,882</b>	<b>622,882</b>
	Use of Money and Property							
502-020-380-8101	Interest on Investments	-	3,204	100	1,000	1,000	1,000	1,000
	<b>Total Use of Money &amp; Property</b>	<b>-</b>	<b>3,204</b>	<b>100</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
	Interfund Transfers - In							
502-020-350-9510	SDC - Water Improvement Fund	-	-	10	10	10	10	10
502-020-350-9511	SDC - Water Reimbursement	-	-	-	-	10	10	10
	<b>Total Interfund Transfers - In</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>10</b>	<b>20</b>	<b>20</b>	<b>20</b>
	<b>Total Revenues</b>	<b>853,699</b>	<b>805,394</b>	<b>758,647</b>	<b>771,666</b>	<b>708,243</b>	<b>708,243</b>	<b>708,243</b>

**Expenditures**

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
<b>Materials &amp; Services</b>								
502-020-520-1206	Chemicals/Testing	2,913	589	4,500	4,000	4,000	4,000	4,000
502-020-520-1221	Contract Services	713	-	14,000	-	-	-	-
502-020-520-1222	Meter Reads	-	5,000	-	12,000	12,000	12,000	12,000
502-020-520-1401	Electricity	7,144	5,787	7,500	4,500	4,000	4,000	4,000
502-020-520-1801	Insurance & Surety Bonds	2,486	2,749	6,283	7,402	7,854	7,854	7,854
502-020-520-2102	Legal Fees	5,493	344	3,500	5,500	3,500	3,500	3,500
502-020-520-2204	Miscellaneous Expense	21	1,467	500	1,500	500	500	500
502-020-520-2206	Bank Service Fees	2,286	2,584	4,000	4,000	4,000	4,000	4,000
502-020-520-2503	Professional Services	23,954	8,933	5,000	1,500	5,000	5,000	5,000
502-020-520-2702	Repairs & Maintenance	3,331	13,972	20,000	20,000	20,000	20,000	20,000
502-020-520-3203	Water Meters	7,413	672	10,000	10,000	10,000	10,000	10,000
502-020-520-3204	Water Purchases	148,409	167,444	227,792	243,000	243,000	243,000	243,000
502-020-520-3205	Water Rights	-	2,700	-	-	-	-	-
520-020-520-3207	Inventory Used	-	-	3,500	3,500	3,500	3,500	3,500
502-020-520-4017	Internal Services Central Services Fund	79,400	88,060	96,866	96,866	96,275	96,275	96,275
502-020-520-4018	Internal Services Public Works Staff Fund	137,235	153,511	160,578	160,578	159,400	159,400	159,400
502-020-520-4019	Internal Services Buildings Fund	17,310	18,744	19,869	19,869	18,938	18,938	18,938
502-020-520-4020	Internal Services Fleet Fund	29,153	30,902	28,100	28,100	26,900	26,900	26,900
	<b>Total Materials &amp; Services</b>	<b>467,260</b>	<b>503,458</b>	<b>611,988</b>	<b>622,315</b>	<b>618,867</b>	<b>618,867</b>	<b>618,867</b>
<b>Capital Outlay</b>								
502-020-540-3202	Water Service Replacement	-	-	20,000	-	10,000	10,000	10,000
	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Interfund Transfers - Out</b>								
502-020-550-9510	SDC Water Improvement Fund	-	-	-	-	-	-	-
502-020-550-1025	SDC Water Reimbursement Fund	-	-	10	10	10	10	10
502-020-550-1016	Transportation Operations Fund	-	94,000	55,010	55,000	-	-	-
	<b>Total Transfer Out</b>	<b>-</b>	<b>94,000</b>	<b>55,020</b>	<b>55,010</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>Debt Service</b>								
502-020-570-7414	OEDD - North Y Principal	127,643	5,700	6,000	6,000	6,000	6,000	6,000
502-020-570-7415	OEDD - North Y Interest	7,714	3,623	4,000	4,000	4,000	4,000	4,000
502-020-570-7510	Bond Fees	2,952	-	-	-	-	-	-
	<b>Total Debt Service</b>	<b>138,310</b>	<b>9,323</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Operating Contingency</b>								
502-020-590-1010	Operating Contingency	-	-	20,000	-	10,000	10,000	10,000
	<b>Total Operating Contingency</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Ending Cash Balance</b>								
502-020-595-1010	Ending Cash Balance	248,130	198,614	41,639	84,341	59,366	59,366	59,366
	<b>Total Ending Cash Balance</b>	<b>248,130</b>	<b>198,614</b>	<b>41,639</b>	<b>84,341</b>	<b>59,366</b>	<b>59,366</b>	<b>59,366</b>
	<b>Total Expenditures</b>	<b>853,699</b>	<b>805,394</b>	<b>758,647</b>	<b>771,666</b>	<b>708,243</b>	<b>708,243</b>	<b>708,243</b>
	<b>Total Water Operations Revenues</b>	<b>853,699</b>	<b>805,394</b>	<b>758,647</b>	<b>771,666</b>	<b>708,243</b>	<b>708,243</b>	<b>708,243</b>
	<b>Total Water Operations Expenditures</b>	<b>853,699</b>	<b>805,394</b>	<b>758,647</b>	<b>771,666</b>	<b>708,243</b>	<b>708,243</b>	<b>708,243</b>

**City of Madras  
Amortization Schedule  
2018-19**

**2015 Refunding**

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

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

2015- Refunding Allocation

	52.53%	38.90%	6.00%	2.57%	100.00%					
	Fund 509	Fund 401	Fund 502	Fund 503						
Period Ending	Airport Principal	Airport Interest	SDC Street Impr. Principal	SDC Street Impr. Interest	Water Ops Principal	Water Ops Interest	Sewer Ops Principal	Sewer Ops Interest	Total	
12/1/2018	\$49,903.50	\$15,483.22	\$36,955.00	\$11,465.78	\$5,700.00	\$1,768.50	\$2,441.50	\$757.51	\$124,475.00	
6/1/2019	\$0.00	\$14,984.18	\$0.00	\$11,096.23	\$0.00	\$1,711.50	\$0.00	\$733.09	\$28,525.00	
2018-19	49,904	30,467	36,955	22,562	5,700	3,480	2,442	1,491	153,000	1,685,000
2019-20	-	-	-	-	-	-	-	-	-	1,685,000
2020-21	55,157	28,419	40,845	21,045	6,300	3,246	2,699	1,390	159,100	1,580,000
2021-22	55,157	27,316	40,845	20,228	6,300	3,120	2,699	1,336	157,000	1,475,000
2022-23	55,157	26,212	40,845	19,411	6,300	2,994	2,699	1,282	154,900	1,370,000
2023-24	55,157	24,834	40,845	18,390	6,300	2,837	2,699	1,215	152,275	1,265,000
2024-25	57,783	23,139	42,790	17,135	6,600	2,643	2,827	1,132	154,050	1,155,000
2025-26	60,410	21,065	44,735	15,599	6,900	2,406	2,956	1,031	155,100	1,040,000
2026-27	63,036	18,596	46,680	13,771	7,200	2,124	3,084	910	155,400	920,000
2027-28	60,410	16,127	44,735	11,942	6,900	1,842	2,956	789	145,700	805,000
2028-29	60,410	13,710	44,735	10,153	6,900	1,566	2,956	671	141,100	690,000
2029-30	65,663	11,189	48,625	8,286	7,500	1,278	3,213	547	146,300	565,000
2030-31	65,663	8,562	48,625	6,341	7,500	978	3,213	419	141,300	440,000
2031-32	63,036	5,988	46,680	4,435	7,200	684	3,084	293	131,400	320,000
2032-33	28,892	4,150	21,395	3,073	3,300	474	1,414	203	62,900	265,000
2033-34	28,892	2,994	21,395	2,217	3,300	342	1,414	146	60,700	210,000
2034-35	28,892	1,839	21,395	1,362	3,300	210	1,414	90	58,500	155,000
2035	31,518	630	23,340	467	3,600	72	1,542	31	61,200	-
	885,131	265,237	655,465	196,416	101,100	30,296	43,305	12,977	2,189,925	

Total Principal 1,685,000  
Total Interest 504,925  
**2,189,925**

Description	Budget line item	2018-19	Budget line item	2018-19	Budget line item	2018-19	Budget line item	2018-19	TOTALS
Interest	509-090-570-7409	\$ 31,000	401-401-570-7314	\$ 23,000	502-020-570-7415	\$ 4,000	503-030-570-7415	\$ 1,600	\$ 59,600
Principal	509-090-570-7408	\$ 50,500	401-401-570-7313	\$ 37,500	502-020-570-7414	\$ 6,000	503-030-570-7414	\$ 2,600	\$ 96,600
<b>Total</b>		<b>\$ 81,500</b>		<b>\$ 60,500</b>		<b>\$ 10,000</b>		<b>\$ 4,200</b>	<b>\$ 156,200</b>
		52%		39%		6%		3%	

Trust Fee Calculation Total **\$450**

802-101-520-2206 100% \$450.00



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# SDC Water Improvement Fund

## Functions and Responsibilities:

The Water System Fee Rate and SDC Analysis determined that the City is not eligible for an SDC Water Improvement Fund because at this time, the City is unable to grow the system. The City is eligible, however for a SDC Water Reimbursement Fund which was created in FY 2017-18.

## Goals/Budget Year Objectives:

None at this time.

## Projects planned include the following:

No projects are eligible for SDC Water Improvement Funds at this time.

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

The SDC Improvement will no longer receive funds. Staff is investigating how to utilize the funds.





**City of Madras**  
2018-19 Budget Worksheet

**SDC Water Improvement Fund**

GL Codes	Description	2015-16 Actuals	2016-17 Actuals	2017-18 Adopted Yr End Proj	2018-19		
					Proposed	Approved	Adopted
	Beginning Fund Balance						
405-010-301-0101	Beginning Fund Balance	57,505	57,828	58,092	57,828	57,968	57,968
	<b>Total Beginning Fund Balance</b>	<b>57,505</b>	<b>57,828</b>	<b>58,092</b>	<b>57,828</b>	<b>57,968</b>	<b>57,968</b>
	Use of Money & Property						
405-405-380-8101	Interest	322	-	150	150	150	150
	<b>Total Use of Money &amp; Property</b>	<b>322</b>	<b>-</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>
	<b>Total Revenues</b>	<b>57,828</b>	<b>57,828</b>	<b>58,242</b>	<b>57,978</b>	<b>58,118</b>	<b>58,118</b>
	Interfund Transfers						
405-405-550-9701	Water Operations Fund	-	-	10	10	10	10
	<b>Total Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
	Operating Contingency						
405-405-590-1010	Operating Contingency	-	-	58,232	-	58,108	58,108
	<b>Total Operating Contingency</b>	<b>-</b>	<b>-</b>	<b>58,232</b>	<b>-</b>	<b>58,108</b>	<b>58,108</b>
	Ending Cash Balance						
405-405-595-1010	Ending Cash Balance	57,828	57,828	-	57,968	-	-
	<b>Total Ending Cash Balance</b>	<b>57,828</b>	<b>57,828</b>	<b>-</b>	<b>57,968</b>	<b>-</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>57,828</b>	<b>57,828</b>	<b>58,242</b>	<b>57,978</b>	<b>58,118</b>	<b>58,118</b>
	<b>Total SDC Water Improv. Revenues</b>	<b>57,828</b>	<b>57,828</b>	<b>58,242</b>	<b>57,978</b>	<b>58,118</b>	<b>58,118</b>
	<b>Total SDC Water Imp. Expenditures</b>	<b>57,828</b>	<b>57,828</b>	<b>58,242</b>	<b>57,978</b>	<b>58,118</b>	<b>58,118</b>



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# **SDC Water Reimbursement Fund**

## **Functions and Responsibilities:**

The SDC Water Reimbursement Fund provides for public works projects for the City's water system.

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

Goal for this fund is to create a balance from fees received from development to be used on public improvement projects related to the City's water system.

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

No specific planned project for FY 2018-19.

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

No significant change.



**City of Madras**  
2018-19 Budget Worksheet

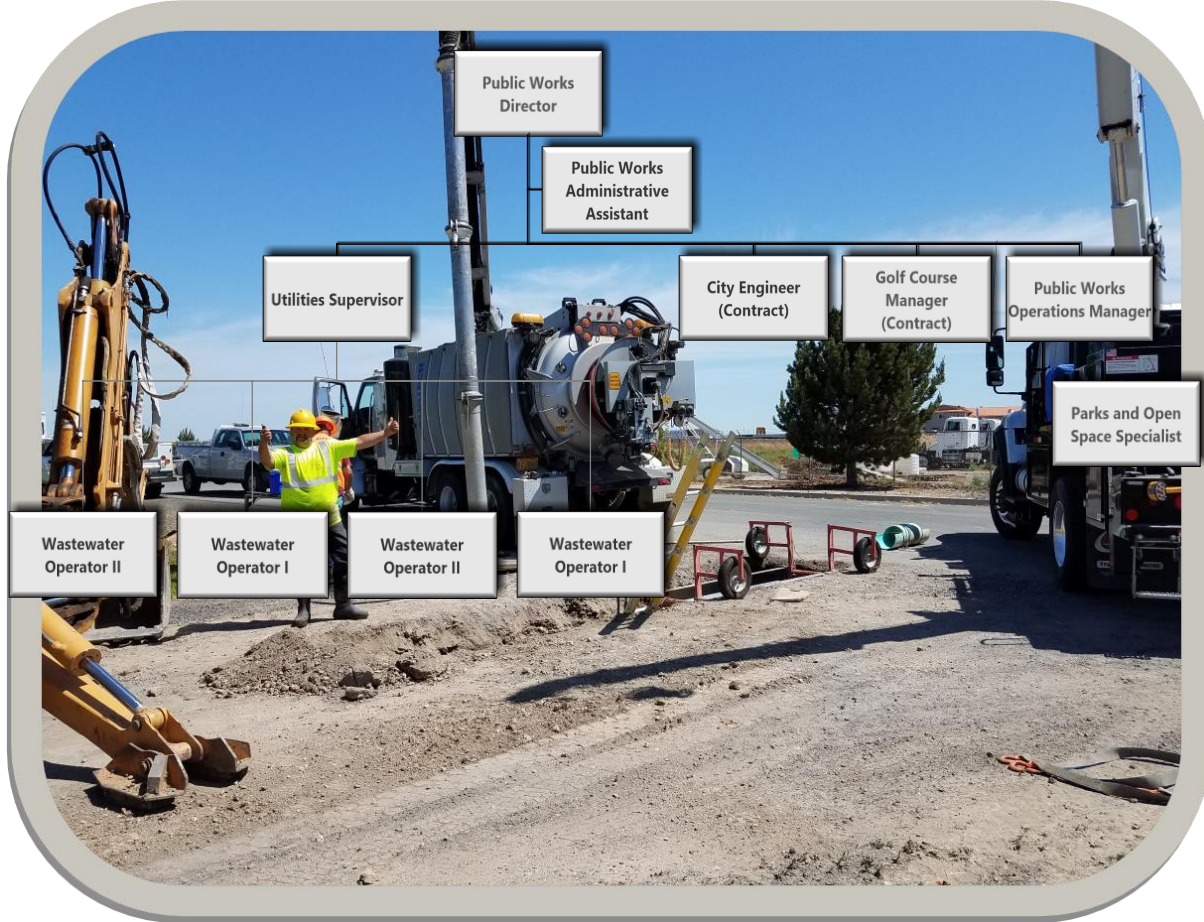
**SDC Water Reimbursement Fund**

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
	Beginning Fund Balance							
410-410-301-0101	Beginning Fund Balance	-	-	-	-	2,818	2,818	2,818
	<b>Total Beginning Fund Balance</b>	-	-	-	-	<b>2,818</b>	<b>2,818</b>	<b>2,818</b>
	System Development Fees							
410-410-370-6501	SDC - Water	-	-	10	2,818	-	-	-
	<b>Total System Development Fees</b>	-	-	<b>10</b>	<b>2,818</b>	-	-	-
	Interfund Transfers - In							
410-410-390-9701	Water Operations Fund	-	-	10	-	10	10	10
	<b>Total Interfund Transfers - In</b>	-	-	<b>10</b>	-	<b>10</b>	<b>10</b>	<b>10</b>
	Use of Money & Property							
410-410-380-8101	Interest	-	-	-	-	-	-	-
	<b>Total Use of Money &amp; Property</b>	-	-	-	-	-	-	-
	<b>Total Revenues</b>	-	-	<b>20</b>	<b>2,818</b>	<b>2,828</b>	<b>2,828</b>	<b>2,828</b>
	Capital Outlay							
410-410-540-3201	Water Lines	-	-	20	-	-	-	-
	<b>Total Capital Outlay</b>	-	-	<b>20</b>	-	-	-	-
	Interfund Transfers							
410-410-550-9701	Water Operations Fund	-	-	-	-	10	10	10
	<b>Total Interfund Transfers</b>	-	-	-	-	<b>10</b>	<b>10</b>	<b>10</b>
	Operating Contingency							
410-410-590-1010	Operating Contingency	-	-	-	-	2,818	2,818	2,818
	<b>Total Operating Contingency</b>	-	-	-	-	<b>2,818</b>	<b>2,818</b>	<b>2,818</b>
	Reserve for Future Expenditure							
410-410-575-0000	Reserve for Future Expenditure	-	-	-	-	-	-	-
	<b>Total Reserve for Future Expenditure</b>	-	-	-	-	-	-	-
	Ending Cash Balance							
410-410-595-1010	Ending Cash Balance	-	-	-	2,818	-	-	-
	<b>Total Ending Cash Balance</b>	-	-	-	<b>2,818</b>	-	-	-
	<b>Total Expenditures</b>	-	-	<b>20</b>	<b>2,818</b>	<b>2,828</b>	<b>2,828</b>	<b>2,828</b>
	<b>Total SDC Water Improv. Revenues</b>	-	-	<b>20</b>	<b>2,818</b>	<b>2,828</b>	<b>2,828</b>	<b>2,828</b>
	<b>Total SDC Water Imp. Expenditures</b>	-	-	<b>20</b>	<b>2,818</b>	<b>2,828</b>	<b>2,828</b>	<b>2,828</b>



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# 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 – Approx. 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. Review operations at Golf Course (effluent disposal area) to head towards a plan to sustain capital improvement needs at the golf course.

**Projects planned include the following:**

1. Council Strategic Plan Goal No. 5 – *Reduce Infrastructure Backlog*: \$111,000 for equipment replacement in the WW System.
2. Set aside of \$75,000 for economic initiatives in need of sewer service as needed.
3. Sewer Land Effluent Improvement: \$12,000 for irrigation pipe needed at driving range.
4. Council Strategic Plan Goal No. 5 – *Reduce Infrastructure Backlog*: Complete the Bel Air and Herzberg Heights Sewer Improvement Project funded in the WW SDC Improvement Fee Fund. Have \$150,000 in contingency for project if needed.
5. Set aside \$75,000 in a reserve account to replace equipment at the golf course (i.e. sprinkler system, mowers).

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

**Revenue Items to Note:**

Per guidance from the City’s financial advisor, the City needs to increase sewer rates by 3.5% for FY 2018-19 as part of the multi-year adjustment plan. This will increase the minimum charge from \$60.75 per EDU, per month to \$62.87 per EDU, per month, beginning July 1, 2018.

**Expense Items to Note:**

1. Debt service = \$591,000 in annual debt payments for wastewater system debt for FY 2018-19.
2. Increase in Repairs and Maintenance and Capital due to increased maintenance to prevent any deferred maintenance at the South Wastewater Treatment Plant. Thirty-year maintenance plan requires an average of \$200,000 to \$240,000 per year to maintain plants and pump stations split between capital and repairs and maintenance.



**City of Madras**  
2018-19 Budget Worksheet

**Wastewater Operations Fund**  
Revenues

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
503-010-301-0101	Beginning Fund Balance	653,998	944,683	877,778	852,758	836,200	836,200	836,200
	<b>Total Beginning Fund Balance</b>	<b>653,998</b>	<b>944,683</b>	<b>877,778</b>	<b>852,758</b>	<b>836,200</b>	<b>836,200</b>	<b>836,200</b>
Revenues from Other Agencies								
503-030-340-4114	Bond Proceeds	55,747	-	-	-	-	-	-
503-030-340-4101	Grant -WW Master Plan-IFA	-	-	-	175	-	-	-
	<b>Total Revenues from Other Agencies</b>	<b>55,747</b>	<b>-</b>	<b>-</b>	<b>175</b>	<b>-</b>	<b>-</b>	<b>-</b>
Charges for Services								
503-030-350-5401	Miscellaneous Revenue	13,278	24,084	-	-	-	-	-
503-030-370-6201	Sewer Deposits	-	(854)	-	-	-	-	-
503-030-370-6202	Turn off/Late Fees	11,108	-	-	-	-	-	-
503-030-370-6301	Permits & Inspection Fees	1,849	3,001	1,500	7,389	3,500	3,500	3,500
503-030-370-6302	Construction Cost Reimbursement	814	209	500	500	500	500	500
503-030-370-6401	Sewer User Fees	2,925,438	3,004,952	3,066,719	3,200,000	3,286,400	3,286,400	3,286,400
503-030-370-6402	RV Dump Revenue	1,565	1,078	1,500	1,500	1,500	1,500	1,500
	<b>Total Charges for Services</b>	<b>2,954,053</b>	<b>3,032,470</b>	<b>3,070,219</b>	<b>3,209,389</b>	<b>3,291,900</b>	<b>3,291,900</b>	<b>3,291,900</b>
Revenue from Assessments								
503-030-355-4001	L.I.D. 88-S Principal	2,925	419	500	500	500	500	500
503-030-355-4002	L.I.D. 88-S Interest	403	135	300	300	300	300	300
503-030-355-4009	L.I.D. - ZS90 Principal	1,399	132	200	200	200	200	200
503-030-355-4010	L.I.D. - ZS90 Interest	128	31	100	100	100	100	100
	<b>Total from Assessments</b>	<b>4,856</b>	<b>718</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>
Use of Money and Property								
503-030-380-8002	Green Fees	-	19,214	50,000	50,000	50,000	50,000	50,000
503-030-380-8003	Cart Storage	-	3,868	5,000	5,000	50,000	50,000	50,000
503-030-380-8101	Interest on Investments	1,754	15,513	1,000	10,750	12,000	12,000	12,000
503-030-380-8401	Land Rentals	2,351	2,411	2,370	2,466	2,780	2,780	2,780
	<b>Total Use of Money &amp; Property</b>	<b>4,105</b>	<b>41,005</b>	<b>58,370</b>	<b>68,216</b>	<b>114,780</b>	<b>114,780</b>	<b>114,780</b>
Interfund Transfers - In								
503-030-390-9504	Internal Services Public Works Staff	-	-	30,000	-	-	-	-
503-030-390-9509	SDC Wastewater Improvement Fund	120,000	-	-	-	-	-	-
503-030-390-9505	Debt Service Fund	3,315	2,588	-	-	-	-	-
	<b>Total Interfund Transfers - In</b>	<b>123,315</b>	<b>2,588</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Revenues</b>	<b>3,796,073</b>	<b>4,021,464</b>	<b>4,037,467</b>	<b>4,131,638</b>	<b>4,243,980</b>	<b>4,243,980</b>	<b>4,243,980</b>



**Expenditures**

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
<b>Materials and Services</b>								
503-030-520-1206	Chemicals/Testing	115,835	101,770	130,000	130,000	120,000	120,000	120,000
503-030-520-1221	Contract Services	3,433	30,300	60,600	60,600	60,600	60,600	60,600
503-030-520-1401	Electricity & Telephone	200,517	232,407	215,000	215,000	215,000	215,000	215,000
503-030-520-1403	Equipment Repairs	16,743	2,483	-	366	-	-	-
503-030-520-1405	Equipment Rentals	1,273	-	2,000	-	-	-	-
503-030-520-1801	Insurance & Surety Bonds	33,205	34,150	48,110	51,611	53,796	53,796	53,796
503-030-520-2102	Legal Fees	12,741	7,950	10,500	5,000	10,000	10,000	10,000
503-030-520-2203	Meetings, Travel & Schools	1,149	2,527	-	55	-	-	-
503-030-520-2204	Miscellaneous Expense	5	675	500	165	-	-	-
503-030-520-2206	Bank & Bond Service Fees	10,551	12,367	5,500	12,500	12,500	12,500	12,500
503-030-520-2502	Postage	-	-	-	-	-	-	-
503-030-520-2503	Professional Services	115,468	50,480	5,000	2,500	2,500	2,500	2,500
503-030-520-2505	Permits	2,623	3,281	3,500	3,500	3,500	3,500	3,500
503-030-520-2702	Repairs & Maintenance	87,484	121,401	110,000	120,000	120,000	120,000	120,000
503-030-520-2704	Rental Property Maintenance	646	-	1,000	-	-	-	-
503-030-520-2810	Sewer Effluent Land Application	68,621	66,313	55,000	55,000	60,000	60,000	60,000
503-030-520-2903	N. U. I. D.	-	5,337	5,000	-	5,000	5,000	5,000
503-030-520-3206	Bad Debt Expense	4,949	0	500	-	500	500	500
503-030-520-3207	Inventory Used	-	-	-	-	-	-	-
503-030-520-4009	Airport Operations - Lease payment	9,900	9,900	9,900	9,900	9,900	9,900	9,900
503-030-520-4017	Internal Services Central Services Fund	393,449	436,370	466,916	466,916	497,204	497,204	497,204
503-030-520-4018	Internal Services Public Works Staff	859,904	1,000,514	974,095	974,095	998,400	998,400	998,400
503-030-520-4019	Internal Services Buildings Fund	113,125	122,988	130,367	130,367	123,631	123,631	123,631
503-030-520-4020	Internal Services Fleet Fund	182,668	162,000	134,300	134,300	118,100	118,100	118,100
	<b>Total Materials &amp; Services</b>	<b>2,234,288</b>	<b>2,403,214</b>	<b>2,367,788</b>	<b>2,371,875</b>	<b>2,410,631</b>	<b>2,410,631</b>	<b>2,410,631</b>
<b>Capital Outlay</b>								
503-030-540-1401	Equipment Purchases	45,857	151	197,000	187,000	111,000	111,000	111,000
503-030-540-2813	Hess Street Sewer	-	88,620	-	-	-	-	-
503-030-540-2814	Sewer Improvements - Economic Development Initiatives	-	-	-	-	75,000	75,000	75,000
503-030-540-2810	Sewer Effluent Land Application	14,490	28,208	180,000	180,000	12,000	12,000	12,000
	<b>Total Capital Outlay</b>	<b>60,347</b>	<b>116,979</b>	<b>377,000</b>	<b>367,000</b>	<b>198,000</b>	<b>198,000</b>	<b>198,000</b>
<b>Interfund Transfers - Out</b>								
503-030-550-1205	SDC Wastewater Improvement Fund	-	125,000	-	-	25,000	25,000	25,000
503-030-550-1210	Debt Reserve Fund	33,271	21,018	19,163	19,163	13,233	13,233	13,233
	<b>Total Interfund Transfers - Out</b>	<b>33,271</b>	<b>146,018</b>	<b>19,163</b>	<b>19,163</b>	<b>38,233</b>	<b>38,233</b>	<b>38,233</b>
<b>Debt Service</b>								
503-030-570-7414	OEDD - North Y Principal	54,703	2,442	2,600	2,600	2,600	2,600	2,600
503-030-570-7415	OEDD - North Y Interest	3,305	1,551	1,800	1,800	1,600	1,600	1,600
503-030-570-7450	2013 Bond Principal	40,000	75,000	110,000	110,000	165,000	165,000	165,000
503-030-570-7451	2013 Bond Interest	424,210	423,503	423,000	423,000	422,000	422,000	422,000
503-030-570-7510	Bond Fees	1,265	-	-	-	-	-	-
	<b>Total Debt Service</b>	<b>523,484</b>	<b>502,495</b>	<b>537,400</b>	<b>537,400</b>	<b>591,200</b>	<b>591,200</b>	<b>591,200</b>
<b>Operating Contingency</b>								
503-030-590-1010	Operating Contingency	-	-	50,000	-	150,000	150,000	150,000
	<b>Total Operating Contingency</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Reserve for Future Expenditure</b>								
503-030-580-6001	Capital Reserve	-	-	-	-	75,000	75,000	75,000
	<b>Total Reserve for Future Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>Ending Cash Balance</b>								
503-030-595-1010	Ending Cash Balance	944,683	852,758	686,116	836,200	780,916	780,916	780,916
	<b>Total Ending Cash Balance</b>	<b>944,683</b>	<b>852,758</b>	<b>686,116</b>	<b>836,200</b>	<b>780,916</b>	<b>780,916</b>	<b>780,916</b>
	<b>Total Expenditures</b>	<b>3,796,073</b>	<b>4,021,464</b>	<b>4,037,467</b>	<b>4,131,638</b>	<b>4,243,980</b>	<b>4,243,980</b>	<b>4,243,980</b>
	<b>Total Wastewater Oper. Revenues</b>	<b>3,796,073</b>	<b>4,021,464</b>	<b>4,037,467</b>	<b>4,131,638</b>	<b>4,243,980</b>	<b>4,243,980</b>	<b>4,243,980</b>
	<b>Total Wastewater Oper. Expenditures</b>	<b>3,796,073</b>	<b>4,021,464</b>	<b>4,037,467</b>	<b>4,131,638</b>	<b>4,243,980</b>	<b>4,243,980</b>	<b>4,243,980</b>

**City of Madras  
Amortization Schedule  
2018-2019**

**Wastewater Operations**

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

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

**Payments Annualized**

Year	Payment	503-030-570-7451	503-030-570-7450	Balance	503-030-520-2206
		Interest	Principal		Trust Fee
Balance July 1, 2018				10,105,000	
2018-2019	585,131	420,131	165,000	10,105,000	500
2019-2020	608,531	413,531	195,000	9,910,000	500
2020-2021	640,731	405,731	235,000	9,675,000	500
2021-2022	661,331	396,331	265,000	9,410,000	500
2022-2023	685,731	385,731	300,000	9,110,000	500
2023-2024	713,731	373,731	340,000	8,770,000	500
2024-2025	730,131	360,131	370,000	8,400,000	500
2025-2026	753,481	343,481	410,000	7,990,000	500
2026-2027	770,031	325,031	445,000	7,545,000	500
2027-2028	790,006	305,006	485,000	7,060,000	500
2028-2029	807,425	287,425	520,000	6,540,000	500
2029-2030	831,625	266,625	565,000	5,975,000	500
2030-2031	854,025	244,025	610,000	5,365,000	500
2031-2032	869,625	219,625	650,000	4,715,000	500
2032-2033	888,625	193,625	695,000	4,020,000	500
2033-2034	905,825	165,825	740,000	3,280,000	500
2034-2035	905,300	135,300	770,000	2,510,000	500
2035-2036	908,538	103,538	805,000	1,705,000	500
2036-2037	905,331	70,331	835,000	870,000	500
2037-2038	905,888	35,888	870,000	0	500
<b>Total</b>	<b>15,721,042</b>	<b>5,451,042</b>	<b>10,270,000</b>		<b>10,000</b>

<b>Payment Due Dates:</b>
August- Interest Only
Feb - Principal & Interest

Budget line item	Description	2018-19 Budget
503-030-570-7451	Interest	422,000
503-030-570-7450	Principal	165,000
503-030-520-2206	Trust Fee	550
<b>Total</b>		<b>587,550</b>

**City of Madras  
Amortization Schedule  
2018-19**

**2015 Refunding**

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

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

2015- Refunding Allocation

	52.53%	38.90%	6.00%	2.57%	100.00%					
	Fund 509	Fund 401	Fund 502	Fund 503						
Period Ending	Airport Principal	Airport Interest	SDC Street Impr. Principal	SDC Street Impr. Interest	Water Ops Principal	Water Ops Interest	Sewer Ops Principal	Sewer Ops Interest	Total	
12/1/2018	\$49,903.50	\$15,483.22	\$36,955.00	\$11,465.78	\$5,700.00	\$1,768.50	\$2,441.50	\$757.51	\$124,475.00	
6/1/2019	\$0.00	\$14,984.18	\$0.00	\$11,096.23	\$0.00	\$1,711.50	\$0.00	\$733.09	\$28,525.00	
2018-19	49,904	30,467	36,955	22,562	5,700	3,480	2,442	1,491	153,000	1,685,000
2019-20	-	-	-	-	-	-	-	-	-	1,685,000
2020-21	55,157	28,419	40,845	21,045	6,300	3,246	2,699	1,390	159,100	1,580,000
2021-22	55,157	27,316	40,845	20,228	6,300	3,120	2,699	1,336	157,000	1,475,000
2022-23	55,157	26,212	40,845	19,411	6,300	2,994	2,699	1,282	154,900	1,370,000
2023-24	55,157	24,834	40,845	18,390	6,300	2,837	2,699	1,215	152,275	1,265,000
2024-25	57,783	23,139	42,790	17,135	6,600	2,643	2,827	1,132	154,050	1,155,000
2025-26	60,410	21,065	44,735	15,599	6,900	2,406	2,956	1,031	155,100	1,040,000
2026-27	63,036	18,596	46,680	13,771	7,200	2,124	3,084	910	155,400	920,000
2027-28	60,410	16,127	44,735	11,942	6,900	1,842	2,956	789	145,700	805,000
2028-29	60,410	13,710	44,735	10,153	6,900	1,566	2,956	671	141,100	690,000
2029-30	65,663	11,189	48,625	8,286	7,500	1,278	3,213	547	146,300	565,000
2030-31	65,663	8,562	48,625	6,341	7,500	978	3,213	419	141,300	440,000
2031-32	63,036	5,988	46,680	4,435	7,200	684	3,084	293	131,400	320,000
2032-33	28,892	4,150	21,395	3,073	3,300	474	1,414	203	62,900	265,000
2033-34	28,892	2,994	21,395	2,217	3,300	342	1,414	146	60,700	210,000
2034-35	28,892	1,839	21,395	1,362	3,300	210	1,414	90	58,500	155,000
2035	31,518	630	23,340	467	3,600	72	1,542	31	61,200	-
	885,131	265,237	655,465	196,416	101,100	30,296	43,305	12,977	2,189,925	

Total Principal 1,685,000  
Total Interest 504,925  
**2,189,925**

Description	Budget line item	2018-19	Budget line item	2018-19	Budget line item	2018-19	Budget line item	2018-19	TOTALS
Interest	509-090-570-7409	\$ 31,000	401-401-570-7314	\$ 23,000	502-020-570-7415	\$ 4,000	503-030-570-7415	\$ 1,600	\$ 59,600
Principal	509-090-570-7408	\$ 50,500	401-401-570-7313	\$ 37,500	502-020-570-7414	\$ 6,000	503-030-570-7414	\$ 2,600	\$ 96,600
<b>Total</b>		<b>\$ 81,500</b>		<b>\$ 60,500</b>		<b>\$ 10,000</b>		<b>\$ 4,200</b>	<b>\$ 156,200</b>
		52%		39%		6%		3%	

Trust Fee Calculation Total **\$450**

802-101-520-2206 100% \$450.00



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# **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:**

See planned projects.

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

1. Council Strategic Plan Goal No. 5 – *Reduce Infrastructure Backlog*: Complete construction of the Bel Air and Herzberg Heights Sewer Improvement Project. Project requires approximately \$1,115,000 to install wastewater infrastructure throughout the entire subdivision. Funding from DEQ has been granted in the amount needed with 50% of the loan as principle forgiveness up to \$500,000. Staff anticipates having the \$615,000 available in FY 2018-19 to pay off the loan completely.

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

There will be a large swing in revenues and expenses for the Bel-Air/Herzberg Heights Sewer Project.



**City of Madras**  
2018-19 Budget Worksheet

**SDC Wastewater Improvement Fund**  
Revenues

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
403-010-301-0101	Beginning Fund Balance	191,863	237,464	419,789	480,475	558,525	558,525	558,525
	<b>Total Beginning Fund Balance</b>	<b>191,863</b>	<b>237,464</b>	<b>419,789</b>	<b>480,475</b>	<b>558,525</b>	<b>558,525</b>	<b>558,525</b>
Revenues from Other Agencies								
403-403-340-4124	Grant - Jefferson County	120,500	-	-	-	-	-	-
403-403-340-4125	DEQ Loan - Bel Air Sewer	-	-	1,000,000	400,000	515,000	515,000	715,000
	<b>Total Revenues from Other Agencies</b>	<b>120,500</b>	<b>-</b>	<b>1,000,000</b>	<b>400,000</b>	<b>515,000</b>	<b>515,000</b>	<b>715,000</b>
System Development Charges								
403-403-370-6501	SDC - Wastewater	66,584	110,043	34,110	71,000	52,000	52,000	52,000
	<b>Total System Development Charges</b>	<b>66,584</b>	<b>110,043</b>	<b>34,110</b>	<b>71,000</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>
Interfund Transfers								
403-403-390-9513	SDC WW Reim	-	20,000	20,000	20,000	25,000	25,000	25,000
403-403-390-9701	WasteWater Ops	-	125,000	-	-	25,000	25,000	25,000
	<b>Total Interfund Transfers</b>	<b>-</b>	<b>145,000</b>	<b>20,000</b>	<b>20,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
Use of Money & Property								
403-403-380-8101	Interest	1,382	880	800	800	800	800	800
	<b>Total Use of Money &amp; Property</b>	<b>1,382</b>	<b>880</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>800</b>
	<b>Total Revenues</b>	<b>380,329</b>	<b>493,388</b>	<b>1,474,699</b>	<b>972,275</b>	<b>1,176,325</b>	<b>1,176,325</b>	<b>1,376,325</b>

**SDC Wastewater Improvement Fund  
Expenditures**

		2015-16	2016-17	2017-18	2018-19		
<b>Materials &amp; Services</b>							
403-403-520-2206	Bank & Bond Fees	874	837	850	850	850	850
403-403-520-3206	Bad Debt Expense	9,915	-	5,000	-	-	-
	<b>Total Materials and Services</b>	<b>10,789</b>	<b>837</b>	<b>5,850</b>	<b>850</b>	<b>850</b>	<b>850</b>
<b>Capital Outlay</b>							
403-403-540-2811	Sewer Lines	-	-	10	-	-	-
403-403-540-2815	Bel Air Herzberg Sewer	-	-	1,000,000	400,000	515,000	715,000
	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>1,000,010</b>	<b>400,000</b>	<b>515,000</b>	<b>715,000</b>
<b>Interfund Transfers - Out</b>							
403-403-550-1022	Wastewater Operations	120,000	-	-	-	-	-
	<b>Total Interfund Transfers - Out</b>	<b>120,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Service</b>							
403-403-570-7309	DEQ Loan Principal - SRF R62370	7,388	7,591	7,800	7,800	8,100	8,100
403-403-570-7310	DEQ Loan Interest - SRF R62371	4,688	4,485	5,100	5,100	5,000	5,000
403-403-570-7311	DEQ Loan Fee - SRF R62371	-	-	850	-	-	-
403-403-570-7315	DEQ Loan Principal - SRF R62372	-	-	-	-	625,000	625,000
	<b>Total Debt Service</b>	<b>12,076</b>	<b>12,076</b>	<b>13,750</b>	<b>12,900</b>	<b>638,100</b>	<b>638,100</b>
<b>Reserve for Future Expenditure</b>							
403-403-580-6002	Bel Air Sewer (Jeffco \$121.5k)	-	-	420,000	-	-	-
	<b>Total Reserve for Future Expenditure</b>	<b>-</b>	<b>-</b>	<b>420,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Contingency</b>							
403-403-590-1010	Operating Contingency	-	-	20,000	-	20,000	20,000
	<b>Total Operating Contingency</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>
<b>Ending Cash Balance</b>							
403-403-595-1010	Ending Cash Balance	237,464	480,475	15,089	558,525	2,375	2,375
	<b>Total Ending Cash Balance</b>	<b>237,464</b>	<b>480,475</b>	<b>15,089</b>	<b>558,525</b>	<b>2,375</b>	<b>2,375</b>
	<b>Total Expenditures</b>	<b>380,329</b>	<b>493,388</b>	<b>1,474,699</b>	<b>972,275</b>	<b>1,176,325</b>	<b>1,376,325</b>
	<b>Total SDC WW Improve. Revenues</b>	<b>380,329</b>	<b>493,388</b>	<b>1,474,699</b>	<b>972,275</b>	<b>1,176,325</b>	<b>1,376,325</b>
	<b>Total SDC WW Improve. Expenditures</b>	<b>380,329</b>	<b>493,388</b>	<b>1,474,699</b>	<b>972,275</b>	<b>1,176,325</b>	<b>1,376,325</b>

**City of Madras  
Amortization Schedule  
2018-2019**

**North Madras Collector Sewer**

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

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

Year	Payment	Fees	Interest	Principal	Balance
		403-403-520-2206	403-403-570-7310	403-403-570-7309	
Balance July 1, 2018					142,899
2018-2019	13,786	760	4,930	8,096	134,803
2019-2020	13,885	720	4,798	8,367	126,436
2020-2021	13,990	679	4,664	8,647	117,789
2021-2022	14,101	637	4,528	8,936	108,853
2022-2023	14,218	593	4,390	9,236	99,617
2023-2024	14,343	549	4,249	9,545	90,072
2024-2025	14,473	503	4,106	9,864	80,208
2025-2026	14,611	456	3,960	10,194	70,014
2026-2027	14,755	407	3,812	10,536	59,478
2027-2028	14,908	358	3,662	10,889	48,589
2028-2029	15,069	307	3,509	11,253	37,336
2029-2030	15,237	254	3,354	11,629	25,707
2030-2031	15,415	200	3,195	12,019	13,688
2031-2032	15,199	145	3,035	12,019	1,669
2032-2033	2,269	100	500	1,669	0
<b>Total</b>					<b>142,899</b>

<b>Payments Due Dates:</b>
April - Principal & Interest
October - Principal & Interest

Budget line item	Description	2018-19 Budget
403-403-570-7310	Interest	5,000
403-403-570-7309	Principal	8,100
403-403-520-2206	Trust Fee	850
<b>Total</b>		<b>13,950</b>





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# **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:**

Continue to build funds for capital or replacement sewer projects.

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

None at this time

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

Transfer of \$25,000 to SDC Wastewater Improvement Fund for Bel Air and Herzberg Heights Wastewater Improvements.



**City of Madras**  
2018-19 Budget Worksheet

**SDC Wastewater Reimbursement Fund**

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
407-010-301-0101	Beginning Fund Balance	23,442	35,686	25,727	38,224	33,298	33,298	33,298
	<b>Total Beginning Fund Balance</b>	<b>23,442</b>	<b>35,686</b>	<b>25,727</b>	<b>38,224</b>	<b>33,298</b>	<b>33,298</b>	<b>33,298</b>
System Development Charges								
407-407-370-6501	SDC - Wastewater Reimbursement	12,111	22,539	6,985	15,084	7,500	7,500	7,500
	<b>Total System Development Charges</b>	<b>12,111</b>	<b>22,539</b>	<b>6,985</b>	<b>15,084</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>
Use of Money & Property								
407-407-380-8101	Interest	132	-	132	-	-	-	-
	<b>Total Use of Money &amp; Property</b>	<b>132</b>	<b>-</b>	<b>132</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Revenues</b>	<b>35,686</b>	<b>58,224</b>	<b>32,844</b>	<b>53,308</b>	<b>40,798</b>	<b>40,798</b>	<b>40,798</b>
Capital Outlay								
407-407-540-2811	Sewer System Improvements	-	-	10	10	10	10	10
	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
Interfund Transfers - Out								
407-407-550-1022	SDC WW Improvement Fund	-	20,000	20,000	20,000	25,000	25,000	25,000
	<b>Total Interfund Transfers - Out</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
Operating Contingency								
407-407-590-1010	Operating Contingency	-	-	8,469	-	5,000	5,000	5,000
	<b>Total Operating Contingency</b>	<b>-</b>	<b>-</b>	<b>8,469</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
Ending Cash Balance								
407-407-595-1010	Ending Cash Balance	35,686	38,224	4,365	33,298	10,788	10,788	10,788
	<b>Total Ending Cash Balance</b>	<b>35,686</b>	<b>38,224</b>	<b>4,365</b>	<b>33,298</b>	<b>10,788</b>	<b>10,788</b>	<b>10,788</b>
	<b>Total Expenditures</b>	<b>35,686</b>	<b>58,224</b>	<b>32,844</b>	<b>53,308</b>	<b>40,798</b>	<b>40,798</b>	<b>40,798</b>
	<b>Total SDC WW Reimbursement Revenues</b>	<b>35,686</b>	<b>58,224</b>	<b>32,844</b>	<b>53,308</b>	<b>40,798</b>	<b>40,798</b>	<b>40,798</b>
	<b>Total SDC WW Reimbursement Expenditures</b>	<b>35,686</b>	<b>58,224</b>	<b>32,844</b>	<b>53,308</b>	<b>40,798</b>	<b>40,798</b>	<b>40,798</b>



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## **Industrial Site Fund**

### **Functions and Responsibilities:**

This fund is responsible for providing rail liability insurance in conjunction with the City's ownership of the land underneath the main rail spurs within the Industrial Park. This fund also manages a portion of the site promotion and tree maintenance along the Industrial Park's Highway 26 frontage. A portion of the lighting and access lease fees from Airport Operations is transferred into this fund to help it be more sustainable and take care of shared promotion and airport highway entry landscaping.

### **Rail Spur Ownership Overview:**

- Determined that the City of Madras is not the owner of the rail spurs within the Industrial Park; rather Union Pacific has been identified as the owner of the majority of all rail spurs within the Industrial Park.
- The City of Madras has transferred ownership and maintenance responsibility to Wilbur Ellis of 750 linear feet of rail on the Wilbur Ellis Site off of Cherry Lane.

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

- The Goal for FY 2018-19 is to monitor and manage the fund to become sustainable or combine with another fund over time.
- Maintain railroad liability insurance for the City's tie to land ownership under the rail spurs operated by Union Pacific and BNSF through agreement.

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

1. No specific project planned for FY 2018-19

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

Not Applicable.



**City of Madras**  
2018-19 Budget Worksheet

**Industrial Site Fund**

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
504-010-301-8101	Beginning Fund Balance	71,067	63,356	63,023	81,340	79,489	79,489	79,489
504-010-301-0201	Prior Period Adjustment	-	16,600	-	-	-	-	-
	<b>Total Beginning Fund Balance</b>	<b>71,067</b>	<b>79,956</b>	<b>63,023</b>	<b>81,340</b>	<b>79,489</b>	<b>79,489</b>	<b>79,489</b>
Franchises & Leases								
504-504-320-2501	Railroad Lease	-	-	800	-	800	800	800
	<b>Total Franchises &amp; Leases</b>	<b>-</b>	<b>-</b>	<b>800</b>	<b>-</b>	<b>800</b>	<b>800</b>	<b>800</b>
Revenues/Other Agencies								
504-504-345-4516	Grant -Industrial Readiness- IFA	36,162	14,311	-	-	-	-	-
	<b>Total Revenues from Other Agencies</b>	<b>36,162</b>	<b>14,311</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Charges For Services								
504-504-350-5401	Miscellaneous Revenue	-	-	-	-	-	-	-
	<b>Total Charges for Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Use of Money and Property								
504-504-380-8101	Interest on Investments	-	560	150	150	150	150	150
504-504-380-8502	Industrial Site Leases	6,929	7,137	7,137	7,351	7,572	7,572	7,572
	<b>Total Use of Money &amp; Property</b>	<b>6,929</b>	<b>7,697</b>	<b>7,287</b>	<b>7,501</b>	<b>7,722</b>	<b>7,722</b>	<b>7,722</b>
Interfund Transfers - In								
504-504-390-9401	Airport Ops	-	4,665	5,000	5,000	5,000	5,000	5,000
	<b>Total Interfund Transfers - In</b>	<b>-</b>	<b>4,665</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
	<b>Total Revenues</b>	<b>114,159</b>	<b>106,628</b>	<b>76,110</b>	<b>93,841</b>	<b>93,011</b>	<b>93,011</b>	<b>93,011</b>
Materials & Services								
504-504-520-1801	Insurance & Surety Bonds	12,244	13,852	14,129	13,852	13,852	13,852	13,852
504-504-520-1802	Industrial Site Maintenance	-	-	1,000	500	1,000	1,000	1,000
504-504-520-1803	Industrial Site Promotion	-	-	500	-	500	500	500
504-504-520-2102	Legal Fees	-	112	500	-	500	500	500
504-504-520-2904	Tree Maintenance	-	-	2,500	-	2,500	2,500	2,500
504-504-520-2503	Professional Services	38,559	11,324	1,500	-	1,500	1,500	1,500
	<b>Total Materials &amp; Services</b>	<b>50,803</b>	<b>25,288</b>	<b>20,129</b>	<b>14,352</b>	<b>19,852</b>	<b>19,852</b>	<b>19,852</b>
Capital Outlay								
504-504-540-4101	Industrial Site Improvements	-	-	10	-	10	10	10
	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>10</b>	<b>10</b>	<b>10</b>
504-504-590-1010	Operating Contingency	-	-	10,000	-	10,000	10,000	10,000
	<b>Total Operating Contingency</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
Ending Cash Balance								
504-504-595-1010	Ending Cash Balance	63,356	81,340	45,971	79,489	63,149	63,149	63,149
	<b>Total Ending Cash Balance</b>	<b>63,356</b>	<b>81,340</b>	<b>45,971</b>	<b>79,489</b>	<b>63,149</b>	<b>63,149</b>	<b>63,149</b>
	<b>Total Expenditures</b>	<b>114,159</b>	<b>106,628</b>	<b>76,110</b>	<b>93,841</b>	<b>93,011</b>	<b>93,011</b>	<b>93,011</b>
	<b>Total Ind. Site Revenues</b>	<b>114,159</b>	<b>106,628</b>	<b>76,110</b>	<b>93,841</b>	<b>93,011</b>	<b>93,011</b>	<b>93,011</b>
	<b>Total Ind. Site Expenditures</b>	<b>114,159</b>	<b>106,628</b>	<b>76,110</b>	<b>93,841</b>	<b>93,011</b>	<b>93,011</b>	<b>93,011</b>

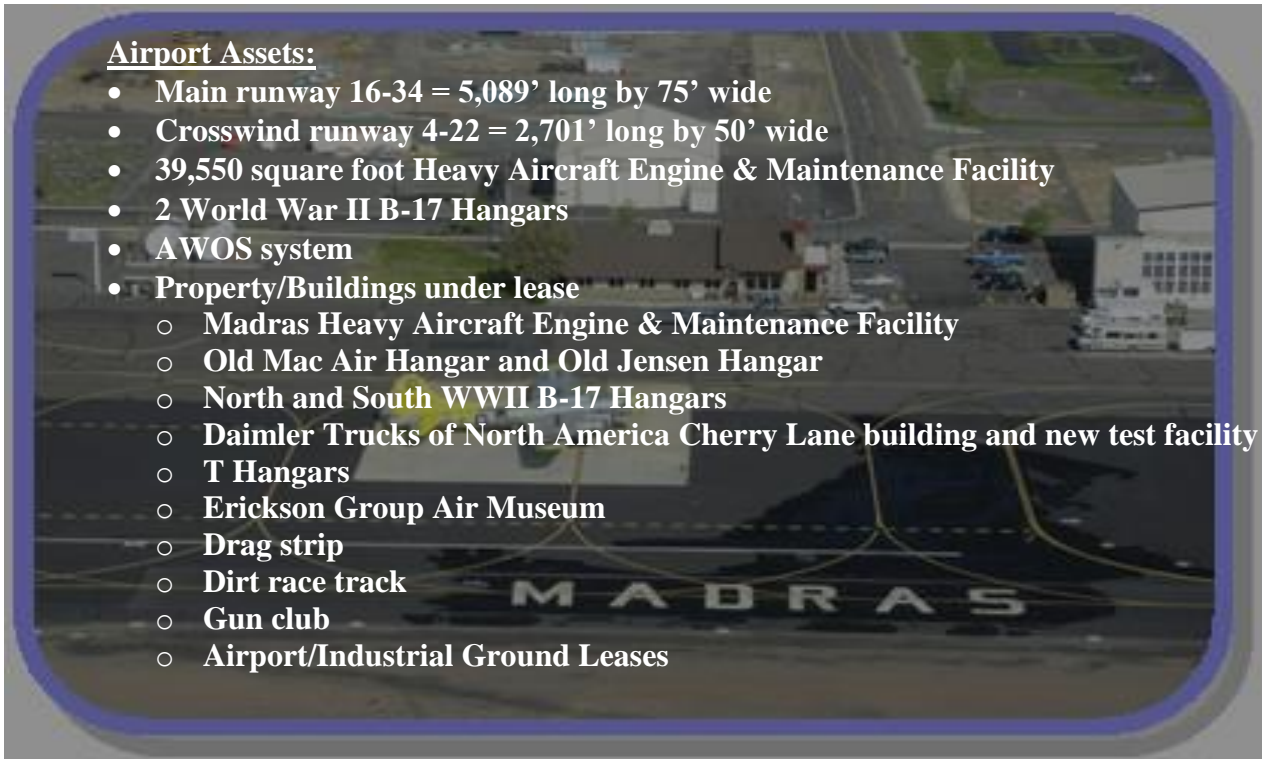


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## **Airport Operations Fund**

### **Functions and Responsibilities:**

This fund provides for the maintenance and operation of the Madras Municipal Airport including leasing of City-owned buildings and airport property to support airport operations. This fund also supports the annual Central Oregon Airshow of the Cascades event.



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

1. Continue to pursue ground lease opportunities for sustaining operational costs of the airport including Airport Sponsor capital grant match (10%) for projects such as the Taxiway Rehabilitation Project.
2. Enroll in Pilot Program (HB 2743) through the Department of Land Conservation and Development to move the Urban Growth Boundary all the way around the airport property. Annex the Airport.

### **Projects planned include the following (Capital Outlay):**

1. Finish Design for the Airport Rescue Firefighting Vehicle Storage Building
2. Construction of the Taxiway Rehabilitation Project - \$3,996,859 (FAA & ODA grants)

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

There is an environmental impact review underway for the next phase of Daimler's test facility expansion which may lead to ground lease expansion and additional improvements for non-aeronautical ground lease on property available for such use as approved by the Federal Aviation Administration. Timing of approval to proceed and area of additional ground lease has not been confirmed at time of budget preparation for FY 2018-19.



**City of Madras**  
**2018-19 Budget Worksheet**  
**Airport Operations Fund**

**Revenues**

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
509-010-301-0101	Beginning Fund Balance	281,564	18,069	129,161	196,984	270,924	270,924	270,924
	<b>Total Beginning Fund Balance</b>	<b>281,564</b>	<b>18,069</b>	<b>129,161</b>	<b>196,984</b>	<b>270,924</b>	<b>270,924</b>	<b>270,924</b>
Shared Revenues								
509-090-340-4114	Bond Proceeds	1,136,767	-	-	-	-	-	-
	<b>Total Shared Revenues</b>	<b>1,136,767</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenues from Other Agencies								
509-090-345-4117	FAA CIP Funding	(13,391)	111,949	168,750	189,997	3,597,173	3,597,173	3,597,173
509-090-345-4123	COV Grant	508,834	-	-	-	-	-	-
509-090-345-4124	IOF Grant	126,906	566,912	20,000	37,467	-	-	-
509-090-345-4125	IFA Grant	40,986	94,158	-	194	-	-	-
509-090-345-4126	Daimler Grant/Cost Share	251,223	592,094	38,750	37,818	-	-	-
509-090-345-4118	Oregon Dept. of Aviation Grant	-	-	-	18,000	154,500	154,500	154,500
	<b>Total Revenues from Other Agencies</b>	<b>914,558</b>	<b>1,365,113</b>	<b>227,500</b>	<b>283,476</b>	<b>3,751,673</b>	<b>3,751,673</b>	<b>3,751,673</b>
Charges for Services								
509-090-350-5405	Solar Eclipse - City Parking	-	-	12,000	54,254	-	-	-
509-090-350-5404	Solar Eclipse - Airport Revenue	-	73,330	57,000	202,630	-	-	-
509-090-350-5401	Miscellaneous Revenue	8,472	-	100	75	100	100	100
509-090-350-5402	Insurance Proceeds	-	19,509	-	-	-	-	-
509-090-350-9801	WW Operations Fund - Lease	9,900	9,900	9,900	9,900	9,900	9,900	9,900
509-090-370-7201	Aviation Gas	305,574	271,139	360,000	380,000	350,000	350,000	350,000
	<b>Total Charges for Services</b>	<b>323,946</b>	<b>373,878</b>	<b>439,000</b>	<b>646,859</b>	<b>360,000</b>	<b>360,000</b>	<b>360,000</b>
Use of Money and Property								
509-090-380-8009	Grounds & Lights Maintenance Fees	8,718	10,848	9,500	13,562	13,878	13,878	13,878
509-090-380-8101	Interest on Investments	65	2,159	-	3,600	1,560	1,560	1,560
509-090-380-8202	Daimler Lease	64,760	182,674	232,115	259,391	263,085	263,085	263,085
509-090-380-8203	Hangar Rent	4,153	4,680	6,750	6,750	7,200	7,200	7,200
509-090-380-8204	T-Hangar Rent	20,053	20,950	22,950	17,000	18,240	18,240	18,240
509-090-380-8205	Heavy Aircraft & Equipment Hangar	89,193	104,648	89,209	90,709	93,358	93,358	93,358
509-090-380-8210	Airport Pad Lease	2,735	2,768	2,700	2,565	2,643	2,643	2,643
509-090-380-8211	Airport Fire	610	2,200	500	4,958	2,000	2,000	2,000
509-090-380-8401	Land Rentals	48,652	49,007	60,453	60,336	61,621	61,621	61,621
	<b>Total Use of Money &amp; Property</b>	<b>238,938</b>	<b>379,934</b>	<b>424,177</b>	<b>458,871</b>	<b>463,585</b>	<b>463,585</b>	<b>463,585</b>
Interfund Transfers - In								
509-090-390-9511	Airport Construction Fund	8,541	-	110,000	-	110,000	110,000	110,000
509-090-390-9505	Debt Reserve Fund	-	10,086	-	-	-	-	-
509-090-390-9608	ISF Public Works Staff	20,000	-	-	-	-	-	-
509-090-390-9609	ISF Building Fund	20,000	20,000	-	-	-	-	-
	<b>Interfund Transfers - In</b>	<b>48,541</b>	<b>30,086</b>	<b>110,000</b>	<b>-</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>
	<b>Total Revenues</b>	<b>2,944,316</b>	<b>2,167,081</b>	<b>1,329,838</b>	<b>1,586,190</b>	<b>4,956,182</b>	<b>4,956,182</b>	<b>4,956,182</b>

## Airport Operations Fund

### Expenditures

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
<b>Materials &amp; Services</b>								
509-090-520-1006	Aviation Gas	266,917	256,266	324,000	304,000	280,000	280,000	280,000
509-090-520-1011	Airshow	3,500	3,729	3,500	3,722	3,500	3,500	3,500
509-090-520-1204	Contracted Computer/IT/Telephone	1,953	1,913	4,136	5,455	3,892	3,892	3,892
509-090-520-1205	Computer Unprogrammed	507	-	2,000	5,000	3,685	3,685	3,685
509-090-520-1501	Fixed Base Operator	18,000	42,000	46,200	46,200	50,820	50,820	50,820
509-090-520-1502	Commissions - FBO	-	72,223	59,000	195,282	75,000	75,000	75,000
509-090-520-1801	Insurance & Surety Bonds	19,802	21,595	19,561	20,336	22,012	22,012	22,012
509-090-520-2102	Legal	31,441	19,277	15,000	17,208	22,500	22,500	22,500
509-090-520-2203	Meetings Travel & School	2,232	2,163	2,500	2,200	2,500	2,500	2,500
509-090-520-2204	Miscellaneous Expense	-	1,563	1,000	750	1,000	1,000	1,000
509-090-520-2206	Bank Fees	-	1,330	1,000	2,966	2,000	2,000	2,000
509-090-520-2207	Maintenance & Repairs	33,093	46,426	40,000	54,000	20,000	20,000	20,000
509-090-520-2205	Rental Buildings Repair	-	-	-	-	20,000	20,000	20,000
509-090-520-2208	Materials and Supplies	2,291	4,865	3,000	12,415	7,500	7,500	7,500
509-090-520-2503	Professional Services	2,006	24,965	10,000	17,460	15,000	15,000	15,000
509-090-520-3003	Utilities	31,583	32,347	36,159	32,468	35,000	35,000	35,000
509-090-520-3205	Insurance Claim Expense	-	8,126	-	-	-	-	-
509-090-520-3207	Inventory Used	-	-	500	-	500	500	500
509-090-520-4017	Internal Services Central Services Fund	56,652	71,150	72,000	72,000	83,695	83,695	83,695
509-090-520-4018	Internal Services PW Staff Fund	-	5,000	17,500	17,500	17,300	17,300	17,300
509-090-520-4019	Internal Services Buildings Fund	17,395	22,000	22,000	22,000	42,769	42,769	42,769
509-090-520-4020	Internal Services Fleet Fund	-	2,500	5,000	5,000	14,000	14,000	14,000
	<b>Total Materials &amp; Services</b>	<b>487,371</b>	<b>639,437</b>	<b>684,056</b>	<b>835,962</b>	<b>722,673</b>	<b>722,673</b>	<b>722,673</b>
<b>Capital Outlay</b>								
509-090-540-1001	Airport Improvement	20,750	32,294	145,000	53,000	-	-	-
509-090-540-1002	2014-15 Airport Improvement Project	707,333	-	-	-	-	-	-
509-090-540-1003	West Access Road Project (Daimler)	486,309	1,204,037	40,000	35,000	-	-	-
509-090-540-1006	Taxiway Improvement Project	-	2,600	187,500	211,108	3,996,859	3,996,859	3,996,859
509-090-540-1007	ARFF & Airport Maint. Building	-	-	-	7,500	-	-	-
	<b>Total Capital Outlay</b>	<b>1,214,392</b>	<b>1,238,931</b>	<b>372,500</b>	<b>306,608</b>	<b>3,996,859</b>	<b>3,996,859</b>	<b>3,996,859</b>
<b>Debt Service</b>								
509-090-570-7401	T-Hangar - Principal	5,537	-	-	-	-	-	-
509-090-570-7402	T-Hangar - Interest	4,549	-	-	-	-	-	-
509-090-570-7408	OBDD Heavy Air Hangar - Principal	1,117,500	49,903	50,000	50,000	50,500	50,500	50,500
509-090-570-7409	OBDD Heavy Air Hangar - Interest	65,650	31,715	32,250	32,250	31,000	31,000	31,000
509-090-570-7410	Berg Drive Extension - Interest	1,845	1,737	4,000	4,000	4,000	4,000	4,000
509-090-570-7411	Berg Drive Extension - Principal	3,600	3,708	2,000	2,000	2,000	2,000	2,000
509-090-570-7510	Bond Fees	25,802	-	-	-	-	-	-
	<b>Total Debt Service</b>	<b>1,224,483</b>	<b>87,064</b>	<b>88,250</b>	<b>88,250</b>	<b>87,500</b>	<b>87,500</b>	<b>87,500</b>
<b>Interfund Transfers - Out</b>								
509-090-550-1023	Industrial Site Fund	-	4,665	5,000	5,000	5,000	5,000	5,000
509-090-550-1003	Tourism Economic Development Fund	-	-	76,890	75,946	-	-	-
509-090-550-1005	Airport Construction	-	-	3,500	3,500	-	-	-
	<b>Total Interfund Transfers - Out</b>	<b>-</b>	<b>4,665</b>	<b>85,390</b>	<b>84,446</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Reserve for Future Expenditure</b>								
509-090-580-6001	FAA CIP 5 year	-	-	7,500	-	-	-	-
	<b>Total Reserve for Future Expenditure</b>	<b>-</b>	<b>-</b>	<b>7,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Contingency</b>								
509-090-590-1010	Operating Contingency	-	-	75,400	-	50,000	50,000	50,000
	<b>Total Operating Contingency</b>	<b>-</b>	<b>-</b>	<b>75,400</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Ending Cash Balance</b>								
509-090-595-1010	Ending Cash Balance	18,069	196,984	16,742	270,924	94,150	94,150	94,150
	<b>Total Ending Cash Balance</b>	<b>18,069</b>	<b>196,984</b>	<b>16,742</b>	<b>270,924</b>	<b>94,150</b>	<b>94,150</b>	<b>94,150</b>
	<b>Total Expenditures</b>	<b>2,944,316</b>	<b>2,167,081</b>	<b>1,329,838</b>	<b>1,586,190</b>	<b>4,956,182</b>	<b>4,956,182</b>	<b>4,956,182</b>
	<b>Total Airport Operations Revenues</b>	<b>2,944,316</b>	<b>2,167,081</b>	<b>1,329,838</b>	<b>1,586,190</b>	<b>4,956,182</b>	<b>4,956,182</b>	<b>4,956,182</b>
	<b>Total Airport Oper. Expenditures</b>	<b>2,944,316</b>	<b>2,167,081</b>	<b>1,329,838</b>	<b>1,586,190</b>	<b>4,956,182</b>	<b>4,956,182</b>	<b>4,956,182</b>

**City of Madras  
Amortization Schedule  
2018-2019**

**Berg Drive Extension to Cherry Lane**

**Jefferson County  
Revolving Loan and Economic Development Grant**

Loan Amount            65,000  
Issue Date                7/15/2013  
Maturity Date            7/15/2028  
Loan Term                15 years  
Interest Rate             3.000%

<u>Year</u>	<u>Payment</u>	<u>Interest</u>	<u>Principal</u>	<u>Balance</u>
Balance July 1, 2018				50,379
2018-2019	5,445	1,511	3,933	46,446
2019-2020	5,445	1,393	4,051	42,395
2020-2021	5,445	1,272	4,173	38,222
2021-2022	5,445	1,147	4,298	33,924
2022-2023	5,445	1,018	4,427	29,497
2023-2024	5,445	885	4,560	24,937
2024-2025	5,445	748	4,697	20,240
2025-2026	5,445	607	4,838	15,402
2026-2027	5,445	462	4,983	10,419
2027-2028	5,445	313	5,132	5,287
2028-2029	5,446	159	5,287	0
Total	65,341	11,360	53,979	

<b>Payments Due Dates:</b>	Budget line item	Description	2018-19 Budget
July - Principal & Interest	509-090-570-7410	Interest	2,000
	509-090-570-7411	Principal	4,000
	<b>Total</b>		<b>6,000</b>

**City of Madras  
Amortization Schedule  
2018-19**

**2015 Refunding**

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

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

2015- Refunding Allocation

	52.53%	38.90%	6.00%	2.57%	100.00%					
	Fund 509	Fund 401	Fund 502	Fund 503						
Period Ending	Airport Principal	Airport Interest	SDC Street Impr. Principal	SDC Street Impr. Interest	Water Ops Principal	Water Ops Interest	Sewer Ops Principal	Sewer Ops Interest	Total	
12/1/2018	\$49,903.50	\$15,483.22	\$36,955.00	\$11,465.78	\$5,700.00	\$1,768.50	\$2,441.50	\$757.51	\$124,475.00	
6/1/2019	\$0.00	\$14,984.18	\$0.00	\$11,096.23	\$0.00	\$1,711.50	\$0.00	\$733.09	\$28,525.00	
2018-19	49,904	30,467	36,955	22,562	5,700	3,480	2,442	1,491	153,000	1,685,000
2019-20	-	-	-	-	-	-	-	-	-	1,685,000
2020-21	55,157	28,419	40,845	21,045	6,300	3,246	2,699	1,390	159,100	1,580,000
2021-22	55,157	27,316	40,845	20,228	6,300	3,120	2,699	1,336	157,000	1,475,000
2022-23	55,157	26,212	40,845	19,411	6,300	2,994	2,699	1,282	154,900	1,370,000
2023-24	55,157	24,834	40,845	18,390	6,300	2,837	2,699	1,215	152,275	1,265,000
2024-25	57,783	23,139	42,790	17,135	6,600	2,643	2,827	1,132	154,050	1,155,000
2025-26	60,410	21,065	44,735	15,599	6,900	2,406	2,956	1,031	155,100	1,040,000
2026-27	63,036	18,596	46,680	13,771	7,200	2,124	3,084	910	155,400	920,000
2027-28	60,410	16,127	44,735	11,942	6,900	1,842	2,956	789	145,700	805,000
2028-29	60,410	13,710	44,735	10,153	6,900	1,566	2,956	671	141,100	690,000
2029-30	65,663	11,189	48,625	8,286	7,500	1,278	3,213	547	146,300	565,000
2030-31	65,663	8,562	48,625	6,341	7,500	978	3,213	419	141,300	440,000
2031-32	63,036	5,988	46,680	4,435	7,200	684	3,084	293	131,400	320,000
2032-33	28,892	4,150	21,395	3,073	3,300	474	1,414	203	62,900	265,000
2033-34	28,892	2,994	21,395	2,217	3,300	342	1,414	146	60,700	210,000
2034-35	28,892	1,839	21,395	1,362	3,300	210	1,414	90	58,500	155,000
2035	31,518	630	23,340	467	3,600	72	1,542	31	61,200	-
	885,131	265,237	655,465	196,416	101,100	30,296	43,305	12,977	2,189,925	

Total Principal 1,685,000  
Total Interest 504,925  
**2,189,925**

Description	Budget line item	2018-19	Budget line item	2018-19	Budget line item	2018-19	Budget line item	2018-19	TOTALS
Interest	509-090-570-7409	\$ 31,000	401-401-570-7314	\$ 23,000	502-020-570-7415	\$ 4,000	503-030-570-7415	\$ 1,600	\$ 59,600
Principal	509-090-570-7408	\$ 50,500	401-401-570-7313	\$ 37,500	502-020-570-7414	\$ 6,000	503-030-570-7414	\$ 2,600	\$ 96,600
<b>Total</b>		<b>\$ 81,500</b>		<b>\$ 60,500</b>		<b>\$ 10,000</b>		<b>\$ 4,200</b>	<b>\$ 156,200</b>
		52%		39%		6%		3%	

Trust Fee Calculation Total **\$450**

802-101-520-2206 100% \$450.00



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# Airport Construction Fund

## Functions and Responsibilities:

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

## Goals/Budget Year Objectives:

No specific goals for this fund.

## Projects planned include the following:

1. No planned projects in 2018-19

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

A fund transfer of \$110,000 from Airport Construction to Airport Operations will occur for the ARFF Hangar Project.



**City of Madras**  
2018-19 Budget Worksheet

**Airport Construction Fund**

GL Codes	Description	2015-16 Actuals	2016-17 Actuals	2017-18		2018-19		
				Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
404-010-301-0101	Beginning Fund Balance	8,554	13	154,013	(3,487)	13	13	13
	<b>Total Beginning Fund Balance</b>	<b>8,554</b>	<b>13</b>	<b>154,013</b>	<b>(3,487)</b>	<b>13</b>	<b>13</b>	<b>13</b>
Revenues from Other Agencies								
404-404-345-4510	Wilbur Ellis	-	-	-	-	140,000	140,000	140,000
	<b>Total Revenues from Other Agencies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>
Charges for Services								
404-404-350-5401	Miscellaneous Revenue	-	9,546	-	-	-	-	-
	<b>Total Charges for Services</b>	<b>-</b>	<b>9,546</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Use of Money and Property								
	<b>Total Use of Money &amp; Property</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Interfund Transfers - In								
404-404-390-9401	Airport Operations	-	-	3,500	3,500	-	-	-
	<b>Total Interfund Transfers - In</b>	<b>-</b>	<b>-</b>	<b>3,500</b>	<b>3,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Revenues</b>	<b>8,554</b>	<b>9,560</b>	<b>157,513</b>	<b>13</b>	<b>140,013</b>	<b>140,013</b>	<b>140,013</b>
Capital Outlay								
404-404-540-1001	Airport Improvement	-	3,500	10	-	-	-	-
404-404-540-1005	Irrigation Pump	-	9,546	-	-	-	-	-
	<b>Total Capital Outlay</b>	<b>-</b>	<b>13,046</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Interfund Transfers - Out								
404-404-550-1021	Airport Operations Fund	8,541	-	110,000	-	110,000	110,000	110,000
	<b>Total Interfund Transfers - Out</b>	<b>8,541</b>	<b>-</b>	<b>110,000</b>	<b>-</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>
Operating Contingency								
404-404-590-1010	Operating Contingency	-	-	30,000	-	30,000	30,000	30,000
	<b>Total Operating Contingency</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
Ending Cash Balance								
404-404-595-1010	Ending Cash Balance	13	(3,487)	17,503	13	13	13	13
	<b>Total Ending Cash Balance</b>	<b>13</b>	<b>(3,487)</b>	<b>17,503</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>
	<b>Total Expenditures</b>	<b>8,554</b>	<b>9,560</b>	<b>157,513</b>	<b>13</b>	<b>140,013</b>	<b>140,013</b>	<b>140,013</b>
	<b>Total Airport Construction Revenues</b>	<b>8,554</b>	<b>9,560</b>	<b>157,513</b>	<b>13</b>	<b>140,013</b>	<b>140,013</b>	<b>140,013</b>
	<b>Total Airport Construction Expenditures</b>	<b>8,554</b>	<b>9,560</b>	<b>157,513</b>	<b>13</b>	<b>140,013</b>	<b>140,013</b>	<b>140,013</b>



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# Community Development Department

## **Budget Overview**

The Community Development Department budget will have a Beginning Cash balance of \$73,263 for the FY 2018-19. The Department's total budget for FY 2017-18 is \$450,059. It is projected that the Department will collect \$68,696 in Regulatory Fees and \$45,000 for Charges for Services. The Department will utilize the full Beginning Cash balance of \$73,263 and an Internal Fund transfers totaling \$260,000 to balance Revenues and Expenditures for the FY 2018-19. There is \$11,446 planned for operating contingency for the Department in the budget. The year's ending fund balance is only planned to include the \$6,883 in PERS reserves for FY 2018-19 unless revenues exceed forecast and or expenses are less than budgeted.



## **Department Operations and Responsibilities**

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

- Assisting in the administration of the City
- Long-Range Planning:
  - Transportation System Plan
  - Parks & Open Space Master Plan
  - Capital Improvement Planning
- Economic Development
- Zoning Administration
- Administration of the Development Review Process
- Administration of the Madras Planning Commission
- Administration of the Urban Renewal District
- Code Enforcement
- Private Landscaping and Landscaping Strip Review & Inspections

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 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 Central Services and the Madras Redevelopment Commission.

**Annual Strategic Implementation Plan**

The Madras City Council adopts a strategic plan annually that enables the City to accomplish strategic goals and objectives. In *Table 1* below, the Community Development Department will accomplish the following Annual Strategic Implementation Objectives with the revenues and expenditures contained in the FY 2018-19 Community Development Department budget.

Table 1. FY 2017-18 Annual Strategic Implementation Plan Objectives to be completed by CDD.

Goal	Objective	Action	Cost
Adopt & Implement a Comprehensive Economic Development Strategy	Adopt an Economic Development Strategy to focus and guide leadership on the use of resources in improving the overall economic health of Madras	<p><i>1(A). Submit requisite application to DLCD requesting authorization to expand the Madras UGB around the Madras Airport as permitted by HB 2743 and implemented in the related DLCD Rulemaking process.</i></p> <p><i>1(B). Prepare City and County Comprehensive Plan amendment applications (UGB expansion &amp; Zone Change) and Annexation (City) with consultant assistance, for consideration by the City and County review authorities.</i></p> <p><i>2. Preparatory research for County and City adoption of the Madras Urban Holding Zones and UGAMA update in 2019, as necessary, with guidance from the City’s Land Use Attorney.</i></p> <p><i>3. Assist with the recruitment brewery and pub, commercial businesses, and industrial businesses and their related development.</i></p> <p><i>4. Annex Tops Trailer Park property</i></p>	\$65,000
Create & Implement a Housing Strategy	Conduct community and stakeholder outreach meetings to determine what actions the City may take to respond to the needs of the housing industry.	<i>1. Begin working on implementing the short-term actions identified in the City’s Housing Action Plan (HAP). The HAP has not been drafted as of 2/2/18. Therefore this action will need to be updated and clarified by staff through Council approval after the HAP is approved in approximately the spring of 2018.</i>	\$5,000

## Revenue and Development Trends

The Community Development Department receives fee revenue for the development permits filed with the Department, are also used to fund the Department. The number of land use applications submitted to the Department peaked in the FY 2006-07 and declined rapidly during the Great Recession. The Department experiencing more predictable levels of development activity which affords the Department of forecast relatively greater Regulatory Fee revenue. Specifically, the Department forecasts 10 new Single-Family dwellings to be constructed with an average valuation of \$150,000 per dwelling in FY 2018-19, which translates in \$11,250 in Community Development fee revenue. As shown in Figure 1 below, in 2017 the City permitted more Single-Family dwellings since 2007. The number of Single-Family dwelling building permits have varied since 2007 however recent improvement in economic conditions have led to more Single-Family dwellings being built in 2017. The Department doesn't know if the 2017 will continue in 2018 and has cautiously forecasted the revenue associated with Single-Family dwelling permits.

Historically, non-commercial development has been sporadic and related to economic market conditions and public investment for new public facilities (see Figure 2 below). FY 2018-19 is projected to see significant commercial development; where the Department is forecasting 4 new commercial developments with a total value of approximately \$11,765,002 that translates into \$22,207 in Planning Fee revenue.

Figure 1. Historic Single Family Dwelling Building Permits by Year.

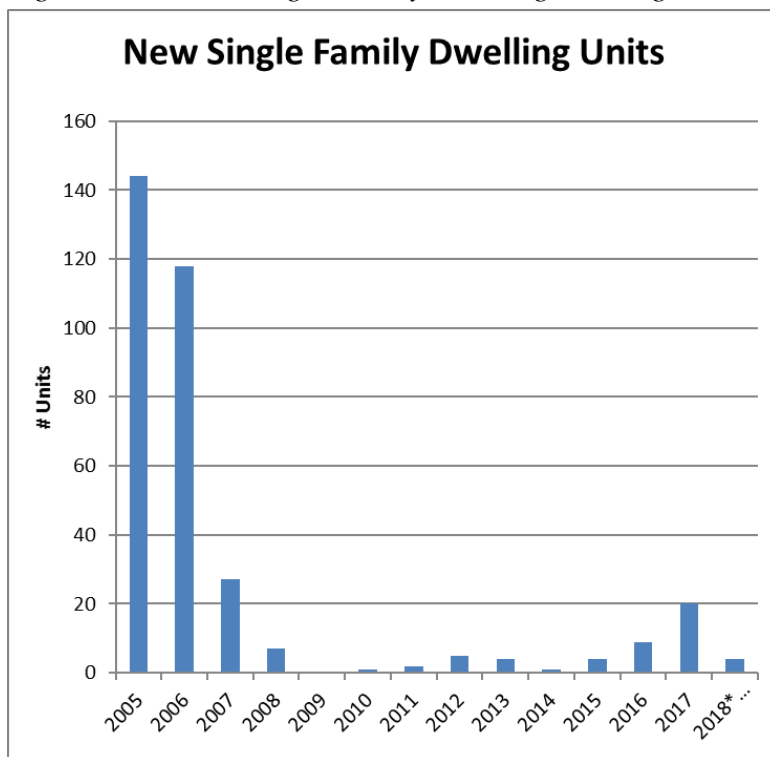
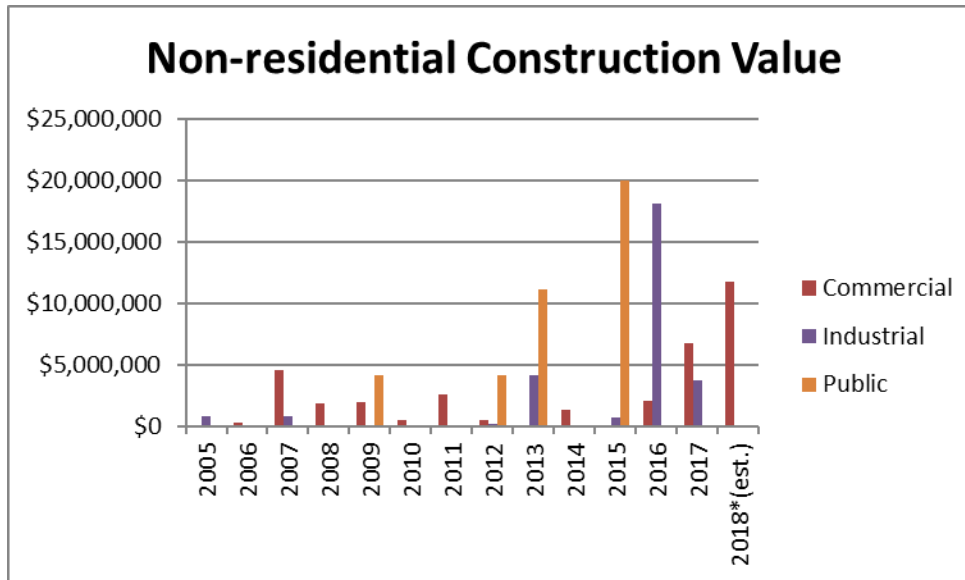


Figure 2. Historical Non-Residential Construction Value by Year



The Department also provides administrative support services to the Madras Redevelopment Commission (MRC) and therefore the FY 2018-19 Budget includes a \$45,000 transfer from the MRC to the Community Development Department. Because the Regulatory Fee revenue will be less than the expenditures, the Department will utilize transfers totaling from Internal Services Central Services and Internal Services Public Works Staff fund totaling \$260,000 to balance revenue and expenditures.

### Expenditures

The Department's largest expenditures are Personnel Services (\$228,071) and Materials & Services (\$203,659). The FY 2018-19 Budget will fund 2.0 FTE positions: The Community Development Director and an Assistant Planner. It is forecasted that permit, long-range planning, and other related project activity to remain at the same level as that in FY 2018-19 due to City Council policies related to economic development and housing. The Department will continue to staff meetings and public hearings related to current planning, long-range planning, and the Madras Redevelopment Commission for the City and provide code enforcement services. The Department will provide these services through increasing staffing and utilizing Professional Services.

### Special Purchases Proposed for the Fund:

- Purchasing of the following software for CDD (\$9,500):
  - Caselle Code Enforcement Module
  - ESRI GIS Licenses

**City of Madras**  
2018-19 Budget Worksheet

**Community Development Fund**  
Revenues

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
	Beginning Fund Balance							
505-010-301-0101	Beginning Fund Balance	103,842	39,216	97,380	94,013	79,342	79,342	79,342
	<b>Total Beginning Fund Balance</b>	<b>103,842</b>	<b>39,216</b>	<b>97,380</b>	<b>94,013</b>	<b>79,342</b>	<b>79,342</b>	<b>79,342</b>
	Regulatory Fees							
505-505-330-3401	Planning Fees	28,916	21,008	24,000	28,749	22,207	22,207	22,207
505-505-330-3402	Community Development Fees	52,496	52,133	13,375	32,406	46,489	46,489	46,489
	<b>Total Regulatory Fees</b>	<b>81,412</b>	<b>73,141</b>	<b>37,375</b>	<b>61,155</b>	<b>68,696</b>	<b>68,696</b>	<b>68,696</b>
	Charges for Services							
505-505-350-5401	Miscellaneous Revenue	2,884	24	15,000	15,000	3,000	3,000	3,000
505-505-350-5511	Madras Redevelopment Commission	45,000	45,000	45,000	45,000	45,000	45,000	45,000
	<b>Total Charges for Services</b>	<b>47,884</b>	<b>45,024</b>	<b>60,000</b>	<b>60,000</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>
	Use of Money & Property							
505-505-380-8101	Interest on Investments	-	825	100	800	100	100	100
	<b>Total Use of Money &amp; Property</b>	<b>-</b>	<b>825</b>	<b>100</b>	<b>800</b>	<b>100</b>	<b>100</b>	<b>100</b>
	Interfund Transfers - In							
505-505-390-9607	Internal Services Central Services Fund	65,500	161,134	160,000	160,000	130,000	130,000	130,000
505-505-390-9608	Internal Services Public Works Staff Fund	65,500	135,000	140,000	140,000	130,000	130,000	130,000
	<b>Total Interfund Transfers - In</b>	<b>131,000</b>	<b>296,134</b>	<b>300,000</b>	<b>300,000</b>	<b>260,000</b>	<b>260,000</b>	<b>260,000</b>
	<b>Total Revenues</b>	<b>364,138</b>	<b>454,340</b>	<b>494,855</b>	<b>515,968</b>	<b>456,138</b>	<b>456,138</b>	<b>456,138</b>

**Community Development Fund  
Expenditures**

GL Codes	Description	Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
<b>Personnel Services</b>								
505-505-510-1001	Regular	99,263	126,332	146,051	138,882	150,208	150,208	150,208
505-505-510-3201	Overtime	273	163	1,000	1,000	2,000	2,000	2,000
505-505-510-5101	PERS	14,822	22,910	26,771	16,500	27,533	27,533	27,533
505-505-510-5201	Social Security	6,997	8,573	11,173	11,173	11,500	11,500	11,500
505-505-510-5401	Unemployment Tax	508	712	584	584	600	600	600
505-505-510-5501	Industrial Accident Ins.	149	26	65	65	180	180	180
505-505-510-5601	Health & Accident Ins.	25,596	27,897	28,975	28,975	36,050	36,050	36,050
	<b>Total Personnel Services</b>	<b>147,608</b>	<b>186,614</b>	<b>214,619</b>	<b>197,179</b>	<b>228,071</b>	<b>228,071</b>	<b>228,071</b>
	<b>Total FTE</b>	<b>1.4</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
<b>Materials &amp; Services</b>								
505-505-520-1002	Advertising	2,931	3,276	2,000	2,500	1,800	1,800	1,800
505-505-520-1204	Contracted Computer/IT/Telephone	4,402	7,187	4,992	4,992	7,800	7,800	7,800
505-505-520-1205	Unprogrammed Computer	415	3,111	2,000	1,182	15,527	15,527	15,527
505-505-520-1301	Dues/Membership	1,330	660	1,400	891	1,200	1,200	1,200
505-505-520-1801	Insurance and Surety Bonds	879	1,074	1,144	1,588	2,000	2,000	2,000
505-505-520-2102	Legal Fees	32,659	26,583	46,000	46,000	32,500	32,500	32,500
505-505-520-2202	Mapping	575	560	500	4,000	2,000	2,000	2,000
505-505-520-2203	Meetings Travel & Schools	5,063	4,348	6,000	11,848	4,000	4,000	4,000
505-505-520-2401	Office Supplies	6,549	8,663	9,500	3,500	5,000	5,000	5,000
505-505-520-2501	Planning Commission	505	-	1,200	1,200	1,500	1,500	1,500
505-505-520-2502	Postage	829	696	5,000	1,500	2,000	2,000	2,000
505-505-520-2503	Professional Services	63,060	53,969	100,000	94,000	73,000	73,000	73,000
505-505-520-4017	Internal Services Central Services Fund	34,760	38,550	39,707	39,707	41,651	41,651	41,651
505-505-520-4019	Internal Services Buildings Fund	23,358	25,036	26,539	26,539	28,683	28,683	28,683
	<b>Total Materials &amp; Services</b>	<b>177,314</b>	<b>173,714</b>	<b>245,981</b>	<b>239,447</b>	<b>218,661</b>	<b>218,661</b>	<b>218,661</b>
<b>Reserve for Future Expenditure</b>								
505-505-580-6002	Pension Liability Reserves (20%)	-	-	5,354	-	6,883	6,883	6,883
	<b>Reserve for Future Expenditure</b>	<b>-</b>	<b>-</b>	<b>5,354</b>	<b>-</b>	<b>6,883</b>	<b>6,883</b>	<b>6,883</b>
<b>Operating Contingency</b>								
505-505-590-1010	Operating Contingency	-	-	12,500	-	2,523	2,523	2,523
	<b>Total Operating Contingency</b>	<b>-</b>	<b>-</b>	<b>12,500</b>	<b>-</b>	<b>2,523</b>	<b>2,523</b>	<b>2,523</b>
<b>Ending Cash Balance</b>								
505-505-595-1010	Ending Cash Balance	39,216	94,013	16,401	79,342	-	-	-
	<b>Total Ending Cash Balance</b>	<b>39,216</b>	<b>94,013</b>	<b>16,401</b>	<b>79,342</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>364,138</b>	<b>454,340</b>	<b>494,855</b>	<b>515,968</b>	<b>456,138</b>	<b>456,138</b>	<b>456,138</b>
	<b>Total Comm. Dev. Revenues</b>	<b>364,138</b>	<b>454,340</b>	<b>494,855</b>	<b>515,968</b>	<b>456,138</b>	<b>456,138</b>	<b>456,138</b>
	<b>Total Comm. Dev. Expenditures</b>	<b>364,138</b>	<b>454,340</b>	<b>494,855</b>	<b>515,968</b>	<b>456,138</b>	<b>456,138</b>	<b>456,138</b>



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## **Internal Services Central Services Fund**

**Program:** This budget provides funds for central administrative services in the areas of financial management of all city functions, customer service support, human resources, utilities and franchise management, contract/project management, property management, business licenses, and City Administrator and City Recorder functions.

- City Administrator
- City Recorder
- Finance Director
- Accounting Analyst
- Accounting Technician
- Customer Accounting Specialist (.85 FTE)
- HR and Administrative Manager
- Municipal Judge (part time)
- Communications Specialist (0.5 FTE)
- Total Full Time Equivalent Employees = **7.35**

### **Additional Programs in this Fund:**

- Dues and membership including League of Oregon Cities, Central Oregon Cities Organization, Mayor's Association, Deschutes Water Alliance, Oregon City-County Management Association & ICMA, Oregon Municipal Finance Officers Association, Professional Engineers of Oregon
- City Council expenses including annual employee appreciation dinner
- Annual Fiscal Auditing according to Oregon Budget Law

### **Special Funding Efforts:**

1. Funding assistance to the Community Development Department (\$130,000 transfer) so the City can A) improve customer service in the area of planning, development assistance, and code enforcement, B) administer the adopted development and zoning ordinances, and C) pursue the City's annual strategic goals including airport urban growth boundary expansion and annexation efforts.
2. Transferring \$4,500 in funds from Central Services to the Tourism and Economic Development Fund to help support the Sister City Program with Tomi City, Japan
3. Increase Community Engagement and prepare for Succession Planning by bringing on a 0.5 full-time employee (FTE) with the Communication Specialist position.

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

- A) The 0.5 FTE Communication Specialist is not actually a new position for FY 2018-19 but rather a transition of position from a contract services employee who has assisted the City of Madras through Solar Eclipse planning and downtown business group forming for over two prior fiscal years. There are savings recognized by bringing the position on as a



part-time position directly hired by the City of Madras versus paying for this position through a contract services employer.

- B) The \$9,700 transfer to Fleet Fund this year represents a new expense that is planned for providing a City vehicle for administrative staff (Finance, HR, City Recorder, and CDD) use for business trips including trips to the airport, bank, post office, inter-agency meetings, committee meetings, training, etc. The current vehicle available for these type trips is an older Ford Taurus that has been surplused out of the Police Department and is no longer considered reliable for out of town travel. The plan is to enter into a fleet program with a local dealership for a vehicle comparable to other Central Oregon cities provided to administrative staff. It is anticipated that this program will help offset and reduce current employee mileage reimbursement expenses to the City as a result of use of personal vehicles & fuel costs.

**City of Madras**  
2018-19 Budget Worksheet

**Internal Services - Central Services Fund**  
Revenues

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
<b>Beginning Fund Balance</b>								
802-010-301-0101	Beginning Fund Balance	213,319	293,831	298,215	400,022	382,133	382,133	382,133
	<b>Total Beginning Fund Balance</b>	<b>213,319</b>	<b>293,831</b>	<b>298,215</b>	<b>400,022</b>	<b>382,133</b>	<b>382,133</b>	<b>382,133</b>
<b>City Licenses</b>								
802-101-311-1101	Business Licenses	31,507	33,903	33,600	34,292	34,000	34,000	34,000
	<b>Total City Licenses</b>	<b>31,507</b>	<b>33,903</b>	<b>33,600</b>	<b>34,292</b>	<b>34,000</b>	<b>34,000</b>	<b>34,000</b>
<b>Regulatory Fees</b>								
802-101-330-3601	Abatement	-	-	-	4,907	-	-	-
	<b>Total Regulatory Fees</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,907</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Charges for Services</b>								
802-101-350-5401	Miscellaneous Revenue	12,872	29,775	2,500	9,909	8,500	8,500	8,500
802-101-350-5501	Community Clean-up	9,491	7,488	6,000	10,976	-	-	-
802-101-350-5503	Doc. Expense Reimbursements	-	119	-	-	-	-	-
802-101-350-9401	Airport Operations Fund	56,652	71,150	72,000	72,000	83,695	83,695	83,695
802-101-350-9502	Community Development Fund	34,760	38,550	39,707	39,707	41,651	41,651	41,651
802-101-350-9507	Parks Fund	27,976	31,030	28,000	28,000	29,542	29,542	29,542
802-101-350-9607	Police Department	281,922	312,670	334,557	334,557	360,190	360,190	360,190
802-101-350-9701	Water Operations Fund	79,400	88,060	96,866	96,866	96,275	96,275	96,275
802-101-350-9801	Wastewater Operations Fund	393,449	436,370	466,916	466,916	497,204	497,204	497,204
802-101-350-9902	Transportation Operations Fund	128,268	142,260	149,373	149,373	129,365	129,365	129,365
802-101-350-9904	Tourism Economic Development Fund	9,955	9,400	8,900	8,900	12,252	12,252	12,252
	<b>Total Charges for Services</b>	<b>1,034,745</b>	<b>1,166,873</b>	<b>1,204,818</b>	<b>1,217,224</b>	<b>1,258,674</b>	<b>1,258,674</b>	<b>1,258,674</b>
<b>Use of Money &amp; Property</b>								
802-101-380-8101	Interest on Investments	17,997	3,862	16,500	4,443	3,156	3,156	3,156
802-101-380-8201	Building Rentals	-	100	-	-	-	-	-
	<b>Total Use of Money &amp; Property</b>	<b>17,997</b>	<b>3,962</b>	<b>16,500</b>	<b>4,443</b>	<b>3,156</b>	<b>3,156</b>	<b>3,156</b>
	<b>Total Revenues</b>	<b>1,297,567</b>	<b>1,498,569</b>	<b>1,553,133</b>	<b>1,660,888</b>	<b>1,677,963</b>	<b>1,677,963</b>	<b>1,677,963</b>

**Internal Services - Central Services Fund**

**Expenditures**

GL Codes	Description	2015-16		2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
<b>Personnel Services</b>								
802-101-510-1001	Regular	451,908	438,935	519,396	495,000	554,000	554,000	554,000
802-101-510-3201	Overtime	1,361	3,857	9,000	5,640	10,000	10,000	10,000
802-101-510-5101	PERS	67,907	63,186	99,714	92,556	108,300	108,300	108,300
802-101-510-5201	Social Security	32,622	31,218	39,297	35,794	41,900	41,900	41,900
802-101-510-5401	Unemployment Tax	2,287	2,053	2,055	2,512	2,200	2,200	2,200
802-101-510-5501	Industrial Accident Insurance	789	763	820	800	908	908	908
802-101-510-5601	Health & Accident Insurance	99,674	104,991	120,067	133,000	130,750	130,750	130,750
	<b>Total Personnel Services</b>	<b>656,549</b>	<b>645,003</b>	<b>790,349</b>	<b>765,302</b>	<b>848,058</b>	<b>848,058</b>	<b>848,058</b>
	<b>Total FTE</b>	<b>6.85</b>	<b>6.85</b>	<b>6.85</b>	<b>6.85</b>	<b>7.35</b>	<b>7.35</b>	<b>7.35</b>
<b>Materials &amp; Services</b>								
802-101-520-1002	Advertising	7,269	4,704	5,200	5,500	5,500	5,500	5,500
802-101-520-1003	Audit	21,580	13,850	35,000	35,000	36,750	36,750	36,750
802-101-520-1203	Community Clean-up	5,545	4,813	15,000	9,204	-	-	-
802-101-520-1204	Contracted IT/Computer/Phone	31,390	43,179	42,231	45,809	45,029	45,029	45,029
802-101-520-1205	Unprogrammed Computer	4,544	2,680	14,000	16,500	28,948	28,948	28,948
802-101-520-1221	Contract Services	19,775	26,023	48,500	63,835	42,000	42,000	42,000
802-101-520-1223	City Council Expenses	11,703	13,222	17,000	14,500	15,000	15,000	15,000
802-101-520-1301	Dues/Membership	11,872	11,927	14,000	13,800	14,000	14,000	14,000
802-101-520-1801	Insurance & Surety Bonds	4,606	9,725	4,424	4,740	5,072	5,072	5,072
802-101-520-2102	Legal Fees	74,076	47,322	60,000	68,436	76,646	76,646	76,646
802-101-520-2201	Maintenance/Office Equipment	548	559	2,000	500	1,000	1,000	1,000
802-101-520-2203	Meetings, Travel & Schools	37,416	44,048	26,525	26,525	25,315	25,315	25,315
802-101-520-2204	Miscellaneous	(252)	2,079	500	500	500	500	500
802-101-520-2206	Bank Service Fees	1,599	3,926	4,000	1,500	1,750	1,750	1,750
802-101-520-2401	Office Supplies	28,771	19,745	32,000	27,320	30,000	30,000	30,000
802-101-520-2502	Postage	3,754	4,203	4,200	3,842	4,200	4,200	4,200
802-101-520-2503	Professional Services	17,303	39,800	32,000	10,742	10,000	10,000	10,000
802-101-520-2801	Safety - Employees	180	605	1,500	700	1,500	1,500	1,500
802-101-520-1026	Internal Service Fund Fleet	-	-	-	-	9,700	9,700	9,700
	<b>Total Materials &amp; Services</b>	<b>281,682</b>	<b>292,410</b>	<b>358,080</b>	<b>348,953</b>	<b>352,910</b>	<b>352,910</b>	<b>352,910</b>
<b>Interfund Transfers - Out</b>								
802-101-550-1020	Community Development Fund	65,500	161,134	160,000	160,000	130,000	130,000	130,000
802-101-550-1027	Tourism/Economic Development	-	-	4,500	4,500	4,500	4,500	4,500
802-101-550-1029	Community CleanUp Fund	-	-	-	-	24,044	24,044	24,044
	<b>Total Interfund Transfers - Out</b>	<b>65,500</b>	<b>161,134</b>	<b>164,500</b>	<b>164,500</b>	<b>158,544</b>	<b>158,544</b>	<b>158,544</b>
<b>Operating Contingency</b>								
802-101-590-1010	Operating Contingency	-	-	26,000	-	50,000	50,000	50,000
	<b>Total Operating Contingency</b>	<b>-</b>	<b>-</b>	<b>26,000</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Reserve for Future Expenditure</b>								
802-101-580-6002	Pension Liability Reserves (20%)	-	-	19,943	-	27,075	27,075	27,075
	<b>Reserve for Future Expenditure</b>	<b>-</b>	<b>-</b>	<b>19,943</b>	<b>-</b>	<b>27,075</b>	<b>27,075</b>	<b>27,075</b>
<b>Ending Cash Balance</b>								
802-101-595-1010	Ending Cash Balance	293,836	400,022	194,262	382,133	241,376	241,376	241,376
	<b>Total Ending Cash Balance</b>	<b>293,836</b>	<b>400,022</b>	<b>194,262</b>	<b>382,133</b>	<b>241,376</b>	<b>241,376</b>	<b>241,376</b>
	<b>Total Expenditures</b>	<b>1,297,567</b>	<b>1,498,569</b>	<b>1,553,133</b>	<b>1,660,888</b>	<b>1,677,963</b>	<b>1,677,963</b>	<b>1,677,963</b>
	<b>Total ISF Central Services Revenues</b>	<b>1,297,567</b>	<b>1,498,569</b>	<b>1,553,133</b>	<b>1,660,888</b>	<b>1,677,963</b>	<b>1,677,963</b>	<b>1,677,963</b>
	<b>Total ISF Central Services Expenditures</b>	<b>1,297,567</b>	<b>1,498,569</b>	<b>1,553,133</b>	<b>1,660,888</b>	<b>1,677,963</b>	<b>1,677,963</b>	<b>1,677,963</b>



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## **Community Cleanup Fund**

**Program:** This fund's purpose is to provide funds for helping clean up the Madras community through a variety of avenues as listed below. Revenues into the fund are primarily through 1) funds shared from Jefferson County's Solid Waste Management agreement, 2) and a portion of the City's annual purchase card ("P-card") rebate.

Per the 2016 Solid Waste Management Agreement, clean-up funds may be used for the following purposes:

- i. community clean up events or programs to increase recycling,
- ii. code enforcement solid waste activities, including abatement costs,
- iii. nuisance abatement solid waste activities and costs,
- iv. community beautification projects on publicly owned land or facilities,
- v. graffiti clean-up grants, or
- vi. fences, gates, access barrier grants to prevent/reduce illegal solid waste dumping.

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

This is a new fund (but not new use of funds for community clean-up use) this year due to feedback from the City's financial auditor that community clean-up funds are more appropriately tracked in a special revenue fund than within an internal service fund such as Central Services.

This fund is authorized and established by resolution number 17-2018 on June 26, 2018.

**City of Madras**  
**2018-19 Budget Worksheet**

Year this fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment. Review Date: March 2028

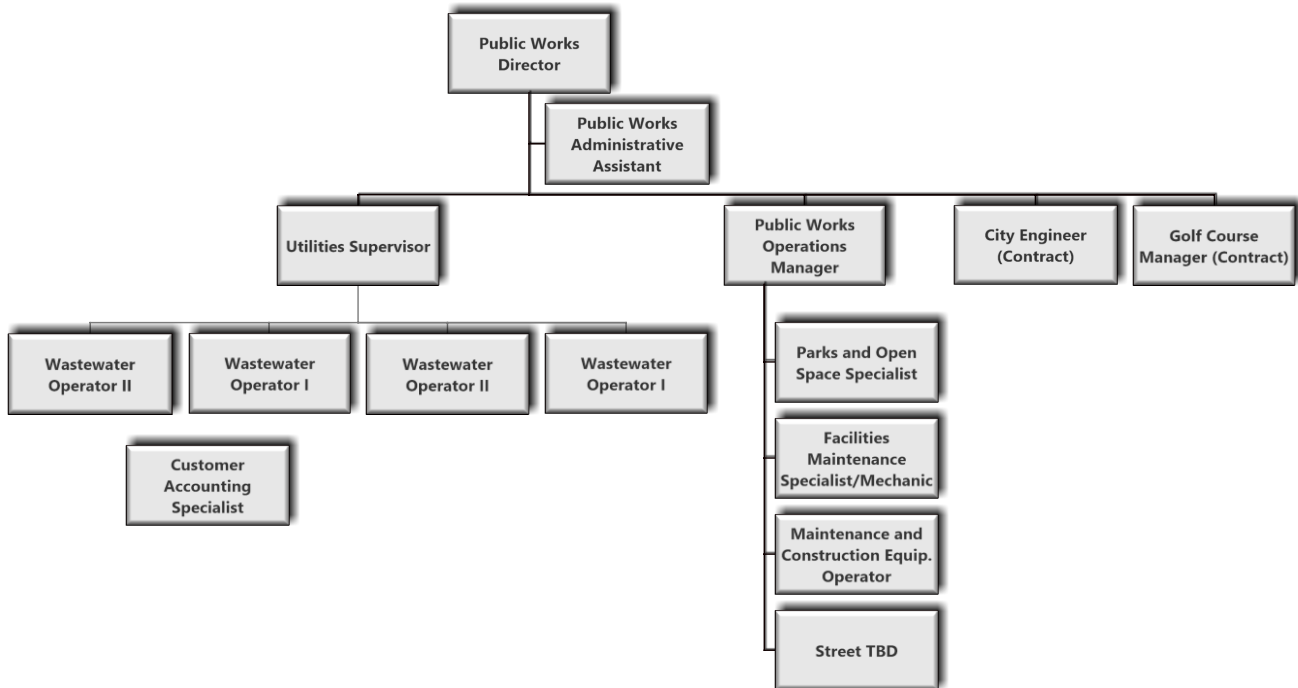
**Community Clean-up Fund**  
**Revenues**

GL Codes	Description	2015-16 Actuals	2016-17 Actuals	2017-18 Adopted	Yr End Proj	2018-19		
						Proposed	Approved	Adopted
Beginning Fund Balance								
205-010-301-0101	Beginning Fund Balance	-	-	-	-	-	-	-
	<b>Total Beginning Fund Balance</b>	-	-	-	-	-	-	-
Revenue from Other Agencies								
205-205-350-5501	Community Clean-up (Jefferson County)	-	-	-	-	2,500	2,500	2,500
	<b>Total Revenue from Other Agencies</b>	-	-	-	-	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
Use of Money & Property								
205-205-380-8401	P-Card Rebate	-	-	-	-	4,500	4,500	4,500
	<b>Total Use of Money &amp; Property</b>	-	-	-	-	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
Interfund Transfers - In								
205-205-390-9607	Internal Services Central Services Fund	-	-	-	-	24,044	24,044	24,044
205-205-390-9504	Internal Services Public Works Staff Fund	-	-	-	-	10	10	10
	<b>Total Interfund Transfers - In</b>	-	-	-	-	<b>24,054</b>	<b>24,054</b>	<b>24,054</b>
	<b>Total Revenues</b>	-	-	-	-	<b>31,054</b>	<b>31,054</b>	<b>31,054</b>
Materials & Services								
205-205-520-1203	Community Clean-up	-	-	-	-	25,000	25,000	25,000
	<b>Total Materials &amp; Services</b>	-	-	-	-	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
Operating Contingency								
205-205-590-1010	Operating Contingency	-	-	-	-	6,054	6,054	6,054
	<b>Total Operating Contingency</b>	-	-	-	-	<b>6,054</b>	<b>6,054</b>	<b>6,054</b>
Special Payments								
	<b>Total Special Payments</b>	-	-	-	-	-	-	-
Ending Cash Balance								
205-205-595-1010	Ending Cash Balance	-	-	-	-	-	-	-
	<b>Total Ending Cash Balance</b>	-	-	-	-	-	-	-
	<b>Total Expenditures</b>	-	-	-	-	<b>31,054</b>	<b>31,054</b>	<b>31,054</b>
	<b>Total Community Cleanup Revenues</b>	-	-	-	-	<b>31,054</b>	<b>31,054</b>	<b>31,054</b>
	<b>Total Community Cleanup</b>	-	-	-	-	<b>31,054</b>	<b>31,054</b>	<b>31,054</b>



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# Internal Services Public Works Staff Fund

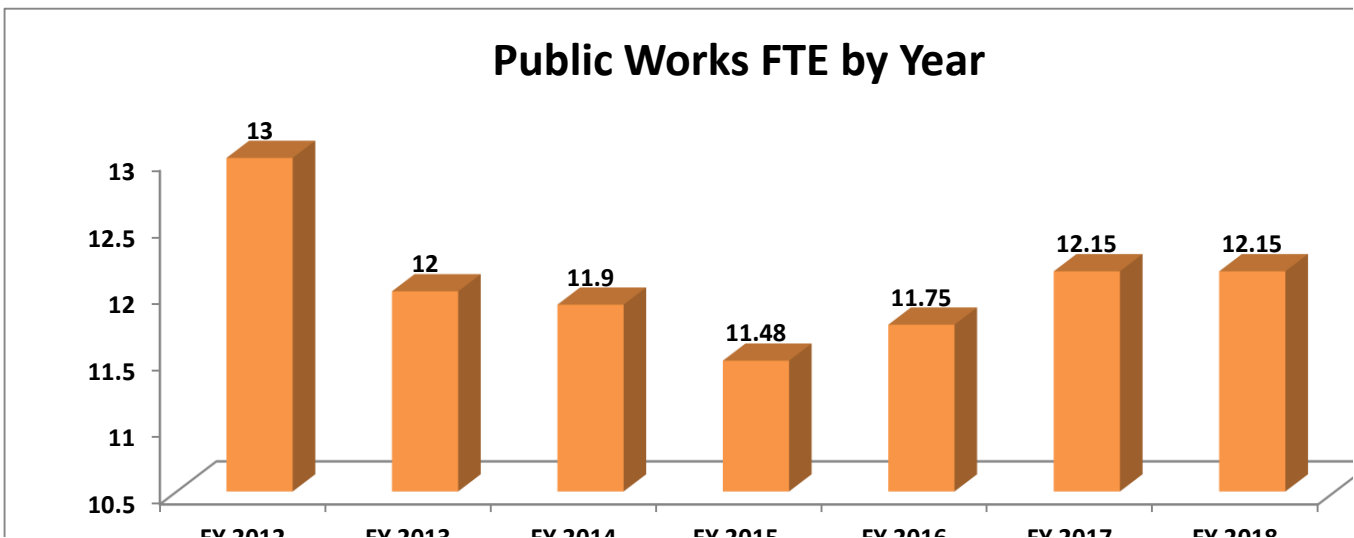


## Functions and Responsibilities:

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 12.15 as detailed below.



1. Public Works Director
2. Utilities Supervisor (wastewater, water & storm)
3. Public Works Operations Manager
4. TBD
5. Facilities Maintenance Specialist/Mechanic
6. Maintenance and Construction Equip. Operator
- 7.–10. Utility Workers/Operators (4 water/storm/sewer)
11. Parks and Open Space Specialists
12. Public Works Administrative Assistant
- 0.15 Customer Accounting Specialist (0.15 FTE – PW & permitting support)
- 12.15 TOTAL Public Works**



Professional Services: The current contract for City Engineering Services has expired and the City will be going out for two Engineers to back up the department on an as needed basis (General City Engineer, Wastewater Specific Engineer). The Public Works Director is a registered engineer and the goal is to keep as much as possible in-house. By having multiple on-call engineers it will keep cost down and provide the City flexibility to respond to 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.

Temp Services: The seasonal hires from a temporary staffing agency are paid through this fund. The seasonal hires help with maintenance activities primarily in the Parks, Golf Course, and Street Department, duties usually spanning between March and December 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.

**Goals/Budget Year Objectives:**

- Continue to hold the line and look for ways to reduce costs.
- Council Strategic Plan Goal No. 2 – *Housing Strategy*. Update Public Improvement Design and Construction Standards to include an alternative road section to reduce infrastructure cost and maintenance.

**Projects planned include the following:**

No planned projects for FY 2018-19

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

Increase in temporary services to maintain operations within the City.

**City of Madras**  
2018-19 Budget Worksheet

**Internal Services - Public Works Staff Fund**  
Revenues

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
<b>Beginning Fund Balance</b>								
803-010-301-0101	Beginning Fund Balance	317,384	285,183	343,174	341,540	316,916	316,916	316,916
803-010-301-0201	Prior Period Adjustment	-	(7,679)	-	-	-	-	-
	<b>Total Beginning Fund Balance</b>	<b>317,384</b>	<b>277,504</b>	<b>343,174</b>	<b>341,540</b>	<b>316,916</b>	<b>316,916</b>	<b>316,916</b>
<b>Regulatory Fees</b>								
803-101-330-3401	City Review & Permits	2,739	5,392	2,000	3,675	2,000	2,000	2,000
803-101-330-3403	Plan Review,QA,Admin & Inspection	34,840	1,321	3,500	-	3,000	3,000	3,000
803-101-330-3601	Abatement	837	-	500	1,690	500	500	500
	<b>Total Regulatory Fees</b>	<b>38,415</b>	<b>6,712</b>	<b>6,000</b>	<b>5,365</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
<b>Charges for Services</b>								
803-101-350-5401	Miscellaneous Revenue	6,523	3,023	500	65	500	500	500
803-101-350-9401	Airport Operations Fund	-	5,000	17,500	17,500	17,300	17,300	17,300
803-101-350-9507	Parks Fund	115,135	120,000	118,000	118,000	120,700	120,700	120,700
803-101-350-9701	Water Operations Fund	137,235	153,511	160,578	160,578	159,400	159,400	159,400
803-101-350-9801	Wastewater Operations Fund	859,904	1,000,514	974,095	974,095	998,400	998,400	998,400
803-101-350-9902	Transportation Operations Fund	317,421	351,080	357,593	357,593	345,600	345,600	345,600
803-101-350-9907	ISF- Building Fund	26,236	30,000	30,000	30,000	24,000	24,000	24,000
	<b>Total Charges for Services</b>	<b>1,462,454</b>	<b>1,663,128</b>	<b>1,658,266</b>	<b>1,657,831</b>	<b>1,665,900</b>	<b>1,665,900</b>	<b>1,665,900</b>
<b>Use of Money &amp; Property</b>								
803-101-380-8101	Interest on Investments	218	3,336	1,200	64	1,932	1,932	1,932
	<b>Total Use of Money &amp; Property</b>	<b>218</b>	<b>3,336</b>	<b>1,200</b>	<b>64</b>	<b>1,932</b>	<b>1,932</b>	<b>1,932</b>
	<b>Total Revenues</b>	<b>1,818,471</b>	<b>1,950,680</b>	<b>2,008,640</b>	<b>2,004,800</b>	<b>1,990,248</b>	<b>1,990,248</b>	<b>1,990,248</b>

## Internal Services - Public Works Staff Fund

### Expenditures

GL Codes	Description	2017-18				2018-19		
		2015-16 Actuals	2016-17 Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
<b>Personnel Services</b>								
803-101-510-1001	Regular	606,433	602,254	679,302	640,000	731,000	731,000	731,000
803-101-510-3201	Overtime	21,325	50,132	50,000	50,000	35,000	35,000	35,000
803-101-510-3202	Oncall Pier Diem	4,957	4,600	7,400	13,000	20,800	20,800	20,800
803-101-510-5101	PERS	114,945	114,195	150,749	150,749	150,500	150,500	150,500
803-101-510-5201	Social Security	47,271	47,337	51,967	51,967	52,500	52,500	52,500
803-101-510-5401	Unemployment Tax	3,218	3,086	2,717	2,717	4,500	4,500	4,500
803-101-510-5501	Industrial Accident Insurance	13,459	11,145	16,673	16,673	29,000	29,000	29,000
803-101-510-5601	Health & Accident Insurance	161,615	175,679	186,521	186,521	198,100	198,100	198,100
803-101-510-5701	Retiree Health & Accident Ins	-	10,633	7,848	7,848	10,500	10,500	10,500
	<b>Total Personnel Services</b>	<b>973,223</b>	<b>1,019,061</b>	<b>1,153,177</b>	<b>1,119,475</b>	<b>1,231,900</b>	<b>1,231,900</b>	<b>1,231,900</b>
	<b>Total FTE</b>	<b>11.75</b>	<b>12.15</b>	<b>12.15</b>	<b>12.15</b>	<b>12.15</b>	<b>12.15</b>	<b>12.15</b>
<b>Materials &amp; Services</b>								
803-101-520-1001	Abatement	8,347	3,145	8,500	3,500	5,500	5,500	5,500
803-101-520-1002	Advertising	2,168	2,969	3,500	3,500	3,500	3,500	3,500
803-101-520-1204	Contracted Computer/IT/Telephone	35,678	54,781	32,600	35,000	30,825	30,825	30,825
803-101-520-1205	Computer- Unprogrammed	2,751	8,382	6,000	20,000	15,830	15,830	15,830
803-101-520-1221	Contract Services	138,989	172,415	14,000	14,000	14,000	14,000	14,000
803-101-520-1801	Insurance and Surety Bonds	10,485	5,469	11,100	8,009	8,204	8,204	8,204
803-101-520-1200	Temp Services	-	-	185,000	185,000	225,000	225,000	225,000
803-101-520-1201	Annual Dues & Licenses	-	-	4,000	3,000	4,000	4,000	4,000
803-101-520-2102	Legal Fees	40,451	16,744	15,000	14,000	18,750	18,750	18,750
803-101-520-2203	Meetings, Travel, and Employee Development	17,418	14,526	14,000	14,000	15,000	15,000	15,000
803-101-520-2204	Miscellaneous Expense	593	1,517	500	-	-	-	-
803-101-520-2401	Office Supplies	27,486	27,006	28,000	18,000	22,000	22,000	22,000
803-101-520-2502	Postage	5,938	907	2,500	1,500	2,500	2,500	2,500
803-101-520-2503	Professional Services	170,188	138,235	110,000	75,000	30,000	30,000	30,000
803-101-520-2702	Repairs & Maintenance Materials	1,088	313	-	-	-	-	-
803-101-520-2906	Telephone	11	-	-	-	-	-	-
803-101-520-3002	Uniforms	5,144	4,527	3,500	3,500	3,500	3,500	3,500
803-101-520-3003	First Aid Supplies	10	2,873	1,900	1,900	1,900	1,900	1,900
803-101-520-3004	Personal Protective Equipment	-	1,270	2,500	3,500	2,500	2,500	2,500
803-101-520-3206	Bad Debt Expense	1,828	-	1,000	-	1,000	1,000	1,000
	<b>Total Materials &amp; Services</b>	<b>468,575</b>	<b>455,079</b>	<b>443,600</b>	<b>403,409</b>	<b>404,009</b>	<b>404,009</b>	<b>404,009</b>
<b>Interfund Transfers - Out</b>								
803-101-550-1003	Community Development Fund	65,500	135,000	140,000	140,000	130,000	130,000	130,000
803-101-550-1004	Airport Operations Fund	20,000	-	-	25,000	-	-	-
803-101-550-1015	Transportation Operations Fund	-	-	-	-	-	-	-
803-101-550-1029	Community CleanUp Fund	-	-	-	-	10	10	10
	<b>Total Interfund Transfers - Out</b>	<b>85,500</b>	<b>135,000</b>	<b>140,000</b>	<b>165,000</b>	<b>130,010</b>	<b>130,010</b>	<b>130,010</b>
<b>Capital Outlay</b>								
803-101-540-2903	J Street Waterline Relocation Project	5,991	-	-	-	-	-	-
	<b>Total Capital Outlay</b>	<b>5,991</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Contingency</b>								
803-101-590-1010	Operating Contingency	-	-	45,000	-	30,000	30,000	30,000
	<b>Total Operating Contingency</b>	<b>-</b>	<b>-</b>	<b>45,000</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Reserve for Future Expenditure</b>								
803-101-580-6002	Pension Liability Reserves (20%)	-	-	30,150	-	37,625	37,625	37,625
	<b>Reserve for Future Expenditure</b>	<b>-</b>	<b>-</b>	<b>30,150</b>	<b>-</b>	<b>37,625</b>	<b>37,625</b>	<b>37,625</b>
<b>Ending Cash Balance</b>								
803-101-595-1010	Ending Cash Balance	285,183	341,540	196,712	316,916	156,704	156,704	156,704
	<b>Total Ending Cash Balance</b>	<b>285,183</b>	<b>341,540</b>	<b>196,712</b>	<b>316,916</b>	<b>156,704</b>	<b>156,704</b>	<b>156,704</b>
	<b>Total Expenditures</b>	<b>1,818,471</b>	<b>1,950,680</b>	<b>2,008,640</b>	<b>2,004,800</b>	<b>1,990,248</b>	<b>1,990,248</b>	<b>1,990,248</b>
	<b>Total ISF P. W. Staff Fund Revenues</b>	<b>1,818,471</b>	<b>1,950,680</b>	<b>2,008,640</b>	<b>2,004,800</b>	<b>1,990,248</b>	<b>1,990,248</b>	<b>1,990,248</b>
	<b>Total ISF P. W. Staff Fund Expenditures</b>	<b>1,818,471</b>	<b>1,950,680</b>	<b>2,008,640</b>	<b>2,004,800</b>	<b>1,990,248</b>	<b>1,990,248</b>	<b>1,990,248</b>



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## **Internal Services Buildings Fund**

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

General Expenses –

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

### **Special Funding Efforts:**

1. \$24,000 transfer to ISF PW Staff – Staff members within ISF PW staff spend time and effort maintaining and coordinating repairs and maintenance to the building facilities within the Building Fund. This transfer is to help fund the needed personnel resources.
2. Capital Outlay of \$20,000: Set aside for audio and visual communications enhancements to the City Council Work Room. The enhancements are to improve video teleconferencing capability and with the goal of removing the clutter of wires and audio visual equipment from the conference table.

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

1. Loan repayments of \$182,000 (one final bond repayment of \$56,000)
2. USDA Rural Development Loan \$99,000 annually
3. Debt Reserve \$7,825 (USDA loan requirement)

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

- A) Developed a new line item under material and services titled “Equipment” to set aside funds for building facility equipment needs (i.e. special projects). There is no specific project slated for the funds at time of budget development. This will aid the maintenance crew in tracking regular programmed costs in the building maintenance line item under materials and services.
- B) Debt Service is higher than the prior year. This is because of the timing of the last bond payment of the 2011 Bond financing. This will be the final bond payment for the 2011 bond repayment. The 2017 bond financing has lowered the interest rate on the 2011 borrowing so future budget years will see a lower bond repayment cost.

**City of Madras**  
2018-19 Budget Worksheet

**Internal Services - Building Fund**

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
	Beginning Fund Balance							
804-010-301-0101	Beginning Fund Balance	91,298	87,314	75,564	86,277	148,052	148,052	148,052
	<b>Total Beginning Fund Balance</b>	<b>91,298</b>	<b>87,314</b>	<b>75,564</b>	<b>86,277</b>	<b>148,052</b>	<b>148,052</b>	<b>148,052</b>
	Revenue for Other Agencies							
804-101-345-4600	Madras Redevelopment Commission	75,000	75,000	75,000	75,000	75,000	75,000	75,000
	<b>Total Revenue from Other Agencies</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
	Charges for Services							
804-101-350-5401	Miscellaneous Revenue	1,700	50	-	-	-	-	-
804-101-350-9401	Airport Operations Fund	17,395	22,000	22,000	22,000	42,769	42,769	42,769
804-101-350-9502	Community Development Fund	23,358	25,036	26,539	26,539	28,683	28,683	28,683
804-101-350-9507	Parks Fund	12,590	13,632	14,450	14,450	13,895	13,895	13,895
804-101-350-9607	Police Department	140,145	150,219	159,232	159,232	172,097	172,097	172,097
804-101-350-9701	Water Operations Fund	17,310	18,744	19,869	19,869	18,938	18,938	18,938
804-101-350-9801	Wastewater Operations Fund	113,125	122,988	130,367	130,367	123,631	123,631	123,631
804-101-350-9902	Transportation Operations Fund	34,620	37,488	39,738	39,738	38,045	38,045	38,045
804-101-350-9904	Tourism Economic Development Fund	1,450	1,608	1,704	1,704	1,972	1,972	1,972
	<b>Total Charges for Services</b>	<b>361,693</b>	<b>391,765</b>	<b>413,899</b>	<b>413,899</b>	<b>440,030</b>	<b>440,030</b>	<b>440,030</b>
	Use of Money & Property							
804-101-380-8101	Interest on Investments	225	819	350	1,632	1,944	1,944	1,944
	<b>Total Use of Money &amp; Property</b>	<b>225</b>	<b>819</b>	<b>350</b>	<b>1,632</b>	<b>1,944</b>	<b>1,944</b>	<b>1,944</b>
	<b>Total Revenues</b>	<b>528,216</b>	<b>554,897</b>	<b>564,812</b>	<b>576,808</b>	<b>665,026</b>	<b>665,026</b>	<b>665,026</b>

**City of Madras**  
2018-19 Budget Worksheet

**Internal Services - Building Fund**

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
<b>Materials &amp; Services</b>								
804-101-520-1101	Building Maintenance	86,335	102,145	95,000	95,000	100,000	100,000	100,000
804-101-520-1102	Equipment	-	-	-	-	7,500	7,500	7,500
804-101-520-1401	Utilities	46,316	52,354	55,507	63,000	71,280	71,280	71,280
804-101-520-1801	Insurance and Surety Bonds	32,124	35,854	25,415	22,162	23,425	23,425	23,425
804-101-520-2206	Trust Fee/Bank Service Fees	465	467	500	500	500	500	500
804-101-520-1902	ISF Public Works	-	-	-	-	24,000	24,000	24,000
	<b>Total Materials &amp; Services</b>	<b>165,241</b>	<b>190,820</b>	<b>176,422</b>	<b>180,662</b>	<b>226,705</b>	<b>226,705</b>	<b>226,705</b>
<b>Capital Outlay</b>								
804-101-540-3311	Building Improvements	-	-	29,100	23,250	20,000	20,000	20,000
	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>29,100</b>	<b>23,250</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Interfund Transfers - Out</b>								
804-101-550-1020	Debt Reserve Fund	9,713	9,713	9,713	9,713	7,825	7,825	7,825
804-101-550-1021	Airport Operations	20,000	20,000	-	-	-	-	-
804-101-550-1022	ISF Public Works	26,236	30,000	30,000	30,000	-	-	-
	<b>Total Interfund Transfers - Out</b>	<b>55,949</b>	<b>59,713</b>	<b>39,713</b>	<b>39,713</b>	<b>7,825</b>	<b>7,825</b>	<b>7,825</b>
<b>Debt Service</b>								
804-101-570-7416	Bond - Principal 2011	50,000	50,000	56,000	55,000	55,000	55,000	55,000
804-101-570-7417	Bond - Interest 2011	72,583	70,958	70,000	2,888	1,000	1,000	1,000
804-101-570-7418	USDA Revenue Bond-Principal 2013	30,181	31,125	33,000	33,000	34,000	34,000	34,000
804-101-570-7419	USDA Revenue Bond-Interest 2013	66,949	66,005	66,000	66,000	65,000	65,000	65,000
804-101-570-7420	2017 Refunding 2011B - Principal	-	-	-	-	56,000	56,000	56,000
804-101-570-7421	2017 Refunding 2011B - Interest	-	-	-	28,243	70,000	70,000	70,000
	<b>Total Debt Service</b>	<b>219,713</b>	<b>218,088</b>	<b>225,000</b>	<b>185,131</b>	<b>281,000</b>	<b>281,000</b>	<b>281,000</b>
<b>Operating Contingency</b>								
804-101-590-1010	Operating Contingency	-	-	20,900	-	35,000	35,000	35,000
	<b>Total Operating Contingency</b>	<b>-</b>	<b>-</b>	<b>20,900</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Ending Cash Balance</b>								
804-101-595-1010	Ending Cash Balance	87,314	86,277	73,677	148,052	94,496	94,496	94,496
	<b>Total Ending Cash Balance</b>	<b>87,314</b>	<b>86,277</b>	<b>73,677</b>	<b>148,052</b>	<b>94,496</b>	<b>94,496</b>	<b>94,496</b>
	<b>Total Expenditures</b>	<b>528,216</b>	<b>554,897</b>	<b>564,812</b>	<b>576,808</b>	<b>665,026</b>	<b>665,026</b>	<b>665,026</b>
	<b>Total ISF Buildings Revenues</b>	<b>528,216</b>	<b>554,897</b>	<b>564,812</b>	<b>576,808</b>	<b>665,026</b>	<b>665,026</b>	<b>665,026</b>
	<b>Total ISF Buildings Expenditures</b>	<b>528,216</b>	<b>554,897</b>	<b>564,812</b>	<b>576,808</b>	<b>665,026</b>	<b>665,026</b>	<b>665,026</b>



**City of Madras  
Amortization Schedule  
2018-2019**

**Police Station/City Hall**

**Full Faith and Credit  
LOCAP - Series 2011B  
Bank of New York Mellon  
UN-REFUNDED PORTION**

Loan Amount	110,000
Issue Date	10/12/2017
Maturity Date	6/30/2019
Term	2 YEARS
Interest Rate	3.5%

		804-101-570-7417	804-101-570-7416	804-101-520-2206	
Year	Payment	Interest	Prinicipal	Balance	Trustee Fee
Balance July 1, 2018				55000	
2018-2019	55962.5	962.5	55000	0	450
Total	113,850	3,850	110,000		900

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

Budget line item	Description	2018-19 Budget
804-101-570-7417	Interest	1,000
804-101-570-7416	Principal	55,000
804-101-520-2206	Trust Fee	450
<b>Total</b>		<b>56,450</b>

**City of Madras  
Amortization Schedule  
2018-2019**

**Police Station/City Hall**

**Full Faith and Credit  
2017 Refunding (LOCAP - Series 2011B)  
Zions Bank**

Loan Amount	1,375,000
Issue Date	6/1/2017
Maturity Date	12/1/2033
Term	15 years
Interest Rate	3.0% to 4.0%

Year	Rate	Payment	804-101-570-7421 Interest	804-101-570-7420 Principal	Balance	Trustee Fee
Balance July 1, 2018					<b>1,375,000</b>	
2018-2019	3%	65,500	45,500	20,000	1,355,000	
2019-2020	3%	119,075	44,075	75,000	1,280,000	
2020-2021	3%	121,750	41,750	80,000	1,200,000	225
2021-2022	3%	119,350	39,350	80,000	1,120,000	225
2022-2023	4%	121,450	36,450	85,000	1,035,000	225
2023-2024	3%	118,475	33,475	85,000	950,000	225
2024-2025	4%	115,500	30,500	85,000	865,000	225
2025-2026	4%	117,000	27,000	90,000	775,000	225
2026-2027	4%	118,300	23,300	95,000	680,000	225
2027-2028	4%	119,400	19,400	100,000	580,000	225
2028-2029	3%	120,825	15,825	105,000	475,000	225
2029-2030	3%	127,525	12,525	115,000	360,000	225
2030-2031	3%	124,075	9,075	115,000	245,000	225
2031-2032	3%	120,625	5,625	115,000	130,000	225
2032-2033	3%	117,175	2,175	115,000	15,000	
2033-2034	3%	15,225	225	15,000	-	
<b>Total</b>		<b>1,789,493</b>	<b>414,493</b>	<b>1,375,000</b>	<b>-</b>	<b>2,700</b>

<b>Payments Due Dates</b>
June - Interest Only
December - Principal & Interest

Budget line item	Description	2018-19 Budget
804-101-570-7421	Interest	45,500
804-101-570-7420	Principal	20,000
	Trust Fee	-
<b>Total</b>		<b>65,500</b>

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

*\*Confirmed this schedule with amortization debt schedule from BNY Mellon*

**City of Madras  
Amortization Schedule  
2018-2019**

**Police Station/City Hall**

**2013 Revenue Bond  
United States Department of Agriculture  
Rural Development**

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

Year	Payment	804-101-570-7419	804-101-570-7418	Balance
		Interest	Principal	
Balance July 1, 2018				2,048,948
2018-2019	97,131	64,030	33,101	2,015,847
2019-2020	97,130	62,995	34,135	1,981,712
2020-2021	97,130	61,928	35,202	1,946,510
2021-2022	97,130	60,828	36,302	1,910,208
2022-2023	97,131	59,694	37,437	1,872,771
2023-2024	97,130	58,524	38,606	1,834,165
2024-2025	97,131	57,318	39,813	1,794,352
2025-2026	97,130	56,073	41,057	1,753,295
2026-2027	97,130	54,790	42,340	1,710,955
2027-2028	97,130	53,467	43,663	1,667,292
2028-2029	97,131	52,103	45,028	1,622,264
2029-2030	97,131	50,696	46,435	1,575,829
2030-2031	97,131	49,245	47,886	1,527,943
2031-2032	97,130	47,748	49,382	1,478,561
2032-2033	97,130	46,205	50,925	1,427,636
2033-2034	97,131	44,614	52,517	1,375,119
2034-2035	97,130	42,972	54,158	1,320,961
2035-2036	97,130	41,280	55,850	1,265,111
2036-2037	97,131	39,535	57,596	1,207,515
2037-2038	97,131	37,735	59,396	1,148,119
2038-2039	97,131	35,879	61,252	1,086,867
2039-2040	97,131	33,965	63,166	1,023,701
2040-2041	97,131	31,991	65,140	958,561
2041-2042	97,130	29,955	67,175	891,386
2042-2043	97,131	27,856	69,275	822,111
2043-2044	97,131	25,691	71,440	750,671
2044-2045	97,130	23,458	73,672	676,999
2045-2046	97,130	21,156	75,974	601,025
2046-2047	97,130	18,782	78,348	522,677
2047-2048	97,131	16,334	80,797	441,880
2048-2049	97,131	13,809	83,322	358,558
2049-2050	97,131	11,205	85,926	272,632
2050-2051	97,131	8,520	88,611	184,021
2051-2052	97,131	5,751	91,380	92,641
2052-2053	95,534	2,893	92,641	0
Total	3,397,973	1,349,025	2,048,948	

Payments Due Dates:	Budget line item	Description	2018-19 Budget
	March - Principal & Interest	804-101-570-7419	Interest
804-101-570-7418		Principal	34,000
<b>Total</b>			<b>99,000</b>



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# Internal Services Fleet Fund (Public Works, Police Department & Admin.)



## Functions and Responsibilities:

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

## Goals/Budget Year Objectives:

To cycle out cost-prohibitive equipment and continue to restore fleet

## Projects planned include the following:

### Capital Outlay:

1. Police Department Equipment Purchase – New police patrol vehicle with necessary accessory equipment = \$47,500
2. \$35,000 to replace obsolete equipment (i.e. trucks, mowers, etc.)

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

- A) Reduction of excess beginning cash to relieve stress on public works and police funds
- B) The \$9,700 transfer to Fleet Fund this year represents a new expense that is planned for providing a City vehicle for administrative staff (Finance, HR, City Recorder, and CDD) use for business trips including trips to the airport, bank, post office, inter-agency meetings, committee meetings, training, etc. The current vehicle available for these type trips is an older Ford Taurus that has been surplus out of the Police Department and is no longer considered reliable for out of town travel. The plan is to enter into a fleet program with a local dealership for a vehicle comparable to other Central Oregon cities provided to administrative staff. It is anticipated that this program will help offset and reduce current employee mileage reimbursement expenses to the City as a result of use of personal vehicles & fuel costs.

**City of Madras**  
2018-19 Budget Worksheet

**Internal Services - Fleet Fund**

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
	Beginning Fund Balance	-	-	-	-	-	-	-
805-010-301-0101	Beginning Fund Balance	155,494	233,654	191,554	156,746	153,501	153,501	153,501
	<b>Total Beginning Fund Balance</b>	<b>155,494</b>	<b>233,654</b>	<b>191,554</b>	<b>156,746</b>	<b>153,501</b>	<b>153,501</b>	<b>153,501</b>
	Charges for Services							
805-101-350-5401	Miscellaneous Revenue	5,574	6,856	14,250	16,715	-	-	-
805-101-350-9401	Airport	-	2,500	5,000	5,000	14,000	14,000	14,000
805-101-350-9507	Parks Fund	14,000	14,839	13,400	13,400	23,400	23,400	23,400
805-101-350-9607	Police Department	155,386	98,500	106,010	106,010	110,000	110,000	110,000
805-101-350-9701	Water Operations Fund	29,153	30,902	28,100	28,100	26,900	26,900	26,900
805-101-350-9801	Wastewater Operations Fund	182,668	162,000	134,300	134,300	118,100	118,100	118,100
805-101-350-9902	Transportation Operations Fund	67,429	59,801	54,900	54,900	52,600	52,600	52,600
805-101-350-9903	Internal Services Central Services Fund	-	-	-	-	9,700	9,700	9,700
	<b>Total Charges for Services</b>	<b>454,210</b>	<b>375,398</b>	<b>355,960</b>	<b>358,425</b>	<b>354,700</b>	<b>354,700</b>	<b>354,700</b>
	Use of Money & Property							
805-101-380-8101	Interest on Investments	-	1,516	200	200	200	200	200
	<b>Total Use of Money &amp; Property</b>	<b>-</b>	<b>1,516</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>
	Interfund Transfers - In							
805-101-390-9607	Police Department	-	-	-	-	-	-	-
805-101-390-9626	Internal Service Public Works	-	-	-	-	-	-	-
	<b>Total Interfund Transfers - In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Revenues</b>	<b>609,704</b>	<b>610,567</b>	<b>547,714</b>	<b>515,371</b>	<b>508,401</b>	<b>508,401</b>	<b>508,401</b>

**City of Madras**  
2018-19 Budget Worksheet

**Internal Services - Fleet Fund**

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Materials & Services								
805-101-520-1004	Auto Repairs - PD	20,728	12,881	25,000	15,000	25,000	25,000	25,000
805-101-520-1205	Computer Unprogrammed	-	-	2,000	-	2,000	2,000	2,000
805-101-520-1221	Contract Services Fleet	-	-	2,000	-	2,000	2,000	2,000
805-101-520-1401	Utilities	798	1,471	3,000	1,500	3,000	3,000	3,000
805-101-520-1402	Admin Services - Fleet	-	-	-	-	9,700	9,700	9,700
805-101-520-1403	Equipment Repairs - PW	82,967	179,617	90,000	90,000	115,000	115,000	115,000
805-101-520-1406	Shop Tools/Equipment Purchases - PW	7,350	15,619	13,000	13,000	13,000	13,000	13,000
805-101-520-1601	Fuel - PW	38,022	53,522	67,750	55,000	55,000	55,000	55,000
805-101-520-1603	Fuel - PD	12,560	13,486	18,000	15,000	18,000	18,000	18,000
805-101-520-1801	Insurance & Surety Bonds- PW	32,100	27,229	23,370	21,794	22,775	22,775	22,775
805-101-520-1802	Insurance & Surety Bonds- PD	-	6,468	11,510	10,501	10,978	10,978	10,978
805-101-520-2901	Tires - PW	20,162	26,730	18,000	18,000	15,000	15,000	15,000
805-101-520-2907	Tires - PD	6,312	6,439	6,500	6,500	8,000	8,000	8,000
805-101-520-3207	Inventory Used	-	-	-	575	-	-	-
<b>Total Materials &amp; Services</b>		<b>221,000</b>	<b>343,463</b>	<b>280,130</b>	<b>246,870</b>	<b>299,453</b>	<b>299,453</b>	<b>299,453</b>
Capital Outlay								
805-101-540-1401	Equipment Purchases - PW	66,973	62,083	46,000	17,500	35,000	35,000	35,000
805-101-540-1402	Equipment Purchases - PD	76,496	42,390	45,000	45,000	47,500	47,500	47,500
805-101-540-1403	Fleet Building Improvements	11,581	5,885	52,500	52,500	-	-	-
<b>Total Capital Outlay</b>		<b>155,050</b>	<b>110,358</b>	<b>143,500</b>	<b>115,000</b>	<b>82,500</b>	<b>82,500</b>	<b>82,500</b>
Operating Contingency								
805-101-590-1010	Operating Contingency	-	-	25,000	-	15,000	15,000	15,000
<b>Total Operating Contingency</b>		<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
Ending Cash Balance								
805-101-595-1010	Ending Cash Balance	233,654	156,746	99,084	153,501	111,448	111,448	111,448
<b>Total Ending Cash Balance</b>		<b>233,654</b>	<b>156,746</b>	<b>99,084</b>	<b>153,501</b>	<b>111,448</b>	<b>111,448</b>	<b>111,448</b>
<b>Total Expenditures</b>		<b>609,704</b>	<b>610,567</b>	<b>547,714</b>	<b>515,371</b>	<b>508,401</b>	<b>508,401</b>	<b>508,401</b>
<b>Total Internal Services Fleet Revenues</b>		<b>609,704</b>	<b>610,567</b>	<b>547,714</b>	<b>515,371</b>	<b>508,401</b>	<b>508,401</b>	<b>508,401</b>
<b>Total Internal Services Fleet Expenditures</b>		<b>609,704</b>	<b>610,567</b>	<b>547,714</b>	<b>515,371</b>	<b>508,401</b>	<b>508,401</b>	<b>508,401</b>



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## **Debt Service Fund**

### **Programs in this Fund:**

- 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). This 2012B Local Oregon Capital Asset Program was refunded in October 2017. This debt refunding created savings in the 2017-18 Fiscal Year and restructured the debt payments. The MRC will service the debt payments by paying the City \$110,000 towards principal and \$68,175 towards interest in FY 2018-19; in turn, the City will pay the 2017B refunding payments to Zions National Bank. The City is serving as the “pass through” entity for this debt obligation.

**City of Madras**  
2018-19 Budget Worksheet

**Debt Services Fund**

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
306-010-301-0101	Beginning Fund Balance	4,546	2,589	-	2,589	-	-	-
	<b>Total Beginning Fund Balance</b>	<b>4,546</b>	<b>2,589</b>	<b>-</b>	<b>2,589</b>	<b>-</b>	<b>-</b>	<b>-</b>
Property Taxes								
306-060-310-1101	Current Property Taxes	87	-	-	-	-	-	-
306-060-310-1201	Prior Property Taxes	1,721	-	-	-	-	-	-
	<b>Total Property Taxes</b>	<b>1,808</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenues from Other Agencies								
306-060-340-1001	Bond Proceeds	-	-	-	-	-	-	-
	<b>Total Revenues from Other Agencies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Charges for Services								
306-060-350-5401	Miscellaneous Revenue	-	-	-	-	-	-	-
	<b>Total Charges for Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Use of Money & Property								
306-060-380-8507	Loan Repayment	180,900	179,950	182,450	155,671	178,750	178,750	178,750
	<b>Total Use of Money &amp; Property</b>	<b>180,900</b>	<b>179,950</b>	<b>182,450</b>	<b>155,671</b>	<b>178,750</b>	<b>178,750</b>	<b>178,750</b>
	<b>Total Revenues</b>	<b>187,254</b>	<b>182,539</b>	<b>182,450</b>	<b>158,260</b>	<b>178,750</b>	<b>178,750</b>	<b>178,750</b>
Materials & Services								
306-060-520-2206	Bank & Bond Service Fees	450	450	450	450	450	450	450
	<b>Total Materials &amp; Services</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>450</b>
Interfund Transfers - Out								
306-060-550-1201	Wastewater Operations	3,315	2,588	-	-	-	-	-
	<b>Total Transfers Out</b>	<b>3,315</b>	<b>2,588</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Debt Service								
306-060-570-7418	Series 2012B Bond Principal - MRC	105,000	105,000	110,000	110,000	110,000	110,000	110,000
306-060-570-7419	Series 2012B Bond Interest - MRC	75,900	73,800	72,000	10,625	8,000	8,000	8,000
306-060-570-7420	2017 Refunding 2012B - Principal	-	-	-	-	-	-	-
306-060-570-7421	2017 Refunding 2012B - Interest	-	-	-	37,185	60,300	60,300	60,300
	<b>Total Debt Service</b>	<b>180,900</b>	<b>178,800</b>	<b>182,000</b>	<b>157,810</b>	<b>178,300</b>	<b>178,300</b>	<b>178,300</b>
Ending Cash Balance								
306-060-595-1010	Ending Cash Balance	2,589	701	-	-	-	-	-
	<b>Total Ending Cash Balance</b>	<b>2,589</b>	<b>701</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>187,254</b>	<b>182,539</b>	<b>182,450</b>	<b>158,260</b>	<b>178,750</b>	<b>178,750</b>	<b>178,750</b>
	<b>Total Debt Service Revenues</b>	<b>187,254</b>	<b>182,539</b>	<b>182,450</b>	<b>158,260</b>	<b>178,750</b>	<b>178,750</b>	<b>178,750</b>
	<b>Total Debt Service Expenditures</b>	<b>187,254</b>	<b>182,539</b>	<b>182,450</b>	<b>158,260</b>	<b>178,750</b>	<b>178,750</b>	<b>178,750</b>

**City of Madras  
Amortization Schedule  
2018-2019**

**Madras Redevelopment Commission**

**Full Faith and Credit  
LOCAP - Series 2012B  
Bank of New York Mellon  
UN-REFUNDED PORTION**

Loan Amount	335,000
Issue Date	10/12/2017
Maturity Date	6/30/2020
Term	3 Years
Interest Rate	2.5 to 3.5%

		306-060-570-7419	306-060-570-7418	306-060-520-2206	
Year	Payment	Interest	Prinicpal	Balance	Trustee Fee
Balance July 1, 2018				225,000	
2018-2019	117,875	7,875	110,000	115,000	450
2019-2020	119,025	4,025	115,000	0	450
Total	<b>357,525</b>	<b>22,525</b>	<b>335,000</b>		<b>1,350</b>

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

Budget line item	Description	2018-19 Budget
306-060-570-7419	Interest	8,000
306-060-570-7418	Principal	110,000
306-060-520-2206	Trust Fee	450
<b>Total</b>		<b>118,450</b>

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

**City of Madras  
Amortization Schedule  
2018-2019**

**Madras Redevelopment Commission**

**Full Faith and Credit  
2017 Refunding (LOCAP - Series 2012B)  
Zions Bank**

Loan Amount	1,770,000
Issue Date	6/1/2017
Maturity Date	6/30/2032
Term	15 years
Interest Rate	3.0% to 4.0%

Year	Rate	Payment	306-060-570-7419 Interest	306-060-570-7418 Prinicipal	Balance	306-060-520-2206 Trustee Fee
Balance July 1, 2018					<b>1,770,000</b>	
2018-2019		60,300	60,300	-	1,770,000	
2019-2020		60,300	60,300	-	1,770,000	
2020-2021	3%	178,500	58,500	120,000	1,650,000	225
2021-2022	3%	179,825	54,825	125,000	1,525,000	225
2022-2023	4%	180,350	50,350	130,000	1,395,000	225
2023-2024	3%	180,725	45,725	135,000	1,260,000	225
2024-2025	4%	180,900	40,900	140,000	1,120,000	225
2025-2026	4%	180,200	35,200	145,000	975,000	225
2026-2027	4%	179,300	29,300	150,000	825,000	225
2027-2028	4%	178,200	23,200	155,000	670,000	225
2028-2029	3%	177,700	17,700	160,000	510,000	225
2029-2030	3%	177,825	12,825	165,000	345,000	225
2030-2031	3%	177,800	7,800	170,000	175,000	225
2031-2032	3%	177,625	2,625	175,000	-	225
<b>Total</b>		<b>2,306,735</b>	<b>536,735</b>	<b>1,770,000</b>	<b>-</b>	<b>2,700</b>

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

Budget line item	Description	2018-19 Budget
306-060-570-7419	Interest	60,300
306-060-570-7418	Principal	-
306-060-520-2206	Trust Fee	-
<b>Total</b>		<b>60,300</b>

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

*\* Confirmed this schedule with amortization debt schedule from BNY Mellon*



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# Debt Reserve Fund

## Programs in this Fund:

This Fund was established in FY 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, 2018 equals \$17,563,098. Of this balance, 2.06% is set aside of the outstanding principal balance for meeting reserve requirements set by lenders. Over the past couple of years, the City has increased the Debt Reserves to be in full compliance with all Reserve obligations.

<b>Lender/Description</b>	<b>Reserve</b>
USDA Debt Reserve- City Hall/PD	67,991
Series 2013 Refunding	309,024
DEQ- State Revolving Loan R6-2371	6,038
<b>Total</b>	<b>\$ 383,053</b>

**1. USDA Debt Reserve**

In FY 2012-13, upon completion of the new City Hall/Police Station, the lender, United States Department of Agriculture (USDA) Rural Development, required a debt reserve of either one full payment or 10% per year for 10 years until one annual payment is met. The City of Madras elected to use the 10% per year for 10 year requirement, and each year \$9,713 will be set aside until one annual payment of \$97,130 reserve balance is met in this fund. The required debt reserve for the current year is \$67,991.

**2. Series 2013 Refunding Reserve**

Upon completion of the \$10,495,000 Wastewater Debt Refunding in FY 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 \$309,024.

**3. DEQ Loan Reserve**

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

This fund will reserve the balances in a budget category classified as "Reserve for Future Expenditure," consistent with budget and accounting standards. To meet the requirements of the lenders, we must submit annually our accounting records to illustrate these reserve requirements are being met within our budget process. Total debt reserve requirements for FY2018-19 are \$383,053. This balance is deposited in a separate Local Government Investment Pool account to ensure funds are not co-mingled with general funds dollars. Restricted funds by governmental accounts standards must be within separate depositories from other government revenue.

**City of Madras**  
2018-19 Budget Worksheet

**Debt Reserve Fund**

GL Codes	Description	2015-16	2016-17	2017-18		2018-19		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
308-010-301-0101	Beginning Fund Balance	300,221	343,205	333,119	333,119	361,995	361,995	361,995
	<b>Total Beginning Fund Balance</b>	<b>300,221</b>	<b>343,205</b>	<b>333,119</b>	<b>333,119</b>	<b>361,995</b>	<b>361,995</b>	<b>361,995</b>
Use of Money & Property								
308-080-380-8101	Interest	-	-	-	-	-	-	-
	<b>Total Use of Money &amp; Property</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers - In								
308-080-390-9301	Internal Services Building Fund	9,713	9,713	9,713	9,713	7,825	7,825	7,825
308-080-390-9304	Wastewater Operations	33,271	21,018	19,163	19,163	13,233	13,233	13,233
	<b>Total Transfers - In</b>	<b>42,984</b>	<b>30,731</b>	<b>28,876</b>	<b>28,876</b>	<b>21,058</b>	<b>21,058</b>	<b>21,058</b>
	<b>Total Revenues</b>	<b>343,205</b>	<b>373,936</b>	<b>361,995</b>	<b>361,995</b>	<b>383,053</b>	<b>383,053</b>	<b>383,053</b>
Debt Service								
308-080-570-7350	DEQ Loan Reserves	-	-	-	-	-	-	-
	<b>Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Reserve for Future Expenditure								
308-080-580-6001	USDA Debt Reserve- City Hall/PD	9,713	9,713	60,118	60,118	67,991	67,991	67,991
308-080-580-6002	Series 2013 Refunding	27,233	21,018	295,791	295,791	309,024	309,024	309,024
308-080-580-6003	DEQ- State Revolving Loan R6-2371	6,038	-	6,038	6,038	6,038	6,038	6,038
	<b>Total Reserve for Future Expenditure</b>	<b>42,984</b>	<b>30,731</b>	<b>361,947</b>	<b>361,947</b>	<b>383,053</b>	<b>383,053</b>	<b>383,053</b>
Interfund Transfers Out								
308-080-550-1021	Airport Operations	-	10,086	-	-	-	-	-
	<b>Total Transfers Out</b>	<b>-</b>	<b>10,086</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Ending Cash Balance								
308-080-595-1010	Ending Cash Balance	300,221	333,119	48	48	-	-	-
	<b>Total Ending Cash Balance</b>	<b>300,221</b>	<b>333,119</b>	<b>48</b>	<b>48</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>343,205</b>	<b>373,936</b>	<b>361,995</b>	<b>361,995</b>	<b>383,053</b>	<b>383,053</b>	<b>383,053</b>
	<b>Total Debt Reserve Revenues</b>	<b>343,205</b>	<b>373,936</b>	<b>361,995</b>	<b>361,995</b>	<b>383,053</b>	<b>383,053</b>	<b>383,053</b>
	<b>Total Debt Reserve Expenditures</b>	<b>343,205</b>	<b>373,936</b>	<b>361,995</b>	<b>361,995</b>	<b>383,053</b>	<b>383,053</b>	<b>383,053</b>



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## Employee Benefit Overview

### Summary:

The City's Governance Policy states that the City Administrator will prevent "*establishing compensation that deviates materially from the geographic or professional market for the skills employed and/or that is outside of the approved budget.*" A financial consultant is utilized every other year to perform a salary survey and to establish/review pay ranges, grades and steps for employees of the City.

The FY 2018-19 Budget reflects proposed agency personnel changes, employee insurance rates, and salary adjustments to maintain alignment with comparable local governments.

### Insurance Premium Adjustments:

The City's insurance provider is City County Insurance Services (CIS) who negotiates insurance rates on behalf of their members. In 2013, the City's insurance plan was being dissolved from the plans offered by CIS Insurance. Beginning in 2014, the City switched to a High Deductible Health Plan (HDHP), a fairly new plan design in the world of health insurance. Now that our agency has been on this plan for the past few years, staff can reflect that this plan has been well suited for both the staff and the City – it provides the healthcare coverage needs of the employees and has also helped offset the increasing costs of healthcare coverage to the agency.

For FY 2018-19, the City will see an increase in healthcare costs. The following rate increases apply beginning January 2019:

<b>Coverage</b>	<b>Rate Increase (%)</b>
Medical	9.1
Willamette Dental	8.4
Delta Dental	0
Vision	4

Employees have multiple health insurance election options – each employee elects medical coverage and vision (vision is automatic with the City's coverage) and the employee opts one of two dental offerings. The monthly premium cost share for the varying levels of coverage vary depending on the level of coverage selected by the employee, but also whether or not the employee is union or non-union.

### Madras Police Employee Association (union employees)

Union employee health insurance premiums are established by a collective bargaining agreement that stipulates a 90/10 cost share on all health insurance premiums (90% employer covered; 10% employee covered; regardless of level of coverage selected by employee).

Non-Represented employees (all other employees)

<b>City Cost Share</b>	<b>Employee Cost Share</b>	<b>Level of Employee Coverage</b>
95%	5%	Employee Only
90%	10%	Employee plus Spouse
90%	10%	Employee plus Child
87.5%	12.5%	Employee plus Children
85%	15%	Employee plus Family

**Personnel Salary Adjustments:**

Madras Police Employee Association (union employees)

The City negotiated a new contract with the Madras Police Association for the 2016-2019 periods (July 2016 through June 2019). The collective bargaining agreement (CBA) established the salary schedule, employee benefits, and working conditions for all covered association employees. A copy of the current CBA is available upon request.

The FY 2018-19 budget has made provisions for performance based step increases (typically 2.5% increases between steps for non-represented staff, depending on where employees are on the salary schedule) and a 2.9% cost of living adjustment (COLA) per the Consumer Price Index data for the western U.S. region.

<b>Current Positions</b>	<b>Wage Range</b>
Accounting Analyst	\$47,422 - \$65,708
Accounting Technician	\$41,775 - \$57,883
Assistant Planner	\$45,439 - \$62,961
Chief of Police	\$86,172 - \$119,400
City Recorder	\$47,422 - \$65,708
Communications Specialist	\$41,775 - \$57,883
Community Development Director	\$81,582 - \$113,041
Customer Accounting Clerk	\$38,490 - \$53,333
Facilities Maint./Mechanic	\$38,490 - \$53,333
Finance Director	\$81,582 - \$113,041
HR and Administrative Coordinator	\$69,180 - \$95,856
Operations Manager	\$55,438 - \$76,814
Parks and Open Space Specialist	\$41,775 - \$57,883
Public Works Director	\$81,582 - \$113,041
Public Works Office Coordinator	\$40,093 - \$55,552
Street Maint & Construction Specialist	\$38,490 - \$53,333
Transportation Specialist	\$41,775 - \$57,883
Utilities Supervisor	\$52,446 - \$72,670
WW Operator I	\$40,093 - \$55,552
WW Operator II	\$45,439 - \$62,961
WW Operator III	\$52,446 - \$72,670