



City of Madras, OR

Adopted Budget FY 2019-20

BUDGET INTRODUCTION

FISCAL YEAR 2019-20

CITY COUNCIL MEMBERS

Mayor, Richard Ladeby
Council President, Bartt Brick
Royce Embanks, Jr.
Gary Walker
Bartt Brick
Denise Piza
Jennifer Holcomb
Rose Canga

CITIZEN BUDGET COMMITTEE MEMBERS

Trevorr Beaver
Sue Savage

CITY MANAGEMENT

Gus Burrell, City Administrator/Budget Officer
Kristal Hughes, Finance Director
Sara Puddy, HR & Administrative Director
Tanner Stanfill, Chief of Police
Jeff Hurd, Public Works Director
Nick Snead, Community Development Director

City Website: ci.madras.or.us

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Madras City Hall, 125 SW "E" Street, Madras, OR 97741. (541) 475-2344 <https://www.ci.madras.or.us/>

BUDGET MESSAGE FISCAL YEAR 2019-20

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 Madras' major operations and efforts aimed to achieve the goals set by the City Council.

PROCESS

In Oregon, the budget develops 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 City Council reviews the Approved budget in a public hearing where adoption occurs by June 30, 2019. This is called the "Adopted" budget. The City then operates pursuant to the Adopted budget for the period of July 1, 2019 through June 30, 2020. 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 assumes that the Budget Committee and the City Council plan to provide the public services listed below. City staff will continue to evaluate funding streams to ensure sustainability of services and use good judgment in providing efficient and effective customer service while adhering to the rules and regulations for local governments.

- Public Safety
- Public Utilities - Wastewater & water
- Transportation - Streets, trails, storm water management, transit, and public right-of-way management
- Parks, golf course, and open space management
- 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
- Planning, Building Permitting, Urban Renewal, Code Enforcement
- Administrative and financial services for all City of Madras functions
- Urban Renewal District Administration & Financing – Per agreement, the City of Madras provides financial lending and administrative services to the Urban Renewal District.

MISSION, GOALS, & ANNUAL STRATEGIC IMPLEMENTATION PLAN

Mission Statement:

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

CITY GOALS:

The City Council adopted the following strategic goals in April 2017:

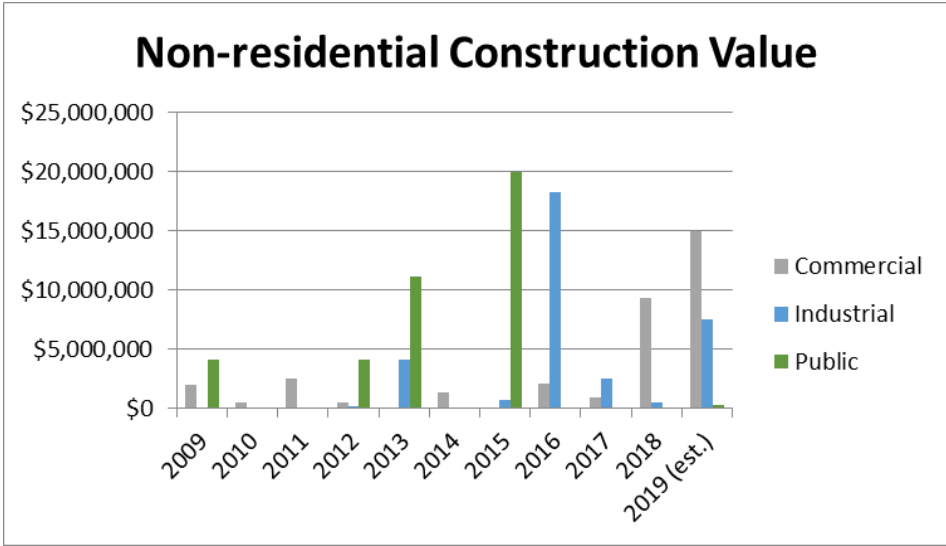
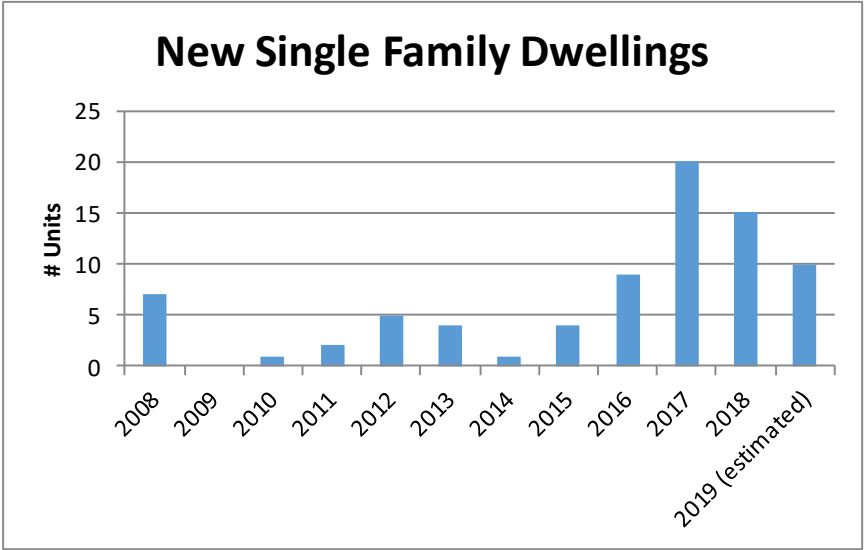
1. Adopt and Implement a Comprehensive Economic Development Strategy
2. Create and Implement a Housing Strategy
3. Provide Infrastructure in the Urban Growth Boundary Expansion Area
4. Make a Decision on Transportation Funding
5. Reduce Infrastructure Backlog
6. Provide High-Speed Internet to the Madras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

Budget development happens in conjunction with the Council’s goal setting, feedback over the course of the year, and opportunities to pursue that move the City forward in accomplishing Council’s 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. It takes resources 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) 2019-20 property tax revenue estimate of \$1,479,385 is an increase of 7.5% from the FY 2018-19 forecast of \$1,376,000. The March 2019 Beacon Report shows the value of a single-family residence in Jefferson County increasing to a median price of \$224,000 (4th Quarter 2018) vs. \$175,000 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 95% of the Assessor’s projection of property taxes for the City of Madras in FY 2019-20.

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: For the coming fiscal year 2019-20, the following major developments will likely proceed with construction:

- Dollar General
- My Place Hotel
- Loves Travel Center
- Pratum industrial building
- Sierra Case Parts industrial building
- Daimler – Loop Track (including adjustments to Drag Strip), storage building and fuel facility additions to the testing campus

Airport:

- 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 one (durability track and building facility) development valued at \$18 million. In the spring of 2017, Daimler completed the Vehicle Dynamics Area (VDA) comprising an additional 26.48 acres. The environmental review for phase three (loop track enhancements valued at approximately \$8 million) finished in March 2019. Phase three will result in an approximately 74-acre addition to the 2016 lease with a portion of this area removed from the 2011 airport ground lease.

STRATEGIC FUNDING EFFORTS TO MOVE THE CITY FORWARD

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***
 - Complete feasibility study, formation, and marketing of new urban renewal housing district
 - Consultant services (estimate) - \$37,000
 - Start Date – Winter 2018
 - Estimated completion date – Winter 2019
 - Update Development Code for “Missing Middle,” “Cottage Housing,” and Multi-Family in Commercial zones
- ***Recruitment and development of Jefferson Business Park Tax Lot 1000 or other airport property***
 - Potential sale, lease, and or build-to-suit business recruitment
 - Timing – first review of development proposals May 2019 (open for additional proposals throughout the year)
 - Cost – to be determined
- ***Develop a reliable source of funds to maintain paved roads at acceptable levels***
 - Following recommendation from the Transportation Funding Advisory Committee, decide on presenting a voting measure to citizens on road funding
- ***Spray Park Addition to Sahalee Park***
 - Total Project Cost Estimate - \$550,000
 - OPRD Grant Funds - \$250,000 (additional request pending)
 - Donations - \$174,000
 - MRC - \$30,000
 - City Funds - \$96,000
 - Construction start date - Spring 2019
 - Estimated completion date – Summer 2019
- ***Conduct a formal community survey to confirm if Madras is eligible for Community Development Block Grant funding to help fund City's water and wastewater capital improvement plan projects***

- ***Airport Operations Facility Bldg (ph. 1) – house the Airport Rescue Fire Fighting vehicle***
 - Total Estimated Initial Project Cost - \$250,000
 - Loan/grant funds - \$200,000
 - City Funds - \$50,000
 - Construction Start date ~ Spring 2020
 - Estimated completion date – Summer 2020

- ***“J” Street & Willow Creek Bridge Flood Mitigation Project***
 - Total Estimated Initial Project Cost – To be determined (multi-million)
 - Jefferson County Funds (50%)
 - City Funds – 50%
 - Construction Start date ~ Summer 2020 (earliest pending permitting timeline – potential 2020 project timeline)

CHANGES TO SOME OF THE MAJOR FUNDS:

- **General Fund & Police Fund:**
 - Additional Revenue Streams
 - Property taxes are estimated to grow by 7.5%
 - A 7% increase to the School Resource Officer Agreement with Jefferson County 509J School District is in process of being negotiated

 - Moved Police fleet expenses into the Police Fund versus transfer out to Fleet Fund
 - This is a restructuring to align with best practices rather than a major change in revenue and expense assumptions for police fleet expenses.
 - Due to lack of availability of the specific police vehicle unit, no purchase occurred for replacement vehicle in FY 2018-19. This budget proposes purchasing two vehicles.

- **12-month Time Study performed** - Findings have updated the respective funds’ cost shares for providing personnel and resources. The previous method used an estimate of time & resources spent by department and or by fund size for Central Services according to each fund’s ability to fully cost share. With the new time study information, the following changes from last fiscal year to this year’s proposed budget are shown in the table.

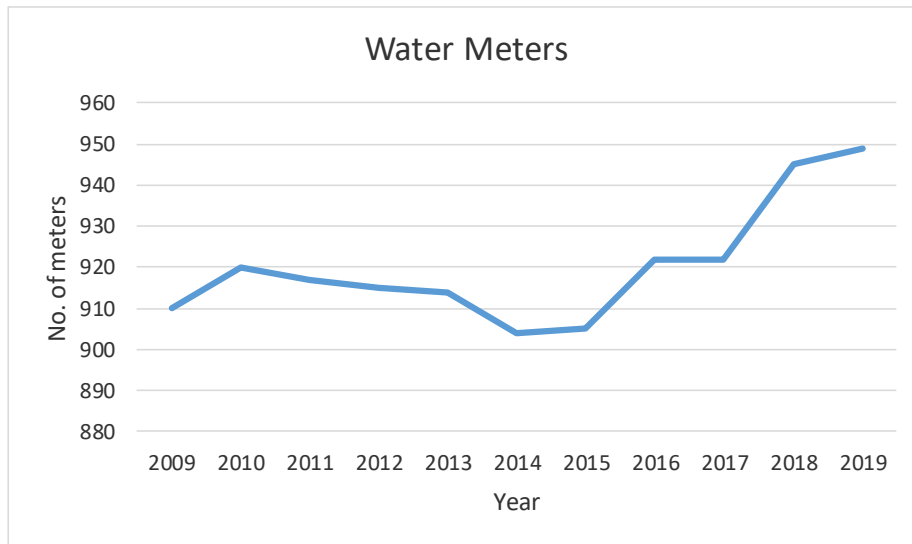
<u>Central Services - Funds Charged for Service</u>	FY 2019-20	%	FY 2018-19	%
Airport Operations Fund	\$107,410	8%	\$83,695	7%
Community Development Fund	\$51,048	4%	\$41,651	3%
Parks Operations Fund	\$11,807	1%	\$29,542	2%
Police Department/General Fund	\$378,019	27%	\$360,190	29%
Water Operations Fund	\$148,251	11%	\$96,275	8%
Wastewater Operations Fund	\$552,140	40%	\$497,204	40%
Transportation Operations Funds	\$94,229	7%	\$129,365	10%
Tourism & Economic Development Fund	\$32,556	2%	\$12,252	1%

<u>Public Works Staff - Funds Charged for Service</u>	FY 2019-20	%	FY 2018-19	%
Airport Operations Fund	\$55,100	3%	\$17,300	1%
Parks Operations Fund	\$164,900	8%	\$120,700	7%
Water Operations Fund	\$174,697	9%	\$159,400	10%
Wastewater Operations Fund	\$1,159,795	58%	\$998,400	60%
Transportation Operations Funds	\$371,231	19%	\$345,600	21%
ISF Building Fund	\$78,175	4%	\$24,000	1%

- **Removal of the System Development Charge (SDC) Reimbursement Funds**
 - In following best practices to minimize the number of funds in the proposed budget, the City has shifted SDC Reimbursement revenues into the corresponding Operational Accounts. In so doing, resource allocations are more efficient. The reimbursement portion of SDCs maintains or improves the existing infrastructure systems. The improvement portion of the SDC continues to have its own funds as those funds are restricted to new or expanding improvements to the system.
- **Creation of a Pension Stability Fund (change from a pension reserve line item by personnel fund)**
 - To reduce the City’s public employee retirement system (PERS) unfunded actuarial liability (UAL) and rates, personnel funds are charged 25% of their actual PERS costs to fund the Pension Stabilization Fund. From those resources, the City Council may choose to make a deposit into a PERS Side Account or allow the balance to grow for future deposits into the Side Account. Another option the Council is considering, through Financial Advisor assistance, is issuing Debt to cover all or a portion of the UAL to bring down the PERS rates.

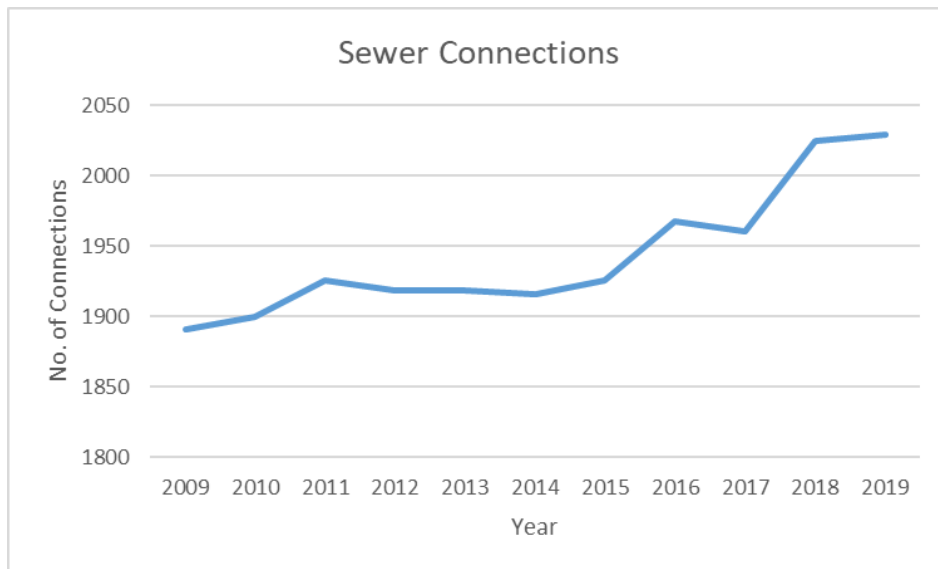
Sewer and Water Utilities – Service Connection Trend & Rate Guidance:

- The rate adjustments listed below are being proposed per the following financial advisor reports: 1) Sewer - Financial Advisor Report, Jan. 29, 2013 (GEL Oregon); and 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
 - 3.0% 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 raised the bulk water purchase rate by 43.9% to start adjusting for the change in hydro-electric sale subsidy that is planned to dramatically decrease for the district starting in the year 2021. DVWD has proposed to increase rates 7% for the FY 2019-2021 biennium period to continue for adjusting their bulk water sales according to DVWD’s financial guidance.
- 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.
- Key cost drivers for the fund – 1) Increasing DVWD bulk water sales; 2) Capital improvements needed with an aging water system with several undersized water main replacements to meet fire hydrant flow requirements; and 3) Increasing costs for personnel & materials.



Sewer (Wastewater) Fund Dynamics:

- Due to new residential, industrial and commercial development, the number of accounts is on the rise within the wastewater fund. Rates were increased by 3.5% in FY 2018-19. The forecasted year-end revenue will grow by 5.9% from the prior year, which is a clear indicator of account growth for the fund.

Personnel:

Full time staffing is down one-half time position (0.5 FTE) in Central Services due to completing the transitional year of the long time City Recorder retiring and appointment of the Communications Specialist to the open position. The City Engineer and City Attorney positions are contract positions and not shown in the table. The City Engineer is budgeted within the Public Works Staff Fund, and the City Attorney is budgeted across the various funds that need legal assistance throughout the year. In the Public Works Staff Fund, full time staffing is up one position (1 FTE) and the contract services line item (which hires seasonal help with parks, streets, airport, building, greenway, and golf course maintenance) has been reduced to create a net zero effect to the fund. This one additional FTE adds a maintenance specialist to support the year-round maintenance of the City’s public amenities.

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	FY 2020
Police	13	12	11/12	12	10	11	11	11	11	11	11
Public Works	15	15	13	12	11.9	11.48	11.75*	12.15*	12.15*	12.15*	13.15*
Community Development	2	1.5	1.5	1.5	1	1	1.4	2	2	2	2
Central Services	6	5.5	5.5	5.85	5.1	6.52	6.85*	6.85*	6.85*	7.35*	6.85*
Total FTE	36	34	31/32	31.35	28	30	31	32	32	32.5	33

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 2017 to December 2018. The inflation adjustment for the Police Association is still under negotiation at time of writing this message.
 - Through side account funding analysis for PERS unfunded actuarial liability (UAL), there is the possibility of lowering Madras' PERS rates and realizing and providing savings. This is a policy call for the Council to make and this budget has been setup fund the UAL.
 - Per the City's governance policies, a biennial Salary Survey Report occurs 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.

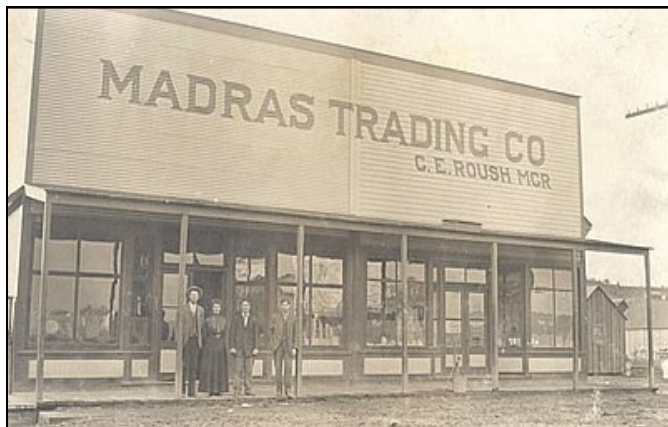


Madras c. 1911

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

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

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.

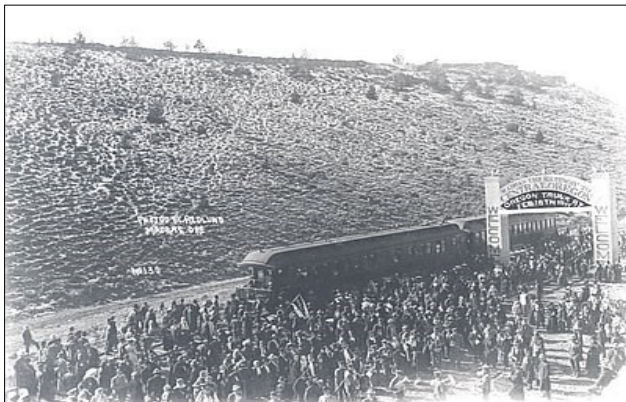
The town's location at the junction of U.S. Highways 97 and 26 make Madras a popular spot for travelers on their way to Central Oregon. With strong influences from both Hispanics and Native Americans and a century-long relationship with the neighboring Confederated Tribes of Warm Springs (the tribal 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

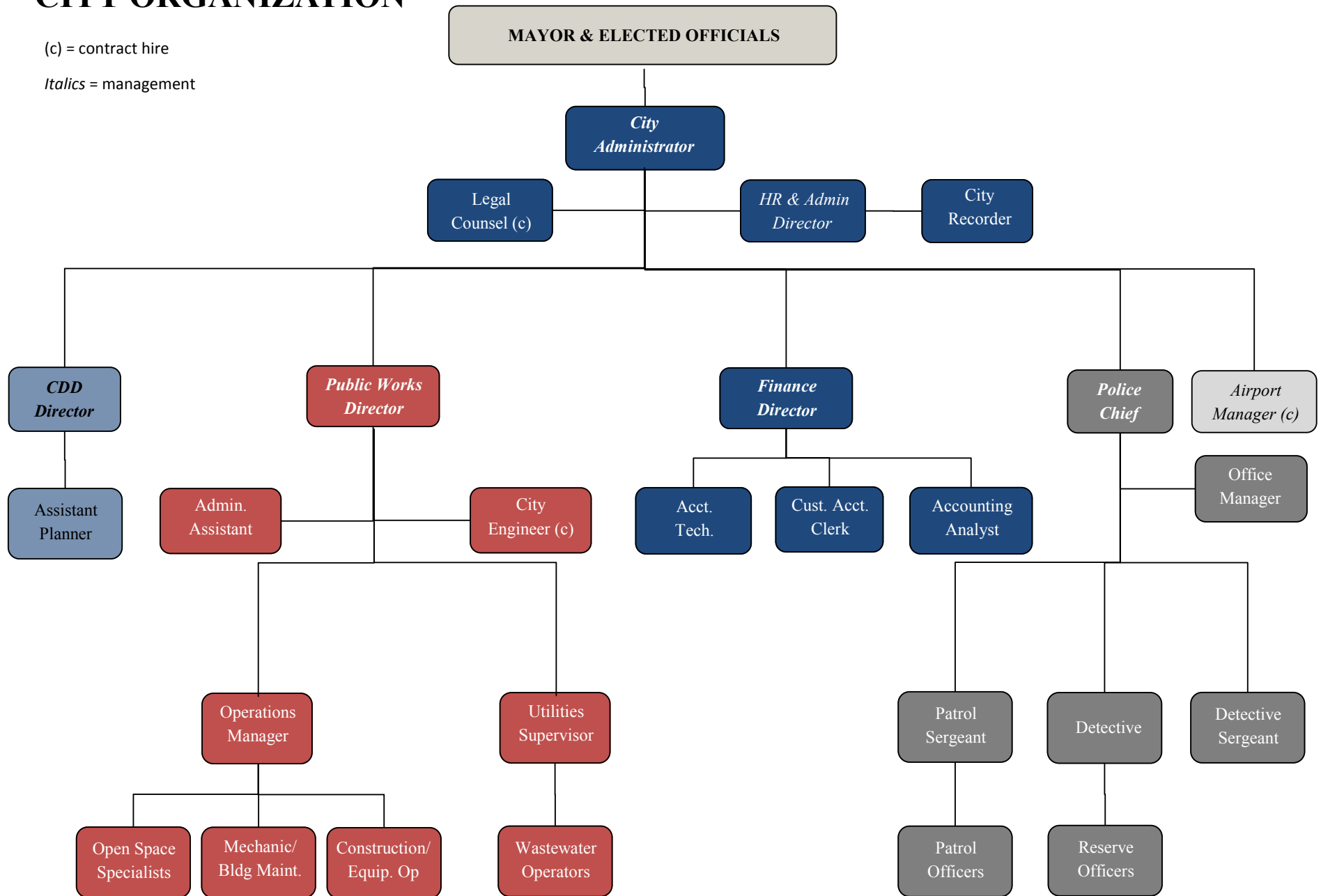


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CITY ORGANIZATION

(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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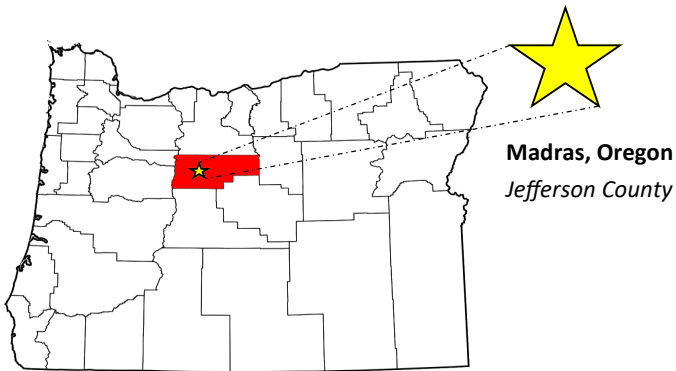
WELCOME TO MADRAS!

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
Cities	
Warm Springs, OR	14
Redmond, OR	29
Bend, OR	40
Portland, OR	119
Salem, OR	154
Airports	
Redmond Airport	28
Portland International Airport	116
Recreational Areas	
Lake Billy Chinook/The Cove Palisades	20
Smith Rock	23
Indian Head Casino	14
Mt. Hood Ski area	68
Public Colleges & Universities	
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

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

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.



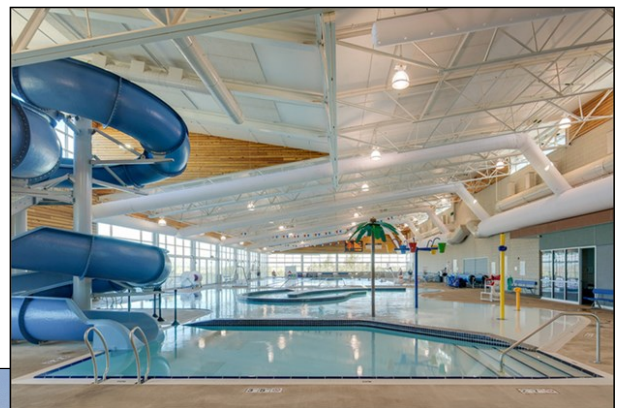
SCHOOLS

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.



AMENITIES & RECREATION

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.

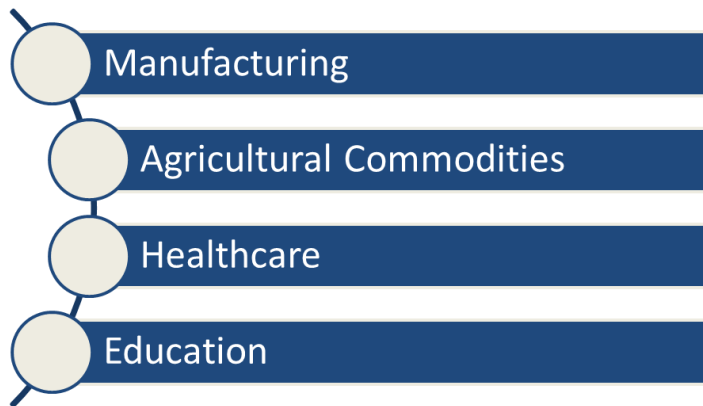


MADRAS' ECONOMY

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
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www.edcoinfo.com



BY THE NUMBERS

6,345

Population of Madras

628

Number of Business Licenses

6.1%

Percent Job Growth

58%

Percent of Labor Force

5.7%

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

2019-2020 Council Goals

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: Following up to the Urban Growth Boundary (UGB) Pilot Program, expand UGB around Madras Airport; complete annexation of the Madras Airport

Responsibility: A) Community Development Dept., City Council, and MRC

Focus/Deliverables:

A) Work with DLCD to implement and administer the Pilot Program

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

Action: Development code amendments

Responsibility: Community Development and City Council

Focus/Deliverables:

A) Pursue grant funding for to update downtown off-street parking standards

B) Amend development code for food cart uses

Action: Facilitate permitting and provide service to major new developments

Responsibility: Staff, City Council, MRC (Urban Renewal District)

Focus/Deliverables:

Love's Travel Center, Dollar General and My Place Hotel, Daimler loop track

Action: Recruitment and development of Jefferson Business Park Tax Lot 1000

Responsibility: Staff, City Council

Focus/Deliverables:

Upon selection of responsive business proposal, enter into a development agreement for lot 1000.

Goal 2: Create and Implement a Housing Strategy

Objective: Implement the Housing Action Plan adopted December 2018 to increase housing units for all income levels.

Action: *Housing Urban Renewal District (HURD) formation*

Responsibility: *Staff, City Council*

Focus/Deliverables:

A) *Establishment of the new district for housing and to do so by October 2019*

B) *Perform financial analysis to find best terms of borrowing, payback and execute a loan agreement with financial institution*

C) *Execute an IGA between the City and the new district by the end of FY 2019-20 for borrowing and payback relationship*

Action: *Increase awareness of affordable housing resources*

Responsibility: *Staff, City Council*

Focus/Deliverables:

A) *Place flyers and brochures in the City Hall lobby and add links to the City's website*

B) *Appoint a council member to serve on the Central Oregon Renters Organization*

Action: *Update development code amendments for "Missing Middle," Cottage Housing, and Multi-Family in Commercial Zones*

Responsibility: *Community Development and City Council*

Focus/Deliverables:

Apply for grant funding to assist in the development update process

Action: *Marketing Plan for Housing Action Plan (HAP), Action 2.1b*

Responsibility: *Community Development and City Council*

Focus/Deliverables:

C) *Work with a regional marketer to obtain awareness about housing market*

Action: *Ensure Internet providers meet quality standards for the Madras Community*

Responsibility: *Staff, City Council*

Focus/Deliverables:

- A) *Identify and/or establish a standard for quality, Internet speeds, and customer service with service providers*
- B) *Require Internet providers to report annually to Council to ensure competitiveness for quality and care of services being offered.*

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: Improve the Transportation System

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

Action: *Following recommendation from the Transportation Funding Advisory Committee, decide on presenting a voting measure to citizens on road funding*

Responsibility: *Staff, City Council*

A) Focus/Deliverables:

Prepare and implement public outreach plan for voter measure

B) Focus/Deliverables:

File voter measure with County Clerk's Office

Objective: Improve public transportation service to the community

Responsibility: City Council

Focus/Deliverables:

Improve transit employment connectivity

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 – ADA Ramp Replacement

B) Wastewater – Sewer main extensions to failing septic systems

C) Water – Apply for Community Development Block Grant funding for highest priority capital improvements

Responsibility: Public Works Department, Budget Committee, City Council

Focus/Deliverables:

A) Replace approximately \$30,000 in ADA ramps strategically located around Madras

B) Apply for DEQ funding and leverage City funds to construct sewer main (Jefferson Street, Fairgrounds Road, and along Hwy 26 within Industrial Park) that have failing septic systems

C) Hire PSU consultant to complete community income survey to confirm CDBG eligibility to receive grant funding for water-related infrastructure projects

Action: J Street Bridge Flood Mitigation

Responsibility: Public Works Department, Budget Committee, City Council, Jefferson County

Focus/Deliverables:

Provide potential flood mitigation at J Street Bridge based on FEMA and Corp of Engineer updated FEMA mapping 2019

Action: Safe Routes to Schools: B Street from 5th to 7th Street

Responsibility: Public Works Department, Budget Committee, City Council, MRC

Focus/Deliverables:

Replace two blocks of sidewalks, street paving, storm, ADA ramps and waterline on B Street from 5th to 7th Street

Action: Conceptual Design of Hoffman Park

Responsibility: Public Works Department, Budget Committee, City Council

Focus/Deliverables:

Apply for a planning grant through the Oregon Parks and Recreation Dept (LGGP Program in 2020) to develop a conceptual design with cost estimates for Hoffman Park.

Goal 6: 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: Codification of City ordinances and online searchability of City Code (Phase 2)

Responsibility: HR Director, City Recorder, City Council

Focus/Deliverables:

Phase 2 of this project ensures that both the City's code and resolutions are word-searchable online; it also provides access to the code's historical data (i.e. ordinances)

Action: Improve law enforcement presence downtown and in City parks

Responsibility: Police Department

Focus/Deliverables:

1) Increase open container enforcement

2) Assign police officer team to 1st Thursday downtown events

Action: Implement survey results from Michelle Reeves' consulting report

Responsibility: Urban Renewal District, Staff

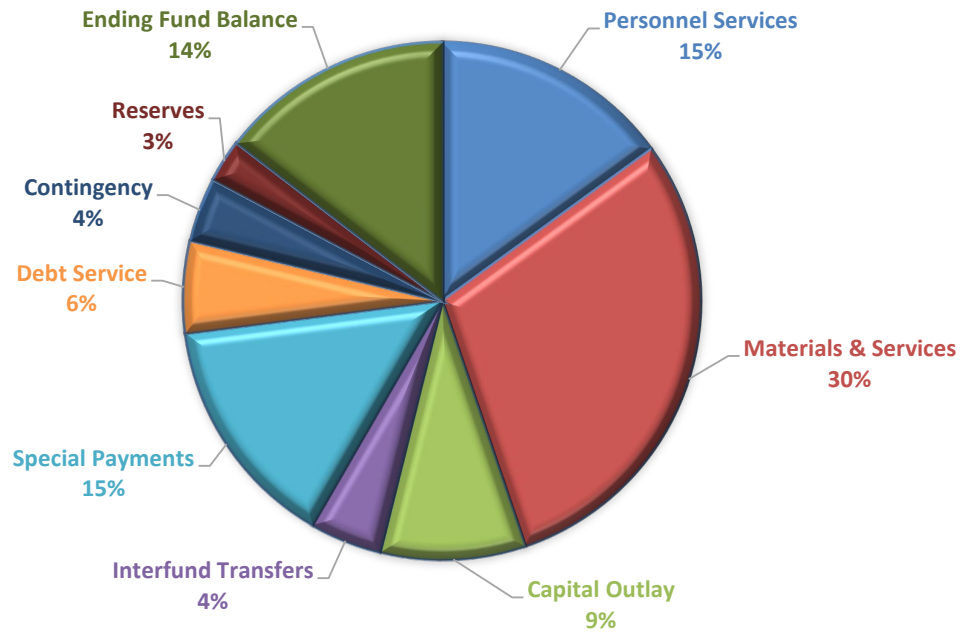
Focus/Deliverables:

Implement results obtained in survey to enhance downtown's vibrancy and activity level

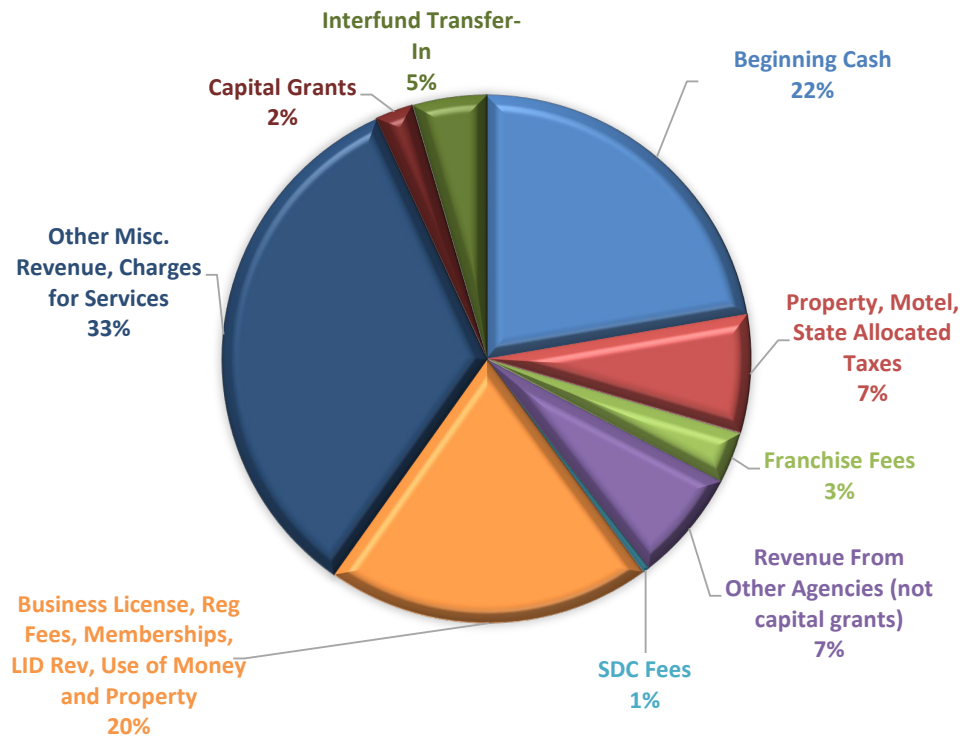


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TOTAL REQUIREMENTS



TOTAL RESOURCES



Total Resources

Fund Number	Fund Description	Amount	Percent of Total
101	General	3,742,775.00	13.68%
207	Tourism/Economic Development	428,739.00	1.57%
204	Transportation Operations	2,701,266.00	9.87%
401	SDC Street Improvement	558,096.00	2.04%
(closed) 408	SDC Street Reimbursement	-	0.00%
406	SDC Storm Water Improvement	76,670.00	0.28%
409	Improvement Fee	289,675.00	1.06%
206	Parks	427,401.00	1.56%
402	SDC Park Improvement	41,805.00	0.15%
502	Water Operations	1,082,606.00	3.96%
405	SDC Water Improvement	59,787.00	0.22%
(closed) 410	SDC Water Reimbursement	-	0.00%
503	Wastewater Operations	5,139,165.00	18.78%
403	SDC Wastewater Improvement	186,433.00	0.68%
(closed) 407	SDC Wastewater Reimbursement	-	0.00%
509	Airport Operations	1,951,218.00	7.13%
404	Airport Construction	110,013.00	0.40%
504	Industrial Site	106,573.00	0.39%
505	Community Development	519,883.00	1.90%
802	ISF - Central Services	1,723,770.00	6.30%
205	Community Cleanup	38,205.00	0.14%
803	ISF - Public Works Staff	2,332,938.00	8.53%
804	ISF - Buildings	670,900.00	2.45%
805	ISF - Fleet	419,070.00	1.53%
306	Debt Service	180,000.00	0.66%
307	Pension Stabilization Fund	4,156,062.00	15.19%
308	Debt Reserve	418,685.00	1.53%
	Total Resources	<u>\$ 27,361,735.00</u>	

Total Expenditures

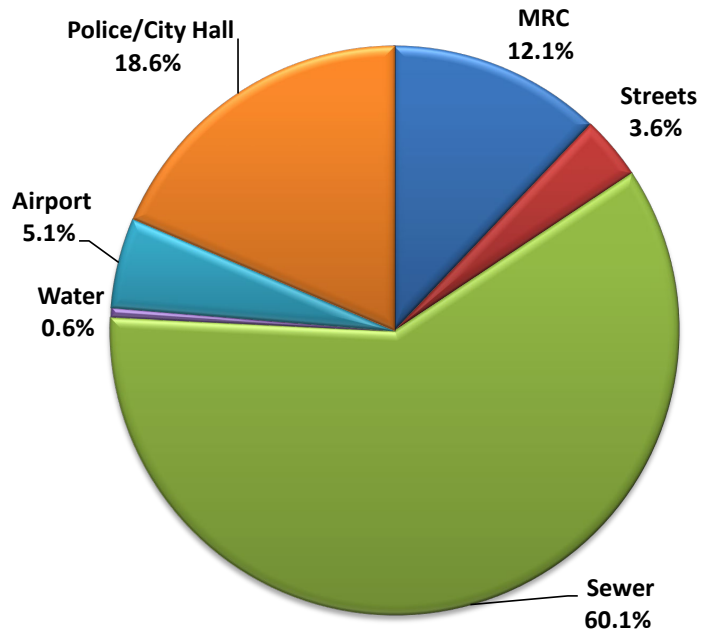
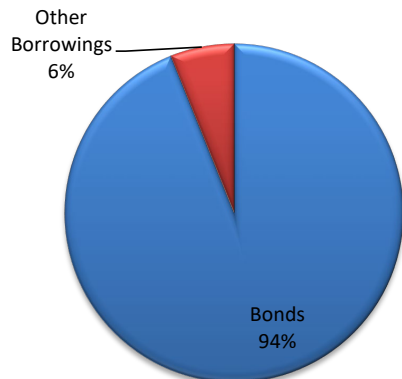
Fund Number	Fund Description	Amount	Percent of Total
101-106	General - Police Dept	2,595,862.00	13.85%
101-109	General - Administration	85,000.00	0.45%
207	Tourism/Economic Development	183,398.00	0.98%
204	Transportation Operations	2,081,447.00	11.11%
401	SDC Street Improvement	-	0.00%
(closed) 408	SDC Street Reimbursement	-	0.00%
406	SDC Storm Water Improvement	-	0.00%
409	Improvement Fee	-	0.00%
206	Parks	319,111.00	1.70%
402	SDC Park Improvement	-	0.00%
502	Water Operations	703,256.00	3.75%
405	SDC Water Improvement	-	0.00%
(closed) 410	SDC Water Reimbursement	-	0.00%
503	Wastewater Operations	2,927,033.00	15.62%
403	SDC Wastewater Improvement	20,000.00	0.11%
(closed) 407	SDC Wastewater Reimbursement	-	0.00%
509	Airport Operations	1,538,484.00	8.21%
404	Airport Construction	-	0.00%
504	Industrial Site	6,000.00	0.03%
505	Community Development	484,679.00	2.59%
802	ISF - Central Services	1,252,960.00	6.69%
205	Community Cleanup	10,000.00	0.05%
803	ISF - Public Works Staff	1,834,389.00	9.79%
804	ISF - Buildings	346,157.00	1.85%
805	ISF - Fleet	349,832.00	1.87%
306	Debt Service	450.00	0.00%
307	Pension Stabilization Fund	4,000,000.00	21.35%
308	Debt Reserve	-	0.00%
	Total Expenditure Needs	\$ 18,738,058.00	
	Contingency (5.80% of total needs)	1,094,675.00	
	Debt Service	1,567,500.00	
	Transfers Out	1,234,127.00	
	Reserve for Future Expenditures	741,880.00	
	Unappropriated (ending cash)	3,985,495.00	
	Grand Total of Expenditures	\$ 27,361,735.00	
	Total Resources Available	\$ 27,361,735.00	
	Balanced Budget Check	\$ -	

City of Madras Statement of Indebtedness

Long Term Debt - Year 2019-2020

Type	Project	Balance as of July 1, 2019	Principal Payment this Year
Other Bonds:			
Series 2012B (Unrefunded Portion)	Madras Redevelopment Commission	115,000	115,000
Series 2013 Refunding	Wastewater Operations	10,105,000	195,000
Series 2015 Refunding	North Y Project, Airport Hangars, J Street New City Hall/Police Station/Madras Redevelopment Commission	1,685,000	95,000
Series 2017 Refunding	Redevelopment Commission	3,125,000	75,000
2013 Revenue Bond - USDA	New City Hall/Police Station	<u>2,015,847</u>	<u>34,135</u>
	Subtotal Other Bonds	<u>17,045,847</u>	<u>514,135</u>
Other Borrowings:			
DEQ - SRF R62371	North Madras Collector Sewer	134,803	8,367
DEQ - SRF R62372	Bel Air / Herzberg Heights	615,000	16,944
Line of Credit	Madras Redevelopment Commission	304,949	-
Jefferson County	Berg Drive Extension	<u>46,446</u>	<u>4,051</u>
	Subtotal Other Borrowings	<u>1,101,198</u>	<u>29,362</u>
Total Long Term Debt		<u><u>18,147,045</u></u>	<u><u>543,497</u></u>

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 3/26/19)

Additional Programs in this Fund:

- The District Attorney Investigator position 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, 2019. This agreement is planned to be extended for another year to provide an officer to serve the School District.
- The reserve officers are an integral part of the Madras Police Department. The primary purpose of the reserve program is to aid and supplement the general functions of the Police Department. This is often done by working parade details, crime scene security, basic patrol functions, special duty assignments, public relations or other functions that may be requested from time-to-time. The reserve officers contribute about one thousand hours of volunteer time to the Department and the City of Madras each year.

City of Madras
2019-20 Budget Worksheet

General Fund
Revenues

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
101-010-301-0101	Beginning Fund Balance	835,332	874,003	719,547	891,857	890,155	890,155	890,155
	Total Beginning Fund Balance	835,332	874,003	719,547	891,857	890,155	890,155	890,155
Property Taxes								
101-101-310-1101	Current Property Taxes	1,213,359	1,279,592	1,315,372	1,347,000	1,375,413	1,375,413	1,375,413
101-101-310-1201	Prior Property Taxes	40,799	35,867	30,000	29,000	30,000	30,000	30,000
	Total Property Taxes	1,254,158	1,315,459	1,345,372	1,376,000	1,405,413	1,405,413	1,405,413
Franchise Fees								
101-101-320-2101	Cascade Natural Gas - 50%	62,072	54,596	60,900	52,000	55,000	55,000	55,000
101-101-320-2201	Crestview Cable TV - 50%	11,707	10,978	10,049	11,000	11,000	11,000	11,000
101-101-320-2301	Pacific Power & Light - 50%	313,430	316,916	292,320	310,000	310,000	310,000	310,000
101-101-320-2401	QWest Communications - 50%	11,406	9,835	11,673	9,500	9,500	9,500	9,500
101-101-320-2402	Other Telecom - 50%	3,772	3,062	2,639	3,000	3,000	3,000	3,000
101-101-320-2601	Madras Sanitary Service - 50%	29,703	35,595	27,101	29,200	29,200	29,200	29,200
101-101-320-2701	Fiber Optic - 50%	9,029	8,069	7,907	8,000	8,000	8,000	8,000
101-101-320-2801	Bend Broadband - 50%	8,443	12,475	50	4,000	4,000	4,000	4,000
	Total Franchise Fees	449,563	451,525	412,639	426,700	429,700	429,700	429,700
Regulatory Fees								
101-101-330-3501	Liquor License Renewals	1,290	2,155	1,800	2,000	2,000	2,000	2,000
101-101-330-3502	Nuisance Enforcement Fee	5,053	3,216	4,000	3,500	3,500	3,500	3,500
101-101-330-3503	Impound Fees	225	225	200	200	200	200	200
101-101-330-3505	Retail Marijuana License	400	850	280	550	490	490	490
	Total Regulatory Fees	6,968	6,446	6,280	6,250	6,190	6,190	6,190
Revenues from Other Agencies								
101-101-340-4104	COIC Cascades East Transit	83,485	81,612	83,487	83,487	85,000	85,000	85,000
101-101-340-4112	P.D. Overtime Grant	9,511	11,199	7,500	10,000	10,000	10,000	10,000
101-101-340-4201	Motel Tax	218,091	238,233	193,640	232,000	230,000	230,000	230,000
101-101-340-4501	Cigarette Tax	7,967	7,759	7,593	7,600	7,550	7,550	7,550
101-101-340-4601	Liquor Tax	88,503	100,285	103,745	116,550	117,700	117,700	117,700
101-101-340-4701	Marijuana Tax	21,935	78,167	35,750	94,000	96,000	96,000	96,000
101-101-340-4750	Miscellaneous Grants	27,482	-	-	-	-	-	-
101-101-340-4751	Jefferson County District Attorney	126,912	80,252	78,355	78,355	78,355	78,355	78,355
101-101-340-4752	509J - School Resource Officer	73,330	73,014	75,736	75,736	81,067	81,067	81,067
101-101-340-4753	Travel Center Plaza Public Safety Fee	-	15,643	16,111	16,111	16,595	16,595	16,595
	Total Revenues from Other Agencies	657,216	686,164	601,917	713,839	722,267	722,267	722,267
Charges for Services								
101-101-350-5401	Miscellaneous Revenue	443	1,491	1,000	1,000	1,000	1,000	1,000
101-101-350-5502	Unclaimed Property Proceeds	(123)	-	-	-	-	-	-
	Total Charges for Services	320	1,491	1,000	1,000	1,000	1,000	1,000
Fines & Forfeitures								
101-101-360-6101	Court Fines	47,880	53,937	40,000	43,000	45,000	45,000	45,000
	Total Fines & Forfeitures	47,880	53,937	40,000	43,000	45,000	45,000	45,000
Use of Money & Property								
101-101-380-8101	Interest on Investments	6,935	16,561	5,340	12,600	12,000	12,000	12,000
101-101-380-8507	Du Jour Loan - MRC	-	-	223,425	213,425	231,050	231,050	231,050
	Total Use of Money & Property	6,935	16,561	228,765	226,025	243,050	243,050	243,050
	Total Revenues	3,258,372	3,405,586	3,355,520	3,684,671	3,742,775	3,742,775	3,742,775



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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 2019-20 Overview:

The general fund accounts for roughly 95% of property taxes and 50% of franchise fees. For the upcoming fiscal year 2019-20, 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.

The department will further upgrade and/or standardize computer equipment.

The department will continue to provide professional development and training for its staff.

Capital Outlay:

The police department plans to purchase two (2) new marked patrol vehicles to maintain a reliable patrol fleet. Two marked patrol vehicles fully equipped will cost approximately \$110,000. Total budget for a fleet vehicle is proposed at \$110,000.

Police Department Objectives:

- Protection of life and property
- Safeguard the rights of individuals
- Control, prevention and repression of crime
- Control of conduct and maintenance of peace and public order
- Apprehension of law violators
- Recovery of stolen property
- Traffic control
- Enforcement of local ordinances
- Provision of miscellaneous services

The Police Department is divided into three divisions: Patrol Services (patrol), responsible for operations; Investigations, responsible for all major investigations; and Support Services, responsible for all ancillary and support activities.

Staffing 2019-20: 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 will be under the supervision of the Chief of Police. The requirements of the investigative process demand that a separate division of the police department be given the responsibility for providing continuing investigation of those crimes for which the patrol unit is unable to complete the required follow-up due to restrictions of time and area. The demand for patrol services is continuous; thus, responsibility for the successful conclusion of the more complex cases often rests with the investigations division.

Division: Criminal Investigations cont.

Staffing: The division currently consists of one Detective and one Detective/Sgt.; the general case detective and the DA Investigator Detective/Sgt. The DA Investigator Detective/Sgt., position is 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).

Change in Fiscal Practice:

Internal Service Fund Transfer - Fleet: The Police Department has historically budgeted for any fleet related expenditures in the ISF-Fleet Fund. In FY 2018-19, staff decided to change that practice. Now, all expenditures will be in the General Fund – Police Department budget rather than transferring resources to cover expenditures in the Fleet Fund. We believe this change in practice will result in greater transparency and efficient use of resources.

City of Madras
2019-20 Budget Worksheet

General Fund
Police Department
Expenditures

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Personnel Services								
101-106-510-1001	Regular Payroll	656,271	709,608	761,190	735,217	790,433	790,433	790,433
101-106-510-3001	Reserves	5,096	9,090	10,000	4,580	10,000	10,000	10,000
101-106-510-3201	Overtime	35,158	52,029	50,000	47,917	40,000	40,000	40,000
101-106-510-3221	Overtime - Police Court	7,384	8,625	10,000	5,719	10,000	10,000	10,000
101-106-510-3901	Overtime - Police Grant	10,358	4,983	10,500	3,932	10,000	10,000	10,000
101-106-510-5101	PERS	156,750	198,207	196,183	201,542	261,500	261,500	261,500
101-106-510-5102	Charge for Pension Costs	-	-	-	-	65,375	65,375	65,375
101-106-510-5201	Social Security	52,360	58,318	65,000	59,537	68,553	68,553	68,553
101-106-510-5401	Unemployment Tax	3,792	3,947	4,000	3,987	5,000	5,000	5,000
101-106-510-5501	Industrial Accident Ins.	9,232	(3,021)	17,302	307	19,732	19,732	19,732
101-106-510-5601	Health & Accident Ins.	177,173	191,293	186,436	202,471	203,239	203,239	203,239
101-106-510-5701	Retiree Health & Accident Ins.	16,076	13,492	15,564	19,134	18,000	18,000	18,000
	Total Personnel Services	1,129,650	1,246,570	1,326,175	1,284,343	1,501,832	1,501,832	1,501,832
	Total FTE	11	11	11	11	11	11	11
Materials & Services								
101-106-520-1004	Auto Repairs - PD	-	-	-	20,000	25,000	25,000	25,000
101-106-520-1007	Ammunition / Firearms / Range	9,031	7,538	10,000	10,000	10,000	10,000	10,000
101-106-520-1204	Contracted Computer/IT/Telephone	43,903	37,176	39,805	39,805	59,000	59,000	59,000
101-106-520-1205	Unprogrammed Computer	3,073	2,504	32,130	32,130	14,400	14,400	14,400
101-106-520-1302	Dispatch	116,236	120,304	126,132	126,132	130,547	130,547	130,547
101-106-520-1406	Equipment Purchases / Supplies (office)	22,747	26,702	37,000	37,000	37,000	37,000	37,000
101-106-520-1601	Fuel - PD	-	-	-	18,000	20,000	20,000	20,000
101-106-520-1701	Hospital/Medical	-	2,784	5,000	5,000	5,000	5,000	5,000
101-106-520-1801	Insurance & Surety Bonds	27,635	31,653	32,384	43,134	46,556	46,556	46,556
101-106-520-2102	Legal Fees / CODE	21,326	22,631	26,000	26,000	27,000	27,000	27,000
101-106-520-2203	Meetings, Travel & Schools	17,016	10,370	15,000	20,000	25,000	25,000	25,000
101-106-520-2204	Miscellaneous	26	-	-	-	-	-	-
101-106-520-2209	Major Investigations & Equip	1,102	1,075	5,000	5,000	5,000	5,000	5,000
101-106-520-2401	Office Supplies	1,018	-	-	-	-	-	-
101-106-520-2503	Professional Services	4,684	10,080	10,000	10,000	10,000	10,000	10,000
101-106-520-2901	Tires - PD	-	-	-	8,000	8,000	8,000	8,000
101-106-520-3001	Uniform Allowance / Cleaning	11,947	11,334	10,000	10,000	10,000	10,000	10,000
101-106-520-4017	Internal Services Central Services Fund	312,670	328,655	360,190	329,650	378,019	378,019	378,019
101-106-520-4019	Internal Services Buildings Fund	150,219	161,605	172,097	172,097	173,508	173,508	173,508
101-106-520-4020	Internal Services Fleet Fund	98,500	112,712	114,500	-	-	-	-
	Total Materials & Services	841,132	887,123	995,238	911,948	984,030	984,030	984,030
Capital Outlay								
101-106-540-1401	Equipment Purchases - PD	-	-	-	-	110,000	110,000	110,000
	Total Capital Outlay	-	-	-	-	110,000	110,000	110,000
	Total Expenditures - Police Dept	1,970,783	2,133,693	2,321,413	2,196,291	2,595,862	2,595,862	2,595,862



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City of Madras
2019-20 Budget Worksheet

**General Fund
Non-Departmental
Expenditures**

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Materials & Services								
101-109-520-1217	Community Projects - Cascade East Transit	109,624	81,612	85,000	85,000	85,000	85,000	85,000
	Total Materials & Services	109,624	81,612	85,000	85,000	85,000	85,000	85,000
Capital Outlay								
101-109-540-1701	Community Development Block Grant	-	-	10	-	-	-	-
	Total Capital Outlay	-	-	10	-	-	-	-
Debt Service								
101-109-545-1200	Du Jour Loan to MRC	-	-	223,425	213,425	231,050	231,050	231,050
	Total Debt Service	-	-	223,425	213,425	231,050	231,050	231,050
Interfund Transfers - Out								
101-109-550-1002	Parks Fund	183,187	181,918	164,089	184,800	185,271	185,271	185,271
101-109-550-1003	Tourism/Economic Development Fund	120,776	116,506	96,820	115,000	115,000	115,000	115,000
	Total Interfund Transfers - Out	303,963	298,424	260,909	299,800	300,271	300,271	300,271
Reserve for Future Expenditure								
101-109-580-6003	Pension Liability Reserves (20%)	-	-	49,046	-	-	-	-
	Total Reserve for Future Expenditure	-	-	49,046	-	-	-	-
Operating Contingency								
101-109-590-1010	Operating Contingency	-	-	10,500	-	40,000	40,000	40,000
	Total Operating Contingency	-	-	10,500	-	40,000	40,000	40,000
Ending Fund Balance								
101-109-595-1010	Ending Fund Balance	874,003	891,857	405,217	890,155	490,593	490,593	490,592
	Total Ending Fund Balance	874,003	891,857	405,217	890,155	490,593	490,593	490,592
	Total Expenditures - Non-departmental	1,287,589	1,271,893	1,034,107	1,488,380	1,146,913	1,146,913	1,146,913

**General Fund
TOTALS**

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
	Total General Revenues	3,258,372	3,405,586	3,355,520	3,684,671	3,742,775	3,742,775	3,742,775
	Total General Expenditures	3,258,372	3,405,586	3,355,520	3,684,671	3,742,775	3,742,775	3,742,775



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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. The City Council also approved a two-year, sponsor match grant (\$7,500 per year) for the improvement of Juniper Hills Park (Jefferson County maintained park). The second installment occurs in FY 2019-20.

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 No. 694 that initiated an additional three percent (3%) of transient occupancy room tax to be collected for a total 9% assessment. Section 20 of Ordinance No. 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.”

Changes this year:

- After completing a 12-month personnel time study, new data shows Central Services staff (i.e. finance department, city recorder, city administrator, and HR & admin. director) are spending more time and resource in tourism and economic development than charged in prior years. This year the cost contribution to Central Services reflects the additional time and resources being devoted to tourism & economic development activities.

City of Madras
2019-20 Budget Worksheet

Tourism/Economic Development Fund
Revenues

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
207-010-301-0101	Beginning Fund Balance	97,289	137,538	121,555	153,564	192,139	192,139	192,139
	Total Beginning Fund Balance	97,289	137,538	121,555	153,564	192,139	192,139	192,139
Revenues from Other Agencies								
207-207-340-4202	Transient Room Tax - Dedicated	109,046	116,506	96,820	115,000	115,000	115,000	115,000
	Total Revenues from Other Agencies	109,046	116,506	96,820	115,000	115,000	115,000	115,000
Charges for Services								
207-207-350-5400	Solar Eclipse Activities	-	5,267	-	-	-	-	-
207-207-350-5401	Miscellaneous Revenue	180	-	-	-	-	-	-
207-207-350-9609	Parks Fund	4,175	-	-	-	-	-	-
	Total Charges for Services	4,355	5,267	-	-	-	-	-
Use of Money & Property								
207-207-380-8101	Interest	908	2,807	-	2,960	2,100	2,100	2,100
207-207-380-8102	P-Card Rebate	-	-	-	-	4,500	4,500	4,500
	Total Use of Money & Property	908	2,807	-	2,960	6,600	6,600	6,600
Interfund Transfers - In								
207-207-390-9302	Airport Ops	-	75,946	-	-	-	-	-
207-207-390-9606	General Fund - Non Departmental	120,776	116,506	96,820	115,000	115,000	115,000	115,000
207-207-390-9607	ISF Central Services	-	4,500	-	4,500	-	-	-
	Total Interfund Transfers - In	120,776	196,952	96,820	119,500	115,000	115,000	115,000
	Total Revenues	332,373	459,070	315,195	391,024	428,739	428,739	428,739
Materials & Services								
207-207-520-1002	Park Development Grants	-	-	7,500	7,500	7,500	7,500	7,500
207-207-520-1202	Chamber of Commerce	64,000	68,000	68,000	68,000	71,400	71,400	71,400
207-207-520-1217	Community Projects - Programmed	31,435	28,900	43,200	43,200	45,000	45,000	45,000
207-207-520-1218	Community Projects - UnProgrammed	5,350	2,300	5,000	5,000	5,000	5,000	5,000
207-207-520-1219	Economic Development for CO	10,957	10,916	11,500	11,500	13,655	13,655	13,655
207-207-520-1220	Solar Eclipse Event	32,086	144,308	-	-	-	-	-
207-207-520-1221	Sister City Program	-	5,550	-	-	-	-	-
207-207-520-4017	Internal Services Central Services Fund	9,400	8,743	12,252	11,213	32,556	32,556	32,556
207-207-520-4019	Internal Services Buildings Fund	1,608	1,790	1,972	1,972	2,787	2,787	2,787
	Total Materials & Services	154,836	270,506	149,424	148,385	177,898	177,898	177,898
Special Payments								
207-207-545-1221	Sister City	-	-	5,500	5,500	5,500	5,500	5,500
	Total Special Payments	-	-	5,500	5,500	5,500	5,500	5,500
Interfund Transfers - Out								
207-207-550-1020	Parks Fund	40,000	35,000	45,000	45,000	55,000	55,000	55,000
	Total Interfund Transfers - Out	40,000	35,000	45,000	45,000	55,000	55,000	55,000
Reserve for Future Expenditure								
207-207-580-6003	Sister City Reserve	-	-	2,000	-	4,000	4,000	4,000
	Total Reserve For Future Expenditure	-	-	2,000	-	4,000	4,000	4,000
Operating Contingency								
207-207-590-1010	Operating Contingency	-	-	29,800	-	30,000	30,000	30,000
	Total Operating Contingency	-	-	29,800	-	30,000	30,000	30,000
Ending Fund Balance								
207-207-595-1010	Ending Fund Balance	137,538	153,564	83,471	192,139	156,341	156,341	156,341
	Total Ending Fund Balance	137,538	153,564	83,471	192,139	156,341	156,341	156,341
	Total Expenditures	332,373	459,070	315,195	391,024	428,739	428,739	428,739
	Total Tourism/E. D. Revenues	332,373	459,070	315,195	391,024	428,739	428,739	428,739
	Total Tourism/E. D. Expenditures	332,373	459,070	315,195	391,024	428,739	428,739	428,739



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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 – 6.3 miles

Goals/Budget Year Objectives:

1. Goal 5 – *Reduce Infrastructure Backlog*: Continue to develop a Transportation funding plan and hopefully have an approval to fund existing street network.

Projects planned for FY 2019-20 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 Capital Projects:**
 - a. \$20,000 allocated for sidewalk replacement in the downtown commercial corridor (Goal 5 – *Reduce Infrastructure Backlog*)

 - b. \$30,000 allocated toward replacement of ADA ramps (Goal 5 – *Reduce Infrastructure Backlog*)

 - c. B Street: 5th to 7th Street Safe Routes to School Project. \$521,000 to remove and replace existing walks, ramps, street, and water line on B Street from 5th to 7th Street. Grant of \$212,000 from Safe Routes to Schools (SRTS), \$40,000 from Madras Redevelopment Commission (MRC), and the remaining funding from Water Operations and Transportation Operations.

 - d. Transfer of \$10,000 to Parks Fund for the sidewalk replacement work on 7th and C Street around Sahalee Park.

 - e. “J” Street Bridge reconstruction. 50% of costs to be allocated to City, other 50% to County. However, this project will be administered thru the City and the expenses will be run through the City. For FY 19-20 \$645,152 is allocated for design and permitting with the construction work to occur in the following fiscal year.

3. **Other Projects:**
 - a. Increase the Cherry Lane Reconstruct Reserve from \$30,000 to \$45,000. This reserve set aside was previously tracked in the SDC Street Reimbursement Fund. It will now be tracked in Transportation Operations Fund.

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

HB 2017 along with yearend inventory adjustments has made this fund healthier than in years past. Instead of spending \$100,000 on pavement preservation (i.e. chip seal, overlays, grind inlays, etc.) this year, the plan is to save on work on an every other year program to gain the economies of scale with a large project.

It was advised to consolidate the SDC Street Reimbursement Fund into the Transportation Operations Fund and close the SDC Street Reimbursement Fund. To accomplish this, there is a year-end transfer to close the fund. All SDC Street Reimbursement fees will be then collected in Transportation Operations to fund street improvements.

In addition, it was also advised to recognize the debt payments in SDC Street Improvement Fund in the Transportation Operations Fund and transfer year to year debt payment from the SDC Fund to Transportation Fund. This has also been changed in the fund where there is debt service item in Transportation Operations and a transfer from SDC Street Improvement Fund to cover the payment.

City of Madras
2019-20 Budget Worksheet

Transportation Operations Fund
Revenues

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
	Beginning Fund Balance							
204-010-301-0101	Beginning Fund Balance	275,553	627,407	308,795	308,795	307,530	307,530	307,530
204-010-301-0201	Prior Period Adjustment	111,278	30,607	-	-	-	-	-
	Total Beginning Fund Balance	386,831	658,014	308,795	308,795	307,530	307,530	307,530
	Franchise Fees							
204-040-320-2101	Cascade Natural Gas - 50%	62,032	54,596	60,900	52,000	55,000	55,000	55,000
204-040-320-2201	Crestview Cable TV - 50%	11,707	10,978	10,049	11,000	11,000	11,000	11,000
204-040-320-2301	Pacific Power & Light - 50%	313,430	316,916	292,320	310,000	310,000	310,000	310,000
204-040-320-2401	QWest Communications - 50%	11,406	9,835	11,673	9,500	9,500	9,500	9,500
204-040-320-2402	Quantum Communications - 50%	3,772	3,062	2,639	3,000	3,000	3,000	3,000
204-040-320-2601	Madras Sanitary Service - 50%	29,703	35,595	27,101	29,200	29,200	29,200	29,200
204-040-320-2701	Fiber Optic - 50%	9,029	8,069	7,907	8,000	8,000	8,000	8,000
204-040-320-2801	Bend Broadband - 50%	8,443	12,475	50	4,000	4,000	4,000	4,000
	Total Franchise Fees	449,523	451,525	412,639	426,700	429,700	429,700	429,700
	Regulatory Fees							
204-040-330-3403	Landscape Fees	-	(1,000)	-	-	-	-	-
	Total Regulatory Fees	-	(1,000)	-	-	-	-	-
	Revenues From Other Agencies							
204-040-345-4501	State Gas Funds	375,132	406,297	452,100	452,100	470,000	470,000	470,000
204-040-345-4502	State Revenue Sharing	77,443	80,567	76,125	78,000	78,000	78,000	78,000
204-040-345-4505	STP Allotment Funds	29,433	128,045	70,000	70,770	73,478	73,478	73,478
204-040-345-4507	Grant - ODOT (US 97/Fairgrounds)	-	-	28,000	-	-	-	-
204-040-345-4508	Grant - ODOT (US 97/Fairgrounds)	46,066	-	-	-	-	-	-
204-040-345-4514	Grant - ODOT (Quick Fix)	-	17,000	-	-	-	-	-
204-040-345-4515	Grant - ODOT for Bard Lane	212,408	22,684	-	-	-	-	-
204-040-345-4516	Grant - OPRD LGGP - Skate Park to Fishing Pond	95,144	299,828	-	-	-	-	-
204-040-345-4517	Grant - OPRD RTP - Skate Park to Fishing Pond	41,185	83,815	-	-	-	-	-
204-040-345-4517	Grant - ODOT H Street Sidewalk	-	365,586	-	-	-	-	-
204-040-345-4519	MRC Program Income	-	-	5,000	5,000	50,000	50,000	50,000
204-040-345-4520	Grant - ODOT (IOF)	-	-	150,000	135,000	-	-	-
204-040-345-4521	Grant/Loan Jefferson County Earl/Conroy	-	-	150,000	135,000	-	-	-
204-040-345-4522	Grant-ODOT SRTS B Street	-	-	-	28,000	212,000	212,000	212,000
204-040-345-4523	Grant/Loan Jefferson County J Street Bridge	-	-	-	15,000	29,000	29,000	645,152
	Total Revenues from Other Agencies	876,812	1,403,821	931,225	918,870	912,478	912,478	1,528,630

City of Madras
2019-20 Budget Worksheet

Transportation Operations Fund
Revenues

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Charges for Services								
204-040-350-5401	Miscellaneous Revenue	-	242	100	100	57,078	57,078	57,078
204-040-350-5402	Insurance Reimbursements	27,808	-	-	750	-	-	-
	Total Charges for Services	27,808	242	100	850	57,078	57,078	57,078
L. I. D. Revenues								
204-040-355-4013	I & Marshall Street - Principal	-	-	200	200	200	200	200
204-040-355-4014	I & Marshall Street - Interest	-	-	50	50	50	50	50
	Total L. I. D. Revenues	-	-	250	250	250	250	250
System Development Charges								
204-040-370-6501	SDC - Street Reimbursement	-	-	-	-	7,828	7,828	7,828
	Total System Development Charges	-	-	-	-	7,828	7,828	7,828
Use of Money & Property								
204-040-380-8101	Interest on Investments	5,062	4,266	800	5,588	4,890	4,890	4,890
	Total Use of Money & Property	5,062	4,266	800	5,588	4,890	4,890	4,890
Interfund Transfers - In								
204-040-390-9605	SDC Street Reimbursement	50,000	22,010	10	100,405	-	-	-
204-040-390-9606	SDC Water Improvement Fund	-	-	-	-	59,787	59,787	59,787
204-040-390-9607	SDC Storm Water Improvement	-	25,000	10	-	-	-	-
204-040-390-9608	SDC Street Improvement	-	-	-	-	117,000	117,000	59,000
204-040-390-9609	Water Operations	94,000	55,010	-	-	156,000	156,000	156,000
204-040-390-9610	Improvement Fee Fund	67,500	-	10	-	-	-	-
204-040-390-9201	Industrial Site Fund	-	-	-	-	90,573	90,573	90,573
	Total Interfund Transfers - In	211,500	102,020	30	100,405	423,360	423,360	365,360
	Total Revenues	1,957,536	2,618,889	1,653,839	1,761,458	2,143,114	2,143,114	2,701,266

City of Madras
2019-20 Budget Worksheet

Transportation Operations Fund
Expenditures

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Materials & Services								
204-040-520-1002	Advertising	-	81	-	-	-	-	-
204-040-520-1008	Alley Maintenance	-	2,938	2,500	2,500	2,500	2,500	2,500
204-040-520-1106	Bicycle Path Maintenance	4,022	14,396	15,000	15,000	15,000	15,000	15,000
204-040-520-1221	Contract Services	13,714	1,600	10,000	10,000	5,000	5,000	5,000
204-040-520-1403	Equipment Rentals	-	23	-	-	5,000	5,000	5,000
204-040-520-1405	Equipment Rentals	5,995	590	-	-	1,000	1,000	1,000
204-040-520-1801	Insurance & Surety Bonds	7,287	8,734	8,223	8,021	8,622	8,622	8,622
204-040-520-2102	Legal Fees	5,544	4,292	4,000	4,000	4,000	4,000	4,000
204-040-520-2204	Miscellaneous Expense	-	-	-	-	5,000	5,000	5,000
204-040-520-2503	Professional Services	-	-	-	16,000	5,000	5,000	5,000
204-040-520-2702	Repairs/Maintenance Materials	124,710	110,913	110,000	90,000	110,000	110,000	110,000
204-040-520-2804	Street and Trail Lighting	93,938	82,012	89,000	89,000	90,000	90,000	90,000
204-040-520-2806	Street and Trail Lighting Maintenance	-	-	5,000	5,000	5,000	5,000	5,000
204-040-520-2807	Storm Sewer Maintenance	794	600	5,000	5,000	5,000	5,000	5,000
204-040-520-2808	Street Greenway Maintenance	38,462	49,555	25,000	25,000	27,200	27,200	27,200
204-040-520-2809	Sidewalk Grant Program	8,032	9,917	10,000	10,000	20,000	20,000	20,000
204-040-520-3500	Cascade East Transit Grant Match	7,452	9,340	10,000	10,000	10,000	10,000	10,000
204-040-520-3207	Inventory Used	-	-	10,000	10,000	10,000	10,000	10,000
204-040-520-4017	Internal Services Central Services Fund	142,260	146,738	129,365	118,396	94,229	94,229	94,229
204-040-520-4018	Internal Services Public Works Staff Fund	351,080	344,839	345,600	345,600	371,231	371,231	371,231
204-040-520-4019	Internal Services Buildings Fund	37,488	41,352	38,045	38,045	39,489	39,489	39,489
204-040-520-4020	Internal Services Fleet Fund	60,000	58,371	52,600	52,600	52,024	52,024	52,024
	Total Materials & Services	900,777	886,291	869,333	854,162	885,295	885,295	885,295
Capital Outlay								
204-040-540-1313	Skate Park to Fishing Pond	136,638	501,718	-	-	-	-	-
204-040-540-1317	H Street Sidewalk Imp Project	37,527	897,493	-	-	-	-	-
204-040-540-1318	Bard Lane Improvements Phase II	212,408	22,684	-	-	-	-	-
204-040-540-1320	South Y Sign	27,008	-	-	-	-	-	-
204-040-540-1321	Speed Radar Signs	8,708	(2,107)	-	-	-	-	-
204-040-540-1323	North Y Sign	-	-	10,000	10,000	-	-	-
204-040-540-1324	Earl and Conroy Pulverization	-	-	297,500	270,000	-	-	-
204-040-540-1311	Safe Routes to School (B Street)	-	-	35,000	35,000	521,000	521,000	521,000
204-040-540-1326	ADA Ramp Replacement	-	-	-	-	30,000	30,000	30,000
204-040-540-3001	Street Improvement	7,062	4,015	140,000	134,766	-	-	-
204-040-540-1325	J Street Bridge	-	-	-	30,000	58,000	58,000	645,152
	Total Capital Outlay	429,352	1,423,803	482,500	479,766	609,000	609,000	1,196,152
Interfund Transfers - Out								
204-040-550-1201	SDC Street Improvement Fund	-	-	10	-	-	-	-
204-040-550-1024	Parks Fund	-	-	50,000	50,000	60,000	60,000	10,000
	Total Interfund Transfers - Out	-	-	50,010	50,000	60,000	60,000	10,000
Debt Service								
204-040-570-7301	Jefferson County Industrial Cntr. Loan Principal	-	-	70,000	70,000	-	-	-
204-040-570-7313	J Street SPWF - Principal	-	-	-	-	37,000	37,000	37,000
204-040-570-7314	J Street SPWF - Interest	-	-	-	-	22,000	22,000	22,000
	Total Debt Service	-	-	70,000	70,000	59,000	59,000	59,000
Reserve for Future Expenditure								
204-040-580-6002	Cherry Lane Reconstruct at Truck Stop	-	-	-	-	45,000	45,000	45,000
	Total Reserve For Future Expenditure	-	-	-	-	45,000	45,000	45,000
Operating Contingency								
204-040-590-1010	Operating Contingency	-	-	-	-	58,000	58,000	58,000
	Total Operating Contingency	-	-	-	-	58,000	58,000	58,000
Ending Fund Balance								
204-040-595-1010	Ending Fund Balance	627,407	308,795	181,996	307,530	426,819	426,819	447,819
	Total Ending Fund Balance	627,407	308,795	181,996	307,530	426,819	426,819	447,819
	Total Expenditures	1,957,536	2,618,889	1,653,839	1,761,458	2,143,114	2,143,114	2,701,266
	Total TOF Revenues	1,957,536	2,618,889	1,653,839	1,761,458	2,143,114	2,143,114	2,701,266
	Total TOF Expenditures	1,957,536	2,618,889	1,653,839	1,761,458	2,143,114	2,143,114	2,701,266

**City of Madras
Amortization Schedule
2019-2020**

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 204	Fund 502	Fund 503						
Period Ending	Airport Principal	Airport Interest	Transportation Ops Principal	Transportation Ops Interest	Water Ops Principal	Water Ops Interest	Sewer Ops Principal	Sewer Ops Interest	Total	
Balance as of July 1, 2019										1,685,000
12/1/2019	\$ 49,903.50	\$ 14,984.18	\$ 36,955.00	\$ 11,096.23	\$ 5,700.00	\$ 1,711.50	\$ 2,441.50	\$ 733.09	\$ 123,525.00	
6/1/2020	\$ 0.00	\$ 14,485.15	\$ 0.00	\$ 10,726.68	\$ 0.00	\$ 1,654.50	\$ 0.00	\$ 708.68	\$ 27,575.00	
2019-20	49,904	29,469	36,955	21,823	5,700	3,366	2,442	1,442	151,100	1,590,000
2020-21	55,157	28,419	40,845	21,045	6,300	3,246	2,699	1,390	159,100	1,485,000
2021-22	55,157	27,316	40,845	20,228	6,300	3,120	2,699	1,336	157,000	1,380,000
2022-23	55,157	26,212	40,845	19,411	6,300	2,994	2,699	1,282	154,900	1,275,000
2023-24	55,157	24,834	40,845	18,390	6,300	2,837	2,699	1,215	152,275	1,170,000
2024-25	57,783	23,139	42,790	17,135	6,600	2,643	2,827	1,132	154,050	1,060,000
2025-26	60,410	21,065	44,735	15,599	6,900	2,406	2,956	1,031	155,100	945,000
2026-27	63,036	18,596	46,680	13,771	7,200	2,124	3,084	910	155,400	825,000
2027-28	60,410	16,127	44,735	11,942	6,900	1,842	2,956	789	145,700	710,000
2028-29	60,410	13,710	44,735	10,153	6,900	1,566	2,956	671	141,100	595,000
2029-30	65,663	11,189	48,625	8,286	7,500	1,278	3,213	547	146,300	470,000
2030-31	65,663	8,562	48,625	6,341	7,500	978	3,213	419	141,300	345,000
2031-32	63,036	5,988	46,680	4,435	7,200	684	3,084	293	131,400	225,000
2032-33	28,892	4,150	21,395	3,073	3,300	474	1,414	203	62,900	170,000
2033-34	28,892	2,994	21,395	2,217	3,300	342	1,414	146	60,700	115,000
2034-35	28,892	1,839	21,395	1,362	3,300	210	1,414	90	58,500	60,000
2035	31,518	630	23,340	467	3,600	72	1,542	31	61,200	-
	885,131	264,239	655,465	195,677	101,100	30,182	43,305	12,928	2,188,025	
										Total Principal 1,685,000
										Total Interest 503,025
										2,188,025

Description	Budget line item	2019-20	Budget line item	2019-20	Budget line item	2019-20	Budget line item	2019-20	TOTALS
Interest	509-090-570-7409	\$ 30,000	204-040-570-7314	\$ 22,000	502-020-570-7415	\$ 3,500	503-030-570-7415	\$ 1,500	\$ 57,000
Principal	509-090-570-7408	\$ 50,000	204-040-570-7313	\$ 37,000	502-020-570-7414	\$ 5,700	503-030-570-7414	\$ 2,500	\$ 95,200
Total		\$ 80,000		\$ 59,000		\$ 9,200		\$ 4,000	\$ 152,200
		53%		39%		6%		3%	

Trust Fee Calculation Total \$450

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



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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.

Goals/Budget Year Objectives:

1. The "J" Street/City View Project has 1 debt obligation remaining of \$1,031,171 remains until 2035. The goal for Public Works is to continue to build reserves to pay off the debt as soon as possible as \$264,000 is interest.

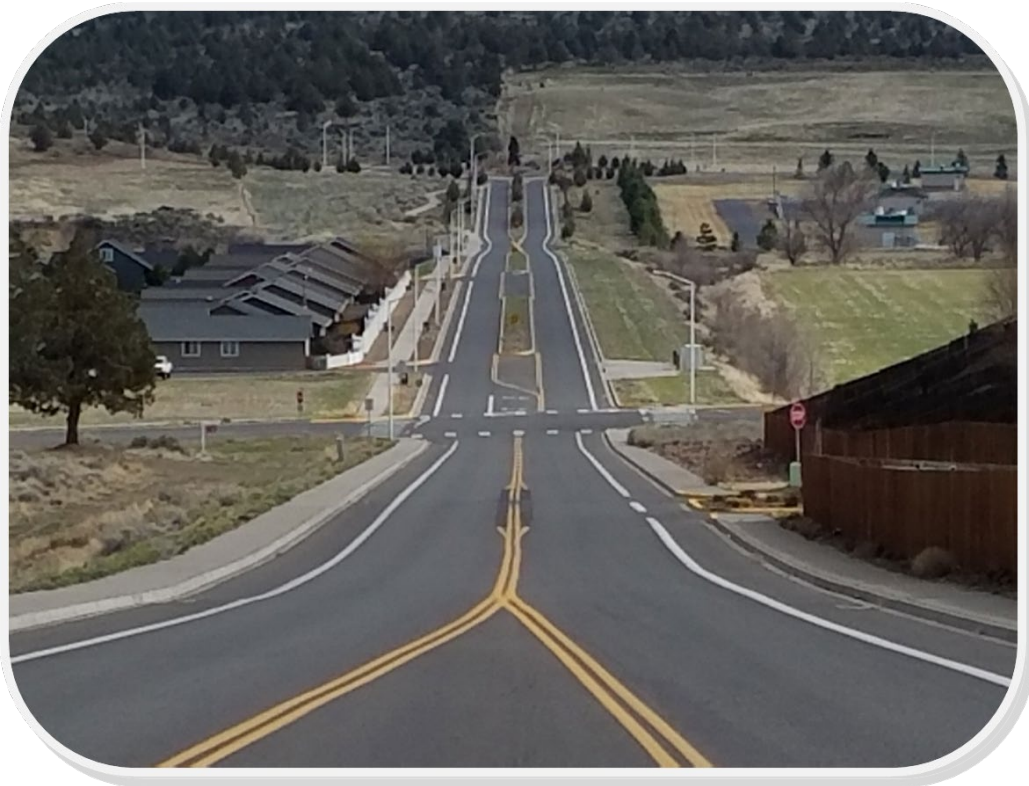
Projects planned in priority (dependent on revenue) include the following:

1. Debt Obligation for "J" Street and City View improvement \$60,000 per year.
2. Debt reserve should equal \$60,000 each year.
3. "J" Street Bridge Mitigation.
4. Phase 2 of "J" Street / Highway 97 Intersection
5. Projects as determined by the update of the Transportation System Master Plan
6. Priority #5. Local Street Network

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

Revenue for this SDC fund is dependent upon new construction and can fluctuate dramatically depending on development activity. We have a positive balance with recent development but that is expected to be used in conjunction with financing to fund our portion of the "J" Street Bridge work.

It was advised to move the debt service obligation out of this fund and into the Transportation Operations Fund and have an annual transfer for debt service. Therefore, to cover debt service for the J Street road there is a transfer of \$59,000 from this fund to Transportation Ops.



City of Madras
2019-20 Budget Worksheet

SDC Street Improvement Fund

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
401-010-301-0101	Beginning Fund Balance	29,370	263,331	396,939	402,242	498,322	498,322	498,322
	Total Beginning Fund Balance	29,370	263,331	396,939	402,242	498,322	498,322	498,322
Shared Revenues								
401-401-340-4804	Jefferson County - J Street	-	-	75,000	-	-	-	-
	Total Shared Revenues	-	-	75,000	-	-	-	-
Charges for Services								
401-401-350-5401	Miscellaneous Revenue	-	1,871	-	-	-	-	-
	Total Charges for Services	-	1,871	-	-	-	-	-
System Development Charges								
401-401-370-6502	SDC-Street Construction Improvement	404,025	339,691	70,000	297,430	57,274	57,274	57,274
	Total System Development Charges	404,025	339,691	70,000	297,430	57,274	57,274	57,274
Use of Money and Property								
401-401-380-8101	Interest on Investments	325	7,366	200	5,000	2,500	2,500	2,500
	Total Use of Money & Property	325	7,366	200	5,000	2,500	2,500	2,500
Interfund Transfers - In								
401-401-390-9902	Transportation Operations Fund	-	-	10	-	-	-	-
	Total Interfund Transfers - In	-	-	10	-	-	-	-
	Total Revenues	433,720	612,259	542,149	704,672	558,096	558,096	558,096
Material & Services								
401-401-520-2206	Bank Service Fees	0	-	200	-	-	-	-
401-401-520-2503	Professional Services	-	-	25,000	22,000	-	-	-
	Total Material & Services	0	-	25,200	22,000	-	-	-
Capital Outlay								
401-401-540-1903	J Street Flood Mitigation	-	-	136,250	-	-	-	-
401-401-540-2901	Street System Improvements	-	39,999	13,760	-	-	-	-
	Total Capital Outlay	-	39,999	150,010	-	-	-	-
Interfund Transfers - Out								
401-401-550-1029	Community Clean-up	-	-	13,750	13,750	-	-	-
401-401-550-1020	Transportation Operations Fund	-	-	-	-	117,000	117,000	59,000
	Total Interfund Transfers - Out	-	-	13,750	13,750	117,000	117,000	59,000
Debt Service								
401-401-570-7311	J Street Principal	98,167	101,947	106,000	106,000	-	-	-
401-401-570-7312	J Street Interest	11,780	8,001	4,100	4,100	-	-	-
401-401-570-7313	J Street SPWF - Principal	36,955	36,955	37,500	37,500	-	-	-
401-401-570-7314	J Street SPWF - Interest	23,486	23,116	23,000	23,000	-	-	-
	Total Debt Service	170,389	170,018	170,600	170,600	-	-	-
Operating Contingency								
401-401-590-1010	Operating Contingency	-	-	-	-	200,000	200,000	200,000
	Total Operating Contingency	-	-	-	-	200,000	200,000	200,000
Ending Fund Balance								
401-401-595-1010	Ending Fund Balance	263,331	402,242	182,589	498,322	241,096	241,096	299,096
	Total Ending Fund Balance	263,331	402,242	182,589	498,322	241,096	241,096	299,096
	Total Expenditures	433,720	612,259	542,149	704,672	558,096	558,096	558,096
	Total SDC Street Improve. Revenues	433,720	612,259	542,149	704,672	558,096	558,096	558,096
	Total SDC Street Imp. Expenditures	433,720	612,259	542,149	704,672	558,096	558,096	558,096



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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 2019-20.

Projects planned include the following:

No planned capital improvement projects for FY 2019-20. A budgeted \$30,000 is set in contingency to be available if an unknown need arises throughout the year. As projects are identified and implemented this fund will transfer the appropriate dollars into the Transportation Operations Fund to cover the cost of improvements.

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

No significant budget changes.



City of Madras
2019-20 Budget Worksheet

SDC Storm Water Improvement Fund

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
406-010-301-0101	Beginning Fund Balance	23,903	33,505	12,432	13,436	67,951	67,951	67,951
	Total Beginning Fund Balance	23,903	33,505	12,432	13,436	67,951	67,951	67,951
System Development Fees								
406-406-370-6501	SDC - Storm Water	9,601	4,681	21,700	54,515	8,719	8,719	8,719
	Total System Development Fees	9,601	4,681	21,700	54,515	8,719	8,719	8,719
Use of Money & Property								
406-406-380-8101	Interest	-	250	-	-	-	-	-
	Total Use of Money & Property	-	250	-	-	-	-	-
	Total Revenues	33,505	38,436	34,132	67,951	76,670	76,670	76,670
Capital Outlay								
406-406-540-2901	Stormwater Project	-	-	10	-	-	-	-
	Total Capital Outlay	-	-	10	-	-	-	-
Transfers Out								
406-406-550-1021	Transportation Operations	-	25,000	10	-	-	-	-
406-406-550-1029	Community Cleanup Fund	-	-	13,750	-	-	-	-
	Total Transfers Out	-	25,000	13,760	-	-	-	-
Operating Contingency								
406-406-590-1010	Operating Contingency	-	-	15,450	-	30,000	30,000	30,000
	Total Operating Contingency	-	-	15,450	-	30,000	30,000	30,000
Ending Fund Balance								
406-406-595-1010	Ending Fund Balance	33,505	13,436	4,912	67,951	46,670	46,670	46,670
	Total Ending Fund Balance	33,505	13,436	4,912	67,951	46,670	46,670	46,670
	Total Expenditures	33,505	38,436	34,132	67,951	76,670	76,670	76,670
	Total SDC Storm Wtr Improv Revs	33,505	38,436	34,132	67,951	76,670	76,670	76,670
	Total SDC Storm Wtr Imp Expenditures	33,505	38,436	34,132	67,951	76,670	76,670	76,670



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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 must 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 2019-20.

Projects planned include the following:

1. No specific planned projects in FY 2019-20. 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
2019-20 Budget Worksheet

Improvement Fee Fund

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
409-010-301-0101	Beginning Fund Balance	332,480	269,849	278,941	281,825	286,375	286,375	286,375
	Total Beginning Fund Balance	332,480	269,849	278,941	281,825	286,375	286,375	286,375
Regulatory Fees								
409-409-330-3305	Street Imp. Fee	2,534	6,830	-	1,250	-	-	-
	Total Regulatory Fees	2,534	6,830	-	1,250	-	-	-
Use of Money & Property								
409-409-380-8101	Interest on Investments	2,335	5,146	3,312	3,300	3,300	3,300	3,300
	Total Use of Money & Property	2,335	5,146	3,312	3,300	3,300	3,300	3,300
	Total Revenues	337,349	281,825	282,253	286,375	289,675	289,675	289,675
Transfers Out								
409-409-550-1015	Transportation Ops	67,500	-	10	-	-	-	-
	Total Interfund Transfers - Out	67,500	-	10	-	-	-	-
Operating Contingency								
409-409-590-1010	Operating Contingency	-	-	282,243	-	289,675	289,675	289,675
	Total Contingency	-	-	282,243	-	289,675	289,675	289,675
Ending Fund Balance								
409-409-595-1010	Ending Fund Balance	269,849	281,825	-	286,375	-	-	-
	Total Ending Fund Balance	269,849	281,825	-	286,375	-	-	-
	Total Expenditures	337,349	281,825	282,253	286,375	289,675	289,675	289,675
	Total Improvement Fee Revenues	337,349	281,825	282,253	286,375	289,675	289,675	289,675
	Total Improvement Fee Expenditures	337,349	281,825	282,253	286,375	289,675	289,675	289,675



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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 department oversees 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 = 21.34 acres

1. North Y Intersection Landscaping (Hwy 26 & Hwy 97)
2. South Y Intersection Landscaping (Hwy 97/26 & J St)
3. Sahalee Park (restroom facilities)
4. Madras Bike & Skate Park (restroom facilities)
5. Friendship Park
6. Bean Park (restroom facilities)
7. Oak Park
8. Cowden Park
9. Kenwood Park
10. Sun Drive Park
11. Crescent Park (Yarrow developed)
12. "C" Street Landscaping (7th to 10th)
13. Trail System Park areas - 7th & "A," and 9th & Willow Creek
14. "J" Street & City View landscape strips and roundabouts (McTaggart to Grizzly and Grizzly to "B" Street)
15. Cherry Lane and Andrews Drive – Landscaped areas at Jefferson Park Business Center
16. Trees, grass & irrigation – Hwy 26 frontage between Earl Street and NUID Canal in North Madras
17. Berg Drive – Cherry Lane to Aero Air Hangar landscaped street greenways
18. Ashwood Road – Median planter area running adjacent to Juniper Hills Park
19. Greenway maintenance along the Willow Creek & Loop Trail Section – 6.3 miles
20. **New Park Ground – 6.08 acres dedicated by Hoffman Subdivision to be developed later.**

Goals/Budget Year Objectives:

1. Reduce noxious weeds from City parks, greenways, and open space within city limits. Hiring Gary Clowers of Raven Research to help with Code Enforcement.

Projects planned for FY 2019-20 include the following:

1. Finish construction of Spray Park and bathroom facility at Sahalee Park.

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

Parks is down this year in beginning cash mainly due to spray park at Sahalee. Goal is to hold off on major projects this year to let the fund build back up and stick to just maintenance as we have just finished improvements to Sahalee and Crescent Park.

City of Madras
2019-20 Budget Worksheet

Parks Fund
Revenues

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
	Beginning Fund Balance							
206-010-301-0101	Beginning Fund Balance	99,851	173,394	184,220	227,110	109,580	109,580	109,580
	Total Beginning Fund Balance	99,851	173,394	184,220	227,110	109,580	109,580	109,580
	Shared Revenues							
206-206-340-4701	OPRD Park Grant	-	-	250,000	250,000	100,000	100,000	-
	Total Shared Revenues	-	-	250,000	250,000	100,000	100,000	-
	Revenue from Other Agencies							
206-206-345-4510	Splash Park Donations	85,000	15,733	78,310	72,500	-	-	-
206-206-345-4519	MRC Program Income	-	-	31,000	31,000	-	-	-
	Total Revenue from Other Agencies	85,000	15,733	109,310	103,500	-	-	-
	Regulatory Fees							
206-206-350-3403	Park Fees	-	-	100	50	50	50	50
	Total Regulatory Fees	-	-	100	50	50	50	50
	Charges for Services							
206-206-350-5401	Miscellaneous Revenue	-	1	-	-	-	-	-
	Total Charges for Services	-	1	-	-	-	-	-
	Use of Money & Property							
206-206-380-8006	Memberships	34,683	39,100	28,000	45,000	45,000	45,000	45,000
206-206-380-8101	Interest	2,050	4,055	100	2,500	22,500	22,500	22,500
	Total Use of Money & Property	36,733	43,155	28,100	47,500	67,500	67,500	67,500
	Interfund Transfers - In							
206-206-390-9606	General Fund - Non-Departmental	183,187	181,918	164,089	184,600	185,271	185,271	185,271
206-206-390-9508	SDC Parks Improvement Fund	-	7,500	32,000	32,000	-	-	-
206-206-390-9509	Transportation Operations Fund	-	-	50,000	50,000	60,000	60,000	10,000
206-206-390-9904	Tourism/Economic Development Fund	40,000	35,000	45,000	45,000	55,000	55,000	55,000
	Total Interfund Transfers - In	223,187	224,418	291,089	311,600	300,271	300,271	250,271
	Total Revenues	444,772	456,700	862,819	939,760	577,401	577,401	427,401

City of Madras
2019-20 Budget Worksheet

Parks Fund
Expenditures

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Materials & Services								
206-206-520-1002	Advertising	-	40	500	-	500	500	500
206-206-520-1221	Contract Services	8,165	10,436	10,000	10,000	10,000	10,000	10,000
206-206-520-1401	Utilities (electric, water, etc)	8,782	9,650	12,000	10,000	17,700	17,700	17,700
206-206-520-1801	Insurance & Surety Bonds	1,367	1,254	2,428	2,648	2,847	2,847	2,847
206-206-520-2204	Miscellaneous	23	-	-	-	-	-	-
206-206-520-2206	Bank Service Fees	251	-	-	-	1,200	1,200	1,200
206-206-520-2301	Neighborhoods	-	522	1,500	1,500	1,500	1,500	1,500
206-206-520-2702	Repair/Maintenance Materials	37,834	27,249	53,000	53,000	50,000	50,000	50,000
206-206-520-3004	Tree Replenishment	3,000	3,221	3,000	3,000	3,000	3,000	3,000
206-206-520-3207	Inventory Used	-	-	5,000	5,000	5,000	5,000	5,000
206-206-520-3208	Water Ops - Water Purchases	-	-	10,000	10,000	-	-	-
206-206-520-4017	Internal Services Central Services Fund	31,030	27,506	29,542	27,037	11,807	11,807	11,807
206-206-520-4018	Internal Services Public Works Staff Fund	120,000	113,791	120,700	120,700	164,900	164,900	164,900
206-206-520-4019	Internal Services Buildings Fund	13,632	14,474	13,895	13,895	17,551	17,551	17,551
206-206-520-4020	Internal Services Fleet Fund	14,839	14,247	23,400	23,400	23,106	23,106	23,106
	Total Materials & Services	238,922	222,390	284,965	280,180	309,111	309,111	309,111
Capital Outlay								
206-206-540-1301	Park Improvements	26,897	7,200	-	-	-	-	-
206-206-540-1302	Splash Park	1,384	-	550,000	550,000	160,000	160,000	10,000
	Total Capital Outlay	28,281	7,200	550,000	550,000	160,000	160,000	10,000
Interfund Transfers - Out								
206-206-550-1003	Tourism and Economic Development Fund	4,175	-	-	-	-	-	-
	Total Interfund Transfers - Out	4,175	-	-	-	-	-	-
Operating Contingency								
206-206-590-1010	Operating Contingency	-	-	17,500	-	25,000	25,000	25,000
	Total Operating Contingency	-	-	17,500	-	25,000	25,000	25,000
Ending Fund Balance								
206-206-595-1010	Ending Fund Balance	173,394	227,110	10,354	109,580	83,290	83,290	83,290
	Total Ending Fund Balance	173,394	227,110	10,354	109,580	83,290	83,290	83,290
	Total Expenditures	444,772	456,700	862,819	939,760	577,401	577,401	427,401
	Total Parks Revenue	444,772	456,700	862,819	939,760	577,401	577,401	427,401
	Total Parks Expenditures	444,772	456,700	862,819	939,760	577,401	577,401	427,401



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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:

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

Projects planned (dependent on revenue) include the following:

1. Goal 5 – *Reduce Infrastructure Backlog*: Apply for Local Government Grant to complete conceptual design with costs estimates for Hoffman Park.
2. \$25,000 is set in contingency in case an opportunity arises to apply for grant funding on park improvements. If opportunity arises and a project comes about, this fund will transfer the appropriate amounts of funding to the Parks Fund and the project will be recognized in Parks Operations vs. SDC Park Improvement Fund.

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.



City of Madras
2019-20 Budget Worksheet

SDC Park Improvement Fund

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
402-010-301-0101	Beginning Fund Balance	16,258	56,230	74,327	79,851	29,931	29,931	29,931
	Total Beginning Fund Balance	16,258	56,230	74,327	79,851	29,931	29,931	29,931
Shared Revenues								
402-402-340-4121	Grant - Crescent Park	-	-	33,500	33,500	-	-	-
402-402-340-4129	Grant - Kenwood Park	12,690	-	-	-	-	-	-
402-402-340-4130	Grant - Masterplan Update	-	8,130	27,000	27,000	-	-	-
	Total Shared Revenues	12,690	8,130	60,500	60,500	-	-	-
System Development Charges								
402-402-370-7101	SDC - Parks	28,832	35,049	5,622	13,080	10,874	10,874	10,874
	Total System Development Charges	28,832	35,049	5,622	13,080	10,874	10,874	10,874
Use of Money & Property								
402-402-380-8101	Interest	-	1,492	100	1,000	1,000	1,000	1,000
	Total Use of Money & Property	-	1,492	100	1,000	1,000	1,000	1,000
	Total Revenues	57,780	100,902	140,549	154,431	41,805	41,805	41,805
Materials and Services								
402-402-520-2503	Professional Services	-	-	49,000	49,000	-	-	-
	Total Materials and Services	-	-	49,000	49,000	-	-	-
Capital Outlay								
402-402-540-2813	Kenwood Park	1,550	-	-	-	-	-	-
402-402-540-2811	Master Plan Update	-	13,550	-	-	-	-	-
402-402-540-2814	Crescent Park	-	-	43,500	43,500	-	-	-
	Total Capital Outlay	1,550	13,550	43,500	43,500	-	-	-
Interfund Transfers - Out								
402-402-550-1002	Parks Fund	-	7,500	32,000	32,000	-	-	-
	Total Interfund Transfers - Out	-	7,500	32,000	32,000	-	-	-
Operating Contingency								
402-402-590-1010	Operating Contingency	-	-	7,500	-	25,000	25,000	25,000
	Total Operating Contingency	-	-	7,500	-	25,000	25,000	25,000
Ending Fund Balance								
402-402-595-1010	Ending Fund Balance	56,230	79,851	8,549	29,931	16,805	16,805	16,805
	Total Ending Fund Balance	56,230	79,851	8,549	29,931	16,805	16,805	16,805
	Total Expenditures	57,780	100,902	140,549	154,431	41,805	41,805	41,805
	Total SDC Park Improve. Revenue	57,780	100,902	140,549	154,431	41,805	41,805	41,805
	Total SDC Park Improve. Expenditures	57,780	100,902	140,549	154,431	41,805	41,805	41,805



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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. Continue to build cash reserves to implement a large-scale water replacement project in the next few years. Original thought was to start in 2025 but fund is becoming healthier to be able to fund not only the water master plan project in B Street but will be able to take out debt in the next two years to tackle a majority of the water master plan projects on 8th, 9th, 6th, and G Street. We are in year two of the 5-year financial model to raise rates 11% in FY 2018-19, 11% in FY 2019-20, 10.5% in 2020-21, 10.5% in FY 2021-22 and 10.5% in FY 2022-23. Staff is recommending continuing with the 11% rate increase as per the proposed plan. Staff will continue to update the financial rate model every year to make sure financial inputs are as accurate as possible with new information.

Projects planned include the following:

1. Goal 5 – *Reduce Infrastructure Backlog*: Transfer of \$156,000 to Transportation Operations Fund for waterline replacement on “B” Street from 5th to 7th.
2. Apply for planning grant through USDA to fund waterline projects the following fiscal year.

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

1. The fund is growing due to rate increases and we are on track to complete a major water replacement as identified in the water master plan in the next few years. Proposing to implement an 11% rate increase with latest financial data for this fund.
2. It was advised to appropriate SDC Water Reimbursement Funds within the Operations Fund. Therefore SDC Water Reimbursement revenues are now recognized in this fund going forward.

City of Madras
2019-20 Budget Worksheet

Water Operations Fund
Revenues

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
502-010-301-0101	Beginning Fund Balance	248,137	198,614	84,341	217,712	342,843	342,843	342,843
	Total Beginning Fund Balance	248,137	198,614	84,341	217,712	342,843	342,843	342,843
Charges for Services								
502-020-350-5401	Miscellaneous Revenue	-	547	-	-	-	-	-
502-020-370-6101	Water Sales	523,484	610,856	597,882	664,000	721,880	721,880	721,880
502-020-370-6201	Water Deposits	(1,475)	-	-	-	-	-	-
502-020-370-6202	Turn off/Late Fees	32,044	30,065	15,000	30,000	15,000	15,000	15,000
502-020-370-6301	St. Charles Fire Service Fee	-	205	-	615	-	-	-
502-020-370-6401	Parks Fund	-	-	10,000	10,000	-	-	-
502-020-370-6501	SDC - Water	-	-	-	-	678	678	678
	Total Charges for Services	554,053	641,673	622,882	704,615	737,558	737,558	737,558
Interfund Transfers - In								
502-020-390-9510	SDC Water Improvement Fund	-	-	10	-	-	-	-
502-020-390-9511	SDC Water Reimbursement	-	-	10	4,180	-	-	-
	Total Interfund Transfers-In	-	-	20	4,180	-	-	-
Use of Money and Property								
502-020-380-8101	Interest on Investments	3,204	3,961	1,000	5,145	2,205	2,205	2,205
	Total Use of Money & Property	3,204	3,961	1,000	5,145	2,205	2,205	2,205
	Total Revenues	805,394	844,247	708,243	931,652	1,082,606	1,082,606	1,082,606

City of Madras
2019-20 Budget Worksheet

Water Operations Fund
Expenditures

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Materials & Services								
502-020-520-1206	Chemicals/Testing	589	4,844	4,000	4,500	4,500	4,500	4,500
502-020-520-1222	Meter Reads	5,000	9,828	12,000	12,000	12,000	12,000	12,000
502-020-520-1401	Electricity	5,787	4,522	4,000	4,000	4,000	4,000	4,000
502-020-520-1801	Insurance & Surety Bonds	2,749	7,402	7,854	3,799	4,084	4,084	4,084
502-020-520-2102	Legal Fees	344	784	3,500	3,500	3,500	3,500	3,500
502-020-520-2204	Miscellaneous Expense	1,467	(1,330)	500	-	-	-	-
502-020-520-2206	Bank Service Fees	2,584	3,401	4,000	3,500	3,500	3,500	3,500
502-020-520-2503	Professional Services	8,933	520	5,000	160	5,000	5,000	5,000
502-020-520-2702	Repairs & Maintenance	13,972	7,968	20,000	12,000	20,000	20,000	20,000
502-020-520-3203	Water Meters	672	-	10,000	5,000	10,000	10,000	10,000
502-020-520-3204	Water Purchases	167,444	223,285	243,000	237,000	270,000	270,000	270,000
502-020-520-3205	Water Rights	2,700	-	-	-	-	-	-
502-020-520-3207	Inventory Used	-	-	3,500	-	-	-	-
502-020-520-4017	Internal Services Central Services Fund	88,060	95,158	96,275	88,112	148,251	148,251	148,251
502-020-520-4018	Internal Services Public Works Staff Fund	153,511	154,851	159,400	159,400	174,697	174,697	174,697
502-020-520-4019	Internal Services Buildings Fund	18,744	21,151	18,938	18,938	19,245	19,245	19,245
502-020-520-4020	Internal Services Fleet Fund	30,902	29,876	26,900	26,900	24,479	24,479	24,479
	Total Materials & Services	503,458	562,260	618,867	578,809	703,256	703,256	703,256
Capital Outlay								
502-020-540-3202	Water Service Replacement	-	-	10,000	-	-	-	-
	Total Capital Outlay	-	-	10,000	-	-	-	-
Interfund Transfers - Out								
502-020-550-1025	SDC Water Reimbursement Fund	-	-	10	-	-	-	-
502-020-550-1016	Transportation Operations Fund	94,000	55,010	-	-	156,000	156,000	156,000
	Total Interfund Transfers - Out	94,000	55,010	10	-	156,000	156,000	156,000
Debt Service								
502-020-570-7414	OEDD - North Y Principal	5,700	5,700	6,000	6,000	5,700	5,700	5,700
502-020-570-7415	OEDD - North Y Interest	3,623	3,566	4,000	4,000	3,500	3,500	3,500
	Total Debt Service	9,323	9,265	10,000	10,000	9,200	9,200	9,200
Operating Contingency								
502-020-590-1010	Operating Contingency	-	-	10,000	-	70,000	70,000	70,000
	Total Operating Contingency	-	-	10,000	-	70,000	70,000	70,000
Ending Fund Balance								
502-020-595-1010	Ending Fund Balance	198,614	217,712	59,366	342,843	144,150	144,150	144,150
	Total Ending Fund Balance	198,614	217,712	59,366	342,843	144,150	144,150	144,150
	Total Expenditures	805,394	844,247	708,243	931,652	1,082,606	1,082,606	1,082,606
	Total Water Operations Revenues	805,394	844,247	708,243	931,652	1,082,606	1,082,606	1,082,606
	Total Water Operations Expenditures	805,394	844,247	708,243	931,652	1,082,606	1,082,606	1,082,606

**City of Madras
Amortization Schedule
2019-2020**

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 204	Fund 502	Fund 503						
Period Ending	Airport Principal	Airport Interest	Transportation Ops Principal	Transportation Ops Interest	Water Ops Principal	Water Ops Interest	Sewer Ops Principal	Sewer Ops Interest	Total	
Balance as of July 1, 2019										1,685,000
12/1/2019	\$ 49,903.50	\$ 14,984.18	\$ 36,955.00	\$ 11,096.23	\$ 5,700.00	\$ 1,711.50	\$ 2,441.50	\$ 733.09	\$ 123,525.00	
6/1/2020	\$ 0.00	\$ 14,485.15	\$ 0.00	\$ 10,726.68	\$ 0.00	\$ 1,654.50	\$ 0.00	\$ 708.68	\$ 27,575.00	
2019-20	49,904	29,469	36,955	21,823	5,700	3,366	2,442	1,442	151,100	1,590,000
2020-21	55,157	28,419	40,845	21,045	6,300	3,246	2,699	1,390	159,100	1,485,000
2021-22	55,157	27,316	40,845	20,228	6,300	3,120	2,699	1,336	157,000	1,380,000
2022-23	55,157	26,212	40,845	19,411	6,300	2,994	2,699	1,282	154,900	1,275,000
2023-24	55,157	24,834	40,845	18,390	6,300	2,837	2,699	1,215	152,275	1,170,000
2024-25	57,783	23,139	42,790	17,135	6,600	2,643	2,827	1,132	154,050	1,060,000
2025-26	60,410	21,065	44,735	15,599	6,900	2,406	2,956	1,031	155,100	945,000
2026-27	63,036	18,596	46,680	13,771	7,200	2,124	3,084	910	155,400	825,000
2027-28	60,410	16,127	44,735	11,942	6,900	1,842	2,956	789	145,700	710,000
2028-29	60,410	13,710	44,735	10,153	6,900	1,566	2,956	671	141,100	595,000
2029-30	65,663	11,189	48,625	8,286	7,500	1,278	3,213	547	146,300	470,000
2030-31	65,663	8,562	48,625	6,341	7,500	978	3,213	419	141,300	345,000
2031-32	63,036	5,988	46,680	4,435	7,200	684	3,084	293	131,400	225,000
2032-33	28,892	4,150	21,395	3,073	3,300	474	1,414	203	62,900	170,000
2033-34	28,892	2,994	21,395	2,217	3,300	342	1,414	146	60,700	115,000
2034-35	28,892	1,839	21,395	1,362	3,300	210	1,414	90	58,500	60,000
2035	31,518	630	23,340	467	3,600	72	1,542	31	61,200	-
	885,131	264,239	655,465	195,677	101,100	30,182	43,305	12,928	2,188,025	
										Total Principal 1,685,000
										Total Interest 503,025
										2,188,025

Description	Budget line item	2019-20	Budget line item	2019-20	Budget line item	2019-20	Budget line item	2019-20	TOTALS
Interest	509-090-570-7409	\$ 30,000	204-040-570-7314	\$ 22,000	502-020-570-7415	\$ 3,500	503-030-570-7415	\$ 1,500	\$ 57,000
Principal	509-090-570-7408	\$ 50,000	204-040-570-7313	\$ 37,000	502-020-570-7414	\$ 5,700	503-030-570-7414	\$ 2,500	\$ 95,200
Total		\$ 80,000		\$ 59,000		\$ 9,200		\$ 4,000	\$ 152,200
		53%		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 an SDC Water Reimbursement Fund which was created in FY 17-18.

Goals/Budget Year Objectives:

None currently.

Projects planned include the following:

1. Goal 5 – *Reduce Infrastructure Backlog*: Transfer balance to Transportation Operations Fund to complete waterline replacement in B Street from 5th to 7th as part of the Safe Routes to School Project. This will exhaust the fund and will no longer be utilized after this project and then be closed.

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

The SDC Improvement will no longer receive funds as we've been able to determine how to utilize the funds.



City of Madras
2019-20 Budget Worksheet

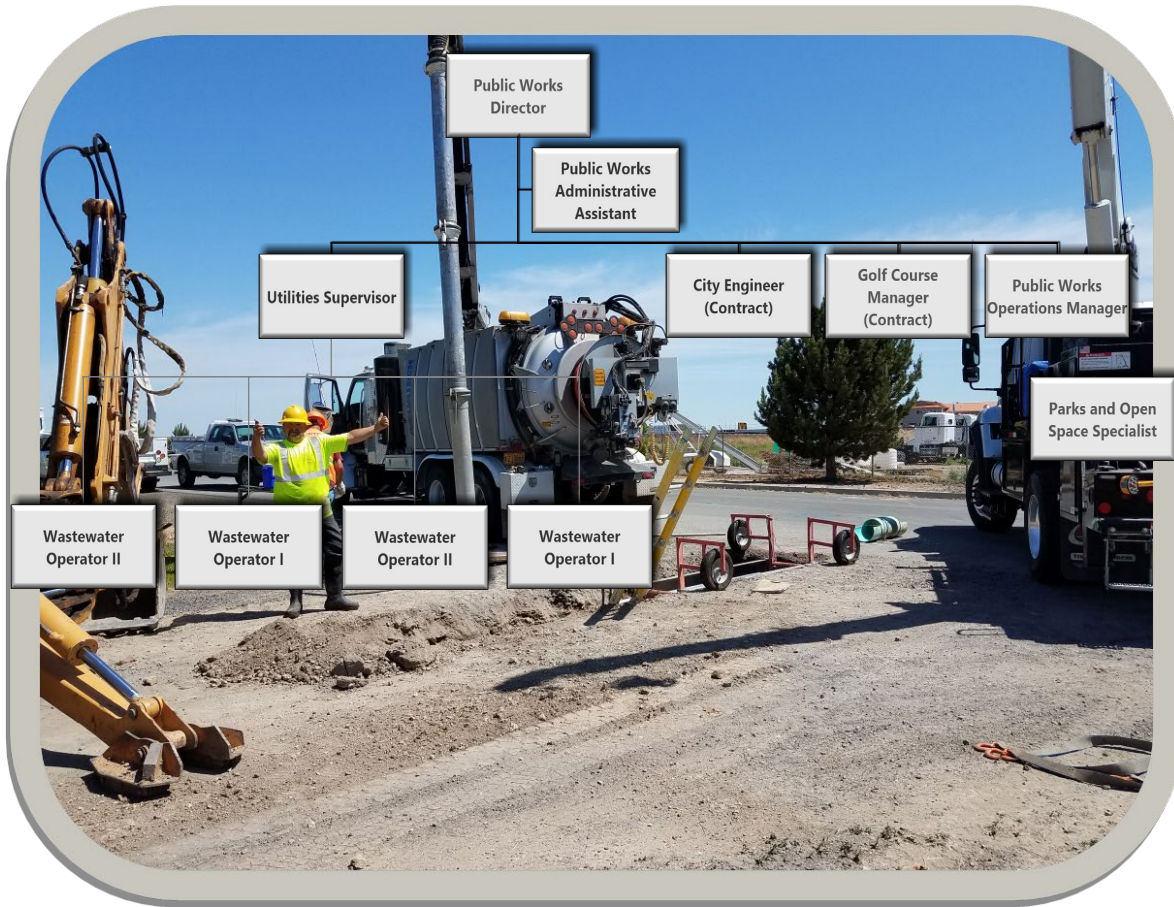
SDC Water Improvement Fund

GL Codes	Description	2016-2017	2017-2018	2018-2019	2019-2020			
		Actuals	Actuals	Adopted Yr End Proj	Proposed	Approved	Adopted	
	Beginning Fund Balance							
405-010-301-0101	Beginning Fund Balance	57,828	57,828	57,968	58,903	59,787	59,787	59,787
	Total Beginning Fund Balance	57,828	57,828	57,968	58,903	59,787	59,787	59,787
	Use of Money & Property							
405-405-380-8101	Interest	-	1,076	150	884	-	-	-
	Total Use of Money & Property	-	1,076	150	884	-	-	-
	Total Revenues	57,828	58,903	58,118	59,787	59,787	59,787	
	Interfund Transfers - Out							
405-405-550-9701	Water Operations Fund	-	-	10	-	-	-	
405-405-550-9702	Transportation Operations Fund	-	-	-	-	59,787	59,787	59,787
	Total Interfund Transfers-Out	-	-	10	-	59,787	59,787	59,787
	Operating Contingency							
405-405-590-1010	Operating Contingency	-	-	58,108	-	-	-	
	Total Operating Contingency	-	-	58,108	-	-	-	
	Ending Fund Balance							
405-405-595-1010	Ending Fund Balance	57,828	58,903	-	59,787	-	-	-
	Total Ending Fund Balance	57,828	58,903	-	59,787	-	-	-
	Total Expenditures	57,828	58,903	58,118	59,787	59,787	59,787	
	Total SDC Water Improv. Revenues	57,828	58,903	58,118	59,787	59,787	59,787	
	Total SDC Water Imp. Expenditures	57,828	58,903	58,118	59,787	59,787	59,787	



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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 to heads towards a plan to sustain capital at the golf course.

Projects planned include the following:

1. Goal 5 – *Reduce Infrastructure Backlog*: \$111,000 for equipment replacement in the WW System
2. Sewer Land Effluent Improvement: \$20,000 to replace much needed irrigation at the golf course.
3. Set aside \$60,000 for economic initiatives in need of sewer service as needed.
4. Set aside \$200,000 in a reserve account to replace irrigation system at the golf course.
5. Set aside \$30,000 in a reserve account to purchase a dewatering system for the south plant to reduce sludge hauling.
6. Apply for funding from Department of Environmental Quality (DEQ) for Clean Water State Revolving Fund to set up for following year to complete Cleveland Street, Fairgrounds Road, and Hess Street Sewer. If budget allows, we will move along faster but we have a debt obligation for Bel-Air/Herzberg Heights to satisfy and need to make sure funding is available to meet our debt obligations before moving forward.
7. Possible extension of sewer main near Bean Drive. There has been requests to extend so \$15,000 is set aside to couple with development dollars as needed to do an extension.

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

Revenue Items to Note:

Per guidance from the financial advisor, the City needs to increase sewer rates by 3% for FY 2019-20 as part of the multi-year adjustment plan. This will increase the minimum charge from \$62.87 per EDU, per month to \$64.75 per EDU, per month, beginning July 1, 2019.

It was advised to recognize debt service and capital projects within the operations fund and transfer the appropriate amounts from the SDC Improvement Funds to cover eligible debt and project expense. Therefore, a transfer in from SDC Wastewater Improvement Fund of \$39,500 has been appropriated to cover the existing debt service that was in SDC Wastewater Improvement Fund.

Expense Items to Note:

1. Debt service = \$614,000 in annual debt payments for wastewater system debt for FY 2019-20.



City of Madras
2019-20 Budget Worksheet

Wastewater Operations Fund
Revenues

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
503-010-301-0101	Beginning Fund Balance	944,683	852,758	836,200	1,004,347	1,402,852	1,402,852	1,402,852
	Total Beginning Fund Balance	944,683	852,758	836,200	1,004,347	1,402,852	1,402,852	1,402,852
Revenues from Other Agencies								
503-030-340-4101	Grant -WW Master Plan-IFA	-	175	-	175	-	-	-
	Total Revenues from Other Agencies	-	175	-	175	-	-	-
Revenue from Assessments								
503-030-355-4001	L.I.D. 88-S Principal	419	160	500	500	500	500	500
503-030-355-4002	L.I.D. 88-S Interest	135	(617)	300	300	300	300	300
503-030-355-4009	L.I.D. - ZS90 Principal	132	88	200	200	200	200	200
503-030-355-4010	L.I.D. - ZS90 Interest	31	22	100	100	100	100	100
	Total Revenue from Assessments	718	(347)	1,100	1,100	1,100	1,100	1,100
Charges for Services								
503-030-350-5401	Miscellaneous Revenue	24,084	201	-	-	11,103	11,103	11,103
503-030-370-6201	Sewer Deposits	(854)	-	-	-	-	-	-
503-030-370-6301	Permits & Inspection Fees	3,001	8,439	3,500	1,050	3,500	3,500	3,500
503-030-370-6302	Construction Cost Reimbursement	209	-	500	-	500	500	500
503-030-370-6401	Sewer User Fees	3,004,952	3,254,108	3,286,400	3,446,438	3,584,296	3,584,296	3,584,296
503-030-370-6402	RV Dump Revenue	1,078	2,810	1,500	1,500	1,500	1,500	1,500
503-030-370-6501	SDCS-Sewer Reimbursement	-	175	-	-	6,450	6,450	6,450
	Total Charges for Services	3,032,470	3,265,733	3,291,900	3,448,988	3,607,349	3,607,349	3,607,349
Use of Money and Property								
503-030-380-8002	Green Fees	19,214	44,522	50,000	50,000	50,000	50,000	50,000
503-030-380-8003	Cart Storage	3,868	7,948	50,000	8,000	8,500	8,500	8,500
503-030-380-8101	Interest on Investments	15,513	18,404	12,000	12,000	12,000	12,000	12,000
503-030-380-8401	Land Rentals	2,411	1,724	2,780	3,428	2,864	2,864	2,864
	Total Use of Money & Property	41,005	72,597	114,780	73,428	73,364	73,364	73,364
Interfund Transfers - In								
503-030-390-9504	Internal Services Public Works Staff	-	30,000	-	-	-	-	-
503-030-390-9613	SDC WW Reimbursement	-	-	-	36,835	-	-	-
503-030-390-9509	SDC WW Improvement	-	-	-	-	39,500	39,500	39,500
503-030-390-9614	Community Cleanup Fund	-	-	-	-	15,000	15,000	15,000
503-030-390-9505	Debt Service Fund	2,588	-	-	-	-	-	-
	Total Interfund Transfers - In	2,588	30,000	-	36,835	54,500	54,500	54,500
	Total Revenues	4,021,464	4,220,916	4,243,980	4,564,873	5,139,165	5,139,165	5,139,165

City of Madras
2019-20 Budget Worksheet

Wastewater Operations Fund
Expenditures

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Materials and Services								
503-030-520-1206	Chemicals/Testing	101,770	115,027	120,000	120,000	120,000	120,000	120,000
503-030-520-1221	Contract Services	30,300	60,660	60,600	60,600	60,600	60,600	60,600
503-030-520-1401	Electricity & Telephone	232,407	219,650	215,000	220,000	220,000	220,000	220,000
503-030-520-1403	Equipment Repairs	2,483	366	-	700	-	-	-
503-030-520-1801	Insurance & Surety Bonds	34,150	51,611	53,796	31,468	33,828	33,828	33,828
503-030-520-2102	Legal Fees	7,950	4,310	10,000	10,000	10,000	10,000	10,000
503-030-520-2203	Meetings, Travel & Schools	2,527	2,356	-	1,000	1,000	1,000	1,000
503-030-520-2204	Miscellaneous Expense	675	18	-	142	-	-	-
503-030-520-2206	Bank Service Fees	12,367	16,551	12,500	15,000	18,850	18,850	18,850
503-030-520-2503	Professional Services	50,480	5,733	2,500	16,000	15,000	15,000	15,000
503-030-520-2505	Permits	3,281	3,440	3,500	3,500	3,500	3,500	3,500
503-030-520-2702	Repairs & Maintenance	121,401	92,023	120,000	105,000	120,000	120,000	120,000
503-030-520-2810	Sewer Effluent Land Application	66,313	52,025	60,000	60,000	65,000	65,000	65,000
503-030-520-2903	N. U. I. D.	5,337	4,379	5,000	5,000	5,000	5,000	5,000
503-030-520-3206	Bad Debt Expense	0	-	500	500	500	500	500
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	436,370	458,678	497,204	455,047	552,140	552,140	552,140
503-030-520-4018	Internal Services Public Works Staff Fund	1,000,514	939,353	998,400	998,400	1,159,795	1,159,795	1,159,795
503-030-520-4019	Internal Services Buildings Fund	122,988	134,661	123,631	123,631	178,409	178,409	178,409
503-030-520-4020	Internal Services Fleet Fund	162,000	143,035	118,100	118,100	162,511	162,511	162,511
	Total Materials & Services	2,403,214	2,313,778	2,410,631	2,353,988	2,736,033	2,736,033	2,736,033
Capital Outlay								
503-030-540-1401	Equipment Purchases	151	195,227	111,000	111,000	111,000	111,000	111,000
503-030-540-2813	Hess Street Sewer	88,620	-	-	-	-	-	-
503-030-540-2810	Sewer Effluent Land Application	28,208	152,858	12,000	24,000	20,000	20,000	20,000
503-030-540-2814	Sewer Improvement Econ Dev Ini	-	-	75,000	3,600	60,000	60,000	60,000
503-030-540-2815	North Unit Subdivision Sewer	-	-	-	40,000	-	-	-
	Total Capital Outlay	116,979	348,084	198,000	178,600	191,000	191,000	191,000
Interfund Transfers - Out								
503-030-550-1205	SDC Wastewater Improvement Fund	125,000	-	25,000	25,000	-	-	-
503-030-550-1210	Debt Reserve Fund	21,018	19,163	13,233	13,233	13,283	13,283	13,283
	Total Interfund Transfers - Out	146,018	19,163	38,233	38,233	13,283	13,283	13,283
Debt Service								
503-030-570-7414	OEDD - North Y Principal	2,442	2,441	2,600	2,600	2,500	2,500	2,500
503-030-570-7415	OEDD - North Y Interest	1,551	1,527	1,600	1,600	1,500	1,500	1,500
503-030-570-7451	2013 Bond Interest	423,503	422,606	422,000	422,000	415,000	415,000	415,000
503-030-570-7450	2013 Bond Principal	75,000	110,000	165,000	165,000	195,000	195,000	195,000
503-030-570-7311	DEQ Loan Principal - SRF R62371	-	-	-	-	8,500	8,500	8,500
503-030-570-7312	DEQ Loan Interest - SRF R62371	-	-	-	-	5,000	5,000	5,000
503-030-570-7317	DEQ Loan Principal - SRF R62372	-	-	-	-	17,000	17,000	17,000
503-030-570-7318	DEQ Loan Interest - SRF R62372	-	-	-	-	9,000	9,000	9,000
	Total Debt Service	502,495	536,575	591,200	591,200	653,500	653,500	653,500
Reserve for Future Expenditure								
503-030-580-6001	Sewer Effluent Irrigation	-	-	75,000	-	200,000	200,000	200,000
503-030-580-6003	Dewatering System for South Plant	-	-	-	-	30,000	30,000	30,000
	Total Reserve for Future Expenditure	-	-	75,000	-	230,000	230,000	230,000
Operating Contingency								
503-030-590-1010	Operating Contingency	-	-	150,000	-	80,000	80,000	80,000
	Total Operating Contingency	-	-	150,000	-	80,000	80,000	80,000
Ending Fund Balance								
503-030-595-1010	Ending Fund Balance	852,758	1,003,316	780,916	1,402,852	1,235,349	1,235,349	1,235,349
	Total Ending Fund Balance	852,758	1,003,316	780,916	1,402,852	1,235,349	1,235,349	1,235,349
	Total Expenditures	4,021,464	4,220,916	4,243,980	4,564,873	5,139,165	5,139,165	5,139,165
	Total Wastewater Oper. Revenues	4,021,464	4,220,916	4,243,980	4,564,873	5,139,165	5,139,165	5,139,165
	Total Wastewater Oper. Expenditures	4,021,464	4,220,916	4,243,980	4,564,873	5,139,165	5,139,165	5,139,165

**City of Madras
Amortization Schedule
2019-2020**

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

	503-030-570-7451	503-030-570-7450	503-030-520-2206		
Year	Payment	Interest	Principal	Balance	Trust Fee
Balance July 1, 2019				10,105,000	
2019-2020	608,531	413,531	195,000	9,910,000	500
2020-2021	640,731	405,731	235,000	9,675,000	500
2021-2022	661,331	396,331	265,000	9,410,000	500
2022-2023	685,731	385,731	300,000	9,110,000	500
2023-2024	713,731	373,731	340,000	8,770,000	500
2024-2025	730,131	360,131	370,000	8,400,000	500
2025-2026	753,481	343,481	410,000	7,990,000	500
2026-2027	770,031	325,031	445,000	7,545,000	500
2027-2028	790,006	305,006	485,000	7,060,000	500
2028-2029	807,425	287,425	520,000	6,540,000	500
2029-2030	831,625	266,625	565,000	5,975,000	500
2030-2031	854,025	244,025	610,000	5,365,000	500
2031-2032	869,625	219,625	650,000	4,715,000	500
2032-2033	888,625	193,625	695,000	4,020,000	500
2033-2034	905,825	165,825	740,000	3,280,000	500
2034-2035	905,300	135,300	770,000	2,510,000	500
2035-2036	908,538	103,538	805,000	1,705,000	500
2036-2037	905,331	70,331	835,000	870,000	500
2037-2038	905,888	35,888	870,000	0	500
Total	15,135,911	5,030,911	10,105,000		9,500

Payment Due Dates: August- Interest Only Feb - Principal & Interest
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Budget line item	Description	2019-20 Budget
503-030-570-7451	Interest	415,000
503-030-570-7450	Principal	195,000
503-030-520-2206	Trust Fee	550
Total		610,550

**City of Madras
Amortization Schedule
2019-2020**

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%

	503-030-520-2206	503-030-570-7312	503-030-570-7311		
Year	Payment	Fees	Interest	Principal	Balance
Balance July 1, 2019					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
Total	192,473	5,908	51,762	134,803	

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

Budget line item	Description	2019-20 Budget
503-030-570-7312	Interest	5,000
503-030-570-7311	Principal	8,500
503-030-520-2206	Trust Fee	850
Total		14,350

**Confirmed this schedule with confirmation from DEQ*

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

**City of Madras
Amortization Schedule
2019-2020**

Bel-Air and Herzberg Heights Sewer System Expansion

**Department of Environmental Quality
Clean Water State Revolving Fund
Loan No. R62372**

Loan Amount	615,000
Issue Date	10/1/2018
Maturity Date	10/1/2048
Term	30 years
Interest Rate	1.41%
Annual Fee	0.50%

Year	Payment	Fees	Interest	Principal	Balance
Balance July 1, 2019					615,000
2019-2020	28,631	3,075	8,612	16,944	598,056
2020-2021	28,546	2,990	8,372	17,184	580,872
2021-2022	28,460	2,904	8,129	17,427	563,445
2022-2023	28,373	2,817	7,882	17,674	545,771
2023-2024	28,285	2,729	7,633	17,923	527,848
2024-2025	28,195	2,639	7,378	18,178	509,670
2025-2026	28,104	2,548	7,121	18,435	491,235
2026-2027	28,012	2,456	6,861	18,695	472,540
2027-2028	27,919	2,363	6,596	18,960	453,580
2028-2029	27,824	2,268	6,328	19,228	434,352
2029-2030	27,728	2,172	6,056	19,500	414,852
2030-2031	27,630	2,074	5,780	19,776	395,076
2031-2032	27,531	1,975	5,500	20,056	375,020
2032-2033	27,431	1,875	5,216	20,340	354,680
2033-2034	27,329	1,773	4,928	20,628	334,052
2034-2035	27,226	1,670	4,637	20,919	313,133
2035-2048	356,677	11,699	31,845	313,133	0
Total	803,901	50,027	138,874	615,000	

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

Budget line item	Description	2019-20 Budget
503-030-570-7318	Interest	9,000
503-030-570-7317	Principal	17,000
503-030-520-2206	Trust Fee	3,100
Total		29,100

**Confirmed this schedule with confirmation from DEQ*

*The current reserve requirement for the DEQ loan is equal to one-half of an annual payment.
SRF R62372 Loan Reserve of \$12,636.*

**City of Madras
Amortization Schedule
2019-2020**

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 204	Fund 502	Fund 503						
Period Ending	Airport Principal	Airport Interest	Transportation Ops Principal	Transportation Ops Interest	Water Ops Principal	Water Ops Interest	Sewer Ops Principal	Sewer Ops Interest	Total	
Balance as of July 1, 2019										1,685,000
12/1/2019	\$ 49,903.50	\$ 14,984.18	\$ 36,955.00	\$ 11,096.23	\$ 5,700.00	\$ 1,711.50	\$ 2,441.50	\$ 733.09	\$ 123,525.00	
6/1/2020	\$ 0.00	\$ 14,485.15	\$ 0.00	\$ 10,726.68	\$ 0.00	\$ 1,654.50	\$ 0.00	\$ 708.68	\$ 27,575.00	
2019-20	49,904	29,469	36,955	21,823	5,700	3,366	2,442	1,442	151,100	1,590,000
2020-21	55,157	28,419	40,845	21,045	6,300	3,246	2,699	1,390	159,100	1,485,000
2021-22	55,157	27,316	40,845	20,228	6,300	3,120	2,699	1,336	157,000	1,380,000
2022-23	55,157	26,212	40,845	19,411	6,300	2,994	2,699	1,282	154,900	1,275,000
2023-24	55,157	24,834	40,845	18,390	6,300	2,837	2,699	1,215	152,275	1,170,000
2024-25	57,783	23,139	42,790	17,135	6,600	2,643	2,827	1,132	154,050	1,060,000
2025-26	60,410	21,065	44,735	15,599	6,900	2,406	2,956	1,031	155,100	945,000
2026-27	63,036	18,596	46,680	13,771	7,200	2,124	3,084	910	155,400	825,000
2027-28	60,410	16,127	44,735	11,942	6,900	1,842	2,956	789	145,700	710,000
2028-29	60,410	13,710	44,735	10,153	6,900	1,566	2,956	671	141,100	595,000
2029-30	65,663	11,189	48,625	8,286	7,500	1,278	3,213	547	146,300	470,000
2030-31	65,663	8,562	48,625	6,341	7,500	978	3,213	419	141,300	345,000
2031-32	63,036	5,988	46,680	4,435	7,200	684	3,084	293	131,400	225,000
2032-33	28,892	4,150	21,395	3,073	3,300	474	1,414	203	62,900	170,000
2033-34	28,892	2,994	21,395	2,217	3,300	342	1,414	146	60,700	115,000
2034-35	28,892	1,839	21,395	1,362	3,300	210	1,414	90	58,500	60,000
2035	31,518	630	23,340	467	3,600	72	1,542	31	61,200	-
	885,131	264,239	655,465	195,677	101,100	30,182	43,305	12,928	2,188,025	
										Total Principal 1,685,000
										Total Interest 503,025
										2,188,025

Description	Budget line item	2019-20	Budget line item	2019-20	Budget line item	2019-20	Budget line item	2019-20	TOTALS
Interest	509-090-570-7409	\$ 30,000	204-040-570-7314	\$ 22,000	502-020-570-7415	\$ 3,500	503-030-570-7415	\$ 1,500	\$ 57,000
Principal	509-090-570-7408	\$ 50,000	204-040-570-7313	\$ 37,000	502-020-570-7414	\$ 5,700	503-030-570-7414	\$ 2,500	\$ 95,200
Total		\$ 80,000		\$ 59,000		\$ 9,200		\$ 4,000	\$ 152,200
		53%		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:

No specific goals currently.

Projects planned include the following:

1. Programmed \$20,000 in capital for the Bel-Air Herzberg Heights Sewer Project as a fail-safe if we are not able to complete the drainage fix on Royal Street before the end of June.
2. We are planning a grant/loan application in the Wastewater Operations Fund for another large sewer project for areas where public sewer doesn't exist (Cleveland Street, Hess Street, and Fairgrounds Road). If the project is award debt service payments will be transferred from this fund to the Wastewater Operations Fund to cover debt.

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

Funds are down due to completion of Bel-Air Herzberg Heights Sewer Project.

It was recommended to move debt service out of this fund and into the Wastewater Operations Fund and complete an annual transfer to cover debt obligations. Any eligible SDC Improvement project going forward will be budgeted in the operations fund with a transfer from the respective SDC Improvement fund.



City of Madras
2019-20 Budget Worksheet

SDC Wastewater Improvement Fund
Revenues

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
403-010-301-0101	Beginning Fund Balance	237,464	480,475	558,525	68,849	153,353	153,353	153,353
	Total Beginning Fund Balance	237,464	480,475	558,525	68,849	153,353	153,353	153,353
Revenues from Other Agencies								
403-403-340-4125	DEQ Loan - Bel Air Sewer	-	-	1,115,000	1,115,000	-	-	-
	Total Revenues from Other Agencies	-	-	1,115,000	1,115,000	-	-	-
System Development Charges								
403-403-370-6501	SDC - Wastewater	110,043	72,185	52,000	111,326	31,505	31,505	31,505
	Total System Development Charges	110,043	72,185	52,000	111,326	31,505	31,505	31,505
Use of Money & Property								
403-403-380-8101	Interest	880	1,267	800	2,000	1,575	1,575	1,575
	Total Use of Money & Property	880	1,267	800	2,000	1,575	1,575	1,575
Interfund Transfers-In								
403-403-390-9701	Wastewater Ops	125,000	-	25,000	25,000	-	-	-
403-403-390-9513	SDC WW Reim	20,000	20,000	25,000	25,000	-	-	-
	Total Interfund Transfers-In	145,000	20,000	50,000	50,000	-	-	-
	Total Revenues	493,388	573,927	1,776,325	1,347,174	186,433	186,433	186,433
Materials & Services								
403-403-520-2206	Bank Fees	837	799	850	850	-	-	-
	Total Materials and Services	837	799	850	850	-	-	-
Capital Outlay								
403-403-540-2815	Bel Air Herzberg Sewer	-	492,203	1,248,000	1,162,535	-	-	20,000
	Total Capital Outlay	-	492,203	1,248,000	1,162,535	-	-	20,000
Interfund Transfers - Out								
403-403-550-1210	Debt Reserve Fund	-	-	12,636	12,636	-	-	-
403-403-550-1022	Wastewater Operations	-	-	-	-	39,500	39,500	39,500
	Total Interfund Transfers - Out	-	-	12,636	12,636	39,500	39,500	39,500
Debt Service								
403-403-570-7309	DEQ Loan Principal - SRF R62370	7,591	7,798	8,100	-	-	-	-
403-403-570-7310	DEQ Loan Interest - SRF R62370	4,485	4,278	5,000	-	-	-	-
403-403-570-7312	DEQ Loan Principal - SRF R62371	-	-	-	8,500	-	-	-
403-403-570-7313	DEQ Loan Interest - SRF R62371	-	-	-	5,000	-	-	-
403-403-570-7315	DEQ Loan Principal - SRF R62372	-	-	492,000	-	-	-	-
403-403-570-7316	DEQ Loan Interest - SRF R62372	-	-	-	4,300	-	-	-
	Total Debt Service	12,076	12,076	505,100	17,800	-	-	-
Operating Contingency								
403-403-590-1010	Operating Contingency	-	-	7,364	-	20,000	20,000	20,000
	Total Operating Contingency	-	-	7,364	-	20,000	20,000	20,000
Ending Fund Balance								
403-403-595-1010	Ending Fund Balance	480,475	68,849	2,375	153,353	126,933	126,933	106,933
	Total Ending Fund Balance	480,475	68,849	2,375	153,353	126,933	126,933	106,933
	Total Expenditures	493,388	573,927	1,776,325	1,347,174	186,433	186,433	186,433
	Total SDC WW Improve. Revenues	493,388	573,927	1,776,325	1,347,174	186,433	186,433	186,433
	Total SDC WW Improve. Expenditures	493,388	573,927	1,776,325	1,347,174	186,433	186,433	186,433



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Industrial Site Fund

Functions and Responsibilities:

This fund is responsible for maintaining the Industrial Park areas managed by the City of Madras. This includes maintaining a portion greenway along the Industrial Park's Highway 26 frontage, Cherry Lane, Andrews Drive for site promotion. A portion of the public right-of-way landscaping and lighting fees from Airport & Jefferson Park Business Center ground leases are transferred into this fund to help it take care of public right-of-ways and site promotion within the industrial park and airport entry at Cherry Lane and along Highway 26. Lease revenues are from Ferrell Gas for a 1.62-acre industrial park lease with railroad service access.

Rail Spur Ownership Overview:

- After investigation, the City of Madras is not the owner of the rail spurs within the Industrial Park. Rather, Union Pacific and Industry (property owners within the industrial park) are owners of most of all rail spurs within the Industrial Park (except for the Wilbur Ellis spur).
- The City of Madras has transferred operation & maintenance responsibility to Wilbur Ellis of 750 linear feet of rail on the Wilbur Ellis site.

Goals/Budget Year Objectives:

- The Goal for FY 2019-20 is to monitor and manage the fund for sustainability or combine with another fund (likely with Transportation Operations in FY 2020-21).

Projects planned include the following:

1. No specific project planned for FY 2019-20

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

Not Applicable.



City of Madras
2019-20 Budget Worksheet

Industrial Site Fund

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
504-010-301-0101	Beginning Fund Balance	63,356	81,340	79,489	80,902	92,974	92,974	92,974
504-010-301-0201	Prior Period Adjustment	16,600	-	-	-	-	-	-
	Total Beginning Fund Balance	79,956	81,340	79,489	80,902	92,974	92,974	92,974
Franchises & Leases								
504-504-320-2501	Railroad Lease	-	-	800	800	800	800	800
	Total Franchises & Leases	-	-	800	800	800	800	800
Revenues/Other Agencies								
504-504-345-4516	Grant -Industrial Readiness- IFA	14,311	-	-	-	-	-	-
	Total Revenues from Other Agencies	14,311	-	-	-	-	-	-
Use of Money and Property								
504-504-380-8101	Interest on Investments	560	1,477	150	1,200	-	-	-
504-504-380-8502	Industrial Site Leases	7,137	7,351	7,572	7,572	7,799	7,799	7,799
	Total Use of Money & Property	7,697	8,828	7,722	8,772	7,799	7,799	7,799
Interfund Transfers - In								
504-504-390-9401	Airport Ops	4,665	5,000	5,000	5,000	5,000	5,000	5,000
	Total Interfund Transfers - In	4,665	5,000	5,000	5,000	5,000	5,000	5,000
	Total Revenues	106,628	95,169	88,011	95,474	106,573	106,573	106,573
Materials & Services								
504-504-520-1801	Insurance & Surety Bonds	13,852	13,852	13,852	-	-	-	-
504-504-520-1802	Industrial Site Maintenance	-	415	1,000	500	1,000	1,000	1,000
504-504-520-1803	Industrial Site Promotion	-	-	500	500	500	500	500
504-504-520-2102	Legal Fees	112	-	500	-	500	500	500
504-504-520-2904	Tree Maintenance	-	-	2,500	1,500	2,500	2,500	2,500
504-504-520-2503	Professional Services	11,324	-	1,500	-	1,500	1,500	1,500
	Total Materials & Services	25,288	14,267	19,852	2,500	6,000	6,000	6,000
Capital Outlay								
504-504-540-4101	Industrial Site Improvements	-	-	10	-	-	-	-
	Total Capital Outlay	-	-	10	-	-	-	-
Interfund Transfers - Out								
504-504-550-1020	Transportation Operations	-	-	-	-	90,573	90,573	90,573
	Total Interfund Transfers - Out	-	-	-	-	90,573	90,573	90,573
Operating Contingency								
504-504-590-1010	Operating Contingency	-	-	10,000	-	10,000	10,000	10,000
	Total Operating Contingency	-	-	10,000	-	10,000	10,000	10,000
Ending Fund Balance								
504-504-595-1010	Ending Fund Balance	81,340	80,902	58,149	92,974	(0)	(0)	(0)
	Total Ending Fund Balance	81,340	80,902	58,149	92,974	(0)	(0)	(0)
	Total Expenditures	106,628	95,169	88,011	95,474	106,573	106,573	106,573
	Total Ind. Site Revenues	106,628	95,169	88,011	95,474	106,573	106,573	106,573
	Total Ind. Site Expenditures	106,628	95,169	88,011	95,474	106,573	106,573	106,573



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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. Implementation of Pilot Program (HB 2743) through the Dept. of Land Conservation and Development to move the Urban Growth Boundary entirely around the airport property; annex the Airport.

Projects planned include the following (Capital Outlay):

1. Finish Design & Start Construction of the Airport Operations Building (Phase 1 – Airport Fire Fighting Vehicle Storage Building) - \$250,000 (estimate)
2. Complete Construction of the Taxiway Rehabilitation Project - \$3,996,859

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

- Lease additional grounds (~75 to 125 acres) to Daimler Trucks North America for expansion of their testing facility.
- From 12-month personnel time study, adjust personnel cost shares to airport operations for services provided by Public Works Staff and Central Services.

City of Madras
2019-20 Budget Worksheet

Airport Operations Fund
Revenues

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
509-010-301-0101	Beginning Fund Balance	18,069	196,984	422,924	422,975	296,875	296,875	296,875
	Total Beginning Fund Balance	18,069	196,984	422,924	422,975	296,875	296,875	296,875
Revenues from Other Agencies								
509-090-345-4117	FAA CIP Funding	111,949	218,112	3,597,173	2,582,499	210,000	210,000	360,000
509-090-345-4118	Oregon Dept. of Aviation Grant	-	18,222	154,500	150,000	75,000	75,000	75,000
509-090-345-4124	IOF Grant	566,912	37,467	-	-	-	-	-
509-090-345-4125	IFA Grant	94,158	194	-	-	-	-	-
509-090-345-4126	Daimler Grant/Cost Share	592,094	37,818	-	-	200,000	200,000	200,000
	Total Revenues from Other Agencies	1,365,113	311,812	3,751,673	2,732,499	485,000	485,000	635,000
Charges for Services								
509-090-350-5401	Miscellaneous Revenue	-	2,542	15,100	22,084	-	-	-
509-090-350-5402	Insurance Proceeds	19,509	57,283	14,000	14,309	-	-	-
509-090-350-5404	Solar Eclipse - Airport Revenue	73,330	202,930	-	-	-	-	-
509-090-350-5405	Solar Eclipse - City Parking	-	54,254	-	-	-	-	-
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	271,139	528,134	350,000	303,571	303,571	303,571	303,571
	Total Charges for Services	373,878	855,044	389,000	349,864	313,471	313,471	313,471
Use of Money and Property								
509-090-380-8009	Grounds & Lights Maintenance Fees	10,848	14,070	13,878	14,918	15,217	15,217	15,217
509-090-380-8101	Interest on Investments	2,159	6,711	1,560	1,560	1,560	1,560	1,560
509-090-380-8201	Building Rentals	-	-	-	25	25	25	25
509-090-380-8202	Daimler Lease	182,674	253,670	298,085	265,262	365,262	365,262	365,262
509-090-380-8203	Old Hangar Rent	4,680	11,801	7,200	20,000	22,300	22,300	22,300
509-090-380-8204	T-Hangar Rent	20,950	20,868	18,240	16,730	18,480	18,480	18,480
509-090-380-8205	Heavy Aircraft & Equipment Hangar	104,648	90,495	93,358	93,358	96,087	96,087	96,087
509-090-380-8210	Airport Pad Lease	2,768	2,507	2,643	2,643	2,682	2,682	2,682
509-090-380-8211	Airport Fire	2,200	7,009	2,000	6,750	6,750	6,750	6,750
509-090-380-8401	Land Rentals	49,007	67,608	61,621	65,698	67,509	67,509	67,509
	Total Use of Money & Property	379,934	474,736	498,585	486,944	595,872	595,872	595,872
Interfund Transfers - In								
509-090-390-9511	Airport Construction Fund	-	-	110,000	-	110,000	110,000	110,000
509-090-390-9505	Debt Reserve Fund	10,086	-	-	-	-	-	-
509-090-390-9609	ISF Building Fund	20,000	-	-	-	-	-	-
	Interfund Transfers - In	30,086	-	110,000	-	110,000	110,000	110,000
	Total Revenues	2,167,081	1,838,577	5,172,182	3,992,282	1,801,218	1,801,218	1,951,218

City of Madras
2019-20 Budget Worksheet

Airport Operations Fund
Expenditures

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Materials & Services								
509-090-520-1006	Aviation Gas	256,266	379,382	280,000	242,857	242,857	242,857	242,857
509-090-520-1011	Airshow	3,729	3,722	3,500	4,500	3,500	3,500	3,500
509-090-520-1204	Contracted Computer/IT/Telephone	1,913	5,040	3,892	3,892	9,300	9,300	9,300
509-090-520-1205	Computer Unprogrammed	-	4,288	3,685	3,685	11,200	11,200	11,200
509-090-520-1501	Fixed Base Operator	42,000	46,200	50,820	50,820	55,902	55,902	55,902
509-090-520-1502	Commissions - FBO	72,223	189,868	75,000	53,000	60,000	60,000	60,000
509-090-520-1801	Insurance & Surety Bonds	21,595	20,336	22,012	21,887	22,000	22,000	22,000
509-090-520-2102	Legal	19,277	21,507	22,500	18,000	18,000	18,000	18,000
509-090-520-2203	Meetings Travel & School	2,163	1,421	2,500	2,500	2,500	2,500	2,500
509-090-520-2204	Miscellaneous Expense	1,563	1,015	1,000	1,000	1,000	1,000	1,000
509-090-520-2205	Rental Buildings Repair	-	-	20,000	15,000	20,000	20,000	20,000
509-090-520-2206	Bank Fees	1,330	3,660	2,000	2,000	3,000	3,000	3,000
509-090-520-2207	Maintenance & Repairs	46,426	75,103	23,000	35,000	35,000	35,000	35,000
509-090-520-2208	Materials and Supplies	4,865	9,090	7,500	7,500	7,500	7,500	7,500
509-090-520-2503	Professional Services	24,965	16,931	50,000	42,500	15,000	15,000	15,000
509-090-520-3003	Utilities	32,347	17,053	35,000	35,000	35,000	35,000	35,000
509-090-520-3205	Insurance Claim Expense	8,126	-	-	10,065	-	-	-
509-090-520-3207	Inventory Used	-	-	500	-	-	-	-
509-090-520-4017	Internal Services Central Services Fund	71,150	70,730	83,695	76,599	107,410	107,410	107,410
509-090-520-4018	Internal Services PW Staff Fund	5,000	16,876	17,300	17,300	55,100	55,100	55,100
509-090-520-4019	Internal Services Buildings Fund	22,000	20,712	42,769	42,769	46,494	46,494	46,494
509-090-520-4020	Internal Services Fleet Fund	2,500	5,316	14,000	14,000	7,721	7,721	7,721
Total Materials & Services		639,437	908,251	760,673	699,874	758,484	758,484	758,484
Capital Outlay								
509-090-540-1001	Airport Improvement	32,294	53,489	12,000	21,923	30,000	30,000	30,000
509-090-540-1003	West Access Road Project (Daimler)	1,204,037	34,615	-	-	-	-	-
509-090-540-1006	Taxiway Improvement Project	2,600	240,425	4,162,859	2,881,110	150,000	150,000	300,000
509-090-540-1007	ARFF & Airport Maint. Bldg.	-	7,811	-	-	250,000	250,000	250,000
509-090-540-1008	Airport Master Plan	-	-	-	-	200,000	200,000	200,000
Total Capital Outlay		1,238,931	336,340	4,174,859	2,903,033	630,000	630,000	780,000
Interfund Transfers - Out								
509-090-550-1003	Tourism Economic Development Fund	-	75,946	-	-	-	-	-
509-090-550-1005	Airport Construction	-	3,500	-	-	-	-	-
509-090-550-1023	Industrial Site Fund	4,665	5,000	5,000	5,000	5,000	5,000	5,000
Total Interfund Transfers - Out		4,665	84,446	5,000	5,000	5,000	5,000	5,000
Debt Service								
509-090-570-7408	OBDD Heavy Air Hangar - Principal	49,903	49,904	50,500	50,500	50,000	50,000	50,000
509-090-570-7409	OBDD Heavy Air Hangar - Interest	31,715	31,216	31,000	31,000	30,000	30,000	30,000
509-090-570-7411	Berg Drive Extension - Principal	3,708	3,819	2,000	2,000	4,200	4,200	4,200
509-090-570-7410	Berg Drive Extension - Interest	1,737	1,626	4,000	4,000	1,500	1,500	1,500
Total Debt Service		87,064	86,565	87,500	87,500	85,700	85,700	85,700
Operating Contingency								
509-090-590-1010	Operating Contingency	-	-	50,000	-	75,000	75,000	75,000
Total Operating Contingency		-	-	50,000	-	75,000	75,000	75,000
Ending Fund Balance								
509-090-595-1010	Ending Fund Balance	196,984	422,976	94,150	296,875	247,034	247,034	247,034
Total Ending Fund Balance		196,984	422,976	94,150	296,875	247,034	247,034	247,034
Total Expenditures		2,167,081	1,838,577	5,172,182	3,992,282	1,801,218	1,801,218	1,951,218
Total Airport Operations Revenues		2,167,081	1,838,577	5,172,182	3,992,282	1,801,218	1,801,218	1,951,218
Total Airport Oper. Expenditures		2,167,081	1,838,577	5,172,182	3,992,282	1,801,218	1,801,218	1,951,218

**City of Madras
Amortization Schedule
2019-2020**

Berg Drive Extension to Cherry Lane

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

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

Year	Payment	Interest	Principal	Balance
509-090-570-7410 509-090-570-7411				
Balance July 1, 2019				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	54,451	8,004	46,446	

Payments Due Dates:	Budget line item	Description	2019-20 Budget
July - Principal & Interest	509-090-570-7410	Interest	1,500
	509-090-570-7411	Principal	4,200
	Total		5,700

**City of Madras
Amortization Schedule
2019-2020**

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 204	Fund 502	Fund 503						
Period Ending	Airport Principal	Airport Interest	Transportation Ops Principal	Transportation Ops Interest	Water Ops Principal	Water Ops Interest	Sewer Ops Principal	Sewer Ops Interest	Total	
Balance as of July 1, 2019										1,685,000
12/1/2019	\$ 49,903.50	\$ 14,984.18	\$ 36,955.00	\$ 11,096.23	\$ 5,700.00	\$ 1,711.50	\$ 2,441.50	\$ 733.09	\$ 123,525.00	
6/1/2020	\$ 0.00	\$ 14,485.15	\$ 0.00	\$ 10,726.68	\$ 0.00	\$ 1,654.50	\$ 0.00	\$ 708.68	\$ 27,575.00	
2019-20	49,904	29,469	36,955	21,823	5,700	3,366	2,442	1,442	151,100	1,590,000
2020-21	55,157	28,419	40,845	21,045	6,300	3,246	2,699	1,390	159,100	1,485,000
2021-22	55,157	27,316	40,845	20,228	6,300	3,120	2,699	1,336	157,000	1,380,000
2022-23	55,157	26,212	40,845	19,411	6,300	2,994	2,699	1,282	154,900	1,275,000
2023-24	55,157	24,834	40,845	18,390	6,300	2,837	2,699	1,215	152,275	1,170,000
2024-25	57,783	23,139	42,790	17,135	6,600	2,643	2,827	1,132	154,050	1,060,000
2025-26	60,410	21,065	44,735	15,599	6,900	2,406	2,956	1,031	155,100	945,000
2026-27	63,036	18,596	46,680	13,771	7,200	2,124	3,084	910	155,400	825,000
2027-28	60,410	16,127	44,735	11,942	6,900	1,842	2,956	789	145,700	710,000
2028-29	60,410	13,710	44,735	10,153	6,900	1,566	2,956	671	141,100	595,000
2029-30	65,663	11,189	48,625	8,286	7,500	1,278	3,213	547	146,300	470,000
2030-31	65,663	8,562	48,625	6,341	7,500	978	3,213	419	141,300	345,000
2031-32	63,036	5,988	46,680	4,435	7,200	684	3,084	293	131,400	225,000
2032-33	28,892	4,150	21,395	3,073	3,300	474	1,414	203	62,900	170,000
2033-34	28,892	2,994	21,395	2,217	3,300	342	1,414	146	60,700	115,000
2034-35	28,892	1,839	21,395	1,362	3,300	210	1,414	90	58,500	60,000
2035	31,518	630	23,340	467	3,600	72	1,542	31	61,200	-
	885,131	264,239	655,465	195,677	101,100	30,182	43,305	12,928	2,188,025	
										Total Principal 1,685,000
										Total Interest 503,025
										2,188,025

Description	Budget line item	2019-20	Budget line item	2019-20	Budget line item	2019-20	Budget line item	2019-20	TOTALS
Interest	509-090-570-7409	\$ 30,000	204-040-570-7314	\$ 22,000	502-020-570-7415	\$ 3,500	503-030-570-7415	\$ 1,500	\$ 57,000
Principal	509-090-570-7408	\$ 50,000	204-040-570-7313	\$ 37,000	502-020-570-7414	\$ 5,700	503-030-570-7414	\$ 2,500	\$ 95,200
Total		\$ 80,000		\$ 59,000		\$ 9,200		\$ 4,000	\$ 152,200
		53%		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 2019-20

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
2019-20 Budget Worksheet

Airport Construction Fund

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
404-010-301-0101	Beginning Fund Balance	13	(3,487)	-	13	13	13	13
	Total Beginning Fund Balance	13	(3,487)	-	13	13	13	13
Charges for Services								
404-404-350-5401	Miscellaneous Revenue	9,546	-	-	-	-	-	-
	Total Charges for Services	9,546	-	-	-	-	-	-
Use of Money & Property								
404-404-380-8501	Land Sale	-	-	-	-	110,000	110,000	110,000
	Total Use of Money and Property	-	-	-	-	110,000	110,000	110,000
Interfund Transfers-In								
404-404-390-9401	Airport Operations	-	3,500	-	-	-	-	-
	Total Interfund Transfers-In	-	3,500	-	-	-	-	-
	Total Revenues	9,560	13	-	13	110,013	110,013	110,013
Capital Outlay								
404-404-540-1001	Airport Improvement	3,500	-	-	-	-	-	-
404-404-540-1005	Irrigation Pump	9,546	-	-	-	-	-	-
	Total Capital Outlay	13,046	-	-	-	-	-	-
Interfund Transfers - Out								
404-404-550-1021	Airport Operations Fund	-	-	-	-	110,000	110,000	110,000
	Total Interfund Transfers- Out	-	-	-	-	110,000	110,000	110,000
Ending Fund Balance								
404-404-595-1010	Ending Fund Balance	(3,487)	13	-	13	13	13	13
	Total Ending Fund Balance	(3,487)	13	-	13	13	13	13
	Total Expenditures	9,560	13	-	13	110,013	110,013	110,013
	Total Airport Construction Revenues	9,560	13	-	13	110,013	110,013	110,013
	Total Airport Construction Exp.	9,560	13	-	13	110,013	110,013	110,013



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Community Development Department



Photo by Tom Brown

Budget Overview

The Community Development Department budget will have a Beginning Cash balance of \$79,783 for the FY 2019-20. The Department's total budget for FY 2019-20 is \$519,883. This is an increase of \$63,745 from FY 2018-19. The Department has forecasted \$519,883 in Revenue and \$519,883 in Expenditures, producing a balanced budget. It is projected that the Department will collect \$84,000 in Regulatory Fees and \$45,000 for Charges for Services. The Department will utilize the full Beginning Cash balance of \$79,783 and an Internal Fund transfers totaling \$311,000 to balance Revenues and Expenditures for the FY 2019-20. There is \$5,000 planned for operating contingency for the Department in the budget and \$10,204 in Ending Fund Balance.

Departmental Operations, Responsibilities, and Programs

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 & Development Code Administration
- Administration of the Development Review Process
- Administration of the Madras Planning Commission
- Administration of the Urban Renewal District
- Code Enforcement

The Department is responsible for ensuring that the City's Comprehensive Plan is consistent with State Statute and Rule and that development is in compliance with City Ordinances (i.e. Zoning, Subdivision,

and Sign). It also administers and interprets the City's Comprehensive Plan, Zoning and Land Development Ordinances, and the Oregon Revised Statutes and Administrative Rules that pertain to land use. The Department coordinates the land division process (i.e. subdivisions and partitions) within the Urban Growth Boundary. It coordinates 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 City 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 an Annual Strategic Plan 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 2019-20 Community Development Department budget.

Table 1. *FY 2019-20 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	<ol style="list-style-type: none"> 1. <i>Work with DLCD to implement and administer Pilot Program for Airport property UGB expansion</i> 2. <i>Pursue grant funding to update downtown off-street parking standards.</i> 3. <i>Amend Development Code for food cart uses.</i> 4. <i>Facilitate permitting and provide service to major new development.</i> 	\$2,500
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.	<ol style="list-style-type: none"> 1. <i>Housing Urban Renewal District (HURD) formation.</i> 2. <i>Execute an IGA between the City and the new HURD by the end of FY 2019-20 for barrowing and payback relationship.</i> 3. <i>Update Development Code for “Missing Middle”, “Cottage Housing”, and Multi-Family in Commercial zones.</i> 4. <i>Marketing Plan for Housing Action Plan, Action 2.1b</i> 	\$37,000
Provide Infrastructure in the Urban Growth Boundary Expansion	Collaborate with Jefferson County to create a policy framework to address future needs and to enhance development opportunities within the UGB	<ol style="list-style-type: none"> 1. <i>Adopt an updated ordinance with Urban Holding Zones for the Urban Growth Area</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 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 is forecasting ten new Single-Family dwellings to be constructed with an average valuation of \$150,000 per dwelling in FY 2019-20, which translates in \$11,250.00 in Community Development fee revenue. Additionally, the Department is forecasting one new hotel development and two small commercial and industrial development that are estimated to provide \$40,000 in fee revenue to the Department.

The Department also provides administrative support services to the Madras Redevelopment Commission (MRC) and therefore the FY 2019-20 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 \$311,000 to balance revenue and expenditures.

Expenditures

The Department's largest expenditures are Personnel Services (\$256,514) and Materials & Services (\$228,166). The FY 2019-2020 Budget will fund 2.0 FTE positions: The Community Development Director and 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 2019-20 due to City Council policies related to economic development and housing. The Department will continue to staff meetings and public hearings related to current and long-range planning for the City and provide code enforcement services. The Department will provide these services through increasing staffing and utilizing Professional Services.

City of Madras
2019-20 Budget Worksheet

Community Development Fund
Revenues

GL Codes	Description	2016-2017	2017-2018	2018-2019	2019-2020			
		Actuals	Actuals	Adopted Yr End Proj	Proposed	Approved	Adopted	
	Beginning Fund Balance							
505-010-301-0101	Beginning Fund Balance	39,216	94,013	79,342	106,029	79,783	79,783	79,783
	Total Beginning Fund Balance	39,216	94,013	79,342	106,029	79,783	79,783	79,783
	Regulatory Fees							
505-505-330-3401	Planning Fees	21,008	45,115	22,207	24,109	44,000	44,000	44,000
505-505-330-3402	Community Development Fees	52,133	38,412	46,489	78,914	40,000	40,000	40,000
	Total Regulatory Fees	73,141	83,527	68,696	103,023	84,000	84,000	84,000
	Charges for Services							
505-505-350-5401	Miscellaneous Revenue	24	1	3,000	15,000	-	-	-
505-505-350-5511	Madras Redevelopment Commission	45,000	45,000	45,000	45,000	45,000	45,000	45,000
	Total Charges for Services	45,024	45,001	48,000	60,000	45,000	45,000	45,000
	Use of Money & Property							
505-505-380-8101	Interest on Investments	825	1,952	100	1,020	100	100	100
	Total Use of Money & Property	825	1,952	100	1,020	100	100	100
	Interfund Transfers - In							
505-505-390-9607	Internal Services Central Services Fund	161,134	160,000	130,000	130,000	155,500	155,500	155,500
505-505-390-9608	Internal Services Public Works Staff	135,000	140,000	130,000	130,000	155,500	155,500	155,500
	Total Interfund Transfers - In	296,134	300,000	260,000	260,000	311,000	311,000	311,000
	Total Revenues	454,340	524,493	456,138	530,072	519,883	519,883	519,883

City of Madras
2019-20 Budget Worksheet

Community Development Fund
Expenditures

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Personnel Services								
505-505-510-1001	Regular	126,332	140,157	150,208	148,261	156,582	156,582	156,582
505-505-510-3201	Overtime	163	1,449	4,523	2,390	2,000	2,000	2,000
505-505-510-5101	PERS	22,910	19,737	27,533	27,550	36,363	36,363	36,363
505-505-510-5102	Charge for Pension Costs	-	-	-	-	9,091	9,091	9,091
505-505-510-5201	Social Security	8,573	9,733	11,500	10,411	12,226	12,226	12,226
505-505-510-5401	Unemployment Tax	712	709	600	753	600	600	600
505-505-510-5501	Industrial Accident Ins.	26	(371)	180	55	100	100	100
505-505-510-5601	Health & Accident Ins.	27,897	34,700	36,050	37,931	39,551	39,551	39,551
	Total Personnel Services	186,614	206,114	230,594	227,351	256,513	256,513	256,513
	Total FTE	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Materials & Services								
505-505-520-1002	Advertising	3,276	3,073	1,800	1,000	1,800	1,800	1,800
505-505-520-1204	Contracted Computer/IT/Telephone	7,187	4,969	7,800	6,500	10,200	10,200	10,200
505-505-520-1205	Unprogrammed Computer	3,111	1,235	15,527	4,232	8,000	8,000	8,000
505-505-520-1301	Dues/Membership	660	990	1,200	1,350	1,500	1,500	1,500
505-505-520-1801	Insurance and Surety Bonds	1,074	1,588	2,000	2,000	2,200	2,200	2,200
505-505-520-2102	Legal Fees	26,583	36,800	32,500	32,500	30,000	30,000	30,000
505-505-520-2202	Mapping	560	4,935	2,000	2,000	2,000	2,000	2,000
505-505-520-2203	Meetings Travel & Schools	4,348	10,534	4,000	5,000	8,000	8,000	8,000
505-505-520-2401	Office Supplies	8,663	5,936	5,000	4,500	5,000	5,000	5,000
505-505-520-2501	Planning Commission	-	659	1,500	500	5,500	5,500	5,500
505-505-520-2502	Postage	696	684	2,000	1,000	2,000	2,000	2,000
505-505-520-2503	Professional Services	53,969	75,351	73,000	85,554	72,000	72,000	72,000
505-505-520-4017	Internal Services Central Services Fund	38,550	39,006	41,651	38,119	51,048	51,048	51,048
505-505-520-4019	Internal Services Buildings Fund	25,036	26,590	28,683	28,683	28,918	28,918	28,918
	Total Materials & Services	173,714	212,350	218,661	212,938	228,166	228,166	228,166
Reserve for Future Expenditure								
505-505-580-6001	Future DLCD Cost for Airport UGB Exp.	-	-	-	10,000	20,000	20,000	20,000
505-505-580-6002	Pension Liability Reserves (20%)	-	-	6,883	-	-	-	-
	Total Reserve for Future Expenditure	-	-	6,883	10,000	20,000	20,000	20,000
Operating Contingency								
505-505-590-1010	Operating Contingency	-	-	-	-	5,000	5,000	5,000
	Total Operating Contingency	-	-	-	-	5,000	5,000	5,000
Ending Fund Balance								
505-505-595-1010	Ending Fund Balance	94,013	106,029	-	79,783	10,205	10,205	10,204
	Total Ending Fund Balance	94,013	106,029	-	79,783	10,205	10,205	10,204
	Total Expenditures	454,340	524,493	456,138	530,072	519,883	519,883	519,883
	Total Comm. Dev. Revenues	454,340	524,493	456,138	530,072	519,883	519,883	519,883
	Total Comm. Dev. Expenditures	454,340	524,493	456,138	530,072	519,883	519,883	519,883



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Internal Services Central Services Fund

Program:

This budget provides funds for 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 Director
- Municipal Judge (part time)
- Total Full Time Equivalent Employees = **6.85**

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:

Funding assistance to the Community Development Department (\$155,500 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.

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

- Full time staffing is down one-half time position (0.5 FTE) in Central Services due to completing the transitional year of the long time City Recorder retiring and appointment of the Communications Specialist to the open position.
- **12-month Time Study performed** - Findings have updated the central service cost share distribution for providing personnel and resources. The previous method used an estimate of time & resources spent by department and or by fund size for Central Services according to each fund's ability to fully cost share. See further detail under budget message.

City of Madras
2019-20 Budget Worksheet

Internal Services - Central Services Fund
Revenues

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
802-010-301-0101	Beginning Fund Balance	293,831	400,022	382,133	384,759	303,255	303,255	303,255
	Total Beginning Fund Balance	293,831	400,022	382,133	384,759	303,255	303,255	303,255
City Licenses								
802-101-311-1101	Business Licenses	33,903	34,947	34,000	35,000	35,500	35,500	35,500
	Total City Licenses	33,903	34,947	34,000	35,000	35,500	35,500	35,500
Regulatory Fees								
802-101-330-3601	Abatement	-	4,907	-	-	-	-	-
	Total Regulatory Fees	-	4,907	-	-	-	-	-
Charges for Services								
802-101-350-5401	Miscellaneous Revenue	29,775	21,536	8,500	6,500	8,500	8,500	8,500
802-101-350-5501	Community Clean-up	7,488	10,977	-	20,826	-	-	-
802-101-350-5503	Doc. Expense Reimbursements	119	-	-	-	-	-	-
802-101-350-9401	Airport Operations Fund	71,150	70,730	83,695	76,599	107,410	107,410	107,410
802-101-350-9502	Community Development Fund	38,550	39,006	41,651	38,119	51,048	51,048	51,048
802-101-350-9507	Parks Fund	31,030	27,506	29,542	27,037	11,807	11,807	11,807
802-101-350-9607	Police Department	312,670	328,654	360,190	329,650	378,019	378,019	378,019
802-101-350-9701	Water Operations Fund	88,060	95,158	96,275	88,112	148,251	148,251	148,251
802-101-350-9801	Wastewater Operations Fund	436,370	458,678	497,204	455,047	552,140	552,140	552,140
802-101-350-9902	Transportation Operations Fund	142,260	146,738	129,365	118,396	94,229	94,229	94,229
802-101-350-9904	Tourism Economic Development Fund	9,400	8,743	12,252	11,213	32,556	32,556	32,556
	Total Charges for Services	1,166,873	1,207,725	1,258,674	1,171,499	1,383,960	1,383,960	1,383,960
Use of Money & Property								
802-101-380-8101	Interest on Investments	3,862	-	3,156	-	-	-	-
802-101-380-8201	Building Rentals	100	225	-	-	-	-	-
802-101-380-8301	Land Rental - City owned	-	1,005	-	1,005	1,055	1,055	1,055
	Total Use of Money & Property	3,962	1,230	3,156	1,005	1,055	1,055	1,055
	Total Revenues	1,498,569	1,648,831	1,677,963	1,592,263	1,723,770	1,723,770	1,723,770

City of Madras
2019-20 Budget Worksheet

Internal Services - Central Services Fund
Expenditures

GL Codes	Description	2016-2017	2017-2018	2018-2019	2019-2020			
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Personnel Services								
802-101-510-1001	Regular	438,935	502,680	554,000	526,516	565,502	565,502	565,502
802-101-510-3201	Overtime	3,857	4,004	10,000	1,494	10,000	10,000	10,000
802-101-510-5101	PERS	63,186	94,206	108,300	104,221	132,897	132,897	132,897
802-101-510-5102	Charge for Pension Costs	-	-	-	-	33,224	33,224	33,224
802-101-510-5201	Social Security	31,218	35,880	41,900	37,326	45,217	45,217	45,217
802-101-510-5401	Unemployment Tax	2,053	2,518	2,200	2,630	671	671	671
802-101-510-5501	Industrial Accident Insurance	763	(3,213)	908	185	1,000	1,000	1,000
802-101-510-5601	Health & Accident Insurance	104,991	127,336	130,750	127,152	132,561	132,561	132,561
	Total Personnel Services	645,003	763,411	848,058	799,524	921,072	921,072	921,072
	Total FTE	6.85	6.85	6.85	6.85	6.85	6.85	6.85
Materials & Services								
802-101-520-1002	Advertising	4,704	3,646	5,500	5,000	5,500	5,500	5,500
802-101-520-1003	Audit	13,850	30,300	36,750	36,750	38,588	38,588	38,588
802-101-520-1026	Internal Services Fleet Fund	-	-	9,700	-	-	-	-
802-101-520-1203	Community Clean-up	4,813	2,151	-	211	-	-	-
802-101-520-1204	Contracted IT/Computer/Phone	43,179	44,616	45,029	45,029	43,000	43,000	43,000
802-101-520-1205	Unprogrammed Computer	2,680	14,569	28,948	31,948	13,000	13,000	13,000
802-101-520-1210	CP - Sister City	-	50	-	-	-	-	-
802-101-520-1221	Contract Services	26,023	68,223	42,000	38,000	45,000	45,000	45,000
802-101-520-1223	City Council Expenses	13,222	10,232	15,000	22,000	20,000	20,000	20,000
802-101-520-1301	Dues/Membership	11,927	13,728	14,000	14,000	14,000	14,000	14,000
802-101-520-1801	Insurance & Surety Bonds	9,725	4,740	5,072	4,232	5,500	5,500	5,500
802-101-520-2102	Legal Fees	47,322	61,550	76,646	57,000	65,000	65,000	65,000
802-101-520-2201	Maintenance/Office Equipment	559	42	1,000	1,500	1,000	1,000	1,000
802-101-520-2203	Meetings, Travel & Schools	44,048	20,155	25,315	25,315	27,500	27,500	27,500
802-101-520-2204	Miscellaneous	2,079	173	500	300	500	500	500
802-101-520-2206	Bank Service Fees	3,926	1,866	1,750	2,600	2,600	2,600	2,600
802-101-520-2401	Office Supplies	19,745	18,824	30,000	26,355	30,000	30,000	30,000
802-101-520-2502	Postage	4,203	4,338	4,200	4,200	4,200	4,200	4,200
802-101-520-2503	Professional Services	39,800	35,462	10,000	7,500	15,000	15,000	15,000
802-101-520-2801	Safety - Employees	605	1,497	1,500	1,500	1,500	1,500	1,500
	Total Materials & Services	292,410	336,161	352,910	323,440	331,888	331,888	331,888
Interfund Transfers - Out								
802-101-550-1020	Community Development Fund	161,134	160,000	130,000	130,000	155,500	155,500	155,500
802-101-550-1027	Tourism/Economic Development	-	4,500	4,500	4,500	-	-	-
802-101-550-1029	Community Cleanup Fund	-	-	24,044	24,044	-	-	-
	Total Interfund Transfers - Out	161,134	164,500	158,544	158,544	155,500	155,500	155,500
Reserve for Future Expenditure								
802-101-580-6002	Pension Liability Reserves	-	-	27,075	-	-	-	-
	Total Reserve for Future Expenditure	-	-	27,075	-	-	-	-
Operating Contingency								
802-101-590-1010	Operating Contingency	-	-	50,000	7,500	50,000	50,000	50,000
	Total Operating Contingency	-	-	50,000	7,500	50,000	50,000	50,000
Ending Fund Balance								
802-101-595-1010	Ending Fund Balance	400,022	384,759	241,376	303,255	265,309	265,309	265,310
	Total Ending Fund Balance	400,022	384,759	241,376	303,255	265,309	265,309	265,310
	Total Expenditures	1,498,569	1,648,831	1,677,963	1,592,263	1,723,770	1,723,770	1,723,770
	Total ISF Central Services Revenues	1,498,569	1,648,831	1,677,963	1,592,263	1,723,770	1,723,770	1,723,770
	Total ISF Central Services Expenditures	1,498,569	1,648,831	1,677,963	1,592,263	1,723,770	1,723,770	1,723,770



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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; and 2) 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:

1. Community clean up events or programs to increase recycling,
2. Code enforcement solid waste activities, including abatement costs,
3. Nuisance abatement solid waste activities and costs,
4. Community beautification projects on publicly owned land or facilities,
5. Graffiti clean-up grants, or
6. Fences, gates, access barrier grants to prevent/reduce illegal solid waste dumping.

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

A portion of funds for the community cleanup of the Cleveland Street area from Jefferson County were designated for public sewer improvement work after addressing pumping a failing septic and cleaning up garbage and other debris in that neighborhood. The estimate of \$15,000 remaining of the County's contribution goes to the Wastewater Operations Fund to assist in extending sewer into the Cleveland Street neighborhood where failing septic systems are in need of public sewer service.

City of Madras
2019-20 Budget Worksheet

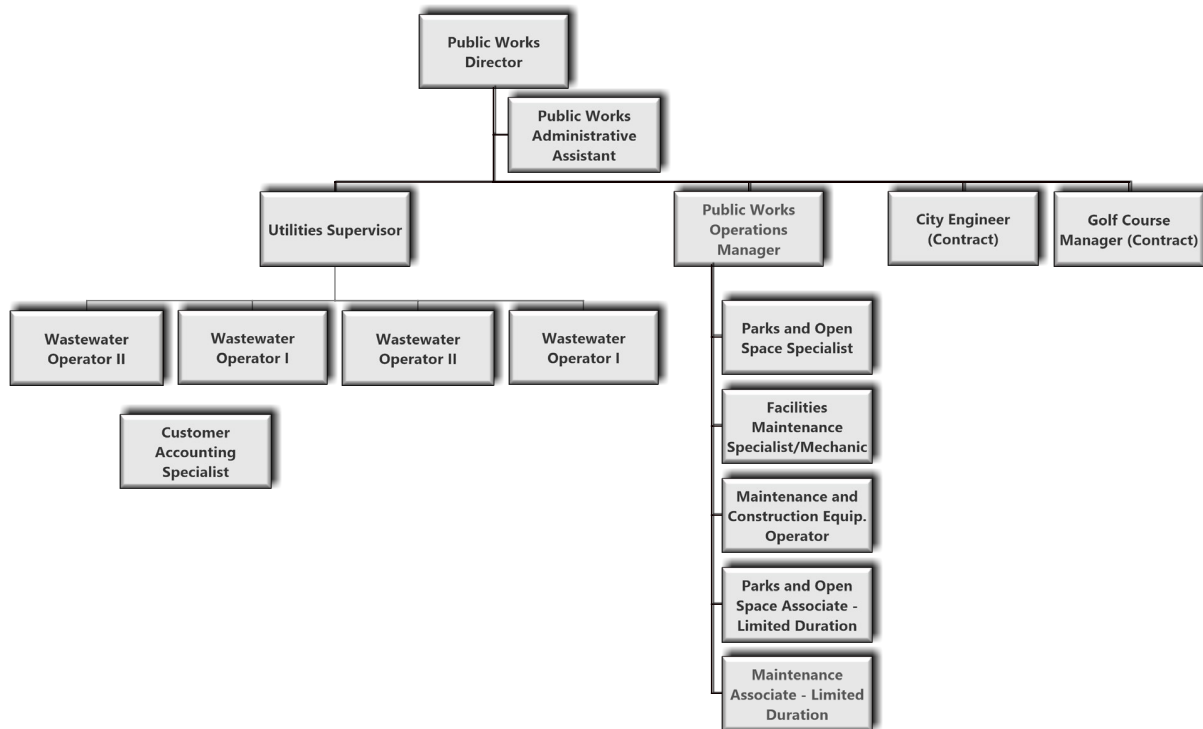
Community Clean-up Fund
Revenues

GL Codes	Description	2016-17	2017-18	2018-19		2019-20		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
	Beginning Fund Balance							
205-010-301-0101	Beginning Fund Balance	-	-	-	-	23,055	23,055	23,055
	Total Beginning Fund Balance	-	-	-	-	23,055	23,055	23,055
	Revenue from Other Agencies							
205-205-350-5501	Community Clean-up (Jefferson County)	-	-	72,000	78,000	8,000	8,000	8,000
205-205-350-5502	ODOT	-	-	6,000	-	-	-	-
205-205-350-5503	DEQ/Business Oregon	-	-	-	10,000	-	-	-
	Total Revenue from Other Agencies	-	-	78,000	88,000	8,000	8,000	8,000
	Use of Money & Property							
205-205-380-8401	P-Card Rebate	-	-	4,500	7,150	7,150	7,150	7,150
	Total Use of Money & Property	-	-	4,500	7,150	7,150	7,150	7,150
	Interfund Transfers - In							
205-205-390-9504	Internal Services Public Works Staff Fund	-	-	10	10	-	-	-
205-205-390-9605	SDC Street Improvement	-	-	13,750	13,750	-	-	-
205-205-390-9606	SDC Storm Water Imp Fund	-	-	13,750	13,750	-	-	-
205-205-390-9607	Internal Services Central Services Fund	-	-	24,044	24,044	-	-	-
	Total Interfund Transfers - In	-	-	51,554	51,554	-	-	-
	Total Revenues	-	-	134,054	146,704	38,205	38,205	38,205
	Materials & Services							
205-205-520-1203	Community Clean-up	-	-	114,250	5,149	10,000	10,000	10,000
205-205-520-1206	Jefferson Street Septic/Garbage Services	-	-	-	4,500	-	-	-
205-205-520-1207	Code Enforcement	-	-	-	4,000	-	-	-
205-205-520-1205	Rock Shop	-	-	13,750	110,000	-	-	-
	Total Materials & Services	-	-	128,000	123,649	10,000	10,000	10,000
	Interfund Transfers - Out							
205-205-550-1200	Wastewater Operations	-	-	-	-	15,000	15,000	15,000
	Total Interfund Transfers - Out	-	-	-	-	15,000	15,000	15,000
	Operating Contingency							
205-205-590-1010	Operating Contingency	-	-	6,054	-	10,000	10,000	10,000
	Total Operating Contingency	-	-	6,054	-	10,000	10,000	10,000
	Ending Fund Balance							
205-205-595-1010	Ending Fund Balance	-	-	-	23,055	3,205	3,205	3,205
	Total Ending Fund Balance	-	-	-	23,055	3,205	3,205	3,205
	Total Expenditures	-	-	134,054	146,704	38,205	38,205	38,205
	Total Community Cleanup Revenues	-	-	134,054	146,704	38,205	38,205	38,205
	Total Community Cleanup Expenditures	-	-	134,054	146,704	38,205	38,205	38,205



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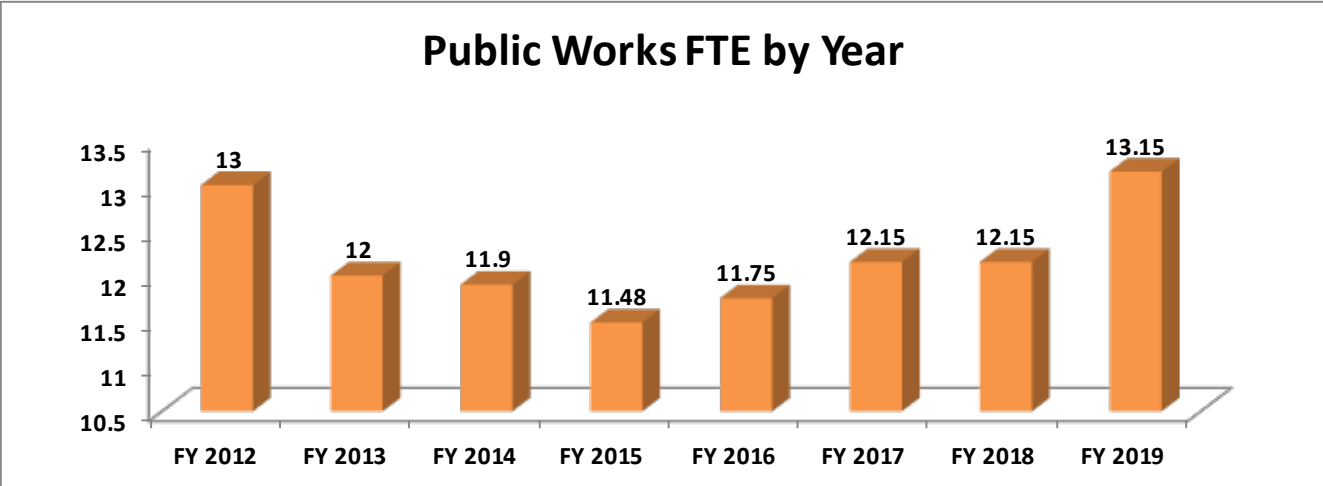
Internal Services Public Works Staff Fund



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. Parks and Open Space Specialist
- 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 Associate – Limited Duration
- 12. Public Works Administrative Assistant
- 13. Maintenance Associate
- 0.15 Customer Accounting Specialist (0.15 FTE – PW & permitting support)
- 12.15 TOTAL Public Works**



Professional Services: We have two engineers on contract with the City now to handle are needs. H.A. McCoy Engineering and Surveying acts as backup to the Public Works Director and general day to day guidance as needed, and Murraysmith is specific to just Wastewater. The Public Works Director is a licensed professional 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.

Temporary 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. This year we are

proposing to reduce our seasonal allocated amount to add one limited duration position under public works. The cost to add the limited duration employee will be offset by reducing the Temp Services line item to have a net zero effect.

Weed Abatement Program: This fund is responsible for paying weed abatement services due to non-responsive property owners as required by City ordinance. This year we are planning on contracting with Gary Clowers of Raven Research to help keeping our town weed free. He will mainly be out identifying problem areas and relaying that back to us to handle internally or send out code violations.

Goals/Budget Year Objectives:

- Overall cost has increased because of adding Mr. Glowers, an increase in labor cost. We will still strive to reduce cost as much as possible and look for ways to continue to improve.

Projects planned include the following:

1. \$10,000 is set aside in professional services to complete an income study through PSU to see if we are grant eligible for CDBG funds.

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

Decrease in temp services and increase in personnel for a net zero effect on the proposed budget.

City of Madras
2019-20 Budget Worksheet

Internal Services - Public Works Staff Fund
Revenues

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
803-010-301-0101	Beginning Fund Balance	285,183	341,540	316,916	316,916	323,040	323,040	323,040
803-010-301-0201	Prior Period Adjustment	(7,679)	-	-	-	-	-	-
	Total Beginning Fund Balance	277,504	341,540	316,916	316,916	323,040	323,040	323,040
Regulatory Fees								
803-101-330-3401	City Review & Permits	5,392	5,625	2,000	2,000	2,000	2,000	2,000
803-101-330-3403	Plan Review,QA,Admin & Inspection Fees	1,321	(298)	3,000	650	500	500	500
803-101-330-3601	Abatement	-	1,690	500	3,500	3,500	3,500	3,500
	Total Regulatory Fees	6,712	7,018	5,500	6,150	6,000	6,000	6,000
Charges for Services								
803-101-350-5401	Miscellaneous Revenue	3,023	141	500	-	-	-	-
803-101-350-9401	Airport Operations Fund	5,000	16,876	17,300	17,300	55,100	55,100	55,100
803-101-350-9507	Parks Fund	120,000	113,791	120,700	120,700	164,900	164,900	164,900
803-101-350-9701	Water Operations Fund	153,511	154,851	159,400	159,400	174,697	174,697	174,697
803-101-350-9801	Wastewater Operations Fund	1,000,514	939,353	998,400	998,400	1,159,795	1,159,795	1,159,795
803-101-350-9902	Transportation Operations Fund	351,080	344,839	345,600	345,600	371,231	371,231	371,231
803-101-350-9907	ISF- Building Fund	30,000	30,000	24,000	24,000	78,175	78,175	78,175
	Total Charges for Services	1,663,128	1,599,851	1,665,900	1,665,400	2,003,898	2,003,898	2,003,898
Use of Money & Property								
803-101-380-8101	Interest on Investments	3,336	-	1,932	-	-	-	-
	Total Use of Money & Property	3,336	-	1,932	-	-	-	-
	Total Revenues	1,950,680	1,948,409	1,990,248	1,988,466	2,332,938	2,332,938	2,332,938

City of Madras
2019-20 Budget Worksheet

Internal Services - Public Works Staff Fund
Expenditures

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Personnel Services								
803-101-510-1001	Regular	602,254	612,128	731,000	653,824	739,475	739,475	774,787
803-101-510-3201	Overtime	50,132	48,404	35,000	32,630	36,050	36,050	36,050
803-101-510-3202	Oncall Pier Diem	4,600	11,021	20,800	16,600	21,424	21,424	21,424
803-101-510-5101	PERS	114,195	137,692	150,500	146,150	186,021	186,021	193,488
803-101-510-5102	Charge for Pension Costs	-	-	-	-	46,505	46,505	48,372
803-101-510-5201	Social Security	47,337	49,028	52,500	49,322	54,567	54,567	57,410
803-101-510-5401	Unemployment Tax	3,086	3,377	4,500	3,455	4,500	4,500	4,979
803-101-510-5501	Industrial Accident Insurance	11,145	(3,276)	29,000	310	30,858	30,858	32,198
803-101-510-5601	Health & Accident Insurance	175,679	177,610	198,100	190,631	219,592	219,592	242,152
803-101-510-5701	Retiree Health & Accident Ins	10,633	6,737	10,500	7,153	8,765	8,765	8,765
	Total Personnel Services	1,019,061	1,042,722	1,231,900	1,100,075	1,347,757	1,347,757	1,419,625
	Total FTE	12.15	12.15	12.15	12.15	12.15	12.15	13.15
Materials & Services								
803-101-520-1001	Abatement	3,145	1,720	5,500	5,500	10,000	10,000	10,000
803-101-520-1002	Advertising	2,969	5,557	3,500	1,500	3,500	3,500	3,500
803-101-520-1200	Temp Services	-	166,850	225,000	225,000	235,000	235,000	163,132
803-101-520-1201	Annual Dues & Licenses	-	8,089	4,000	4,000	4,000	4,000	4,000
803-101-520-1204	Contracted Computer/IT/Telephone	54,781	39,368	45,825	46,696	46,700	46,700	46,700
803-101-520-1205	Computer- Unprogrammed	8,382	22,659	15,830	15,830	24,300	24,300	24,300
803-101-520-1221	Contract Services	172,415	15,170	14,000	14,000	12,000	12,000	12,000
803-101-520-1801	Insurance and Surety Bonds	5,469	8,776	8,204	8,495	9,132	9,132	9,132
803-101-520-2102	Legal Fees	16,744	21,697	33,750	26,930	26,000	26,000	26,000
803-101-520-2203	Meetings, Travel, and Employee Development	14,526	14,595	15,000	15,000	15,000	15,000	15,000
803-101-520-2204	Miscellaneous Expense	1,517	257	-	-	-	-	-
803-101-520-2206	Bank Service Fees	-	174	-	-	-	-	-
803-101-520-2401	Office Supplies	27,006	19,606	22,000	22,000	22,000	22,000	22,000
803-101-520-2502	Postage	907	774	2,500	1,500	2,500	2,500	2,500
803-101-520-2503	Professional Services	138,235	87,016	30,000	40,000	65,000	65,000	65,000
803-101-520-2702	Repairs & Maintenance Materials	313	1,159	-	-	-	-	-
803-101-520-3002	Uniforms	4,527	2,460	3,500	3,500	3,500	3,500	3,500
803-101-520-3003	First Aid Supplies	2,873	301	1,900	1,900	2,000	2,000	2,000
803-101-520-3004	Personal Protective Equipment	1,270	2,542	2,500	2,500	6,000	6,000	6,000
803-101-520-3206	Bad Debt Expense	-	-	1,000	1,000	-	-	-
	Total Materials & Services	455,079	418,771	434,009	435,351	486,632	486,632	414,764
Interfund Transfers - Out								
803-101-550-1003	Community Development Fund	135,000	140,000	130,000	130,000	155,500	155,500	155,500
803-101-550-1022	Wastewater Operations Fund	-	30,000	-	-	-	-	-
803-101-550-1029	Community Cleanup Fund	-	-	10	-	-	-	-
	Total Interfund Transfers - Out	135,000	170,000	130,010	130,000	155,500	155,500	155,500
Operating Contingency								
803-101-590-1010	Operating Contingency	-	-	-	-	30,000	30,000	30,000
	Total Operating Contingency	-	-	-	-	30,000	30,000	30,000
Reserve for Future Expenditure								
803-101-580-6002	Pension Liability Reserves (20%)	-	-	37,625	-	-	-	-
	Total Reserve for Future Expenditure	-	-	37,625	-	-	-	-
Ending Fund Balance								
803-101-595-1010	Ending Fund Balance	341,540	316,916	156,704	323,040	313,049	313,049	313,049
	Total Ending Fund Balance	341,540	316,916	156,704	323,040	313,049	313,049	313,049
	Total Expenditures	1,950,680	1,948,409	1,990,248	1,988,466	2,332,938	2,332,938	2,332,938
	Total ISF P. W. Staff Fund Revenues	1,950,680	1,948,409	1,990,248	1,988,466	2,332,938	2,332,938	2,332,938
	Total ISF P. W. Staff Fund Expenditures	1,950,680	1,948,409	1,990,248	1,988,466	2,332,938	2,332,938	2,332,938



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Internal Services Buildings Fund

Program:

This budget provides maintenance, utilities and debt service for the Public Works Office Building & Shop (1st & “B” Street Complex), City Hall/Police Station, the General Aviation Building, building structures for the wastewater system including lab and offices located on Grizzly Road.

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, roof, windows, etc.)
- Utilities (i.e. electricity, natural gas, etc.)
- Structure repair or enhancement (i.e. roof replacement, window replacement, energy efficient upgrades, etc.)
- Debt service for the Police Station/City Hall

Special Funding Efforts:

1. \$78,175 transfer to ISF PW Staff – This transfer amount updated to reflect the findings from the 12-month time study performed to confirm amount of time and effort for building projects & associated maintenance.
2. Capital Outlay of \$20,000: No special project targeted – set aside for any roof, HVAC or similar type project exceeding \$5,000 in value.

Debt Services:

(for new Police Station/City Hall Project) –

1. Loan repayments of \$219,500

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

1. Higher transfer in from the Wastewater Operations Fund due to adding all wastewater related building structures for maintenance into this fund. This aids the PW staff in cost coding work associated with building facilities. It does not include the plant digesters and lagoon type facilities (only structural buildings such as the equipment building, lab building, and the like).

City of Madras
2019-20 Budget Worksheet

Internal Services - Building Fund
Revenues

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
	Beginning Fund Balance							
804-010-301-0101	Beginning Fund Balance	87,314	86,277	148,052	127,199	97,199	97,199	97,199
	Total Beginning Fund Balance	87,314	86,277	148,052	127,199	97,199	97,199	97,199
	Revenue for Other Agencies							
804-101-345-4600	Madras Redevelopment Commission	75,000	75,000	75,000	65,500	65,500	65,500	65,500
	Total Revenue from Other Agencies	75,000	75,000	75,000	65,500	65,500	65,500	65,500
	Charges for Services							
804-101-350-5401	Miscellaneous Revenue	50	-	-	-	-	-	-
804-101-350-9401	Airport Operations Fund	22,000	20,712	42,769	42,769	46,494	46,494	46,494
804-101-350-9502	Community Development Fund	25,036	26,590	28,683	28,683	28,918	28,918	28,918
804-101-350-9507	Parks Fund	13,632	14,474	13,895	13,895	17,551	17,551	17,551
804-101-350-9607	Police Department	150,219	161,605	172,097	172,097	173,508	173,508	173,508
804-101-350-9701	Water Operations Fund	18,744	21,151	18,938	18,938	19,245	19,245	19,245
804-101-350-9801	Wastewater Operations Fund	122,988	134,661	123,631	123,631	178,409	178,409	178,409
804-101-350-9902	Transportation Operations Fund	37,488	41,352	38,045	38,045	39,489	39,489	39,489
804-101-350-9904	Tourism Economic Development Fund	1,608	1,791	1,972	1,972	2,787	2,787	2,787
	Total Charges for Services	391,765	422,335	440,030	440,030	506,401	506,401	506,401
	Use of Money & Property							
804-101-380-8101	Interest on Investments	819	-	-	-	1,800	1,800	1,800
	Total Use of Money & Property	819	-	-	-	1,800	1,800	1,800
	Total Revenues	554,897	583,612	663,082	632,729	670,900	670,900	670,900

City of Madras
2019-20 Budget Worksheet

Internal Services - Building Fund
Expenditures

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Materials & Services								
804-101-520-1101	Building Maintenance	102,145	62,474	100,000	100,000	130,000	130,000	130,000
804-101-520-1102	Equipment	-	-	7,500	7,500	7,800	7,800	7,800
804-101-520-1401	Utilities	52,354	63,974	71,280	71,280	74,500	74,500	74,500
804-101-520-1801	Insurance and Surety Bonds	35,854	22,162	23,425	23,425	35,182	35,182	35,182
804-101-520-1902	Internal Svc Fund Public Works	-	-	24,000	24,000	78,175	78,175	78,175
804-101-520-2206	Trust Fee/Bank Service Fees	467	650	500	500	500	500	500
	Total Materials & Services	190,820	149,260	226,705	226,705	326,157	326,157	326,157
Capital Outlay								
804-101-540-3311	Building Improvements	-	22,440	40,000	20,000	20,000	20,000	20,000
	Total Capital Outlay	-	22,440	40,000	20,000	20,000	20,000	20,000
Interfund Transfers - Out								
804-101-550-1020	Debt Reserve Fund	9,713	9,713	7,825	7,825	9,713	9,713	9,713
804-101-550-1021	Airport Operations	20,000	-	-	-	-	-	-
804-101-550-1022	ISF Public Works Staff	30,000	30,000	-	-	-	-	-
	Total Interfund Transfers - Out	59,713	39,713	7,825	7,825	9,713	9,713	9,713
Debt Service								
804-101-570-7416	Bond - Principal	50,000	55,000	55,000	55,000	-	-	-
804-101-570-7417	Bond - Interest	70,958	2,888	1,000	1,000	-	-	-
804-101-570-7418	USDA Revenue Bond-Principal	31,125	32,098	34,000	34,000	34,500	34,500	34,500
804-101-570-7419	USDA Revenue Bond-Interest	66,005	65,032	65,000	65,000	65,000	65,000	65,000
804-101-570-7420	2017 Refunding 2011B - Principal	-	-	56,000	56,000	75,000	75,000	75,000
804-101-570-7421	2017 Refunding 2011B - Interest	-	28,243	70,000	70,000	45,000	45,000	45,000
	Total Debt Service	218,088	183,261	281,000	281,000	219,500	219,500	219,500
Operating Contingency								
804-101-590-1010	Operating Contingency	-	-	15,000	-	35,000	35,000	35,000
	Total Operating Contingency	-	-	15,000	-	35,000	35,000	35,000
Ending Fund Balance								
804-101-595-1010	Ending Fund Balance	86,277	188,938	92,552	97,199	60,530	60,530	60,530
	Total Ending Fund Balance	86,277	188,938	92,552	97,199	60,530	60,530	60,530
	Total Expenditures	554,897	583,612	663,082	632,729	670,900	670,900	670,900
	Total ISF Buildings Revenues	554,897	583,612	663,082	632,729	670,900	670,900	670,900
	Total ISF Buildings Expenditures	554,897	583,612	663,082	632,729	670,900	670,900	670,900

**City of Madras
Amortization Schedule
2019-2020**

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, 2019					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	-	
Total		1,695,750	340,750	1,355,000	-	2,700

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

Budget line item	Description	2019-20 Budget
804-101-570-7421	Interest	45,000
804-101-570-7420	Principal	75,000
	Trust Fee	-
Total		120,000

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

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

**City of Madras
Amortization Schedule
2019-2020**

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%

		804-101-570-7419	804-101-570-7418	
Year	Payment	Interest	Principal	Balance
Balance July 1, 2019				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	3,300,842	1,284,995	2,015,847	

Payments Due Dates:	Budget line item	Description	2019-20 Budget
March - Principal & Interest	804-101-570-7419	Interest	65,000
	804-101-570-7418	Principal	34,500
	Total		99,500



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Internal Services Fleet Fund



Functions and Responsibilities:

This centralized fund is used to pay for the fleet vehicles, equipment, repairs, tires and fuel for 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. \$130,000 to add a truck lift to the shop and replace the flatbed pickup with a newer one along with a snow plow.
2. Debt payment of \$18,469 for new rough mower purchased in previous fiscal year.

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

No significant changes from previous year to this year. This fund used to support police fleet as well but due to guidance from a financial advisor the police fleet expenses will be appropriated within the general fund.

City of Madras
2019-20 Budget Worksheet

Internal Services - Fleet Fund

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
805-010-301-0101	Beginning Fund Balance	233,654	156,746	153,501	153,501	149,229	149,229	149,229
	Total Beginning Fund Balance	233,654	156,746	153,501	153,501	149,229	149,229	149,229
Charges for Services								
805-101-350-5401	Miscellaneous Revenue	6,856	14,250	-	-	-	-	-
805-101-350-5402	Insurance Proceeds	-	18,408	-	-	-	-	-
805-101-350-9401	Airport	2,500	5,316	14,000	14,000	7,721	7,721	7,721
805-101-350-9507	Parks Fund	14,839	14,247	23,400	23,400	23,106	23,106	23,106
805-101-350-9607	Police Department	98,500	112,712	114,500	-	-	-	-
805-101-350-9701	Water Operations Fund	30,902	29,876	26,900	26,900	24,479	24,479	24,479
805-101-350-9801	Wastewater Operations Fund	162,000	143,035	118,100	118,100	162,511	162,511	162,511
805-101-350-9902	Transportation Operations Fund	59,801	58,371	52,600	52,600	52,024	52,024	52,024
805-101-350-9903	Internal Services Central Services	-	-	9,700	9,700	-	-	-
	Total Charges for Services	375,398	396,214	359,200	244,700	269,841	269,841	269,841
Use of Money & Property								
805-101-380-8101	Interest on Investments	1,516	-	200	-	-	-	-
	Total Use of Money & Property	1,516	-	200	-	-	-	-
	Total Revenues	610,567	552,960	512,901	398,201	419,070	419,070	419,070
Materials & Services								
805-101-520-1004	Auto Repairs - PD	12,881	18,059	25,000	-	-	-	-
805-101-520-1205	Computer Unprogrammed	-	-	2,000	2,000	2,000	2,000	2,000
805-101-520-1221	Contract Services Fleet	-	-	2,000	2,000	2,000	2,000	2,000
805-101-520-1401	Utilities	1,471	2,877	3,000	2,900	3,000	3,000	3,000
805-101-520-1402	Admin Services - Fleet	-	-	9,700	-	-	-	-
805-101-520-1403	Equipment Repairs - PW	179,617	96,025	111,000	111,000	100,000	100,000	100,000
805-101-520-1406	Shop Tools/Equipment Purchases - PW	15,619	6,659	13,000	13,000	10,000	10,000	10,000
805-101-520-1601	Fuel - PW	53,522	54,739	55,000	55,000	50,000	50,000	50,000
805-101-520-1603	Fuel - PD	13,486	16,408	18,000	-	-	-	-
805-101-520-1801	Insurance & Surety Bonds- PW	27,229	21,794	22,775	21,704	23,332	23,332	23,332
805-101-520-1802	Insurance & Surety Bonds- PD	6,468	10,501	10,978	-	-	-	-
805-101-520-2901	Tires - PW	26,730	16,949	15,000	15,000	10,000	10,000	10,000
805-101-520-2907	Tires - PD	6,439	5,854	8,000	-	-	-	-
805-101-520-3205	Insurance Claim Expense	-	18,288	-	-	-	-	-
	Total Materials & Services	343,463	268,153	295,453	222,604	200,332	200,332	200,332
Capital Outlay								
805-101-540-1401	Equipment Purchases - PW	62,083	42,991	35,000	7,900	130,000	130,000	130,000
805-101-540-1402	Equipment Purchases - PD	42,390	42,680	52,000	-	-	-	-
805-101-540-1403	Fleet Building Improvements	5,885	45,635	-	-	-	-	-
805-101-540-1404	Equipment Lease PW	-	-	19,000	18,469	19,500	19,500	19,500
	Total Capital Outlay	110,358	131,306	106,000	26,369	149,500	149,500	149,500
Operating Contingency								
805-101-590-1010	Operating Contingency	-	-	-	-	12,000	12,000	12,000
	Total Operating Contingency	-	-	-	-	12,000	12,000	12,000
Ending Fund Balance								
805-101-595-1010	Ending Fund Balance	156,746	153,501	111,448	149,228	57,238	57,238	57,238
	Total Ending Fund Balance	156,746	153,501	111,448	149,228	57,238	57,238	57,238
	Total Expenditures	610,567	552,960	512,901	398,201	419,070	419,070	419,070
	Total Internal Services Fleet Revenues	610,567	552,960	512,901	398,201	419,070	419,070	419,070
	Total Internal Services Fleet Expenditures	610,567	552,960	512,901	398,201	419,070	419,070	419,070



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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.
- In FY 2019-20, the final payment of the un-refunded portion of the Local Oregon Capital Asset Program Series 2012B will be \$115,000 in Principal and \$4,025 in interest. Since the refunding, interest-only payments have occurred in the Series 2017 FFC issuance. \$60,300 will be paid during FY 2019-20 in interest. The MRC will service the debt payments by paying the City through this Debt Service Fund for the amounts listed above; 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
2019-20 Budget Worksheet

Debt Services Fund

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
306-010-301-0101	Beginning Fund Balance	2,589	701	-	5,025	-	-	-
	Total Beginning Fund Balance	2,589	701	-	5,025	-	-	-
Revenues from Other Agencies								
306-060-340-1001	Bond Proceeds	-	1,770,000	-	-	-	-	-
306-060-340-4115	Proceeds from Premium on Bond	-	122,765	-	-	-	-	-
	Total Revenues from Other Agencies	-	1,892,765	-	-	-	-	-
Charges for Services								
306-060-350-9907	ISF Building	-	25,000	-	-	-	-	-
	Total Charges for Services	-	25,000	-	-	-	-	-
Use of Money & Property								
306-060-380-8507	Loan Repayment	179,950	157,810	178,750	173,725	180,000	180,000	180,000
	Total Use of Money & Property	179,950	157,810	178,750	173,725	180,000	180,000	180,000
	Total Revenues	182,539	2,076,275	178,750	178,750	180,000	180,000	180,000
Materials & Services								
306-060-520-2206	Trust Fee/Bank Service Fee	450	450	450	450	450	450	450
306-060-520-2207	Bond Issuance Costs	-	37,166	-	-	-	-	-
	Total Materials & Services	450	37,616	450	450	450	450	450
Interfund Transfers - Out								
306-060-550-1201	Wastewater Operations	2,588	-	-	-	-	-	-
	Total Interfund Transfers - Out	2,588	-	-	-	-	-	-
Debt Service								
306-060-570-7418	Series 2012B Bond Principal - MRC	105,000	110,000	110,000	110,000	115,000	115,000	115,000
306-060-570-7419	Series 2012B Bond Interest - MRC	73,800	10,625	8,000	8,000	4,250	4,250	4,250
306-060-570-7421	2017 Refunding 2012B - Interest	-	37,185	60,300	60,300	60,300	60,300	60,300
306-060-570-7422	2011B/202B Refunded Principal	-	1,850,824	-	-	-	-	-
306-060-570-7499	Interfund Loan	-	25,000	-	-	-	-	-
	Total Debt Service	178,800	2,033,634	178,300	178,300	179,550	179,550	179,550
Ending Fund Balance								
306-060-595-1010	Ending Fund Balance	701	5,025	-	-	-	-	-
	Total Ending Fund Balance	701	5,025	-	-	-	-	-
	Total Expenditures	182,539	2,076,275	178,750	178,750	180,000	180,000	180,000
	Total Debt Service Revenues	182,539	2,076,275	178,750	178,750	180,000	180,000	180,000
	Total Debt Service Expenditures	182,539	2,076,275	178,750	178,750	180,000	180,000	180,000

**City of Madras
Amortization Schedule
2019-2020**

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	Principal
Balance July 1, 2019			115,000
2019-2020	119,025	4,025	115,000
Total	119,025	4,025	115,000

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

Budget line item	Description	2019-20 Budget
306-060-570-7419	Interest	4,250
306-060-570-7418	Principal	115,000
306-060-520-2206	Trust Fee	450
Total		119,700

***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
2019-2020**

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	Interest	Principal	Balance	Trustee Fee
Balance July 1, 2019					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
Total		2,209,250	439,250	1,770,000	-	2,700

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

Budget line item	Description	2019-20 Budget
306-060-570-7419	Interest	60,300
306-060-570-7418	Principal	-
306-060-520-2206	Trust Fee	-
Total		60,300

**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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Pension Stabilization Fund

The Pension Stabilization Fund was created in FY 2019-20 to address the City’s Unfunded Actuarial Liability (UAL) of \$3.5MM. The table below shows the grown of the UAL over the past several years.

	Actuarial Valuation as of					
	12/31/2012	12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017
Net unfunded pension actuarial accrued liability	\$1,385,313	\$948,704	\$2,184,320	\$3,073,658	\$3,545,900	\$3,493,993

Each fund including General Fund – Police Department, Community Development Department, ISF – Central Services and ISF – Public Works Staff will be charged 25% of their actual PERS costs to the Pension Stabilization Fund. From those resources, the City Council will choose to make a deposit into a Side Account offered by PERS or allow the balance in this fund to grow for future deposits into the Side Account. Another option the council is considering is issuing debt to cover all or a portion of the UAL to bring down the rates being charged by PERS.

PERS rates have been rising over the past several years. As the City looks toward the future, rates are estimated to increase substantially as shown in the chart below. Based on the current trajectory, staff and council are considering many options to manage the rising costs of PERS and its personnel costs.

End Date	06/30/13	06/30/15	6/30/2017	6/30/2019	6/30/2021
Begin Date	07/01/11	07/01/13	7/1/2015	7/1/2017	7/1/2019
Tier 1/Tier 2	20.86%	20.31%	23.66%	28.29%	33.39%
OPSRP General Service	16.22%	15.97%	15.91%	18.33%	22.93%
OPSRP Police and Fire	18.93%	18.70%	20.02%	23.10%	27.56%

City of Madras
2019-20 Budget Worksheet

Pension Stabilization Fund

GL Codes	Description	2016-2017	2017-2018	2018-2019	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted
		Actuals	Actuals	Adopted Yr End Proj.			
Beginning Fund Balance							
307-010-301-0101	Beginning Fund Balance	-	-	-	-	-	-
	Total Beginning Fund Balance	-	-	-	-	-	-
Charge for Pension Costs							
307-070-355-9501	Police Department	-	-	-	65,375	65,375	65,375
307-070-355-9502	Community Development	-	-	-	9,091	9,091	9,091
307-070-355-9503	ISF - Central Services	-	-	-	33,224	33,224	33,224
307-070-355-9504	ISF - Public Works	-	-	-	46,505	46,505	48,372
	Total Charge for Pension Costs	-	-	-	154,195	154,195	156,062
Use of Money & Property							
307-070-380-8102	Proceeds of Borrowing/Bonds	-	-	-	4,000,000	4,000,000	4,000,000
	Total Use of Money & Property	-	-	-	4,000,000	4,000,000	4,000,000
	Total Revenues	-	-	-	4,154,195	4,154,195	4,156,062
Debt Service							
307-070-570-7401	Pension Obligation Bond Interest	-	-	-	30,000	30,000	30,000
307-070-570-7402	Pension Obligation Bond Principal	-	-	-	100,000	100,000	100,000
	Total Debt Service	-	-	-	130,000	130,000	130,000
Special Payments							
307-070-580-6000	Deposit into PERS Side Account	-	-	-	4,000,000	4,000,000	4,000,000
	Total Special Payments	-	-	-	4,000,000	4,000,000	4,000,000
Reserve for Future Expenditure							
307-070-580-6001	Reserve for Future Side Account Deposit	-	-	-	24,195	24,195	24,195
	Total Reserve for Future Expenditure	-	-	-	24,195	24,195	24,195
Ending Fund Balance							
307-070-595-1010	Ending Fund Balance	-	-	-	-	-	1,867
	Total Ending Fund Balance	-	-	-	-	-	1,867
	Total Expenditures	-	-	-	4,154,195	4,154,195	4,156,062
	Total Debt Reserve Revenues	-	-	-	4,154,195	4,154,195	4,156,062
	Total Debt Reserve Expenditures	-	-	-	4,154,195	4,154,195	4,156,062



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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, 2019 equals \$15,957,096. Of this balance, 2.62% is set aside of the outstanding principal balance for meeting reserve requirements set by lenders. The City continues to meet the Debt Reserve obligations.

Lender/Description	Reserve
USDA Debt Reserve- City Hall/PD	77,704
Series 2013 Refunding	322,307
DEQ- State Revolving Loan R62371	6,038
DEQ- State Revolving Loan R62372	12,636
Total	\$ 418,685

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 \$77,704.

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 \$322,307.

3. DEQ Loan R62371 Reserve

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

4. DEQ Loan R62372 Reserve

The current reserve requirement for the DEQ loan is equal to one annual payment, SRF R62372 Loan Reserve of \$12,636.

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 our accounting records annually to illustrate these reserve requirements are being met within our budget process. Total debt reserve requirements for FY2019-20 are \$418,685. Debt Reserve requirements identify these funds as being restricted from General Fund use; however, having a separate depository for these funds is not required. By identifying a Reserve Fund within the Budget Document and maintaining the reserve levels according to the specifications, the City has met all of the reserve requirements

City of Madras
2019-20 Budget Worksheet

Debt Reserve Fund

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
308-010-301-0101	Beginning Fund Balance	68	333,119	361,995	361,995	395,689	395,689	395,689
	Total Beginning Fund Balance	68	333,119	361,995	361,995	395,689	395,689	395,689
Interfund Transfers - In								
308-080-390-9301	Internal Services Building Fund	9,713	9,713	7,825	7,825	9,713	9,713	9,713
308-080-390-9303	SDC WW Improvement	-	-	12,636	12,636	-	-	-
308-080-390-9304	Wastewater Operations	21,018	19,163	13,233	13,233	13,283	13,283	13,283
	Total Interfund Transfers - In	30,731	28,876	33,694	33,694	22,996	22,996	22,996
	Total Revenues	30,799	361,995	395,689	395,689	418,685	418,685	418,685
Interfund Transfers Out								
308-080-550-1021	Airport Operations	10,086	-	-	-	-	-	-
	Total Transfers Out	10,086	-	-	-	-	-	-
Reserve for Future Expenditure								
308-080-580-6001	USDA Debt Reserve- City Hall/PD	9,713	9,713	67,991	67,991	77,704	77,704	77,704
308-080-580-6002	Series 2013 Refunding	21,018	19,163	309,024	309,024	322,307	322,307	322,307
308-080-580-6003	DEQ- State Revolving Loan R62371	-	-	6,038	6,038	6,038	6,038	6,038
308-080-580-6005	DEQ- State Revolving Loan R62372	-	-	12,636	12,636	12,636	12,636	12,636
	Total Reserve for Future Expenditure	30,731	28,876	395,689	395,689	418,685	418,685	418,685
Ending Fund Balance								
308-080-595-1010	Ending Fund Balance	(10,018)	333,119	-	-	-	-	-
	Total Ending Fund Balance	(10,018)	333,119	-	-	-	-	-
	Total Expenditures	30,799	361,995	395,689	395,689	418,685	418,685	418,685
	Total Debt Reserve Revenues	30,799	361,995	395,689	395,689	418,685	418,685	418,685
	Total Debt Reserve Expenditures	30,799	361,995	395,689	395,689	418,685	418,685	418,685



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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 2019-20 Budget reflects proposed agency personnel changes, employee insurance rates, and salary adjustments to maintain alignment with comparable local governments.

Health Insurance:

Preparing for changes to health care plans in 2021

The City’s insurance provider is City County Insurance Services (CIS) who negotiates insurance rates on behalf of their members. The City’s insurance carrier is Regence Blue Cross Blue Shield of Oregon. Our insurance provider, CIS, has communicated that the current plan that the City is on, a High Deductible Health Plan (HDHP) with a Health Savings Account (HAS), will no longer be available as of January 2021. This means that both Association employees (the police department) and non-union employees (all other City staff) will be required to change plans starting no later than January 2021. City administration will work through this transition with both Association leadership and City Council to ensure that a new plan is selected that continues to meet the needs of its’ staff and continues to offer good value to the City of Madras.

Premium Adjustments to Current Health Care Plan:

Based on the City’s current health insurance plan, for FY 2019-20, the City will see an increase in healthcare costs. The following rate increases apply beginning January 2020:

Coverage	Rate Increase
Medical	6
Willamette Dental	9
Delta Dental	0
Vision	\$1.35-3.45/mo.

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)

City Cost Share	Employee Cost Share	Level of Employee Coverage
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 will be in process of negotiating a new contract with the Madras Police Association for the 2019-2021 periods (July 2019 through June 2021). The collective bargaining agreement (CBA) establishes 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 2019-21 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.

Current Positions	Wage Range
Accounting Analyst	\$48,797 - \$67,614
Accounting Technician	\$42,986 - \$59,562
Assistant Planner	\$46,757 - \$64,787
Chief of Police	\$88,671 - \$122,863
City Recorder	\$50,961 - \$70,612
Community Development Director	\$83,948 - \$116,319
Customer Accounting Clerk	\$39,607 - \$54,879
Facilities Maint./Mechanic	\$39,607 - \$54,879
Finance Director	\$83,948 - \$116,319
HR and Administrative Director	\$71,186 - \$98,636
Operations Manager	\$57,045 - \$79,042
Parks and Open Space Specialist	\$42,986 - \$59,562
Public Works Director	\$83,948 - \$116,319
Public Works Office Coordinator	\$41,255 - \$57,163
Street Maint & Construction Specialist	\$39,607 - \$54,879
Utilities Supervisor	\$53,967 - \$74,777
WW Operator I	\$41,255 - \$57,163
WW Operator II	\$46,757 - \$64,787
WW Operator III	\$53,967 - \$74,777

Contract employees – City Administrator, City Attorney, City Engineer and seasonal staff (a copy of the employment agreements is available upon request)



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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:

This fund is now closed as Wastewater Operations Fund will collect the SDC Wastewater Reimbursement Fee.

Projects planned include the following:

None currently.

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

The fund is now closed and is set to zero.



City of Madras
2019-20 Budget Worksheet

SDC Wastewater Reimbursement Fund

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
	Beginning Fund Balance							
407-010-301-0101	Beginning Fund Balance	35,686	38,224	33,298	38,498	-	-	-
	Total Beginning Fund Balance	35,686	38,224	33,298	38,498	-	-	-
	System Development Charges							
407-407-370-6501	SDC - Wastewater Reimbursement	22,539	19,562	7,500	23,337	-	-	-
	Total System Development Charges	22,539	19,562	7,500	23,337	-	-	-
	Use of Money & Property							
407-407-380-8101	Interest	-	711	-	-	-	-	-
	Total Use of Money & Property	-	711	-	-	-	-	-
	Total Revenues	58,224	58,498	40,798	61,835	-	-	-
	Capital Outlay							
407-407-540-2811	Sewer System Improvements	-	-	10	-	-	-	-
	Total Capital Outlay	-	-	10	-	-	-	-
	Interfund Transfers - Out							
407-407-550-1022	SDC WW Improvement Fund	20,000	20,000	25,000	25,000	-	-	-
407-407-550-1023	WW Operations	-	-	-	36,835	-	-	-
	Total Interfund Transfers - Out	20,000	20,000	25,000	61,835	-	-	-
	Operating Contingency							
407-407-590-1010	Operating Contingency	-	-	5,000	-	-	-	-
	Total Operating Contingency	-	-	5,000	-	-	-	-
	Ending Fund Balance							
407-407-595-1010	Ending Fund Balance	38,224	38,498	10,788	0	-	-	-
	Total Ending Fund Balance	38,224	38,498	10,788	0	-	-	-
	Total Expenditures	58,224	58,498	40,798	61,835	-	-	-
	Total SDC WW Reimbursement Revs.	58,224	58,498	40,798	61,835	-	-	-
	Total SDC WW Reimbursement Exps.	58,224	58,498	40,798	61,835	-	-	-

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. With guidance from a financial advisor it has been recommended to close this fund and recognize reimbursement revenues within the Transportation Operations Fund.

Goals/Budget Year Objectives:

1. None, as this fund will now be closed.

Projects planned include the following:

1. No planned projects in FY 2019-20 as this fund is now closed.

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

This fund has now closed and all SDC Street Reimbursement Fees will be collected in Transportation Operations Fund.



City of Madras
2019-20 Budget Worksheet

SDC Street Reimbursement Fund

GL Codes	Description	2016-2017	2017-2018	2018-2019		2019-2020		
		Actuals	Actuals	Adopted	Yr. End Proj	Proposed	Approved	Adopted
Beginning Fund Balance								
408-010-301-0101	Beginning Fund Balance	18,137	24,650	44,764	49,886	-	-	-
	Total Beginning Fund Balance	18,137	24,650	44,764	49,886	-	-	-
System Development Charges								
408-408-370-6501	SDC - Street Reimbursement	56,503	46,327	9,500	50,519	-	-	-
	Total System Development Charges	56,503	46,327	9,500	50,519	-	-	-
Use of Money and Property								
408-408-380-8101	Interest on Investments	10	919	200	-	-	-	-
	Total Use of Money & Property	10	919	200	-	-	-	-
	Total Revenues	74,650	71,896	54,464	100,405	-	-	-
Capital Outlay								
408-408-540-2901	Street Improvements	-	-	10	-	-	-	-
	Total Capital Outlay	-	-	10	-	-	-	-
Transfers Out								
408-408-550-1032	Transportation Operations	50,000	22,010	10	100,405	-	-	-
	Total Transfers Out	50,000	22,010	10	100,405	-	-	-
Reserve for Future Expenditure								
408-408-580-6002	Cherry Lane Reconstruct at Truck Stop	-	-	30,000	-	-	-	-
	Total Reserve for Future Expenditure	-	-	30,000	-	-	-	-
Operating Contingency								
408-408-590-1010	Operating Contingency	-	-	5,000	-	-	-	-
	Total Operating Contingency	-	-	5,000	-	-	-	-
Ending Fund Balance								
408-408-595-1010	Ending Fund Balance	24,650	49,886	19,444	0	-	-	-
	Total Ending Fund Balance	24,650	49,886	19,444	0	-	-	-
	Total Expenditures	74,650	71,896	54,464	100,405	-	-	-
	Total SDC Street Reimb. Revenues	74,650	71,896	54,464	100,405	-	-	-
	Total SDC Street Reimb. Expenditures	74,650	71,896	54,464	100,405	-	-	-

SDC Water Reimbursement Fund

Functions and Responsibilities:

The SDC Water Reimbursement Fund provides for public works projects for the City's water system. This fund is a new fund and per guidance from a fiscal advisor the SDC Water Reimbursement fees will be collected in Water Operations Fund to be used on projects accordingly.

Goals/Budget Year Objectives:

None as this fund will now be closed.

Projects planned include the following:

None as this fund will now be closed and all projects will be appropriated in the Water Operations Fund.

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

This fund will be closed and balance set to zero.



City of Madras
2019-20 Budget Worksheet

SDC Water Reimbursement Fund

GL Codes	Description	2016-2017	2017-2018	2018-2019	2019-2020		
		Actuals	Actuals	Adopted Yr End Proj	Proposed	Approved	Adopted
	Beginning Fund Balance						
410-010-301-0101	Beginning Fund Balance	-	-	2,818	-	-	-
	Total Beginning Fund Balance	-	-	2,818	-	-	-
	System Development Fees						
410-410-370-6501	SDC - Water	-	2,818	-	4,170	-	-
	Total System Development Fees	-	2,818	-	4,170	-	-
	Interfund Transfers-In						
410-410-390-9701	Water Operations Fund	-	-	10	10	-	-
	Total Interfund Transfers-In	-	-	10	10	-	-
	Total Revenues	-	2,818	2,828	4,180	-	-
	Interfund Transfers-Out						
410-410-550-9701	Water Operations Fund	-	-	10	4,180	-	-
	Total Interfund Transfers-Out	-	-	10	4,180	-	-
	Operating Contingency						
410-410-590-1010	Operating Contingency	-	-	2,818	-	-	-
	Total Operating Contingency	-	-	2,818	-	-	-
	Ending Fund Balance						
410-410-595-1010	Ending Fund Balance	-	2,818	-	-	-	-
	Total Ending Fund Balance	-	2,818	-	-	-	-
	Total Expenditures	-	2,818	2,828	4,180	-	-
	Total SDC Water Improv. Revenues	-	2,818	2,828	4,180	-	-
	Total SDC Water Imp. Expenditures	-	2,818	2,828	4,180	-	-