

2014-2015

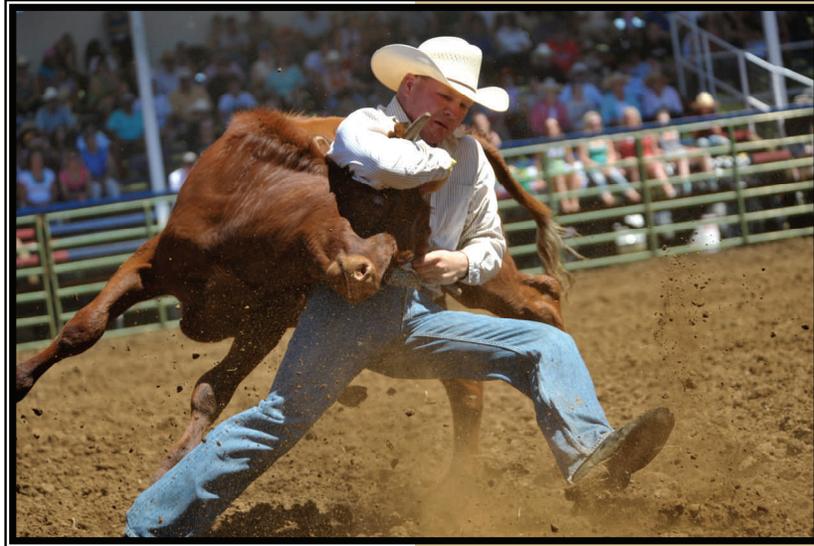


Photo courtesy of Paul King

City of Philomath and Urban Renewal Agency **BUDGET**

MISSION: To promote ethical and responsive municipal government which provides its citizenry with high quality municipal services in an efficient and cost effective manner.

**City of Philomath
Annual Budget
Fiscal Year 2014-15**

TABLE OF CONTENTS

	<u>Page</u>
Budget Procedures	1-2
Budget Message	3-4
General Fund	5-7
Administration / Planning	8-11
Building Permits	12-15
Finance	16-19
Municipal Court	20-23
Police	24-30
Buildings and Grounds	31-33
Parks	34-36
Non-Departmental	37-40
Transfers and Contingency	41
Public Works	42-43
Combined Public Works	44
Street Fund	45-49
Water Fund	50-55
Sewer Fund	56-61
Storm Drain Fund	62-63
Capital Projects Funds	
Land, Building and Equipment Fund	64-69
Systems Development Fund	70-73
Other Funds	
Community Development Fund	74-76
Economic Development Fund	77-79
Supplemental Information	
Property Tax, Population and Utility Information	84
General Fund Revenues and Expenditures Graphs	85
Comparison of Current Year Fund Budgets to Prior Year	86
2014-15 Budget Recap	87

BUDGET PROCEDURES

The budget plays a different, much more formal role in government than it does in a household or a small business. Whereas a private sector budget is usually considered a guideline for spending, a City's budget provides elected officials with a means to control the operation of the government, since they are not involved in day-to-day management. Spending for each fund is limited to the amount budgeted for each general category.

Your budget book provides some very detailed plans for the expenditure of funds in the coming year in the line item budgets behind each of the tabs in the book. These expenditures have been summarized in the Summary Information section of the book, on page 87. The legally adopted budget, and the appropriation of funds, will be in summary form. Line item budgets are necessary for department heads to analyze and project their needs, and you may find them helpful in understanding just where the money goes. However, the summary isn't so cluttered with numbers and will give you a better overview.

After the budget is adopted by the City Council, Council has the authority to transfer appropriations around within the budget, usually by transferring money from contingencies to an area where there is a special need. No expenditures may be charged directly to contingencies; there must be a transfer to another line item.

HOW PROPERTY TAXES WORK IN OREGON

Ballot Measure 50 restructured the Constitutional limits on property taxes by replacing existing property tax limitation provisions with a new "rate value" system. Under the new system, a fixed operating tax rate is established for the City and then applied against the assessed value of each property within the City limits. The voter approved tax base which had been in existence since 1980 has effectively been eliminated and replaced by a permanent tax rate of \$5.30/\$1,000 of assessed valuation. This final tax rate was assigned to the City by the Oregon Department of Revenue and became effective on July 1, 1997.

Growth in assessed valuation is limited to 3% per year with exceptions allowed to account for new construction, subdivisions, remodeling or rezoning of property. The Constitution allows the City to levy annually the amount that can be raised by its rate limit without further authorization from City voters. The City may seek a local option levy from voters to raise additional revenues. These levies may be for general operations and last for a period of five years or for capital projects which can be authorized for up to ten years.

Finally, the property tax limitations approved by voters in 1991 under Ballot Measure 5 remain in effect. For governmental entities, this caps the maximum tax rate at \$10 per thousand dollars of real market value.

The total property tax you pay is the sum of the City levy and other levies for county government, schools, and the fire district. Each of those entities may also have a special levy to pay back bonded indebtedness.

Our procedure is usually to begin by having department heads present their own budgets and answer questions. It will probably take the better part of three meetings to cover all of the separate budgets. The Committee may make changes to the proposed budgets as we go along, or wait until all of the presentations are complete. When the Committee has a complete budget they are satisfied with, they will approve it and send it to the City Council, where there will be a public hearing in June and the final budget will be adopted.

Budget Committee meetings are open to the public and the public is invited to make suggestions and comments.

City of Philomath 2014-15 BUDGET MESSAGE

Members of the Budget Committee:

This budget document represents the requested financial support for the operation of the City of Philomath for the fiscal year 2014-15. It has been prepared by the Budget Officer and the City Manager after analyzing and evaluating the requests and needs of the various City departments.

The City has a commendable history of fiscal discipline which has enabled it to continue to deliver core services to residents, businesses and industry. This budget reflects the continued constraint of the City as we pull out of these tough economic times and look to improved conditions in the near future.

The budget is managed in the most open and straightforward manner possible with consistent and careful management of all revenues and expenditures in accordance with City policy, State law and best practices as provided by the Government Accounting Standards Board (GASB).

Each budget section begins with a description of the activities performed by that fund, followed by a detailed line-item budget which presents a history of the last three completed years, the current year's budget, the proposed 2014-15 budget and the estimated 2015-16 budget.

Estimated 2015-16 budget figures are included in an effort to allow committee members to see the effects current decisions may have in the future; however, only the 2014-15 budget is being submitted for approval and adoption.

Behind each line item budget sheet is a narrative that explains each expenditure. There will be opportunities during the budgeting process to ask questions and discuss any specific proposed expenditures that committee members may have.

We believe you will find that this budget is very similar to those adopted in the recent past. While the General Fund remains relatively flat, we begin to build balances back up in the Street, Water, Sewer and Storm Drain Funds. With the planned purchase of a new police vehicle, new water meters and the

completion of the shelter at City Park the Land, Building and Equipment fund is taking a sizable hit this year. With no real influx of new revenue, the City continues to operate under tight budgeting constraints.

We wish to thank the members of the Budget Committee for the important role you have volunteered to take on in overseeing the budget process and openly welcome your feedback and comments as you consider the FY 2014-15 Budget of the City of Philomath.

Respectfully submitted,

Chris Workman, City Manager

Joan Swanson, Budget Officer

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2014-15
GENERAL FUND**

	ACTUAL OPERATIONS 2010-11	ACTUAL OPERATIONS 2011-12	ACTUAL OPERATIONS 2012-13	ADOPTED BUDGET 2013-14	PROPOSED BUDGET 2014-15	ESTIMATED BUDGET 2015-16	% CHANGE
REVENUES							
Cash Balance Forward	268,163	278,023	313,297	250,000	184,000	230,000	-26%
Interest Income	4,895	5,584	3,824	4,600	4,482	4,500	-3%
Property Tax - Current Year	1,236,760	1,278,061	1,286,428	1,220,835	1,373,700	1,415,000	13%
Property Tax - Prior Years	23,051	32,440	19,421	31,000	25,000	25,750	-19%
Cigarette and Liquor Tax	61,501	65,509	68,060	72,300	71,700	72,500	-1%
State Revenue Sharing	37,679	37,017	38,725	46,300	41,430	42,250	-11%
Building & Electrical Permits	146,461	119,917	43,879	58,000	58,000	70,000	0%
Planning and Zoning Fees	3,275	4,039	795	4,000	5,000	5,500	25%
Franchise Fees	279,460	298,163	293,756	300,000	309,800	312,000	3%
Municipal Court Revenue	279,167	285,254	284,432	300,000	320,000	320,000	7%
Bus User Fees	12,458	15,616	15,848	18,500	18,700	18,900	1%
Lien Search Fees	3,740	4,560	4,935	5,300	5,000	5,500	-6%
Miscellaneous Receipts	22,917	16,855	31,706	15,000	16,000	16,000	7%
Administrative Overhead	248,964	286,092	280,320	280,272	284,388	292,900	1%
Grants	52,585	0	9,879	0	25,000	25,000	100%
Transfer-Community Develop Fund	0	0	0	120,000	0	0	-100%
TOTAL REVENUES	2,681,076	2,727,130	2,695,305	2,726,107	2,742,200	2,855,800	1%
EXPENDITURES							
Administration/Planning	221,257	240,220	244,833	293,000	243,800	255,600	-17%
Building Permit Dept	119,682	101,802	49,252	61,270	61,500	70,300	0%
Finance	251,997	269,068	258,737	296,280	300,300	307,100	1%
Municipal Court	187,307	169,757	214,257	228,647	235,500	241,800	3%
Police	1,089,217	1,169,933	1,236,657	1,324,310	1,350,000	1,389,400	2%
Buildings & Grounds	106,549	100,468	118,458	118,180	124,300	118,200	5%
Parks	76,334	75,781	81,835	91,970	94,300	96,200	3%
Non-Departmental	260,710	189,804	184,166	217,450	203,500	202,200	-6%
Subtotal department expenditures	2,313,053	2,316,833	2,388,195	2,631,107	2,613,200	2,680,800	-1%
TRANSFERS							
To Land, Building & Equip Fund	90,000	97,000	113,500	40,000	64,000	110,000	60%
Subtotal transfers	90,000	97,000	113,500	40,000	64,000	110,000	60%
Contingency	0	0	0	35,000	35,000	35,000	0%
TOTAL EXPENDITURES	2,403,053	2,413,833	2,501,695	2,706,107	2,712,200	2,825,800	0%
UNAPPROPRIATED ENDING BAL	0	0	0	20,000	30,000	30,000	50%
Excess Revenues Over Expenditures	278,023	313,297	193,610	0	0	0	

**CITY OF PHILOMATH
GENERAL FUND REVENUES
2014-15 BUDGET NARRATIVE**

Item	Category	Amount	Description
3001	CASH BALANCE FORWARD	184,000	Estimated cash balance at June 30, 2014
 <u>INTEREST INCOME</u>			
3020	Investment interest	682	Estimated interest income
3030	Interest on tax collections	3,800	Interest earned on tax collections before they are turned over to the City.
		<u>4,482</u>	
3110	PROPERTY TAX - CURRENT YEAR	1,373,700	Estimated 3% increase over 2013-14 tax levy. The collections are estimated at 95% of taxes imposed.
3115	PROPERTY TAX - PRIOR YEARS	25,000	Property tax receipts collected for prior years
 <u>CIGARETTE & LIQUOR TAX</u>			
3130	Cigarette tax	5,781	\$1.25 per capita, estimated population of 4,625
3140	Liquor tax	65,919	\$14.25 per capita
		<u>71,700</u>	
3150	STATE REVENUE SHARING	41,430	14% of state liquor tax collections allocated to qualified cities
 <u>BUILDING & ELECTRICAL PERMITS</u>			
3310	Building permits	50,000	Building and electrical permits issued within the City
3315	Electrical permits	8,000	
		<u>58,000</u>	
3330	PLAN ACTIONS & ZONING COMPLIANCE	5,000	Processing land use & zoning compliance applications
 <u>FRANCHISE FEES</u>			
3410	Consumers Power	53,800	Franchise revenue based on estimated 2014-15 receipts
3430	Northwest Natural Gas	46,000	
3440	PacifiCorp	210,000	
		<u>309,800</u>	
 <u>MUNICIPAL COURT REVENUE</u>			
3505	Court fines	238,000	Court fines imposed by the municipal court judge
3510	Benton County court	13,900	Municipal court collections for Benton County jail facility
3515	State court fees	64,000	Municipal court collections for the State Assessment
3535	Defense attorney reimbursement	4,100	Reimbursement to the city for defense attorney costs
		<u>320,000</u>	
3605	BUS USER FEES	18,700	\$7,850 from bus fares \$10,850 from OSU student and faculty contracts
3642	LIEN SEARCH FEES	5,000	Fee charged for processing city lien searches
 <u>MISCELLANEOUS RECEIPTS</u>			
3625	Fingerprinting	2,500	Fingerprinting school district employees and others
3650	Miscellaneous receipts	11,500	
3675	Other permits & licenses	2,000	Liquor license renewals, amusement device permits etc.
		<u>16,000</u>	

Continued Next Page

**CITY OF PHILOMATH
GENERAL FUND REVENUES
2014-15 BUDGET NARRATIVE**

CONTINUED:

Item	Category	Amount	Description
<u>ADMINISTRATIVE OVERHEAD</u>			
3910	Street Fund	46,560	Reimbursement to the General fund for administrative and accounting functions which support all funds. Costs allocated based on time and resources devoted to each fund.
3915	Urban Renewal Fund	10,836	
3920	Water Fund	119,040	
3925	Sewer Fund	<u>107,952</u>	
		<u>284,388</u>	
<u>Grants</u>			
3625	Motor Carrier Grant	15,000	ODOT grant to reimburse City for 80% of police officer salary for time spent performing commercial vehicle inspections
3650	Transportation System Plan Grant	<u>10,000</u>	State grant to update the City's TSP. Grant will pay for consultant to prepare plan. Reimbursement to City is for additional work by City Planner.
		<u>25,000</u>	
	TOTAL GENERAL FUND REVENUES	<u><u>2,742,200</u></u>	

PHILOMATH ADMINISTRATION (City Manager and City Recorder)

City Manager

The City Manager's office provides general administrative services for the management of the City to ensure that all City Council policies and directives are carried out, and supervises and coordinates the work of all City departments and employees.

Activities include liaison between the City Council, advisory boards/commissions and City staff; preparing the Council agenda materials for Council meetings; preparing regular and special management reports; processing citizen inquiries/complaints and service requests; working with citizens and the media for public relations and information programs; working with other agencies of government including the League of Oregon Cities, other municipalities, the Council of Governments, state and county governments, and with various federal agencies.

The City Manager is responsible for the enforcement of ordinances and expenditure of funds in accordance with the budget as adopted by the City Council. The Manager acts as the Planning Official in administering the City's land use program, supervises all purchases; operation of all City-owned facilities and property; executes all contracts; enforces the provisions of the City's personnel policies; and supervises the preparation of the annual budget. It is also the responsibility of the Manager to make recommendations to the Council on legislation, financial programs, capital improvements, and other administrative matters.

The City Manager's office also is responsible for coordinating with the Benton County Development Department and the Philomath Planning Commission to accomplish planning functions and services for the City and its urban growth area. Functions and services include processing land subdivisions, annexations, rezonings, comprehensive plan maintenance/review and compliance, system development charges, building permits and inspections, the Urban Renewal District and other land use and planning related functions.

City Recorder/Administrative Assistant

The City Recorder serves as the City records manager and elections' officer. The City Recorder is responsible for overseeing fulfillment of public records requests and for recording, distributing, filing and maintaining City records including ordinances, resolutions, contracts, and other legal records. The City Recorder answers citizens' inquiries regarding City policy matters, ordinances, resolutions and other matters of record and advises Council and staff of legislation, programs and regulations affecting city operations. The Recorder prepares meeting agendas and informational packets and records and maintains official records of proceedings for City public meetings, including City Council, Planning Commission, Budget Committee, and standing committees.

This position is also responsible for performing confidential administrative and clerical work for the City Manager and providing secondary planning support, including answering incoming calls and acting as receptionist. Other responsibilities include maintenance of the city website and readerboard sign, scheduling of meetings and appointments, and directing citizens to appropriate departments for general information on questions, problems or complaints.

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2014-15
GENERAL FUND - ADMINISTRATION/PLANNING**

	ACTUAL EXPENDED 2010-11	ACTUAL EXPENDED 2011-12	ACTUAL EXPENDED 2012-13	ADOPTED BUDGET 2013-14	PROPOSED BUDGET 2014-15	ESTIMATED BUDGET 2015-16	% CHANGE
PERSONNEL SERVICES							
10 1 4110 City Manager	94,880	92,904	93,840	96,672	80,454	86,990	-17%
10 1 4130 City Recorder	36,383	35,633	36,842	37,078	43,219	44,083	17%
10 1 4257 Planner	13,068	13,332	13,892	13,872	25,128	25,445	81%
10 1 4360 Incentive Pay	1,176	1,600	2,100	2,100	2,400	2,400	14%
10 1 4366 Longevity Pay	0	10,253	11,198	12,448	4,320	4,408	-65%
10 1 4370 Sick Leave Conversion	3,029	2,614	1,985	2,231	0	0	-100%
10 1 4500 Social Security	11,108	11,742	12,076	12,577	11,898	12,494	-5%
10 1 4520 PERS	19,194	27,684	28,292	36,700	20,940	22,064	-43%
10 1 4540 Workers' Compensation	265	256	382	405	425	465	5%
10 1 4560 Workers' Benefit Fund Assmt	47	48	48	61	67	67	10%
10 1 4620 Deferred Compensation	8,128	8,580	8,758	9,032	7,824	8,273	-13%
10 1 4640 Health Insurance	21,922	22,112	22,956	23,770	25,279	26,540	6%
10 1 4660 Dental Insurance	2,892	3,087	3,202	3,297	3,425	3,579	4%
10 1 4670 Health Reimbursement Account	850	1,275	2,125	2,550	2,700	2,700	6%
10 1 4680 Life Insurance	233	234	244	255	186	186	-27%
10 1 4820 Sick & Vacation Accrual	0	0	0	28,000	2,000	2,000	-93%
Subtotal Personnel Services	213,175	231,354	237,940	281,048	230,265	241,694	-18%
MATERIALS AND SERVICES							
10 1 5015 Advertising and Legal Notices	1,266	2,034	752	1,600	1,200	1,236	-25%
10 1 5233 Dues	371	371	195	410	600	618	46%
10 1 5245 Education & Training	710	810	600	1,200	2,000	2,060	67%
10 1 5325 Insurance	550	704	885	1,100	1,785	1,839	62%
10 1 5390 Miscellaneous	383	60	131	472	400	377	-15%
10 1 5413 Office Supplies	1,449	1,394	1,073	1,500	1,600	1,648	7%
10 1 5454 Planning Expense	0	0	0	400	0	0	-100%
10 1 5465 Postage	370	591	66	600	600	618	0%
10 1 5505 Recording Fee	0	0	0	400	0	0	-100%
10 1 5563 Small Tools & Equipment	584	714	591	800	1,000	1,030	25%
10 1 5603 Telephone	1,153	1,166	1,333	1,270	1,350	1,391	6%
10 1 5665 Travel and Meals	1,148	932	1,006	1,200	2,000	2,060	67%
10 1 5745 Vehicle Repair and Maintenance	98	90	261	1,000	1,000	1,030	0%
Subtotal Materials and Services	8,082	8,866	6,893	11,952	13,535	13,906	13%
TOTAL ADMIN/PLANNING BUDGET	221,257	240,220	244,833	293,000	243,800	255,600	-17%

**CITY OF PHILOMATH
GENERAL FUND - ADMINISTRATION/PLANNING
2014-15 BUDGET NARRATIVE**

PERSONNEL SERVICES

City Manager	80,454
City Recorder	43,219
City Planner	<u>25,128</u>
TOTAL SALARIES	<u>148,801</u>
Salaries include a 2% cost-of-living increase. The City Recorder's time is allocated 80% to administration and 20% to building permits. \$10,000 added to City Planner salary for additional work to update City's Transportation System Plan.	
INCENTIVE PAY Each employee may receive up to \$300 per month based on acquiring specialized skills	2,400
LONGEVITY PAY Management employees receive 5% after 10 years of service, and 10% after 15 years of service	4,320
SOCIAL SECURITY Calendar year 2014 rate is 7.65%	11,898
PERS The City pays both the employer and employee contributions. For fiscal years 2013-15 the Tier 1 & 2 employer rate is 12.57%, OPSRP rate is 8.5%, and the employee rate is 6%.	20,940
WORKERS' COMPENSATION	425
WORKERS' BENEFIT FUND ASSESSMENT Required by Oregon Dept of Revenue	67
DEFERRED COMPENSATION 6% retirement benefit for management employees	7,824
HEALTH INSURANCE \$1,500 deductible plan, estimated 5% increase for 2015 premium	25,279
DENTAL INSURANCE Estimated 4% increase for 2015 premium	3,425
HEALTH REIMBURSEMENT ACCOUNT Employee account to help offset medical deductible	2,700
LIFE INSURANCE Basic life and AD&D policy. Employee coverage \$30,000.	186
SICK & VACATION ACCRUAL Liability for unused vacation and sick leave payable upon termination	<u>2,000</u>
TOTAL PERSONNEL SERVICES	<u><u>230,265</u></u>

**CITY OF PHILOMATH
GENERAL FUND - ADMINISTRATION/PLANNING
2014-15 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Advertising and Legal Notices	1,200	Advertising of legal notices
Dues	600	Dues to various professional organizations
Education & Training	2,000	Continuing education for staff. Pays for registration at conferences of League of Oregon Cities, Oregon Association of Municipal Recordors and other professional associations.
Insurance	1,785	Administration portion of City liability insurance
Miscellaneous	400	Incidental expenses
Office Supplies	1,600	Copier cost, paper and other office supplies
Postage	600	Postage and mailing costs
Small Tools & Equipment	1,000	Purchase of small office equipment
Telephone	1,350	Telephone and long distance charges
Travel and Meals	2,000	Travel, meals and lodging for seminars and conferences
Vehicle Repair & Maintenance	<u>1,000</u>	City Manager vehicle
TOTAL MATERIALS AND SERVICES	<u><u>13,535</u></u>	

BUILDING PERMIT DEPARTMENT

The Building Permit Department is responsible for issuing all construction, electrical, plumbing and mechanical permits for projects in the City and to certain properties in the Urban Growth Boundary. The City Recorder serves as the permit clerk, answers questions, accepts building plans and issues permits. Compliance with zoning regulations is checked at the time of application for a permit. Building plan reviews and inspections are accomplished under contract with the Benton County Development Department. Approximately 20% of the Recorder's time is spent on the permitting process.

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2014-15
GENERAL FUND - BUILDING PERMIT**

	ACTUAL EXPENDED 2010-11	ACTUAL EXPENDED 2011-12	ACTUAL EXPENDED 2012-13	ADOPTED BUDGET 2013-14	PROPOSED BUDGET 2014-15	ESTIMATED BUDGET 2015-16	% CHANGE	
PERSONNEL SERVICES								
10 2 4130	City Recorder	10,395	10,181	10,526	10,594	10,805	11,021	2%
10 2 4360	Incentive Pay	336	457	600	600	600	600	0%
10 2 4366	Longevity Pay	0	509	518	795	1,080	1,102	36%
10 2 4370	Sick Leave Conversion	240	120	0	0	0	0	
10 2 4500	Social Security	839	862	891	917	955	973	4%
10 2 4520	PERS	1,476	2,053	2,122	2,737	2,319	2,363	-15%
10 2 4540	Workers' Compensation	20	18	27	30	30	35	0%
10 2 4560	Workers' Benefit Fund Assmt	5	5	6	7	7	7	0%
10 2 4620	Deferred Compensation	658	676	699	719	749	763	4%
10 2 4640	Health Insurance	2,150	2,168	2,246	2,325	2,357	2,475	1%
10 2 4660	Dental Insurance	238	254	262	270	269	282	0%
10 2 4670	Health Reimbursement Account	100	150	250	300	300	300	0%
10 2 4680	Life Insurance	16	17	19	22	24	25	9%
10 2 4820	Sick and Vacation Accrual	0	0	0	1,000	1,030	970	3%
	Subtotal Personnel Services	16,473	17,470	18,166	20,316	20,525	20,916	1%
MATERIALS AND SERVICES								
10 2 5165	County Bldg & Elect Inspections	102,881	84,006	30,715	40,600	40,600	49,000	0%
10 2 5603	Telephone	328	326	371	354	375	384	6%
	Subtotal Materials and Services	103,209	84,332	31,086	40,954	40,975	49,384	0%
TOTAL BUILDING PERMIT BUDGET		119,682	101,802	49,252	61,270	61,500	70,300	0%

**CITY OF PHILOMATH
GENERAL FUND - BUILDING PERMIT
2014-15 BUDGET NARRATIVE**

PERSONNEL SERVICES

City Recorder	10,805
20% of the City Recorder's time and corresponding benefits are allocated to the issuance and processing of building permits	
INCENTIVE PAY	600
Each employee may receive up to \$300 per month based on acquiring specialized skills	
LONGEVITY PAY	1,080
Management employees receive 5% after 10 years of service, and 10% after 15 years of service	
SOCIAL SECURITY	955
Calendar year 2014 rate is 7.65%	
PERS	2,319
The City pays both the employer and employee contributions. For fiscal years 2013-15 the employer rate is 12.57% and the employee rate is 6%.	
WORKERS' COMPENSATION	30
WORKERS' BENEFIT FUND ASSESSMENT	7
Required by Oregon Dept. of Revenue	
DEFERRED COMPENSATION	749
6% retirement benefit for management employees	
HEALTH INSURANCE	2,357
\$1,500 deductible plan, estimated 5% increase for 2015 premium	
DENTAL INSURANCE	269
Estimated 4% increase for 2015 premium	
HEALTH REIMBURSEMENT ACCOUNT	300
Employee account to help offset medical deductible	
LIFE INSURANCE	24
Basic life and AD&D policy. Employee coverage \$30,000.	
SICK & VACATION ACCRUAL	1,030
Liability for unused vacation and sick leave payable upon termination	
TOTAL PERSONNEL SERVICES	<u>20,525</u>

**CITY OF PHILOMATH
GENERAL FUND - BUILDING PERMIT
2014-15 BUDGET NARRATIVE**

MATERIALS AND SERVICES

County Bldg & Electrical Inspections	40,600	70% of building and electrical permit revenue is paid to Benton County for plan review and inspections
Telephone	<u>375</u>	Telephone and long distance charges
TOTAL MATERIALS AND SERVICES	<u>40,975</u>	

FINANCE

The Finance Department is responsible for all general accounting functions, including accounts payable, utility billings and receipts, assessment billing and collection, receipt of fines and fees, collection of delinquent accounts, cash management and investments, maintenance of lien ledgers and lien searches, foreclosures, budget preparation and monitoring, auditing and internal controls, general ledger posting, financial reports and special studies.

This department also maintains various personnel records and is responsible for the payroll functions for the city, as well as computer administration and park reservations.

The Finance Director administers grant funds.

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2014-15
GENERAL FUND - FINANCE**

	ACTUAL EXPENDED 2010-11	ACTUAL EXPENDED 2011-12	ACTUAL EXPENDED 2012-13	ADOPTED BUDGET 2013-14	PROPOSED BUDGET 2014-15	ESTIMATED BUDGET 2015-16	% CHANGE
PERSONNEL SERVICES							
10 3 4120 Finance Director	80,740	76,008	77,520	79,080	88,620	90,384	12%
10 3 4172 Finance Staff	54,363	57,377	44,830	45,408	46,764	47,712	3%
10 3 4254 Accounting Clerk	7,399	6,350	7,324	14,000	13,520	13,520	-3%
10 3 4320 Overtime	185	0	0	3,000	0	0	-100%
10 3 4360 Incentive Pay	5,160	5,316	6,028	6,540	6,540	6,540	0%
10 3 4366 Longevity Pay	0	7,608	7,752	7,908	8,862	9,038	12%
10 3 4370 Sick Leave Conversion	79	1,652	820	1,825	0	0	-100%
10 3 4500 Social Security	11,089	11,571	10,894	12,072	12,726	12,950	5%
10 3 4520 PERS	18,421	24,654	22,936	32,637	27,304	27,810	-16%
10 3 4540 Workers' Compensation	266	251	390	410	470	510	15%
10 3 4560 Workers' Benefit Fund Assmt	68	68	65	80	80	80	0%
10 3 4620 Deferred Compensation	4,993	5,260	5,336	5,709	6,170	6,288	8%
10 3 4640 Health Insurance	30,692	29,721	27,098	27,257	27,636	29,015	1%
10 3 4660 Dental Insurance	4,159	4,127	3,790	3,702	3,694	3,861	0%
10 3 4670 Health Reimbursement Acct	1,150	1,725	2,500	3,000	3,000	3,000	0%
10 3 4680 Life Insurance	193	194	197	213	225	225	6%
10 3 4820 Sick & Vacation Accrual	0	0	0	6,000	6,000	6,000	0%
Subtotal Personnel Services	218,957	231,882	217,480	248,841	251,611	256,933	1%
MATERIALS AND SERVICES							
10 3 5057 Credit Card Fees-Utility Payment:	1,011	2,307	3,495	3,600	4,800	4,944	33%
10 3 5137 Computer Support	4,742	5,035	4,778	5,450	5,730	5,902	5%
10 3 5138 Computer Support-Utility Billing	2,727	4,102	4,039	4,400	4,440	4,573	1%
10 3 5233 Dues	825	895	750	900	925	953	3%
10 3 5245 Education & Training	1,495	1,509	1,933	1,800	1,900	1,957	6%
10 3 5246 Education & Training-Utility	0	0	0	600	620	639	3%
10 3 5325 Insurance	276	419	1,700	1,940	1,080	1,112	-44%
10 3 5380 Lien Search Fee	1,330	1,500	1,680	2,100	2,000	2,060	-5%
10 3 5390 Miscellaneous	623	203	941	529	584	619	10%
10 3 5413 Office Supplies	2,066	2,949	3,248	3,300	3,400	3,502	3%
10 3 5414 Office Supplies - Utility Billing	510	566	1,392	800	900	927	13%
10 3 5465 Postage	732	759	1,249	1,300	1,300	1,339	0%
10 3 5466 Postage - Utility Billing	3,103	510	0	500	550	567	10%
10 3 5505 Recording Fee	617	441	464	1,700	750	773	-56%
10 3 5563 Small Tools & Equipment	399	754	540	850	850	876	0%
10 3 5603 Telephone	1,342	1,370	1,647	1,470	1,520	1,566	3%
10 3 5604 Telephone - Utility Billing	711	730	1,057	1,200	1,320	1,360	10%
10 3 5665 Travel and Meals	3,681	2,397	1,835	2,700	2,700	2,781	0%
10 3 5666 Travel and Meals-Utility Billing	452	0	0	600	620	639	3%
10 3 5722 Utility Bill Printing/Mailing	2,968	8,892	8,077	9,300	8,900	9,167	-4%
10 3 5730 Utility Online Service	3,430	1,848	2,432	2,400	3,800	3,914	58%
Subtotal Materials & Services	33,040	37,186	41,257	47,439	48,689	50,167	3%
TOTAL FINANCE BUDGET	251,997	269,068	258,737	296,280	300,300	307,100	1%

**CITY OF PHILOMATH
GENERAL FUND - FINANCE
2014-15 BUDGET NARRATIVE**

PERSONNEL SERVICES

	88,620
Finance Director	88,620
Finance Staff	46,764
Accounting Clerk	13,520
TOTAL SALARIES	148,904
Salaries include a 2% cost-of-living increase. The Accounting Clerk works approximately 18 hours per week.	
INCENTIVE PAY	6,540
Each employee may receive up to \$300 per month based on acquiring specialized skills	
LONGEVITY PAY	8,862
Management employees receive 5% after 10 years of service, and 10% after 15 years of service	
SOCIAL SECURITY Calendar year 2014 rate is 7.65%	12,726
PERS	27,304
The City pays both the employer and employee contributions. For fiscal years 2013-15 the Tier 1 & 2 employer rate is 12.57%, OPSRP rate is 8.5%, and the employee rate is 6%.	
WORKERS' COMPENSATION	470
WORKERS' BENEFIT FUND ASSESSMENT Required by Oregon Dept of Revenue	80
DEFERRED COMPENSATION 6% retirement benefit for management employees	6,170
HEALTH INSURANCE \$1,500 deductible plan, estimated 5% increase for 2015 premium	27,636
DENTAL INSURANCE Estimated 4% increase for 2015 premium	3,694
HEALTH REIMBURSEMENT ACCOUNT Employee account to help offset medical deductible	3,000
LIFE INSURANCE Basic life and AD&D policy. Employee coverage \$30,000.	225
SICK & VACATION ACCRUAL Liability for unused vacation and sick leave payable upon termination	6,000
TOTAL PERSONNEL SERVICES	251,611

**CITY OF PHILOMATH
GENERAL FUND - FINANCE
2014-15 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Credit Card Fees	4,800	Credit Card fees for on-line utility bill payment
Computer Support	5,730	Maintenance contract and support for accounting software
Computer Support - Utility Billing	4,440	Maintenance contract and support for utility software
Dues	925	Dues to various professional organizations
Education & Training	1,900	Continuing education for employees
Education & Training - Utility Billing	620	Continuing education for the Utility Clerk
Insurance	1,080	Finance portion of City liability insurance
Lien Search Fee	2,000	Fee for web based searches of City liens. Fee is reimbursed to City by title companies and others using the lien service.
Miscellaneous	584	Incidental expenses
Office Supplies	3,400	Copier cost, paper and other office supplies
Office Supplies - Utility Billing	900	Office supplies used in the billing and collection of water and sewer accounts
Postage	1,300	Postage for mailing accounts payable payments, etc.
Postage - Utility Billing	550	Postage for mailing correspondence from water department
Recording Fee	750	Fee to record liens with Benton County
Small Tools and Equipment	850	Purchase of small office equipment
Telephone	1,520	Telephone and long distance charges
Telephone - Utility Billing	1,320	Telephone costs for utility clerk
Travel and Meals	2,700	Travel, meals and lodging for seminars and conferences
Travel and Meals - Utility Billing	620	Travel, meals and lodging for seminars and conferences
Utility Bill Printing/Mailing	8,900	Printing, mailing and postage for monthly utility bills
Utility Online Service	<u>3,800</u>	Monthly service fees for Web based software which customers can use to pay their utility bills on-line
TOTAL MATERIALS AND SERVICES	<u>48,689</u>	

MUNICIPAL COURT

The municipal court hears cases involving violations of City ordinances, misdemeanor State statutes, and all traffic infractions and crimes except felonies.

Court is held twice a month, generally every other Monday. Trials are held in the morning with traffic arraignments and juvenile arraignments in the afternoon.

The judge can dismiss cases, impose fines, order restitution, issue arrest warrants, suspend drivers' licenses, and sentence offenders to jail, community service work, and rehabilitation programs.

In an effort to standardize traffic fines, the State developed a schedule of fines on violations. This schedule went into effect on January 1, 2012. \$60 of each citation is turned over to the State. The new flat fee replaced a variety of State and County surcharges that were previously collected.

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2014-15
GENERAL FUND - MUNICIPAL COURT**

	ACTUAL EXPENDED 2010-11	ACTUAL EXPENDED 2011-12	ACTUAL EXPENDED 2012-13	ADOPTED BUDGET 2013-14	PROPOSED BUDGET 2014-15	ESTIMATED BUDGET 2015-16	% CHANGE
PERSONNEL SERVICES							
10 4 4130 City Recorder	5,198	5,090	5,263	5,297	0	0	-100%
10 4 4172 Finance Staff	31,192	32,071	44,122	47,688	51,410	52,440	8%
10 4 4251 Judge	17,040	20,892	24,120	24,600	25,092	25,600	2%
10 4 4320 Overtime	431	0	4,992	0	0	0	
10 4 4360 Incentive Pay	1,848	2,273	3,292	3,420	2,496	2,496	-27%
10 4 4366 Longevity Pay	0	254	259	397	0	0	-100%
10 4 4370 Sick Leave Conversion	120	60	0	0	0	0	
10 4 4500 Social Security	4,137	4,371	6,114	6,227	6,043	6,161	-3%
10 4 4520 PERS	5,957	8,362	10,614	15,040	10,220	10,419	-32%
10 4 4540 Workers' Compensation	92	86	134	145	110	120	-24%
10 4 4560 Workers' Benefit Fund Assmt	28	29	40	43	60	60	40%
10 4 4620 Deferred Compensation	329	338	349	360	0	0	-100%
10 4 4640 Health Insurance	11,154	11,251	15,445	16,795	15,849	16,640	-6%
10 4 4660 Dental Insurance	1,561	1,667	2,220	2,487	2,347	2,453	-6%
10 4 4670 Health Reimbursement Account	400	600	1,375	1,650	1,500	1,500	-9%
10 4 4680 Life Insurance	31	33	58	47	40	41	-15%
10 4 4820 Sick & Vacation Accrual	0	0	0	2,000	2,000	2,000	0%
Subtotal Personnel Services	79,518	87,377	118,397	126,196	117,167	119,930	-7%
MATERIALS AND SERVICES							
10 4 5057 Credit Card Fees	2,826	3,218	3,335	4,200	4,000	4,120	-5%
10 4 5115 Collection Agency	5,577	1,147	905	1,500	2,300	2,369	53%
10 4 5137 Computer Support	1,216	1,269	1,211	1,700	1,300	1,339	-24%
10 4 5173 Court Fees - State	34,140	42,624	54,578	56,500	64,000	65,920	13%
10 4 5174 Court Fees - Benton County	11,332	9,425	3,532	3,500	9,700	9,991	100%
10 4 5215 Defense Attorney	6,680	9,122	10,125	10,000	10,250	10,558	2%
10 4 5233 Dues	50	50	50	50	100	103	100%
10 4 5245 Education and Training	0	0	50	500	700	721	40%
10 4 5325 Insurance	133	194	279	340	670	690	97%
10 4 5345 Interpreter	1,045	1,465	958	1,300	800	824	-38%
10 4 5363 Jury Fees	199	509	509	550	550	567	0%
10 4 5390 Miscellaneous	195	118	179	141	193	186	37%
10 4 5413 Office Supplies	1,997	2,018	2,846	3,500	3,600	3,708	3%
10 4 5465 Postage	593	1,093	619	1,300	1,300	1,339	0%
10 4 5475 Prisoner Care	41,130	8,985	15,435	16,000	16,000	16,480	0%
10 4 5495 Publications	117	182	140	150	150	155	0%
10 4 5603 Telephone	549	564	896	620	1,220	1,257	97%
10 4 5665 Travel and Meals	0	357	213	500	1,400	1,442	100%
10 4 5775 Witness Fees	10	40	0	100	100	103	0%
Subtotal Materials & Services	107,789	82,380	95,860	102,451	118,333	121,870	16%
TOTAL MUNICIPAL COURT	187,307	169,757	214,257	228,647	235,500	241,800	3%

**CITY OF PHILOMATH
GENERAL FUND - MUNICIPAL COURT
2014-15 BUDGET NARRATIVE**

PERSONNEL SERVICES

	51,410	
Finance Staff		
Judge	25,092	
TOTAL SALARIES	76,502	
INCENTIVE PAY	2,496	
Each employee may receive up to \$300 per month based on acquiring specialized skills		
SOCIAL SECURITY Calendar year 2014 rate is 7.65%	6,043	
PERS	10,220	
The City pays both the employer and employee contributions. For fiscal years 2013-15 the Tier 1 & 2 employer rate is 12.57%, OPSRP rate is 8.5%, and the employee rate is 6%.		
WORKERS' COMPENSATION	110	
WORKERS BENEFIT FUND ASSESSMENT Required by Oregon Dept. of Revenue	60	
HEALTH INSURANCE \$1,500 deductible plan, estimated 5% increase for 2015 premium	15,849	
DENTAL INSURANCE Estimated 4% increase for 2015 premium	2,347	
HEALTH REIMBURSEMENT ACCOUNT Employee account to help offset medical deductible	1,500	
LIFE INSURANCE Basic life and AD&D policy. Employee coverage \$30,000.	40	
SICK & VACATION ACCRUAL Liability for unused vacation and sick leave payable upon termination	2,000	
 TOTAL PERSONNEL SERVICES	 117,167	

**CITY OF PHILOMATH
GENERAL FUND - MUNICIPAL COURT
2014-15 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Credit Card Fees	4,000	The court allows fines to be paid with credit cards to encourage payoff of large balances and past due amounts
Collection Agency	2,300	Fee paid for collections on delinquent accounts
Computer Support	1,300	Maintenance contract on court software
Court Fees -- State	64,000	State mandated fees collected as part of court fines
Court Fees -- Benton County	9,700	State mandated fees collected for Benton County Jail. 30% of collections are retained by the City for administrative costs.
Defense Attorney	10,250	Defense council for those defendants that cannot afford to hire an attorney
Dues	100	Court association and notary association
Education and Training	700	Classes and conferences on court operations and accounting software
Insurance	670	Court portion of City liability insurance
Interpreter	800	Court interpreter for defendants that do not speak English
Jury Fees	550	20 jurors are called for each jury trial. Payment is \$10 per juror
Miscellaneous	193	Incidental expenses
Office Supplies	3,600	Copier cost, paper and other office supplies
Postage	1,300	Postage for court correspondence
Prisoner Care	16,000	Payment to Benton County jail when the judge orders jail time as part of a court sentencing
Publications	150	Legal and court publications
Telephone	1,220	Telephone and long distance charges
Travel and Meals	1,400	Travel, meals and lodging for training classes
Witness Fees	<u>100</u>	Fee paid to persons subpoenaed to appear at court trials
TOTAL MATERIALS & SERVICES	<u><u>118,333</u></u>	

The Philomath Police Department



The Philomath Police Department is responsible for all law enforcement within the city limits of Philomath. We are proud to provide a complete range of law enforcement services as well as a wide variety of community services. This can only be accomplished through the dedicated work of our officers, support staff, and volunteers. Another key component to our continued success is the partnership with other police agencies in Benton County. Many of the crimes committed in Benton County cross

jurisdictional lines. Working as a team, ensures the successful investigation of the crimes and the successful prosecution of those responsible.

Two years ago, the Philomath Police Dept purchased a prescription drug disposal unit where residents can drop off unwanted or expired prescription drugs. Our drug disposal service is intended to complement the work of the Benton County Sheriff's Office and its partners who offer an annual prescription drug take back event. In February of this year we burned approximately 160 pounds of unwanted prescription drugs.



The issue of Mental Health and its impact upon law enforcement continues to be a major issue that all law enforcement agencies in Benton County continue to deal with. Last year I served as the Chair for the Willamette Criminal Justice Council and we were able to develop a strategic plan focusing upon the issue of mental health in Benton County. We continue to work through the plan and develop a better working relationship with Benton County Mental Health.

Other areas of concern addressed in this strategic plan are the issues surrounding school safety. The Philomath School District continues to lead the way in preparation, prevention, and training. Working with the Police Dept. the Philomath School District has focused upon increasing security at the all the local schools. In June of last year, Marcia Gilson, Philomath Fire and Rescue, and Officer Dave Gurski, working as our



School Resource Officer, developed an Active Shooter and Mass Casualty drill for the Philomath School District. The Philomath Police Dept and the Benton County Sheriff's Office teamed with Philomath Fire and Rescue and several rural fire districts to put on a full scale assault and rescue scenario at the Philomath Middle School. No students were involved but numerous teachers and staff participated as role players and victims. The goal was to make it very realistic and it was!

Philomath School District Nurse Jo Holbrook bandages Philomath High School Assistant Principal Jon Bartlow's arm in the triage area at Philomath Middle School during a drill on Saturday June 8, 2013. The blood on Bartlow's face is real, he was targeted by the shooter played by Dave Gurski of the Philomath Police Department, and hit his head while he was crawling under desks in a darkened classroom trying to escape. (Andy Crine | Corvallis Gazette-Times)



Life Flight from Eugene sent a helicopter to transport Jessica Gurski to Samaritan Regional Medical Center on Saturday morning. Gurski was acting as a shooting victim during a drill that simulated a shooting at Philomath Middle School. (Andy Cripe | Corvallis Gazette-Times)

Our 911 Dispatch costs continue to represent a large portion of the Materials and Service section of this budget. The 911 Committee continues to explore the possibility of developing a 911 Special District that would completely fund the 911 Center and make the billing equitable among all the agencies currently using the system. Currently the law enforcement agencies in the Benton County are burdened with the majority of the cost associated with maintaining and running the 911 Center.

Our 911 Dispatch costs continue to represent a large portion of the Materials and Service section of this budget.

This year we are saying good-bye to Sgt. Ray Sytsma after serving the Philomath community for 29 years. Ray has a total of 43 years in law enforcement starting with the Coos County Sheriff's Office. Ray will retire in June of this year.



Serving as a member of the Management Staff, Ray has been instrumental in the development of this fine department. From building a new police station, developing a firearms training location, and finally, to achieving Accreditation, Ray has always been a champion for the Philomath Police Dept. He was also a key member of the award winning chili team every year at the Benton County Chili Cookoff. We all wish him well in his retirement.

His replacement came to us from the Oregon Dept. of Justice. Sgt. Ken Rueben was the top candidate after an extensive testing and interview process. With over 29 years of police experience, Ken brings an extensive knowledge and experience in criminal investigations and supervision. Ken served for over nine years with the Los Angeles Sheriff's Office, seven years with the Corvallis Police Dept. and 13 years with the Oregon Dept. of Justice. Ken and his wife Ginny live in Corvallis. They have two sons, both attending Oregon State University.



We are also saying good-bye to Officer Brandon Thurman. Brandon has been with the Philomath Police Dept. for the past 10 years both as a reserve and a full time officer. Brandon has accepted a position with the Linn County Sheriff's Dept. The recruitment process for his replacement will begin in May.

As always, the Philomath Police Department remains committed to quality service in partnership with the community.

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2014-15
GENERAL FUND - POLICE**

	ACTUAL EXPENDED 2010-11	ACTUAL EXPENDED 2011-12	ACTUAL EXPENDED 2012-13	ADOPTED BUDGET 2013-14	PROPOSED BUDGET 2014-15	ESTIMATED BUDGET 2015-16	% CHANGE
PERSONNEL SERVICES							
10 5 4120 Police Chief	77,520	80,593	79,767	82,732	84,397	86,085	2%
10 5 4152 Sergeant	69,055	76,351	81,942	74,849	68,688	70,056	-8%
10 5 4162 Police Officers	347,998	366,270	380,850	391,620	396,876	407,436	1%
10 5 4174 Administrative Secretary	39,476	42,296	45,288	46,560	47,508	48,456	2%
10 5 4259 Extra Hire	110	0	384	750	750	750	0%
10 5 4310 Holiday Pay	11,112	10,167	12,790	12,000	12,800	13,150	7%
10 5 4320 Overtime	23,165	17,916	22,433	24,300	24,300	24,600	0%
10 5 4321 Overtime - Training	5,809	2,420	7,236	5,000	7,400	7,700	48%
10 5 4330 Shift Differential	5,097	0	0	0	0	0	
10 5 4348 Boot Allowance	0	1,200	0	1,200	0	2,400	-100%
10 5 4350 Uniform Allowance	3,360	3,368	2,940	3,115	3,360	3,360	8%
10 5 4360 Incentive Pay	600	2,612	0	2,000	2,000	2,000	0%
10 5 4362 Special Assignment Pay	0	2,700	6,050	6,600	6,600	6,600	0%
10 5 4366 Longevity Pay	0	3,038	0	0	0	0	
10 5 4370 Sick Leave Conversion	233	1,256	0	0	0	0	
10 5 4500 Social Security	44,522	46,461	50,459	51,540	51,842	53,213	1%
10 5 4520 PERS	70,836	93,425	81,081	112,702	100,458	103,322	-11%
10 5 4540 Workers' Compensation	16,652	14,387	23,181	22,770	24,500	25,400	8%
10 5 4560 Workers' Benefit Fund Assmt	273	265	281	332	350	350	5%
10 5 4620 Deferred Compensation	7,095	7,702	25,026	27,370	30,117	30,274	10%
10 5 4640 Health Insurance	109,967	121,338	123,438	133,165	150,366	157,084	13%
10 5 4660 Dental Insurance	15,478	18,334	18,371	19,590	21,470	22,440	10%
10 5 4670 Health Reimbursement Account	4,500	29,100	11,250	14,125	15,000	15,000	6%
10 5 4680 Life Insurance	612	742	920	1,080	1,138	1,139	5%
10 5 4820 Sick & Vacation Accrual	0	0	0	16,000	16,000	16,000	0%
Subtotal Personnel Services	853,471	941,941	973,687	1,049,400	1,065,920	1,096,815	2%
MATERIALS AND SERVICES							
10 5 5010 Accreditation	550	722	682	720	740	762	3%
10 5 5015 Advertising & Legal Notices	148	1,310	524	500	500	515	0%
10 5 5075 Bike Olympics	530	989	860	1,000	1,000	1,030	0%
10 5 5102 Car Wash	428	400	511	525	700	721	33%
10 5 5143 Computer Line Charges	1,863	3,204	3,543	3,350	3,500	3,605	4%
10 5 5160 Coroner Investigation	4,921	4,921	4,921	4,921	4,921	5,069	0%
10 5 5233 Dues	1,289	592	823	1,325	1,350	1,391	2%
10 5 5245 Education & Training	2,553	1,084	2,027	3,090	3,600	3,708	17%
10 5 5283 Equipment Repair/Maintenance	1,393	454	2,272	1,660	1,660	1,710	0%
10 5 5300 Firearms Training	3,290	4,575	2,873	4,000	4,000	4,120	0%
10 5 5305 Gas & Oil	23,601	26,224	25,705	25,500	26,000	26,780	2%
10 5 5325 Insurance	11,152	14,218	17,674	21,600	33,140	34,134	53%
10 5 5365 K-9	1,637	0	0	0	0	0	
10 5 5377 LEDS/NCIC Teletype Service	260	360	350	360	360	371	0%
10 5 5379 Lexipol	2,950	2,950	2,950	2,950	2,950	3,039	0%
10 5 5383 Maintenance Agreement	172	216	440	300	440	453	47%
10 5 5387 Medical Expenses	141	420	0	500	600	618	20%
10 5 5390 Miscellaneous	2,861	3,040	15,925	3,213	3,300	3,382	3%
10 5 5407 9-1-1 Center	118,440	104,930	128,290	138,160	128,960	132,829	-7%
10 5 5413 Office Supplies	6,387	5,419	5,645	6,500	6,500	6,695	0%
10 5 5465 Postage	443	827	668	824	812	836	-1%
10 5 5475 Prisoner Care	1,575	1,230	630	1,650	1,700	1,750	3%
10 5 5498 RAIN	1,241	895	903	902	902	929	0%
10 5 5507 Records Management System	3,050	4,100	4,900	4,100	4,900	5,047	20%

Continued Next Page

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2014-15
GENERAL FUND - POLICE**

	ACTUAL EXPENDED	ACTUAL EXPENDED	ACTUAL EXPENDED	ADOPTED BUDGET	PROPOSED BUDGET	ESTIMATED BUDGET	%
MATERIALS AND SERVICES (CONTINUED)							
10 5 5510 Reserves	721	1,004	436	1,250	1,250	1,288	0%
10 5 5563 Small Tools & Equipment	7,224	12,436	10,660	9,000	9,300	9,579	3%
10 5 5587 Supplies	2,229	817	948	900	925	953	3%
10 5 5603 Telephone	7,595	6,200	6,032	6,600	6,600	6,798	0%
10 5 5645 Tires	2,171	334	1,210	1,900	0	0	-100%
10 5 5660 Transcription	0	0	0	0	3,600	3,708	100%
10 5 5665 Travel, Meals, Hotel	3,001	3,556	3,283	3,700	3,800	3,914	3%
10 5 5703 Uniforms	3,343	1,004	3,753	3,800	3,900	4,017	3%
10 5 5745 Vehicle Repair & Maintenance	16,089	15,736	9,533	16,200	18,150	18,695	12%
10 5 5765 Willamette Criminal Justice Cncl	512	739	739	820	820	845	0%
10 5 5797 Youth Services	1,987	3,086	3,260	3,090	3,200	3,296	4%
Subtotal Materials and Services	235,746	227,992	262,970	274,910	284,080	292,585	3%
TOTAL POLICE BUDGET	1,089,217	1,169,933	1,236,657	1,324,310	1,350,000	1,389,400	2%

**CITY OF PHILOMATH
GENERAL FUND - POLICE
2014-15 BUDGET NARRATIVE**

PERSONNEL SERVICES

Police Chief	84,397
Police Sergeant	68,688
7 Police Officers	396,876
Administrative Secretary	47,508
TOTAL SALARIES	<u>597,469</u>
Salaries include a 2% cost-of-living increase.	
EXTRA HIRE To fill in shifts when necessary	750
HOLIDAY PAY Police officers receive an additional 12 paid days per year. This is to compensate them for the overtime that they would earn on holidays when they are on duty.	12,800
OVERTIME Extra stay beyond normal shift, monthly staff meetings, and court appearances	24,300
OVERTIME - TRAINING Allows officers to train on their days off rather than during their patrol duty	7,400
UNIFORM ALLOWANCE \$35 monthly cleaning allowance paid to all officers	3,360
INCENTIVE PAY Physical fitness incentive for police officers	2,000
SPECIAL ASSIGNMENT PAY Special duties assigned to certain officers such as Evidence Custodian, Firearms Instructor etc. Officers may receive up to a maximum of \$100 per month.	6,600
SOCIAL SECURITY Calendar year 2014 rate is 7.65%	51,842
PERS The City pays both the employer and employee contributions. For fiscal years 2013-15 the Tier 1 & 2 employer rate is 12.57%, OPSRP rate is 11.23%, and the employee rate is 6%.	100,458
WORKERS' COMPENSATION	24,500
WORKERS' BENEFIT FUND ASSESSMENT Required by Oregon Dept of Revenue	350
DEFERRED COMPENSATION 6% retirement benefit for management employees other than the Police Chief who receives a 457 contribution in lieu of other retirement benefits	30,117
HEALTH INSURANCE \$1,500 deductible plan, estimated 5% increase for 2015 premium	150,366
DENTAL INSURANCE Estimated 4% increase for 2015 premium	21,470
HEALTH REIMBURSEMENT ACCOUNT Employee account to help offset medical deductible	15,000
LIFE INSURANCE Basic life and AD&D policy. Employee coverage \$30,000.	1,138
SICK & VACATION ACCRUAL Liability for unused vacation and sick leave payable upon termination	<u>16,000</u>
TOTAL PERSONNEL SERVICES	<u><u>1,065,920</u></u>

**CITY OF PHILOMATH
GENERAL FUND - POLICE
2014-15 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Accreditation	740	Annual fee to Oregon Accreditation Alliance to help the department with policy development and training.
Advertising & Legal Notices	500	Advertising for unclaimed property, job postings
Bike Olympics	1,000	Prizes and supplies for bike safety programs held at the elementary and middle schools
Car Wash	700	Car wash police vehicles
Computer Line Charges	3,500	Internet provider fee
Coroner Investigation	4,921	City's contribution towards County coroner's salary
Dues	1,350	Dues to various professional organizations
Education and Training	3,600	Continuing education and training
Equipment Repair and Maintenance	1,660	Repair of police and office equipment
Firearms Training	4,000	Firearms training supplies for officers and reserves
Gas & Oil	26,000	Gasoline and oil changes for police vehicles
Insurance	33,140	Police portion of city liability and auto insurance
LEDS/NCIC Teletype Service	360	Teletype access to LEDS, NCIC and DMV
Lexipol	2,950	Policy manual
Maintenance Agreement	440	Maintenance agreement on building security locks, cameras and security alarm
Medical Expense	600	Medical and psychological examinations for new hires, Hepatitis B shots and follow-ups
Miscellaneous	3,300	Small items that do not fall into other categories
9-1-1 Center	128,960	City share of 911 Center operating costs
Office Supplies	6,500	Office, computer and copier supplies
Postage	812	Stamps, registered mail and mailing of evidence to crime lab
Prisoner Care	1,700	Cost to book and house prisoners at the Benton County jail
RAIN	902	Criminal justice information system throughout the state of Oregon
Records Management System	4,900	Maintenance contract on police department software
Reserves	1,250	Incidental expenses for reserve officers

Continued Next Page

**CITY OF PHILOMATH
GENERAL FUND - POLICE
2014-15 BUDGET NARRATIVE**

MATERIALS AND SERVICES (CONTINUED)

Small Tools and Equipment	9,300	Purchase of equipment costing less than \$1,000
Supplies	925	Departmental supplies
Telephone	6,600	Telephone, cellular phones and pagers
Transcription	3,600	Cost to have officer voice recordings type written
Travel, Meals and Hotel	3,800	Meals and lodging when officers attend training classes and conferences or to transport prisoners or conduct background investigations
Uniforms	3,900	New and replacement uniforms
Vehicle Repair and Maintenance	18,150	Routine repairs and maintenance of police vehicles
Willamette Criminal Justice Council	820	Willamette Criminal Justice Council dues
Youth Services	<u>3,200</u>	Advertising and promotional material targeted towards youth in the community
TOTAL MATERIALS AND SERVICES	<u>284,080</u>	

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2014-15
GENERAL FUND - BUILDINGS AND GROUNDS**

	ACTUAL EXPENDED 2010-11	ACTUAL EXPENDED 2011-12	ACTUAL EXPENDED 2012-13	ADOPTED BUDGET 2013-14	PROPOSED BUDGET 2014-15	ESTIMATED BUDGET 2015-16	% CHANGE
PERSONNEL SERVICES							
10 6 4120 Public Works Director	676	724	775	791	807	823	2%
10 6 4155 Public Works Supervisor	557	2,985	3,196	3,367	3,434	3,503	2%
10 6 4164 Utility Maintenance Workers	7,161	7,780	7,627	6,342	6,155	6,378	-3%
10 6 4176 Office Specialist	0	836	0	0	0	0	
10 6 4250 Custodian	9,433	10,370	10,257	11,606	13,311	13,563	15%
10 6 4258 Seasonal/Part Time	0	548	524	1,092	689	700	-37%
10 6 4320 Overtime	26	3	29	20	20	20	0%
10 6 4340 On-Call Time	180	178	165	161	154	154	-4%
10 6 4360 Incentive Pay	323	629	1,033	502	548	548	9%
10 6 4500 Social Security	1,404	1,832	1,827	1,828	1,922	1,965	5%
10 6 4520 PERS	1,669	3,032	2,960	4,036	3,114	3,186	-23%
10 6 4540 Workers' Compensation	1,034	634	1,216	1,300	1,200	1,320	-8%
10 6 4560 Workers' Benefit Fund Assmt	15	17	17	20	20	20	0%
10 6 4620 Deferred Compensation	76	234	250	263	267	272	2%
10 6 4640 Health Insurance	2,253	3,171	2,951	2,842	3,046	3,198	7%
10 6 4660 Dental Insurance	282	434	403	392	424	443	8%
10 6 4670 Health Reimbursement Account	98	184	289	300	300	300	0%
10 6 4680 Life Insurance	18	23	25	16	13	13	-19%
10 6 4820 Sick & Vacation Accrual	0	51	277	104	60	60	-42%
Subtotal Personnel Services	25,205	33,665	33,821	34,982	35,484	36,466	1%
MATERIALS AND SERVICES							
10 6 5095 Building Repair & Maintenance	20,440	12,046	23,286	21,000	24,000	15,000	14%
10 6 5147 Contracted Services	0	0	620	0	0	0	
10 6 5285 Equipment Repair & Maintenance	4,690	1,396	3,453	1,400	2,500	2,575	79%
10 6 5315 Grounds Maintenance	11,925	6,637	4,626	8,200	5,000	5,150	-39%
10 6 5325 Insurance	3,688	4,503	5,419	6,200	7,380	7,601	19%
10 6 5375 Landscape Maintenance	0	2,200	6,053	4,000	5,000	5,150	25%
10 6 5383 Maintenance Agreements	1,200	0	0	1,500	1,200	1,236	-20%
10 6 5390 Miscellaneous	1,529	1,331	2,243	1,498	1,516	1,535	1%
10 6 5535 Security Alarm/Remote Monitor	610	445	518	700	720	742	3%
10 6 5587 Supplies	8,858	9,404	10,037	9,000	9,300	9,579	3%
10 6 5715 Utilities	28,395	28,738	28,238	29,200	31,700	32,651	9%
10 6 5740 Vandalism	9	103	144	500	500	515	0%
Subtotal Materials & Services	81,344	66,803	84,637	83,198	88,816	81,734	7%
TOTAL BUILDINGS AND GROUNDS BUDGET	106,549	100,468	118,458	118,180	124,300	118,200	5%

**CITY OF PHILOMATH
GENERAL FUND - BUILDINGS & GROUNDS
2014-15 BUDGET NARRATIVE**

PERSONNEL SERVICES	<u>TIME ALLOCATION</u>	<u>SALARY ALLOCATION</u>
Public Works Director	1%	807
Public Works Supervisor	5%	3,434
Utility Maintenance Workers	4%	6,155
Custodian	90%	13,311
Part Time GIS Technician	5%	<u>689</u>
TOTAL SALARIES		24,396
<p>The time allocation is based on estimated needs of this department for fiscal year 2014-15. Salaries include a 2% cost-of-living increase. The Custodian works to clean city buildings for approximately 16 hours per week.</p>		
OVERTIME		20
ON-CALL TIME		154
Prorated portion of weekly payment for public works crew member on standby during off duty time		
INCENTIVE PAY		548
Each employee may receive up to \$300 per month based on acquiring specialized skills		
SOCIAL SECURITY Calendar year 2014 rate is 7.65%		1,922
PERS		3,114
The City pays both the employer and employee contributions. For fiscal years 2013-15 the Tier 1 & 2 employer rate is 12.57%, OPSRP rate is 8.5%, and the employee rate is 6%.		
WORKERS' COMPENSATION		1,200
WORKERS' BENEFIT FUND ASSESSMENT Required by Oregon Dept. of Revenue		20
DEFERRED COMPENSATION 6% retirement benefit for management employees		267
HEALTH INSURANCE \$1,500 deductible plan, estimated 5% increase for 2015 premium		3,046
DENTAL INSURANCE Estimated 4% increase for 2015 premium		424
HEALTH REIMBURSEMENT ACCOUNT Employee account to help offset medical deductible		300
LIFE INSURANCE Basic life and AD&D policy. Employee coverage \$30,000.		13
SICK & VACATION ACCRUAL Liability for unused vacation and sick leave payable upon termination		<u>60</u>
TOTAL PERSONNEL SERVICES		<u>35,484</u>

**CITY OF PHILOMATH
GENERAL FUND - BUILDINGS AND GROUNDS
2014-15 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Building Repair and Maintenance	24,000	Repairs to city buildings, including \$10,000 to replace siding on the west side of the police building, \$5,000 to move copy room at City Hall
Gas & Oil	2,500	Prorated share of vehicle fuel costs
Grounds Maintenance	5,000	Cost of grounds maintenance
Insurance	7,380	Buildings and grounds share of city liability policy
Landscape Maintenance	5,000	Contractor to maintain landscaping at city hall, PD & library
Maintenance Agreements	1,200	Maintenance agreement on heating and cooling systems
Miscellaneous	1,516	Incidental expenses
Security Alarm & Remote Monitoring	720	Fee for monitoring security system at city hall, police dept., and library
Supplies	9,300	Restroom supplies, light bulbs, cleaning supplies, etc.
Utilities	31,700	Electricity, natural gas and water for city hall, police building and library
Vandalism	<u>500</u>	Cost to remove or repair damage due to vandalism
TOTAL MATERIALS & SERVICES	<u><u>88,816</u></u>	

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2014-15
GENERAL FUND - PARKS**

	ACTUAL EXPENDED 2010-11	ACTUAL EXPENDED 2011-12	ACTUAL EXPENDED 2012-13	ADOPTED BUDGET 2013-14	PROPOSED BUDGET 2014-15	ESTIMATED BUDGET 2015-16	% CHANGE
PERSONNEL SERVICES							
10 7 4120 Public Works Director	676	724	775	791	807	823	2%
10 7 4155 Public Works Supervisor	557	4,775	5,114	5,388	5,495	5,605	2%
10 7 4164 Utility Maintenance Workers	12,261	9,754	8,779	8,326	8,340	8,670	0%
10 7 4176 Office Specialist	0	1,672	0	0	0	0	
10 7 4250 Custodian	1,048	1,152	1,140	1,290	1,479	1,507	15%
10 7 4258 Seasonal/Part Time	8,164	8,578	9,430	11,781	1,989	2,000	-83%
10 7 4320 Overtime	34	3	26	20	20	20	0%
10 7 4340 On-Call Time	310	223	197	216	209	209	-3%
10 7 4360 Incentive Pay	487	786	748	643	765	765	19%
10 7 4500 Social Security	1,800	2,123	2,024	2,177	1,461	1,499	-33%
10 7 4520 PERS	1,844	3,092	2,714	3,557	2,851	2,928	-20%
10 7 4540 Workers' Compensation	967	1,628	3,155	2,700	2,300	2,170	-15%
10 7 4560 Workers' Benefit Fund Assmt	19	19	19	26	12	12	-54%
10 7 4620 Deferred Compensation	76	347	371	389	397	404	2%
10 7 4640 Health Insurance	3,659	4,329	3,660	3,993	4,172	4,381	4%
10 7 4660 Dental Insurance	447	584	504	553	575	600	4%
10 7 4670 Health Reimbursement Account	160	256	365	420	420	420	0%
10 7 4680 Life Insurance	28	28	25	19	17	17	-11%
10 7 4820 Sick & Vacation Accrual	0	102	255	117	84	84	-28%
Subtotal Personnel Services	32,539	40,175	39,301	42,406	31,393	32,114	-26%
MATERIALS AND SERVICES							
10 7 5095 Building Repair & Maintenance	1,003	3,895	6,510	3,000	3,000	3,090	0%
10 7 5147 Contracted Services	5,061	0	3,367	0	11,000	11,330	100%
10 7 5195 Crushed Rock/Asphalt	0	0	1,072	1,000	5,200	4,648	100%
10 7 5245 Education and Training	359	80	60	310	300	309	-3%
10 7 5285 Equipment Repair/Maintenance	1,335	2,075	2,727	1,800	2,000	2,060	11%
10 7 5305 Gas & Oil	1,387	1,153	1,434	1,800	1,700	1,751	-6%
10 7 5315 Grounds Maintenance	13,868	7,219	6,035	15,000	12,500	12,875	-17%
10 7 5325 Insurance	1,395	1,347	947	1,100	1,520	1,566	38%
10 7 5390 Miscellaneous	905	328	537	1,004	1,037	1,068	3%
10 7 5515 Safety Equipment	512	62	96	300	300	309	0%
10 7 5563 Small Tools & Equipment	387	1,059	2,149	1,500	1,600	1,648	7%
10 7 5587 Supplies	4,585	7,416	6,420	8,000	8,000	8,240	0%
10 7 5715 Utilities	12,582	10,791	9,296	12,750	12,750	13,133	0%
10 7 5740 Vandalism	418	181	1,884	2,000	2,000	2,060	0%
Subtotal Materials & Services	43,795	35,606	42,534	49,564	62,907	64,086	27%
TOTAL PARKS BUDGET	76,334	75,781	81,835	91,970	94,300	96,200	3%

**CITY OF PHILOMATH
GENERAL FUND - PARKS
2014-15 BUDGET NARRATIVE**

PERSONNEL SERVICES	<u>TIME ALLOCATION</u>	<u>SALARY ALLOCATION</u>
Public Works Director	1%	807
Public Works Supervisor	8%	5,495
Utility Maintenance Workers	4%	8,340
Custodian	10%	1,479
Part Time GIS Technician	5%	<u>1,989</u>
TOTAL SALARIES		18,110
<p>The time allocation is based on estimated needs of this department for fiscal year 2014-15. Salaries include a 2% cost-of-living increase.</p>		
OVERTIME		20
ON-CALL TIME		209
Prorated portion of weekly payment for public works crew member on standby during off duty time		
INCENTIVE PAY		765
Each employee may receive up to \$300 per month based on acquiring specialized skills		
SOCIAL SECURITY Calendar year 2014 rate is 7.65%		1,461
PERS		2,851
The City pays both the employer and employee contributions. For fiscal years 2013-15 the Tier 1 & 2 employer rate is 12.57%, OPSRP rate is 8.5%, and the employee rate is 6%.		
WORKERS' COMPENSATION		2,300
WORKERS' BENEFIT FUND ASSESSMENT Required by Oregon Dept. of Revenue		12
DEFERRED COMPENSATION 6% retirement benefit for management employees		397
HEALTH INSURANCE \$1,500 deductible plan, estimated 5% increase for 2015 premium		4,172
DENTAL INSURANCE Estimated 4% increase for 2015 premium		575
HEALTH REIMBURSEMENT ACCOUNT Employee account to help offset medical deductible		420
LIFE INSURANCE Basis Life and AD&D policy. Employee coverage \$30,000.		17
SICK & VACATION ACCRUAL Liability for unused vacation and sick leave payable upon termination		<u>84</u>
TOTAL PERSONNEL SERVICES		<u><u>31,393</u></u>

**CITY OF PHILOMATH
GENERAL FUND - PARKS
2014-15 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Building Repair and Maintenance	3,000	Painting & minor repairs to park shelters and other structures
Contracted Services	11,000	One summer temporary employee, 80% of time spent mowing lawns and other park maintenance duties
Crushed Rock and Asphalt	5,200	Rock for existing gravel roads and asphalt needed to patch chuck holes in existing streets and paths
Education and Training	300	Pesticide application, play equipment inspection
Equipment Repair and Maintenance	2,000	Parts & repairs for department equipment
Gas and Oil	1,700	Prorated share of motor vehicle fuel
Grounds Maintenance	12,500	Maintain trails, plantings, etc. at city parks
Insurance	1,520	Prorated share of city commercial liability and property insurance
Miscellaneous	1,037	Incidental expenses
Safety Equipment	300	Protective clothing, equipment and raingear
Small Tools and Equipment	1,600	Purchase of small tools
Supplies	8,000	Restroom supplies, cleaning supplies
Utilities	12,750	Cost of electricity, water and disposal fees for park facilities
Vandalism	<u>2,000</u>	Cost to remove or repair damage due to vandalism
TOTAL MATERIALS AND SERVICES	<u>62,907</u>	

NON-DEPARTMENTAL

Activities which cannot be charged to any one fund or department are accounted for in a General Fund department called Non-Departmental. Expenses for the council, city attorney, and elections are included here, as are the city newsletter, various membership fees.

ELECTIONS

The City is required to pay the costs for conducting both initiative and referendum elections on local issues. Also, any election required under the City Charter must be paid for out of this line item.

CITY COUNCIL

This fund tracks expenditures incurred specifically by the mayor and councilors during the course of their duties. Attendance at the League of Oregon Cities conference and associated travel expenses make up the majority of the expense.

CITY ATTORNEY

The city attorney provides legal assistance to the city council, the City Manager, and other city departments. At the City's request, he drafts and/or approves ordinances, resolutions, contracts, and other legal documents and represents the city in court actions. This office is currently a part-time position filled by contract.

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2014-15
GENERAL FUND - NON-DEPARTMENTAL**

	ACTUAL EXPENDED 2010-11	ACTUAL EXPENDED 2011-12	ACTUAL EXPENDED 2012-13	ADOPTED BUDGET 2013-14	PROPOSED BUDGET 2014-15	ESTIMATED BUDGET 2015-16	% CHANGE
PERSONNEL SERVICES							
10 8 4860	0	2,234	12,766	0	0	0	
	0	2,234	12,766	0	0	0	
MATERIALS & SERVICES							
10 8 5015	5,866	736	581	500	500	515	0%
10 8 5033	32,808	33,083	34,140	34,920	35,760	36,833	2%
10 8 5034	20,446	18,699	4,043	5,000	5,000	5,150	0%
10 8 5045	9,750	10,000	11,000	20,000	9,325	9,600	-53%
10 8 5098	42,757	45,976	47,236	55,000	58,475	60,229	6%
10 8 5132	6,376	6,157	9,714	6,700	10,000	10,300	49%
10 8 5133	13,000	13,000	13,500	18,500	23,000	18,500	24%
10 8 5155	11,200	9,850	14,750	16,200	14,500	14,800	-10%
10 8 5166	1,189	3,090	1,880	2,000	0	0	-100%
10 8 5233	987	900	1,087	2,400	1,800	1,854	-25%
10 8 5234	4,335	4,336	4,420	4,600	4,500	4,635	-2%
10 8 5235	3,468	3,431	3,484	3,526	3,530	3,636	0%
10 8 5245	355	390	265	500	500	515	0%
10 8 5255	0	5,269	0	5,000	4,000	2,060	-20%
10 8 5258	0	740	1,110	1,150	1,150	1,185	0%
10 8 5290	336	325	325	340	520	536	53%
10 8 5319	0	0	0	1,000	1,000	1,030	0%
10 8 5325	182	231	156	200	2,610	2,688	100%
10 8 5367	9,100	175	0	10,000	0	0	-100%
10 8 5390	11,471	5,505	5,079	7,114	5,930	6,102	-17%
10 8 5395	1,182	1,137	749	1,200	1,200	1,236	0%
10 8 5401	6,913	4,082	3,247	7,000	6,000	6,180	-14%
10 8 5403	1,244	1,540	1,615	2,000	1,700	1,751	-15%
10 8 5413	1,351	508	609	750	700	721	-7%
10 8 5465	555	609	380	700	600	618	-14%
10 8 5553	3,345	0	0	0	0	0	
10 8 5567	250	250	250	250	300	300	20%
10 8 5665	512	823	30	900	900	927	0%
10 8 5687	12,200	9,211	11,750	10,000	10,000	10,300	0%
10 8 5755	1,560	0	0	0	0	0	
10 8 5919	57,972	6,308	0	0	0	0	
10 8 5921	0	1,209	0	0	0	0	
	260,710	187,570	171,400	217,450	203,500	202,200	-6%
TOTAL NON-DEPARTMENTAL BUDGET	260,710	189,804	184,166	217,450	203,500	202,200	-6%

**CITY OF PHILOMATH
GENERAL FUND - NON-DEPARTMENTAL
2014-15 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Advertising & Legal Notices	500	Required legal advertising in local newspapers
Attorney Retainer	35,760	Retainer fee for legal services, attendance at council meetings and representation for the City in Municipal Court
Attorney Non Contractual Services	5,000	Provides for additional attorney services
Audit Fees	9,325	Fee for CPA firm to prepare annual audit
Bus Operations	58,475	Bus driver, fuel, maintenance and other operating costs. Philomath shares a bus grant with the city of Corvallis. This amount represents half of the operating cost. The other half is paid for through the transit grant with the City of Corvallis.
Community Appearance	10,000	Annual community spring clean up. Cost to haul dumpsters.
Community Organization Support	23,000	\$10,000 for Philomath Downtown Association, \$6,500 towards full sponsorship of Philomath Frolic fireworks display. \$6,500 to cover 1/2 of the cost to pave Philomath Community Services parking lot.
Contrib. - Local Social Serv Agencies	14,500	Council policy to make available 35% of anticipated state revenue sharing dollars to local social service agencies
Dues	1,800	City dues to various organizations
Dues - COG	4,500	Dues to Council of Governments
Dues - LOC	3,530	Dues to League of Oregon Cities. Pays for various services and lobbying efforts on behalf of City concerns.
Education and Training	500	Training for city council members, including the League of Oregon Cities meeting in November
Election Fees	4,000	Estimated cost to cover one election
Employee Flexible Benefit Fee	1,150	Cost to provide Sec. 125 Cafeteria plan to employees
Ethics Commission Fee	520	State mandated charge to support Oregon Government Ethics Commission
Hazardous Materials Disposal	1,000	Potential clean-up costs for toxic spills within the city limits
Insurance	2,610	Liability insurance not allocated to a specific department
Miscellaneous	5,930	Incidental expenses
Municipal Code Updates	1,200	Code Publishing charge when Ordinances are created or amended

Continued Next Page

**CITY OF PHILOMATH
GENERAL FUND - NON-DEPARTMENTAL
2014-15 BUDGET NARRATIVE**

MATERIALS AND SERVICES (CONTINUED)

Network Consultants	6,000	Contract with Council of Governments to provide technical expertise regarding City networks and computer systems
Newsletter/Web Site	1,700	\$1,100 Cost to print monthly newsletter included with utility bills. \$600 Annual web hosting, maintenance and customer support.
Office Supplies	700	General office supplies
Postage	600	Postage for Council activities or projects
State Filing Fee	300	Fee required to file City audit
Travel and Meals	900	City council member travel expenses to League of Oregon Cities meetings and seminars
Tree/Landscape Maintenance	<u>10,000</u>	Hazardous tree removal, pruning and tree assessment, street tree and entrance area maintenance
TOTAL MATERIALS AND SERVICES	<u>203,500</u>	

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2014-15
GENERAL FUND - TRANSFERS AND CONTINGENCY**

		ACTUAL EXPENDED 2010-11	ACTUAL EXPENDED 2011-12	ACTUAL EXPENDED 2012-13	ADOPTED BUDGET 2013-14	PROPOSED BUDGET 2014-15	ESTIMATED BUDGET 2015-16	% CHANGE
TRANSFERS								
10 9 8500	To Land Building & Equip Fund	90,000	97,000	113,500	40,000	64,000	90,000	60%
TOTAL TRANSFERS		90,000	97,000	113,500	40,000	64,000	90,000	60%
10 9 9000	CONTINGENCY	0	0	0	35,000	35,000	35,000	0%

PUBLIC WORKS DEPARTMENT

The Public Works Department is responsible for the management, operation and maintenance of the city's public infrastructure. This includes the transportation, wastewater, drinking water and storm water systems, parks & recreation, and building and grounds maintenance. Individual Customer service has been identified as the department's number one priority.

Street Maintenance – The primary function of this activity is to maintain the transportation network. Street restoration responsibilities include sweeping, grading, base repair, crack and slurry sealing, pothole patching, sanding, snow and ice removal, street tree maintenance and trimming, sight distance correction, median weeding, road kill removal and alley grading and rocking. Traffic control and public safety responsibilities include right-of-way maintenance, streetlights, signs, and pavement markings. The administration and inspection services for the sidewalk program are also a function of this activity. Funding is provided by the city's portion of state gasoline taxes and franchise fees.

Wastewater Collection – This activity provides for the safe and efficient operation and maintenance of the wastewater collection piping system by regular cleaning, structural defect repairs, and manhole sealing. All service connections and laterals are maintained to individual property lines. A complete and accurate inventory of the collection system is maintained with recorded inspections and mapping updates. This activity is funded through sewer user fees.

Wastewater Treatment Facilities – These facilities pump and treat all the wastewater from the city. The facilities are operated within the strict guidelines established by state and federal agencies through a waste discharge permit for the discharge of plant effluent to the Mary's River in the winter and land application in the summer. A condition of leasing the City's farmland adjacent to the plant ensures continued land application. Routine wastewater sample collection for laboratory analysis is performed, and monthly reports are sent to the Department of Environmental Quality to insure regulatory compliance. Preventive and corrective maintenance is performed at three pumping stations throughout the collection system. Funding is provided through sewer user fees.

Water Distribution – This activity includes the operation and maintenance of the network of pipes, valves, meters, and fire hydrants that deliver drinking water to consumers at all times. Water meter reading is performed monthly, and utility billing field support occurs daily. The cross-connection control program is administered within this activity. To ensure compliance with the Federal Safe Drinking Water Act and the Oregon Health Division (OHD) rules and regulations, water is routinely tested at representative sites in the system. Monthly reports submitted to the OHD include results of six microbiological samples, and chlorine residuals. A complete analysis of all organic compounds is done yearly, inorganics compounds and radiological contaminants are done every nine years. Staff performs sampling and reporting, while laboratory analysis is contracted to a private lab. This activity is funded through water user fees.

Water Treatment Facilities – These facilities treat, pump, and store water for domestic, commercial and fire fighting purposes, both inside and outside of the city limits. The primary goal of this activity is meet or exceed water quality standards to remain in full compliance with state and federal regulations, while providing adequate quantity and pressure for fire fighting.

To meet state and federal regulations, samples are taken daily to insure that turbidity, pH, chlorine and fluoride remain below their respective maximum contaminant levels. The water plant is monitored 24 hours per day, every day of the year.

The design capacity of the treatment plant is 1 million gallons per day (MGD). Average production was 0.5 MGD in 2002, while peak demand was 0.9 MGD. The storage capacity of the reservoir is 1.25 million gallons. Preventive and corrective maintenance is routinely performed at these facilities for safe and cost effective operations. Funding is provided through water user fees.

Storm Water Maintenance – To minimize or reduce the potential of neighborhood flooding during periods of high water, the storm water system provides for the transport of surface water. Maintenance activities include repair and cleaning of the public storm water piping system, culverts, manholes, catch basins and open channel ditches. Funding for storm water maintenance is provided by a storm water utility fee that is based on square footage of impervious surface. Philomath was identified by the 2000 census as a part of the Corvallis Urbanized Area and therefore subject to federal storm water regulations. As part of the permitting process, a storm water master plan was submitted to DEQ for their review and approval. Federal regulation of storm water will require additional expenditures in future years.

Parks & Recreation – Operation and maintenance of the city park system is a function of the Public Works Department. Eight separate park locations comprise a total of approximately forty-five acres. Existing restroom facilities, shelters and playground equipment are cleaned and maintained as needed, while grounds maintenance and mowing is performed regularly throughout the peak festival months. State Revenue Sharing helps fund this activity with the balance coming from the General Fund. A grant has been applied for to add a park on City owned property on North 11th Street.

Buildings and Grounds – This activity provides janitorial services and supplies, grounds and building maintenance to the Library, City Hall, Police Building, and Public Works Buildings. Funding for this activity at the Public Works compound is shared among the street, water and wastewater funds, while the General Fund supports the other buildings.

Customer Service – Identified as the department's highest priority, this area involves all employees and includes tasks such as: telephone and walk-in reception, development and plan review, dispensing information, inspection services, purchasing, underground utility locating, and interacting with a variety of external and internal Customers. Problem investigation and resolution frequently requires field representation and may involve water line flushing, sewer line cleaning, public safety concerns, or plumbing repairs at city owned facilities. Line locating, on the other hand, is a matter of complying with federal law. Contractors and utilities are required to request line locates 48 hours prior to any excavation, while utility companies are required to locate and mark their respective lines, pipes and appurtenances in the field to prevent damage and/or interruption of service. CS is primarily funded through the water and wastewater funds.

Staffing – The department functions under the administration of the Director of Public Works. Operational staff includes one supervisor, two treatment plant operators, and five field representatives. Temporary seasonal employees are utilized during the summer months to accomplish a variety of programs. Personnel's funding is shared proportionally among the appropriate funds.

**CITY OF PHILOMATH
COMBINED PUBLIC WORKS EXPENDITURES
FISCAL YEAR 2014-15**

PERSONNEL	ACTUAL EXPENDED 2010-11	ACTUAL EXPENDED 2011-12	ACTUAL EXPENDED 2012-13	ADOPTED BUDGET 2013-14	PROPOSED BUDGET 2014-15	ESTIMATED BUDGET 2015-16
Public Works Director	67,585	72,384	77,520	79,081	80,665	82,278
Public Works Supervisor	55,728	59,692	63,920	67,344	68,688	70,062
Utility Maintenance Workers	235,416	256,173	268,416	221,544	219,588	228,030
Water/Wastewater Operator	49,524	88,284	97,777	102,074	111,473	116,402
Office Specialist	38,813	41,798	0	0	0	0
Custodian	10,481	11,522	13,728	12,896	14,790	15,070
Seasonal/Part Time	33,156	17,934	19,100	22,621	15,080	15,300
Overtime	2,600	2,168	4,150	6,400	7,800	7,800
On-Call Time	6,920	8,571	9,200	8,501	8,600	8,600
Incentive Pay	16,793	22,290	21,480	19,200	21,060	21,060
Level 3 Certification	991	1,015	1,051	1,072	0	0
Social Security	39,626	44,706	44,090	41,367	41,902	43,192
PERS	62,725	90,685	89,776	108,803	87,250	89,843
Workers' Compensation	19,686	15,747	19,060	21,100	20,200	21,700
Workers Benefit Fund Assmt	301	300	316	340	342	342
Deferred Compensation	7,608	8,190	8,753	9,173	9,348	9,528
Health Insurance	110,432	121,059	127,611	126,562	132,441	139,056
Dental Insurance	14,082	16,120	18,008	16,277	16,471	17,214
Health Reimbursement Account	4,959	8,124	10,000	13,500	13,500	13,500
Life Insurance	905	933	845	682	573	573
Sick and Vacation Accrual	0	2,548	8,800	8,300	12,400	12,400
Total Personal Services	778,331	890,243	903,601	886,837	882,171	911,950
MATERIALS & SERVICES	930,936	887,405	982,995	1,052,635	1,138,551	1,092,324
CAPITAL IMPROVEMENTS	3,789	27,216	10,000	51,000	75,000	80,000
DEBT SERVICE	357,900	365,964	378,724	412,158	409,158	399,237
TRANSFERS TO RESERVES						
Equipment Reserve	54,800	55,400	87,700	62,200	157,400	97,400
Street Infrastructure	0	50,000	40,000	40,000	40,000	40,000
Water Infrastructure	40,000	60,000	40,000	40,000	0	60,000
Storm Drain Infrastructure	12,500	0	0	0	0	0
Public Works Office Equipment	2,000	10,000	15,000	5,000	20,000	20,000
Public Works Building Reserve	71,200	21,700	25,000	0	28,800	28,800
To Street Fund	13,800	20,100	18,500	17,900	17,600	18,300
To SDC Fund	0	0	24,500	18,400	18,000	18,000
Total Transfers to Reserves	194,300	217,200	250,700	183,500	281,800	282,500
CONTINGENCY	0	0	55,000	90,000	105,000	96,000
TOTAL PUBLIC WORKS DEPARTMENTS	2,265,256	2,388,028	2,581,020	2,676,130	2,891,680	2,862,011

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2014-15
STREET FUND**

		ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED	ESTIMATED	%
		EXPENDED	EXPENDED	EXPENDED	BUDGET	BUDGET	BUDGET	CHANGE
		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	
REVENUE								
21 0 3001	Cash Balance Forward	98,639	89,194	57,546	85,000	130,000	100,000	53%
21 0 3020	Interest On Investments	219	200	197	225	280	286	24%
21 0 3120	State Highway Tax	225,174	248,089	249,905	261,850	262,000	267,800	0%
21 0 3215	Street Utility Fee	52,541	52,377	52,487	52,680	52,680	52,680	0%
21 0 3420	Franchise Fee - Republic Services	26,293	28,339	29,431	29,500	29,700	29,700	1%
21 0 3450	Franchise Fee - Pioneer Telephone	18,063	17,148	16,008	15,500	14,500	14,300	-6%
21 0 3460	Franchise Fee - Comcast	40,533	40,436	42,170	41,000	44,800	44,800	9%
21 0 3650	Miscellaneous Income	12,228	1,321	500	1,000	700	721	-30%
21 0 3990	Transfer-Storm Drain Fund	13,800	20,100	18,500	17,900	17,600	18,300	-2%
TOTAL REVENUES		487,490	497,204	466,744	504,655	552,260	528,587	9%
EXPENDITURES								
PERSONNEL SERVICES								
21 0 4120	Public Works Director	11,489	12,305	13,178	13,444	13,713	13,987	2%
21 0 4155	Public Works Supervisor	5,573	16,714	17,898	18,856	19,233	19,617	2%
21 0 4164	Utility Maintenance Worker	54,248	72,345	67,667	64,852	63,989	66,769	-1%
21 0 4176	Office Specialist	7,762	15,883	0	0	0	0	
21 0 4258	Seasonal/Part Time	2,509	2,397	1,636	3,080	4,134	4,200	34%
21 0 4320	Overtime	243	25	368	340	340	340	0%
21 0 4340	On-Call Time	1,345	1,507	1,556	1,674	1,628	1,628	-3%
21 0 4360	Incentive Pay	3,150	4,614	3,958	3,553	4,580	4,580	29%
21 0 4500	Social Security	6,603	9,578	8,264	8,094	8,233	8,501	2%
21 0 4520	PERS	10,785	20,226	16,998	21,888	17,081	17,617	-22%
21 0 4540	Workers' Compensation	7,501	5,014	5,613	5,800	5,700	6,110	-2%
21 0 4560	Workers' Benefit Fund Assmt	49	58	57	68	72	72	6%
21 0 4620	Deferred Compensation	1,049	1,809	1,933	2,027	2,065	2,105	2%
21 0 4640	Health Insurance	19,977	27,896	23,157	26,594	28,402	29,821	7%
21 0 4660	Dental Insurance	2,490	3,613	2,989	3,441	3,652	3,817	6%
21 0 4670	Health Reimbursement Account	913	1,786	2,511	2,895	2,895	2,895	0%
21 0 4680	Life Insurance	194	217	182	146	104	104	-29%
21 0 4820	Sick & Vacation Accrual	0	968	1,759	1,964	579	579	-71%
Subtotal Personnel Services		135,878	196,955	169,724	178,716	176,400	182,742	-1%
MATERIALS AND SERVICES								
21 0 5012	Administrative Overhead	43,116	50,280	51,480	45,744	46,560	47,957	2%
21 0 5015	Advertising & Legal Notices	0	0	217	230	0	0	-100%
21 0 5053	Bad Debt Write-Off	379	365	140	350	200	206	-43%
21 0 5095	Building Repair & Maintenance	2,297	1,963	782	2,000	4,000	4,120	100%
21 0 5137	Computer Support	0	0	0	1,000	2,000	2,060	100%
21 0 5143	Computer Line Charges	801	495	469	500	520	536	4%
21 0 5147	Contracted Services	0	0	4,740	0	3,000	3,000	100%
21 0 5195	Crushed Rock/Asphalt	3,246	7,547	3,349	6,000	6,000	6,180	0%
21 0 5233	Dues	438	176	154	400	300	309	-25%
21 0 5238	Dump Fees/Excavation	215	169	0	300	300	309	0%
21 0 5245	Education and Training	590	732	516	800	800	824	0%
21 0 5265	Engineering	106	3,195	447	1,500	3,000	3,090	100%
21 0 5285	Equipment Repair & Maintenance	2,919	4,969	7,919	5,150	5,300	5,459	3%
21 0 5305	Gas & Oil	9,254	11,704	11,681	12,200	12,400	12,772	2%
21 0 5325	Insurance	1,671	1,824	2,335	3,050	4,230	4,357	39%
21 0 5375	Landscape Maintenance	1,455	1,146	1,300	1,500	1,500	1,545	0%
21 0 5383	Maintenance Agreements	199	104	590	1,600	0	0	-100%
21 0 5387	Medical Expense	480	397	349	515	580	597	13%
21 0 5390	Miscellaneous	3,523	6,676	1,330	3,090	3,565	3,214	15%

Continued Next Page

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2014-15
STREET FUND**

	ACTUAL EXPENDED 2010-11	ACTUAL EXPENDED 2011-12	ACTUAL EXPENDED 2012-13	ADOPTED BUDGET 2013-14	PROPOSED BUDGET 2014-15	ESTIMATED BUDGET 2015-16	% CHANGE
MATERIALS & SERVICES (CONTINUED)							
21 0 5413 Office Supplies	671	710	964	725	750	773	3%
21 0 5423 Oil Mat/Crack & Slurry Seal	35,442	22,938	0	45,000	45,000	10,000	0%
21 0 5465 Postage	41	0	53	60	80	82	33%
21 0 5515 Safety Equipment	1,088	1,565	1,479	1,700	1,700	1,751	0%
21 0 5535 Security Alarm & Remote Monitoring	1,453	125	150	0	0	0	
21 0 5557 Sidewalk Improvement	18,249	0	788	3,500	3,600	3,708	3%
21 0 5563 Small Tools & Equipment	1,777	1,408	2,553	2,000	2,400	2,472	20%
21 0 5576 Street Light Replacement	0	0	242	3,500	7,500	7,725	100%
21 0 5577 Street Lights/Traffic Signals	40,338	42,591	41,563	43,500	43,000	44,290	-1%
21 0 5583 Street Signs	7,208	625	3,315	6,000	5,000	5,150	-17%
21 0 5584 Streetscape-Medians	0	0	0	0	5,000	5,150	100%
21 0 5587 Supplies	6,297	5,083	3,634	6,500	7,000	7,210	8%
21 0 5603 Telephone	424	688	734	700	700	721	0%
21 0 5645 Tires	485	592	0	600	600	618	0%
21 0 5665 Travel and Meals	662	201	450	700	600	618	-14%
21 0 5703 Uniforms	767	803	753	825	825	850	0%
21 0 5704 Uniform Cleaning	1,280	1,496	1,071	300	300	309	0%
21 0 5715 Utilities	4,671	5,118	5,349	5,500	5,650	5,820	3%
21 0 5740 Vandalism	0	108	224	500	500	515	0%
21 0 5745 Vehicle Repair & Maintenance	4,575	710	533	5,000	5,000	5,150	0%
Subtotal Materials & Services	196,118	176,503	151,653	212,539	229,460	199,446	8%
TRANSFERS							
21 0 8520 To LBE Fund - Equipment	16,300	16,200	17,500	18,400	36,400	36,400	98%
21 0 8540 To LBE Fund - Infrastructure	0	50,000	40,000	40,000	40,000	40,000	0%
21 0 8560 To LBE Fund - P/W Building	50,000	0	0	0	0	0	
Subtotal Transfers	66,300	66,200	57,500	58,400	76,400	76,400	31%
21 0 9000 Contingency	0	0	0	25,000	30,000	30,000	20%
TOTAL EXPENDITURES	398,296	439,658	378,877	474,655	512,260	488,588	8%
21 0 9500 UNAPPROPRIATED ENDING BAL	0	0	0	30,000	40,000	40,000	33%
Excess Revenues Over Expenditures	89,194	57,546	87,867	0	0	0	

**CITY OF PHILOMATH
STREET FUND
2014-15 BUDGET NARRATIVE**

PERSONNEL SERVICES	<u>TIME ALLOCATION</u>	<u>SALARY ALLOCATION</u>
Public Works Director	17%	13,713
Public Works Supervisor	28%	19,233
Utility Maintenance Workers	30%	63,989
Part Time GIS Technician	30%	<u>4,134</u>
TOTAL SALARIES		<u>101,069</u>
<p>The time allocation is based on estimated needs of this fund for fiscal year 2014-15. Salaries include a 2% cost-of-living increase. The part time GIS technician maps street upgrades and records street maintenance.</p>		
OVERTIME		340
ON-CALL TIME		1,628
Prorated portion of weekly payment for public works crew member on standby during off duty time		
INCENTIVE PAY		4,580
Each employee may receive up to \$300 per month based on acquiring specialized skills		
SOCIAL SECURITY	Calendar year 2014 rate is 7.65%	8,233
PERS		17,081
The City pays both the employer and employee contributions. For fiscal years 2013-15 the Tier 1 & 2 employer rate is 12.57%, OPSRP rate is 8.5%, and the employee rate is 6%.		
WORKERS' COMPENSATION		5,700
WORKERS' BENEFIT FUND ASSESSMENT	Required by Oregon Dept of Revenue	72
DEFERRED COMPENSATION	6% retirement benefit for management employees	2,065
HEALTH INSURANCE	\$1,500 deductible plan, estimated 5% increase for 2015 premium	28,402
DENTAL INSURANCE	Estimated 4% increase for 2015 premium	3,652
HEALTH REIMBURSEMENT ACCOUNT	Employee account to help offset medical deductible	2,895
LIFE INSURANCE	Basic life and AD&D policy. Employee coverage \$30,000.	104
SICK & VACATION ACCRUAL	Liability for unused vacation and sick leave payable upon termination	<u>579</u>
TOTAL PERSONNEL SERVICES		<u>176,400</u>

**CITY OF PHILOMATH
STREET FUND
2014-15 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Administrative Overhead	46,560	Transfer to General Fund to pay for Street Fund portion of accounting and other administrative expenses
Bad Debt Write-Off	200	To write-off uncollectible customer accounts
Building Repair and Maintenance	4,000	Prorated cost of painting and minor repairs for Public Works buildings
Computer Support	2,000	Prorated cost of Public Works computer software support
Computer Line Charges	520	Internet provider fees
Contracted Services	3,000	Prorated share of one summer temporary employee
Crushed Rock and Asphalt	6,000	Crushed rock to place on existing gravel surface streets to keep them passable and asphalt needed to patch chuck holes in existing streets. Small paving projects.
Dues	300	Membership in professional organizations
Dump fees/Excavation	300	Disposal of excavation materials
Education and Training	800	Road maintenance classes
Engineering	3,000	Engineering fees
Equipment Repair and Maintenance	5,300	Prorated cost of repairs to shop and office equipment
Gas and Oil	12,400	Prorated share of vehicle fuel costs
Insurance	4,230	Street Fund share of commercial and vehicle liability, auto physical damage and property insurance
Landscape Maintenance	1,500	Prorated share of landscape maintenance at Public Works Office
Medical Expenses	580	Prorated share of mandatory CDL physical, drug and alcohol testing and required vaccinations
Miscellaneous	3,565	Incidental expenses
Office Supplies	750	Copier cost, paper and other office supplies
Oil Mat/Crack & Slurry Seal	45,000	\$11,500 patch, pave and chip seal S. 16th Street by the elementary school, \$4,700 chip seal S. 11th Street into Marys River park. \$28,800 crack, slurry and chip seal projects in streets to be determined.
Postage	80	Postage for public works office
Safety Equipment	1,700	Protective clothing, equipment and raingear
Sidewalk Improvement	3,600	Replacement and repair of city owned sidewalks

Continued Next Page

**CITY OF PHILOMATH
STREET FUND
2014-15 BUDGET NARRATIVE**

MATERIALS AND SERVICES (CONTINUED)

Small Tools and Equipment	2,400	Purchase of new, and replacement of worn out hand tools and small equipment
Street Light Replacement	7,500	Program to annually replace approx. 30 high pressure sodium lights with new LED light heads. The new lights put out a "whiter" light, use a lot less power and have a long life.
Street Lights and Traffic Signals	43,000	Cost of electricity to operate street lights and traffic signals
Street Signs	5,000	Replacement or installation of street, regulatory and informational signs
Streetscape-Medians	5,000	Watering, pruning and fertilizing highway medians
Supplies	7,000	Traffic paint and related supplies
Telephone	700	Prorated telephone cost at Public Works office
Tires	600	Prorated cost of tires and tire repair for equipment
Travel and Meals	600	Lodging and meals at out-of-town training
Uniforms	825	Prorated cost of shirts, pants, boots and coats
Uniform Cleaning	300	Prorated cost of laundry for coveralls and shop rags
Utilities	5,650	Prorated cost of electricity, natural gas and water for Public Works buildings
Vandalism	500	Cost to remove or repair damage due to vandalism
Vehicle Repair and Maintenance	<u>5,000</u>	Prorated cost of repairs to vehicles
TOTAL MATERIALS & SERVICES	<u><u>229,460</u></u>	

TRANSFERS

To LBE Fund - Equipment	36,400	Set aside for future equipment replacement
To LBE Fund - Infrastructure	<u>40,000</u>	Reserve to support capital improvement plan
TOTAL TRANSFERS	<u><u>76,400</u></u>	

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2014-15
WATER FUND**

	ACTUAL EXPENDED 2010-11	ACTUAL EXPENDED 2011-12	ACTUAL EXPENDED 2012-13	ADOPTED BUDGET 2013-14	PROPOSED BUDGET 2014-15	ESTIMATED BUDGET 2015-16	% CHANGE
REVENUES							
51 0 3001 Cash Balance Forward	132,360	127,289	79,894	130,000	192,000	170,000	48%
51 0 3020 Interest on Investments	354	198	323	325	650	670	100%
51 0 3201 Metered Water Sales	819,576	840,781	898,592	870,000	898,700	900,000	3%
51 0 3202 Fire Line Fee	1,620	1,557	1,799	1,800	1,920	1,920	7%
51 0 3220 Water Meter Installations	5,050	2,628	7,008	4,485	4,600	4,800	3%
51 0 3230 New Account Set Up Fee	740	750	1,871	850	3,200	3,296	100%
51 0 3235 Shut Off Notice Fee	7,607	7,819	7,692	8,300	5,900	6,077	-29%
51 0 3240 Late Fees	3,549	3,807	3,933	4,000	4,100	4,223	2%
51 0 3650 Miscellaneous Receipts	2,885	8,540	7,020	3,500	7,000	7,210	100%
TOTAL REVENUES	973,741	993,369	1,008,132	1,023,260	1,118,070	1,098,196	9%
EXPENDITURES							
PERSONNEL SERVICES							
51 0 4120 Public Works Director	27,710	29,677	31,783	32,423	33,072	33,734	2%
51 0 4155 Public Works Supervisor	26,750	19,101	20,454	21,550	21,980	22,420	2%
51 0 4164 Utility Maintenance Workers	102,701	100,430	96,631	83,501	83,104	86,144	0%
51 0 4166 Water/Wastewater Operator	29,714	45,467	49,282	51,554	56,301	58,508	9%
51 0 4176 Office Specialist	15,523	13,793	0	0	0	0	
51 0 4258 Seasonal/Part Time	15,021	4,014	3,253	3,993	4,134	4,200	4%
51 0 4320 Overtime	1,387	1,240	2,761	3,220	3,800	3,800	18%
51 0 4340 On-Call Time	3,201	3,847	3,600	3,547	3,618	3,618	2%
51 0 4360 Incentive Pay	7,330	9,322	9,033	8,033	8,413	8,413	5%
51 0 4365 Level 3 Certification	991	1,015	1,044	1,072	0	0	-100%
51 0 4500 Social Security	17,620	17,604	16,938	15,947	16,403	16,894	3%
51 0 4520 PERS	28,396	36,550	34,776	43,516	35,120	36,125	-19%
51 0 4540 Workers' Compensation	8,230	7,022	7,208	8,500	8,000	8,800	-6%
51 0 4560 Workers' Benefit Fund Assmt	131	117	112	124	130	130	5%
51 0 4620 Deferred Compensation	3,364	3,017	3,337	3,378	3,443	3,510	2%
51 0 4640 Health Insurance	50,553	49,123	47,842	51,304	53,380	56,046	4%
51 0 4660 Dental Insurance	6,463	6,612	6,272	6,645	6,644	6,944	0%
51 0 4670 Health Reimbursement Account	2,240	3,343	4,921	5,415	5,415	5,415	0%
51 0 4680 Life Insurance	384	383	376	277	242	242	-13%
51 0 4820 Sick & Vacation Accrual	0	841	3,573	3,446	6,903	6,903	100%
Subtotal Personnel Services	347,710	352,518	343,196	347,445	350,102	361,846	1%
MATERIALS AND SERVICES							
51 0 5012 Administrative Overhead	102,576	124,776	114,120	116,040	119,040	122,611	3%
51 0 5015 Advertising & Legal Notices	1,720	0	1,278	1,300	1,400	1,442	8%
51 0 5033 Attorney Fees	0	0	0	0	20,000	0	100%
51 0 5053 Bad Debt Write-Off	6,544	7,671	2,260	6,180	3,000	3,090	-51%
51 0 5095 Building Repair & Maintenance	4,297	3,112	4,245	6,000	7,000	7,210	17%
51 0 5107 Certification Costs	460	405	578	600	600	618	0%
51 0 5137 Computer Support	1,452	0	0	1,000	2,000	2,060	100%
51 0 5143 Computer Line Charges	1,257	1,241	1,463	1,450	1,500	1,545	3%
51 0 5145 Concrete Sidewalk/Curb	1,936	1,450	1,176	3,500	3,000	3,090	-14%
51 0 5155 Contrib.-Social Service Agencies	3,000	3,000	3,000	3,000	3,000	3,000	0%
51 0 5185 Cross Connection Control	477	296	786	500	500	515	0%
51 0 5195 Crushed Rock/Asphalt	11,316	5,344	2,461	10,000	10,000	10,300	0%
51 0 5225 DEQ Discharge Permit	448	457	469	470	500	515	6%
51 0 5233 Dues	1,323	775	2,447	1,400	1,800	1,854	29%
51 0 5238 Dump fee/Excavation	24	60	12	500	500	515	0%
51 0 5245 Education & Training	1,253	1,350	1,413	1,425	1,600	1,648	12%
51 0 5265 Engineering	322	2,577	1,912	3,000	2,500	2,575	-17%
51 0 5275 Equipment Rental	282	1,526	81	1,000	1,000	1,030	0%

Continued Next Page

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2014-15
WATER FUND**

	ACTUAL EXPENDED 2010-11	ACTUAL EXPENDED 2011-12	ACTUAL EXPENDED 2012-13	ADOPTED BUDGET 2013-14	PROPOSED BUDGET 2014-15	ESTIMATED BUDGET 2015-16	% CHANGE	
MATERIALS & SERVICES (CONTINUED)								
51 0 5285	Equipment Repair & Maintenance	17,826	31,980	16,920	25,000	25,000	25,750	0%
51 0 5305	Gas & Oil	6,325	7,821	7,504	8,000	8,000	8,240	0%
51 0 5325	Insurance	6,908	7,958	9,202	11,500	13,900	14,317	21%
51 0 5373	Laboratory Analysis	7,696	9,092	6,469	10,000	9,000	9,270	-10%
51 0 5374	Lab Supplies	0	991	2,559	3,200	3,500	3,605	9%
51 0 5375	Landscape Maintenance	8,614	3,813	8,160	8,800	8,800	9,064	0%
51 0 5383	Maintenance Agreements	199	104	590	1,600	0	0	-100%
51 0 5387	Medical Expenses	512	494	389	550	600	618	9%
51 0 5390	Miscellaneous	3,046	3,715	1,467	2,485	2,638	1,580	6%
51 0 5413	Office Supplies	1,986	1,703	1,686	1,900	1,900	1,957	0%
51 0 5445	Pipes/Fittings/Mechanical	34,480	13,232	14,028	16,000	18,000	18,540	13%
51 0 5465	Postage	623	475	649	625	650	670	4%
51 0 5513	Rock Creek Water Purchase	8,686	11,998	15,349	18,300	18,500	19,055	1%
51 0 5515	Safety Equipment	1,779	2,788	3,445	2,900	3,000	3,090	3%
51 0 5535	Security Alarm & Remote Monitoring	1,453	125	150	0	200	206	100%
51 0 5563	Small Tools & Equipment	2,270	3,079	2,940	4,300	4,300	4,429	0%
51 0 5587	Supplies	12,822	8,501	3,181	11,500	7,000	7,210	-39%
51 0 5597	System Supplies & Maintenance	17,163	19,686	12,666	32,000	20,000	20,600	-38%
51 0 5603	Telephone	3,018	3,519	4,215	4,200	4,300	4,429	2%
51 0 5645	Tires	741	1,408	860	900	1,000	1,030	11%
51 0 5665	Travel and Meals	1,602	829	2,385	2,200	2,400	2,472	9%
51 0 5685	Treatment Chemicals	29,036	27,253	29,635	31,000	33,600	34,608	8%
51 0 5703	Uniforms	733	1,217	987	900	950	979	6%
51 0 5704	Uniform Cleaning	1,280	1,497	1,096	300	300	309	0%
51 0 5715	Utilities	41,553	45,035	44,698	46,500	48,000	49,440	3%
51 0 5745	Vehicle Repair & Maintenance	4,858	3,533	5,617	5,400	6,500	6,695	20%
	Subtotal Materials & Services	353,898	365,886	334,548	407,425	420,978	411,780	3%
CAPITAL OUTLAY								
51 0 6463	Water Equipment	0	8,967	0	30,000	30,000	30,000	0%
51 0 6467	Water Infrastructure	3,789	18,249	0	15,000	45,000	50,000	100%
	Subtotal Capital Outlay	3,789	27,216	0	45,000	75,000	80,000	67%
DEBT SERVICE								
51 0 7142	OECD Loan Principal	27,197	28,864	30,634	0	0	0	
51 0 7144	Contact Chamber Principal	6,393	6,809	7,251	66,369	67,432	31,145	2%
51 0 7542	OECD Loan Interest	5,314	3,647	1,878	0	0	0	
51 0 7544	Contact Chamber Loan Interest	12,051	11,635	11,192	10,721	9,658	8,524	-10%
	Subtotal Debt Service	50,955	50,955	50,955	77,090	77,090	39,669	0%
TRANSFERS								
51 0 8520	TO LBE Fund - Equipment	38,500	39,200	41,400	28,800	90,500	30,500	100%
51 0 8540	TO LBE Fund - Infrastructure	40,000	60,000	40,000	40,000	0	60,000	-100%
51 0 8555	TO LBE Fund - P/W Office Equip	1,000	5,000	7,500	2,500	10,000	10,000	100%
51 0 8560	TO LBE Fund - P/W Building	10,600	12,700	12,500	0	14,400	14,400	100%
	Subtotal Transfers	90,100	116,900	101,400	71,300	114,900	114,900	61%
51 0 9000	Contingency	0	0	0	40,000	40,000	40,000	0%
	TOTAL EXPENDITURES	846,452	913,475	830,099	988,260	1,078,070	1,048,195	9%
51 0 9500	UNAPPROPRIATED ENDING BAL	0	0	0	35,000	40,000	50,000	14%
	Excess Revenues Over Expenditures	127,289	79,894	178,033	0	0	0	

**CITY OF PHILOMATH
WATER FUND
2014-15 BUDGET NARRATIVE**

PERSONNEL SERVICES	<u>TIME ALLOCATION</u>	<u>SALARY ALLOCATION</u>
Public Works Director	41%	33,072
Public Works Supervisor	32%	21,980
Utility Maintenance Workers	38%	83,104
Water/Wastewater Operator	50%	56,301
Part Time GIS Technician	30%	<u>4,134</u>
TOTAL SALARIES		198,591
<p>The time allocation is based on estimated needs of this fund for fiscal year 2014-15. Salaries include a 2% COLA increase. The part time GIS technician maps and records utility lines, service connections, repairs and maintenance.</p>		
OVERTIME		3,800
ON-CALL TIME		3,618
Prorated portion of weekly payment for public works crew member on standby during off duty time		
INCENTIVE PAY		8,413
Each employee may receive up to \$300 per month based on acquiring specialized skills		
SOCIAL SECURITY Calendar year 2014 rate is 7.65%		16,403
PERS		35,120
The City pays both the employer and employee contributions. For fiscal years 2013-15 the Tier 1 & 2 employer rate is 12.57%, OPSRP rate is 8.5% and the employee rate is 6%.		
WORKERS' COMPENSATION		8,000
WORKERS' BENEFIT FUND ASSESSMENT Required by Oregon Dept of Revenue		130
DEFERRED COMPENSATION 6% retirement benefit for management employees		3,443
HEALTH INSURANCE \$1,500 deductible plan, estimated 5% increase for 2015 premium		53,380
DENTAL INSURANCE Estimated 4% increase for 2015 premium		6,644
HEALTH REIMBURSEMENT ACCOUNT Employee account to help offset medical deductible		5,415
LIFE INSURANCE Basic life and AD&D policy. Employee coverage \$30,000.		242
SICK & VACATION ACCRUAL Liability for unused vacation and sick leave payable upon termination		<u>6,903</u>
TOTAL PERSONNEL SERVICES		<u>350,102</u>

**CITY OF PHILOMATH
WATER FUND
2014-15 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Administrative Overhead	119,040	Transfer to General Fund to pay Water Fund portion of accounting and other administrative expenses
Advertising and Legal Notices	1,400	Advertising for bids, sale of surplus equipment, and employment positions
Attorney Fees	20,000	Attorneys working to secure City water rights
Bad Debt Write-Off	3,000	To write-off uncollectible customer accounts
Building Repair & Maintenance	7,000	Prorated cost of painting and minor repairs to shop and Public Works buildings. Water treatment plant building maintenance.
Certification Costs	600	Employee water certifications
Computer Support	2,000	Prorated cost of Public Works computer software support
Computer Line Charges	1,500	Internet provider fees
Concrete Sidewalk/Curb	3,000	Cost to repair or replace damage while working on water system
Contrib.-Social Service Agencies	3,000	Contribution to social service agencies that help customers who do not have money to pay their water bills
Cross Connection Control	500	Backflow enforcement program. Software upgrades and letters to homeowners.
Crushed Rock and Asphalt	10,000	Crushed rock and asphalt needed to backfill and patch utility cuts
DEQ Discharge Permit	500	Mandated Department of Environmental Quality fee
Dues	1,800	Membership in professional organizations
Dump Fees/Excavation	500	Disposal of excavation materials from water line repairs
Education & Training	1,600	Workshops and seminars to maintain certifications and train employees
Engineering	2,500	Engineering fees
Equipment Rental	1,000	Rental of equipment
Equipment Repair & Maintenance	25,000	Equipment repairs to maintain water system and water plant
Gas and Oil	8,000	Prorated share of vehicle fuel costs
Insurance	13,900	Water Fund share of commercial and vehicle liability, auto physical damage and property insurance
Laboratory Analysis	9,000	Cost of analyzing water samples by an outside certified lab to comply with state requirements

Continued Next Page

**CITY OF PHILOMATH
WATER FUND
2014-15 BUDGET NARRATIVE**

MATERIALS AND SERVICES (CONTINUED)

Lab Supplies	3,500	Lab testing chemicals and equipment
Landscape Maintenance	8,800	Contract landscaping at water treatment plant, water tower and portion of Public Works office. Testing of backflow prevention devices.
Medical Expenses	600	Prorated share of mandatory CDL physical, drug and alcohol testing and required vaccinations
Miscellaneous	2,638	Incidental expenses
Office Supplies	1,900	Prorated supplies used by Public Works office
Pipes, Fittings, Mechanical	18,000	Purchase of corporation and curb stops, copper and PVC pipe, and related items
Postage	650	Mailing of water quality reports to residents and prorated postage for public works office
Rock Creek Water Purchase	18,500	Agreement with City of Corvallis to purchase treated water
Safety Equipment	3,000	Protective clothing and equipment
Security Alarm & Remote Monitoring	200	Public Works building alarm monitoring
Small Tools and Equipment	4,300	Replace worn-out hand tools & small equipment
Supplies	7,000	Miscellaneous supplies and small parts
System Supplies and Maintenance	20,000	Supplies required to maintain and operate the water system.
Telephone	4,300	Prorated telephone cost at Public Works office
Tires	1,000	Prorated cost of tires and tire repair for equipment
Travel and Meals	2,400	Cost of lodging and meals at out-of-town training
Treatment Chemicals	33,600	Alum, soda ash, polymers, chlorine and fluoride
Uniforms	950	Prorated cost of shirts, pants, boots and coats
Uniform Cleaning	300	Prorated cost of laundry for coveralls and shop rags
Utilities	48,000	Utility cost at water treatment plant and prorated cost of electricity, natural gas and water at Public Works office/shops
Vehicle Repair & Maintenance	<u>6,500</u>	Prorated cost of repairs to vehicles
TOTAL MATERIALS & SERVICES	<u>420,978</u>	

**CITY OF PHILOMATH
WATER FUND
2014-15 BUDGET NARRATIVE**

CAPITAL OUTLAY

Water Equipment	30,000	Install 5 or 6 new fire hydrants
Water Infrastructure	<u>45,000</u>	Construct 2 or 3 water line extensions
TOTAL CAPITAL OUTLAY	<u>75,000</u>	

DEBT SERVICE

Contact Chamber Principal	67,432	Payment on OECDD loan for contact chamber. Current year principal is \$17,432 plus additional \$50,000 principal payment
Contact Chamber Interest	<u>9,658</u>	Interest portion of contact chamber loan
TOTAL DEBT SERVICE	<u>77,090</u>	

TRANSFERS

To LBE Fund - Equipment	90,500	Set aside for future equipment replacement
To LBE Fund - P/W Office Equipment	10,000	Furniture and office equipment for Public Works building
To LBE Fund - P/W Building	<u>14,400</u>	Reserve for future construction/expansion of Public Works facilities
TOTAL TRANSFERS	<u>114,900</u>	

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2014-15
SEWER FUND**

	ACTUAL EXPENDED 2010-11	ACTUAL EXPENDED 2011-12	ACTUAL EXPENDED 2012-13	ADOPTED BUDGET 2013-14	PROPOSED BUDGET 2014-15	ESTIMATED BUDGET 2015-16	% CHANGE	
REVENUES								
52 0 3001	Cash Balance Forward	102,913	80,540	68,330	40,000	90,000	90,000	100%
52 0 3020	Interest on Investments	498	269	241	210	300	310	43%
52 0 3205	Sewer User Fees	691,736	703,972	787,981	880,000	904,400	930,000	3%
52 0 3225	Sewer Permits and Inspections	321	168	168	285	0	0	-100%
52 0 3230	New Account Set Up Fee	740	750	1,871	850	3,200	3,296	100%
52 0 3235	Shut Off Notice Fee	6,372	6,495	6,294	6,800	4,900	5,047	-28%
52 0 3240	Late Fee	2,971	3,160	3,218	3,400	3,300	3,400	-3%
52 0 3280	Farm Lease	15,980	12,188	13,652	18,000	18,000	18,000	0%
52 0 3650	Miscellaneous Receipts	5,206	2,044	13,381	2,000	3,790	3,905	90%
52 0 3985	Transfer from SDC Fund	60,000	90,000	50,000	10,200	30,000	40,000	100%
	TOTAL REVENUES	886,737	899,586	945,136	961,745	1,057,890	1,093,958	10%
EXPENDITURES								
PERSONNEL SERVICES								
52 0 4120	Public Works Director	27,034	28,954	31,008	31,632	32,266	32,911	2%
52 0 4155	Public Works Supervisor	22,291	16,117	17,258	18,183	18,546	18,917	2%
52 0 4164	Utility Maintenance Workers	59,045	65,864	64,391	58,523	58,000	60,069	-1%
52 0 4166	Water/Wastewater Operator	19,810	42,817	47,836	50,520	55,172	57,894	9%
52 0 4176	Office Specialist	15,523	9,614	0	0	0	0	
52 0 4258	Seasonal/Part Time	7,462	2,397	2,271	2,675	4,134	4,200	55%
52 0 4320	Overtime	913	897	2,432	2,800	3,620	3,620	29%
52 0 4340	On-Call Time	1,884	2,816	2,912	2,903	2,991	2,991	3%
52 0 4360	Incentive Pay	5,503	6,939	7,000	6,469	6,754	6,754	4%
52 0 4500	Social Security	12,199	13,569	13,540	13,321	13,883	14,333	4%
52 0 4520	PERS	20,031	27,785	27,556	35,806	29,084	29,987	-19%
52 0 4540	Workers' Compensation	1,954	1,449	3,186	2,800	3,000	3,300	7%
52 0 4560	Workers' Benefit Fund Assmt	87	89	88	102	108	108	6%
52 0 4620	Deferred Compensation	3,043	2,783	2,976	3,116	3,176	3,237	2%
52 0 4640	Health Insurance	33,990	36,540	37,375	41,829	43,441	45,610	4%
52 0 4660	Dental Insurance	4,400	4,877	4,778	5,246	5,176	5,410	-1%
52 0 4670	Health Reimbursement Account	1,548	2,555	3,914	4,470	4,470	4,470	0%
52 0 4680	Life Insurance	281	282	268	224	197	197	-12%
52 0 4820	Sick and Vacation Accrual	0	586	1,880	2,669	4,774	4,774	79%
	Subtotal Personnel Services	236,999	266,930	270,669	283,288	288,792	298,782	2%
MATERIALS AND SERVICES								
52 0 5012	Administrative Overhead	92,472	99,468	102,720	106,248	107,952	111,191	2%
52 0 5015	Advertising & Legal Notices	0	0	216	220	220	227	0%
52 0 5053	Bad Debt Write-Off	6,086	5,762	2,184	3,000	3,000	3,090	0%
52 0 5095	Building Repair & Maintenance	2,170	1,963	1,991	3,600	5,000	5,150	39%
52 0 5107	Certification Costs	460	605	169	600	600	618	0%
52 0 5137	Computer Support	0	0	0	1,000	2,000	2,060	100%
52 0 5143	Computer Line Charges	783	495	503	600	600	618	0%
52 0 5145	Concrete Sidewalks/curb	338	0	0	700	700	721	0%
52 0 5147	Contracted Services	3,397	0	0	0	0	0	
52 0 5155	Contrib.-Social Service Agencies	3,000	3,000	3,000	3,000	3,000	3,000	0%
52 0 5185	Cross Connection Control	0	96	56	200	200	206	0%
52 0 5195	Crushed Rock/Asphalt	859	3,846	1,375	3,500	3,500	3,605	0%
52 0 5225	DEQ Discharge Permit	1,476	1,505	1,545	1,550	1,545	1,591	0%
52 0 5233	Dues	541	504	570	700	700	721	0%
52 0 5245	Education & Training	947	573	798	1,100	1,000	1,030	-9%
52 0 5265	Engineering	279	2,447	1,140	3,500	2,500	2,575	-29%
52 0 5285	Equipment Repair & Maintenance	24,424	10,223	13,139	15,400	19,000	19,570	23%

Continued Next Page

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2014-15
SEWER FUND**

	ACTUAL EXPENDED 2010-11	ACTUAL EXPENDED 2011-12	ACTUAL EXPENDED 2012-13	ADOPTED BUDGET 2013-14	PROPOSED BUDGET 2014-15	ESTIMATED BUDGET 2015-16	% CHANGE
MATERIALS & SERVICES (CONTINUED)							
52 0 5305 Gas & Oil	7,507	8,351	7,995	8,400	9,000	9,270	7%
52 0 5325 Insurance	5,958	7,298	10,676	11,100	21,465	22,109	93%
52 0 5373 Laboratory Analysis	9,589	8,236	8,991	13,000	12,000	12,360	-8%
52 0 5374 Lab Supplies	0	374	70	2,300	2,300	2,369	0%
52 0 5375 Landscape Maintenance	1,455	1,109	1,473	1,500	2,000	2,060	33%
52 0 5376 Lagoon Monitoring	0	0	0	0	3,500	3,605	100%
52 0 5383 Maintenance Agreements	205	104	590	1,500	0	0	-100%
52 0 5387 Medical Expenses	586	532	436	670	700	721	4%
52 0 5390 Miscellaneous	1,508	1,583	1,565	3,086	3,298	3,535	7%
52 0 5413 Office Supplies	1,336	1,011	1,170	1,030	1,200	1,236	17%
52 0 5465 Postage	70	78	284	75	150	155	100%
52 0 5489 Property Lease	507	520	540	560	700	721	25%
52 0 5490 Property Tax	1,997	2,047	2,131	2,200	2,500	2,575	14%
52 0 5515 Safety Equipment	1,606	2,010	2,890	2,600	2,600	2,678	0%
52 0 5535 Security Alarm/Remote Monitoring	2,194	598	510	0	200	206	100%
52 0 5545 Sewer Main Repair	26,151	15,561	10,958	17,000	18,000	18,540	6%
52 0 5563 Small Tools & Equipment	3,516	2,561	885	3,700	5,000	5,150	35%
52 0 5587 Supplies	3,613	1,706	2,907	3,500	3,500	3,605	0%
52 0 5597 System Supplies & Maintenance	1,262	1,083	3,509	3,000	3,000	3,090	0%
52 0 5603 Telephone	2,305	2,704	3,200	3,500	3,200	3,296	-9%
52 0 5645 Tires	656	4,221	665	750	2,800	900	100%
52 0 5665 Travel and Meals	793	1,024	549	900	900	927	0%
52 0 5685 Treatment Chemicals	15,068	10,233	15,599	21,000	26,000	26,780	24%
52 0 5695 TV Inspection	230	0	11,553	2,500	2,500	2,575	0%
52 0 5703 Uniforms	733	1,217	987	800	800	824	0%
52 0 5704 Uniform Cleaning	1,280	1,510	1,096	200	200	206	0%
52 0 5715 Utilities	20,548	27,434	33,918	33,000	36,000	37,080	9%
52 0 5745 Vehicle Repair & Maintenance	2,750	1,725	1,494	2,100	2,100	2,163	0%
Subtotal Materials & Services	250,653	235,317	256,047	284,889	317,130	324,708	11%
CAPITAL OUTLAY							
52 0 6463 Sewer Equipment	0	0	0	6,000	0	0	-100%
Subtotal Capital Outlay	0	0	0	6,000	0	0	100%
DEBT SERVICE							
52 0 7175 Bond Principal	65,000	75,000	90,000	100,000	100,000	130,000	0%
52 0 7575 Bond Interest	241,945	240,009	237,763	235,068	232,068	229,568	-1%
Subtotal Debt Service	306,945	315,009	327,763	335,068	332,068	359,568	-1%
TRANSFERS							
52 0 8520 To LBE Fund - Equipment	0	0	0	15,000	30,500	30,500	100%
52 0 8555 To LBE Fund - P/W Office Equipment	1,000	5,000	7,500	2,500	10,000	10,000	100%
52 0 8560 To LBE Fund - P/W Building	10,600	9,000	0	0	14,400	14,400	100%
Subtotal Transfers	11,600	14,000	7,500	17,500	54,900	54,900	100%
52 0 9000 Contingency	0	0	0	25,000	35,000	26,000	40%
TOTAL EXPENDITURES	806,197	831,256	861,979	951,745	1,027,890	1,063,958	8%
52 0 9500 UNAPPROPRIATED ENDING BAL	0	0	0	10,000	30,000	30,000	100%
Excess Revenues Over Expenditures	80,540	68,330	83,157	0	0	0	

**CITY OF PHILOMATH
SEWER FUND
2014-15 BUDGET NARRATIVE**

PERSONNEL SERVICES	<u>TIME ALLOCATION</u>	<u>SALARY ALLOCATION</u>
Public Works Director	40%	32,266
Public Works Supervisor	27%	18,546
Utility Maintenance Workers	24%	58,000
Water/Wastewater Operator	50%	55,172
Part Time GIS Technician	30%	<u>4,134</u>
TOTAL SALARIES		168,118
OVERTIME		3,620
ON-CALL TIME		2,991
Prorated portion of weekly payment for public works crew member on standby during off duty time		
INCENTIVE PAY		6,754
Each employee may receive up to \$300 per month based on acquiring specialized skills		
SOCIAL SECURITY Calendar year 2014 rate is 7.65%		13,883
PERS		29,084
The City pays both the employer and employee contributions. For fiscal years 2013-15 the Tier 1 & 2 employer rate is 12.57%, OPSRP rate is 8.5%, and the employee rate is 6%.		
WORKERS' COMPENSATION		3,000
WORKERS' BENEFIT FUND ASSESSMENT Required by Oregon Dept of Revenue		108
DEFERRED COMPENSATION 6% retirement benefit for management employees		3,176
HEALTH INSURANCE \$1,500 deductible plan, estimated 5% increase for 2015 premium		43,441
DENTAL INSURANCE Estimated 4% increase fro 2015 premium		5,176
HEALTH REIMBURSEMENT ACCOUNT Employee account to help offset medical deductible		4,470
LIFE INSURANCE Basic life and AD&D policy. Employee coverage \$30,000		197
SICK & VACATION ACCRUAL Liability for unused vacation and sick leave payable upon termination		<u>4,774</u>
TOTAL PERSONNEL SERVICES		<u>288,792</u>

**CITY OF PHILOMATH
SEWER FUND
2014-15 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Administrative Overhead	107,952	Transfer to General Fund to pay for Sewer Fund portion of accounting and other administrative expenses
Advertising and Legal Notices	220	Advertising for bids, sale of surplus equipment, and employment positions
Bad Debt Write-Off	3,000	To write-off uncollectible customer accounts
Building Repair and Maintenance	5,000	Minor repairs to the sewer plant and prorated cost of repairs to the Public Works buildings
Certification Costs	600	Employee waste water certifications
Computer Support	2,000	Prorated cost of Public Works computer software support
Computer Line Charges	600	Internet provider fees
Concrete Sidewalks/curb	700	Cost to repair or replace damage while working on sewer system
Contrib.-Social Service Agencies	3,000	Contribution to social service agencies that help customers who do not have money to pay their sewer bills
Cross Connection Control	200	Backflow testing for A Station, Timber Estates, Newton Creek pump stations
Crushed Rock and Asphalt	3,500	Crushed rock and asphalt needed to backfill and patch utility cuts
D.E.Q. Discharge Permit	1,545	Water quality tests required by state to insure compliance and obtain NPDES permit
Dues	700	Membership in professional organizations
Education and Training	1,000	Workshops and seminars to maintain certifications and train employees
Engineering	2,500	Engineering fees
Equipment Repair and Maintenance	19,000	Cost of repairs to equipment
Gas and Oil	9,000	Prorated share of vehicle fuel costs
Insurance	21,465	Sewer Fund share of commercial and vehicle liability, auto physical damage, and property insurance
Laboratory Analysis	12,000	Waste water quality testing required by DEQ for plant discharge
Lab Supplies	2,300	Lab testing chemicals and equipment
Landscape Maintenance	2,000	Prorated share of landscape maintenance at Public Works Office

Continued Next Page

**CITY OF PHILOMATH
SEWER FUND
2014-15 BUDGET NARRATIVE**

MATERIALS AND SERVICES (CONTINUED)

Lagoon Monitoring	3,500	Yearly monitoring of wells at lagoon site
Medical Expenses	700	Prorated share of mandatory CDL physical, drug and alcohol testing and required vaccinations
Miscellaneous	3,298	Incidental expenses
Office Supplies	1,200	Copier cost, paper and other office supplies
Postage	150	Prorated postage for Public Works office use
Property Lease	700	Lease on Gilbert Faxon land equal to annual property tax
Property Tax	2,500	Property tax on 119 acres near sewer lagoons which is leased to farmer
Safety Equipment	2,600	Protective clothing and equipment
Security Alarm/Remote Monitoring	200	Public Works building alarm monitoring
Sewer Main Repair	18,000	Repair of services, laterals, and sections of pipe
Small Tools and Equipment	5,000	Purchase of new, and replacement of worn out hand tools
Supplies	3,500	Miscellaneous supplies and small parts
System Supplies and Maintenance	3,000	Supplies required to maintain the collection system and operate the department
Telephone	3,200	Prorated telephone cost at Public Works office
Tires	2,800	\$2,000 for new tracks on mini excavator and prorated cost of tires and tire repair for equipment
Travel and Meals	900	Cost of lodging and meals at out-of-town training
Treatment Chemicals	26,000	Chemicals used in waste water treatment plant
T V Inspection	2,500	Inspection of existing sewer lines to determine cause of problems in the lines
Uniforms	800	Prorated cost of shirts, pants, boots and coats
Uniform Cleaning	200	Prorated cost of laundry for coveralls and shop rags
Utilities	36,000	Utility cost for pump stations, and prorated cost of electricity, natural gas and water at Public Works office and shops
Vehicle Repair and Maintenance	<u>2,100</u>	Prorated cost of repairs to vehicles
TOTAL MATERIALS & SERVICES	<u>317,130</u>	

**CITY OF PHILOMATH
SEWER FUND
2014-15 BUDGET NARRATIVE**

DEBT SERVICE

Bond Principal	100,000	Principal payment on \$6.125 million bond issue
Bond Interest	<u>232,068</u>	Interest on bond issue
TOTAL DEBT SERVICE	<u>332,068</u>	

TRANSFERS

To LBE Fund - Equipment	30,500	Set aside for future replacement of equipment
To LBE Fund - P/W Office Equipment	10,000	Furniture and office equipment for Public Works building
To LBE Fund - P/W Building	<u>14,400</u>	Reserve for future construction/expansion of Public Works facilities
TOTAL TRANSFERS	<u>54,900</u>	

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2014-15
STORM DRAIN FUND**

	ACTUAL EXPENDED 2010-11	ACTUAL EXPENDED 2011-12	ACTUAL EXPENDED 2012-13	ADOPTED BUDGET 2013-14	PROPOSED BUDGET 2014-15	ESTIMATED BUDGET 2015-16	% CHANGE	
REVENUES								
53 0 3001	Cash Balance Forward	25,832	15,747	31,868	27,500	12,100	4,000	-56%
53 0 3020	Interest on Investments	85	90	105	100	40	50	-60%
53 0 3211	Storm Drain User Fees	21,258	42,587	42,495	42,600	42,600	42,700	0%
53 0 3650	Miscellaneous Revenue	0	834	128	120	120	120	0%
	TOTAL REVENUES	47,175	59,258	74,596	70,320	54,860	46,870	-22%
EXPENDITURES								
MATERIALS AND SERVICES								
53 0 5053	Bad Debt Write Off	175	913	98	300	150	155	-50%
53 0 5147	Contracted Services	227	0	0	500	500	515	0%
53 0 5195	Crushed Rock/Asphalt	42	227	4,270	1,500	4,500	2,000	100%
53 0 5225	DEQ Discharge Permit	788	804	826	850	875	901	3%
53 0 5233	Dues	256	130	44	300	250	258	-17%
53 0 5245	Education and Training	278	610	510	1,300	1,200	1,236	-8%
53 0 5265	Engineering	106	1,819	890	1,500	2,500	2,575	67%
53 0 5390	Miscellaneous	199	198	470	370	1,000	500	100%
53 0 5413	Office Supplies	294	229	35	200	230	237	15%
53 0 5445	Pipes, Fittings, Mechanical	1,135	0	2,584	2,700	2,755	500	2%
53 0 5465	Postage	0	5	6	400	0	0	-100%
53 0 5515	Safety Equipment	137	197	293	250	300	309	20%
53 0 5563	Small Tools and Equipment	436	165	157	450	800	385	78%
53 0 5587	Supplies	178	1,273	430	1,400	1,500	500	7%
53 0 5597	System Supply & Maintenance	877	720	208	3,000	2,700	500	-10%
	Subtotal Materials & Services	5,128	7,290	10,821	15,020	19,260	10,570	28%
TRANSFERS								
53 0 8100	To Street Fund	13,800	20,100	18,500	17,900	17,600	18,300	-2%
53 0 8540	To LBE Fund - Infrastructure	12,500	0	0	0	0	0	
53 0 8600	To SDC Fund	0	0	24,500	18,400	18,000	18,000	-2%
	Subtotal Transfers	26,300	20,100	43,000	36,300	35,600	36,300	-2%
	TOTAL EXPENDITURES	31,428	27,390	53,821	51,320	54,860	46,870	7%
53 0 9500	UNAPPROPRIATED ENDING BAL	0	0	0	19,000	0	0	-100%
	Excess Revenues Over Expenditures	15,747	31,868	20,775	0	0	0	

**CITY OF PHILOMATH
STORM DRAIN FUND
2014-15 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Bad Debt Write-Off	150	To write-off uncollectible customer accounts
Contracted Services	500	Consultant to help implement federal regulations and/or hire a contractor to assist city crews in specialized projects
Crushed Rock and Asphalt	4,500	Crushed rock and asphalt to backfill and patch utility cuts
DEQ Discharge Permit	875	Mandated Department of Environmental Quality fee
Dues	250	Dues related to storm water maintenance
Education and Training	1,200	Training on identifying illicit discharges, containment etc.
Engineering	2,500	Engineering of storm drain projects
Miscellaneous	1,000	Incidental expenses
Office Supplies	230	Prorated share of Public Works office supplies
Pipes, Fittings, Mechanical	2,755	Purchase of catch basins, manholes, pipe and related items
Safety Equipment	300	Protective clothing and equipment
Small Tools and Equipment	800	Hand tools and small equipment
Supplies	1,500	Supplies needed for storm water maintenance
System Supplies and Maintenance	<u>2,700</u>	Supplies required to maintain the storm water collection system and operate the department
TOTAL MATERIALS & SERVICES	<u>19,260</u>	

TRANSFERS

To Street Fund	17,600	Personnel time for work performed in the Storm Drain Fund is included in the Street Fund. This is to reimburse the Street Fund for the estimated personnel costs.
To SDC Fund	<u>18,000</u>	Transfer to pay storm drain debt service
TOTAL TRANSFERS	<u>35,600</u>	

LAND, BUILDING AND EQUIPMENT RESERVE FUND

Reserve funds have been established to accumulate money for use in future years. The intention is that we should have a systematic way to save each year for large capital purchases and to avoid loans or bond financing whenever possible.

The City has a Capital Improvement Plan that the City Council reviews and updates annually. The Plan identifies equipment and infrastructure needs as well as expected implementation dates. Costs for future expenditures are estimated.

The Plan is funded each year by contributions from the General Fund, Street, Water, Sewer and Storm Drain Funds. The funds are then segregated for use by those specific departments.

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2014-15
LAND, BUILDING AND EQUIPMENT FUND**

	ACTUAL EXPENDED 2010-11	ACTUAL EXPENDED 2011-12	ACTUAL EXPENDED 2012-13	ADOPTED BUDGET 2013-14	PROPOSED BUDGET 2014-15	ESTIMATED BUDGET 2015-16	% CHANGE
REVENUES							
41 0 3001 Cash Balance Forward	5,358,501	4,652,661	1,772,339	1,829,700	1,314,000	1,267,000	-28%
41 0 3020 Investment Interest	23,987	12,907	8,207	8,800	4,380	3,780	-50%
41 0 3040 Interest on Accounts	2,700	0	66	0	0	0	
41 0 3125 Bike/Footpath Revenue	2,275	2,506	2,524	2,600	2,600	2,700	0%
41 0 3580 Citation Assessment for Police Equip	12,525	13,561	11,616	12,500	13,000	13,200	4%
41 0 3610 Donations	225	150	23,851	20,000	0	0	-100%
41 0 3646 Loan	135,000	0	0	0	0	0	
41 0 3650 Miscellaneous Income	0	4,971	0	0	0	0	
41 0 3685 Sale of Equipment/Building	7,828	27,260	5,220	0	0	0	
41 0 3740 Justice Building Mortgage Payments	8,864	12,120	12,120	12,120	12,120	12,120	0%
41 0 3770 Sewer Lateral Reimbursement	5,245	3,044	1,460	0	0	0	
41 0 3809 Park Grant	0	0	0	40,000	0	0	-100%
TRANSFERS							
41 0 3941 General Fund - Admin Equipment	0	0	10,300	0	0	0	
41 0 3942 General Fund - City Manager Car	1,000	300	400	0	400	400	100%
41 0 3943 General Fund - Finance Equipment	5,000	6,100	0	3,000	1,000	2,000	-67%
41 0 3945 General Fund - Court Equipment	0	0	600	2,000	0	1,000	-100%
41 0 3949 General Fund - Police Equipment	0	0	0	0	1,000	0	100%
41 0 3951 General Fund - Police Vehicle	16,000	16,000	11,000	10,000	19,000	23,000	90%
41 0 3952 General Fund - B & G Vehicle	3,300	3,300	0	0	0	0	
41 0 3953 General Fund - Park Equipment	7,300	3,600	18,500	0	7,600	7,600	100%
41 0 3955 General Fund - Park Infrastructure	0	0	9,000	25,000	0	0	-100%
41 0 3960 General Fund - City Hall Reserve	18,900	21,800	20,100	0	17,000	25,000	100%
41 0 3962 General Fund - Police Bldg Reserve	18,400	20,200	20,200	0	7,500	22,400	100%
41 0 3964 General Fund - Library Reserve	20,100	23,700	23,400	0	10,500	28,600	100%
41 0 3965 General Fund - Sidewalk	0	2,000	0	0	0	0	
41 0 3971 Street Fund - Equipment	16,300	16,200	17,500	18,400	36,400	36,400	98%
41 0 3973 Street Fund - Infrastructure	0	50,000	40,000	40,000	40,000	40,000	0%
41 0 3976 Water Fund - Equipment	38,500	39,200	41,400	28,800	90,500	30,500	100%
41 0 3978 Water Fund - Infrastructure	40,000	60,000	40,000	40,000	0	60,000	-100%
41 0 3982 Sewer Fund - Equipment	0	0	0	15,000	30,500	30,500	100%
41 0 3990 Storm Drain Fund - Infrastructure	12,500	0	0	0	0	0	
41 0 3985 W & S Fund - P/W Office Equip	2,000	10,000	15,000	5,000	20,000	20,000	100%
41 0 3986 W & S Fund - P/W Buildings	21,200	21,700	12,500	0	28,800	28,800	100%
41 0 3987 Street Fund - P/W Buildings	50,000	0	0	0	0	0	
41 0 3987 Community Development-Park Shelter	0	0	0	0	50,000	0	100%
TOTAL REVENUE	5,827,650	5,023,280	2,117,303	2,112,920	1,706,300	1,655,000	-19%

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2014-15
LAND, BUILDING AND EQUIPMENT FUND**

		ACTUAL EXPENDED 2010-11	ACTUAL EXPENDED 2011-12	ACTUAL EXPENDED 2012-13	ADOPTED BUDGET 2013-14	PROPOSED BUDGET 2014-15	ESTIMATED BUDGET 2015-16	% CHANGE
EXPENDITURES								
CAPITAL OUTLAY								
41 0 6403	Administration Equipment	7,394	3,375	6,825	4,000	3,000	2,000	-25%
41 0 6411	Finance Equipment	29,449	1,700	1,366	3,000	3,000	2,000	0%
41 0 6415	Court Equipment	0	2,348	0	2,000	2,000	2,000	0%
41 0 6422	Police Office Equipment	0	0	0	4,000	3,000	4,000	-25%
41 0 6424	Police Equipment	7,546	18,720	3,566	5,000	17,000	5,000	100%
41 0 6426	Police Vehicles	36,825	32,171	62,228	0	44,400	0	100%
41 0 6432	Park Equipment	28,597	1,797	25,714	0	0	0	
41 0 6434	Park Infrastructure	0	0	49,750	85,000	50,000	0	-41%
41 0 6441	City Hall Improvement	18,227	0	0	5,000	5,000	5,000	0%
41 0 6443	Police Building Improvement	41,444	0	3,895	5,000	5,000	5,000	0%
41 0 6447	Library Improvement	16,944	0	0	5,000	15,000	5,000	100%
41 0 6455	Street Equipment	2,890	0	0	0	0	0	
41 0 6457	Street Infrastructure	0	0	28,700	306,300	0	0	-100%
41 0 6459	Bike/Footpath Construction	0	0	0	20,300	22,500	0	11%
41 0 6463	Water Equipment	103,033	0	0	0	130,500	80,000	100%
41 0 6467	Water Infrastructure	0	0	28,700	104,800	0	0	-100%
41 0 6473	Sewer Equipment	19,712	2,984	0	0	0	0	
41 0 6477	Sewer Infrastructure	653,900	3,151,975	121,603	523,600	123,900	0	-76%
41 0 6480	Storm Drain Infrastructure	0	0	6,516	10,000	0	0	-100%
41 0 6490	Public Works Office Equipment	16,829	0	20,250	5,000	10,000	5,000	100%
41 0 6493	Public Works Office/Buildings	127,756	35,871	3,400	40,000	5,000	5,000	-88%
41 0 6503	Records Storage/Covered Parking	64,445	0	0	0	0	0	
	Total Capital Outlay	1,174,989	3,250,941	362,513	1,128,000	439,300	120,000	-61%
	TOTAL EXPENDITURES	1,174,989	3,250,941	362,513	1,128,000	439,300	120,000	-61%
41 0 9500	RESERVE FOR FUTURE EXPENDITURE	0	0	0	984,920	1,267,000	1,535,000	29%
	Excess Revenues Over Expenditures	4,652,661	1,772,339	1,754,790	0	0	0	

**CITY OF PHILOMATH
LAND, BUILDING AND EQUIPMENT FUND
2014-15 BUDGET NARRATIVE**

REVENUES

Cash Balance Forward	1,314,000	Estimated Cash Balance at June 30, 2014
Investment Interest	4,380	Interest income on cash balance
Bike/Footpath Revenue	2,600	1% of highway fuel tax allocated for bike and footpath construction
Citation Assessment for Police Equipment	13,000	\$10 fee added to each traffic citation. Funds are designated for purchase of police equipment.
Police Building Mortgage Collections	<u>12,120</u>	The City took back a note for the sale of the old City Hall/Police Building. The Loan balance at July 1, 2014 will be \$86,812. Interest is at 6.5%.
Subtotal Revenue Before Transfers	<u>1,346,100</u>	

TRANSFERS

General Fund

Administration Vehicle	400	Future replacement of City Manager vehicle
Finance Equipment	1,000	Future equipment replacement
Police Equipment	1,000	Future equipment replacement
Police Vehicle	19,000	Per the police vehicle replacement schedule
Park Equipment	7,600	Specified in Capital Improvement Plan
City Hall Reserve	17,000	Specified in Capital Improvement Plan
Police Building Reserve	7,500	Specified in Capital Improvement Plan
Library Reserve	<u>10,500</u>	Specified in Capital Improvement Plan
	64,000	
Street Fund		
Equipment	36,400	Specified in Capital Improvement Plan
Infrastructure	<u>40,000</u>	Specified in Capital Improvement Plan
	76,400	
Water Fund		
Equipment	90,500	Combination of Equipment & Infrastructure Specified in Capital Improvement Plan
Public Works Office Equipment	10,000	Specified in Capital Improvement Plan
Public Works Buildings	<u>14,400</u>	Office equipment for the Public Works staff
	114,900	
Sewer Fund		
Equipment	30,500	Specified in Capital Improvement Plan
Public Works Office Equipment	10,000	Specified in Capital Improvement Plan
Public Works Buildings	<u>14,400</u>	Office equipment for the Public Works staff
	54,900	
Community Development Fund	50,000	To complete funding for enclosed park shelter
TOTAL REVENUE	<u><u>1,706,300</u></u>	

**CITY OF PHILOMATH
LAND, BUILDING AND EQUIPMENT FUND
2014-15 BUDGET NARRATIVE**

CAPITAL OUTLAY

Administration Equipment	3,000	Computer and office equipment
Finance Equipment	3,000	Computer and office equipment
Court Equipment	2,000	Computer and office equipment
Police Office Equipment	3,000	Computer and office equipment
Police Equipment	17,000	Upgrade in car video systems and new tasers
Police Vehicles	44,400	Replace 2005 Crown Victoria with a 2014 Tahoe
Park Infrastructure	50,000	Completion of enclosed park shelter at City Park
City Hall	5,000	Miscellaneous building improvement
Police Building Improvement	5,000	Miscellaneous building improvement
Library Improvement	15,000	Parking lot restoration
Bike/Footpath Construction	22,500	Bike or footpath improvement or construction
Water Equipment	130,500	Completion of water meter upgrade to radio transmission
Sewer Infrastructure	123,900	Riprap lagoon cell one and two
Public Works Office Equipment	10,000	Computer and office equipment
Public Works Office/Buildings	<u>5,000</u>	Miscellaneous building improvement
TOTAL CAPITAL OUTLAY	<u>439,300</u>	

**CITY OF PHILOMATH
LAND, BUILDING AND EQUIPMENT FUND
FISCAL YEAR 2014-15**

	ADMIN		FINANCE	COURT	POLICE			PARKS	PARKS	NONDEPARTMENTAL			SUBTOTAL GENERAL FUND
	Equipment	Vehicle	Equipment	Equipment	Office Equip	Equipment	Vehicle	Equipment	Infrastructure	City Hall	Police Bldg	Library	
Est Balance 7/1/14	7,300	14,100	3,000	2,000	4,100	16,000	12,400	12,200	0	120,300	129,900	198,000	519,300
2014-15 Transfers	0	400	1,000	0	0	1,000	19,000	7,600	0	17,000	7,500	10,500	64,000
Interest Income	15	50	3	0	4	0	0	69	0	459	501	671	1,773
Other Income	0	0	0	0	0	0	13,000	0	50,000	0	12,120	0	75,120
Appropriations	<u>(3,000)</u>	<u>0</u>	<u>(3,000)</u>	<u>(2,000)</u>	<u>(3,000)</u>	<u>(17,000)</u>	<u>(44,400)</u>	<u>0</u>	<u>(50,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(15,000)</u>	<u>(147,400)</u>
Balance 6/30/15	<u>4,315</u>	<u>14,550</u>	<u>1,003</u>	<u>0</u>	<u>1,104</u>	<u>0</u>	<u>0</u>	<u>19,869</u>	<u>0</u>	<u>132,759</u>	<u>145,021</u>	<u>194,171</u>	<u>512,793</u>

	STREET			WATER		SEWER		STORM DRAIN	PUBLIC WORKS	PUBLIC WORKS	K-9	FUND TOTALS
	Equipment	Infrastructure	Bike Path	Equipment	Infrastructure	Equipment	Infrastructure	Infrastructure	Office Equip	Building		
Est Balance 7/1/14	131,000	221,100	19,900	124,600	112,100	49,800	123,900	(22,600)	(8,200)	38,700	4,400	1,314,000
2014-15 Transfers	36,400	40,000	0	90,500	0	30,500	0	0	20,000	28,800	0	310,200
Interest Income	581	906	0	293	389	279	0	(78)	6	217	15	4,380
Other Income	0	0	2,600	0	0	0	0	0	0	0	0	77,720
Appropriations	<u>0</u>	<u>0</u>	<u>(22,500)</u>	<u>(130,500)</u>	<u>0</u>	<u>0</u>	<u>(123,900)</u>	<u>0</u>	<u>(10,000)</u>	<u>(5,000)</u>	<u>0</u>	<u>(439,300)</u>
Balance 6/30/15	<u>167,981</u>	<u>262,006</u>	<u>0</u>	<u>84,893</u>	<u>112,489</u>	<u>80,579</u>	<u>0</u>	<u>(22,678)</u>	<u>1,806</u>	<u>62,717</u>	<u>4,415</u>	<u>1,267,000</u>

SYSTEM DEVELOPMENT CHARGES

Systems Development Charges (SDC's) are charges assessed against new development in an attempt to recover some of the costs incurred by local government in providing the capital facilities required to serve the new development. SDC's are applied to new development to generate revenue for expansion or construction of municipal facilities located outside the boundaries of new development. This is different from local improvement districts (LID's) which are often used to assess the cost of constructing or expanding City services on-site, within the development.

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2014-15
SYSTEMS DEVELOPMENT FUND**

	ACTUAL EXPENDED 2010-11	ACTUAL EXPENDED 2011-12	ACTUAL EXPENDED 2012-13	ADOPTED BUDGET 2013-14	PROPOSED BUDGET 2014-15	ESTIMATED BUDGET 2015-16	% CHANGE
REVENUES							
42 0 3001 Cash Balance Forward	694,853	711,935	669,887	688,000	139,600	155,700	-80%
42 0 3020 Interest on Investments	3,134	3,123	3,209	3,360	499	570	-85%
42 0 3051 Interest on Deferred SDC Liens	1,135	5,684	1,060	0	0	0	
42 0 3351 Park Improvement Charges	3,828	1,515	3,088	4,000	4,100	4,223	2%
42 0 3353 Street Improvement Charges	14,546	7,851	10,527	13,800	14,100	14,523	2%
42 0 3354 Street Reimbursement Charges	6,483	3,902	5,233	6,800	7,000	7,210	3%
42 0 3355 Water Improvement Charges	23,167	12,516	15,971	21,100	21,700	22,351	3%
42 0 3356 Water Reimbursement Charges	17,286	9,327	11,904	15,700	16,100	16,583	3%
42 0 3357 Sewer Improvement Charges	25,696	18,033	21,738	22,800	23,400	24,102	3%
42 0 3358 Sewer Reimbursement Charges	12,363	8,677	10,457	11,000	11,300	11,639	3%
42 0 3359 Storm Drain Improvement Charges	6,442	4,002	4,880	6,400	6,600	6,798	3%
42 0 3809 Park Grant	0	46,060	0	70,000	151,000	0	100%
42 0 3990 Transfer-Storm Drain Fund	0	0	24,500	18,400	18,000	18,000	-2%
TOTAL REVENUES	808,933	832,625	782,454	881,360	413,399	281,699	-53%
EXPENDITURES							
CAPITAL OUTLAY							
42 0 6815 Park Improvement Outlay	12,499	48,239	0	110,000	203,200	0	85%
42 0 6825 Street Improvement Outlay	0	0	0	168,400	0	0	-100%
42 0 6829 Street Reimbursement Outlay	0	0	0	85,900	0	0	-100%
42 0 6835 Water Improvement Outlay	0	0	0	274,400	0	0	-100%
42 0 6839 Water Reimbursement Outlay	0	0	0	157,600	0	0	-100%
42 0 6845 Sewer Improvement Outlay	0	0	0	22,800	0	0	-100%
42 0 6849 Sewer Reimbursement Outlay	0	0	0	11,000	0	0	-100%
TOTAL CAPITAL OUTLAY	12,499	48,239	0	830,100	203,200	0	100%
DEBT SERVICE							
42 0 7142 OECDD Loan Principal	10,836	11,486	12,175	12,906	13,680	14,501	6%
42 0 7542 OECDD Loan Interest	13,663	13,013	12,324	11,593	10,819	9,998	-7%
TOTAL DEBT SERVICE	24,499	24,499	24,499	24,499	24,499	24,499	0%
TRANSFERS							
42 0 8700 To Sewer Fund	60,000	90,000	50,000	10,200	30,000	40,000	100%
TOTAL DEBT SERVICE	60,000	90,000	50,000	10,200	30,000	40,000	100%
TOTAL EXPENDITURES	96,998	162,738	74,499	864,799	257,699	64,499	-70%
42 0 9500 RESERVE FOR FUTURE EXPENDITURE	0	0	707,955	16,561	155,700	217,200	100%
Excess Revenues Over Expenditures	711,935	669,887	0	0	0	0	

**CITY OF PHILOMATH
SYSTEMS DEVELOPMENT FUND
2014-15 BUDGET NARRATIVE**

REVENUE

Cash Balance Forward	139,600	Estimated cash balance at June 30, 2014
Interest on Investments	499	Interest earnings
Park Improvement Charges	4,100	Estimate based on 5 new single family homes
Street Improvement Charges	14,100	Estimate based on 5 new single family homes
Street Reimbursement Charges	7,000	Estimate based on 5 new single family homes
Water Improvement Charges	21,700	Estimate based on 5 new single family homes
Water Reimbursement Charges	16,100	Estimate based on 5 new single family homes
Sewer Improvement Charges	23,400	Estimate based on 5 new single family homes
Sewer Reimbursement Charges	11,300	Estimate based on 5 new single family homes
Storm Drain Improvement Charges	6,600	Estimate based on 5 new single family homes
Park Grant	151,000	State Parks Department grant to develop N. 11th Street park
Transfer - Storm Drain Fund	<u>18,000</u>	Funds to pay debt service on storm drain loan
TOTAL REVENUE	<u>413,399</u>	

CAPITAL OUTLAY

Park Improvement Outlay	<u>203,200</u>	Development of a neighborhood park on N. 11th Street at the City's well property
TOTAL CAPITAL OUTLAY	<u>203,200</u>	

DEBT SERVICE

OECD - Principal	13,680	Principal portion of OECD storm drain loan
OECD - Interest	<u>10,819</u>	Interest portion of OECD storm drain loan
TOTAL DEBT SERVICE	<u>24,499</u>	

TRANSFERS

To Sewer Fund	<u>30,000</u>	Transfer sewer SDC's held in this fund to Sewer Fund to help pay annual bond payments
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**CITY OF PHILOMATH
SYSTEM DEVELOPMENT CHARGES FUND
FISCAL YEAR 2014-15**

	<u>Park Improvement</u>	<u>Street Improvement</u>	<u>Street Reimbursement</u>	<u>Water Improvement</u>	<u>Water Reimbursement</u>	<u>Sewer Improvement</u>	<u>Sewer Reimbursement</u>	<u>Storm Drain Improvement</u>	<u>TOTAL FUND</u>
Est Balance 7/1/14	48,000	11,400	5,600	12,200	12,800	27,400	13,200	9,000	139,600
SDC Fees	4,100	14,100	7,000	21,700	16,100	23,400	11,300	6,600	104,300
Interest Income	112	55	27	73	62	66	31	72	499
Appropriations	(203,200)	0	0	0	0	0	0	0	(203,200)
Debt Service	0	0	0	0	0	0	0	(24,499)	(24,499)
Park Grant	151,000	0	0	0	0	0	0	0	151,000
Transfers In/(Out)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(20,000)</u>	<u>(10,000)</u>	<u>18,000</u>	<u>(12,000)</u>
Balance 6/30/15	<u>12</u>	<u>25,555</u>	<u>12,627</u>	<u>33,973</u>	<u>28,962</u>	<u>30,866</u>	<u>14,531</u>	<u>9,173</u>	<u>155,700</u>

COMMUNITY DEVELOPMENT FUND

The Community Development Fund has been established to administer low-income housing rehabilitation grant money that the City receives and lends to local residents to fix up sub-standard homes. The Community Services Consortium administers the grant program on a contract basis.

The City has received three block grants. The first was in 1992, the second in 1993 and one in 1997.

Repayment of 1992 loans has no restrictions on use. There is currently \$59,000 in outstanding loans.

Repayment of the 1993 and 1997 loans must be used for low-income housing rehabilitation. Currently, there is \$389,300 in outstanding loans and \$0 available for new loans.

The State is requiring new loans to be issued to non-profit agencies on behalf of the local governments. The Community Services Consortium has set up a non-profit corporation for this purpose. The City will be reviewing the possibility of applying for new loans through this non-profit organization, or turning our outstanding loans over to the organization for administration.

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2014-15
COMMUNITY DEVELOPMENT FUND**

	ACTUAL EXPENDED 2010-11	ACTUAL EXPENDED 2011-12	ACTUAL EXPENDED 2012-13	ADOPTED BUDGET 2013-14	PROPOSED BUDGET 2014-15	ESTIMATED BUDGET 2015-16	% CHANGE	
REVENUES								
22 0 3001	Cash Balance Forward	111,999	128,063	137,083	170,140	50,350	350	-70%
22 0 3020	Interest Income	590	624	671	860	0	0	-100%
22 0 3730	Repayment of 1992 Loans	10,123	0	0	0	10,000	10,000	100%
22 0 3731	Repayment of 1993 Loans	0	0	29,145	20,000	20,000	20,000	0%
22 0 3732	Repayment of 1997 Loans	0	3,495	0	20,000	20,000	20,000	0%
22 0 3760	Downtown Loan Repayment	5,351	4,901	3,252	0	0	0	
	TOTAL REVENUES	128,063	137,083	170,151	211,000	100,350	50,350	-52%
EXPENDITURES								
MATERIALS AND SERVICES								
22 0 5125	Grant Match	0	0	0	30,000	20,000	20,000	-33%
22 0 5323	Industrial Property Development	0	0	0	51,000	20,000	20,000	-61%
22 0 5820	Downtown Revolving Loan Fund	0	0	0	10,000	10,000	10,000	100%
	Subtotal Materials and Services	0	0	0	91,000	50,000	50,000	-45%
TRANSFERS								
22 0 8050	To General Fund	0	0	0	120,000	0	0	-100%
22 0 8500	To LB & E Fund	0	0	0	0	50,000	0	100%
	Subtotal Transfers	0	0	0	120,000	50,000	0	-58%
	TOTAL EXPENDITURES	0	0	0	211,000	100,000	50,000	-53%
	Excess Revenues Over Expenditures	128,063	137,083	170,151	0	350	350	

**CITY OF PHILOMATH
COMMUNITY DEVELOPMENT FUND
2014-15 BUDGET NARRATIVE**

REVENUES

Cash Balance Forward	50,350	Estimated cash balance at June 30, 2014
Repayment of 1992 Loans	10,000	Repayment of loans made with the 1992 Block Grant
Repayment of 1993 Loans	20,000	Repayment of loans made with the 1993 Block Grant
Repayment of 1997 Loans	<u>20,000</u>	Repayment of loans made with the 1997 Block Grant
TOTAL REVENUES	<u>100,350</u>	

MATERIALS AND SERVICES

Grant Match	20,000	To support grant opportunities for services beneficial to the City
Industrial Property Development	20,000	City's contribution towards SDC's for industrial property
Program Management	<u>10,000</u>	Matching loan fund to help downtown businesses with façade improvements. Funds available from 1992 Grant repayments.
TOTAL MATERIALS & SERVICES	<u>50,000</u>	

TRANSFERS

To Land Building & Equipment Fund	<u>50,000</u>	To complete funding for enclosed park shelter at City Park
TOTAL MATERIALS & SERVICES	<u>50,000</u>	

ECONOMIC DEVELOPMENT FUND

This fund was previously titled the Bancroft Bond Fund. The final Bancroft bonds were paid in April 2003. This fund is now used to account for the Mill Pond Property Advanced Funding District (previously known as the Lakeside Development).

The City has installed water and sewer lines in the Mill Pond Development to provide services to future businesses that will be located in this Industrial Park property.

Financing for the Mill Pond property was through a loan from Oregon Economic and Community Development Department. The loan will be paid over a 20-year period. This project has been set up as an Advanced Funding District. Each year the City will bill the Mill Pond property owners an amount equal to that year's debt payment. Although the infrastructure will ultimately be paid for by the Mill Pond property owners, the infrastructure will be owned and maintained by the City of Philomath.

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2014-15
ECONOMIC DEVELOPMENT FUND**

	ACTUAL EXPENDED 2010-11	ACTUAL EXPENDED 2011-12	ACTUAL EXPENDED 2012-13	ADOPTED BUDGET 2013-14	PROPOSED BUDGET 2014-15	ESTIMATED BUDGET 2015-16	% CHANGE
REVENUES							
32 0 3001 Cash Balance Forward	10,920	11,084	11,140	11,180	11,287	11,322	1%
32 0 3020 Investment Interest	37	52	36	40	35	45	-13%
32 0 3050 Interest on Bonded Liens	24,703	24,096	23,270	22,439	21,603	20,763	-4%
32 0 3115 Prior Years Levy	5	4	3	0	0	0	
32 0 3710 Bancroft Lien Principal Collections	117	0	0	0	0	0	
32 0 3711 Advanced Financing Principal Coll	18,504	23,618	23,745	23,876	24,012	24,152	1%
TOTAL REVENUES	54,286	58,854	58,194	57,535	56,937	56,282	-1%
EXPENDITURES							
DEBT SERVICE							
32 0 7143 Principal - OECDD	18,504	23,618	23,745	23,876	24,012	24,152	1%
32 0 7543 Interest - OECDD	24,698	24,096	23,270	22,439	21,603	20,763	-4%
Subtotal Debt Service	43,202	47,714	47,015	46,315	45,615	44,915	-2%
TOTAL EXPENDITURES	43,202	47,714	47,015	46,315	45,615	44,915	-2%
32 0 9500 UNAPPROPRIATED ENDING BAL	0	0	0	11,220	11,322	11,367	1%
Excess Revenues Over Expenditures	11,084	11,140	11,179	0	0	0	

**CITY OF PHILOMATH
ECONOMIC DEVELOPMENT FUND
2014-15 BUDGET NARRATIVE**

REVENUES

Cash Balance Forward	11,287	Estimated cash balance at June 30, 2014
Investment Interest	35	Estimated interest income
Interest on Bonded Liens	21,603	Reimbursement from Mill Pond property owners for OECDD loan
Advanced Financing Principal Coll	<u>24,012</u>	Reimbursement from Mill Pond property owners for OECDD loan
TOTAL REVENUES	<u>56,937</u>	

DEBT SERVICE

Principal - OECDD	24,012	Principal portion of loan payment
Interest - OECDD	<u>21,603</u>	Interest portion of loan payment
TOTAL DEBT SERVICE	<u>45,615</u>	

**Urban Renewal Agency
Annual Budget
Fiscal Year 2014-15**

TABLE OF CONTENTS

	<u>Page</u>
Budget Message	80
Information About the Urban Renewal Agency Budget	81
◆ General Fund	82-83

Urban Renewal Agency 2014-15 BUDGET MESSAGE

Members of the Budget Committee:

The 2014-15 budget has been prepared using estimated property tax revenue from the division of taxes only, and does not include any special levy.

The Urban Renewal Agency has worked with the Oregon Department of Transportation (ODOT) and engineering firm Murray, Smith & Associates, to complete the 90% construction design and landscaping plans for the reconstruction of both Main and Applegate Streets from 7th Street to 14th Street. The City is submitting an application for a \$10 million dollar federal TIGER grant in April 2014 with a \$5.5 million dollar match from Urban Renewal.

If the grant application is successful, the Agency will sell approx. \$4,000,000 in bonds to raise funds for the City's match. The project would be done in two phases, with underground water and sewer utilities being installed in 2015 and re-construction and streetscape improvements to Main Street and Applegate Street taking place in early 2016. If the City does not receive the TIGER grant, the District will look at completing the overall project in phases over the next several years and consider multiple other funding options.

The Urban Renewal District has proven to be an important tool in stimulating economic development and improving the livability of Philomath and we expect this new chapter of Urban Renewal activity to produce similar results.

Respectfully submitted,

Chris Workman, City Manager

Joan Swanson, Budget Officer

**PHILOMATH URBAN RENEWAL AGENCY
FISCAL YEAR 2014-15
GENERAL FUND**

	ACTUAL EXPENDED 2010-11	ACTUAL EXPENDED 2011-12	ACTUAL EXPENDED 2012-13	ADOPTED BUDGET 2013-14	PROPOSED BUDGET 2014-15	ESTIMATED BUDGET 2015-16	% CHANGE
REVENUE							
23 0 3001 Cash Balance Forward	7,113	10,885	47,222	670,000	1,080,000	2,450,000	61%
23 0 3020 Interest on Investments	29	186	897	3,140	5,951	6,000	90%
23 0 3030 Interest on Tax Collections	0	0	0	1,100	1,200	1,200	9%
23 0 3110 Property tax increment	0	0	0	444,760	472,000	486,000	6%
23 0 3115 Prior Year Tax Increment	0	0	0	9,000	9,000	9,000	0%
23 0 3646 Loan Proceeds	0	0	0	0	4,000,000	0	100%
23 0 3646 Grant	0	0	0	0	0	10,000,000	
23 0 3997 Transfer from Urban Renewal-Debt	32,000	100,000	370,000	0	0	0	
TOTAL REVENUE	39,142	111,071	418,119	1,128,000	5,568,151	12,952,200	100%
EXPENDITURES							
MATERIALS AND SERVICES							
23 0 5012 Administrative Overhead	10,800	11,568	12,000	12,240	10,836	11,141	-11%
23 0 5015 Advertising and Legal Notices	2,301	0	939	0	3,000	0	
23 0 5045 Audit Fees	2,250	2,000	1,000	6,000	2,325	2,450	-61%
23 0 5146 Consultant Fee	11,754	49,138	124,954	215,000	100,000	0	-53%
23 0 5390 Miscellaneous	1,132	1,123	26	1,720	1,950	2,569	13%
23 0 5567 State Filing Fee	20	20	40	40	40	40	0%
Subtotal Materials and Services	28,257	63,849	138,959	235,000	118,151	16,200	-50%
CAPITAL OUTLAY							
23 0 6160 Urban Renewal Project	0	0	0	0	3,000,000	12,500,000	100%
Subtotal Capital Outlay	0	0	0	0	3,000,000	12,500,000	100%
DEBT SERVICE							
23 0 7180 Loan Principal	0	0	0	0	0	276,000	
23 0 7580 Loan Interest	0	0	0	0	0	115,000	
Subtotal Debt Service	0	0	0	0	0	391,000	
TOTAL EXPENDITURES	28,257	63,849	138,959	235,000	3,118,151	12,907,200	100%
23 0 9500 UNAPPROPRIATED ENDING BAL	0	0	0	893,000	2,450,000	45,000	100%
Excess Revenues Over Expenditures	10,885	47,222	279,160	0	0	0	

**PHILOMATH URBAN RENEWAL AGENCY
2014-15 BUDGET NARRATIVE
GENERAL FUND**

REVENUE

Cash Balance Forward	1,080,000	Estimated cash balance at June 30, 2014
Interest on Investments	5,951	Estimated interest income
Interest on Tax Collections	1,200	Interest on tax collections held at Benton County before they are turned over to the City
Current Year Property Tax Increment	472,000	Estimated property tax increment. Assume collection rate of 95%
Prior Year Property Tax Increment	9,000	Collection of prior years tax increment
Loan Proceeds	<u>4,000,000</u>	Bond sale to raise funds for Urban Renewal streetscape project
TOTAL REVENUE	<u>5,568,151</u>	

MATERIALS AND SERVICES

Administrative Overhead	10,836	To reimburse General Fund for cost of staff time and a portion of other administrative costs
Advertising and Legal Notices	3,000	Legal notices for bond sale
Audit Fees	2,325	Annual audit of the Urban Renewal Agency
Consultant fee	100,000	Engineering consultant to create construction-ready plans for future improvements in conjunction with ODOT's proposed reconstruction of Main Street
Miscellaneous	1,950	Miscellaneous expenses
State Filing Fee	<u>40</u>	Fee required to file Urban Renewal Agency audit
TOTAL MATERIALS AND SERVICES	<u>118,151</u>	

CAPITAL OUTLAY

Urban Renewal Project	<u>3,000,000</u>
TOTAL CAPITAL OUTLAY	<u>3,000,000</u>

TAX SUMMARY

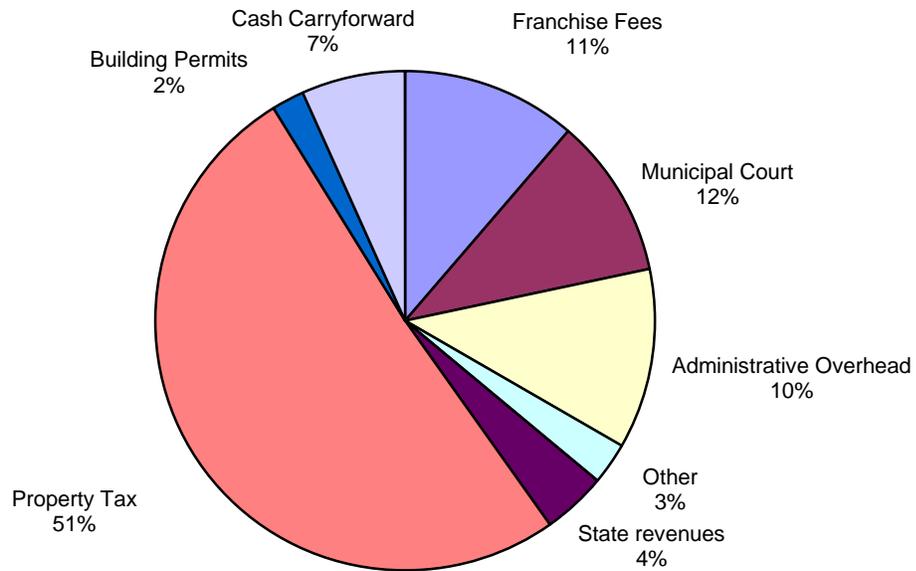
Budget Year	General Fund Tax Levied	Total City Tax Rate	Assessed Valuation	General Fund Budget
2005-06	1,059,141	5.30	218,262,373	2,216,600
2006-07	1,107,374	5.30	229,465,110	2,171,200
2007-08	1,172,249	5.30	243,266,694	2,118,278
2008-09	1,223,149	5.30	252,798,608	2,255,889
2009-10	1,263,360	5.30	260,788,879	2,157,374
2010-11	1,301,971	5.30	270,815,918	2,463,988
2011-12	1,343,333	5.30	278,890,870	2,484,500
2012-13	1,370,296	5.30	285,594,482	2,621,350
2013-14	1,403,873	5.30	295,925,167	2,706,107

City Population		% Change	# of City FTE Employees/1000 (calendar year)
2001-02	4,010	.4%	6.2
2002-03	4,050	.7%	5.9
2003-04	4,200	3.7%	5.7
2004-05	4,310	2.6%	5.6
2005-06	4,340	.7%	5.5
2006-07	4,400	1.4%	5.7
2007-08	4,460	1.4%	5.6
2008-09	4,530	1.6%	5.7
2009-10	4,610	1.8%	5.4
2010-11	4,640	.7%	5.4
2011-12	4,710	1.5%	5.3
2012-13	4,610	-2.1%	5.4
2013-14	4,620	.2%	5.2
2014-15	4,625	.1%	5.2

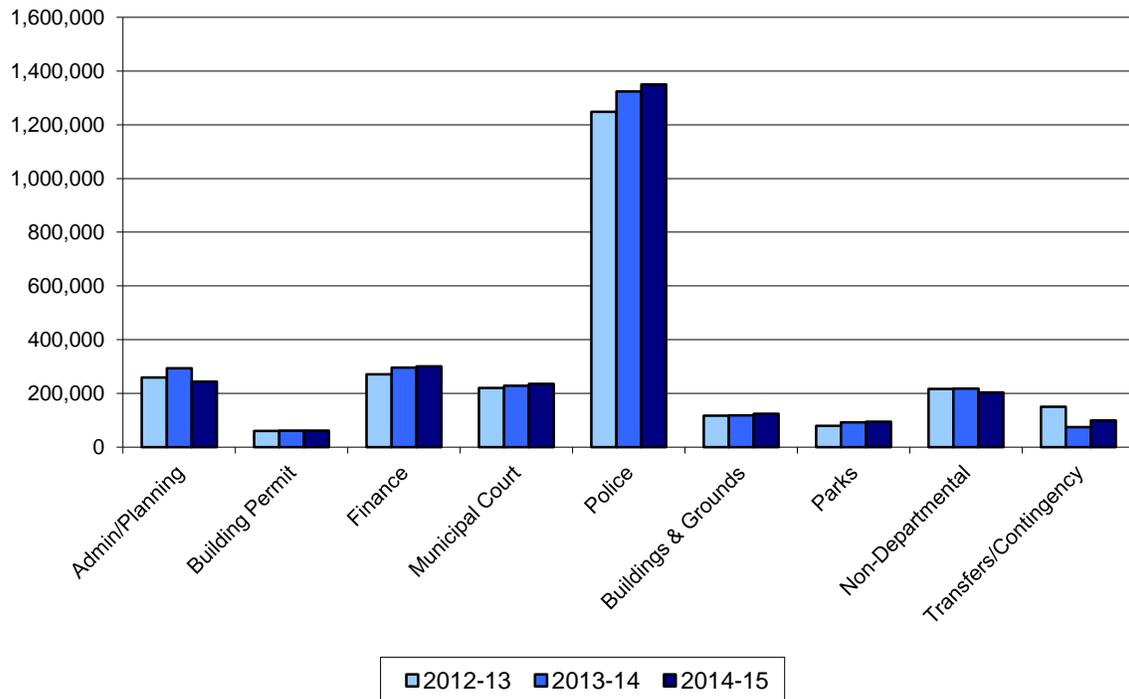
Utility Connections

	Water	Increase	Sewer	Increase
2005-06	1546	38	1479	36
2006-07	1581	35	1512	33
2007-08	1594	13	1527	15
2008-09	1604	10	1538	11
2009-10	1615	11	1548	10
2010-11	1621	6	1554	6
2011-12	1624	3	1557	3
2012-13	1631	7	1559	2
2013-14	1634	3	1562	3

City of Philomath 2014-15 General Fund Revenues



General Fund Appropriations



**CITY OF PHILOMATH
COMPARISON OF CURRENT YEAR FUND BUDGETS
TO PRIOR YEAR**

	<u>ADOPTED BUDGET 2013-14</u>	<u>PROPOSED BUDGET 2014-15</u>	<u>Percent Change</u>
General Fund	2,706,107	2,712,200	0%
Street Fund	474,655	512,260	8%
Water Fund	988,260	1,078,070	9%
Sewer Fund	951,745	1,027,890	8%
Storm Drain Fund	51,320	54,860	7%
Land, Bldg & Equipment Fund	1,128,000	439,300	-61%
Systems Development Fund	864,799	257,699	-70%
Community Development Fund	211,000	100,000	-53%
Economic Development Fund	<u>46,315</u>	<u>45,615</u>	<u>-2%</u>
Total Budget	<u><u>7,422,201</u></u>	<u><u>6,227,894</u></u>	<u><u>-16%</u></u>

**CITY OF PHILOMATH
2014-15 BUDGET RECAP
SUMMARY OF EXPENDITURES BY CATEGORY AND FUND**

Department	Personal Services	Materials & Services	Capital Outlay	Debt Service	Transfers to Reserves	Transfers to Other Funds	Contingency	Unappropriated Ending Balance	Total
Administration/Planning	230,265	13,535	0	0	0	0	0	0	243,800
Building Permit	20,525	40,975	0	0	0	0	0	0	61,500
Finance	251,611	48,689	0	0	0	0	0	0	300,300
Municipal Court	117,167	118,333	0	0	0	0	0	0	235,500
Police	1,065,920	284,080	0	0	0	0	0	0	1,350,000
Buildings & Grounds	35,484	88,816	0	0	0	0	0	0	124,300
Parks	31,393	62,907	0	0	0	0	0	0	94,300
Non-departmental	0	203,500	0	0	0	0	0	0	203,500
Transfers/Contingency	0	0	0	0	64,000	0	35,000	0	99,000
Unappropriated balance	0	0	0	0	0	0	0	30,000	30,000
Total General fund	1,752,365	860,835	0	0	64,000	0	35,000	30,000	2,742,200
Street fund	176,400	229,460	0	0	76,400	0	30,000	40,000	552,260
Water fund	350,102	420,978	75,000	77,090	114,900	0	40,000	40,000	1,118,070
Sewer fund	288,792	317,130	0	332,068	54,900	0	35,000	30,000	1,057,890
Storm Drain fund	0	19,260	0	0	0	35,600	0	0	54,860
Total Public Works	815,294	986,828	75,000	409,158	246,200	35,600	105,000	110,000	2,783,080
Total Operating Costs	2,567,659	1,847,663	75,000	409,158	310,200	35,600	140,000	140,000	5,525,280
Land, Building & Equip	0	0	439,300	0	0	0	0	1,267,000	1,706,300
Systems Development	0	0	203,200	24,499	0	30,000	0	155,700	413,399
Community Development	0	50,000	0	0	0	50,000	0	350	100,350
Economic Development	0	0	0	45,615	0	0	0	11,322	56,937
Total Non-Operating	0	50,000	642,500	70,114	0	80,000	0	1,434,372	2,276,986
TOTAL CITY	2,567,659	1,897,663	717,500	479,272	310,200	115,600	140,000	1,574,372	7,802,266
PERCENT OF TOTAL	32.9%	24.3%	9.2%	6.1%	4.0%	1.5%	1.8%	20.2%	100.0%

budget/budget recap
04/05/14