



City of Madras, OR

Adopted Budget FY 2017-2018

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INTRODUCTION & OVERVIEW

BUDGET INTRODUCTION

FISCAL YEAR 2017-18

CITY COUNCIL MEMBERS

Mayor Royce Embanks
Council President Richard Ladeby
Gary Walker
Bartt Brick
Denise Piza

CITIZEN BUDGET COMMITTEE MEMBERS

Tom Brown
Maura Schwartz
Dan Chamness

CITY MANAGEMENT

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

City Website: ci.madras.or.us

BUDGET MESSAGE

FISCAL YEAR 2017-18

BUDGET OFFICER

The City Administrator serves as the Budget Officer per the City's Charter. Under Oregon Statute, the Budget Officer is required to submit a "Proposed" budget to the Budget Committee that balances revenues and expenses. This budget message has been prepared for the Budget Committee's hearing. The following budget message overviews the City's major operations and how the proposed budget aligns with the City's Mission, Goals and Annual Strategic Implementation Plan.

PROCESS

In Oregon, a budget is developed in three stages: 1) Proposed; 2) Approved; and 3) Adopted. The Budget Officer presents a "*Proposed*" budget to the Budget Committee. After presentation and Q&A time, the Budget Committee will vote for an "*Approved*" budget. The Approved budget must also be balanced. Therefore, if the Budget Committee makes a change in a revenue assumption, it will need to also make a corresponding change in expenditures and vice versa. Next, the Approved budget will be presented to the City Council for a public hearing and then moved for adoption by June 30, 2017. This is called the "*Adopted*" budget. The City then operates pursuant to the Adopted budget for the period of July 1, 2017 through June 30, 2018. 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

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

- **Police Department** – *Public Safety*
- **Public Works Department** – *Sewer, Water, Stormwater, Streets, Parks, Open Spaces, Trails, Greenways & Golf Course*
- **Airport** – *Operation management in accordance with the Federal Aviation Administration and its grant assurances as well as land leasing and development for sustainability of airport operations*
- **Community Development Department** – *Planning, Building, Urban Renewal, Code Enforcement*
- **Central Services Department** – *Administrative and Financial Services for all City Functions*

- **Urban Renewal District** – *City of Madras, per agreement, is the financial lending partner to the Urban Renewal District; the District contracts with the City of Madras to provide administrative services to the District*

MISSION, GOALS, & ANNUAL STRATEGIC IMPLEMENTATION PLAN

Mission Statement (adopted February 2013):

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

CITY GOALS:

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

The City Council held a special work session on February 28, 2017 to review the above goals and to identify any further strategic goals that need focus. From that work session, the following strategic goals were identified:

- Economic development strategy
- Housing strategy
- Urban growth boundary expansion & infrastructure strategy
- Transportation funding – local funding initiative decision
- Reduce infrastructure backlog
- Provide high speed internet to all of City
- Increase level of community engagement so all volunteer boards are full

This budget has been developed in conjunction with the Council’s goal setting, feedback over the course of the year, and opportunities that are being pursued to move the City forward in accomplishing it’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, Urban Revitalization Action Plan, Parks and Open Space Master Plan, capital improvement plans, financial analysis reports and other detailed reports. Resources are needed to accomplish the mission and goals. The City continues to strategically pursue and acquire grants and other agency/community partner support to implement goals and objectives.

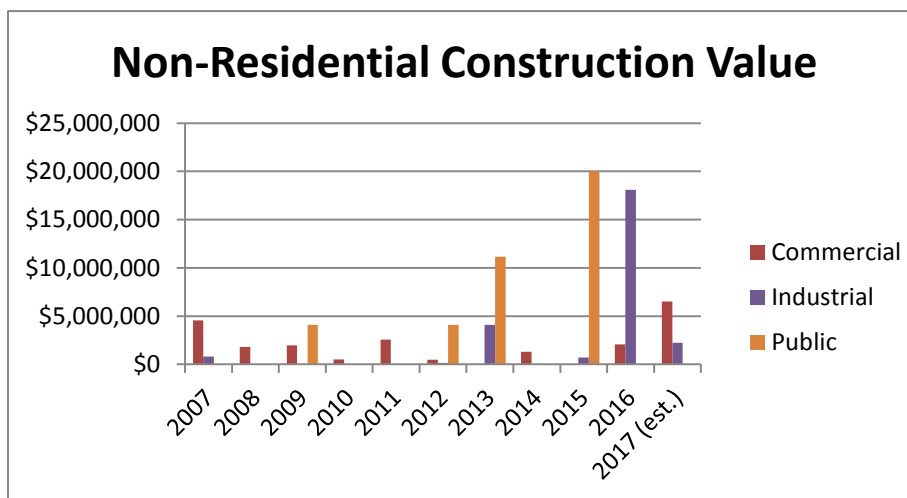
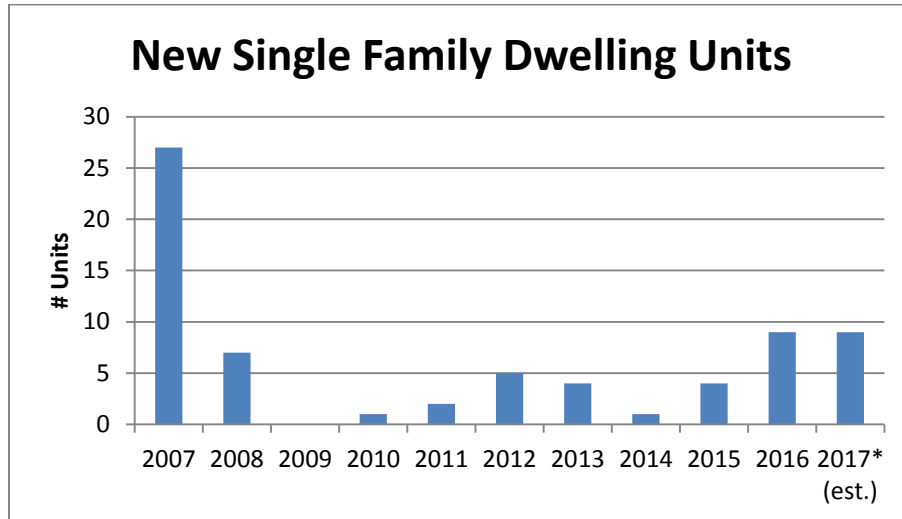
ECONOMIC OUTLOOK

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) 2017-18 property tax revenue estimate of \$1,315,319 is an increase of 5.7% from the FY 2016-17 forecasted revenue of \$1,244,163. The February 2017 Beacon Report shows the value of a single family residence in Jefferson County increasing to a median price of \$144,000 (4th Quarter 2016) vs. \$137,000 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 96% of the Assessor's projection of property taxes for the City of Madras in FY 2017-18.

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:

Daimler Phase 1, St. Charles Madras Hospital Expansion and Renovation, Grocery Outlet, and Madras Physical Therapy Clinic are all completing major construction in the spring of 2017. For the coming fiscal year 2017-18, it is anticipated that Warm Spring's Travel Plaza Center Development, Keith Manufacturing's new office building, and two Bright Wood Corporation storage buildings will be constructed.

Airport/Industrial Park:

- The City of Madras executed a 20-year lease (initial term and can be renewed in 10 years increments for up to a 50 year term) with Daimler Trucks North America in March 2016. The initial lease encompassed 87.13 acres for phase 1 development valued at \$18 million. Daimler initiated phase 2 called the Vehicle Dynamics Area (VDA). A lease amendment has occurred adding 26.48 acres for this area. Daimler started construction on the VDA in the fall of 2016 with an anticipated completion by spring 2017.
- In March 2017 the City executed an Intergovernmental Agreement with the Warm Springs Casino and Resort Enterprise for development of trust land within the Madras city limits and industrial zone. This IGA identifies the City and WSCRE working together to develop and provide City services to a truck stop and casino development valued at approximately \$6.5 million. It will be owned and operated by WSCRE with the City providing primary access (transportation), wastewater and public safety services.

STRATEGIC FUNDING EFFORTS TO MOVE THE CITY FORWARD

Resources are needed to implement the City's goals and objectives. The following collaborative funding efforts are part of the City's plan this coming year with some project funding through other agencies such as the Oregon Department of Transportation (ODOT), Oregon Parks and Recreation Department (OPRD), and the Department of Environmental Quality (DEQ).

- ***Transportation System Plan Update***
 - Update Traffic Counts, South 97/26 Highway Corridor Analysis, Road Network Planning – \$220,000 (estimate)
 - ODOT Funding – \$175,000
 - City Match – \$45,000
 - Start Date – January 2016
 - Estimated completion date – Fall 2018
- ***Urban Growth Boundary Expansion – Regional Large Lot Industrial Program & Special State Legislative aid request to annex portions of the Airport***
 - Goal – Extend the City's urban growth boundary around the entire airport
 - Consultant Services ~ To be determined
 - Start work ~ March 2016
 - Estimated completion – 2018

- ***Solar Eclipse Event (August 2017) – Planning/Coordinating Services with an Event Coordinator/Sponsor***
 - Plan facilitator services, marketing, portable restrooms, garbage service, and preparation efforts ~ Still working out the budget and resource needs at time of budget proposal (potential need for City funds across three fiscal years)
 - Start date ~ Fall 2015
 - Established line item in the Tourism and Economic Development Fund for solar eclipse activities; contributing funds – Airport Operations and Parks Operations
 - Estimated completion date – September 2017

- ***Bel Air and Herzberg Heights Sewer Improvement Project (extending sewer service availability to 60 homes in neighborhoods with failing septic systems)***
 - DEQ Funds – \$1,000,000 (50% principal forgiveness award); City setting aside funds (\$420,000) this coming fiscal year to pay off the loan portion early (no penalties for early payoff)
 - Start date (design) ~ July 2017
 - Estimated completion date – Summer 2018

- ***Skate Park to Youth Fishing Pond Trail Project (3,050 lineal feet of new 10 ft. wide trail providing a link to the City’s other trail segments)***
 - OPRD Grant Funds - \$520,000
 - City Funds - \$108,000
 - Start date (design) ~ Winter 2017
 - Estimated completion date – Summer 2017

- ***“H” Street – Road, Sidewalk and Water Line Improvement Project***
 - Total Estimated Project Cost – \$678,900
 - ODOT STIP Funds – \$365,566
 - County Funds – \$88,000
 - City Funds – \$225,334
 - Start date ~ Spring 2017
 - Estimated completion date – Fall 2017

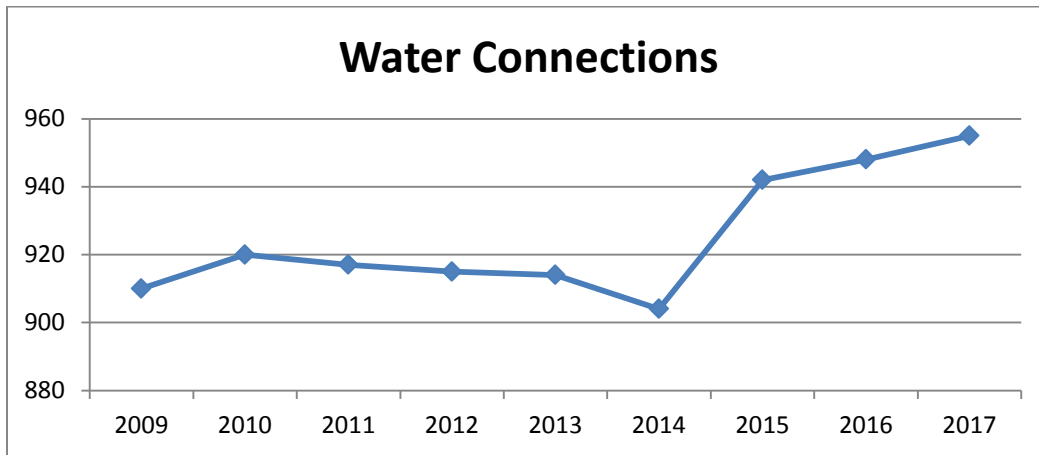
OVERVIEW & CHANGES TO SOME OF THE MAJOR FUNDS:

The Proposed Fiscal Year 2017-18 Budget is balanced and maintains all essential service levels. The Proposed Budget includes the following significant items to be further discussed during the Budget Committee hearings.

- **Police Fund:**
 - Additional Revenue Streams
 - Public Safety Fee – Indian Head Casino’s Travel Plaza Center in the Madras Industrial Park – \$15,642 annually
 - 3% Local Tax on Marijuana retail products – \$9,000 annually (estimated)
 - Property taxes are estimated to grow by 5.7%
 - Reduction in Revenue
 - District Attorney Investigator grant position is anticipated to be reduced by 40% (due to change in availability of funds)

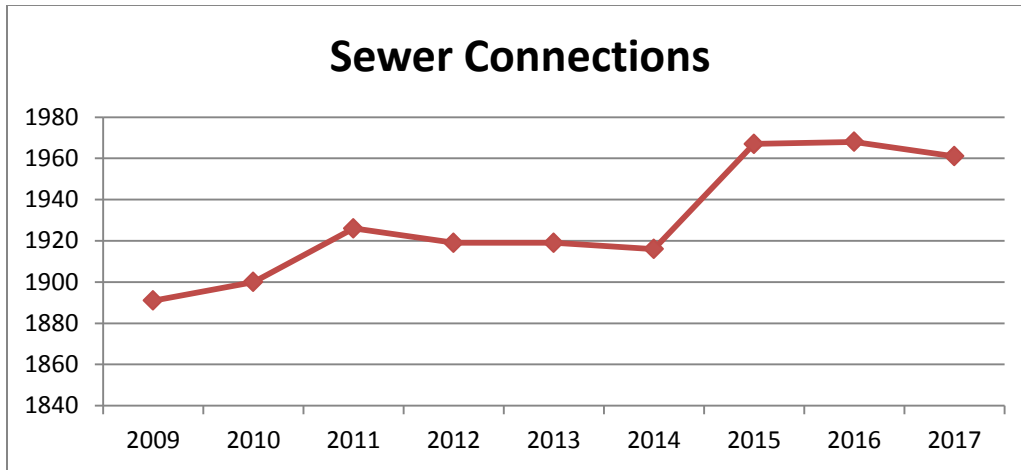
Sewer and Water Utilities – Service Connection Trend & Rate Guidance:

- The rate adjustments listed below are being proposed per the following financial advisor reports: 1) Sewer – Financial Advisor Report, Jan. 29, 2013 (GEL Oregon), 2) Water – Economic and Financial Analysis Report by FCS Group, March 2017.
 - 9.0% rate increase in water user rate recommended from FCS Group Water Rate Study updated March 2017
 - 3.5% rate increase in sewer user rate



Water Fund Dynamics:

- The City of Madras currently purchases water from DVWD. Since 2010 DVWD has raised the bulk water purchase rate by 43.9%. This trajectory of rate increases is not anticipated to change anytime soon with the electricity sales rate being renegotiated in 2020 which will dramatically decrease DVWD’s subsidy currently received that has kept rates lower this past couple of decades.
- With the St. Charles expansion in 2017, the City expanded its system capacity by upsizing the tie-in to DVWD at the Kinkaid and “A” Street, consistent with the Water Master Plan. This action has also increased fire flow capacity to meet current Fire Department standards for the neighborhood around St. Charles Hospital. This tie-in upsize increases the City’s minimum contract price with DVWD by \$42,000 annually (increase of 50% more due to 50% increase in capacity provided to City).
- Planning a water feasibility analysis in FY 2017-18 to evaluate what the City’s options are for controlling costs going forward.



Sewer (Wastewater) Fund Dynamics:

Accounting Department planning to perform an internal audit to double check why connections are declining to make sure no missed accounts that have returned active (i.e. DVWD water customers).

Personnel:

City staff levels are still well below fiscal year 2010 numbers (down 11.1%). This budget proposes to maintain current full time positions at the same level as the prior fiscal year. Work load and activity level continue to remain at high levels. The City has increased professional services and contract services in Central Services and Public Works Staff to help meet service demand for current activity levels.

Table: Workforce History (full-time employees)

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

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

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

- Personnel Performance & Cost of Living Salary Adjustments:
 - This year's budget proposes to provide a 1.8% Cost of Living Adjustment based upon the Consumer Price Index (CPI-W) for the month of December 2016 according to past index and month used by the City. This index is used for both represented (Police Association) and non-represented personnel (all other personnel).
 - Police Department personnel cost adjustments follow the employment agreement within the Madras Police Employees' Association in effect for the 2016-19 time period.
 - Per the City's governance policies, a biennial Salary Survey Report is performed to make sure the City's salaries for each position are within the comparable range for communities with similar job roles and responsibilities. This budget has been prepared with the recommendations prepared by a third party salary consultant. Performance merit increases are recommended by each supervisor at time of annual performance review and as permitted by the salary range determined by the City's salary consultant, and ultimately as permitted by the adopted budget.

MADRAS' HISTORY

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

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

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

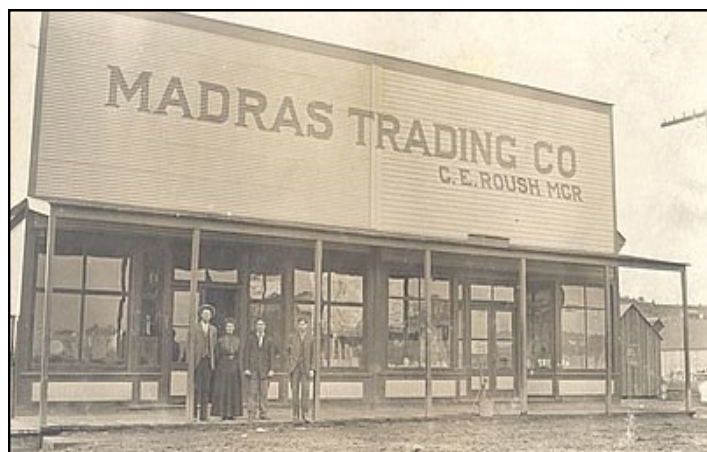
In 1937, over twenty years after a local irrigation district formed, the Roosevelt Administration approved the Deschutes Project, which brought irrigation water to nearly 60,000 acres in central Jefferson County's North Unit Irrigation District. World War II slowed the project, but it also brought a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

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



Madras c. 1911

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



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.

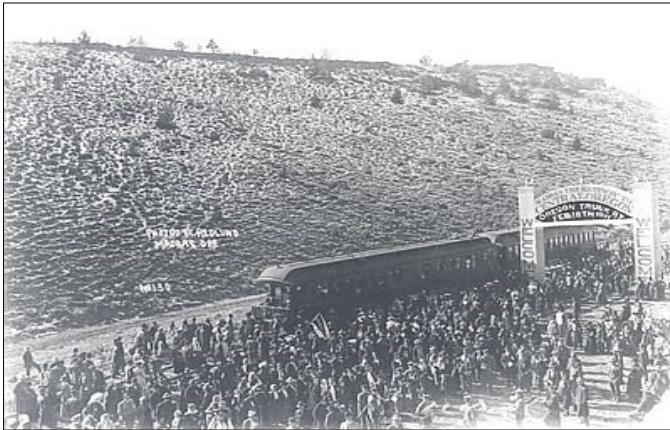
The town's location at the junction of U.S. Highways 97 and 26 make Madras a popular spot for travelers on their way to Central Oregon. With strong influences from both Hispanics and Native Americans and a century-long relationship with the neighboring Confederated Tribes of Warm Springs (the tribal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



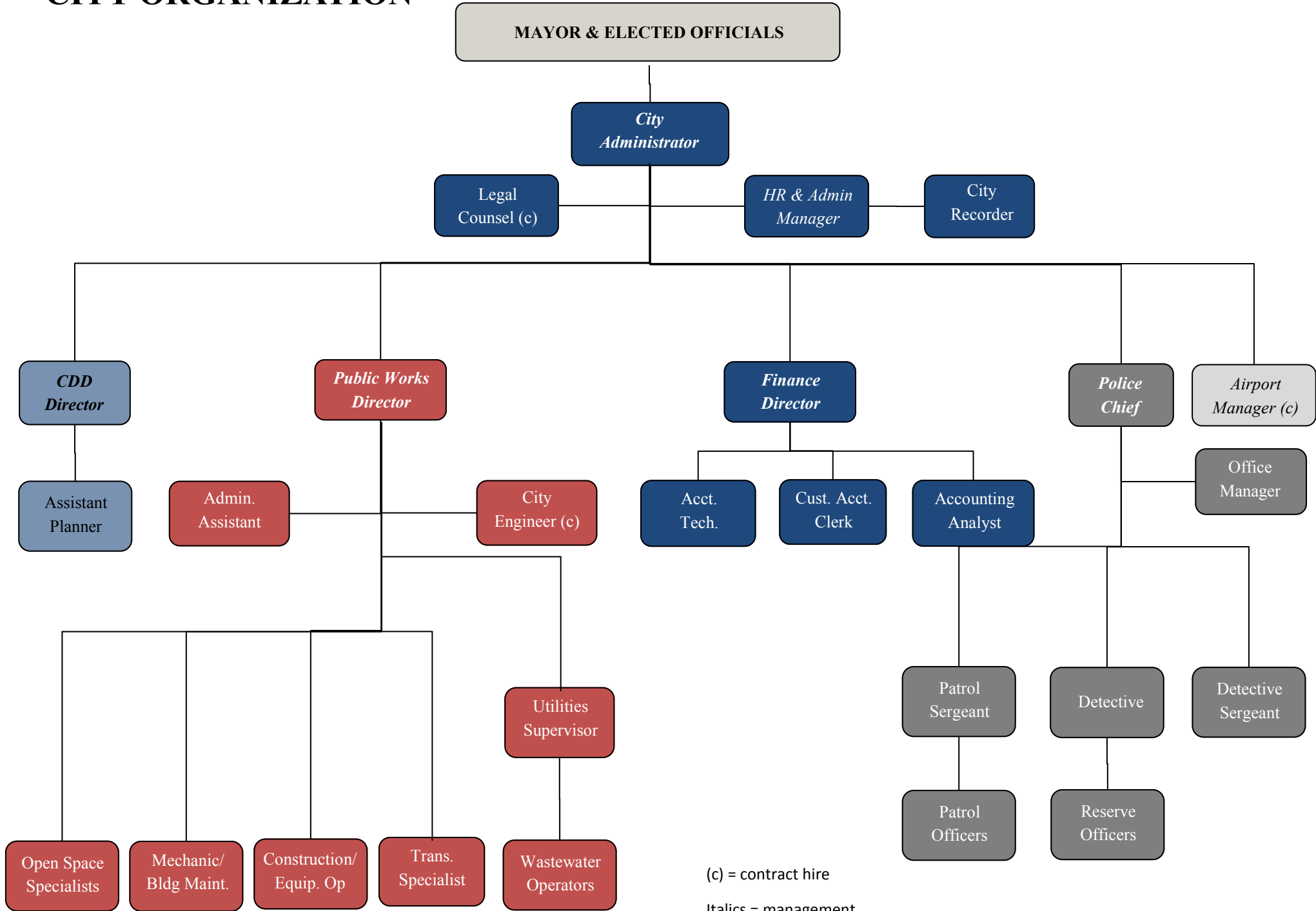
Madras early street scene

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

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CITY ORGANIZATION & SERVICES

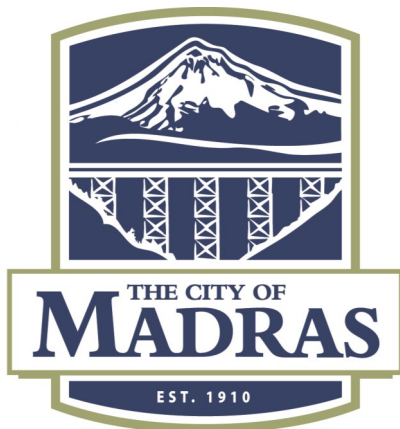
CITY ORGANIZATION



(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

Tab Placeholder:

CITY COUNCIL MISSION, VISION & GOALS

MISSION STATEMENT

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

COUNCIL GOALS

1. STRATEGIC ECONOMIC DEVELOPMENT
2. FINANCIAL SUSTAINABILITY AND RESPONSIBLE USE OF CITY RESOURCES
3. A SAFE, HEALTHY, AND ENVIRONMENTALLY RESPONSIBLE COMMUNITY
4. EFFECTIVE RELATIONSHIPS WITH LOCAL, STATE, AND FEDERAL PARTNERS
5. EMPLOYEE DEVELOPMENT AND SUPPORTIVE WORK ENVIRONMENT
6. RESPONSIVE AND EFFECTIVE LEADERSHIP
7. AN INFRASTRUCTURE THAT PREPARES FOR TOMORROW
8. CUSTOMER SATISFACTION

City of Madras

2017-2018 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: Budget for preparation of the strategy in FY 2017-18

Responsibility: Staff and Budget Committee

Action: Create and approve an Economic Development Strategy

Responsibility: Staff and City Council

Focus/Deliverables: Airport UGB Expansion and Annexation; UGAMA Update

Goal 2: Create and Implement a Housing Strategy

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

Action: Conduct community and stakeholder outreach meetings to understand how the City may be responsive to the needs of the housing industry.

Responsibility: Staff and Budget Committee

Focus/Deliverables: Provide report to City Council for review and approval (e.g. development code update; Review prior tentative subdivision approvals and identify those that make sense to fast-track re-approval going forward)

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: Work with Jefferson County to identify the planning and transfer of infrastructure within the Urban Growth Area.

Responsibility: Staff and City Council

Action: Adopt needed budget and code provisions to implement the strategy.

Responsibility: Staff and City Council

Focus/Deliverables: UGAMA Update

Goal 4: Make a Decision on Transportation Funding

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

Action: Bring the Transportation Funding Task Force recommendations back to the Council agenda and determine which funding alternatives to implement and strategy on timing.

Responsibility: City Council

Focus/Deliverables: Review what the State of Oregon does or does not do through this 2017-18 legislative session for passing a transportation funding package; assess what are the City's remaining needs are to keep its roads at acceptable condition levels

Goal 5: Reduce Infrastructure Backlog

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

Action: Review and update City Master Plans to identify current priorities. Identify projected costs and potential funding sources.

Responsibility: Staff

Focus/Deliverables: Transportation System Plan update; Wastewater Master Plan System Update; apply for resources to complete a Parks & Open Space Master Plan Update; Water System Feasibility Analysis;

Action: Build out planned projects

Responsibility: Staff

Focus/Deliverables: "H" Street Road & Water Project; Bel-Air & Herzberg Heights Sewer and Road Project; Bike & Skate Park to Youth Fishing Trail System Project, FAA & Connect Oregon grant funding applications and design work for the Taxiway Rehabilitation & Heli-base Improvement Project

Action: Prioritize future projects and approve funding

Responsibility: City Council

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

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

Action: To decide if the local providers are providing adequate Internet service or if more needs to be offered

Responsibility: City Council

Focus/Deliverables: Communicate with local providers and identify their ability and plans to provide high-speed Internet to our community, and confirm if there is a need to do more than what these providers are already offering

Goal 7: Increase the Level of Community Engagement

Objective: Enhance communications and participation with the Madras Community

Action: Evaluate current engagement activities and processes to determine effectiveness

Responsibility: Staff and City Council

Focus/Deliverables: Strive to fill City volunteer boards & committees

Action: Develop and implement new engagement strategy

Responsibility: Staff and City Council

Focus/Deliverables: Implement Recruitment & Retention Action Plan; COIC Grant for action committee effort to outreach to underrepresented segments of the community to implement to Urban Renewal Action Plan; establish a social media presence

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FINANCIAL SUMMARIES

Overall Budget Summary:

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

	FY 2016-17	FY 2017-18
Total APPROPRIATIONS, All Funds	\$15,711,941	\$16,050,771
<i>Total Unappropriated and Reserve Amounts, All Funds</i>	2,639,669	3,024,680
TOTAL ADOPTED BUDGET	\$18,351,610	\$19,075,451
<i>Percentage of Unappropriated and Reserve to total appropriations</i>	16.80%	18.84%

In 2016-17 total appropriated budget of all funds was \$18,351,610, and of that balance, 16.80% was set aside in ending cash balance or reserves for future expenditures. In 2017-18, staff continued to utilize the reserve for future expenditure budget category to assist with setting funds aside for future obligations. Total proposed appropriation for 2017-18 is \$19,075,451 of which 18.84% reflects ending cash and reserves. Reserves consist of the following:

	FY 2017-18
Pension Liability Reserve	\$ 93,193
Sister City Reserve	1,000
Cherry Lane Reconstruct at Truck Stop	15,000
Bel Air Sewer	420,000
FAA CIP 5 year	7,500
Debt Reserve- USDA City Hall	60,118
Debt Reserve-2013 Sewer Refunding	295,791
Debt Reserve-DEQ Sewer Loan L6-2371	6,038
Total Reserves	\$ 898,640
Unappropriated (ending cash)	2,126,040
Total Unappropriated and Reserve Amounts, All Funds	\$ 3,024,680

As shown by the increase from FY 2016-17 to FY 2017-18, staff will continue to increase Reserve amounts until the 20% goal of ending cash and reserves is met.

Total Resources

Fund Number	Fund Description	Amount	Percent of Total
101	General	\$ 3,034,943	15.91%
207	Tourism/Economic Development	317,204	1.66%
204	Transportation Operations	1,219,462	6.39%
401	SDC Street Improvement	451,631	2.37%
408	SDC Street Reimbursement	66,418	0.35%
406	SDC Storm Water Improvement	35,045	0.18%
409	Improvement Fee	267,590	1.40%
206	Parks	434,868	2.28%
402	SDC Park Improvement	47,061	0.25%
502	Water Operations	703,647	3.69%
405	SDC Water Improvement	58,242	0.31%
410	SDC Water Reimbursement	20	0.00%
503	Wastewater Operations	3,957,467	20.75%
403	SDC Wastewater Improvement	1,474,699	7.73%
407	SDC Wastewater Reimbursement	32,844	0.17%
509	Airport Operations	1,189,838	6.24%
404	Airport Construction	154,013	0.81%
504	Industrial Site	76,110	0.40%
505	Community Development	404,855	2.12%
802	ISF - Central Services	1,553,133	8.14%
803	ISF - Public Works Staff	1,953,640	10.24%
804	ISF - Buildings	564,812	2.96%
805	ISF - Fleet	533,464	2.80%
306	Debt Service	182,450	0.96%
308	Debt Reserve	361,995	1.90%
		\$ 19,075,451	

Total Expenditures

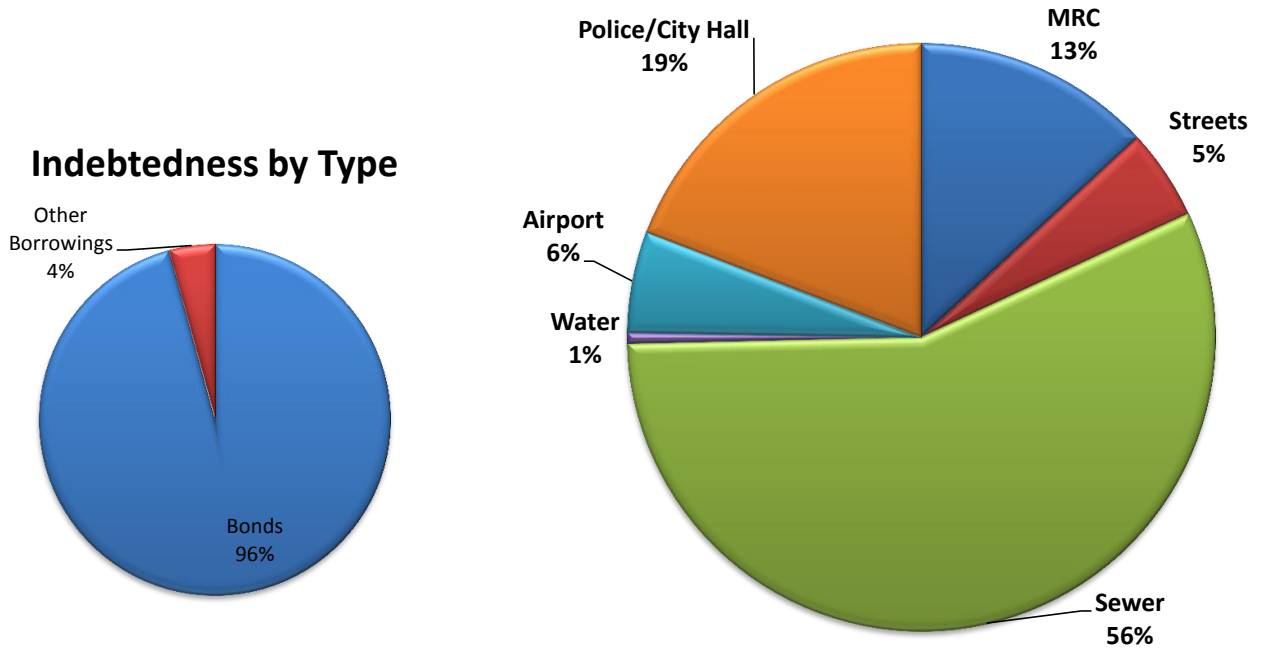
Fund Number	Fund Description	Amount	Percent of Total
101-106	General - Police Dept	\$ 2,195,189	16.93%
101-109	General - Administration	85,010	0.66%
207	Tourism/Economic Development	218,920	1.69%
204	Transportation Operations	1,133,185	8.74%
401	SDC Street Improvement	10	0.00%
408	SDC Street Reimbursement	10	0.00%
406	SDC Storm Water Improvement	10	0.00%
409	Improvement Fee	0	0.00%
206	Parks	391,024	3.02%
402	SDC Park Improvement	28,000	0.22%
502	Water Operations	631,988	4.88%
405	SDC Water Improvement	0	0.00%
410	SDC Water Reimbursement	20	0.00%
503	Wastewater Operations	2,614,788	20.17%
403	SDC Wastewater Improvement	1,005,860	7.76%
407	SDC Wastewater Reimbursement	10	0.00%
509	Airport Operations	1,001,556	7.73%
404	Airport Construction	10	0.00%
504	Industrial Site	20,139	0.16%
505	Community Development	370,600	2.86%
802	ISF - Central Services	1,119,428	8.64%
803	ISF - Public Works Staff	1,541,796	11.89%
804	ISF - Buildings	221,422	1.71%
805	ISF - Fleet	384,380	2.97%
306	Debt Service	450	0.00%
308	Debt Reserve	0	0.00%
	Total Expenditure Needs	<u>\$ 12,963,804</u>	
	Contingency (5.88% of total needs)	1,065,181	
	Debt Service	1,228,900	
	Transfers Out	792,886	
	Reserve for Future Expenditures	898,640	
	Unappropriated (ending cash)	2,126,040	
	Grand Total of Expenditures	<u>\$ 19,075,451</u>	
	Total Resources Available	\$ 19,075,451	
	Balanced Budget Check	<u><u>\$ -</u></u>	

City of Madras

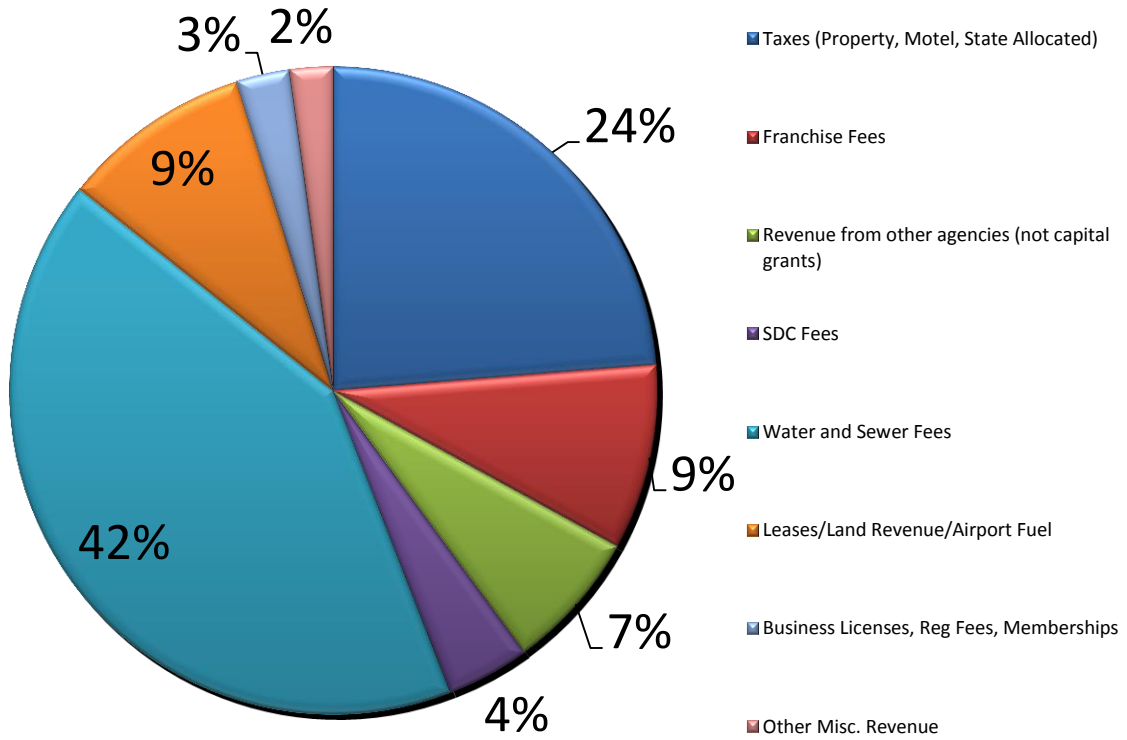
Statement of Indebtedness

Long Term Debt - Year 2017-2018

Type	Project	Balance as of July 1, 2017	Principal Payment this Year
Other Bonds:			
Series 2011B	New City Hall/Police Station	1,510,000	55,000
Series 2012B	Madras Redevelopment Commission	2,080,000	110,000
Series 2013 Refunding	Wastewater Operations	10,380,000	110,000
Series 2015 Refunding	North Y Project, Airport Hangars, J Street	1,875,000	95,001
2013 Revenue Bond - USDA	New City Hall/Police Station	2,081,046	32,098
	Subtotal Other Bonds	17,926,046	402,099
Other Borrowings:			
MRC - Line of Credit	Urban Renewal District Projects	375,000	-
DEQ - SRF R62371	North Madras Collector Sewer	150,479	7,580
Jefferson County	J Street Project	207,818	101,947
Jefferson County	Berg Drive Extension	54,198	3,819
	Subtotal Other Borrowings	787,495	113,346
Total Long Term Debt		18,713,541	515,445



Major Operating Revenue



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GENERAL FUND (101)

General Fund

Programs:

The general fund focuses on the following three primary programs: 1) Public Safety; 2) Parks; and 3) Collection and pass through for transient occupancy room tax and sponsored community grant programs such as transit.

The General Fund revenues are compiled from City property taxes (\$4.1262 per \$1,000 assessed value); franchise fees (50%); State shared revenues (100% liquor and cigarette taxes); contracted positions (District Attorney Investigator, School Resource Officer); regulatory fees; and court fines. The property taxes are split 95 percent for the Police Department (public safety) and 5 percent for the Parks Fund as a continuing practice (policy) of the City Council. Franchise fees are split equally between the Police Department and Transportation Operations Fund.

The following personnel are in the proposed budget for the Police Department (effective July 1, 2017):

- 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
- 8 - Reserve Officers (as of 3/27/17)

Additional Programs in this Fund:

- District Attorney Investigator position is funded through a three-year grant with Jefferson County that is proposed for renewal on September 30, 2017. This budget anticipates continuing to provide a sergeant position to perform in accordance with that contract agreement at a level that the renewed grant can sustain (noted a large reduction than past years due to availability of grant funds).
- School Resource Officer is funded through an agreement with the 509-J School District. The current agreement expires on June 30, 2017. 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
2017-18 Budget Worksheet

General Fund
Revenues

GL Codes	Description	2014-15	2015-16	2016-17	2017-18			
		Actuals	Actuals	Adopted Yr End Proj	Proposed	Approved	Adopted	
	Beginning Cash							
101-010-301-0101	Beginning Cash	687,844	823,977	734,177	835,331	784,315	784,316	784,316
	Total Beginning Cash	687,844	823,977	734,177	835,331	784,315	784,316	784,316
	Property Taxes							
101-101-310-1101	Current Property Taxes	1,109,064	1,146,780	1,158,422	1,207,971	1,225,000	1,225,000	1,225,000
101-101-310-1201	Prior Property Taxes	33,857	57,124	45,000	36,192	38,000	38,000	38,000
	Total Property Taxes	1,142,922	1,203,904	1,203,422	1,244,163	1,263,000	1,263,000	1,263,000
	Franchise Fees							
101-101-320-2101	Cascade Natural Gas - 50%	62,829	59,718	63,692	60,000	60,000	60,000	60,000
101-101-320-2201	Crestview Cable TV - 50%	10,856	10,233	10,390	9,900	9,900	9,900	9,900
101-101-320-2301	Pacific Power & Light - 50%	288,493	293,115	265,255	290,000	288,000	288,000	288,000
101-101-320-2401	QWest Communications - 50%	11,962	11,994	13,399	11,500	11,500	11,500	11,500
101-101-320-2402	Other Telecom - 50%	2,476	3,028	3,076	2,600	2,600	2,600	2,600
101-101-320-2601	Madras Sanitary Service - 50%	24,522	27,913	26,785	26,700	26,700	26,700	26,700
101-101-320-2701	Fiber Optic - 50%	7,907	7,794	7,449	7,790	7,790	7,790	7,790
101-101-320-2801	Bend Broadband - 50%	31	15	179	50	50	50	50
	Total Franchise Fees	409,076	413,809	390,225	408,540	406,540	406,540	406,540
	Regulatory Fees							
101-101-330-3501	Liquor License Renewals	1,180	1,110	1,000	1,000	1,000	1,000	1,000
101-101-330-3502	Nuisance Enforcement Fee	5,706	1,649	1,500	2,000	2,000	2,000	2,000
101-101-330-3503	Impound Fees	225	75	300	225	225	225	225
	Total Regulatory Fees	7,111	2,834	2,800	3,225	3,225	3,225	3,225
	Revenues from Other Agencies							
101-101-340-4104	COIC Cascades East Transit	65,528	83,487	85,000	83,487	83,487	83,487	83,487
101-101-340-4112	P. D. Overtime Grant	5,070	6,002	5,000	7,661	5,000	5,000	5,000
101-101-340-4201	Motel Tax	185,391	188,460	166,904	183,000	183,000	183,000	183,000
101-101-340-4501	Cigarette Tax	8,353	8,264	7,082	7,888	7,500	7,500	7,500
101-101-340-4601	Liquor Tax	90,154	97,548	98,561	91,409	94,905	94,905	94,905
101-101-340-4750	Miscellaneous Grants	2,318	1,723	-	-	-	-	-
101-101-340-4751	Jefferson County District Attorney	120,857	133,711	126,260	126,260	63,188	63,188	63,188
101-101-340-4752	509J - School Resource Officer	68,600	69,960	72,409	73,330	72,140	72,140	72,140
101-101-340-4753	Travel Center Plaza Public Safety Fee	-	-	-	-	15,642	15,642	15,642
101-101-340-4701	Marijuana Tax	-	-	-	4,500	9,000	9,000	9,000
	Total Revenues from Other Agencies	546,270	589,155	561,215	577,534	533,862	533,862	533,862
	Charges for Services							
101-101-350-5401	Miscellaneous Revenue	1,351	3,163	1,500	4,674	1,000	1,000	1,000
101-101-350-5502	Unclaimed Property Proceeds	-	608	-	-	-	-	-
	Total Charges for Services	1,351	3,770	1,500	4,674	1,000	1,000	1,000
	Fines & Forfeitures							
101-101-360-6101	Court Fines	37,056	39,232	45,000	40,000	40,000	40,000	40,000
	Total Fines & Forfeitures	37,056	39,232	45,000	40,000	40,000	40,000	40,000
	Use of Money & Property							
101-101-380-8101	Interest on Investments	3,484	118	3,000	3,000	3,000	3,000	3,000
	Total Use of Money & Property	3,484	118	3,000	3,000	3,000	3,000	3,000
	Total Revenues	2,835,113	3,076,800	2,941,339	3,116,467	3,034,943	3,034,943	3,034,943
			3,076,891					

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POLICE (101-106)

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.

FY 2017-18 Overview:

The General Fund accounts for approximately 95% of property taxes and 50% of franchise fees. For fiscal year 2017-18, the Police Department’s 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 budget supports the existing staff loads for the upcoming fiscal year.

Materials, Services:

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

In fiscal year 2017-18, the Police Department will continue to update and implement the -department policy manual with assistance from Lexipol, Inc. Lexipol provides updates to policies regarding the “latest best practices” and legislative changes so the Police Department manual remains a current, living document.

The department continues to prioritize transferring archived hard copies of police reports into an electronic format. This provides a more efficient, increased capacity for records retention within the department.

The department will further upgrade and/or standardize equipment items such as Tasers and firearms.

The department has budgeted \$15,000 for anticipating the need for additional outside contract police services for the 2017 solar eclipse event.

Capital Outlay:

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

Police Department Objectives:

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

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

Staffing: 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.
- Assists patrol division in recruitment, testing, pre-employment processes, interviews and overall evaluation to hire.
- Provides timely and accurate information to personnel in the area of budget, departmental policies and legislative changes.
- Prepares and monitor departmental budget.
- Coordinates collection of statistical information for completion of annual report.
- Coordinates/manages 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*

- Provides volunteer assistance for officers and police-related activities.
- Creates 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:

- Accurately routes, processes and files case reports.
- Provides Federal, State agencies and City staff with accurate and punctual statistical reports.
- Continues records retention/destruction policy established by the State Archivist.
- Maintains records security 100% of the time when releasing controlled documents.
- Completes court record-sealing requests accurately and lawfully.
- Handles all messaging between public, other agencies and Madras Police Department staff.
- Reports cases with the National Incident Based Reporting System (NIBRS).

**General Fund
Police Department
Expenditures**

GL Codes	Description	2014-15	2015-16	2016-17		2017-18		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Personnel Services								
101-106-510-1001	Regular Payroll	620,444	657,450	723,606	657,315	732,893	732,893	732,893
101-106-510-3001	Reserves	4,450	3,490	10,000	6,769	10,000	10,000	10,000
101-106-510-3201	Overtime	25,025	29,387	28,000	35,496	35,000	35,000	35,000
101-106-510-3221	Overtime - Police Court	10,773	7,162	9,000	7,810	10,000	10,000	10,000
101-106-510-3901	Overtime - Police Grant	8,748	3,066	9,000	9,000	10,500	10,500	10,500
101-106-510-5101	PERS	124,826	150,398	150,890	147,645	188,730	188,730	188,730
101-106-510-5201	Social Security	50,023	52,506	52,810	52,895	59,328	59,328	59,328
101-106-510-5401	Unemployment Tax	5,878	3,541	3,451	5,531	2,932	2,932	2,932
101-106-510-5501	Industrial Accident Ins.	13,118	10,775	18,529	12,900	16,618	16,618	16,618
101-106-510-5601	Health & Accident Ins.	160,379	176,868	193,237	199,811	187,004	187,004	187,004
101-106-510-5701	Retiree Health & Accident Ins.	7,961	15,062	14,310	12,989	15,000	15,000	15,000
	Total Personnel Services	1,031,626	1,109,705	1,212,833	1,147,551	1,268,005	1,268,005	1,268,005
	Total FTE	11	11	11	11	11	11	11
Materials & Services								
101-106-520-1007	Ammunition / Firearms / Range	5,371	4,218	10,000	5,000	10,000	10,000	10,000
101-106-520-1204	Contracted Computer/IT/Telephone	27,290	26,000	44,692	44,692	35,158	35,158	35,158
101-106-520-1205	Unprogrammed Computer	312	5,719	8,250	4,587	8,000	8,000	8,000
101-106-520-1302	Dispatch	85,959	99,892	117,180	117,180	121,867	121,867	121,867
101-106-520-1406	Equipment Purchases / Supplies (office)	34,294	35,136	35,000	28,000	37,000	37,000	37,000
101-106-520-1701	Hospital/Medical	272	261	5,000	2,500	5,000	5,000	5,000
101-106-520-1801	Insurance & Surety Bonds	25,106	30,064	29,962	27,635	28,360	28,360	28,360
101-106-520-2102	Legal Fees / CODE	16,008	22,887	25,000	25,000	25,000	25,000	25,000
101-106-520-2203	Meetings, Travel & Schools	10,261	8,392	15,000	18,000	15,000	15,000	15,000
101-106-520-2204	Miscellaneous	241	-	-	100	-	-	-
101-106-520-2209	Major Investigations & Equip	1,012	2,048	5,000	5,000	5,000	5,000	5,000
101-106-520-2401	Office Supplies	-	192	-	-	-	-	-
101-106-520-2503	Professional Services	4,903	5,309	10,000	6,810	25,000	25,000	25,000
101-106-520-3001	Uniform Allowance / Cleaning	7,187	6,046	10,000	8,500	12,000	12,000	12,000
101-106-520-4017	Internal Services Central Services Fund	262,000	281,922	312,670	312,670	334,557	334,557	334,557
101-106-520-4019	Internal Services Buildings Fund	89,586	140,145	150,219	150,219	159,232	159,232	159,232
101-106-520-4020	Internal Services Fleet Fund	101,445	155,386	98,500	98,500	106,010	106,010	106,010
	Total Materials & Services	671,245	823,616	876,473	854,393	927,184	927,184	927,184
	Total Expenditures - Police Dept	1,702,871	1,933,321	2,089,306	2,001,944	2,195,189	2,195,189	2,195,189

Tab Placeholder:

NON-DEPT. (101-109)

**General Fund
Non-Departmental
Expenditures**

GL Codes	Description	2014-15	2015-16	2016-17		2017-18		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Materials & Services								
101-109-520-1217	Community Projects	65,528	83,488	85,000	85,000	85,000	85,000	85,000
	Total Materials & Services	65,528	83,488	85,000	85,000	85,000	85,000	85,000
Capital Outlay								
101-109-540-1701	Community Development Block Grant	-	-	10	-	10	10	10
	Total Capital Outlay	-	-	10	-	10	10	10
Interfund Transfers - Out								
101-109-550-1002	Parks Fund	149,941	142,250	149,900	153,708	154,650	154,650	154,650
101-109-550-1003	Tourism/Economic Development Fund	92,796	82,500	83,380	91,500	91,500	91,500	91,500
	Total Interfund Transfers - Out	242,737	224,750	233,280	245,208	246,150	246,150	246,150
Operating Contingency								
101-109-590-1010	Operating Contingency	-	-	100,000	-	75,000	75,000	75,000
	Total Operating Contingency	-	-	100,000	-	75,000	75,000	75,000
Reserve for Future Expenditure								
101-109-580-6003	Pension Liability Reserves (20%)	-	-	30,178	-	37,746	37,746	37,746
	Reserve for Future Expenditure	-	-	30,178	-	37,746	37,746	37,746
Ending Cash Balance								
101-109-595-1010	Ending Cash Balance	823,977	835,241	403,565	784,315	395,848	395,849	395,849
	Total Ending Cash Balance	823,977	835,241	403,565	784,315	395,848	395,849	395,849
	Total Expenditures - Non-departmental	1,132,242	1,143,479	852,033	1,114,524	839,754	839,755	839,755

**General Fund
TOTALS**

GL Codes	Description	2014-15	2015-16	2016-17		2017-18		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
	Total General Revenues	2,835,113	3,076,800	2,941,339	3,116,467	3,034,943	3,034,943	3,034,943
	Total General Expenditures	2,835,113	3,076,800	2,941,339	3,116,467	3,034,943	3,034,943	3,034,943

Tab Placeholder:

TOURISM/ECONOMIC DEVELOP. (207)

Tourism/Economic Development Fund

Program:

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

History/Background:

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

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

Then in August 21, 2001 the City Council adopted Ordinance No. 694 that initiated an additional 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."

City of Madras
2017-18 Budget Worksheet

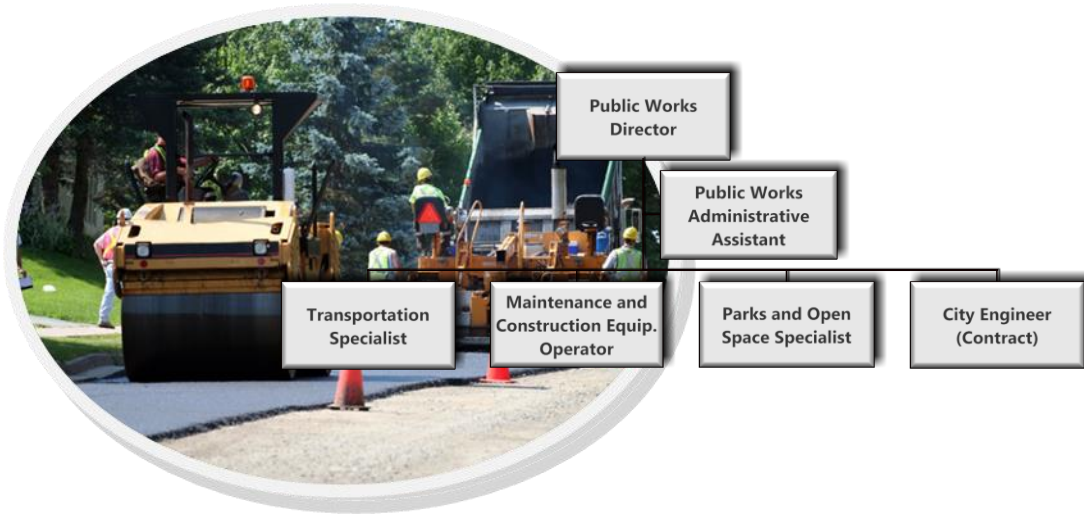
Tourism/Economic Development Fund

GL Codes	Description	2014-15	2015-16	2016-17		2017-18		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Cash								
207-010-301-0101	Beginning Cash	63,404	103,812	97,215	97,289	72,114	72,114	72,114
	Total Beginning Cash	63,404	103,812	97,215	97,289	72,114	72,114	72,114
Revenues from Other Agencies								
207-207-340-4202	Transient Room Tax - Dedicated	92,697	94,230	83,380	91,500	91,500	91,500	91,500
	Total Revenues from Other Agencies	92,697	94,230	83,380	91,500	91,500	91,500	91,500
Charges for Services								
207-207-390-9606	Solar Eclipse Activities	-	-	-	-	19,250	19,250	19,250
207-207-350-5401	Miscellaneous Revenue	-	2,630	10,000	2,500	2,500	2,500	2,500
	Total Charges for Services	-	2,630	10,000	2,500	21,750	21,750	21,750
Use of Money & Property								
207-207-380-8101	Interest	298	-	50	50	50	50	50
	Total Use of Money & Property	298	-	50	50	50	50	50
Interfund Transfers - In								
207-207-390-9606	General Fund - Non Departmental	92,796	82,500	83,380	91,500	91,500	91,500	91,500
207-207-390-9302	Airport Ops	-	-	-	11,550	20,790	20,790	20,790
207-207-390-9507	Parks Ops	-	-	4,175	-	15,000	18,750	18,750
207-207-390-9607	ISF Central Services	-	-	-	-	4,500	4,500	4,500
	Total Interfund Transfers - In	92,796	82,500	87,555	103,050	131,790	135,540	135,540
	Total Revenues	249,194	283,172	278,200	294,389	317,204	320,954	320,954
Materials & Services								
207-207-520-1202	Chamber of Commerce	58,000	58,000	64,000	64,000	68,000	68,000	68,000
207-207-520-1216	Community Proj - Park Development	-	-	7,500	-	-	-	-
207-207-520-1217	Community Projects - Programmed	22,950	32,850	31,435	31,435	33,000	33,000	33,000
207-207-520-1218	Community Projects - UnProgrammed	4,049	10,283	6,500	6,500	5,000	5,000	5,000
207-207-520-1002	Park Development Grants	-	-	-	-	-	7,500	7,500
207-207-520-1219	Economic Development for CO	10,183	10,402	10,957	10,957	10,916	10,916	10,916
207-207-520-2102	Solar Eclipse Event	-	12,942	58,375	58,375	85,900	85,900	85,900
207-207-520-1221	Sister City Program	-	-	-	-	5,500	5,500	5,500
207-207-520-4017	Internal Services Central Services Fund	9,000	9,955	9,400	9,400	8,900	8,900	8,900
207-207-520-4019	Internal Services Buildings Fund	1,200	1,450	1,608	1,608	1,704	1,704	1,704
	Total Materials & Services	105,382	135,883	189,775	182,275	218,920	226,420	226,420
Interfund Transfers - Out								
207-207-550-1020	Parks Fund	40,000	50,000	40,000	40,000	35,000	35,000	35,000
	Total Interfund Transfers - Out	40,000	50,000	40,000	40,000	35,000	35,000	35,000
Operating Contingency								
207-207-590-1010	Operating Contingency	-	-	7,000	-	30,000	26,250	26,250
	Total Operating Contingency	-	-	7,000	-	30,000	26,250	26,250
Reserve for Future Expenditures								
207-207-580-6003	Sister City Reserve	-	-	1,565	-	1,000	1,000	1,000
	Total Reserve For Future Expenditures	-	-	1,565	-	1,000	1,000	1,000
Ending Cash Balance								
207-207-595-1010	Ending Cash Balance	103,812	97,289	39,860	72,114	32,284	32,284	32,284
	Total Ending Cash Balance	103,812	97,289	39,860	72,114	32,284	32,284	32,284
	Total Expenditures	249,194	283,172	278,200	294,389	317,204	320,954	320,954
	Total Tourism/E. D. Revenues	249,194	283,172	278,200	294,389	317,204	320,954	320,954
	Total Tourism/E. D. Expenditures	249,194	283,172	278,200	294,389	317,204	320,954	320,954

Tab Placeholder:

TRANSPORTATION OPS (204)

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 – 44.6 miles
- Unimproved Streets – 9.58 miles
- Alleys – 3.21 miles
- Paved Multiuse Trail – 6.4 miles

Goals/Budget Year Objectives:

Beginning this fiscal year, the Street/Fleet/Building Department and the Parks/Golf/Open Space Department have been consolidated as an efficiency measure. This will streamline duties and increase efficiency within the department allowing staff to perform additional maintenance to the transportation system.

Projects planned for FY 2017-18 include the following:

1. Cost Share Projects (Capital Outlay):

“H” Street Sidewalk and Waterline Improvement- \$698,050

City’s cost share = \$221,150; Jeff Co. cost share = \$88,000; ODOT STIP Grant = \$388,900 (\$70,844 work to be complete in FY 17-18)

Madras Bike and Skate Park to Youth Fishing Pond Trail Project - \$628,125

City’s cost share = \$108,625; OPRD Local Government Grant = \$394,972; OPRD Rec. Trails Grant = \$125,000 (\$125,000 work to be complete in FY 17-18)

2. **Street Repairs and Maintenance:** \$90,000 in repairs and maintenance are allocated for the following uses: signing, striping, pothole patching, seal coating & crack sealing, and light system repairs.
3. **Street Preservation Projects:**
 - \$25,000 for reconstruction of 12th Street from “B” Street to “A” Street.

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

No significant budget changes. Swings in the budget are due to receiving grant funding for specific projects. The street network remains underfunded to maintain the existing system as well as provide for additional improvements in the streets. Overlays are selected based on maintaining the collectors, schools and emergency routes first before any other streets are considered.



City of Madras
2017-18 Budget Worksheet

Transportation Operations Fund
Revenues

GL Codes	Description	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 Yr End Proj	2017-18		
							Proposed	Approved	Adopted
Beginning Cash									
204-010-301-0101	Beginning Cash	226,008	154,309	288,971	459,448	275,553	206,892	206,892	206,892
	Total Beginning Cash	226,008	154,309	288,971	459,448	275,553	206,892	206,892	206,892
Franchise Fees									
204-040-320-2101	Cascade Natural Gas - 50%	69,774	62,829	59,718	63,692	60,000	60,000	60,000	60,000
204-040-320-2201	Crestview Cable TV - 50%	10,660	10,856	10,233	10,390	9,900	9,900	9,900	9,900
204-040-320-2301	Pacific Power & Light - 50%	284,281	288,493	293,115	265,255	290,000	288,000	288,000	288,000
204-040-320-2401	QWest Communications - 50%	12,473	11,962	11,994	13,399	11,500	11,500	11,500	11,500
204-040-320-2402	Other Telecom - 50%	2,672	2,476	3,028	3,076	2,600	2,600	2,600	2,600
204-040-320-2601	Madras Sanitary Service - 50%	27,058	24,522	27,926	26,785	26,700	26,700	26,700	26,700
204-040-320-2701	Fiber Optic - 50%	3,879	7,907	7,797	7,449	7,790	7,790	7,790	7,790
204-040-320-2801	Bend Broadband - 50%	162	31	15	179	50	50	50	50
	Total Franchise Fees	410,958	409,076	413,825	390,225	408,540	406,540	406,540	406,540
Regulatory Fees									
204-040-330-3403	Landscape Fees	-	7,000	-	-	-	-	-	-
	Total Charges for Services	-	7,000	-	-	-	-	-	-
Revenues From Other Agencies									
204-040-345-4501	State Gas Funds	357,534	361,413	370,490	351,048	366,137	360,000	360,000	360,000
204-040-345-4502	State Revenue Sharing	71,136	73,462	71,213	70,776	70,000	70,000	70,000	70,000
204-040-345-4504	2014 STP Allotment Funds	-	-	16,715	-	-	-	-	-
204-040-345-4505	STP Allotment Funds	73,630	-	46,839	65,135	65,135	71,450	71,450	71,450
204-040-345-4506	Grant - (M Hill - ORPD, RTP & ODOT)	-	-	-	-	-	-	-	-
204-040-345-4506	Grant - ODOT (US 97/Fairgrounds)	-	-	-	-	6,789	-	-	-
204-040-345-4510	Jefferson Co. Trail Improvement	-	-	-	365,566	-	-	-	-
204-040-345-4512	North Madras Trail Connector(ODOT)	99,350	2,200	-	-	-	-	-	-
204-040-345-4513	Grant- Chamber of Commerce	-	50,500	-	-	-	-	-	-
204-040-345-4514	Grant- ODOT (Quick Fix)	-	-	64,729	-	-	-	-	-
204-040-345-4515	Grant - ODOT for Bard Lane	-	-	13,200	-	250,800	-	-	-
204-040-345-4516	Grant - OPRD LGGP - Skate Park to	-	-	-	394,972	316,000	79,000	79,000	79,000
204-040-345-4517	Grant - OPRD RTP - Skate Park to Fishing	-	-	-	125,000	100,000	25,000	25,000	25,000
204-040-345-4518	Grant - ODOT H Street Sidewalk	-	-	-	-	365,566	-	-	-
	Total Revenues from Other Agencies	601,650	487,575	583,187	1,372,497	1,540,427	605,450	605,450	605,450
Charges for Services									
204-040-350-5401	Miscellaneous Revenue	-	8,698	921	100	100	100	100	100
204-040-350-5402	Insurance Reimbursements	-	-	-	31,000	-	-	-	-
	Total Charges for Services	-	8,698	921	31,100	100	100	100	100
L. I. D. Revenues									
204-040-355-4013	I & Marshall Street - Principal	553	184	1,573	200	200	200	200	200
204-040-355-4014	I & Marshall Street - Interest	143	148	7	50	50	50	50	50
	Total L. I. D. Revenues	696	332	1,580	250	250	250	250	250
Use of Money & Property									
204-040-380-8101	Interest on Investments	526	935	1,599	200	200	200	200	200
	Total Use of Money & Property	526	935	1,599	200	200	200	200	200
Interfund Transfers - In									
204-040-390-9504	Internal Services Public Works Fund	-	20,000	-	-	-	-	-	-
204-040-390-9605	SDC Street Reimbursement	-	-	7,500	50,000	50,000	10	10	10
204-040-390-9609	Water Operations	-	-	-	94,000	131,000	10	10	10
204-040-390-9610	Improvement Fee Fund	-	-	20,510	67,500	67,490	10	10	10
	Total Interfund Transfers - In	-	20,000	28,010	211,500	248,490	30	30	30
	Total Revenues	1,239,838	1,087,925	1,318,093	2,465,220	2,473,560	1,219,462	1,219,462	1,219,462

**Transportation Operations Fund
Expenditures**

GL Codes	Description	2013-14	2014-15	2015-16	2016-17		2017-18		
		Actuals	Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Materials & Services									
204-040-520-1002	Advertising	174	-	-	500	250	500	500	500
204-040-520-1008	Alley Maintenance	724	-	1,290	3,000	1,500	2,500	2,500	2,500
204-040-520-1106	Bicycle Path Maintenance	8,620	6,300	8,891	10,000	5,000	15,000	15,000	15,000
204-040-520-1221	Contract Services	7,203	3,525	4,552	8,500	12,885	10,000	10,000	10,000
204-040-520-1405	Equipment Rentals	2,110	723	255	3,000	10,000	3,000	3,000	3,000
204-040-520-1801	Insurance & Surety Bonds	8,127	6,856	8,515	9,367	7,287	8,737	8,737	8,737
204-040-520-2102	Legal Fees	1,136	832	5,602	3,500	5,000	4,000	4,000	4,000
204-040-520-2204	Miscellaneous Expense	-	1,288	-	1,500	-	-	-	-
204-040-520-2503	Professional Services	-	-	-	2,000	1,000	2,000	2,000	2,000
204-040-520-2702	Repairs/Maintenance Materials	64,516	24,475	61,440	85,000	106,000	90,000	90,000	90,000
204-040-520-2804	Street and Trail lighting	69,995	70,122	80,456	81,400	81,400	85,000	85,000	85,000
204-040-520-2807	Storm Sewer Maintenance	250	3,194	5,295	8,000	-	5,000	5,000	5,000
204-040-520-2808	Street Greenway Maintenance	6,073	14,466	33,929	25,000	40,000	25,000	25,000	25,000
204-040-520-2809	Sidewalk Grant Program	-	-	11,956	10,000	9,000	10,000	10,000	10,000
204-040-520-3500	Cascade East Transit Grant Match	7,500	7,500	7,456	10,000	7,500	10,000	10,000	10,000
204-040-520-3207	Inventory Used	-	-	-	50,000	7,500	40,000	40,000	40,000
204-040-520-4017	Internal Services Central Services Fund	119,000	121,000	128,267	142,260	142,260	149,373	149,373	149,373
204-040-520-4018	Internal Services Public Works Staff Fund	283,988	307,561	317,421	351,080	351,080	357,593	357,593	357,593
204-040-520-4019	Internal Services Buildings Fund	59,334	43,233	34,620	37,488	37,488	39,738	39,738	39,738
204-040-520-4020	Internal Services Fleet Fund	58,744	64,566	67,430	60,000	60,000	54,900	54,900	54,900
	Total Materials & Services	697,496	675,642	777,376	901,595	885,150	912,341	912,341	912,341
Capital Outlay									
204-040-540-1307	US 97-Fairground Road(ODOT TE Project)	140,327	15,772	-	-	-	-	-	-
204-040-540-1311	Safe Routes to School (10th & Buff)	330	-	14,358	-	-	-	-	-
204-040-540-1312	North Madras Trail Connector	105,377	-	-	-	-	-	-	-
204-040-540-1313	Skate Park to Fishing Pond	-	11,819	4,633	627,172	503,000	125,000	125,000	125,000
204-040-540-1314	Hwy 26 Industrial Irrigation Upgrade	-	-	61,697	-	-	-	-	-
204-040-540-1315	Highway 97 and L Street Improvement Project	-	-	74,970	-	-	-	-	-
204-040-540-1320	South Y Sign	-	-	-	31,000	-	-	-	-
204-040-540-1321	Speed Radar Signs	-	-	-	7,500	8,800	-	-	-
204-040-540-1322	Hwy 97 and Hall Light	-	-	-	5,500	3,800	-	-	-
204-040-540-1317	H Street Sidewalk Imp Project	-	-	19,150	577,056	608,056	70,844	70,844	70,844
204-040-540-1318	Bard Lane Improvements Phase II	-	-	13,200	234,000	250,800	-	-	-
204-040-540-1319	St. Charles Project	-	-	-	-	-	-	-	-
204-040-540-3001	Street Improvement	-	25,721	38,118	45,000	7,062	25,000	25,000	25,000
	Total Capital Outlay	246,034	53,312	226,126	1,527,228	1,381,518	220,844	220,844	220,844
Interfund Transfers - Out									
204-040-550-1201	SDC Streets Improvement Fund	52,000	55,000	-	-	-	10	10	10
204-040-550-1022	Industrial Site Fund	75,000	-	-	-	-	-	-	-
204-040-550-1023	SDC Stormwater Improvement Fund	15,000	15,000	-	-	-	-	-	-
	Total Interfund Transfers - Out	142,000	70,000	-	-	-	10	10	10
204-040-590-1010	Operating Contingency	-	-	-	-	-	50,000	50,000	50,000
	Total Operating Contingency	-	-	-	-	-	50,000	50,000	50,000
Reserve for Future Expenditures									
204-040-580-6003	H Street Sidewalk STIP 2018-21	-	-	-	5,000	-	-	-	-
	Total Reserve For Future Expenditures	-	-	-	5,000	-	-	-	-
Ending Cash Balance									
204-040-595-1010	Ending Cash Balance	154,309	288,971	314,592	31,397	206,892	36,267	36,267	36,267
	Total Ending Cash Balance	154,309	288,971	314,592	31,397	206,892	36,267	36,267	36,267
	Total Expenditures	1,239,838	1,087,925	1,318,093	2,465,220	2,473,560	1,219,462	1,219,462	1,219,462
	Total TOF Revenues	1,239,838	1,087,925	1,318,093	2,465,220	2,473,560	1,219,462	1,219,462	1,219,462
	Total TOF Expenditures	1,239,838	1,087,925	1,318,093	2,465,220	2,473,560	1,219,462	1,219,462	1,219,462

Tab Placeholder:

SDC STREET IMPROVEMENT (401)

SDC Street Improvement Fund

Functions and Responsibilities:

This fund is for street improvement projects that build new capacity. Eligible projects must be listed on the City's Capital Improvement Plan.

Goals/Budget Year Objectives:

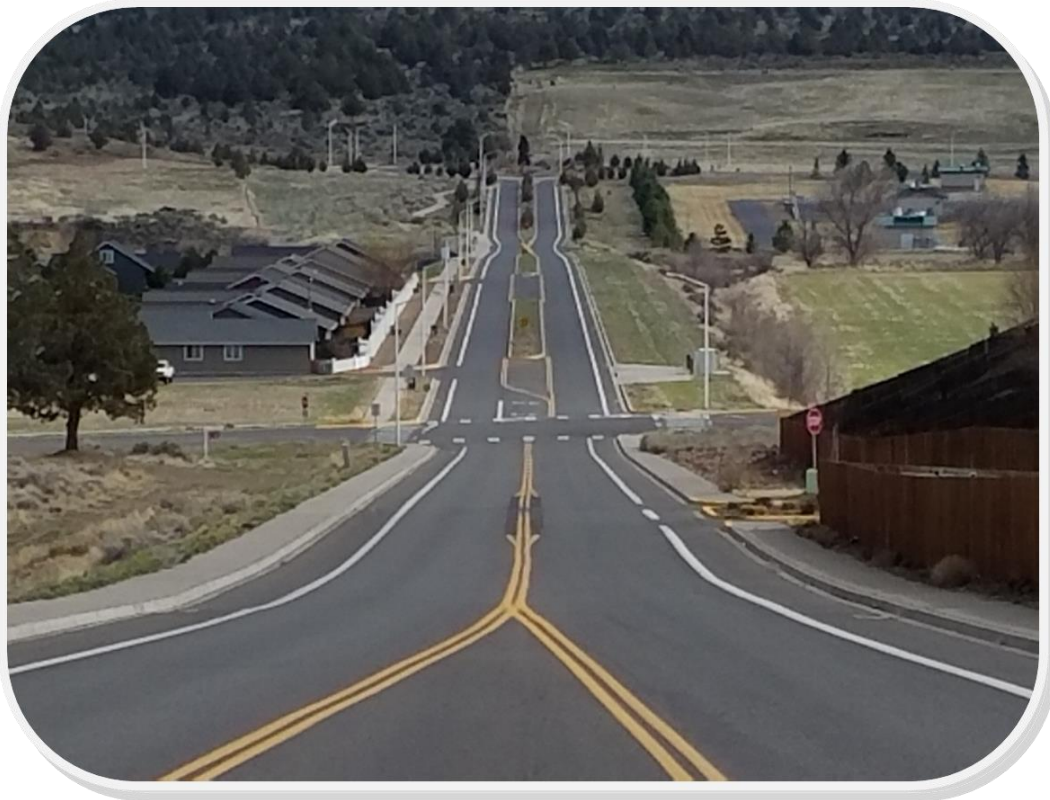
Cover the debt obligation for the "J" Street and City View project. Due to development of Grocery Outlet and Indian Head Casino Travel Center this fund is able to stabilize itself for FY 2017-18. Transfers from Transportation Operations Fund or SDC Reimbursement Fund will not be required this year.

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

1. Debt Obligation for "J" Street and City View improvement \$173,000 per year
2. Debt reserve should equal \$173,000 each year
3. Phase 2 of "J" Street / Highway 97 Intersection
4. Projects as determined by the update of the Transportation System Master Plan
5. Priority #5. Local Street Network

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

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



City of Madras
2017-18 Budget Worksheet

SDC Street Improvement Fund

GL Codes	Description	2014-15	2015-16	2016-17		2017-18		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Cash								
401-010-301-0101	Beginning Cash	10,669	9,986	3,874	29,370	199,221	199,221	199,221
	Total Beginning Cash	10,669	9,986	3,874	29,370	199,221	199,221	199,221
Shared Revenues								
401-401-340-4114	Bond Proceeds	-	854,939	-	-	-	-	-
	Total Charges for Services	-	854,939	-	-	-	-	-
Charges for Services								
401-401-340-5401	Miscellaneous Revenue	-	25	-	-	-	-	-
	Total Charges for Services	-	25	-	-	-	-	-
System Development Charges								
401-401-370-6502	SDC - Street Construction Improvement	106,759	138,047	55,000	342,651	252,190	252,190	252,190
	Total System Development	106,759	138,047	55,000	342,651	252,190	252,190	252,190
Use of Money and Property								
401-401-380-8101	Interest on Investments	741	548	-	200	200	200	200
	Total Use of Money & Property	741	548	-	200	200	200	200
Interfund Transfers - In								
401-401-390-9902	Transportation Operations Fund	55,000	-	107,200	-	10	10	10
401-401-390-9512	SDC Storm Water Improvement Fund	-	-	-	-	10	10	10
401-401-390-9903	SDC Reimbursement Funds	12,000	44,100	15,000	-	-	-	-
	Total Interfund Transfers - In	67,000	44,100	122,200	-	20	20	20
	Total Revenues	185,170	1,047,644	181,074	372,221	451,631	451,631	451,631
Material & Services								
	J Street - Trust Fee	-	-	-	-	-	-	-
	Total Material & Services	-	-	-	-	-	-	-
Capital Outlay								
401-401-540-2901	Street System Improvements	-	-	-	-	10	10	10
	Total Capital Outlay	-	-	-	-	10	10	10
Debt Service								
401-401-570-7311	J Street Principal	91,023	94,528	99,000	99,000	102,000	102,000	102,000
401-401-570-7312	J Street Interest	18,924	15,420	12,500	12,500	9,000	9,000	9,000
401-401-570-7313	J Street SPWF - Principal	30,343	864,830	37,500	37,500	37,500	37,500	37,500
401-401-570-7314	J Street SPWF - Interest	34,893	45,648	24,000	24,000	24,000	24,000	24,000
401-401-570-7510	Bond Fees	-	11,278	-	-	-	-	-
	Total Debt Service	175,184	1,031,704	173,000	173,000	172,500	172,500	172,500
Operating Contingency								
401-401-590-1010	Operating Contingency	-	-	8,074	-	100,000	100,000	100,000
	Total Operating Contingency	-	-	8,074	-	100,000	100,000	100,000
Ending Cash Balance								
401-401-595-1010	Ending Cash Balance	9,986	15,940	-	199,221	179,101	179,121	179,121
	Total Ending Cash Balance	9,986	15,940	-	199,221	179,101	179,121	179,121
	Total Expenditures	185,170	1,047,644	181,074	372,221	451,611	451,631	451,631
	Total SDC Street Improve. Revenues	185,170	1,047,644	181,074	372,221	451,631	451,631	451,631
	Total SDC Street Imp. Expenditures	185,170	1,047,644	181,074	372,221	451,611	451,631	451,631

**City of Madras
Amortization Schedule
2017-2018**

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

**Intergovernmental Agreement
Jefferson County**

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

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

Payments Due Dates:
May - Principal & Interest

Budget line item	2017-18 Budget
401-401-570-7312	9,000
401-401-570-7311	102,500
	111,500

**City of Madras
Amortization Schedule
2017-2018**

2015 Refunding

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

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

2015- Refunding Allocation

	52.53%	38.90%	6.00%	2.57%	100.00%				
	Fund 509	Fund 401	Fund 502	Fund 503					
Period Ending	Airport Principal	Airport Interest	SDC Street Impr. Principal	SDC Street Impr. Interest	Water Ops Principal	Water Ops Interest	Sewer Ops Principal	Sewer Ops Interest	Total
Balance as of July 1, 2017									
2017-18	49,904	31,216	36,955	23,116	5,700	3,566	2,442	1,527	154,425
12/1/2018	49,904	15,483	36,955	11,466	5,700	1,769	2,442	758	124,475
6/1/2019	-	14,984	-	11,096	-	1,712	-	733	28,525
2018-19	49,904	30,467	36,955	22,562	5,700	3,480	2,442	1,491	153,000
2019-20	49,904	29,469	36,955	21,823	5,700	3,366	2,442	1,442	151,100
2020-21	55,157	28,419	40,845	21,045	6,300	3,246	2,699	1,390	159,100
2021-22	55,157	27,316	40,845	20,228	6,300	3,120	2,699	1,336	157,000
2022-23	55,157	26,212	40,845	19,411	6,300	2,994	2,699	1,282	154,900
2023-24	55,157	24,834	40,845	18,390	6,300	2,837	2,699	1,215	152,275
2024-25	57,783	23,139	42,790	17,135	6,600	2,643	2,827	1,132	154,050
2025-26	60,410	21,065	44,735	15,599	6,900	2,406	2,956	1,031	155,100
2026-27	63,036	18,596	46,680	13,771	7,200	2,124	3,084	910	155,400
2027-28	60,410	16,127	44,735	11,942	6,900	1,842	2,956	789	145,700
2028-29	60,410	13,710	44,735	10,153	6,900	1,566	2,956	671	141,100
2029-30	65,663	11,189	48,625	8,286	7,500	1,278	3,213	547	146,300
2030-31	65,663	8,562	48,625	6,341	7,500	978	3,213	419	141,300
2031-32	63,036	5,988	46,680	4,435	7,200	684	3,084	293	131,400
2032-33	28,892	4,150	21,395	3,073	3,300	474	1,414	203	62,900
2033-34	28,892	2,994	21,395	2,217	3,300	342	1,414	146	60,700
2034-35	28,892	1,839	21,395	1,362	3,300	210	1,414	90	58,500
2035	31,518	630	23,340	467	3,600	72	1,542	31	61,200
	1,034,841	357,637	766,330	264,841	118,200	40,850	50,629	17,497	2,650,825

Total Principal \$1,970,000.00
Total Interest \$680,825.00
\$2,650,825.00

Original Balan 1,087,371 380,607 805,230 281,851 124,200 43,473 53,199 18,621 2,794,552

Description	Budget line item	2015-16	Budget line item	2015-16	Budget line item	2015-16	Budget line item	2015-16	TOTALS
Interest	509-090-570-7409	\$ 22,970	401-401-570-7314	\$ 17,010	502-020-570-7415	\$ 2,624	503-030-570-7415	\$ 1,124	\$ 43,727
Principal	509-090-570-7408	\$ 52,530	401-401-570-7313	\$ 38,900	502-020-570-7414	\$ 6,000	503-030-570-7414	\$ 2,570	\$ 100,000
Total		\$ 75,500		\$ 55,910		\$ 8,624		\$ 3,694	\$ 143,727

Tab Placeholder:

SDC STREET REIMBURSEMENT (408)

SDC Street Reimbursement Fund

Functions and Responsibilities:

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

Goals/Budget Year Objectives:

1. Continue to build funds to construct/reconstruct street network.
2. Create a reserve account to fund reconstruction of Cherry Lane per IGA with Warm Springs Indian Head Casino and Confederated Tribes of Warm Springs.

Projects planned include the following:

1. No planned projects in FY 2017-18.

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

Set aside \$15,000 in reserve account for reconstruction of Cherry Lane when warranted.



City of Madras
2017-18 Budget Worksheet

SDC Street Reimbursement Fund

GL Codes	Description	2014-15	2015-16	2016-17		2017-18		
		Actuals	Actuals	Adopted	Yr. End Proj	Proposed	Approved	Adopted
Beginning Cash								
408-010-301-0101	Beginning Cash	47,962	50,875	56,970	18,137	14,565	14,565	14,565
	Total Beginning Cash	47,962	50,875	56,970	18,137	14,565	14,565	14,565
System Development Charges								
408-408-370-6501	SDC - Street Reimbursement	14,660	18,515	9,350	46,240	51,653	51,653	51,653
	Total System Development Charges	14,660	18,515	9,350	46,240	51,653	51,653	51,653
Use of Money and Property								
408-408-380-8101	Interest on Investments	254	347	200	188	200	200	200
	Total Use of Money & Property	254	347	200	188	200	200	200
	Total Revenues	62,875	69,737	66,520	64,565	66,418	66,418	66,418
Capital Outlay								
408-408-540-2901	Street Improvements	-	-	10	-	10	10	10
	Total Capital Outlay	-	-	10	-	10	10	10
Transfers Out								
408-408-550-1031	SDC Street Improvement	12,000	44,100	15,000	-	-	-	-
408-408-550-1032	Transportation Operations	-	7,500	50,000	50,000	10	10	10
	Total Transfers Out	12,000	51,600	65,000	50,000	10	10	10
Reserve for Future								
408-408-580-6002	Cherry Lane Reconstruct at Truck	-	-	-	-	15,000	15,000	15,000
	Total Reserve for Future	-	-	-	-	15,000	15,000	15,000
Operating Contingency								
408-408-590-1010	Operating Contingency	-	-	1,510	-	25,000	25,000	25,000
	Total Operating Contingency	-	-	1,510	-	25,000	25,000	25,000
Ending Cash Balance								
408-408-595-1010	Ending Cash Balance	50,875	18,137	-	14,565	26,398	26,398	26,398
	Total Ending Cash Balance	50,875	18,137	-	14,565	26,398	26,398	26,398
	Total Expenditures	62,875	69,737	66,520	64,565	66,418	66,418	66,418
	Total SDC Street Reimb. Revenues	62,875	69,737	66,520	64,565	66,418	66,418	66,418
	Total SDC Street Reimb.	62,875	69,737	66,520	64,565	66,418	66,418	66,418

Tab Placeholder:

SDC STORM WATER IMPROVEMENT (406)

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 2017-18.

Projects planned include the following:

1. No planned capital improvement projects for FY 2017-18

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

No significant budget changes.



City of Madras
2017-18 Budget Worksheet

SDC Storm Water Improvement Fund

GL Codes	Description	2014-15	2015-16	2016-17		2017-18		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Cash								
406-010-301-0101	Beginning Cash	(53,803)	(31,930)	23,670	23,903	26,845	26,845	26,845
	Total Beginning Cash	(53,803)	(31,930)	23,670	23,903	26,845	26,845	26,845
System Development Fees								
406-406-370-6501	SDC - Storm Water	6,874	55,833	1,200	2,942	8,200	8,200	8,200
	Total System Development Fees	6,874	55,833	1,200	2,942	8,200	8,200	8,200
Interfund Transfers								
406-406-390-9906	Transportation Operations Fund	15,000	-	-	-	-	-	-
	Total Interfund Transfers	15,000	-	-	-	-	-	-
	Total Revenues	(31,930)	23,903	24,870	26,845	35,045	35,045	35,045
Capital Outlay								
408-408-540-2901	Stormwater Project	-	-	10	-	10	10	10
	Total Capital Outlay	-	-	10	-	10	10	10
Transfers Out								
408-408-550-1031	SDC Street Improvement	-	-	10	-	10	10	10
	Total Transfers Out	-	-	10	-	10	10	10
Operating Contingency								
408-408-590-1010	Operating Contingency	-	-	24,850	-	25,000	25,000	25,000
	Total Operating Contingency	-	-	24,850	-	25,000	25,000	25,000
Ending Cash Balance								
406-406-595-1010	Ending Cash Balance	(31,930)	23,903	-	26,845	10,025	10,025	10,025
	Total Ending Cash Balance	(31,930)	23,903	-	26,845	10,025	10,025	10,025
	Total Expenditures	(31,930)	23,903	24,870	26,845	35,045	35,045	35,045
	Total SDC Storm Wtr Improv Revs	(31,930)	23,903	24,870	26,845	35,045	35,045	35,045
	Total SDC Storm Wtr Imp	(31,930)	23,903	24,870	26,845	35,045	35,045	35,045

Tab Placeholder:

IMPROVEMENT FEE (409)

Improvement Fee Fund

Functions and Responsibilities:

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

Goals/Budget Year Objectives:

No specific goal/budget year objective is identified for FY 2017-18.

Projects planned include the following:

1. No specific planned projects in FY 2017-18. 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
2017-18 Budget Worksheet

Improvement Fee Fund

GL Codes	Description	2014-15	2015-16	2016-17		2017-18		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Cash								
409-010-301-0101	Beginning Cash	254,041	349,418	331,957	332,480	266,290	266,290	266,290
	Total Beginning Cash	254,041	349,418	331,957	332,480	266,290	266,290	266,290
Regulatory Fees								
409-409-330-3305	Street Imp. Fee	6,834	3,573	-	-	-	-	-
	Total Regulatory Fees	6,834	3,573	-	-	-	-	-
Charges for Services								
409-409-350-5401	Miscellaneous Revenue	88,000	-	-	-	-	-	-
	Total Charges for Services	88,000	-	-	-	-	-	-
Use of Money & Property								
409-409-380-8101	Interest on Investments	543	-	500	1,300	1,300	1,300	1,300
	Total Use of Money & Property	543	-	500	1,300	1,300	1,300	1,300
	Total Revenues	349,418	352,990	332,457	333,780	267,590	267,590	267,590
Materials & Services								
	Total Materials & Services	-	-	-	-	-	-	-
Transfers Out								
409-409-550-1015	Transportation Ops	-	20,510	67,500	67,490	10	10	10
	Total Interfund Transfers - Out	-	20,510	67,500	67,490	10	10	10
Operating Contingency								
409-409-590-1010	Operating Contingency	-	-	264,957	-	265,980	265,980	265,980
	Total Contingency	-	-	264,957	-	265,980	265,980	265,980
Ending Cash Balance								
409-409-595-1010	Ending Cash Balance	349,418	332,480	-	266,290	1,600	1,600	1,600
	Total Ending Cash Balance	349,418	332,480	-	266,290	1,600	1,600	1,600
	Total Expenditures	349,418	352,990	332,457	333,780	267,590	267,590	267,590
	Total Improvement Fee Revenues	349,418	352,990	332,457	333,780	267,590	267,590	267,590
	Total Improvement Fee Expenditures	349,418	352,990	332,457	333,780	267,590	267,590	267,590

Tab Placeholder:

PARKS FUND (206)

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 is in charge of park/greenway mowing, irrigation operation and maintenance, restroom maintenance and coordinating park activities such as Saturday Market and volunteer group coordination such as the Rose Garden Club & Rotary Club.

Operationally this department has been consolidated with the Street/Fleet/Building Department to become more streamline and efficient.

Current Inventory of the City’s Public Parks and Greenways:

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

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

Goals/Budget Year Objectives:

Reduce noxious weeds from City parks, greenways, and open space within city limits.

Projects planned for FY 2017-18 include the following:

Capital Outlay

1. Construction of Splash Park from community donations.

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

This fund is supporting the Solar Eclipse event in August of 2017. Staff anticipates this fund stabilizing more so the following fiscal years without the Solar Eclipse influence and golf course memberships increasing.

City of Madras
2017-18 Budget Worksheet

Parks Fund

GL Codes	Description	2014-15	2015-16	2016-17		2017-18		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Cash								
206-010-301-0101	Beginning Cash	63,594	91,554	107,598	99,851	48,928	48,928	48,928
	Total Beginning Cash	63,594	91,554	107,598	99,851	48,928	48,928	48,928
Charges for Services								
206-206-330-3403	Park Fees	100	-	-	-	100	100	100
206-206-350-5401	Miscellaneous Revenue	139	2,755	500	500	3,500	3,500	3,500
206-206-380-8006	Memberships	31,125	33,646	29,000	31,900	35,090	35,090	35,090
	Total Charges for Services	31,364	36,401	29,500	32,400	38,690	38,690	38,690
Use of Money & Property								
206-206-380-8101	Interest	263	-	100	100	100	100	100
206-206-345-4510	Splash Park Donations	-	-	120,000	100,000	150,000	150,000	150,000
	Total Use of Money & Property	263	-	120,100	100,100	150,100	150,100	150,100
Interfund Transfers - In								
206-206-390-9606	General Fund - Non-Departmental	149,941	142,250	149,900	153,708	154,650	154,650	154,650
206-206-390-9508	SDC Parks Improvement Fund	-	-	-	-	7,500	7,500	7,500
206-206-390-9904	Tourism/Economic Development Fund	40,000	50,000	40,000	40,000	35,000	35,000	35,000
	Total Interfund Transfers - In	189,941	192,250	189,900	193,708	197,150	197,150	197,150
	Total Revenues	285,162	320,205	447,098	426,059	434,868	434,868	434,868
Materials & Services								
206-206-520-1002	Advertising	-	80	200	200	500	500	500
206-206-520-1221	Contract Services	-	10,439	8,000	8,000	10,000	10,000	10,000
206-206-520-1401	Utilities (electric, water, etc)	17,536	7,917	10,000	11,500	12,000	12,000	12,000
206-206-520-1801	Insurance & Surety Bonds	1,318	2,186	1,690	1,180	1,474	1,474	1,474
206-206-520-2204	Miscellaneous	218	-	500	475	-	-	-
206-206-520-2206	Bank Service Fees	477	534	500	500	1,000	1,000	1,000
206-206-520-2301	Neighborhoods	-	-	1,200	-	1,200	1,200	1,200
206-206-520-2702	Repair/Maintenance Materials	25,370	29,486	33,000	33,000	33,000	33,000	33,000
206-206-520-3004	Tree Replenishment	252	-	3,000	3,000	3,000	3,000	3,000
206-206-520-3206	Bad Debt Expense	-	10	100	100	-	-	-
206-206-520-3207	Inventory Used	-	-	12,000	2,000	5,000	5,000	5,000
206-206-520-4017	Internal Services Central Services Fund	22,000	27,976	31,030	31,030	28,000	28,000	28,000
206-206-520-4018	Internal Services Public Works Staff	105,157	115,135	120,000	120,000	118,000	118,000	118,000
206-206-520-4019	Internal Services Buildings Fund	8,279	12,590	13,632	13,632	14,450	14,450	14,450
206-206-520-4020	Internal Services Fleet Fund	13,000	14,000	14,839	14,839	13,400	13,400	13,400
	Total Materials & Services	193,607	220,354	249,691	239,456	241,024	241,024	241,024
Capital Outlay								
206-206-540-1301	Park Improvements	-	-	26,000	26,000	-	-	-
206-206-540-1302	Splash Park	-	-	127,500	107,500	150,000	150,000	150,000
	Total Capital Outlay	-	-	153,500	133,500	150,000	150,000	150,000
Interfund Transfers - Out								
206-206-550-1003	Tourism and Economic Development	-	-	4,175	4,175	15,000	18,750	18,750
	Total Interfund Transfers - Out	-	-	4,175	4,175	15,000	18,750	18,750
Operating Contingency								
206-206-590-1010	Operating Contingency	-	-	8,325	-	12,500	8,750	8,750
	Total Operating Contingency	-	-	8,325	-	12,500	8,750	8,750
Ending Cash Balance								
206-206-595-1010	Ending Cash Balance	91,555	99,851	31,407	48,928	16,344	16,344	16,344
	Total Ending Cash Balance	91,555	99,851	31,407	48,928	16,344	16,344	16,344
	Total Expenditures	285,162	320,205	447,098	426,059	434,868	434,868	434,868
	Total Parks Revenue	285,162	320,205	447,098	426,059	434,868	434,868	434,868
	Total Parks Expenditures	285,162	320,205	447,098	426,059	434,868	434,868	434,868

Tab Placeholder:

SDC PARKS IMPROVEMENT (402)

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. Master plan update for Parks = \$40-\$55,000. Applying for grant funding to cover 60% of costs
2. Crescent Park Improvements = \$20-\$30,000. Applying for grant funding to cover 60% of costs

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

No significant changes from previous year.



City of Madras
2017-18 Budget Worksheet

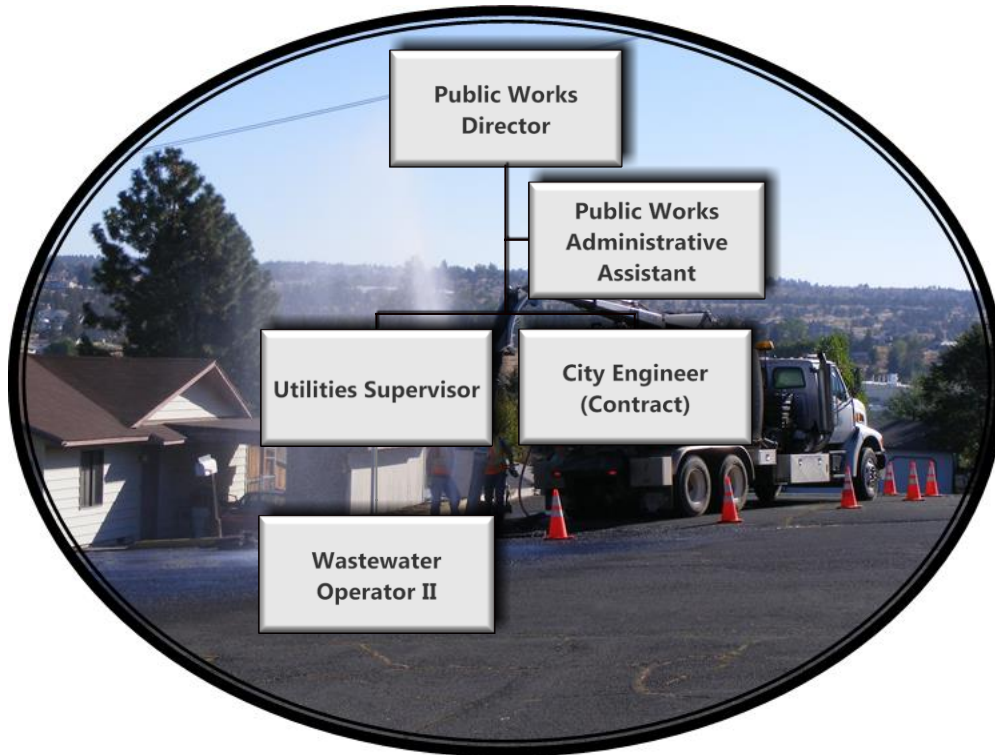
SDC Park Improvement Fund

GL Codes	Description	2014-15	2015-16	2016-17		2017-18		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Cash								
402-010-301-0101	Beginning Cash	10,378	17,277	8,232	16,257	39,761	39,761	39,761
	Total Beginning Cash	10,378	17,277	8,232	16,257	39,761	39,761	39,761
Shared Revenues								
402-402-340-4129	Grant - Kenwood Park	-	-	-	12,690	-	-	-
	Total Charges for Services	-	-	-	12,690	-	-	-
System Development Charges								
402-402-370-7101	SDC - Parks	6,855	14,129	7,100	10,724	7,200	7,200	7,200
	Total System Development Charges	6,855	14,129	7,100	10,724	7,200	7,200	7,200
Use of Money & Property								
402-402-380-8101	Interest	44	91	20	100	100	100	100
	Total Use of Money & Property	44	91	20	100	100	100	100
	Total Revenues	17,277	31,497	15,352	39,771	47,061	47,061	47,061
Capital Outlay								
402-402-540-2813	Kenwood Park	-	15,239	1,610	10	-	-	-
402-402-540-2811	Master Plan Update	-	-	-	-	18,000	18,000	18,000
402-402-540-2814	Crescent Park	-	-	-	-	10,000	10,000	10,000
	Total Capital Outlay	-	15,239	1,610	10	28,000	28,000	28,000
Interfund Transfers								
402-402-540-2813	Parks Fund	-	-	-	-	7,500	7,500	7,500
	Parks Fund	-	-	-	-	7,500	7,500	7,500
Operating Contingency								
402-402-590-1010	Operating Contingency	-	-	3,500	-	7,500	7,500	7,500
	Total Operating Contingency	-	-	3,500	-	7,500	7,500	7,500
Ending Cash Balance								
402-402-595-1010	Ending Cash Balance	17,277	16,258	10,242	39,761	4,061	4,061	4,061
	Total Ending Cash Balance	17,277	16,258	10,242	39,761	4,061	4,061	4,061
	Total Expenditures	17,277	31,497	15,352	39,771	47,061	47,061	47,061
	Total SDC Park Improve. Revenue	17,277	31,497	15,352	39,771	47,061	47,061	47,061
	Total SDC Park Improve.	17,277	31,497	15,352	39,771	47,061	47,061	47,061

Tab Placeholder:

WATER OPERATIONS (502)

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. Per guidance of the Water Rate and SDC Analysis performed by FCS Group, rates will increase by 9% July 1, 2017 to provide adequate funding for capital improvements listed in the Water System Master Plan.

Projects planned include the following:

1. \$20,000 for Water Service Replacement Program.

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

1. Increase in material and services due to additional capacity required to serve fire flow requirements on "A" Street.

City of Madras
2017-18 Budget Worksheet

Water Operations Fund
Revenues

GL Codes	Description	2014-15	2015-16	2016-17		2017-18		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Cash								
502-010-301-0101	Beginning Cash	95,243	181,079	247,680	248,129	128,466	128,466	128,466
	Total Beginning Cash	95,243	181,079	247,680	248,129	128,466	128,466	128,466
Shared Revenues								
502-020-340-4114	Bond Proceeds	-	130,075	-	-	-	-	-
	Total Shared Revenues	-	130,075	-	-	-	-	-
Charges for Services								
502-020-350-5401	Miscellaneous Revenue	5	219	-	-	-	-	-
502-020-370-6101	Water Sales	525,989	520,033	507,571	523,585	547,147	547,147	547,147
502-020-370-6202	Turn off/Late Fees	14,418	22,292	15,000	18,000	15,000	15,000	15,000
502-020-370-6301	St. Charles Fire Service Fee	-	-	-	-	12,924	12,924	12,924
502-020-370-6301	Installation Inspection Fees	330	-	-	-	-	-	-
	Total Charges for Services	540,741	542,545	522,571	541,585	575,071	575,071	575,071
Use of Money and Property								
502-020-380-8101	Interest on Investments	514	-	-	738	100	100	100
	Total Use of Money & Property	514	-	-	738	100	100	100
Interfund Transfers - In								
502-020-550-9510	SDC - Water Improvement Fund	-	-	-	-	10	10	10
	Total Interfund Transfers - In	-	-	-	-	10	10	10
	Total Revenues	636,498	853,699	770,251	790,452	703,647	703,647	703,647

Water Operations Fund
Expenditures

GL Codes	Description	2014-15	2015-16	2016-17		2017-18		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Materials & Services								
502-020-520-1206	Chemicals/Testing	3,605	2,913	4,500	3,000	4,500	4,500	4,500
502-020-520-1221	Contract Services	-	713	5,000	6,000	14,000	14,000	14,000
502-020-520-1401	Electricity	1,903	7,144	7,500	5,500	7,500	7,500	7,500
502-020-520-1801	Insurance & Surety Bonds	2,569	2,486	2,735	2,750	6,283	6,283	6,283
502-020-520-2102	Legal Fees	-	5,493	3,500	1,500	3,500	3,500	3,500
502-020-520-2204	Miscellaneous Expense	57	21	500	500	500	500	500
502-020-520-2206	Bank Service Fees	2,518	2,286	4,000	3,000	4,000	4,000	4,000
502-020-520-2503	Professional Services	-	23,954	10,000	7,500	5,000	5,000	5,000
502-020-520-2702	Repairs & Maintenance	10,744	3,331	20,000	15,000	20,000	20,000	20,000
502-020-520-3203	Water Meters	4,940	7,413	5,000	5,000	10,000	10,000	10,000
502-020-520-3204	Water Purchases	153,999	148,409	172,541	179,519	227,792	227,792	227,792
502-020-520-3205	Water Rights	150	-	3,500	-	-	-	-
502-020-520-3207	Inventory Used	-	-	5,000	500	3,500	3,500	3,500
502-020-520-4017	Internal Services Central Services Fund	72,000	79,400	88,060	88,060	96,866	96,866	96,866
502-020-520-4018	Internal Services Public Works Staff	134,663	137,235	153,511	153,511	160,578	160,578	160,578
502-020-520-4019	Internal Services Buildings Fund	28,797	17,310	18,744	18,744	19,869	19,869	19,869
502-020-520-4020	Internal Services Fleet Fund	28,269	29,153	30,902	30,902	28,100	28,100	28,100
	Total Materials & Services	444,216	467,260	534,993	520,986	611,988	611,988	611,988
Capital Outlay								
502-020-540-3201	Water System Improvement	-	-	10	-	-	-	-
502-020-540-3202	Water Service Replacement	-	-	-	-	20,000	20,000	20,000
	Total Capital Outlay	-	-	10	-	20,000	20,000	20,000
Interfund Transfers - Out								
502-020-550-9510	SDC Water Improvement Fund	-	-	-	-	-	-	-
502-020-550-1025	SDC Water Reimbursement Fund	-	-	-	-	10	10	10
502-020-550-1016	Transportation Operations Fund	-	-	94,000	131,000	10	10	10
	Total Transfer Out	-	-	94,000	131,000	20	20	20
Debt Service								
502-020-570-7414	OEDD - North Y Principal	4,914	127,643	6,000	6,000	6,000	6,000	6,000
502-020-570-7415	OEDD - North Y Interest	6,290	7,714	4,000	4,000	4,000	4,000	4,000
502-020-570-7410	Bond Fees	-	2,952	-	-	-	-	-
	Total Debt Service	11,204	138,310	10,000	10,000	10,000	10,000	10,000
Operating Contingency								
502-020-590-1010	Operating Contingency	-	-	39,000	-	20,000	20,000	20,000
	Total Operating Contingency	-	-	39,000	-	20,000	20,000	20,000
Ending Cash Balance								
502-020-595-1010	Ending Cash Balance	181,079	248,130	92,248	128,466	41,639	41,639	41,639
	Total Ending Cash Balance	181,079	248,130	92,248	128,466	41,639	41,639	41,639
	Total Expenditures	636,498	853,699	770,251	790,452	703,647	703,647	703,647
	Total Water Operations Revenues	636,498	853,699	770,251	790,452	703,647	703,647	703,647
	Total Water Operations Expenditures	636,498	853,699	770,251	790,452	703,647	703,647	703,647

**City of Madras
Amortization Schedule
2017-2018**

2015 Refunding

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

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

2015- Refunding Allocation

	52.53%	38.90%	6.00%	2.57%	100.00%				
	Fund 509	Fund 401	Fund 502	Fund 503					
Period Ending	Airport Principal	Airport Interest	SDC Street Impr. Principal	SDC Street Impr. Interest	Water Ops Principal	Water Ops Interest	Sewer Ops Principal	Sewer Ops Interest	Total
Balance as of July 1, 2017									
2017-18	49,904	31,216	36,955	23,116	5,700	3,566	2,442	1,527	154,425
12/1/2018	49,904	15,483	36,955	11,466	5,700	1,769	2,442	758	124,475
6/1/2019	-	14,984	-	11,096	-	1,712	-	733	28,525
2018-19	49,904	30,467	36,955	22,562	5,700	3,480	2,442	1,491	153,000
2019-20	49,904	29,469	36,955	21,823	5,700	3,366	2,442	1,442	151,100
2020-21	55,157	28,419	40,845	21,045	6,300	3,246	2,699	1,390	159,100
2021-22	55,157	27,316	40,845	20,228	6,300	3,120	2,699	1,336	157,000
2022-23	55,157	26,212	40,845	19,411	6,300	2,994	2,699	1,282	154,900
2023-24	55,157	24,834	40,845	18,390	6,300	2,837	2,699	1,215	152,275
2024-25	57,783	23,139	42,790	17,135	6,600	2,643	2,827	1,132	154,050
2025-26	60,410	21,065	44,735	15,599	6,900	2,406	2,956	1,031	155,100
2026-27	63,036	18,596	46,680	13,771	7,200	2,124	3,084	910	155,400
2027-28	60,410	16,127	44,735	11,942	6,900	1,842	2,956	789	145,700
2028-29	60,410	13,710	44,735	10,153	6,900	1,566	2,956	671	141,100
2029-30	65,663	11,189	48,625	8,286	7,500	1,278	3,213	547	146,300
2030-31	65,663	8,562	48,625	6,341	7,500	978	3,213	419	141,300
2031-32	63,036	5,988	46,680	4,435	7,200	684	3,084	293	131,400
2032-33	28,892	4,150	21,395	3,073	3,300	474	1,414	203	62,900
2033-34	28,892	2,994	21,395	2,217	3,300	342	1,414	146	60,700
2034-35	28,892	1,839	21,395	1,362	3,300	210	1,414	90	58,500
2035	31,518	630	23,340	467	3,600	72	1,542	31	61,200
	1,034,841	357,637	766,330	264,841	118,200	40,850	50,629	17,497	2,650,825

Total Principal \$1,970,000.00
Total Interest \$680,825.00
\$2,650,825.00

Original Balan 1,087,371 380,607 805,230 281,851 124,200 43,473 53,199 18,621 2,794,552

Description	Budget line item	2015-16	Budget line item	2015-16	Budget line item	2015-16	Budget line item	2015-16	TOTALS
Interest	509-090-570-7409	\$ 22,970	401-401-570-7314	\$ 17,010	502-020-570-7415	\$ 2,624	503-030-570-7415	\$ 1,124	\$ 43,727
Principal	509-090-570-7408	\$ 52,530	401-401-570-7313	\$ 38,900	502-020-570-7414	\$ 6,000	503-030-570-7414	\$ 2,570	\$ 100,000
Total		\$ 75,500		\$ 55,910		\$ 8,624		\$ 3,694	\$ 143,727

Tab Placeholder:

SDC WATER IMPROVEMENT (405)

SDC Water Improvement Fund

Functions and Responsibilities:

The Water System Fee Rate and SDC Analysis determined that the City is not eligible for an SDC Water Improvement Fund because at this time, the City is unable to grow the system. The City is eligible, however for a SDC Water Reimbursement Fund which will be a new fund.

Goals/Budget Year Objectives:

None at this time.

Projects planned include the following:

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

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

The SDC Improvement will no longer receive funds.



City of Madras
2017-18 Budget Worksheet

SDC Water Improvement Fund

GL Codes	Description	2014-15	2015-16	2016-17	2017-18			
		Actuals	Actuals	Adopted Yr End Proj	Proposed	Approved	Adopted	
	Beginning Cash							
405-010-301-0101	Beginning Cash	50,123	57,505	57,655	57,827	58,092	58,092	58,092
	Total Beginning Cash	50,123	57,505	57,655	57,827	58,092	58,092	58,092
	System Development Fees							
405-405-370-6501	SDC - Water	7,208	-	-	-	-	-	-
	Total System Development Fees	7,208	-	-	-	-	-	-
	Interfund Transfers							
405-405-390-9701	Water Operations Fund	-	-	25,000	-	-	-	-
	Total System Development Fees	-	-	25,000	-	-	-	-
	Use of Money & Property							
405-405-380-8101	Interest	174	322	150	265	150	150	150
	Total Use of Money & Property	174	322	150	265	150	150	150
	Total Revenues	57,505	57,828	82,805	58,092	58,242	58,242	58,242
	Capital Outlay							
405-405-540-3201	Water Lines	-	-	25,000	-	-	-	-
	Total Capital Outlay	-	-	25,000	-	-	-	-
	Interfund Transfers							
405-405-550-9701	Water Operations Fund	-	-	-	10	10	10	10
	Total Interfund Transfers	-	-	-	10	10	10	10
	Operating Contingency							
405-405-590-1010	Operating Contingency	-	-	7,805	-	58,232	58,232	58,232
	Total Operating Contingency	-	-	7,805	-	58,232	58,232	58,232
	Reserve for Future Expenditure							
405-405-590-1010	G Street and 8th Street Waterline	-	-	50,000	-	-	-	-
	Total Reserve for Future Expenditure	-	-	50,000	-	-	-	-
	Ending Cash Balance							
405-405-595-1010	Ending Cash Balance	57,505	57,828	-	58,092	-	-	-
	Total Ending Cash Balance	57,505	57,828	-	58,092	-	-	-
	Total Expenditures	57,505	57,828	82,805	58,092	58,242	58,242	58,242
	Total SDC Water Improv. Revenues	57,505	57,828	82,805	58,092	58,242	58,242	58,242
	Total SDC Water Imp. Expenditures	57,505	57,828	82,805	58,092	58,242	58,242	58,242

Tab Placeholder:

SDC WATER REIMBURSEMENT (410)

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 created as a result of t

Goals/Budget Year Objectives:

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

Projects planned include the following:

1. No specific planned project for FY 2017-18. If funds accrue, it can be used to supplement the H Street Waterline project.

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

Brand new fund with a balance of zero. \$20 placed in Revenue and Expense to be able to utilize funds if any accrue during the year.



City of Madras
2017-18 Budget Worksheet

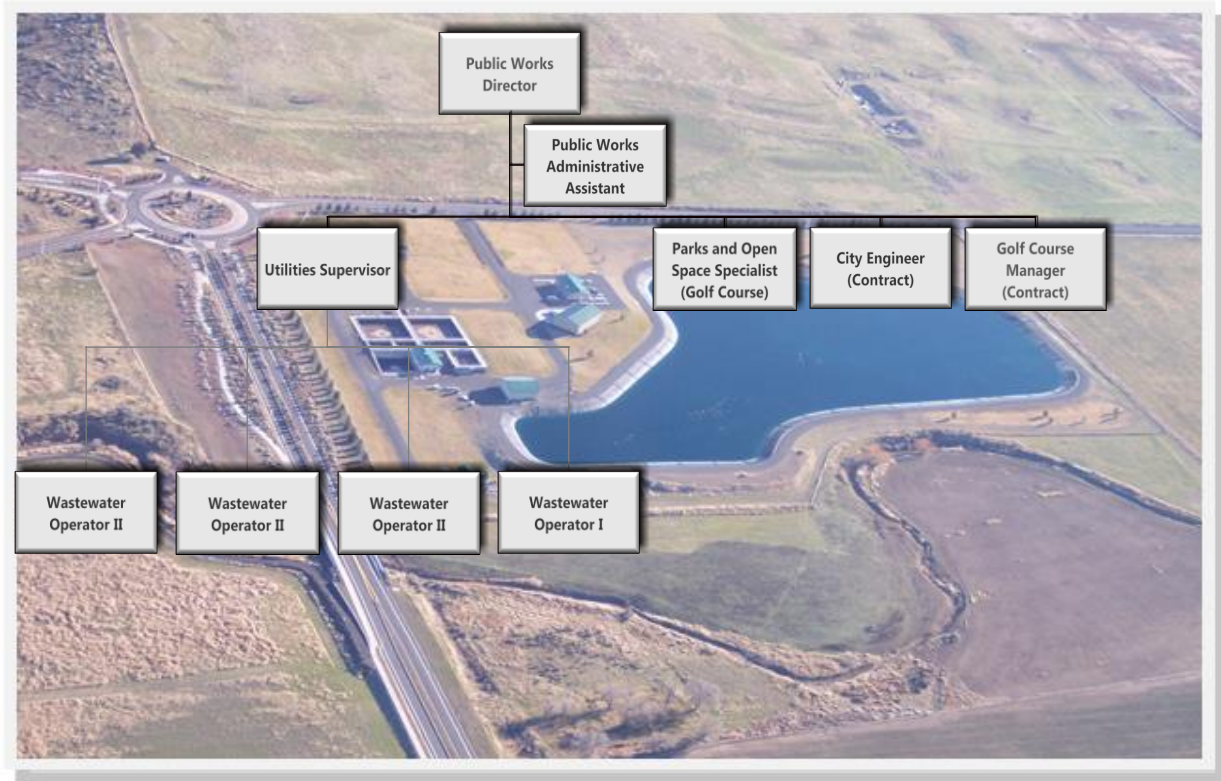
SDC Water Reimbursement Fund

GL Codes	Description	2014-15 Actuals	2015-16 Actuals	2016-17 Adopted Yr End Proj	2017-18		
					Proposed	Approved	Adopted
	Beginning Cash						
410-410-301-0101	Beginning Cash	-	-	-	-	-	-
	Total Beginning Cash	-	-	-	-	-	-
	System Development Fees						
410-410-370-6501	SDC - Water	-	-	-	10	10	10
	Total System Development Fees	-	-	-	10	10	10
	Interfund Transfers						
410-410-390-9701	Water Operations Fund	-	-	-	10	10	10
	Total System Development Fees	-	-	-	10	10	10
	Use of Money & Property						
410-410-380-8101	Interest	-	-	-	-	-	-
	Total Use of Money & Property	-	-	-	-	-	-
	Total Revenues	-	-	-	20	20	20
	Capital Outlay						
410-410-540-3201	Water Lines	-	-	-	20	20	20
	Total Capital Outlay	-	-	-	20	20	20
	Interfund Transfers						
410-410-550-9701	Water Operations Fund	-	-	-	-	-	-
	Total Interfund Transfers	-	-	-	-	-	-
	Operating Contingency						
410-410-590-1010	Operating Contingency	-	-	-	-	-	-
	Total Operating Contingency	-	-	-	-	-	-
	Reserve for Future Expenditure						
410-410-575-0000	Reserve for Future Expenditure	-	-	-	-	-	-
	Total Reserve for Future Expenditure	-	-	-	-	-	-
	Ending Cash Balance						
410-410-595-1010	Ending Cash Balance	-	-	-	-	-	-
	Total Ending Cash Balance	-	-	-	-	-	-
	Total Expenditures	-	-	-	20	20	20
	Total SDC Water Improv. Revenues	-	-	-	20	20	20
	Total SDC Water Imp. Expenditures	-	-	-	20	20	20

Tab Placeholder:

WASTEWATER OPERATIONS (503)

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.

Projects planned include the following:
Capital Outlay

1. Equipment Purchases:
 - a) \$100,000 to upgrade the Supervisory Control and Data Acquisition (SCADA) System upgrade at the South Wastewater Treatment Plant
 - b) \$37,000 to replace sewer camera
2. Sewer Land Effluent Improvement:
 - a) \$100,000 for construction of a cart storage barn and driving range
3. Capital Projects:
 - a) Bel Air and Herzberg Heights Sewer Improvement Project funded in the WW SDC Improvement Fee Fund.

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 3.5% for FY 2017-18 as part of the multi-year adjustment plan. This will increase the minimum charge from \$58.7 per EDU, per month to \$60.75 per EDU, per month, beginning July 1, 2017.

Expense Items to Note:

1. Debt service (\$537,400 in annual debt payments for wastewater system debt for FY 2017-18) and maintaining a debt coverage ratio of at least 1.0, with a debt coverage ratio of 1.37 for fiscal year 2017-18.
2. Increase in Repairs and Maintenance due to increased maintenance to prevent any deferred maintenance at the South Wastewater Treatment Plant.

City of Madras
2017-18 Budget Worksheet

Wastewater Operations Fund
Revenues

GL Codes	Description	2014-15 Actuals	2015-16 Actuals	2016-17		2017-18		
				Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Cash								
503-010-301-0101	Beginning Cash	485,551	653,998	944,683	944,683	827,778	827,778	827,778
	Total Beginning Cash	485,551	653,998	944,683	944,683	827,778	827,778	827,778
Revenues from Other Agencies								
503-030-340-4114	Bond Proceeds	-	55,747	-	-	-	-	-
503-030-340-4101	Grant -WW Master Plan-IFA	20,000	-	-	-	-	-	-
	Total Revenues from Other Agencies	20,000	55,747	-	-	-	-	-
Charges for Services								
503-030-370-6402	RV Dump Revenue	1,773	1,565	1,500	1,500	1,500	1,500	1,500
503-030-350-5401	Miscellaneous Revenue	273	13,278	20,987	20,500	-	-	-
503-030-370-6202	Turn off/Late Fees	14,418	11,108	15,000	-	-	-	-
503-030-370-6302	Construction Cost Reimbursement	459	814	403	500	500	500	500
503-030-370-6301	Permits & Inspection Fees	756	1,849	1,500	1,500	1,500	1,500	1,500
503-030-370-6401	Sewer User Fees	2,690,315	2,925,436	2,991,350	2,994,842	3,066,719	3,066,719	3,066,719
	Total Charges for Services	2,707,993	2,954,053	3,030,740	3,018,842	3,070,219	3,070,219	3,070,219
Revenue from Assessments								
503-030-355-4001	L.I.D. 88-S Principal	882	2,925	500	318	500	500	500
503-030-355-4002	L.I.D. 88-S Interest	534	403	300	64	300	300	300
503-030-355-4009	L.I.D. - ZS90 Principal	361	1,399	200	44	200	200	200
503-030-355-4010	L.I.D. - ZS90 Interest	189	128	100	16	100	100	100
	Total from Assessments	1,966	4,856	1,100	442	1,100	1,100	1,100
Use of Money and Property								
503-030-380-8101	Interest on Investments	2,675	1,754	1,000	1,200	1,000	1,000	1,000
503-030-380-8401	Land Rentals	2,272	2,351	2,370	2,370	2,370	2,370	2,370
503-030-380-8003	Cart Storage	-	-	-	-	5,000	5,000	5,000
503-030-380-8002	Green Fees	-	-	-	30,000	50,000	50,000	50,000
	Total Use of Money & Property	4,947	4,105	3,370	33,570	58,370	58,370	58,370
Interfund Transfers - In								
503-030-390-9509	SDC Wastewater Improvement Fund	-	120,000	-	-	-	-	-
503-030-390-9505	Debt Service Fund	80,906	3,315	2,671	-	-	-	-
	Total Interfund Transfers - In	80,906	123,315	2,671	-	-	-	-
	Total Revenues	3,301,362	3,796,073	3,982,564	3,997,537	3,957,467	3,957,467	3,957,467

**Wastewater Operations Fund
Expenditures**

Materials and Services								
503-030-520-1206	Chemicals/Testing	126,844	115,835	130,000	130,000	130,000	130,000	130,000
503-030-520-1221	Contract Services	4,627	3,433	4,500	35,350	60,600	60,600	60,600
503-030-520-1401	Electricity & Telephone	221,200	200,517	225,000	205,000	215,000	215,000	215,000
503-030-520-1403	Equipment Repairs	9,944	16,743	15,000	15,000	-	-	-
503-030-520-1405	Equipment Rentals	30	1,273	2,000	-	2,000	2,000	2,000
503-030-520-1801	Insurance & Surety Bonds	31,259	33,205	36,526	34,150	48,110	48,110	48,110
503-030-520-2102	Legal Fees	6,835	12,741	10,500	10,500	10,500	10,500	10,500
503-030-520-2203	Meetings, Travel & Schools	-	1,149	500	3,500	-	-	-
503-030-520-2204	Miscellaneous Expense	2,877	5	500	1,000	500	500	500
503-030-520-2206	Bank Service Fees	11,493	10,551	15,000	10,000	5,500	5,500	5,500
503-030-520-2502	Postage	-	-	20,000	-	-	-	-
503-030-520-2503	Professional Services	72,383	115,468	70,000	70,000	5,000	5,000	5,000
503-030-520-2505	Permits	2,226	2,623	3,500	3,200	3,500	3,500	3,500
503-030-520-2702	Repairs & Maintenance	47,941	87,484	105,000	95,000	120,000	120,000	120,000
503-030-520-2704	Rental Property Maintenance	-	646	1,000	-	1,000	1,000	1,000
503-030-520-2810	Sewer Effluent Land Application	72,703	68,621	65,000	60,000	55,000	55,000	55,000
503-030-520-2903	N. U. I. D.	-	-	-	15,337	5,000	5,000	5,000
503-030-520-3206	Bad Debt Expense	-	4,949	500	500	500	500	500
503-030-520-3207	Inventory Used	-	-	10,000	-	-	-	-
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	365,000	393,449	436,370	436,370	466,916	466,916	466,916
503-030-520-4018	Internal Services Public Works Staff	845,516	859,904	1,000,514	1,000,514	974,095	974,095	974,095
503-030-520-4019	Internal Services Buildings Fund	115,181	113,125	122,988	122,988	130,367	130,367	130,367
503-030-520-4020	Internal Services Fleet Fund	177,500	182,668	162,000	162,000	134,300	134,300	134,300
	Total Materials & Services	2,123,458	2,234,288	2,446,298	2,420,309	2,377,788	2,377,788	2,377,788
Capital Outlay								
503-030-540-1401	Equipment Purchases	48,001	45,857	46,772	-	137,000	137,000	137,000
503-030-540-2813	Hess Street Sewer	-	-	88,250	89,000	-	-	-
503-030-540-2811	Sewer Lines	26,628	-	-	-	-	-	-
503-030-540-2812	NWWTW Energy Efficiency Project	-	-	-	-	-	-	-
503-030-540-2810	Sewer Effluent Land Application	9,535	14,490	10,000	10,000	100,000	100,000	100,000
	Total Capital Outlay	84,164	60,347	145,022	99,000	237,000	237,000	237,000
Interfund Transfers - Out								
503-030-550-1205	SDC Wastewater Improvement Fund	-	-	125,000	125,000	-	-	-
503-030-550-1210	Debt Reserve Fund	9,867	33,271	21,018	26,900	19,163	19,163	19,163
	Total Interfund Transfers - Out	9,867	33,271	146,018	151,900	19,163	19,163	19,163
Debt Service								
503-030-570-7414	OEDD - North Y Principal	2,106	54,703	2,600	2,600	2,600	2,600	2,600
503-030-570-7415	OEDD - North Y Interest	2,696	3,305	1,800	1,800	1,800	1,800	1,800
503-030-570-7451	2013 Bond Interest	425,074	424,210	425,000	425,000	423,000	423,000	423,000
503-030-570-7450	2013 Bond Principal	-	40,000	76,000	69,150	110,000	110,000	110,000
503-030-570-7542	2013B Refunding Fees	-	-	-	-	-	-	-
503-030-570-7510	Bond Fees	-	735	-	-	-	-	-
	Total Debt Service	429,876	522,954	505,400	498,550	537,400	537,400	537,400
Reserve for Future Expenditure								
	Series 2013 Refunding	-	-	-	-	-	-	-
	Total Reserve for Future Expenditure	-	-	-	-	-	-	-
Operating Contingency								
503-030-590-1010	Operating Contingency	-	-	6,082	-	50,000	50,000	50,000
	Total Operating Contingency	-	-	6,082	-	50,000	50,000	50,000
Reserve for Future Expenditure								
503-030-580-6001	Sewer Effluent Irrigation	-	-	75,000	-	-	-	-
	Total Reserve for Future Expenditures	-	-	75,000	-	-	-	-
Ending Cash Balance								
503-030-595-1010	Ending Cash Balance	653,998	945,213	658,744	827,778	736,116	736,116	736,116
	Total Ending Cash Balance	653,998	945,213	658,744	827,778	736,116	736,116	736,116
	Total Expenditures	3,301,362	3,796,073	3,982,564	3,997,537	3,957,467	3,957,467	3,957,467
	Total Wastewater Oper. Revenues	3,301,362	3,796,073	3,982,564	3,997,537	3,957,467	3,957,467	3,957,467
	Total Wastewater Oper. Expenditures	3,301,362	3,796,073	3,982,564	3,997,537	3,957,467	3,957,467	3,957,467

**City of Madras
Amortization Schedule
2017-2018**

Wastewater Operations

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

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

Payments Annualized

Year	Payment <small>503-030-570-7451</small>	Interest <small>503-030-570-7450</small>	Principal <small>503-030-520-2206</small>	Balance	Trust Fee
Balance July 1, 2017				10,380,000	
2017-2018	532,606	422,606	110,000	10,270,000	500
2018-2019	585,131	420,131	165,000	10,105,000	500
2019-2020	608,531	413,531	195,000	9,910,000	500
2020-2021	640,731	405,731	235,000	9,675,000	500
2021-2022	661,331	396,331	265,000	9,410,000	500
2022-2023	685,731	385,731	300,000	9,110,000	500
2023-2024	713,731	373,731	340,000	8,770,000	500
2024-2025	730,131	360,131	370,000	8,400,000	500
2025-2026	753,481	343,481	410,000	7,990,000	500
2026-2027	770,031	325,031	445,000	7,545,000	500
2027-2028	790,006	305,006	485,000	7,060,000	500
2028-2029	807,425	287,425	520,000	6,540,000	500
2029-2030	831,625	266,625	565,000	5,975,000	500
2030-2031	854,025	244,025	610,000	5,365,000	500
2031-2032	869,625	219,625	650,000	4,715,000	500
2032-2033	888,625	193,625	695,000	4,020,000	500
2033-2034	905,825	165,825	740,000	3,280,000	500
2034-2035	905,300	135,300	770,000	2,510,000	500
2035-2036	908,538	103,538	805,000	1,705,000	500
2036-2037	905,331	70,331	835,000	870,000	500
2037-2038	905,888	35,888	870,000	0	500
Total	<u>16,752,794</u>	<u>6,297,794</u>	<u>10,455,000</u>		<u>11,000</u>

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

Budget line item	Description	2017-18 Budget
503-030-570-7451	Interest	423,000
503-030-570-7450	Principal	110,000
503-030-520-2206	Trust Fee	550
Total		533,550

**City of Madras
Amortization Schedule
2017-2018**

2015 Refunding

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

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

2015- Refunding Allocation

	52.53%		38.90%		6.00%		2.57%		100.00%
	Fund 509		Fund 401		Fund 502		Fund 503		
Period Ending	Airport Principal	Airport Interest	SDC Street Impr. Principal	SDC Street Impr. Interest	Water Ops Principal	Water Ops Interest	Sewer Ops Principal	Sewer Ops Interest	Total
Balance as of July 1, 2017									
2017-18	49,904	31,216	36,955	23,116	5,700	3,566	2,442	1,527	154,425
12/1/2018	49,904	15,483	36,955	11,466	5,700	1,769	2,442	758	124,475
6/1/2019	-	14,984	-	11,096	-	1,712	-	733	28,525
2018-19	49,904	30,467	36,955	22,562	5,700	3,480	2,442	1,491	153,000
2019-20	49,904	29,469	36,955	21,823	5,700	3,366	2,442	1,442	151,100
2020-21	55,157	28,419	40,845	21,045	6,300	3,246	2,699	1,390	159,100
2021-22	55,157	27,316	40,845	20,228	6,300	3,120	2,699	1,336	157,000
2022-23	55,157	26,212	40,845	19,411	6,300	2,994	2,699	1,282	154,900
2023-24	55,157	24,834	40,845	18,390	6,300	2,837	2,699	1,215	152,275
2024-25	57,783	23,139	42,790	17,135	6,600	2,643	2,827	1,132	154,050
2025-26	60,410	21,065	44,735	15,599	6,900	2,406	2,956	1,031	155,100
2026-27	63,036	18,596	46,680	13,771	7,200	2,124	3,084	910	155,400
2027-28	60,410	16,127	44,735	11,942	6,900	1,842	2,956	789	145,700
2028-29	60,410	13,710	44,735	10,153	6,900	1,566	2,956	671	141,100
2029-30	65,663	11,189	48,625	8,286	7,500	1,278	3,213	547	146,300
2030-31	65,663	8,562	48,625	6,341	7,500	978	3,213	419	141,300
2031-32	63,036	5,988	46,680	4,435	7,200	684	3,084	293	131,400
2032-33	28,892	4,150	21,395	3,073	3,300	474	1,414	203	62,900
2033-34	28,892	2,994	21,395	2,217	3,300	342	1,414	146	60,700
2034-35	28,892	1,839	21,395	1,362	3,300	210	1,414	90	58,500
2035	31,518	630	23,340	467	3,600	72	1,542	31	61,200
	1,034,841	357,637	766,330	264,841	118,200	40,850	50,629	17,497	2,650,825

Total Principal \$1,970,000.00
Total Interest \$680,825.00
\$2,650,825.00

Original Balan 1,087,371 380,607 805,230 281,851 124,200 43,473 53,199 18,621 2,794,552

Description	Budget line item	2015-16	Budget line item	2015-16	Budget line item	2015-16	Budget line item	2015-16	TOTALS
Interest	509-090-570-7409	\$ 22,970	401-401-570-7314	\$ 17,010	502-020-570-7415	\$ 2,624	503-030-570-7415	\$ 1,124	\$ 43,727
Principal	509-090-570-7408	\$ 52,530	401-401-570-7313	\$ 38,900	502-020-570-7414	\$ 6,000	503-030-570-7414	\$ 2,570	\$ 100,000
Total		\$ 75,500		\$ 55,910		\$ 8,624		\$ 3,694	\$ 143,727

Tab Placeholder:

SDC WASTEWATER IMPROVEMENT (403)

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:

To continue to reserve funds for sewer improvement projects.

Projects planned include the following:

1. Construction of the Bel Air and Herzberg Heights Sewer Improvement Project to start this fiscal year and be completed in FY 2018-19. Project requires approximately \$1,115,000 to install wastewater infrastructure throughout the entire subdivision. Funding from DEQ has been granted in the amount needed with 50% of the loan as principle forgiveness up to \$500,000. Staff anticipates having the \$615,000 available in FY 2018-19 to pay off the loan completely.

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

DEQ Loan of 1,000,000 to construct Bel Air and Herzberg Heights Sewer Improvement Project.



City of Madras
2017-18 Budget Worksheet

SDC Wastewater Improvement Fund
Revenues

GL Codes	Description	2014-15	2015-16	2016-17		2017-18		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Cash								
403-010-301-0101	Beginning Cash	92,889	191,863	218,379	237,464	419,789	419,789	419,789
	Total Beginning Cash	92,889	191,863	218,379	237,464	419,789	419,789	419,789
Revenues from Other Agencies								
403-403-340-4124	Grant - Jefferson County	-	120,500	-	-	-	-	-
403-403-340-4125	DEQ Loan - Bel Air Sewer	-	-	-	-	1,000,000	1,000,000	1,000,000
	Total Revenues from Other Agencies	-	120,500	-	-	1,000,000	1,000,000	1,000,000
System Development Charges								
403-403-370-6501	SDC - Wastewater	72,216	66,584	16,600	52,675	34,110	34,110	34,110
	Total System Development Charges	72,216	66,584	16,600	52,675	34,110	34,110	34,110
Interfund Transfers								
403-403-390-9701	WasteWater Ops	-	-	125,000	125,000	-	-	-
403-403-390-9513	SDC WW Reim	-	-	20,000	20,000	20,000	20,000	20,000
	Total Interfund Transfers	-	-	145,000	145,000	20,000	20,000	20,000
Use of Money & Property								
403-403-380-8101	Interest	1,588	1,382	500	800	800	800	800
	Total Use of Money & Property	1,588	1,382	500	800	800	800	800
Interfund Loan								
403-403-390-4510	Internal Services Fleet Fund - Loan	38,157	-	-	-	-	-	-
	Repayment	-	-	-	-	-	-	-
	Total Interfund Loan	38,157	-	-	-	-	-	-
	Total Revenues	204,849	380,329	380,479	435,939	1,474,699	1,474,699	1,474,699

SDC Wastewater Improvement Fund
Expenditures

GL Codes	Description	2014-15	2015-16	2016-17		2017-18		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Materials & Services								
403-403-520-2206	Bank Fees	-	874	850	850	850	850	850
403-403-520-3206	Bad Debt Expense	-	9,915	5,000	2,500	5,000	5,000	5,000
	Total Materials and Services	-	10,789	5,850	3,350	5,850	5,850	5,850
Capital Outlay								
403-403-540-2811	Sewer Lines	-	-	10	-	10	10	10
403-403-540-2815	Bel Air Herzberg Sewer	-	-	-	-	1,000,000	1,000,000	1,000,000
	Total Capital Outlay	-	-	10	-	1,000,010	1,000,010	1,000,010
Interfund Transfers - Out								
403-403-550-1022	Wastewater Operations	-	120,000	-	-	-	-	-
403-403-550-1210	Debt Reserve Fund	6,038	-	-	-	-	-	-
	Total Interfund Transfers - Out	6,038	120,000	-	-	-	-	-
Debt Service								
403-403-570-7309	DEQ Loan Principal - SRF R62370	7,171	7,388	7,800	7,800	7,800	7,800	7,800
403-403-570-7310	DEQ Loan Interest - SRF R62371	4,905	4,688	5,000	5,000	5,100	5,100	5,100
403-403-570-7311	DEQ Loan Fee - SRF R62371	910	-	-	-	850	850	850
	Total Debt Service	12,986	12,076	12,800	12,800	13,750	13,750	13,750
Operating Contingency								
403-403-590-1010	Operating Contingency	-	-	7,519	-	20,000	20,000	20,000
	Total Operating Contingency	-	-	7,519	-	20,000	20,000	20,000
Reserve for Future Expenditure								
403-403-590-1010	Bel Air Sewer (Jeffco \$121.5k)	-	-	345,000	-	420,000	420,000	420,000
	Total Reserve for Future Expenditure	-	-	345,000	-	420,000	420,000	420,000
Ending Cash Balance								
403-403-595-1010	Ending Cash Balance	185,825	237,464	9,300	419,789	15,089	15,089	15,089
	Total Ending Cash Balance	185,825	237,464	9,300	419,789	15,089	15,089	15,089
	Total Expenditures	204,849	380,329	380,479	435,939	1,474,699	1,474,699	1,474,699
	Total SDC WW Improve. Revenues	204,849	380,329	380,479	435,939	1,474,699	1,474,699	1,474,699
	Total SDC WW Improve. Expenditures	204,849	380,329	380,479	435,939	1,474,699	1,474,699	1,474,699

**City of Madras
Amortization Schedule
2017-2018**

North Madras Collector Sewer

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

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

Year	Payment	Fees	Interest	Principal	Balance
403-403-520-2206 403-403-570-7310 403-403-570-7309					
Balance July 1, 2017					150,479
2017-2018	13,439	799	5,060	7,580	142,899
2018-2019	13,786	760	4,930	8,096	134,803
2019-2020	13,885	720	4,798	8,367	126,436
2020-2021	13,990	679	4,664	8,647	117,789
2021-2022	14,101	637	4,528	8,936	108,853
2022-2023	14,218	593	4,390	9,236	99,617
2023-2024	14,343	549	4,249	9,545	90,073
2024-2025	14,473	503	4,106	9,864	80,209
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	48,590
2028-2029	15,069	307	3,509	11,253	37,337
2029-2030	15,237	254	3,354	11,629	25,708
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	232,611	8,304	66,237	158,070	

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

Budget line item	Description	2017-18 Budget
403-403-570-7310	Interest	5,100
403-403-570-7309	Principal	7,800
403-403-520-2206	Trust Fee	850
Total		13,750

Tab Placeholder:

SDC WASTEWATER REIMBURSEMENT (407)

SDC Wastewater Reimbursement Fund

Functions and Responsibilities:

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

Goals/Budget Year Objectives:

Continue to build funds for capital or replacement sewer projects.

Projects planned include the following:

None at this time

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

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



City of Madras
2017-18 Budget Worksheet

SDC Wastewater Reimbursement Fund

GL Codes	Description	2014-15	2015-16	2016-17		2017-18		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
	Beginning Cash							
407-010-301-0101	Beginning Cash	13,373	23,442	32,105	35,685	25,727	25,727	25,727
	Total Beginning Cash	13,373	23,442	32,105	35,685	25,727	25,727	25,727
	System Development Charges							
407-407-370-6501	SDC - Wastewater Reimbursement	9,996	12,111	3,406	9,920	6,985	6,985	6,985
	Total System Development Charges	9,996	12,111	3,406	9,920	6,985	6,985	6,985
	Interfund Transfers - In							
407-407-390-9510	Wastewater Operations Fund	-	-	-	-	-	-	-
	Total Interfund Transfers - In	-	-	-	-	-	-	-
	Use of Money & Property							
407-407-380-8101	Interest	73	132	-	132	132	132	132
	Total Use of Money & Property	73	132	-	132	132	132	132
	Total Revenues	23,442	35,686	35,511	45,737	32,844	32,844	32,844
	Capital Outlay							
407-407-540-2811	Sewer System Improvements	-	-	10	10	10	10	10
	Total Capital Outlay	-	-	10	10	10	10	10
	Interfund Transfers - Out							
407-407-550-1022	SDC WW Improvement Fund	-	-	20,000	20,000	20,000	20,000	20,000
	Total Interfund Transfers - Out	-	-	20,000	20,000	20,000	20,000	20,000
	Operating Contingency							
407-407-590-1010	Operating Contingency	-	-	10,000	-	8,469	8,469	8,469
	Total Operating Contingency	-	-	10,000	-	8,469	8,469	8,469
	Reserve for Future Expenditure							
407-407-590-1010	Bel Air Sewer and Herzberg Heights	-	-	-	-	-	-	-
	Reserve for Future Expenditure	-	-	-	-	-	-	-
	Ending Cash Balance							
407-407-595-1010	Ending Cash Balance	23,442	35,686	5,501	25,727	4,365	4,365	4,365
	Total Ending Cash Balance	23,442	35,686	5,501	25,727	4,365	4,365	4,365
	Total Expenditures	23,442	35,686	35,511	45,737	32,844	32,844	32,844
	Total SDC WW Reimbursement Revs.	23,442	35,686	35,511	45,737	32,844	32,844	32,844
	Total SDC WW Reimbursement Exps.	23,442	35,686	35,511	45,737	32,844	32,844	32,844

Tab Placeholder:

INDUSTRIAL SITE (504)

Industrial Site Fund

Functions and Responsibilities:

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

Rail Spur Ownership Overview:

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

Goals/Budget Year Objectives:

- The Goal for FY 2017-18 is to monitor and manage the fund to become sustainable or combine with another fund such as Building Maintenance over time.
- Maintain railroad liability insurance for the City's tie to land ownership under the rail spurs operated by Union Pacific and BNSF through agreement.

Projects planned include the following:

1. No specific project planned for FY 2017-18

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

Not Applicable.



City of Madras
2017-18 Budget Worksheet

Industrial Site Fund

GL Codes	Description	2014-15	2015-16	2016-17		2017-18		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Cash								
504-010-301-0101	Beginning Cash	70,743	71,067	62,353	63,555	63,023	63,023	63,023
	Total Beginning Cash	70,743	71,067	62,353	63,555	63,023	63,023	63,023
Franchises & Leases								
504-504-320-2501	Railroad Lease	-	-	-	-	800	800	800
	Total Franchises & Leases	-	-	-	-	800	800	800
Revenues/Other Agencies								
504-504-345-4516	Grant -Industrial Readiness- IFA	9,527	36,162	19,000	14,311	-	-	-
	Total Revenues from Other Agencies	9,527	36,162	19,000	14,311	-	-	-
Charges For Services								
504-504-350-5401	Miscellaneous Revenue	395	-	-	-	-	-	-
	Total Charges for Services	395	-	-	-	-	-	-
Use of Money and Property								
504-504-380-8101	Interest on Investments	204	-	200	230	150	150	150
504-504-380-8502	Industrial Site Leases	6,711	6,929	7,816	7,137	7,137	7,137	7,137
	Total Use of Money & Property	6,915	6,929	8,016	7,367	7,287	7,287	7,287
Interfund Transfers - In								
504-504-390-9401	Airport Ops	-	-	4,665	4,665	5,000	5,000	5,000
504-504-390-9506	Internal Services Building Fund	25,000	-	-	-	-	-	-
	Total Interfund Transfers - In	25,000	-	4,665	4,665	5,000	5,000	5,000
	Total Revenues	112,580	114,159	94,034	89,898	76,110	76,110	76,110
Materials & Services								
504-504-520-2204	Miscellaneous Expense	118	-	-	-	-	-	-
504-504-520-1801	Insurance & Surety Bonds	21,612	12,244	15,000	13,852	14,129	14,129	14,129
504-504-520-1802	Industrial Site Maintenance	5,096	-	1,500	500	1,000	1,000	1,000
504-504-520-1803	Industrial Site Promotion	-	-	500	-	500	500	500
504-504-520-2102	Legal Fees	3,351	-	500	-	500	500	500
504-504-520-2904	Tree Maintenance	1,218	-	5,000	1,200	2,500	2,500	2,500
504-504-520-2503	Professional Services	10,118	38,559	19,000	11,323	1,500	1,500	1,500
	Total Materials & Services	41,513	50,803	41,500	26,875	20,129	20,129	20,129
Capital Outlay								
504-504-540-4101	Industrial Site Improvements	-	-	10	-	10	10	10
	Total Capital Outlay	-	-	10	-	10	10	10
Operating Contingency								
504-504-590-1010	Operating Contingency	-	-	20,000	-	10,000	10,000	10,000
	Total Operating Contingency	-	-	20,000	-	10,000	10,000	10,000
Ending Cash Balance								
504-504-595-1010	Ending Cash Balance	71,067	63,356	32,524	63,023	45,971	45,971	45,971
	Total Ending Cash Balance	71,067	63,356	32,524	63,023	45,971	45,971	45,971
	Total Expenditures	112,580	114,159	94,034	89,898	76,110	76,110	76,110
	Total Ind. Site Revenues	112,580	114,159	94,034	89,898	76,110	76,110	76,110
	Total Ind. Site Expenditures	112,580	114,159	94,034	89,898	76,110	76,110	76,110

Tab Placeholder:

AIRPORT OPERATIONS (509)

Airport Operations Fund

Functions and Responsibilities:

This fund provides for the maintenance and operation of the Madras Municipal Airport including City-owned building facilities and land for lease. This fund also supports the annual Central Oregon Airshow of the Cascades event.

Airport Assets:

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

Goals/Budget Year Objectives:

1. Continue to pursue ground lease opportunities. City property adjacent to the airport is under Federal Aviation Administration control. Majority of property cannot be sold, but FAA will allow long term ground leases.
2. Work with Department of Land Conservation and Development to move the Urban Growth Boundary all the way around the airport property. Annex the Airport.

Projects planned include the following (Capital Outlay):

1. Relocation of the acquired MAC Air Hangar - \$110,000
2. Capital Outlay for a Foreign Object Debris Boss piece of equipment and closure crosses - \$35,000
3. Design of the Taxiway Rehabilitation Project - \$187,500 (FAA & ODA grants)

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

Additional revenues and expenses have been budgeted associated with Solar Eclipse activities at the airport due to a large number of fly-ins planned in August 2017. From new Finance Director's internal audit of revenue receipt and revenue sharing with the Fixed Base Operator, there are more fully detailed receipts of revenues and expenses in the form of paid revenue share to the FBO illustrated in the FY 2017-18 Budget, consistent with the City's agreement with the FBO.

City of Madras
2017-18 Budget Worksheet

Airport Operations Fund

Revenues

GL Codes	Description	2014-15		2015-16		2016-17		2017-18		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted		
Beginning Cash										
509-010-301-0101	Beginning Cash	41,151	281,564	110,690	18,069	71,161	71,161	71,161		
	Total Beginning Cash	41,151	281,564	110,690	18,069	71,161	71,161	71,161		
Shared Revenues										
509-090-340-4114	Bond Proceeds	-	1,136,767	-	-	-	-	-		
	Total Shared Revenues	-	1,136,767	-	-	-	-	-		
Revenues from Other Agencies										
509-090-345-4117	FAA CIP Funding	1,888,381	(13,391)	-	168,199	168,750	168,750	168,750		
509-090-345-4123	COV Grant	283,166	508,834	-	-	-	-	-		
509-090-345-4124	IOF Grant	-	126,906	572,650	572,650	-	-	-		
509-090-345-4125	IFA Grant	-	40,986	97,500	97,500	-	-	-		
509-090-345-4126	Daimler Grant/Cost Share	-	251,223	706,292	706,292	-	-	-		
509-090-345-4126	Oregon Dept. of Aviation Grant	-	-	-	6,250	18,750	18,750	18,750		
	Total Revenues from Other Agencies	2,171,547	914,558	1,376,442	1,550,891	187,500	187,500	187,500		
Charges for Services										
509-090-350-5405	Solar Eclipse - City Parking	-	-	-	-	12,000	12,000	12,000		
509-090-350-5404	Solar Eclipse - Airport Revenue	-	-	80,000	15,000	15,000	15,000	15,000		
509-090-350-5401	Miscellaneous Revenue	2,941	8,472	1,500	10,495	100	100	100		
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	425,384	269,404	420,000	205,953	360,000	360,000	360,000		
	Total Charges for Services	438,225	287,777	511,400	241,348	397,000	397,000	397,000		
Use of Money and Property										
509-090-380-8009	Grounds & Lights Maintenance Fees	7,927	8,718	4,034	9,242	9,500	9,500	9,500		
509-090-380-8101	Interest on Investments	787	65	250	250	-	-	-		
509-090-380-8202	Daimler Lease	40,480	64,760	131,445	140,000	232,115	232,115	232,115		
509-090-380-8203	Hangar Rent	3,960	4,153	4,320	6,750	6,750	6,750	6,750		
509-090-380-8204	T-Hangar Rent	16,131	20,053	16,200	22,950	22,950	22,950	22,950		
509-090-380-8205	Heavy Aircraft & Equipment Hangar	440,703	89,193	87,156	87,156	89,209	89,209	89,209		
509-090-380-8210	Airport Pad Lease	12,994	2,735	2,700	2,776	2,700	2,700	2,700		
509-090-380-8211	Airport Fire	(480)	610	1,000	1,050	500	500	500		
509-090-380-8250	Airfield Veterans War Memorial	10,565	-	-	-	-	-	-		
509-090-380-8401	Land Rentals	47,910	48,652	51,657	46,846	60,453	60,453	60,453		
	Total Use of Money & Property	580,976	238,938	298,762	317,020	424,177	424,177	424,177		
Interfund Transfers - In										
509-090-390-9511	Airport Construction Fund	16,000	8,541	-	10,000	110,000	110,000	110,000		
509-090-390-9505	Debt Reserve Fund	-	-	10,086	10,086	-	-	-		
509-090-390-9607	ISF Central Services	60,000	-	-	-	-	-	-		
509-090-390-9608	ISF Public Works Staff	60,000	20,000	-	-	-	-	-		
509-090-390-9609	ISF Building Fund	235,000	20,000	20,000	20,000	-	-	-		
	Interfund Transfers - In	371,000	48,541	30,086	40,086	110,000	110,000	110,000		
	Total Revenues	3,602,899	2,908,146	2,327,380	2,167,413	1,189,838	1,189,838	1,189,838		

Airport Operations Fund

Expenditures

GL Codes	Description	2014-15 Actuals	2015-16 Actuals	2016-17		2017-18		
				Adopted	Yr End Proj	Proposed	Approved	Adopted
Materials & Services								
509-090-520-1006	Aviation Gas	393,649	266,917	410,000	185,357	324,000	324,000	324,000
509-090-520-1011	Airshow	3,500	3,500	3,500	3,729	3,500	3,500	3,500
509-090-520-1204	Contracted Computer/IT/Telephone	-	1,953	2,893	2,893	4,136	4,136	4,136
509-090-520-1205	Computer Unprogrammed	579	507	1,103	500	2,000	2,000	2,000
509-090-520-1501	Fixed Base Operator	20,297	18,000	42,000	42,000	46,200	46,200	46,200
509-090-520-1502	Commissions - FBO	-	-	80,000	39,000	44,000	44,000	44,000
509-090-520-2206	Bank Fees	-	-	-	1,000	1,000	1,000	1,000
509-090-520-1801	Insurance & Surety Bonds	18,828	19,802	20,864	21,595	19,561	19,561	19,561
509-090-520-2102	Legal	14,229	31,441	15,000	15,000	15,000	15,000	15,000
509-090-520-2203	Meetings Travel & School	2,236	2,232	500	2,000	2,500	2,500	2,500
509-090-520-2204	Miscellaneous Expense	1,213	-	500	1,409	1,000	1,000	1,000
509-090-520-2207	Maintenance & Repairs	34,054	33,093	32,500	45,921	40,000	40,000	40,000
509-090-520-2208	Materials and Supplies	364	2,290	-	3,084	3,000	3,000	3,000
509-090-520-2503	Professional Services	6,075	2,006	5,000	18,733	10,000	10,000	10,000
509-090-520-2903	Taxes & N.U.I.D.	-	-	-	-	-	-	-
509-090-520-3003	Utilities	29,905	31,583	29,000	32,979	36,159	36,159	36,159
509-090-520-3207	Inventory Used	-	-	500	500	500	500	500
509-090-520-4017	Internal Services Central Services Fund	55,000	56,652	71,150	71,150	72,000	72,000	72,000
509-090-520-4019	Internal Services Buildings Fund	12,240	17,395	22,000	22,000	22,000	22,000	22,000
509-090-520-4018	Internal Services PW Staff Fund	-	-	5,000	5,000	17,500	17,500	17,500
509-090-520-4020	Internal Services Fleet Fund	-	-	2,500	2,500	5,000	5,000	5,000
	Total Materials & Services	592,169	487,371	744,010	516,350	669,056	669,056	669,056
Capital Outlay								
509-090-540-1001	Airport Improvement	58,787	20,750	40,000	37,500	145,000	145,000	145,000
509-090-540-1002	2014-15 Airport Improvement Project	2,218,260	707,333	-	-	-	-	-
509-090-540-1003	West Access Road Project (Daimler)	-	486,309	1,376,442	1,376,442	-	-	-
509-090-540-1005	Heavy Aircraft Hangar Repair	350,600	-	-	-	-	-	-
509-090-540-1006	Taxiway Improvement Project	-	-	-	62,500	187,500	187,500	187,500
509-090-540-1250	Veterans War Memorial Project	12,722	-	-	-	-	-	-
	Total Capital Outlay	2,640,369	1,214,392	1,416,442	1,476,442	332,500	332,500	332,500
Debt Service								
509-090-570-7401	T-Hangar - Principal	5,266	5,537	-	-	-	-	-
509-090-570-7402	T-Hangar - Interest	4,820	4,549	-	-	-	-	-
509-090-570-7408	OBDD Heavy Air Hangar - Principal	26,163	1,117,500	50,500	50,000	50,000	50,000	50,000
509-090-570-7409	OBDD Heavy Air Hangar - Interest	50,293	65,650	32,250	31,800	32,250	32,250	32,250
509-090-570-7411	Berg Drive Extension - Principal	3,495	3,600	4,000	1,737	2,000	2,000	2,000
509-090-570-7410	Berg Drive Extension - Interest	1,950	1,845	2,000	3,708	4,000	4,000	4,000
509-090-570-7510	Bond Fees	-	14,996	-	-	-	-	-
	Total Debt Service	91,987	1,213,677	88,750	87,245	88,250	88,250	88,250
509-090-550-1023	Industrial Site Fund	-	-	4,665	4,665	5,000	5,000	5,000
509-090-550-1003	Tourism Economic Development Fund	-	-	-	11,550	20,790	20,790	20,790
509-090-550-1210	Debt Reserve Fund	10,086	-	-	-	-	-	-
	Total Interfund Transfers - Out	10,086	-	4,665	16,215	25,790	25,790	25,790
Reserve for Future Expenditure								
509-090-580-6001	FAA CIP 5 year	-	-	-	-	7,500	7,500	7,500
	Total Reserve for Future Expenditure	-	-	-	-	7,500	7,500	7,500
Operating Contingency								
509-090-590-1010	Operating Contingency	-	-	50,000	-	50,000	50,000	50,000
	Total Operating Contingency	-	-	50,000	-	50,000	50,000	50,000
Ending Cash Balance								
509-090-595-1010	Ending Cash Balance	268,288	(7,294)	23,514	71,161	16,742	16,742	16,742
	Total Ending Cash Balance	268,288	(7,294)	23,514	71,161	16,742	16,742	16,742
	Total Expenditures	3,602,899	2,908,146	2,327,380	2,167,413	1,189,838	1,189,838	1,189,838
	Total Airport Operations Revenues	3,602,899	2,908,146	2,327,380	2,167,413	1,189,838	1,189,838	1,189,838
	Total Airport Oper. Expenditures	3,602,899	2,908,146	2,327,380	2,167,413	1,189,838	1,189,838	1,189,838

**City of Madras
Amortization Schedule
2017-2018**

Berg Drive Extension to Cherry Lane

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

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

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

Year	Payment	Interest	Principal	Balance
Balance July 1, 2017				54,198
2017-2018	5,445	1,626	3,819	50,379
2018-2019	5,445	1,511	3,933	46,446
2019-2020	5,445	1,393	4,051	42,394
2020-2021	5,445	1,272	4,173	38,221
2021-2022	5,445	1,147	4,298	33,923
2022-2023	5,445	1,018	4,427	29,496
2023-2024	5,445	885	4,560	24,936
2024-2025	5,445	748	4,697	20,239
2025-2026	5,445	607	4,838	15,401
2026-2027	5,445	462	4,983	10,419
2027-2028	5,445	313	5,132	5,286
2028-2029	5,445	159	5,286	0
Total	76,228	14,722	61,505	

Payments Due Dates:	Budget line item	Description	2017-18 Budget
July - Principal & Interest	509-090-570-7410	Interest	2,000
	509-090-570-7411	Principal	4,000
	Total		6,000

**City of Madras
Amortization Schedule
2017-2018**

2015 Refunding

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

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

2015- Refunding Allocation

	52.53%		38.90%		6.00%		2.57%		100.00%
	Fund 509		Fund 401		Fund 502		Fund 503		
Period Ending	Airport Principal	Airport Interest	SDC Street Impr. Principal	SDC Street Impr. Interest	Water Ops Principal	Water Ops Interest	Sewer Ops Principal	Sewer Ops Interest	Total
Balance as of July 1, 2017									
2017-18	49,904	31,216	36,955	23,116	5,700	3,566	2,442	1,527	154,425
12/1/2018	49,904	15,483	36,955	11,466	5,700	1,769	2,442	758	124,475
6/1/2019	-	14,984	-	11,096	-	1,712	-	733	28,525
2018-19	49,904	30,467	36,955	22,562	5,700	3,480	2,442	1,491	153,000
2019-20	49,904	29,469	36,955	21,823	5,700	3,366	2,442	1,442	151,100
2020-21	55,157	28,419	40,845	21,045	6,300	3,246	2,699	1,390	159,100
2021-22	55,157	27,316	40,845	20,228	6,300	3,120	2,699	1,336	157,000
2022-23	55,157	26,212	40,845	19,411	6,300	2,994	2,699	1,282	154,900
2023-24	55,157	24,834	40,845	18,390	6,300	2,837	2,699	1,215	152,275
2024-25	57,783	23,139	42,790	17,135	6,600	2,643	2,827	1,132	154,050
2025-26	60,410	21,065	44,735	15,599	6,900	2,406	2,956	1,031	155,100
2026-27	63,036	18,596	46,680	13,771	7,200	2,124	3,084	910	155,400
2027-28	60,410	16,127	44,735	11,942	6,900	1,842	2,956	789	145,700
2028-29	60,410	13,710	44,735	10,153	6,900	1,566	2,956	671	141,100
2029-30	65,663	11,189	48,625	8,286	7,500	1,278	3,213	547	146,300
2030-31	65,663	8,562	48,625	6,341	7,500	978	3,213	419	141,300
2031-32	63,036	5,988	46,680	4,435	7,200	684	3,084	293	131,400
2032-33	28,892	4,150	21,395	3,073	3,300	474	1,414	203	62,900
2033-34	28,892	2,994	21,395	2,217	3,300	342	1,414	146	60,700
2034-35	28,892	1,839	21,395	1,362	3,300	210	1,414	90	58,500
2035	31,518	630	23,340	467	3,600	72	1,542	31	61,200
	1,034,841	357,637	766,330	264,841	118,200	40,850	50,629	17,497	2,650,825

Total Principal \$1,970,000.00
Total Interest \$680,825.00
\$2,650,825.00

Original Balan 1,087,371 380,607 805,230 281,851 124,200 43,473 53,199 18,621 2,794,552

Description	Budget line item	2015-16	Budget line item	2015-16	Budget line item	2015-16	Budget line item	2015-16	TOTALS
Interest	509-090-570-7409	\$ 22,970	401-401-570-7314	\$ 17,010	502-020-570-7415	\$ 2,624	503-030-570-7415	\$ 1,124	\$ 43,727
Principal	509-090-570-7408	\$ 52,530	401-401-570-7313	\$ 38,900	502-020-570-7414	\$ 6,000	503-030-570-7414	\$ 2,570	\$ 100,000
Total		\$ 75,500		\$ 55,910		\$ 8,624		\$ 3,694	\$ 143,727

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AIRPORT CONSTRUCTION (404)

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 2017-18

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
2017-18 Budget Worksheet

Airport Construction Fund

GL Codes	Description	2014-15	2015-16	2016-17		2017-18		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Cash								
404-010-301-0101	Beginning Cash	68,339	8,554	13	13	154,013	154,013	154,013
	Total Beginning Cash	68,339	8,554	13	13	154,013	154,013	154,013
Revenues from Other Agencies								
404-404-345-4117	Intergovernmental Grant - FAA	16,290	-	-	-	-	-	-
404-404-345-4510	Wilbur Ellis	-	-	170,000	-	-	-	-
404-404-345-4515	Wilbur Ellis Land Sale	-	-	-	160,000	-	-	-
	Total Revenues from Other Agencies	16,290	-	170,000	160,000	-	-	-
Use of Money and Property								
404-404-380-8101	Interest on Investments	13	-	-	-	-	-	-
	Total Use of Money & Property	13	-	-	-	-	-	-
	Total Revenues	84,642	8,554	170,013	160,013	154,013	154,013	154,013
Capital Outlay								
404-404-540-1001	Airport Improvement	18,102	-	30,000	6,000	10	10	10
404-404-540-1004	Berg Drive-Cherry Lane	41,986	-	-	-	-	-	-
	Total Capital Outlay	60,088	-	30,000	6,000	10	10	10
Interfund Transfers - Out								
404-404-550-1021	Airport Operations Fund	16,000	8,541	-	-	110,000	110,000	110,000
	Total Interfund Transfers - Out	16,000	8,541	-	-	110,000	110,000	110,000
Operating Contingency								
404-404-590-1010	Operating Contingency	-	-	20,000	-	30,000	30,000	30,000
	Total Operating Contingency	-	-	20,000	-	30,000	30,000	30,000
Ending Cash Balance								
404-404-595-1010	Ending Cash Balance	8,554	13	120,013	154,013	14,003	14,003	14,003
	Total Ending Cash Balance	8,554	13	120,013	154,013	14,003	14,003	14,003
	Total Expenditures	84,642	8,554	170,013	160,013	154,013	154,013	154,013
	Total Airport Construction Revenues	84,642	8,554	170,013	160,013	154,013	154,013	154,013
	Total Airport Construction Exp.	84,642	8,554	170,013	160,013	154,013	154,013	154,013

Tab Placeholder:

COMMUNITY DEVELOPMENT (505)

Community Development Department

Budget Overview

The Community Development Department budget will have a Beginning Cash balance of \$22,380 for the FY 17-18. The Department's total budget for FY 2017-18 is \$404,855. This is a decrease of \$17,106 from FY 2016-17. The Department has forecasted \$404,855 in Revenue and \$404,855 in Expenditures, producing a balanced budget. It is projected that the Department will collect \$37,375 in Regulatory Fees and \$45,000 for Charges for Services. The Department will utilize the full Beginning Cash balance of \$22,380 and an Internal Fund transfer of \$300,000 to balance Revenues and Expenditures for the FY 2017-18. There is \$12,500 planned for operating contingency for the Department in the budget. The year's ending fund balance is planned to be \$16,401 for FY 2017-18.

Program - Department Operations and Responsibilities

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

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

The Department is responsible for ensuring that the City's Comprehensive Plan is consistent with State Statute and Rule and that development is in compliance with City Ordinances (i.e. Zoning, Subdivision, and Sign). It also administers and interprets the City's Comprehensive Plan, Zoning and Land Development Ordinances, and the Oregon Revised Statutes and Administrative Rules that pertain to land use. The Department also coordinates the land division process (i.e. subdivisions and partitions) within the Urban Growth Boundary. It coordinates building permit reviews with the Jefferson County Building Department. The Department coordinates enforcement of the zoning, subdivision, sign, nuisance, and other related land use ordinances with the Police and Public Works Departments. The Community Development Department also provides administrative support to Central Services and the Madras Redevelopment Commission.

Annual Strategic Implementation Plan

The Madras City Council adopts a strategic plan annually that enables the City to accomplish strategic goals and objectives. In Table 1 below, the Community Development Department will accomplish the following Annual Strategic Implementation Objectives with the revenues and expenditures contained in the FY 2017-18 Community Development Department budget.

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

Goal	Objective	Description	Cost
Strategic Economic Development	Update Urban Growth Area Management Agreement with Jefferson County	The updated Agreement will address clarify jurisdiction on development regulations, code enforcement, and right-of-way jurisdictional transfers from the County to the City.	\$10,000
Strategic Economic Development	Update Zoning Ordinance, No. 864.	Amend Zoning Ordinance to resolve identified problems.	\$10,000
Strategic Economic Development	Update Subdivision Ordinance, No. 864	Update Subdivision Ordinance to resolve identified problems	\$5,000

Revenue and Development Trends

The Community Development Department receives fee revenue for the development permits filed with the Department, are also used to fund the Department. The number of land use applications submitted to the Department peaked in the FY 06-07 and declined rapidly during the Great Recession. Within the last four fiscal years, many of the planned developments have been permitted and constructed. Development has not ceased but it is occurring in a much more reduced, unpredictable manner. Based on historical permit data, the Department expects to process permits for one significant development, about ten sign permits, and several other incidental permits. While there may be other permits that are processed by the Department if in FY 2017-18, it is difficult to forecast permits and the associated fee revenue. Accordingly, the Regulatory Fee revenue projections were developed based on a historical average permit revenue between 2011 and 2016.

The Department also provides administrative support services to the Madras Redevelopment Commission (MRC) and therefore the FY 2017-18 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 \$300,000 to balance revenue and expenditures.

Expenditures

The Department's largest expenditures are Personnel Services (\$214,619) and Materials & Services (\$155,981). The FY 2017-18 Budget will fund 2.0 FTE positions: The Community Development Director and an Assistant Planner. It is forecasted that permit, long-range planning, and other related project activity to remain at the same level as that in FY 2017-18 due to City Council policies related to economic development. The Department will continue to staff meetings and public hearings related to current and long-range planning for the City and provide code enforcement services. The Department will provide these services through increasing staffing and utilizing Professional Services.



City of Madras
2017-18 Budget Worksheet

Community Development Fund

Revenues

GL Codes	Description	2014-15	2015-16	2016-17		2017-18		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
	Beginning Cash							
505-010-301-0101	Beginning Cash	112,323	103,842	39,216	39,216	22,380	22,380	22,380
	Total Beginning Cash	112,323	103,842	39,216	39,216	22,380	22,380	22,380
	Regulatory Fees							
505-505-330-3401	Planning Fees	36,321	28,916	12,731	15,018	24,000	24,000	24,000
505-505-330-3402	Community Development Fees	54,735	52,496	16,525	26,137	13,375	13,375	13,375
	Total Regulatory Fees	91,056	81,412	29,256	41,155	37,375	37,375	37,375
	Charges for Services							
505-505-350-5401	Miscellaneous Revenue	810	2,884	-	351	-	-	-
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	45,810	47,884	45,000	45,351	45,000	45,000	45,000
	Use of Money & Property							
505-505-380-8101	Interest on Investments	315	-	-	105	100	100	100
	Total Use of Money & Property	315	-	-	105	100	100	100
	Interfund Transfers - In							
505-505-390-9607	Internal Services Central Services Fund	60,500	65,500	161,134	161,134	160,000	160,000	160,000
505-505-390-9608	Internal Services Public Works Staff	60,500	65,500	135,000	135,000	140,000	140,000	140,000
	Total Interfund Transfers - In	121,000	131,000	296,134	296,134	300,000	300,000	300,000
	Total Revenues	370,504	364,138	409,606	421,961	404,855	404,855	404,855

Community Development Fund

Expenditures

GL Codes	Description	2014-15		2016-17		2017-18		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Personnel Services								
505-505-510-1001	Regular	80,369	99,263	138,505	134,792	146,051	146,051	146,051
505-505-510-3201	Overtime	-	273	-	500	1,000	1,000	1,000
505-505-510-5101	PERS	12,834	14,822	21,067	24,642	26,771	26,771	26,771
505-505-510-5201	Social Security	5,818	6,997	10,130	9,166	11,173	11,173	11,173
505-505-510-5401	Unemployment Tax	707	508	662	1,147	584	584	584
505-505-510-5501	Industrial Accident Ins.	111	149	253	253	65	65	65
505-505-510-5601	Health & Accident Ins.	14,616	25,596	38,488	33,070	28,975	28,975	28,975
	Total Personnel Services	114,454	147,608	209,105	203,570	214,619	214,619	214,619
	Total FTE	1.0	1.4	2.0	2.0	2.0	2.0	2.0
Materials & Services								
505-505-520-1002	Advertising	2,699	2,931	1,700	2,113	2,000	2,000	2,000
505-505-520-1204	Contracted Computer/IT/Telephone	4,976	4,402	6,500	4,997	4,992	4,992	4,992
505-505-520-1205	Unprogrammed Computer	386	415	7,263	4,050	2,000	2,000	2,000
505-505-520-1301	Dues/Membership	1,323	1,330	1,145	1,330	1,400	1,400	1,400
505-505-520-2102	Legal Fees	24,858	32,659	25,000	27,473	46,000	46,000	46,000
505-505-520-2202	Mapping	120	575	500	280	500	500	500
505-505-520-2203	Meetings Travel & Schools	2,229	5,063	1,800	5,477	6,000	6,000	6,000
505-505-520-2401	Office Supplies	2,630	6,549	12,000	9,338	9,500	9,500	9,500
505-505-520-2501	Planning Commission	657	505	800	800	1,200	1,200	1,200
505-505-520-2502	Postage	(35)	829	1,500	1,500	5,000	5,000	5,000
505-505-520-2503	Professional Services	70,869	63,060	69,807	69,807	10,000	10,000	10,000
505-505-520-1801	Insurance and Surety Bonds	495	879	500	1,074	1,144	1,144	1,144
505-505-520-2906	Telephone	-	-	-	-	-	-	-
505-505-520-4017	Internal Services Central Services Fund	32,000	34,760	38,550	38,550	39,707	39,707	39,707
505-505-520-4019	Internal Services Buildings Fund	9,000	23,358	25,036	25,036	26,539	26,539	26,539
	Total Materials & Services	152,207	177,314	192,101	191,825	155,981	155,981	155,981
Operating Contingency								
505-505-590-1010	Operating Contingency	-	-	4,186	4,186	12,500	12,500	12,500
	Total Operating Contingency	-	-	4,186	4,186	12,500	12,500	12,500
Reserve for Future Expenditure								
407-407-590-1010	Pension Liability Reserves (20%)	-	-	4,214	-	5,354	5,354	5,354
	Reserve for Future Expenditure	-	-	4,214	-	5,354	5,354	5,354
Ending Cash Balance								
505-505-595-1010	Ending Cash Balance	103,842	39,216	(0)	22,380	16,401	16,401	16,401
	Total Ending Cash Balance	103,842	39,216	(0)	22,380	16,401	16,401	16,401
	Total Expenditures	370,504	364,138	409,606	421,961	404,855	404,855	404,855
	Total Comm. Dev. Revenues	370,504	364,138	409,606	421,961	404,855	404,855	404,855
	Total Comm. Dev. Expenditures	370,504	364,138	409,606	421,961	404,855	404,855	404,855

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ISF CENTRAL SERVICES (802)

Internal Services Central Services Fund

Program:

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

- City Administrator
- City Recorder
- Finance Director
- Accounting Analyst
- Accounting Technician
- Customer Accounting Clerk (.85 FTE)
- HR and Administrative Manager
- Municipal Judge (part time)
- Total Full Time Equivalent Employees = **6.85**

Additional Programs in this Fund:

- Community Cleanup Funds (eligible for trash services, graffiti removal, volunteer group cleanup costs, weed abatement, code enforcement actions, etc.)
- Dues and membership to professional associations including but not limited to: 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
- Assistance to Community Development Department

Special Funding Efforts:

1. Funding assistance to the Community Development Department (\$160,000 transfer) so the City can: A) improve customer service in the area of planning, development assistance, and code enforcement; B) administer the adopted development and zoning ordinances; and C) pursue additional industrial employment lands through the airport urban growth boundary expansion and annexation efforts.
2. Transferring \$4,500 in funds from Central Services to the Tourism and Economic Development Fund to help support the Sister City Program with Tomi City, Japan.
3. Increase community engagement through enrollment of part time hire assistance to create a social media presence for the City, and to initiate other outreach efforts lead by the HR & Administrative Manager.

City of Madras
2017-18 Budget Worksheet

Internal Services - Central Services Fund

Revenues

GL Codes	Description	2014-15	2015-16	2016-17		2017-18		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
	Beginning Cash							
802-010-301-0101	Beginning Cash	192,376	213,319	264,168	293,831	298,215	298,215	298,215
	Total Beginning Cash	192,376	213,319	264,168	293,831	298,215	298,215	298,215
	City Licenses							
802-101-311-1101	Business Licenses	30,585	31,507	33,000	33,600	33,600	33,600	33,600
	Total City Licenses	30,585	31,507	33,000	33,600	33,600	33,600	33,600
802-101-350-5401	Miscellaneous Revenue	22,046	12,872	2,500	2,500	2,500	2,500	2,500
802-101-350-5501	Community Clean-up	9,675	9,491	9,000	9,000	6,000	6,000	6,000
802-101-350-9401	Airport Operations Fund	55,000	56,652	71,150	71,150	72,000	72,000	72,000
802-101-350-9502	Community Development Fund	32,000	34,760	38,550	38,550	39,707	39,707	39,707
802-101-350-9507	Parks Fund	22,000	27,976	31,030	31,030	28,000	28,000	28,000
802-101-350-9607	Police Department	262,000	281,922	312,670	312,670	334,557	334,557	334,557
802-101-350-9701	Water Operations Fund	72,000	79,400	88,060	88,060	96,866	96,866	96,866
802-101-350-9801	Wastewater Operations Fund	365,000	393,449	436,370	436,370	466,916	466,916	466,916
802-101-350-9902	Transportation Operations Fund	121,000	128,268	142,260	142,260	149,373	149,373	149,373
802-101-350-9904	Tourism Economic Development Fund	9,000	9,955	9,400	9,400	8,900	8,900	8,900
	Total Charges for Services	969,722	1,034,745	1,140,990	1,140,990	1,204,818	1,204,818	1,204,818
	Use of Money & Property							
802-101-380-8101	Interest on Investments	655	17,997	500	15,661	16,500	16,500	16,500
802-101-380-8201	Building Rentals	250	-	-	-	-	-	-
	Total Use of Money & Property	905	17,997	500	15,661	16,500	16,500	16,500
	Total Revenues	1,193,587	1,297,567	1,438,658	1,484,082	1,553,133	1,553,133	1,553,133

Internal Services - Central Services Fund

Expenditures

GL Codes	Description	2014-15	2015-16	2016-17		2017-18		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
Personnel Services								
802-101-510-1001	Regular	422,204	451,908	483,687	465,000	519,396	519,396	519,396
802-101-510-3201	Overtime	1,225	1,361	9,000	4,000	9,000	9,000	9,000
802-101-510-5101	PERS	62,196	67,907	78,292	68,000	99,714	99,714	99,714
802-101-510-5201	Social Security	30,618	32,622	35,407	34,200	39,297	39,297	39,297
802-101-510-5401	Unemployment Tax	3,726	2,287	2,314	2,247	2,055	2,055	2,055
802-101-510-5501	Industrial Accident Insurance	803	789	909	911	820	820	820
802-101-510-5601	Health & Accident Insurance	57,264	99,674	120,478	126,548	120,067	120,067	120,067
	Total Personnel Services	578,037	656,549	730,087	700,906	790,349	790,349	790,349
	Total FTE	6.52	6.85	6.85		6.85	6.85	6.85
Materials & Services								
802-101-520-1002	Advertising	7,156	7,269	5,000	4,778	5,200	5,200	5,200
802-101-520-1003	Audit	28,307	21,580	35,000	35,000	35,000	35,000	35,000
802-101-520-1203	Community Clean-up	10,739	5,545	10,000	10,000	15,000	15,000	15,000
802-101-520-1204	Contracted IT/Computer/Phone	33,564	31,390	23,351	23,721	42,231	42,231	42,231
802-101-520-1221	Contract Services	27,430	19,775	53,500	29,543	28,500	28,500	28,500
802-101-520-1223	City Council Expenses	17,106	11,703	17,000	15,373	17,000	17,000	17,000
802-101-520-1301	Dues/Membership	11,834	11,872	14,000	13,000	14,000	14,000	14,000
802-101-520-2102	Legal Fees	60,198	74,076	60,000	53,327	60,000	60,000	60,000
802-101-520-2201	Maintenance/Office Equipment	128	548	2,500	1,500	2,000	2,000	2,000
802-101-520-2203	Meetings, Travel & Schools	13,166	37,416	41,900	41,900	26,525	26,525	26,525
802-101-520-2204	Miscellaneous	797	(252)	100	4,834	500	500	500
802-101-520-2206	Bank Service Fees	2,504	1,599	2,500	3,825	4,000	4,000	4,000
802-101-520-2401	Office Supplies	33,122	28,771	30,000	30,128	32,000	32,000	32,000
802-101-520-2502	Postage	3,399	3,754	5,200	3,816	4,200	4,200	4,200
802-101-520-2503	Professional Services	17,764	17,303	26,366	28,545	32,000	32,000	32,000
802-101-520-2801	Safety - Employees	498	180	1,000	1,200	1,500	1,500	1,500
802-101-520-1205	Unprogrammed Computer	10,434	4,544	15,644	14,000	5,000	5,000	5,000
802-101-520-1801	Insurance & Surety Bonds	3,286	4,606	3,509	4,335	4,424	4,424	4,424
802-101-520-3206	Bad Debt Expense	-	5	-	-	-	-	-
	Total Materials & Services	281,732	281,687	346,570	318,827	329,079	329,079	329,079
Interfund Transfers - Out								
802-101-550-1020	Community Development Fund	60,500	65,500	161,134	161,134	160,000	160,000	160,000
802-101-550-1027	Tourism/Economic Development	-	-	-	-	4,500	4,500	4,500
802-101-550-1004	Airport Operations	60,000	20,000	-	-	-	-	-
	Total Interfund Transfers - Out	120,500	85,500	161,134	161,134	164,500	164,500	164,500
802-101-590-1010	Operating Contingency	-	-	-	5,000	55,000	55,000	55,000
	Total Operating Contingency	-	-	-	5,000	55,000	55,000	55,000
Reserve for Future Expenditure								
407-407-590-1010	Pension Liability Reserves (20%)	-	-	15,658	-	19,943	19,943	19,943
	Reserve for Future Expenditure	-	-	15,658	-	19,943	19,943	19,943
Reserved for Future Expenditures								
	Total Reserved for Future Expenditures	-	-	-	-	-	-	-
Ending Cash Balance								
802-101-595-1010	Ending Cash Balance	213,319	273,831	185,209	298,215	194,262	194,262	194,262
	Total Ending Cash Balance	213,319	273,831	185,209	298,215	194,262	194,262	194,262
Total Expenditures		1,193,587	1,297,567	1,438,658	1,484,082	1,553,133	1,553,133	1,553,133
Total ISF Central Services Revenues		1,193,587	1,297,567	1,438,658	1,484,082	1,553,133	1,553,133	1,553,133
Total ISF Central Services Expenditures		1,193,587	1,297,567	1,438,658	1,484,082	1,553,133	1,553,133	1,553,133

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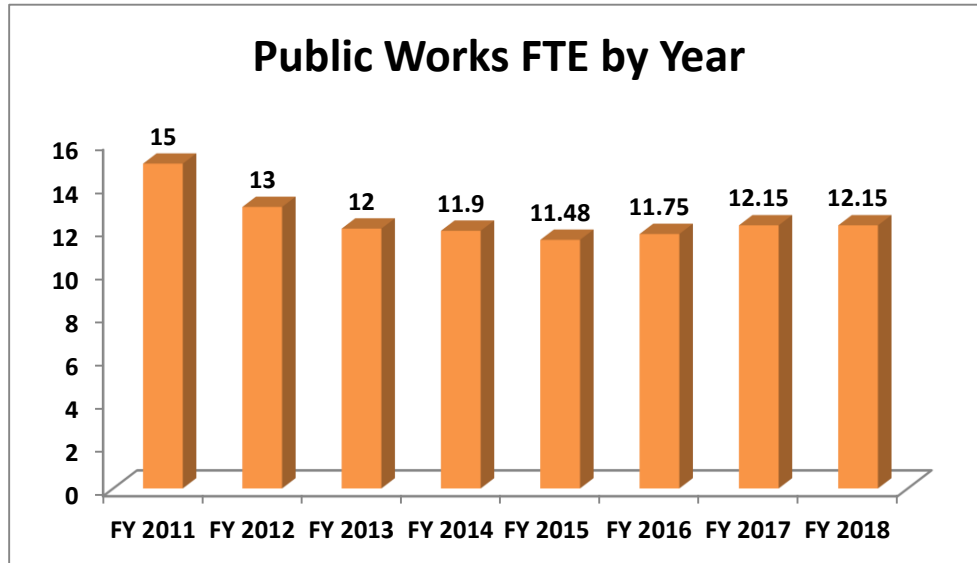
ISF PUBLIC WORKS STAFF (803)



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. Transportation Specialist
4. Facilities Maintenance Specialist/Mechanic
5. Maintenance and Construction Equip. Operator
- 6.-9. Utility Workers/Operators (4 water/storm/sewer)
- 10-11. Parks and Open Space Specialists
12. Public Works Administrative Assistant
- 0.15 Customer Accounting Specialist (0.15 FTE – PW & permitting support)
- 12.15 TOTAL Public Works**



Professional Services: The City Engineer (Harper Houf Peterson Righellis) is hired through a professional services contract and charged to this fund for quality assurance and general program service needs. Other professional services are hired from time-to-time as the City needs to plan, design and implement improvements to the City’s infrastructure system.

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

Weed Abatement Program: This fund is responsible for paying weed abatement services due to non-responsive property owners as required by City ordinance.

Goals/Budget Year Objectives:

- Employee development is budgeted through Meetings/Travel and Employee Development Line Item.

Projects planned include the following:

No planned projects for FY 2017-18

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

None.

City of Madras
2017-18 Budget Worksheet

Internal Services - Public Works Staff Fund
Revenues

GL Codes	Description	2014-15	2015-16	2016-17		2017-18		
		Actuals	Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Cash								
803-010-301-0101	Beginning Cash	263,527	317,384	264,168	285,182	288,174	288,174	288,174
	Total Beginning Cash	263,527	317,384	264,168	285,182	288,174	288,174	288,174
Regulatory Fees								
803-101-330-3401	City Review & Permits	4,034	2,739	2,000	2,614	2,000	2,000	2,000
803-101-330-3403	Plan Review, QA, Admin & Inspection	1,533	34,840	5,000	8,698	3,500	3,500	3,500
803-101-330-3601	Abatement	6,432	837	2,000	-	500	500	500
	Total Regulatory Fees	11,998	38,415	9,000	11,312	6,000	6,000	6,000
Revenue for Other Agencies								
803-101-345-4506	ODOT J Street Grant	11,362	-	-	-	-	-	-
	Total Revenue from Other Agencies	11,362	-	-	-	-	-	-
Charges for Services								
803-101-350-5401	Miscellaneous Revenue	3,411	6,523	500	4,852	500	500	500
803-101-350-9401	Airport Operations Fund	-	-	5,000	5,000	17,500	17,500	17,500
803-101-350-9507	Parks Fund	105,157	115,135	120,000	120,000	118,000	118,000	118,000
803-101-350-9701	Water Operations Fund	134,663	137,235	153,511	153,511	160,578	160,578	160,578
803-101-350-9801	Wastewater Operations Fund	845,516	859,904	1,000,514	1,000,514	974,095	974,095	974,095
803-101-350-9902	Transportation Operations Fund	307,561	317,421	351,080	351,080	357,593	357,593	357,593
803-101-350-9907	ISF- Building Fund	23,662	26,236	30,000	30,000	30,000	30,000	30,000
	Total Charges for Services	1,419,970	1,462,454	1,660,605	1,664,957	1,658,266	1,658,266	1,658,266
Use of Money & Property								
803-101-380-8101	Interest on Investments	1,237	218	500	1,400	1,200	1,200	1,200
	Total Use of Money & Property	1,237	218	500	1,400	1,200	1,200	1,200
	Total Revenues	1,708,095	1,818,471	1,934,273	1,962,851	1,953,640	1,953,640	1,953,640

Internal Services - Public Works Staff Fund

Expenditures

GL Codes	Description	2016-17				2017-18		
		2014-15 Actuals	2015-16 Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Personnel Services								
803-101-510-1001	Regular	545,671	606,433	691,452	623,177	679,302	679,302	679,302
803-101-510-3201	Overtime	18,420	21,325	35,000	50,000	50,000	50,000	50,000
803-101-510-3202	Oncall Pier Diem	5,364	4,957	5,800	5,800	7,400	7,400	7,400
803-101-510-5101	PERS	96,025	114,945	126,575	108,924	150,749	150,749	150,749
803-101-510-5201	Social Security	42,783	47,271	50,506	48,382	51,967	51,967	51,967
803-101-510-5401	Unemployment Tax	5,111	3,218	3,301	4,701	2,717	2,717	2,717
803-101-510-5501	Industrial Accident Insurance	14,024	13,459	21,069	16,026	16,673	16,673	16,673
803-101-510-5601	Health & Accident Insurance	144,448	161,615	179,553	188,210	186,521	186,521	186,521
803-101-510-5701	Retiree Health & Accident Ins	-	-	-	7,563	7,848	7,848	7,848
	Total Personnel Services	871,847	973,223	1,113,257	1,052,783	1,153,177	1,153,177	1,153,177
	Total FTE	11.48	11.75	12.15		12.15	12.15	12.15
Materials & Services								
803-101-520-1001	Abatement	7,068	8,347	8,500	8,000	8,500	8,500	8,500
803-101-520-1002	Advertising	4,738	2,168	2,000	2,500	3,500	3,500	3,500
803-101-520-1204	Contracted Computer/IT/Telephone	42,674	35,678	41,651	44,581	32,600	32,600	32,600
803-101-520-1205	Computer- Unprogrammed	6,502	2,751	16,020	10,000	6,000	6,000	6,000
803-101-520-1221	Contract Services	137,463	138,989	180,200	14,000	14,000	14,000	14,000
803-101-520-1200	Temp Services	-	-	-	185,000	185,000	185,000	185,000
803-101-520-1201	Annual Dues & Licenses	-	-	-	-	4,000	4,000	4,000
803-101-520-1801	Insurance and Surety Bonds	6,664	10,485	8,521	9,990	11,100	11,100	11,100
803-101-520-2102	Legal Fees	24,420	40,451	25,000	10,000	15,000	15,000	15,000
803-101-520-2203	Meetings, Travel, and Employee Development	16,073	17,418	15,000	14,000	14,000	14,000	14,000
803-101-520-2204	Miscellaneous Expense	710	593	500	533	500	500	500
803-101-520-2401	Office Supplies	29,696	27,486	30,000	27,890	28,000	28,000	28,000
803-101-520-2502	Postage	9,621	5,938	9,500	2,000	2,500	2,500	2,500
803-101-520-2503	Professional Services	75,615	170,188	150,000	150,000	55,000	55,000	55,000
803-101-520-2702	Repairs & Maintenance Materials	1,545	1,088	-	-	-	-	-
803-101-520-3002	Uniforms	4,215	5,144	5,500	3,500	3,500	3,500	3,500
803-101-520-3003	First Aid Supplies	-	10	-	1,900	1,900	1,900	1,900
803-101-520-3004	Personal Protective Equipment	-	-	-	2,000	2,500	2,500	2,500
803-101-520-3206	Bad Debt Expense	-	1,828	500	1,000	1,000	1,000	1,000
	Total Materials & Services	367,003	468,564	492,892	486,894	388,601	388,601	388,601
Interfund Transfers - Out								
803-101-550-1003	Community Development Fund	60,500	65,500	135,000	135,000	140,000	140,000	140,000
803-101-550-1004	Airport Operations Fund	60,000	20,000	-	-	-	-	-
803-101-550-1015	Transportation Operations Fund	20,000	-	-	-	-	-	-
	Total Interfund Transfers - Out	140,500	85,500	135,000	135,000	140,000	140,000	140,000
Capital Outlay								
803-101-540-2903	J Street Waterline Relocation Project	11,362	5,991	10	-	-	-	-
	Total Capital Outlay	11,362	5,991	10	-	-	-	-
Operating Contingency								
803-101-590-1010	Operating Contingency	-	-	58,808	-	75,000	75,000	75,000
	Total Operating Contingency	-	-	58,808	-	75,000	75,000	75,000
Reserve for Future Expenditure								
407-407-590-1010	Pension Liability Reserves (20%)	-	-	25,315	-	30,150	30,150	30,150
	Reserve for Future Expenditure	-	-	25,315	-	30,150	30,150	30,150
Ending Cash Balance								
803-101-595-1010	Ending Cash Balance	317,384	285,194	108,992	288,174	166,712	166,712	166,712
	Total Ending Cash Balance	317,384	285,194	108,992	288,174	166,712	166,712	166,712
	Total Expenditures	1,708,095	1,818,471	1,934,273	1,962,851	1,953,640	1,953,640	1,953,640
	Total ISF P. W. Staff Fund Revenues	1,708,095	1,818,471	1,934,273	1,962,851	1,953,640	1,953,640	1,953,640
	Total ISF P. W. Staff Fund	1,708,095	1,818,471	1,934,273	1,962,851	1,953,640	1,953,640	1,953,640

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ISF BUILDINGS (804)

Internal Services Buildings Fund

Program:

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

General Expenses –

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

Special Funding Efforts:

1. \$30,000 transfer to ISF PW Staff: Staff members within ISF PW staff spend time and effort maintaining and coordinating repairs and maintenance to the building facilities within the Building Fund. This transfer is to help fund the needed personnel resources.
2. Capital Outlay of \$15,000: Set aside for any major repair that exceeds \$5,000 in value and categorized as capital outlay.

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

1. LOCAP bond repayment \$126,000
2. USDA Rural Development Loan \$99,000 annually
3. Debt Reserve \$9,713 (USDA loan requirement)

City of Madras
2017-18 Budget Worksheet

Internal Services - Building Fund

Revenues

GL Codes	Description	2014-15	2015-16	2016-17		2017-18		
		Actuals	Actual	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Cash								
804-010-301-0101	Beginning Cash	393,762	91,298	85,571	87,313	75,564	75,564	75,564
	Total Beginning Cash	393,762	91,298	85,571	87,313	75,564	75,564	75,564
804-101-345-4600	Madras Redevelopment Commission	75,000	75,000	75,000	75,000	75,000	75,000	75,000
	Total Revenue from Other Agencies	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Charges for Services								
804-101-350-5401	Miscellaneous Revenue	2,068	1,700	-	50	-	-	-
804-101-350-9401	Airport Operations Fund	12,240	17,395	22,000	22,000	22,000	22,000	22,000
804-101-350-9502	Community Development Fund	9,000	23,358	25,036	25,036	26,539	26,539	26,539
804-101-350-9507	Parks Fund	8,279	12,590	13,632	13,632	14,450	14,450	14,450
804-101-350-9607	Police Department	89,586	140,145	150,219	150,219	159,232	159,232	159,232
804-101-350-9701	Water Operations Fund	28,797	17,310	18,744	18,744	19,869	19,869	19,869
804-101-350-9801	Wastewater Operations Fund	115,181	113,125	122,988	122,988	130,367	130,367	130,367
804-101-350-9902	Transportation Operations Fund	43,233	34,620	37,488	37,488	39,738	39,738	39,738
804-101-350-9904	Tourism Economic Development Fund	1,200	1,450	1,608	1,608	1,704	1,704	1,704
	Total Charges for Services	309,584	361,693	391,716	391,766	413,899	413,899	413,899
Use of Money & Property								
804-101-380-8101	Interest on Investments	314	225	-	350	350	350	350
	Total Use of Money & Property	314	225	-	350	350	350	350
	Total Revenues	778,660	528,216	552,287	554,429	564,812	564,812	564,812

GL Codes	Description	2014-15	2015-16	2016-17		2017-18		
		Actuals	Actual	Adopted	Yr End Proj	Proposed	Approved	Adopted
Materials & Services								
804-101-520-1101	Building Maintenance	65,512	86,335	91,000	112,566	95,000	95,000	95,000
804-101-520-1401	Utilities	53,173	46,316	64,340	48,267	55,507	55,507	55,507
804-101-520-1801	Insurance and Surety Bonds	27,654	32,124	34,649	35,854	25,415	25,415	25,415
804-101-520-2206	Trust Fee/Bank Service Fees	455	465	500	465	500	500	500
804-101-550-1022	ISF Public Works Staff	23,662	26,236	30,000	30,000	30,000	30,000	30,000
	Total Materials & Services	170,456	191,477	220,489	227,152	206,422	206,422	206,422
Capital Outlay								
804-101-540-1307	Police Station/City Hall	-	-	-	-	-	-	-
804-101-540-3311	Building Improvements	25,980	-	22,000	-	15,000	15,000	15,000
804-101-540-3315	City Hall Demolition	-	-	-	-	-	-	-
	Total Capital Outlay	25,980	-	22,000	-	15,000	15,000	15,000
804-101-550-1020	Debt Reserve Fund	9,713	9,713	9,713	9,713	9,713	9,713	9,713
804-101-550-1021	Airport Operations	235,000	20,000	20,000	20,000	-	-	-
804-101-550-1023	Industrial Site	25,000	-	-	-	-	-	-
	Total Interfund Transfers - Out	269,713	29,713	29,713	29,713	9,713	9,713	9,713
Debt Service								
804-101-570-7416	Bond - Principal	50,000	50,000	51,000	51,000	56,000	56,000	56,000
804-101-570-7417	Bond - Interest	74,083	72,583	72,000	72,000	70,000	70,000	70,000
804-101-570-7418	USDA Revenue Bond-Principal	29,267	30,181	32,000	32,000	33,000	33,000	33,000
804-101-570-7419	USDA Revenue Bond-Intrest	67,863	66,949	67,000	67,000	66,000	66,000	66,000
	Total Debt Service	221,213	219,713	222,000	222,000	225,000	225,000	225,000
Operating Contingency								
804-101-590-1010	Operating Contingency	-	-	25,192	-	35,000	35,000	35,000
	Total Operating Contingency	-	-	25,192	-	35,000	35,000	35,000
Ending Cash Balance								
804-101-595-1010	Ending Cash Balance	91,298	87,314	32,893	75,564	73,677	73,677	73,677
	Total Ending Cash Balance	91,298	87,314	32,893	75,564	73,677	73,677	73,677
	Total Expenditures	778,660	528,216	552,287	554,429	564,812	564,812	564,812
	Total ISF Buildings Revenues	778,660	528,216	552,287	554,429	564,812	564,812	564,812
	Total ISF Buildings Expenditures	778,660	528,216	552,287	554,429	564,812	564,812	564,812

**City of Madras
Amortization Schedule
2017-2018**

Police Station/City Hall

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

Loan Amount 1,775,000
 Issue Date 3/14/2011
 Maturity Date 12/1/2035
 Term 25 years
 Interest Rate 3% increasing to 5.2%

Year	Payment	804-101-570-7417 Interest	804-101-570-7416 Principal	Balance	804-101-520-2206 Trustee Fee
Balance July 1, 2017				1,510,000	
2017-2018	124,120	69,120	55,000	1,455,000	450
2018-2019	122,195	67,195	55,000	1,400,000	450
2019-2020	120,270	65,270	55,000	1,345,000	450
2020-2021	123,258	63,258	60,000	1,285,000	450
2021-2022	120,895	60,895	60,000	1,225,000	450
2022-2023	123,161	58,161	65,000	1,160,000	450
2023-2024	120,317	55,317	65,000	1,095,000	450
2024-2025	122,364	52,364	70,000	1,025,000	450
2025-2026	119,301	49,301	70,000	955,000	450
2026-2027	120,989	45,989	75,000	880,000	450
2027-2028	122,308	42,308	80,000	800,000	450
2028-2029	123,389	38,389	85,000	715,000	450
2029-2030	124,233	34,233	90,000	625,000	450
2030-2031	119,958	29,958	90,000	535,000	450
2031-2032	120,350	25,350	95,000	440,000	450
2032-2033	120,280	20,280	100,000	340,000	450
2033-2034	119,950	14,950	105,000	235,000	450
2034-2035	124,230	9,230	115,000	120,000	450
2035-2036	123,120	3,120	120,000	0	450
Total	2,435,643	875,643	1,560,000		9,000

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

Budget line item	Description	2017-18 Budget
804-101-570-7417	Interest	70,000
804-101-570-7416	Principal	56,000
804-101-520-2206	Trust Fee	500
Total		126,500

**City of Madras
Amortization Schedule
2017-2018**

Police Station/City Hall

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

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

Year	Payment	804-101-570-7419	804-101-570-7418	Balance
		Interest	Prinicipal	
Balance July 1, 2017				2,081,046
2017-2018	97,131	65,033	32,098	2,048,948
2018-2019	97,131	64,030	33,101	2,015,847
2019-2020	97,130	62,995	34,135	1,981,712
2020-2021	97,130	61,928	35,202	1,946,510
2021-2022	97,130	60,828	36,302	1,910,208
2022-2023	97,131	59,694	37,437	1,872,771
2023-2024	97,130	58,524	38,606	1,834,165
2024-2025	97,131	57,318	39,813	1,794,352
2025-2026	97,130	56,073	41,057	1,753,295
2026-2027	97,130	54,790	42,340	1,710,955
2027-2028	97,130	53,467	43,663	1,667,292
2028-2029	97,131	52,103	45,028	1,622,264
2029-2030	97,131	50,696	46,435	1,575,829
2030-2031	97,131	49,245	47,886	1,527,943
2031-2032	97,130	47,748	49,382	1,478,561
2032-2033	97,130	46,205	50,925	1,427,636
2033-2034	97,131	44,614	52,517	1,375,119
2034-2035	97,130	42,972	54,158	1,320,961
2035-2036	97,130	41,280	55,850	1,265,111
2036-2037	97,131	39,535	57,596	1,207,515
2037-2038	97,131	37,735	59,396	1,148,119
2038-2039	97,131	35,879	61,252	1,086,867
2039-2040	97,131	33,965	63,166	1,023,701
2040-2041	97,131	31,991	65,140	958,561
2041-2042	97,130	29,955	67,175	891,386
2042-2043	97,131	27,856	69,275	822,111
2043-2044	97,131	25,691	71,440	750,671
2044-2045	97,130	23,458	73,672	676,999
2045-2046	97,130	21,156	75,974	601,025
2046-2047	97,130	18,782	78,348	522,677
2047-2048	97,131	16,334	80,797	441,880
2048-2049	97,131	13,809	83,322	358,558
2049-2050	97,131	11,205	85,926	272,632
2050-2051	97,131	8,520	88,611	184,021
2051-2052	97,131	5,751	91,380	92,641
2052-2053	95,534	2,893	92,641	0
Total	3,592,234	1,480,063	2,112,171	

Payments Due Dates:	Budget line item	Description	2017-18 Budget
	March - Principal & Interest	804-101-570-7419	Interest
804-101-570-7418		Principal	33,000
Total			99,000

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ISF FLEET (805)

Internal Services Fleet Fund (Public Works & Police Department)



Functions and Responsibilities:

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

Goals/Budget Year Objectives:

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

Projects planned include the following:

Capital Outlay:

1. Police Department Equipment Purchase – New police patrol vehicle with necessary accessory equipment = \$45,000
2. Public Works Equipment Purchase
 - a. Snow Plow Attachment for Pickup = \$10,000
 - b. Equipment Storage Shed = \$25,000
 - c. Fleet building improvements = \$20,000

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

A spike on repairs and maintenance on equipment as a result from snow storm in January of 2017 should reduce in FY 2017-18.

City of Madras
2017-18 Budget Worksheet

Internal Services - Fleet Fund

GL Codes	Description	2014-15	2015-16	2016-17		2017-18		
		Actuals	Actual	Adopted	Yr End Proj	Proposed	Approved	Adopted
Beginning Cash								
805-010-301-0101	Beginning Cash	101,655	155,494	211,856	233,654	191,554	191,554	191,554
	Total Beginning Cash	101,655	155,494	211,856	233,654	191,554	191,554	191,554
Charges for Services								
805-101-350-5401	Miscellaneous Revenue	3,001	5,574	-	4,056	-	-	-
805-101-350-9401	Airport	-	-	2,500	-	5,000	5,000	5,000
805-101-350-9507	Parks Fund	13,000	14,000	14,839	14,839	13,400	13,400	13,400
805-101-350-9607	Police Department	101,445	155,386	98,500	98,500	106,010	106,010	106,010
805-101-350-9701	Water Operations Fund	28,269	29,153	30,902	30,902	28,100	28,100	28,100
805-101-350-9801	Wastewater Operations Fund	177,500	182,668	162,000	162,000	134,300	134,300	134,300
805-101-350-9902	Transportation Operations Fund	64,566	67,429	60,000	60,000	54,900	54,900	54,900
	Total Charges for Services	387,781	454,210	368,741	370,297	341,710	341,710	341,710
Use of Money & Property								
805-101-380-8101	Interest on Investments	446	-	200	200	200	200	200
	Total Use of Money & Property	446	-	200	200	200	200	200
	Total Revenues	489,882	609,704	580,797	604,151	533,464	533,464	533,464
Materials & Services								
805-101-520-1004	Auto Repairs - PD	17,330	20,728	25,000	25,000	25,000	25,000	25,000
805-101-520-1205	Computer Unprogrammed	-	-	-	-	2,000	2,000	2,000
805-101-520-1221	Contract Services Fleet	-	-	2,000	5,000	2,000	2,000	2,000
805-101-520-1401	Utilities	-	798	1,300	900	3,000	3,000	3,000
805-101-520-1403	Equipment Repairs - PW	93,889	82,967	105,000	120,000	90,000	90,000	90,000
805-101-520-1406	Shop Tools/Equipment Purchases - PW	6,583	7,350	13,000	11,000	13,000	13,000	13,000
805-101-520-1601	Fuel - PW	52,982	38,022	75,000	49,000	72,000	72,000	72,000
805-101-520-1603	Fuel - PD	12,027	12,560	22,000	15,000	18,000	18,000	18,000
805-101-520-1801	Insurance & Surety Bonds- PW	30,751	32,100	25,310	23,697	23,370	23,370	23,370
805-101-520-1802	Insurance & Surety Bonds- PD	-	-	10,000	10,000	11,510	11,510	11,510
805-101-520-2901	Tires - PW	5,928	20,162	38,000	28,000	18,000	18,000	18,000
805-101-520-2907	Tires - PD	2,826	6,312	6,500	6,500	6,500	6,500	6,500
805-101-520-3207	Inventory Used	-	-	23,000	3,500	-	-	-
	Total Materials & Services	222,317	221,000	346,110	297,597	284,380	284,380	284,380
Capital Outlay								
805-101-540-1401	Equipment Purchases - PW	20,281	66,973	65,000	60,000	10,000	10,000	10,000
805-101-540-1402	Equipment Purchases - PD	37,388	76,496	45,000	45,000	45,000	45,000	45,000
805-101-540-1403	Fleet Building Improvements	16,246	11,581	10,000	10,000	45,000	45,000	45,000
	Total Capital Outlay	73,914	155,050	120,000	115,000	100,000	100,000	100,000
Interfund Transfers - Out								
805-101-570-7401	SDC WW Improv. Fund Loan - Principal	37,807	-	-	-	-	-	-
805-101-570-7402	SDC WW Improv. Fund Loan - Interest	350	-	-	-	-	-	-
	Total Interfund Transfers - Out	38,157	-	-	-	-	-	-
Operating Contingency								
805-101-590-1010	Operating Contingency	-	-	52,500	-	50,000	50,000	50,000
	Total Operating Contingency	-	-	52,500	-	50,000	50,000	50,000
Ending Cash Balance								
805-101-595-1010	Ending Cash Balance	155,494	233,654	62,187	191,554	99,084	99,084	99,084
	Total Ending Cash Balance	155,494	233,654	62,187	191,554	99,084	99,084	99,084
	Total Expenditures	489,882	609,704	580,797	604,151	533,464	533,464	533,464
	Total Internal Services Fleet Revenues	489,882	609,704	580,797	604,151	533,464	533,464	533,464
	Total Internal Services Fleet Expenditures	489,882	609,704	580,797	604,151	533,464	533,464	533,464

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DEBT SERVICE (306)

Debt Service Fund

Programs in this Fund:

- The Debt Service Fund received property tax revenues from Jefferson County District 646 1975 General Obligation Bond Issuance. This bond was paid off in FY 2013-14. Tax revenues continued to trickle in from delinquent tax accounts over the past few years. All tax revenues for the 1975 General Obligation Bond Issuance have now been received. In FY 2016-17, the residual balance of bond proceeds were transferred to the Wastewater Operations Fund to help with the Wastewater Master Plan. By transferring this balance of residual bond proceeds to the Wastewater Operations Fund, the funds will be used towards a project that coincides with the original bond issuance and intentions of improving the sewer infrastructure for the City of Madras.
- In May 2012, the City issued a Full Faith and Credit Bond purchase through the Local Oregon Capital Asset Program Series 2012B bond purchases in the amount of \$2,585,000 for the Madras Redevelopment Commission (MRC). The MRC will service the debt payments by paying the City \$182,450 in FY 2017-18, and in turn, the City will pay the Local Oregon Capital Asset Program. The City is serving as the “pass through” entity for this debt obligation.

City of Madras
2017-18 Budget Worksheet

Debt Services Fund

GL Codes	Description	2014-15	2015-16	2016-17		2017-18		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
	Beginning Cash							
306-010-301-0101	Beginning Cash	82,221	4,546	2,671	2,588	-	-	-
	Total Beginning Cash	82,221	4,546	2,671	2,588	-	-	-
	Property Taxes							
306-060-310-1101	Current Property Taxes	-	87	-	-	-	-	-
306-060-310-1201	Prior Property Taxes	3,335	1,721	-	-	-	-	-
	Total Property Taxes	3,335	1,808	-	-	-	-	-
	Revenues from Other Agencies							
306-060-340-1001	Bond Proceeds	100,000	-	-	-	-	-	-
	Total Revenues from Other Agencies	100,000	-	-	-	-	-	-
	Charges for Services							
306-060-350-5401	Miscellaneous Revenue	333	-	-	-	-	-	-
	Total Charges for Services	333	-	-	-	-	-	-
	Use of Money & Property							
306-060-380-8101	Interest	12	-	-	-	-	-	-
306-060-380-8507	Loan Repayment	177,000	180,900	179,950	179,950	182,450	182,450	182,450
	Total Use of Money & Property	177,012	180,900	179,950	179,950	182,450	182,450	182,450
	Total Revenues	362,902	187,254	182,621	182,538	182,450	182,450	182,450
	Materials & Services							
306-060-520-2206	Trust Fee/Bank Service Fee	450	450	450	450	450	450	450
	Total Materials & Services	450	450	450	450	450	450	450
	Interfund Transfers - Out							
306-060-550-1201	Wastewater Operations	80,906	3,315	2,671	2,588	-	-	-
	Total Interfund Transfers - Out	80,906	3,315	2,671	2,588	-	-	-
	Debt Service							
306-060-570-7418	Series 2012B Bond Principal - MRC	100,000	105,000	105,000	105,000	110,000	110,000	110,000
306-060-570-7419	Series 2012B Bond Interest - MRC	77,000	75,900	74,500	74,500	72,000	72,000	72,000
	Total Debt Service	177,000	180,900	179,500	179,500	182,000	182,000	182,000
	Ending Cash Balance							
306-060-595-1010	Ending Cash Balance	104,546	2,589	-	-	-	-	-
	Total Ending Cash Balance	104,546	2,589	-	-	-	-	-
	Total Expenditures	362,902	187,254	182,621	182,538	182,450	182,450	182,450
	Total Debt Service Revenues	362,902	187,254	182,621	182,538	182,450	182,450	182,450
	Total Debt Service Expenditures	362,902	187,254	182,621	182,538	182,450	182,450	182,450

**City of Madras
Amortization Schedule
2017-2018**

Madras Redevelopment Commission

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

Loan Amount	2,585,000
Issue Date	5/15/2012
Maturity Date	6/1/2032
Term	20 years
Interest Rate	1.1 to 3.5%

Year	Payment	Interest <small>306-060-570-7419</small>	Principal <small>306-060-570-7418</small>	Balance	Trustee Fee <small>306-060-570-7420</small>
Balance July 1, 2017				2,080,000	
2017-2018	181,700	71,700	110,000	1,970,000	450
2018-2019	178,950	68,950	110,000	1,860,000	450
2019-2020	180,100	65,100	115,000	1,745,000	450
2020-2021	181,075	61,075	120,000	1,625,000	450
2021-2022	181,875	56,875	125,000	1,500,000	450
2022-2023	182,500	52,500	130,000	1,370,000	450
2023-2024	182,950	47,950	135,000	1,235,000	450
2024-2025	178,225	43,225	135,000	1,100,000	450
2025-2026	178,500	38,500	140,000	960,000	450
2026-2027	178,600	33,600	145,000	815,000	450
2027-2028	178,525	28,525	150,000	665,000	450
2028-2029	178,275	23,275	155,000	510,000	450
2029-2030	182,850	17,850	165,000	345,000	450
2030-2031	182,075	12,075	170,000	175,000	450
2031-2032	181,125	6,125	175,000	0	450
Total	2,886,125	701,125	2,185,000		7,200

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

Budget line item	Description	2017-18 Budget
306-060-570-7419	Interest	72,000
306-060-570-7418	Principal	110,000
306-060-570-7420	Trust Fee	450
Total		182,450

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DEBT RESERVE (308)

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, 2017 equals \$18,588,541. Of this balance, 1.95% is set aside of the outstanding principal balance for meeting reserve requirements set by lenders. Over the past couple of years, the City has increased the Debt Reserves to be in full compliance with all Reserve obligations.

Lender/Description	Reserve
USDA Debt Reserve- City Hall/PD	60,118
Series 2013 Refunding	295,791
DEQ- State Revolving Loan R6-2371	6,038
Total	\$ 361,947

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 \$60,118.

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 \$295,791.

3. DEQ Loan Reserve

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

This fund will reserve the balances in a budget category classified as "Reserve for Future Expenditure," consistent with budget and accounting standards. To meet the requirements of the lenders, we must submit annually our accounting records to illustrate these reserve requirements are being met within our budget process. Total debt reserve requirements for FY2017-18 are \$361,947. This balance is deposited in a separate Local Government Investment Pool account to ensure funds are not co-mingled with general funds dollars. Restricted funds by governmental accounts standards must be within separate depositories from other government revenue.

City of Madras
2017-18 Budget Worksheet

Debt Reserve Fund

GL Codes	Description	2014-15	2015-16	2016-17		2017-18		
		Actuals	Actuals	Adopted	Yr End Proj	Proposed	Approved	Adopted
	Beginning Cash							
308-010-301-0101	Beginning Cash	233,786	269,490	312,474	312,474	333,119	333,119	333,119
	Total Beginning Cash	233,786	269,490	312,474	312,474	333,119	333,119	333,119
	Use of Money & Property							
	Total Use of Money & Property	-	-	-	-	-	-	-
	Transfers - In							
308-080-390-9301	Internal Services Building Fund	9,713	9,713	9,713	9,713	9,713	9,713	9,713
308-080-390-9304	Wastewater Operations	9,867	33,271	21,018	21,018	19,163	19,163	19,163
308-080-390-9303	SDC WW Improvement	6,038	-	-	-	-	-	-
308-080-390-9302	Airport Ops	10,086	-	-	-	-	-	-
	Total Transfers - In	35,704	42,984	30,731	30,731	28,876	28,876	28,876
	Total Revenues	269,490	312,474	343,205	343,205	361,995	361,995	361,995
	Debt Service							
	Total Debt Service	-	-	-	-	-	-	-
	Reserve for Future Expenditure							
308-080-580-6001	USDA Debt Reserve- City Hall/PD	9,713	9,713	50,385	50,385	60,118	60,118	60,118
308-080-580-6002	Series 2013 Refunding	9,867	27,233	276,628	276,628	295,791	295,791	295,791
308-080-580-6003	DEQ- State Revolving Loan R6-2371	6,038	6,038	6,038	6,038	6,038	6,038	6,038
308-080-580-6004	1996 Revenue Bonds-Airport	10,086	-	-	-	-	-	-
	Total Reserve for Future Expenditure	35,704	42,984	333,051	333,051	361,947	361,947	361,947
	Interfund Transfers Out							
308-080-550-1021	Airport Operations	-	-	10,086	10,086	-	-	-
	Total Transfers Out	-	-	10,086	10,086	-	-	-
	Ending Cash Balance							
308-080-595-1010	Ending Cash Balance	233,786	269,490	68	68	48	48	48
	Total Ending Cash Balance	233,786	269,490	68	68	48	48	48
	Total Expenditures	269,490	312,474	343,205	343,205	361,995	361,995	361,995
	Total Debt Reserve Revenues	269,490	312,474	343,205	343,205	361,995	361,995	361,995
	Total Debt Reserve Expenditures	269,490	312,474	343,205	343,205	361,995	361,995	361,995

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SUPPLEMENTAL INFORMATION

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 2017-18 Budget reflects proposed agency personnel changes, employee insurance rates, and salary adjustments to maintain alignment with comparable local governments.

Insurance Premium Adjustments:

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

For FY 2017-18, the City will see minimal increases in healthcare costs. The following rate increases apply beginning January 2018:

Coverage	Rate Increase (%)
Medical	5
Willamette Dental	1.5
Delta Dental	4.5
Vision	5

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

The FY 2017-18 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 1.8% cost of living adjustment (COLA) per the Consumer Price Index data for the western U.S. region.

Current Positions	Wage Range
Accounting Analyst	\$46,085 - \$63,856
Accounting Technician	\$42,329 - \$58,652
Assistant Planner	\$44,159 - \$61,187
Chief of Police	\$83,743 - \$116,035
City Recorder	\$46,085 - \$63,856
Community Development Director	\$79,283 - \$109,855
Customer Accounting Clerk	\$37,406 - \$51,830
Finance Director	\$79,283 - \$109,855
HR and Administrative Manager	\$67,230 - \$93,155
Parks and Open Space Specialist	\$40,597 - \$56,252
Public Works Director	\$79,283 - \$109,855
Public Works Administrative Assistant	\$37,406 - \$51,830
Street Maintenance & Construction Specialist	\$35,927 - \$49,780
Transportation Specialist	\$40,597 - \$56,252
Utility I/Mechanic	\$37,406 - \$51,830
Utilities Supervisor	\$50,968 - \$70,622
WW Operator I	\$36,963 - \$53,987
WW Operator II	\$44,159 - \$61,187
WW Operator III	\$50,968 - \$70,622

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MRC

MADRAS REDEVELOPMENT
COMMISSION
ANNUAL BUDGET
2017-2018



2017/2018

URBAN RENEWAL AGENCY OF THE CITY OF MADRAS



2017/2018 BUDGET MESSAGE

URBAN RENEWAL AGENCY OF THE CITY OF MADRAS

SUBJECT: Budget Message for the Madras Urban Renewal District for the FY 2017-18 Budget.

AUTHOR: City Administrator, Gus Burril, Budget Officer

This budget was developed in a manner that is consistent with the plans and policies established by the Madras Redevelopment Commission (MRC). The FY 2017-18 combined MRC General Fund and Reinvestment Fund budget is \$1,127,122. This proposed budget will seek to accomplish the following:

1. Make the sixth annual bond principal and interest payment
2. Provide services to recruit development within the District
3. Provide financial assistance for new development in the District
4. Make its sixth contribution to the Madras Police Station/City Hall/Civic Plaza
5. Fund the Sidewalk Repair Grant program
6. Provide resources to assist infrastructure maintenance
7. Provide funding for Paint Grants
8. Provide beautification to the downtown streetscape with flowers pots

MRC GENERAL FUND

Fund Balances:

The FY 2017-18 General Fund beginning balance is anticipated to be \$417,882. Deducting the estimated value of \$329,007 for the two properties that the MRC owns, the General Fund beginning cash in FY 2017-18 is estimated to be \$88,875. The FY 2017-18 General Fund beginning fund balance is \$2,357 more than in FY 16-17. It is projected that FY 2017-18 will be the first year in several years where the beginning fund balance will increase. Expenses will continue to be prudently managed in a manner such that expenses are programmed within available revenues and any financial assistance provided only when a development needs assistance and development occurs. The FY 2017-18 Ending Fund Balance is forecasted to be \$92,985 which represents 19.2% of the General Fund Expenditures, not including estimated value of the MRC's properties (i.e. Redevelopment Properties). The Ending Fund Balance also is approaching the MRC's goal of 20% ending cash position per financial consultant guidance.

Revenue:

The MRC's property tax revenue continues to be affected by the reduction in its tax rate from \$17.8840 per \$1,000 in FY 2009-10 to \$15.0093 per \$1,000 in FY 2014-15, which represents a 16% reduction in the MRC's tax collection rate. Additionally, property values within the Urban Renewal District remain fairly stagnant due to limited new development and some of the older properties being adjusted lower in value. The largest revenue source for the MRC is property

taxes which are projected to be \$361,000 including “Prior Year Property Taxes” for FY 2017-18. This represents 94% of the Tax Assessor’s guidance for the year as a conservative estimate of projected revenues.

Revenue in FY 2017-18 also includes a \$140,000 draw from the MRC’s Line of Credit held with the Bank of the Cascades, which will be used to provide assistance for a new development that increases the value of a property as a result of the development. It should be noted that if financial assistance for a new development is not needed, the MRC will not draw \$125,000 from the Line of Credit. If additional revenue is needed to assist new development opportunities, the MRC can increase the draw in the line of credit (up to an additional \$580,000 under the current loan agreement).

Table 1. Annual Property Tax Revenue Collections:

Fiscal Year	Tax Revenue Collected
FY 2017-18	\$ 361,000 (estimated)
FY 2016-17	\$ 361,000 (year-end projection)
FY 2015-16	\$ 357,076
FY 2014-15	\$ 328,967
FY 2013-14	\$ 331,164
FY 2012-13	\$ 355,038
FY 2011-12	\$ 370,970
FY 2010-11	\$ 352,621
FY 2009-10	\$ 305,402
FY 2008-09	\$ 247,931
FY 2007-08	\$ 225,631
FY 2006-07	\$ 194,712
FY 2005-06	\$ 220,452
FY 2004-05	\$ 159,485

Expenditures:

The MRC continues with two of its primary financial commitments: A) the annual bond principal and interest payment of \$181,700 from the 1st round of line-of-credit borrowing which was transferred to long term debt in accordance with urban renewal fiscal plan; and

B) Sixth payment to the City of Madras for the City Hall/Police Station & Civic Plaza project in the amount of \$75,000. Including this year’s contribution, the project will reach a combined total of \$445,000 since 2013 towards the overall commitment of \$1.1 million. This support from the MRC for the City Hall/Police Station/Civic Plaza is consistent with the District’s goals & objectives to 1) ensure that public safety facilities within the renewal area are adequate to support and protect existing and proposed development in the renewal area, and 2) encourage and stimulate new and existing performing and visual arts venues, and 3) increase public utilization of the renewal area (i.e. civic plaza area, ability to host regional agency meetings with larger/adequate space facility, and room rental of City Hall conference & chamber rooms). This funding commitment was discussed and decided in October 2011. In effect this decision

provided the City of Madras assurance of the MRC being a funding partner for the financial plan of how to move forward with building the project improvements. With the City's longer credit history, the City's partnership is reciprocated by borrowing on behalf of the MRC, thus saving the MRC borrowing costs (i.e. lower interest rate) and increasing the borrowing capacity so as to further the district's ability to complete its goals.

The proposed FY 2017-18 budget has been prepared to additionally support the following services and efforts:

Materials and Services:

- \$45,000 for Contract Services which funds City staff for administrative service to the MRC.
- \$2,000 for lot upkeep of the two MRC properties.
- \$1,900 for Bank Service Fees to renew and expand the MRC's Line of Credit which is used to fund new development efforts within the district including retail recruitment.
- \$17,500 for Professional Services to hire a Local Commercial Development Recruitment Specialist and National Commercial Development Recruitment Specialist.

Special Payments:

- \$105,000 for financial assistance for new development in the District.
- \$10,000 for the Sidewalk Repair Grant Program.
- \$75,000 to the City of Madras for the Police Station/City Hall/Civic Plaza.
- \$10,000 for blight removal.

Debt Service:

Phase 1 long term bond financing: The FY 2017-18 budget includes \$182,150 for the 2012 Series-B Bond Principal, Interest, and Trustee Fee payment and the interest payment on the 2nd round of Line-of-Credit borrowing. This is the 6th annual payment on a 20-year bond that was issued by the City of Madras on behalf of the MRC (i.e. dejour debt).

Maximum Indebtedness:

The Madras Urban Renewal District has a \$14 million Maximum Indebtedness. The Maximum Indebtedness amount is reduced by any debt that is issued or any expenditure the Agency makes above the amount of debt issued. Therefore, annual principal and interest payments, debt issuance costs etc., do not reduce MI. Expenditures are made from debt proceeds and other resources (sale of property, repayment of loans, etc.) first and property tax increment second. As of FY 2016-17, the MRC has borrowed and expensed \$4,949,499 of the District's \$14 million Maximum Indebtedness. Accordingly, as of June 30, 2017 the District is able to borrow and spend \$9,050,501 to fund qualified projects and expenses within the District.

MRC REINVESTMENT FUND

The Reinvestment Fund exists to serve as a revolving loan fund capitalized by, but not limited to, proceeds from MRC property sales and loan payments. Expenditures from this fund are generally related to loans to property owners within the District to ensure the fund is capitalized and to assist with blight removal within the District. However, the MRC has the authority to authorize other expenditures through the annual budget approval process or through formal action at a MRC meeting.

Fund Balance:

The FY 2017-18 Reinvestment Fund Beginning Fund Balance is estimated to be \$193,220. The balance has grown throughout the years from several loans being paid off. The balance is less than last year due to anticipated spending on new investments in the district, due to assisting with the downtown flower program for beautification, and due to lower amounts of loan to be paid back than prior years.

Revenue:

In FY 2016-17 the Reynoso Jewelry and Ralph's TV & Furniture loans were paid in full. Based on the payment schedules of the current loans the MRC has issued, the Reinvestment fund is estimated to collect \$10,500 in Loan Repayment revenue in FY 2017-18. It is not clear when a land sale will occur of the MRC's available two lots. There have been folks interested in the property over the years, but ultimately no formal offers received. Therefore, land sale revenue is not anticipated for FY 2017-18, but could be a possibility at any time with an interested buyer and agreed to terms.

Proposed Expenditures:

- \$12,300 for Downtown Flower Program
- \$45,000 has been allocated for Special Payments for façade improvements, district area improvements, and / or blight removal
- \$50,000 in contingency if additional grant/loan distributions or other MRC goal opportunities present themselves.

Downtown Flower Program:

The Reinvestment Fund uses resources to place flowers in the flower pots and on decorative street lights along US Highway 97. While this annual expense is not related to a loan, the MRC prioritizes this expense to improve the appearance of the District during the summer season highly and the upcoming Solar Eclipse in August 2017. The cost for the flowers are funded by the Reinvestment Fund to ensure the greatest amount of General Fund resources are used to remove blight within the District through Prof. Services, Capital Outlay, and Special Payments.

Special Payments:

In FY 2017-18 there is proposed \$45,000 for special payments to property owners and or businesses for a Façade Improvement (including paint grants), or public improvements, or derelict building (Blight) removal. There is not a specific project to fund at this time. However, the FY 2017-18 Budget has allocated resources to enable the MRC to respond to such opportunities.

**City of Madras
Amortization Schedule
2017-2018**

Madras Redevelopment Commission

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

Loan Amount	2,585,000
Issue Date	5/15/2012
Maturity Date	6/1/2032
Term	20 years
Interest Rate	1.1 to 3.5%

Year	Payment	701-701-570-7419 Interest	701-701-570-7418 Principal	Balance	701-701-570-7420 Trustee Fee
Balance July 1, 2017				2,080,000	
2017-2018	181,700	71,700	110,000	1,970,000	450
2018-2019	178,950	68,950	110,000	1,860,000	450
2019-2020	180,100	65,100	115,000	1,745,000	450
2020-2021	181,075	61,075	120,000	1,625,000	450
2021-2022	181,875	56,875	125,000	1,500,000	450
2022-2023	182,500	52,500	130,000	1,370,000	450
2023-2024	182,950	47,950	135,000	1,235,000	450
2024-2025	178,225	43,225	135,000	1,100,000	450
2025-2026	178,500	38,500	140,000	960,000	450
2026-2027	178,600	33,600	145,000	815,000	450
2027-2028	178,525	28,525	150,000	665,000	450
2028-2029	178,275	23,275	155,000	510,000	450
2029-2030	182,850	17,850	165,000	345,000	450
2030-2031	182,075	12,075	170,000	175,000	450
2031-2032	181,125	6,125	175,000	0	450
Total	2,886,125	701,125	2,185,000		7,200

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

Budget line item	Description	2017-18 Budget
701-701-570-7419	Interest	72,000
701-701-570-7418	Principal	110,000
701-701-570-7420	Trust Fee	450
Total		182,450

Debt Payments are mirrored with MRC budget from 701-701-570-7419/7418.

The Urban Renewal Agency of the City of Madras
2017-18 Budget Worksheet

MRC - General Fund

GL Codes	Description	6/30/2015	6/30/2016	2016-17		2017-18		
		2014-15 Actuals	2015-16 Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
701-010-301-0101	Beginning Fund Balance	461,496	475,255	393,154	417,412	417,882	417,882	417,882
701-701-301-0201	Prior Period Adjustment	-	-	-	-	-	-	-
	Total Beginning Fund Balance	461,496	475,255	393,154	417,412	417,882	417,882	417,882
Property Taxes								
701-701-310-1101	Current Property Taxes	317,468	339,657	347,110	348,000	352,700	352,700	352,700
701-701-310-1201	Prior Property Taxes	11,499	17,419	8,625	13,000	8,300	8,300	8,300
	Total Property Taxes	328,967	357,076	355,735	361,000	361,000	361,000	361,000
Shared Revenues								
701-701-340-4114	Line of Credit Proceeds	100,000	150,000	125,000	30,000	140,000	140,000	140,000
701-701-340-4115	Transfer in from MRC Reinvestment Fund	-	-	10	10	10	10	10
	Total Shared Revenues	100,000	150,000	125,010	30,010	140,010	140,010	140,010
Charges for Services								
701-701-350-5401	Miscellaneous Revenue	671	254	-	-	-	-	-
	Total Charges for Services	671	254	-	-	-	-	-
Use of Money & Property								
701-701-380-8101	Interest on Investments	1,709	40	500	10	10	10	10
	Total Use of Money & Property	1,709	40	500	10	10	10	10
	Total Interfund Transfers							
	Total Revenues	892,843	982,625	874,399	808,432	918,902	918,902	918,902

The Urban Renewal Agency of the City of Madras
2017-18 Budget Worksheet

MRC - General Fund

GL Codes	Description	6/30/2015	6/30/2016	2016-17		2017-18		
		2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	Yr End Proj.	Proposed	Approved	Adopted
Materials & Services								
701-701-520-1003	Audit	4,210	4,210	4,600	4,600	4,600	4,600	4,600
701-701-520-1221	Contract Services	45,000	45,000	45,000	45,000	45,000	45,000	45,000
701-701-520-1301	Dues / Membership	310	610	500	500	500	500	500
701-701-520-1302	Downtown Flowers	-	-	-	-	-	-	-
701-701-520-1511	Facility Maintenance	144	291	2,000	2,000	2,000	2,000	2,000
701-701-520-2102	Legal Fees	4,544	9,661	10,000	9,000	10,000	10,000	10,000
701-701-520-2203	Meetings, Travel & Schools	-	1,573	2,000	800	2,000	2,000	2,000
701-701-520-2206	Bank Service Fees	1,250	143	2,500	1,450	1,450	1,450	1,450
701-701-520-2401	Office Supplies	874	1,447	1,100	500	3,900	3,900	3,900
701-701-520-2503	Professional Services	1,716	88,983	18,000	18,000	17,500	17,500	17,500
	Total Materials & Services	58,048	151,918	85,700	81,850	86,950	86,950	86,950
Capital Outlay								
701-701-540-5103	Building Improvement	-	-	10	-	10	10	10
	Total Capital Outlay			10		10	10	10
Special Payments								
701-701-545-6110	Grants- Business (TIF and facades)	107,500	148,930	105,000	10,000	105,000	105,000	105,000
701-701-545-6120	Grants- Infrastructure (Sidewalks)	-	7,856	10,000	20,000	10,000	10,000	10,000
701-701-545-6130	Grants- Police Station/City Hall	75,000	75,000	75,000	75,000	75,000	75,000	75,000
701-701-545-6140	Grants- Blight Removal	-	-	10,000	12,500	10,000	10,000	10,000
	Total Special Payments	182,500	231,786	200,000	117,500	200,000	200,000	200,000
Debt Service								
701-701-570-7311	Line of Credit - Principal	-	-	-	-	-	-	-
701-701-570-7312	Line of Credit - Interest	-	2,467	11,250	11,250	15,000	15,000	15,000
701-701-570-7418	Series 2012B Bond Principal-City of Madras	100,000	105,000	105,000	105,000	110,000	110,000	110,000
701-701-570-7419	Series 2012B Bond Interest-City of Madras	77,000	75,900	74,500	74,500	72,000	72,000	72,000
701-701-570-7420	Series 2012B Bond Trust Fee	-	-	450	450	450	450	450
701-701-570-7510	Bond Fees	-	-	-	-	-	-	-
	Total Debt Service	177,000	183,367	191,200	191,200	197,450	197,450	197,450
Reserve for Future Expenditure								
701-701-580-6001	Redevelopment Properties - (Non-Spendable until Sold)	-	329,007	329,007	329,007	329,007	329,007	329,007
	Total Reserve for Future Expenditure		329,007	329,007	329,007	329,007	329,007	329,007
Contingency								
701-701-590-1010	Contingency	-	-	10,000	-	12,500	12,500	12,500
	Total Contingency			10,000		12,500	12,500	12,500
Ending Balance								
701-701-595-1010	Ending Balance	475,295	86,547	58,482	88,875	92,985	92,985	92,985
	Total Ending Balance	475,295	86,547	58,482	88,875	92,985	92,985	92,985
	Total Expenditures	892,843	982,625	874,399	808,432	918,902	918,902	918,902
	Total MRC - General Revenues	892,843	982,625	874,399	808,432	918,902	918,902	918,902
	Total MRC - General Expenses	892,843	982,625	874,399	808,432	918,902	918,902	918,902

The Urban Renewal Agency of the City of Madras
2017-18 Budget Worksheet

MRC - Reinvestment Fund

GL Codes	Description	6/30/2015	6/30/2016	2016-17		2017-18		
		2014-15 Actuals	2015-16 Actuals	Adopted	Yr End Proj.	Proposed	Approved	Adopted
Beginning Fund Balance								
702-010-301-0101	Beginning Fund Balance	137,955	203,989	235,984	253,257	193,220	193,220	193,220
	Total Beginning Fund Balance	137,955	203,989	235,984	253,257	193,220	193,220	193,220
Charges for Services								
702-702-350-5401	Miscellaneous Revenue	-	29	-	-	-	-	-
702-702-370-6202	Late Payment Fee	40	-	-	-	-	-	-
	Total Charges for Services	40	29	-	-	-	-	-
Use of Money & Property								
702-702-380-8101	Interest on Investments	6,635	3,971	2,096	2,000	2,000	2,000	2,000
702-702-380-8501	Land Sales	-	-	-	-	-	-	-
702-702-380-8507	Loan Repayment	65,582	89,365	13,899	14,963	10,500	10,500	10,500
	Total Use of Money & Property	72,217	93,336	15,995	16,963	12,500	12,500	12,500
	Total Revenues	210,212	297,354	251,979	270,220	205,720	205,720	205,720
Materials & Services								
702-702-520-2206	Bank Service Fees	211	-	-	-	-	-	-
702-702-520-1302	Downtown Flowers	6,012	15,167	11,000	22,000	12,300	12,300	12,300
	Total Materials & Services	6,223	15,167	11,000	22,000	12,300	12,300	12,300
Interfund Transfers								
702-702-550-1015	MRC - General Fund	-	-	10	-	10	10	10
	Total Interfund Transfers	-	-	-	-	10	10	10
Special Payments								
702-702-545-6200	Loan Distributions	-	28,930	25,000	25,000	45,000	45,000	45,000
	Public Improvements	-	-	-	10,000	10	10	10
	Total Special Payments	-	28,930	25,000	35,000	45,010	45,010	45,010
Contingency								
702-702-590-1010	Contingency	-	-	70,000	20,000	50,000	50,000	50,000
	Total Contingency	-	-	70,000	20,000	50,000	50,000	50,000
Ending Balance								
702-702-595-1010	Ending Balance	203,989	253,257	145,979	193,220	98,400	98,400	98,400
	Total Ending Balance	203,989	253,257	145,979	193,220	98,400	98,400	98,400
	Total Expenditures	210,212	297,354	251,979	270,220	205,720	205,720	205,720
	Total Reinvestment Revenues	210,212	297,354	251,979	270,220	205,720	205,720	205,720
	Total Reinvestment Expenses	210,212	297,354	251,979	270,220	205,720	205,720	205,720

RESOLUTION NO. MRC 2017-04

A RESOLUTION ADOPTING THE BUDGET, MAKING APPROPRIATIONS, AND PROVIDING FOR THE DECLARATION OF TAX INCREMENT FOR FISCAL YEAR 2017-2018 IN ACCORDANCE WITH ORS 294.456.

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Commissioners of the City of Madras Urban Renewal District hereby adopts the budget for fiscal year 2017-2018 in the total of \$1,132,807 now on file at the Madras City Hall.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2017 and for the purposes shown below are hereby appropriated:

MRC -General Fund

Materials & Services	86,950
Capital Outlay	10
Debt Service	197,450
Special Payments	200,000
Contingencies	12,500
Total General Fund Appropriation	<u><u>496,910</u></u>

MRC - Reinvestment Fund

Materials & Services	12,300
Interfund Transfers	10
Special Payments	45,010
Contingencies	50,000
Total Reinvestment Fund Appropriation	<u><u>107,320</u></u>
Total Appropriations, All Funds	<u><u>604,230</u></u>

<i>Total Unappropriated and Reserve Amounts , All Funds</i>	<u>520,392</u>
Total Budget	<u><u>1,124,622</u></u>

DECLARATION OF TAX INCREMENT

BE IT RESOLVED that the Board of Commissioners of the City of Madras Urban Renewal District hereby resolves to certify to the county assessor a request for the Urban Renewal Plan Area for the maximum amount of revenue that may be raised by dividing the taxes under section 1c, Article IX of the Oregon Constitution and ORS Chapter 457.

This resolution shall become effective on July 1, 2017.

ADOPTED by the Madras Redevelopment Commission of the City of Madras and signed by the Chairman this 7th day of June, 2017.

Ayes : _____
Nays: _____
Abstentions: _____
Absent: _____
Vacancies : _____

Tom Brown, Board Chair

ATTEST:

Nick Snead, Community Development Director