



2019-2020 BUDGET

City of Philomath and Philomath Urban Renewal Agency

MISSION:

To promote ethical and responsive municipal government
which provides its citizenry with high quality municipal services



**City of Philomath
Annual Budget
Fiscal Year 2019-20**

TABLE OF CONTENTS

	<u>Page</u>
Budget Procedures	1-2
Budget Message	3
General Fund	4-6
Administration / Planning	7-10
Building Permits	11-14
Finance	15-18
Municipal Court	19-22
Police	23-28
Buildings and Grounds	29-31
Parks	32-34
City Council	35-38
Transfers and Contingency	39
Public Works	40-41
Combined Public Works	42
Street Fund	43-47
Water Fund	48-53
Sewer Fund	54-59
Storm Drain Fund	60-61
Development Review 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	
General Fund Revenues and Expenditures Graphs	84
Comparison of Current Year Fund Budgets to Prior Year	85
2019-20 Budget Recap	86

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 86. 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 Fiscal Year 2019-20 BUDGET MESSAGE

To the Budget Committee and Citizens of Philomath:

This document contains the proposed budget for operating the City of Philomath for fiscal year 2019-2020. The City manages the budget in an open and direct manner, allowing consistent and careful management of revenues and expenditures in accordance with State requirements.

The Budget Document

This document is divided into sections, each section beginning with a description of the funds presented and a line-item budget for a total of six years. For comparison purposes, it includes actual figures for the three previous years, the current years budget, the proposed budget for next fiscal year and the estimated budget for one year out. Although these other years are shown, only the FY2019-20 budget will be approved and adopted.

Tax Revenue Increases

The City's budgeted property tax revenue is expected to increase from \$1.59 million in fiscal year 2018-19 to \$1.665 million this year due to increased property values and new development. The City Council maintained the General Fund Fee and approved water rate increases in anticipation of future debt service payments needed for the new water treatment plant planned for construction in 2021.

PERS Side Account

The City plans to take advantage of the governor's proposal to provide a 25% match to those entities that set up a new PERS side account. Money was budgeted last year and this year to place \$1 million into a PERS side account. Once matched by the State, this investment will result in savings to the City of roughly \$2.2 million in reduced PERS payments over the next twenty years.

Increased Involvement at the State Level

The City has not proven to be immune to the budget issues affecting the entire state. PERS rates increased significantly this year and are anticipated to continue increasing until 2025. Paying down the rate with a side account will help, but additional solutions are needed at the state level. The State is also taking more interest in addressing the equitable issues of the current property tax structure. City officials should continue to proactively influence the state legislature on these state-wide issues that have significant, direct effects on the City's budget.

Thank you for your willingness review the FY 2019-20 Budget of the City of Philomath.

Respectfully submitted,

Chris Workman, City Manager

Joan Swanson, Budget Office

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2019-20
GENERAL FUND**

	ACTUAL OPERATIONS 2015-16	ACTUAL OPERATIONS 2016-17	ACTUAL OPERATIONS 2017-18	ADOPTED BUDGET 2018-19	PROPOSED BUDGET 2019-20	ESTIMATED BUDGET 2020-21	% CHANGE
REVENUES							
Cash Balance Forward	134,199	87,904	207,410	670,000	1,049,100	500,000	57%
Interest Income	4,409	6,937	13,500	13,000	20,000	25,000	54%
Property Tax - Current Year	1,415,806	1,462,364	1,527,540	1,590,000	1,665,000	1,758,000	5%
Property Tax - Prior Years	23,829	23,245	18,758	25,000	20,000	22,000	-20%
Cigarette, Liquor & Marijuana Tax	72,814	77,314	105,331	104,000	107,600	114,200	3%
State Revenue Sharing	43,069	45,490	47,567	55,430	56,300	58,600	2%
General Fund Fee	0	0	237,200	237,000	250,000	266,000	5%
Building & Electrical Permits	84,769	114,397	367,703	380,000	380,000	400,000	0%
Planning and Zoning Fees	24,780	16,144	46,025	20,000	25,000	25,000	25%
Franchise Fees	299,966	376,138	366,933	375,000	360,800	363,000	-4%
Municipal Court Revenue	261,611	265,787	244,600	310,000	220,000	200,000	-29%
Bus User Fees	18,132	18,820	5,700	19,500	20,240	22,080	4%
Flower Basket Revenue	7,230	7,255	7,955	7,300	8,500	8,700	16%
Miscellaneous Receipts	45,333	41,068	230,948	33,086	37,000	43,000	12%
Administrative Overhead	284,424	309,900	331,620	399,984	449,760	438,120	12%
Grants	5,106	4,666	1,579	0	136,000	0	100%
Transfer-Community Develop Fund	0	11,689	0	0	35,000	0	100%
TOTAL REVENUES	2,725,477	2,869,118	3,760,369	4,239,300	4,840,300	4,243,700	14%
EXPENDITURES							
Administration/Planning	251,317	257,254	250,856	291,500	395,100	324,500	36%
Building Permit Dept.	79,383	112,362	302,300	325,700	341,600	343,500	5%
Finance	303,671	299,560	313,944	358,700	506,300	418,800	41%
Municipal Court	198,109	204,290	202,711	236,000	252,200	221,500	7%
Police	1,397,670	1,383,972	1,467,482	1,573,000	2,064,400	1,695,000	31%
Buildings & Grounds	119,747	104,137	106,805	137,700	147,100	142,000	7%
Parks	89,972	78,896	75,690	97,100	109,000	102,300	12%
City Council	170,404	185,303	172,056	205,500	407,600	237,100	98%
Subtotal department expenditures	2,610,273	2,625,774	2,891,844	3,225,200	4,223,300	3,484,700	31%
TRANSFERS							
To Development Review Fund	0	24,034	0	0	0	0	
To Land, Building & Equip Fund	27,300	11,900	50,000	165,000	47,000	59,000	-72%
Subtotal transfers	27,300	35,934	50,000	165,000	47,000	59,000	-72%
Contingency	0	0	0	100,000	100,000	100,000	0%
TOTAL EXPENDITURES	2,637,573	2,661,708	2,941,844	3,490,200	4,370,300	3,643,700	25%
Reserved for Future Expenditure	0	0	0	349,100	0	0	-100%
UNAPPROPRIATED ENDING BAL	0	0	0	400,000	470,000	600,000	18%
Excess Revenues Over Expenditures	87,904	207,410	818,525	0	0	0	

**CITY OF PHILOMATH
GENERAL FUND REVENUES
2019-20 BUDGET NARRATIVE**

Item	Category	Amount	Description
3001	CASH BALANCE FORWARD	1,049,100	Estimated cash balance at June 30, 2019 \$400,000 Council goal carryforward from fy 2018-19 \$349,100 PERS side account savings from fy 2017-18 \$300,000 unanticipated revenue/cost savings from fy 2018-19
	<u>INTEREST INCOME</u>		
3020	Investment interest	17,000	Estimated interest income
3030	Interest on tax collections	3,000	Interest earned on tax collections before they are turned over to the City.
		<u>20,000</u>	
3110	PROPERTY TAX - CURRENT YEAR	1,665,000	Estimated 4% increase over 2018-19 tax levy. The collections are estimated at 95% of taxes imposed.
3115	PROPERTY TAX - PRIOR YEARS	20,000	Property tax receipts collected for prior years
	<u>CIGARETTE, LIQUOR TAX & MARIJUANA</u>		
3130	Cigarette tax	5,633	\$1.19 per capita, estimated population of 4,734
3140	Liquor tax	87,907	\$18.56 per capita
3155	Marijuana	14,060	\$2.97 per capita
		<u>107,600</u>	
3150	STATE REVENUE SHARING	56,300	14% of state liquor tax collections allocated to qualified cities
3201	GENERAL FUND FEE	250,000	\$10 per month fee for each developed property. Fee is included on the utility bills. Multi-residential customers will be charged based on the number of residential units.
	<u>BUILDING & ELECTRICAL PERMITS</u>		
3310	Building permits	310,000	Building and electrical permits issued within the City
3315	Electrical permits	70,000	
		<u>380,000</u>	
3330	PLAN ACTIONS & ZONING COMPLIANCE	25,000	Processing land use & zoning compliance applications
	<u>FRANCHISE FEES</u>		
3410	Consumers Power	55,500	Franchise revenue based on estimated 2019-20 receipts
3430	Northwest Natural Gas	43,000	
3440	PacifiCorp	216,000	
3460	Comcast	46,300	
		<u>360,800</u>	
	<u>MUNICIPAL COURT REVENUE</u>		
3505	Court fines	168,000	Court fines imposed by the municipal court judge
3510	Benton County court	6,000	Municipal court collections for Benton County jail facility
3515	State court fees	24,700	Municipal court collections for the State Assessment
3530	Collection fees	15,300	Reimbursement from defendants when their accounts are sent to collections
3535	Defense attorney reimbursement	6,000	Reimbursement to the city for defense attorney costs
		<u>220,000</u>	
3605	BUS USER FEES	20,240	\$6,648 from bus fares \$13,592 from OSU student and faculty contracts
3627	FLOWER BASKETS	8,500	Downtown flower basket program. \$85 donation for each.

Continued Next Page

**CITY OF PHILOMATH
GENERAL FUND REVENUES
2019-20 BUDGET NARRATIVE**

CONTINUED:

Item	Category	Amount	Description
<u>MISCELLANEOUS RECEIPTS</u>			
3613	Copies	700	Charge for copies of City documents
3642	Lien search fees	5,600	Fee charged to run lien search on City liens
3650	Miscellaneous receipts	18,400	Miscellaneous General Fund revenue
3670	Other court revenue	3,800	Restitution from Circuit court cases and reimbursement for officers testifying in other courts
3672	Park reservations	7,500	Park reservations for Randy Kugler shelter
3675	Other permits & licenses	<u>1,000</u>	Miscellaneous permits and liquor license renewals
		37,000	
<u>ADMINISTRATIVE OVERHEAD</u>			
3910	Street Fund	69,360	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	183,720	
3920	Water Fund	151,200	
3925	Sewer Fund	<u>45,480</u>	
		449,760	
3833	GRANTS	136,000	Rural Business Development Grant - \$70,000 grant plus \$66,000 reimbursement from seven partnering cities
3945	TRANSFER - COMMUNITY DEV FUND	<u>35,000</u>	Transfer from Community Development Fund to supplement General Fund revenue
	TOTAL GENERAL FUND REVENUES	<u><u>4,840,300</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 2019-20
GENERAL FUND - ADMINISTRATION/PLANNING**

	ACTUAL EXPENDED 2015-16	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ADOPTED BUDGET 2018-19	PROPOSED BUDGET 2019-20	ESTIMATED BUDGET 2020-21	% CHANGE
PERSONNEL SERVICES							
10 1 4110 City Manager	84,456	91,296	98,712	106,728	108,864	112,130	2%
10 1 4130 City Recorder	44,083	39,346	34,402	35,093	35,798	36,872	2%
10 1 4259 Part Time Clerk	0	0	0	0	2,330	2,475	100%
10 1 4257 Planner	672	0	0	0	0	0	
10 1 4320 Overtime	2,436	3,511	0	0	0	0	
10 1 4360 Incentive Pay	2,400	2,100	1,800	1,800	1,800	1,800	0%
10 1 4366 Longevity Pay	4,408	3,935	3,440	3,509	3,579	3,687	2%
10 1 4370 Sick Leave Conversion	0	0	0	0	2,512	2,588	100%
10 1 4500 Social Security	10,397	10,520	10,400	11,255	11,849	12,206	5%
10 1 4520 PERS	22,368	22,325	27,127	28,692	37,260	38,374	30%
10 1 4522 PERS - Side Account	0	0	0	0	81,500	0	100%
10 1 4540 Workers' Compensation	427	495	544	590	148	158	-75%
10 1 4560 Workers' Benefit Fund Assmt	55	49	43	46	49	49	7%
10 1 4620 Deferred Compensation	8,267	8,411	8,301	8,828	9,153	9,425	4%
10 1 4640 Health Insurance	26,893	26,931	26,416	28,129	30,201	32,634	7%
10 1 4660 Dental Insurance	3,489	3,442	3,419	3,449	3,441	3,527	0%
10 1 4670 Health Reimbursement Account	2,700	2,550	2,400	2,400	2,400	2,400	0%
10 1 4680 Life Insurance	155	98	75	106	86	85	-19%
Subtotal Personnel Services	213,206	215,009	217,079	230,625	330,970	258,410	44%
MATERIALS AND SERVICES							
10 1 5015 Advertising and Legal Notices	5,302	3,825	3,099	3,500	3,600	3,708	3%
10 1 5147 Contracted Planner	21,756	26,124	14,217	38,000	40,000	41,200	5%
10 1 5233 Dues	1,117	1,138	1,283	1,340	1,400	1,442	4%
10 1 5245 Education & Training	1,889	1,765	1,085	2,000	2,000	2,060	0%
10 1 5325 Insurance	1,494	1,633	1,654	1,800	1,500	1,545	-17%
10 1 5390 Miscellaneous	230	515	662	610	645	700	6%
10 1 5413 Office Supplies	1,518	1,653	1,754	1,800	1,860	1,916	3%
10 1 5454 Planning Expense	0	63	4,435	5,000	6,000	6,180	20%
10 1 5465 Postage	1,202	326	588	625	725	747	16%
10 1 5563 Small Tools & Equipment	180	256	1,588	1,500	1,600	1,648	7%
10 1 5603 Telephone	1,278	1,387	1,902	2,000	2,200	2,266	10%
10 1 5665 Travel and Meals	2,145	2,950	1,510	2,100	2,000	2,060	-5%
10 1 5745 Vehicle Repair and Maintenance	0	610	0	600	600	618	0%
Subtotal Materials and Services	38,111	42,245	33,777	60,875	64,130	66,090	5%
TOTAL ADMIN/PLANNING BUDGET	251,317	257,254	250,856	291,500	395,100	324,500	36%

**CITY OF PHILOMATH
GENERAL FUND - ADMINISTRATION/PLANNING
2019-20 BUDGET NARRATIVE**

PERSONNEL SERVICES

	108,864
City Manager	35,798
City Recorder	2,330
Part Time Clerk	146,992
TOTAL SALARIES	
<p>Salaries include a 2% cost-of-living increase. The City Recorder's time is allocated 60% to administration and 40% to building permits. The Part time clerk's time is allocated 20% to administration and 80% to building permits.</p>	
INCENTIVE PAY	1,800
Each employee may receive up to \$300 per month based on acquiring specialized skills	
LONGEVITY PAY	3,579
Management employees receive 5% after 10 years of service, and 10% after 15 years of service	
SICK LEAVE CONVERSION	
50% of excess sick leave for Department Heads who choose to cash out sick time	2,512
SOCIAL SECURITY	
Calendar year 2019 rate is 7.65%	11,849
PERS	37,260
The City pays both the employer and employee contributions. For fiscal years 2019-21 the Tier 1 & 2 employer rate is 24.49%, OPSRP rate is 15.85%, and the employee rate is 6%.	
PERS - Side Account	
A lump-sum payment that will be used to reduce PERS contribution rates in the future.	81,500
WORKERS' COMPENSATION	148
WORKERS' BENEFIT FUND ASSESSMENT	
Required by Oregon Dept. of Revenue	49
DEFERRED COMPENSATION	
6% retirement benefit for management employees	9,153
HEALTH INSURANCE	
\$1,500 deductible plan, estimated 6% increase for 2020 premium	30,201
DENTAL INSURANCE	
Estimated 0% increase for 2020 premium	3,441
HEALTH REIMBURSEMENT ACCOUNT	
Employee account to help offset medical deductible	2,400
LIFE INSURANCE	
Basic life and AD&D policy. Employee coverage \$30,000.	86
TOTAL PERSONNEL SERVICES	330,970

**CITY OF PHILOMATH
GENERAL FUND - ADMINISTRATION/PLANNING
2019-20 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Advertising and Legal Notices	3,600	Advertising of legal notices
Contracted Planner	40,000	Contract with Benton County for a part-time planner Planner to work approximately 12 hours per week
Dues	1,400	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 Recorders and other professional associations.
Insurance	1,500	Administration portion of City liability insurance
Miscellaneous	645	Incidental expenses
Office Supplies	1,860	Copier cost, paper and other office supplies
Planning Expense	6,000	Engineering and plan review of zoning, code compliance and capacity for new public infrastructure
Postage	725	Postage and mailing costs
Small Tools & Equipment	1,600	Purchase of small office equipment
Telephone	2,200	Telephone and long distance charges
Travel and Meals	2,000	Travel, meals and lodging for seminars and conferences
Vehicle Repair & Maintenance	<u>600</u>	City Manager vehicle
TOTAL MATERIALS AND SERVICES	<u>64,130</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 40% of the Recorder's time is spent on the permitting process.

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2019-20
GENERAL FUND - BUILDING PERMIT**

	ACTUAL EXPENDED 2015-16	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ADOPTED BUDGET 2018-19	PROPOSED BUDGET 2019-20	ESTIMATED BUDGET 2020-21	% CHANGE
PERSONNEL SERVICES							
10 2 4130	11,021	16,862	22,934	23,395	23,866	24,582	2%
10 2 4259	0	0	0	10,400	9,318	9,900	-10%
10 2 4360	600	900	1,200	1,200	1,200	1,200	0%
10 2 4366	1,102	1,686	2,293	2,340	2,387	2,458	2%
10 2 4500	934	1,450	2,002	2,856	2,813	2,918	-2%
10 2 4520	2,610	3,989	6,858	9,064	9,847	10,180	9%
10 # 4522	0	0	0	0	14,570	0	100%
10 2 4540	38	69	73	110	27	28	-75%
10 2 4560	6	8	10	20	20	20	0%
10 2 4620	763	1,167	1,586	1,616	1,647	1,694	2%
10 2 4640	2,508	3,952	5,434	5,787	6,213	6,714	7%
10 2 4660	275	423	582	585	584	598	0%
10 2 4670	300	450	600	600	600	600	0%
10 2 4680	23	25	35	44	38	38	-14%
Subtotal Personnel Services	20,180	30,981	43,607	58,017	73,130	60,930	26%
MATERIALS AND SERVICES							
10 2 5057	161	891	1,160	1,323	1,470	1,535	11%
10 2 5165	58,691	80,077	257,182	266,000	266,000	280,000	0%
10 2 5413	0	0	0	0	400	417	100%
10 2 5603	351	413	351	360	600	618	67%
Subtotal Materials and Services	59,203	81,381	258,693	267,683	268,470	282,570	0%
TOTAL BUILDING PERMIT BUDGET	79,383	112,362	302,300	325,700	341,600	343,500	5%

**CITY OF PHILOMATH
GENERAL FUND - BUILDING PERMIT
2019-20 BUDGET NARRATIVE**

PERSONNEL SERVICES

City Recorder	23,866
Part Time Clerk	9,318
<p>40% of the City Recorder's time and corresponding benefits are allocated to the issuance and processing of building permits. Part time clerk (11 hours per week) allocated 80% to issuing building permits and 20% to the Administration Department.</p>	
INCENTIVE PAY	1,200
Each employee may receive up to \$300 per month based on acquiring specialized skills	
LONGEVITY PAY	2,387
Management employees receive 5% after 10 years of service, and 10% after 15 years of service	
SOCIAL SECURITY Calendar year 2019 rate is 7.65%	2,813
PERS	9,847
The City pays both the employer and employee contributions. For fiscal years 2019-21 the Tier 1 & 2 employer rate is 24.49%, OPSRP rate is 15.85%, and the employee rate is 6%.	
PERS - Side Account	
A lump-sum payment that will be used to reduce PERS contribution rates in the future.	14,570
WORKERS' COMPENSATION	27
WORKERS' BENEFIT FUND ASSESSMENT Required by Oregon Dept. of Revenue	20
DEFERRED COMPENSATION 6% retirement benefit for management employees	1,647
HEALTH INSURANCE \$1,500 deductible plan, estimated 6% increase for 2020 premium	6,213
DENTAL INSURANCE Estimated 0% increase for 2020 premium	584
HEALTH REIMBURSEMENT ACCOUNT Employee account to help offset medical deductible	600
LIFE INSURANCE Basic life and AD&D policy. Employee coverage \$30,000.	38
TOTAL PERSONNEL SERVICES	<u>73,130</u>

**CITY OF PHILOMATH
GENERAL FUND - BUILDING PERMIT
2019-20 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Credit Card Fees	1,470	Credit card fees for contractors to pay for building permits online
County Bldg. & Electrical Inspections	266,000	70% of building and electrical permit revenue is paid to Benton County for plan review and inspections
Office Supplies	400	General office supplies
Telephone	<u>600</u>	Telephone and long distance charges
TOTAL MATERIALS AND SERVICES	<u>268,470</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 2019-20
GENERAL FUND - FINANCE**

	ACTUAL EXPENDED 2015-16	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ADOPTED BUDGET 2018-19	PROPOSED BUDGET 2019-20	ESTIMATED BUDGET 2020-21	% CHANGE
PERSONNEL SERVICES							
10 3 4120	90,384	92,208	94,032	95,928	97,848	100,783	2%
10 3 4172	60,230	54,468	56,945	59,281	82,666	87,123	39%
10 3 4360	6,344	5,892	5,892	6,180	7,620	8,340	23%
10 3 4366	9,038	9,221	9,403	9,593	9,785	10,078	2%
10 3 4370	2,086	2,128	2,170	2,214	2,258	2,326	2%
10 3 4500	12,730	12,434	12,767	13,249	15,314	15,962	16%
10 3 4520	28,555	28,818	37,501	38,410	53,518	55,655	39%
10 3 4522	0	0	0	0	105,200	0	100%
10 3 4540	515	608	614	625	173	196	-72%
10 3 4560	80	76	66	70	74	74	6%
10 3 4620	6,288	6,411	6,534	6,662	6,791	6,989	2%
10 3 4640	29,401	30,883	27,937	28,934	51,947	56,132	80%
10 3 4660	3,763	3,865	3,088	2,926	5,485	5,621	87%
10 3 4670	3,000	3,000	3,000	3,000	4,500	4,500	50%
10 3 4680	256	199	200	235	221	221	-6%
10 3 4820	0	0	0	30,000	0	0	
Subtotal Personnel Services	252,670	250,211	260,149	297,307	443,400	354,000	49%
MATERIALS AND SERVICES							
10 3 5057	5,887	8,326	10,023	10,400	13,000	13,390	25%
10 3 5137	5,212	5,646	7,818	7,900	8,200	8,446	4%
10 3 5138	2,743	5,472	5,212	5,400	5,600	5,768	4%
10 3 5233	1,535	1,000	929	1,100	1,120	1,154	2%
10 3 5245	1,970	1,716	1,721	2,000	2,000	2,060	0%
10 3 5246	574	0	0	700	700	721	0%
10 3 5325	968	1,063	1,197	1,200	1,000	1,030	-17%
10 3 5380	2,350	1,830	1,730	2,800	2,800	2,884	0%
10 3 5390	1,339	469	107	633	670	703	6%
10 3 5413	3,235	2,994	2,254	3,300	2,700	2,781	-18%
10 3 5414	1,621	1,182	1,478	1,650	1,500	1,545	-9%
10 3 5465	804	748	1,257	1,340	1,340	1,380	0%
10 3 5466	550	571	2	620	620	639	0%
10 3 5505	284	282	224	600	600	618	0%
10 3 5563	875	194	2,035	900	900	927	0%
10 3 5603	2,721	1,506	1,508	1,650	1,650	1,700	0%
10 3 5604	1,346	1,345	1,348	1,400	1,400	1,442	0%
10 3 5665	2,688	2,180	1,929	2,800	2,400	2,472	-14%
10 3 5666	944	0	0	900	900	927	0%
10 3 5722	9,511	8,371	8,242	9,200	8,700	8,961	-5%
10 3 5730	3,844	4,454	4,781	4,900	5,100	5,253	4%
Subtotal Materials & Services	51,001	49,349	53,795	61,393	62,900	64,800	2%
TOTAL FINANCE BUDGET	303,671	299,560	313,944	358,700	506,300	418,800	41%

**CITY OF PHILOMATH
GENERAL FUND - FINANCE
2019-20 BUDGET NARRATIVE**

PERSONNEL SERVICES

Finance Director	97,848	
Finance Staff	<u>82,666</u>	
TOTAL SALARIES		180,514
<p>Salaries include a 2% cost-of-living increase. The Accounting Clerk works 4 days per week. The Utility Clerk position has been increased from half time to 4 days per week.</p>		
INCENTIVE PAY		7,620
Each employee may receive up to \$300 per month based on acquiring specialized skills		
LONGEVITY PAY		9,785
Management employees receive 5% after 10 years of service, and 10% after 15 years of service		
SICK LEAVE CONVERSION		
50% of excess sick leave for Department Heads who choose to cash out sick time		
SOCIAL SECURITY	Calendar year 2019 rate is 7.65%	15,314
PERS		53,518
The City pays both the employer and employee contributions. For fiscal years 2019-21 the Tier 1 & 2 employer rate is 24.49%, OPSRP rate is 15.85%, and the employee rate is 6%.		
PERS - Side Account		105,200
A lump-sum payment that will be used to reduce PERS contribution rates in the future.		
WORKERS' COMPENSATION		173
WORKERS' BENEFIT FUND ASSESSMENT	Required by Oregon Dept. of Revenue	74
DEFERRED COMPENSATION	6% retirement benefit for management employees	6,791
HEALTH INSURANCE	\$1,500 deductible plan, estimated 6% increase for 2020 premium	51,947
DENTAL INSURANCE	Estimated 0% increase for 2020 premium	5,485
HEALTH REIMBURSEMENT ACCOUNT	Employee account to help offset medical deductible	4,500
LIFE INSURANCE	Basic life and AD&D policy. Employee coverage \$30,000.	<u>221</u>
TOTAL PERSONNEL SERVICES		<u>443,400</u>

**CITY OF PHILOMATH
GENERAL FUND - FINANCE
2019-20 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Credit Card Fees	13,000	Credit card fees for online utility bill payment
Computer Support	8,200	Maintenance contract and support for accounting software
Computer Support - Utility Billing	5,600	Maintenance contract and support for utility software
Dues	1,120	Dues to various professional organizations
Education & Training	2,000	Continuing education for employees
Education & Training - Utility Billing	700	Continuing education for the Utility Clerk
Insurance	1,000	Finance portion of City liability insurance
Lien Search Fee	2,800	Fee for web based searches of City liens. Fee is reimbursed to City by title companies and others using the lien service.
Miscellaneous	670	Incidental expenses
Office Supplies	2,700	Copier cost, paper and other office supplies
Office Supplies - Utility Billing	1,500	Office supplies used in the billing and collection of water and sewer accounts
Postage	1,340	Postage for mailing accounts payable payments, etc.
Postage - Utility Billing	620	Postage for mailing correspondence from water department
Recording Fee	600	Fee to record liens with Benton County
Small Tools and Equipment	900	Purchase of small office equipment
Telephone	1,650	Telephone and long distance charges
Telephone - Utility Billing	1,400	Telephone costs for utility clerk
Travel and Meals	2,400	Travel, meals and lodging for seminars and conferences
Travel and Meals - Utility Billing	900	Travel, meals and lodging for seminars and conferences
Utility Bill Printing/Mailing	8,700	Printing, mailing and postage for monthly utility bills
Utility Online Service	<u>5,100</u>	Monthly service fees for Web based software which customers can use to pay their utility bills online
TOTAL MATERIALS AND SERVICES	<u>62,900</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. \$50 of each citation is turned over to the State and \$16 is turned over to the County for operation of the jail. The new flat fee replaced a variety of State and County surcharges that were previously collected.

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2019-20
GENERAL FUND - MUNICIPAL COURT**

	ACTUAL EXPENDED 2015-16	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ADOPTED BUDGET 2018-19	PROPOSED BUDGET 2019-20	ESTIMATED BUDGET 2020-21	% CHANGE
PERSONNEL SERVICES							
10 4 4172 Court Clerk	39,686	40,483	41,665	42,481	43,325	44,615	2%
10 4 4251 Judge	25,560	26,040	26,568	27,120	27,648	28,477	2%
10 4 4259 Part Time Clerk	13,689	12,475	13,550	15,800	14,145	15,000	-10%
10 4 4320 Overtime	0	0	292	0	0	0	
10 4 4360 Incentive Pay	2,496	2,496	2,496	2,880	2,880	2,880	0%
10 4 4500 Social Security	5,847	5,852	6,087	6,753	6,732	6,960	0%
10 4 4520 PERS	10,559	10,638	14,382	14,897	19,109	19,729	28%
10 4 4522 PERS - Side Account	0	0	0	0	38,860	0	100%
10 4 4540 Workers' Compensation	113	132	138	140	113	124	-19%
10 4 4560 Workers' Benefit Fund Assmt	49	48	47	52	50	50	-4%
10 4 4640 Health Insurance	16,861	17,711	18,265	19,449	20,881	22,564	7%
10 4 4660 Dental Insurance	2,391	2,456	2,546	2,571	2,565	2,629	0%
10 4 4670 Health Reimbursement Account	1,500	1,500	1,500	1,500	1,500	1,500	0%
10 4 4680 Life Insurance	32	29	26	25	22	22	-12%
Subtotal Personnel Services	118,783	119,860	127,562	133,668	177,830	144,550	33%
MATERIALS AND SERVICES							
10 4 5057 Credit Card Fees	2,477	2,768	3,214	3,800	4,200	4,326	11%
10 4 5115 Collection Agency	1,267	2,256	800	2,300	9,500	9,785	100%
10 4 5137 Computer Support	1,355	1,454	2,020	2,075	2,200	2,266	6%
10 4 5173 Court Fees - State	38,883	38,402	42,011	51,000	24,700	25,441	-52%
10 4 5174 Court Fees - Benton County	6,902	6,615	7,704	8,800	4,200	4,326	-52%
10 4 5215 Defense Attorney	9,552	3,900	5,225	8,000	5,200	5,356	-35%
10 4 5233 Dues	100	115	150	150	150	155	0%
10 4 5245 Education and Training	198	545	400	900	930	958	3%
10 4 5325 Insurance	534	579	621	650	520	536	-20%
10 4 5345 Interpreter	178	245	21	500	300	309	-40%
10 4 5363 Jury Fees	430	149	29	500	500	515	0%
10 4 5390 Miscellaneous	922	162	247	457	370	330	-19%
10 4 5413 Office Supplies	2,300	2,341	2,469	2,800	2,600	2,678	-7%
10 4 5465 Postage	597	658	37	800	700	721	-13%
10 4 5475 Prisoner Care	7,485	20,850	4,480	15,600	14,300	15,129	-8%
10 4 5495 Publications	242	182	289	250	280	288	12%
10 4 5563 Small Tools and Equipment	4,650	996	3,497	1,100	1,130	1,164	3%
10 4 5603 Telephone	1,228	1,228	1,230	1,250	1,290	1,329	3%
10 4 5665 Travel and Meals	26	985	705	1,400	1,300	1,339	-7%
Subtotal Materials & Services	79,326	84,430	75,149	102,332	74,370	76,950	-27%
TOTAL MUNICIPAL COURT	198,109	204,290	202,711	236,000	252,200	221,500	7%

**CITY OF PHILOMATH
GENERAL FUND - MUNICIPAL COURT
2019-20 BUDGET NARRATIVE**

PERSONNEL SERVICES

Court Clerk	43,325
Judge	27,648
Court Clerk - part time	<u>14,145</u>
TOTAL SALARIES	85,118
<p>Salaries include a 2% cost-of-living increase. The Court Clerk works 4 days per week. The part time clerk fills in one day per week and on court days.</p>	
INCENTIVE PAY	2,880
<p>Each employee may receive up to \$300 per month based on acquiring specialized skills</p>	
SOCIAL SECURITY Calendar year 2019 rate is 7.65%	6,732
PERS	19,109
<p>The City pays both the employer and employee contributions. For fiscal years 2019-21 the Tier 1 & 2 employer rate is 24.49%, OPSRP rate is 15.85%, and the employee rate is 6%.</p>	
PERS - Side Account	38,860
<p>A lump-sum payment that will be used to reduce PERS contribution rates in the future.</p>	
WORKERS' COMPENSATION	113
WORKERS BENEFIT FUND ASSESSMENT Required by Oregon Dept. of Revenue	50
HEALTH INSURANCE \$1,500 deductible plan, estimated 6% increase for 2020 premium	20,881
DENTAL INSURANCE Estimated 0% increase for 2020 premium	2,565
HEALTH REIMBURSEMENT ACCOUNT Employee account to help offset medical deductible	1,500
LIFE INSURANCE Basic life and AD&D policy. Employee coverage \$30,000.	<u>22</u>
TOTAL PERSONNEL SERVICES	<u><u>177,830</u></u>

**CITY OF PHILOMATH
GENERAL FUND - MUNICIPAL COURT
2019-20 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Credit Card Fees	4,200	The court allows fines to be paid with credit cards to encourage payoff of large balances and past due amounts
Collection Agency	9,500	Fee paid for collections on delinquent accounts
Computer Support	2,200	Maintenance contract on court software
Court Fees -- State	24,700	State mandated fees collected as part of court fines
Court Fees -- Benton County	4,200	State mandated fees collected for Benton County Jail. 30% of collections are retained by the City for administrative costs.
Defense Attorney	5,200	Defense council for those defendants that cannot afford to hire an attorney
Dues	150	Court association and notary association
Education and Training	930	Classes and conferences on court operations and accounting software
Insurance	520	Court portion of City liability insurance
Interpreter	300	Court interpreter for defendants that do not speak English
Jury Fees	500	20 jurors are called for each jury trial. Payment is \$10 per juror
Miscellaneous	370	Incidental expenses
Office Supplies	2,600	Copier cost, paper and other office supplies
Postage	700	Postage for court correspondence
Prisoner Care	14,300	Payment to Benton County jail when the judge orders jail time as part of a court sentencing
Publications	280	Legal and court publications
Small Tools and Equipment	1,130	Purchase of small office equipment
Telephone	1,290	Telephone and long distance charges
Travel and Meals	<u>1,300</u>	Travel, meals and lodging for training classes
TOTAL MATERIALS & SERVICES	<u>74,370</u>	

POLICE DEPARTMENT

Uniformed Patrol Services – The police patrol function is established to provide a safe environment for the community through enforcement of state and federal laws and municipal codes and by responding to routine and emergency calls for service, 24/7, 365 days a year. Patrol services include: Responding to routine and emergency calls for service, responding to traffic accidents and traffic related problems, enforcing criminal laws, enforcing traffic laws, enforcing municipal codes, enforcing parking laws, patrolling neighborhoods and business areas to prevent crime, working with community members to identify and understand problems and issues in specific areas, documenting criminal activity in police reports, sharing vital criminal and safety information with other police agencies, investigating criminal activity and conduct, collecting evidence and crime scene information, making arrests and assisting the District Attorney in prosecuting criminals and educating the public to help community members lead a safe life.

Investigative Services – Philomath PD provides a wide range of investigatory services to our community. Investigation responsibilities include: Conducting interviews of victims, witnesses and suspects; gathering and collecting evidence at crime scenes; forensic investigations; electronic equipment investigations; preparing and writing affidavits, search warrants and complex investigative reports; establishing strategies to investigate crimes; evaluating previously collected evidence to ascertain leads; sharing and exchanging intelligence and information with other investigators and agencies; and working closely with prosecutors to solve crimes and prepare cases for prosecution.

Administrative Services – The Department has an administrative structure to manage and oversee the day to day operations of the agency. Those functions, overseen by the Chief of Police, include the following: Policy and procedure administration; daily management of patrol and investigative personnel; budget establishment and management; purchasing and procurement of equipment, supplies and services; hiring and training of personnel; records and property management; interagency relationships and cooperation; and community relations.

Records – The Department is required by state law to manage, store, and archive important law enforcement and investigative records. Records staff provide front counter public reception, report review, report control, release of public information, records maintenance, data entry and records retrieval.

Evidence – Collection, storage and maintenance of evidence is a critical function for the Department. Department employees ensure that all evidence is packaged, stored, and tracked based on strict standards set forth by the Oregon State Police Crime Laboratory.

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2019-20
GENERAL FUND - POLICE**

	ACTUAL EXPENDED 2015-16	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ADOPTED BUDGET 2018-19	PROPOSED BUDGET 2019-20	ESTIMATED BUDGET 2020-21	% CHANGE	
PERSONNEL SERVICES								
10 5 4120	Police Chief	86,962	87,288	89,040	90,816	93,000	95,790	2%
10 5 4152	Sergeant	71,422	70,620	72,888	74,354	75,840	78,115	2%
10 5 4162	Police Officers	360,710	387,303	402,715	431,658	421,120	443,492	-2%
10 5 4174	Administrative Secretary	48,456	49,440	50,424	51,432	52,464	54,038	2%
10 5 4250	Custodian	3,146	2,846	2,418	3,200	0	0	-100%
10 5 4259	Extra Hire	959	1,783	3,734	2,000	2,500	2,575	25%
10 5 4310	Holiday Pay	14,284	12,928	13,778	15,100	21,180	22,235	40%
10 5 4320	Overtime	76,010	42,007	41,057	39,000	40,000	42,000	3%
10 5 4348	Boot Allowance	2,700	0	2,400	0	2,400	0	100%
10 5 4350	Uniform Allowance	3,664	3,710	3,360	3,360	3,360	3,360	0%
10 5 4360	Incentive Pay	0	3,000	3,500	3,500	3,500	3,500	0%
10 5 4362	Special Assignment Pay	4,359	3,600	3,600	3,600	2,400	2,400	-33%
10 5 4500	Social Security	52,818	50,774	52,681	55,923	56,439	58,714	1%
10 5 4520	PERS	116,660	119,951	153,332	160,003	165,417	172,540	3%
10 5 4522	PERS - Side Account	0	0	0	0	437,800	0	100%
10 5 4540	Workers' Compensation	24,644	29,010	31,286	33,500	23,000	24,000	-31%
10 5 4560	Workers' Benefit Fund Assmt	343	310	276	350	309	305	-12%
10 5 4620	Deferred Compensation	14,783	13,016	13,179	13,426	33,191	33,425	100%
10 5 4640	Health Insurance	151,268	161,042	167,275	189,508	198,114	214,080	5%
10 5 4660	Dental Insurance	20,920	21,864	22,934	24,602	23,440	24,024	-5%
10 5 4670	Health Reimbursement Account	15,250	14,625	15,000	15,000	15,000	15,000	0%
10 5 4680	Life Insurance	673	541	522	520	590	590	13%
10 5 4820	Sick & Vacation Accrual	24,405	0	0	13,000	20,000	20,000	54%
	Subtotal Personnel Services	1,094,436	1,075,658	1,145,399	1,223,852	1,691,064	1,310,183	38%
MATERIALS AND SERVICES								
10 5 5010	Accreditation	646	550	550	550	605	623	10%
10 5 5075	Bike Olympics	1,063	796	990	900	929	957	3%
10 5 5082	Body Camera Fees	5,191	7,658	7,463	7,700	7,700	7,931	0%
10 5 5102	Car Wash	320	320	206	340	340	350	0%
10 5 5143	Computer Line Charges	4,666	5,199	4,883	5,640	5,640	5,809	0%
10 5 5160	Coroner Investigation	8,223	0	0	8,223	8,223	8,470	0%
10 5 5233	Dues	550	959	475	1,000	500	515	-50%
10 5 5245	Education & Training	2,920	4,753	2,614	4,500	3,000	3,090	-33%
10 5 5283	Equipment Repair/Maintenance	1,406	920	1,062	1,100	1,100	1,133	0%
10 5 5293	Evidence Supplies	0	2,478	5,888	2,000	4,000	4,120	100%
10 5 5298	Fiber Optic Cable	0	0	0	0	14,580	15,017	100%
10 5 5300	Firearms Training	2,113	2,484	4,175	3,100	3,200	3,296	3%
10 5 5305	Gas & Oil	13,362	16,656	19,030	17,500	18,000	18,540	3%
10 5 5325	Insurance	29,693	31,507	35,013	34,000	32,000	32,960	-6%
10 5 5369	Lane Benton Regional Group	2,372	1,706	2,057	6,765	6,765	6,968	0%
10 5 5377	LEDS/NCIC Teletype Service	0	350	2,115	1,300	1,300	1,339	0%
10 5 5379	Lexipol	2,950	3,688	3,983	4,300	4,100	4,223	-5%
10 5 5383	Maintenance Agreement	350	0	1,353	2,680	2,760	2,843	3%
10 5 5387	Medical Expenses	252	0	0	500	650	670	30%
10 5 5390	Miscellaneous	8,814	9,437	6,454	9,010	5,000	5,431	-45%
10 5 5407	9-1-1 Center	135,120	136,060	166,160	175,740	180,610	186,028	3%
10 5 5413	Office Supplies	8,581	4,264	5,718	6,500	5,000	5,150	-23%
10 5 5465	Postage	1,063	541	776	700	730	752	4%
10 5 5475	Prisoner Care	1,590	1,170	330	900	950	979	6%
10 5 5498	RAIN	953	1,047	1,047	1,050	1,200	1,236	14%
10 5 5507	Records Management System	4,100	4,100	0	4,100	9,394	9,676	100%

Continued Next Page

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2019-20
GENERAL FUND - POLICE**

	ACTUAL EXPENDED 2015-16	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ADOPTED BUDGET 2018-19	PROPOSED BUDGET 2019-20	ESTIMATED BUDGET 2020-21	% CHANGE
MATERIALS AND SERVICES (CONTINUED)							
10 5 5510 Reserves	113	22	37	1,000	150	155	-85%
10 5 5535 Security Alarm	108	324	432	430	440	453	2%
10 5 5563 Small Tools & Equipment	13,196	11,043	1,178	3,500	9,000	9,270	100%
10 5 5587 Supplies	3,893	1,312	2,659	1,500	1,500	1,545	0%
10 5 5603 Telephone	8,794	9,572	8,955	8,500	9,200	9,476	8%
10 5 5650 TLO - TransUnion	1,226	1,432	1,214	1,400	1,450	1,494	4%
10 5 5655 Towing	2,412	4,084	2,739	2,400	2,600	2,678	8%
10 5 5660 Transcription	374	0	850	1,300	1,000	1,030	-23%
10 5 5665 Travel and Meals	6,085	6,438	6,196	5,200	5,300	5,459	2%
10 5 5703 Uniforms	10,680	7,401	4,581	3,500	4,000	4,120	14%
10 5 5745 Vehicle Repair & Maintenance	15,578	26,607	17,772	17,000	17,000	17,510	0%
10 5 5765 Willamette Criminal Justice Cncl	860	860	911	920	920	948	0%
10 5 5797 Youth Services	3,617	2,576	2,217	2,400	2,500	2,575	4%
Subtotal Materials and Services	303,234	308,314	322,083	349,148	373,336	384,817	7%
TOTAL POLICE BUDGET	1,397,670	1,383,972	1,467,482	1,573,000	2,064,400	1,695,000	31%

**CITY OF PHILOMATH
GENERAL FUND - POLICE
2019-20 BUDGET NARRATIVE**

PERSONNEL SERVICES

Police Chief	93,000
Police Sergeant	75,840
7 Police Officers	421,120
Administrative Secretary	<u>52,464</u>
TOTAL SALARIES	642,424
Salaries include a 2% cost-of-living increase.	
EXTRA HIRE To cover the front office when the Administrative Secretary takes days off	2,500
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.	21,180
OVERTIME Extra stay beyond normal shift, monthly staff meetings, and court appearances	40,000
BOOT ALLOWANCE \$300 paid to Police Officers and Sergeant every other year to purchase protective foot gear	2,400
UNIFORM ALLOWANCE \$35 monthly cleaning allowance paid to Police Officers and Sergeant	3,360
INCENTIVE PAY Physical fitness incentive for Police Officers and Sergeant	3,500
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.	2,400
SOCIAL SECURITY Calendar year 2019 rate is 7.65%	56,439
PERS The City pays both the employer and employee contributions. For fiscal years 2019-21 the Tier 1 & 2 employer rate is 24.49%, OPSRP rate is 20.48%, and the employee rate is 6%.	165,417
PERS - Side Account A lump-sum payment that will be used to reduce PERS contribution rates in the future.	437,800
WORKERS' COMPENSATION	23,000
WORKERS' BENEFIT FUND ASSESSMENT Required by Oregon Dept. of Revenue	309
DEFERRED COMPENSATION 6% retirement benefit for Sergeant and Administrative Secretary 457 contribution for Police Chief in lieu of PERS contribution.	33,191
HEALTH INSURANCE \$1,500 deductible plan, estimated 6% increase for 2020 premium	198,114
DENTAL INSURANCE Estimated 0% increase for 2020 premium	23,440
HEALTH REIMBURSEMENT ACCOUNT Employee account to help offset medical deductible	15,000
LIFE INSURANCE Basic life and AD&D policy. Employee coverage \$30,000.	590
SICK & VACATION ACCRUAL Liability for unused vacation and sick leave payable upon termination	<u>20,000</u>
TOTAL PERSONNEL SERVICES	<u>1,691,064</u>

budget\police pers
04/06/19

**CITY OF PHILOMATH
GENERAL FUND - POLICE
2019-20 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Accreditation	605	Annual fee to Oregon Accreditation Alliance to help the department with policy development and training.
Bike Olympics	929	Prizes and supplies for bike safety programs held at the elementary and middle schools
Body Camera Fees	7,700	Annual cost for software, license and data storage fees
Car Wash	340	Car wash police vehicles
Computer Line Charges	5,640	Internet provider fee
Coroner Investigation	8,223	Philomath's share of Benton County's deputy Medical Examiner
Dues	500	Dues to various professional organizations
Education and Training	3,000	Continuing education and training
Equipment Repair and Maintenance	1,100	Repair of police and office equipment
Evidence Supplies	4,000	Supplies to store evidence
Fiber Optic Cable	14,580	Monthly fee to connect to Linn County where police records are stored
Firearms Training	3,200	Firearms training supplies for officers and reserves
Gas & Oil	18,000	Gasoline and oil changes for police vehicles
Insurance	32,000	Police portion of city liability and auto insurance
Lane Benton Regional Group	6,765	700 MHz radio access fees
LEDS/NCIC Teletype Service	1,300	Teletype access to LEDS, NCIC and DMV
Lexipol	4,100	Policy manual
Maintenance Agreement	2,760	Maintenance agreement on building security locks, cameras and security alarm
Medical Expense	650	Medical and psychological examinations for new hires, Hepatitis B shots and follow-ups
Miscellaneous	5,000	Small items that do not fall into other categories
9-1-1 Center	180,610	City share of 911 Center operating costs
Office Supplies	5,000	Office, computer and copier supplies
Postage	730	Stamps, registered mail and mailing of evidence to crime lab
Prisoner Care	950	Cost to book and house prisoners at the Benton County jail

Continued Next Page

**CITY OF PHILOMATH
GENERAL FUND - POLICE
2019-20 BUDGET NARRATIVE**

MATERIALS AND SERVICES (CONTINUED)

RAIN	1,200	Criminal justice information system throughout the state of Oregon
Records Management System	9,394	Maintenance contract on police department software
Reserves	150	Incidental expenses for reserve officers
Security Alarm	440	Alarm for evidence storage at the Public Works compound
Small Tools and Equipment	9,000	Purchase of equipment costing less than \$1,000
Supplies	1,500	Departmental supplies
Telephone	9,200	Telephone and cell phone charges
TLO - TransUnion	1,450	Investigative data base through TransUnion
Towing	2,600	Towing abandoned vehicles
Transcription	1,000	Cost to have officer voice recordings type written
Travel, Meals and Hotel	5,300	Meals and lodging when officers attend training classes and conferences or to transport prisoners or conduct investigations
Uniforms	4,000	New and replacement uniforms
Vehicle Repair and Maintenance	17,000	Routine repairs and maintenance of police vehicles
Willamette Criminal Justice Council	920	Willamette Criminal Justice Council dues
Youth Services	<u>2,500</u>	Advertising and promotional material targeted towards youth in the community
TOTAL MATERIALS AND SERVICES	<u>373,336</u>	

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2019-20
GENERAL FUND - BUILDINGS AND GROUNDS**

	ACTUAL EXPENDED 2015-16	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ADOPTED BUDGET 2018-19	PROPOSED BUDGET 2019-20	ESTIMATED BUDGET 2020-21	% CHANGE
PERSONNEL SERVICES							
10 6 4120 Public Works Director	823	839	856	873	891	917	2%
10 6 4155 Public Works Supervisor	3,503	3,574	3,644	3,718	3,792	3,906	2%
10 6 4164 Utility Maintenance Workers	5,430	6,244	6,813	7,120	7,362	7,742	3%
10 6 4250 Custodian	8,998	9,403	9,516	10,440	13,300	13,700	27%
10 6 4320 Overtime	82	132	52	154	154	170	0%
10 6 4340 On-Call Time	24	78	21	75	57	57	-24%
10 6 4350 Uniform Allowance	0	0	71	71	71	71	0%
10 6 4360 Incentive Pay	478	517	528	528	528	528	0%
10 6 4366 Longevity Pay	0	26	43	44	203	241	100%
10 6 4370 Sick Leave Conversion	5	20	20	20	21	21	3%
10 6 4500 Social Security	1,480	1,589	1,641	1,763	2,006	2,078	14%
10 6 4520 PERS	2,404	2,665	3,648	3,858	5,526	5,735	43%
10 6 4522 PERS - Side Account	0	0	0	0	9,720	0	100%
10 6 4540 Workers' Compensation	1,645	2,283	2,069	2,500	1,400	1,540	-44%
10 6 4560 Workers' Benefit Fund Assmt	15	15	13	21	19	23	-10%
10 6 4620 Deferred Compensation	271	279	286	291	306	317	5%
10 6 4640 Health Insurance	2,758	3,330	3,638	3,890	4,176	4,513	7%
10 6 4660 Dental Insurance	344	418	480	515	513	526	0%
10 6 4670 Health Reimbursement Account	275	300	300	300	300	300	0%
10 6 4680 Life Insurance	11	9	8	9	8	8	-11%
10 6 4820 Sick & Vacation Accrual	0	0	0	696	857	857	23%
Subtotal Personnel Services	28,546	31,721	33,647	36,886	51,210	43,250	39%
MATERIALS AND SERVICES							
10 6 5095 Building Repair & Maintenance	32,401	8,544	21,639	25,000	25,000	25,750	0%
10 6 5147 Contracted Services	0	1,588	0	2,400	2,400	2,472	0%
10 6 5285 Equipment Repair & Maintenance	5,130	6,179	3,405	3,700	3,800	3,914	3%
10 6 5315 Grounds Maintenance	10,237	12,651	7,080	18,000	18,000	18,540	0%
10 6 5325 Insurance	7,308	7,536	7,161	8,000	8,000	8,240	0%
10 6 5390 Miscellaneous	1,345	312	390	1,714	680	683	-60%
10 6 5535 Security Alarm/Remote Monitor	842	939	746	1,000	1,010	1,040	1%
10 6 5587 Supplies	2,055	691	1,578	6,000	3,000	3,090	-50%
10 6 5715 Utilities	31,883	33,976	31,159	35,000	34,000	35,020	-3%
Subtotal Materials & Services	91,201	72,416	73,158	100,814	95,890	98,750	-5%
TOTAL BUILDINGS AND GROUNDS BUDGET	119,747	104,137	106,805	137,700	147,100	142,000	7%

**CITY OF PHILOMATH
GENERAL FUND - BUILDINGS & GROUNDS
2019-20 BUDGET NARRATIVE**

PERSONNEL SERVICES	<u>TIME ALLOCATION</u>	<u>SALARY ALLOCATION</u>
Public Works Director	1%	891
Public Works Supervisor	5%	3,792
Utility Maintenance Workers	3%	7,362
Custodian	90%	<u>13,300</u>
TOTAL SALARIES		<u>25,345</u>
OVERTIME		154
ON-CALL TIME		57
Prorated portion of weekly payment for public works crew member on standby during off duty time		
UNIFORM ALLOWANCE		71
\$375 per employee to purchase boots and other work related clothing items		
INCENTIVE PAY		528
Each employee may receive up to \$300 per month based on acquiring specialized skills		
LONGEVITY PAY		203
Management employees receive 5% after 10 years of service, and 10% after 15 years of service		
SICK LEAVE CONVERSION		21
50% of excess sick leave for Department Heads who choose to cash out sick time		
SOCIAL SECURITY Calendar year 2019 rate is 7.65%		2,006
PERS		5,526
The City pays both the employer and employee contributions. For fiscal years 2019-21 the Tier 1 & 2 employer rate is 24.49%, OPSRP rate is 15.85%, and the employee rate is 6%.		
PERS - Side Account		9,720
A lump-sum payment that will be used to reduce PERS contribution rates in the future.		
WORKERS' COMPENSATION		1,400
WORKERS' BENEFIT FUND ASSESSMENT Required by Oregon Dept. of Revenue		19
DEFERRED COMPENSATION 6% retirement benefit for management employees		306
HEALTH INSURANCE \$1,500 deductible plan, estimated 6% increase for 2020 premium		4,176
DENTAL INSURANCE Estimated 0% increase for 2020 premium		513
HEALTH REIMBURSEMENT ACCOUNT Employee account to help offset medical deductible		300
LIFE INSURANCE Basic life and AD&D policy. Employee coverage \$30,000.		8
SICK & VACATION ACCRUAL Liability for unused vacation and sick leave payable upon termination		<u>857</u>
TOTAL PERSONNEL SERVICES		<u>51,210</u>

budget\bldg & grounds pers
04/06/19

**CITY OF PHILOMATH
GENERAL FUND - BUILDINGS AND GROUNDS
2019-20 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Building Repair and Maintenance	25,000	Repairs to city buildings, including City Hall, Police Building and the library. Small remodel project at City Hall to help with work flow and to better utilize the space.
Contracted Services	2,400	Contracted services for specialty repairs.
Equipment Repair & Maintenance	3,800	Parts and repairs for department equipment
Grounds Maintenance	18,000	Cost of grounds maintenance and landscaping.
Insurance	8,000	Buildings and grounds share of City liability policy
Miscellaneous	680	Incidental expenses
Security Alarm & Remote Monitoring	1,010	Fee for monitoring security system at city hall, police dept., and library
Supplies	3,000	Restroom supplies, light bulbs, cleaning supplies, etc.
Utilities	<u>34,000</u>	Electricity, natural gas and water for city hall, police building and library
TOTAL MATERIALS & SERVICES	<u>95,890</u>	

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2019-20
GENERAL FUND - PARKS**

	ACTUAL EXPENDED 2015-16	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ADOPTED BUDGET 2018-19	PROPOSED BUDGET 2019-20	ESTIMATED BUDGET 2020-21	% CHANGE
PERSONNEL SERVICES							
10 7 4120 Public Works Director	823	839	856	873	891	917	2%
10 7 4155 Public Works Supervisor	5,604	5,718	5,831	5,948	6,067	6,249	2%
10 7 4164 Utility Maintenance Workers	7,958	8,738	9,497	9,814	10,085	10,507	3%
10 7 4250 Custodian	1,000	1,045	1,057	1,160	0	0	-100%
10 7 4258 Seasonal/Part Time	8,831	3,356	1,300	1,400	1,750	2,000	25%
10 7 4320 Overtime	66	151	103	213	213	234	0%
10 7 4340 On-Call Time	18	92	58	98	101	101	3%
10 7 4350 Uniform Allowance	0	0	101	101	101	101	0%
10 7 4360 Incentive Pay	729	767	775	775	775	775	0%
10 7 4366 Longevity Pay	0	26	43	44	297	358	100%
10 7 4370 Sick Leave Conversion	5	20	20	20	21	21	3%
10 7 4500 Social Security	1,915	1,578	1,479	1,564	1,534	1,603	-2%
10 7 4520 PERS	2,663	2,892	3,860	3,993	4,880	5,064	22%
10 7 4522 PERS - Side Account	0	0	0	0	10,550	0	100%
10 7 4540 Workers' Compensation	4,009	3,880	3,670	3,300	2,700	2,970	-18%
10 7 4560 Workers' Benefit Fund Assmt	21	12	8	11	9	8	-18%
10 7 4620 Deferred Compensation	404	413	424	432	456	472	6%
10 7 4640 Health Insurance	4,261	4,800	5,103	5,446	5,847	6,318	7%
10 7 4660 Dental Insurance	563	627	685	722	718	736	-1%
10 7 4670 Health Reimbursement Account	401	420	420	420	420	420	0%
10 7 4680 Life Insurance	15	12	11	12	11	11	-8%
10 7 4820 Sick & Vacation Accrual	0	0	0	888	1,214	1,214	37%
Subtotal Personnel Services	39,286	35,386	35,301	37,234	48,640	40,080	31%
MATERIALS AND SERVICES							
10 7 5095 Building Repair & Maintenance	7,835	3,060	3,816	7,900	7,000	7,210	-11%
10 7 5147 Contracted Services	2,580	6,704	7,074	7,500	9,000	9,270	20%
10 7 5195 Crushed Rock/Asphalt	162	125	0	600	600	618	0%
10 7 5245 Education and Training	394	421	128	400	460	474	15%
10 7 5285 Equipment Repair/Maintenance	608	3,674	3,627	2,000	3,700	3,811	85%
10 7 5305 Gas & Oil	830	642	750	1,100	900	927	-18%
10 7 5315 Grounds Maintenance	13,642	14,024	8,312	12,300	14,000	14,420	14%
10 7 5325 Insurance	1,351	1,395	1,250	1,400	2,600	2,678	86%
10 7 5390 Miscellaneous	5,888	646	323	6,106	2,000	2,110	-67%
10 7 5515 Safety Equipment	1,426	28	29	310	200	206	-35%
10 7 5563 Small Tools & Equipment	942	83	401	1,750	1,800	1,854	3%
10 7 5587 Supplies	2,207	2,463	924	4,000	3,000	3,090	-25%
10 7 5715 Utilities	12,441	10,245	11,211	13,500	13,900	14,317	3%
10 7 5740 Vandalism	380	0	2,544	1,000	1,200	1,236	20%
Subtotal Materials & Services	50,686	43,510	40,389	59,866	60,360	62,221	1%
TOTAL PARKS BUDGET	89,972	78,896	75,690	97,100	109,000	102,300	12%

**CITY OF PHILOMATH
GENERAL FUND - PARKS
2019-20 BUDGET NARRATIVE**

PERSONNEL SERVICES	<u>TIME ALLOCATION</u>	<u>SALARY ALLOCATION</u>
Public Works Director	1%	891
Public Works Supervisor	8%	6,067
Utility Maintenance Workers	4%	10,085
Seasonal/Part Time	100%	<u>1,750</u>
TOTAL SALARIES		<u>18,793</u>
<p>The time allocation is based on estimated needs of this department for fiscal year 2019-20. Salaries include a 2% cost-of-living increase. The seasonal employee opens and closes the park restrooms.</p>		
OVERTIME		213
ON-CALL TIME		101
Prorated portion of weekly payment for public works crew member on standby during off duty time		
UNIFORM ALLOWANCE		101
\$375 per employee to purchase boots and other work related clothing items		
INCENTIVE PAY		775
Each employee may receive up to \$300 per month based on acquiring specialized skills		
LONGEVITY PAY		297
Management employees receive 5% after 10 years of service, and 10% after 15 years of service		
SICK LEAVE CONVERSION		21
50% of excess sick leave for Department Heads who choose to cash out sick time		
SOCIAL SECURITY Calendar year 2019 rate is 7.65%		1,534
PERS		4,880
The City pays both the employer and employee contributions. For fiscal years 2019-21 the Tier 1 & 2 employer rate is 24.49%, OPSRP rate is 15.85%, and the employee rate is 6%.		
PERS - Side Account		10,550
A lump-sum payment that will be used to reduce PERS contribution rates in the future.		
WORKERS' COMPENSATION		2,700
WORKERS' BENEFIT FUND ASSESSMENT Required by Oregon Dept. of Revenue		9
DEFERRED COMPENSATION 6% retirement benefit for management employees		456
HEALTH INSURANCE \$1,500 deductible plan, estimated 6% increase for 2020 premium		5,847
DENTAL INSURANCE Estimated 0% increase for 2020 premium		718
HEALTH REIMBURSEMENT ACCOUNT Employee account to help offset medical deductible		420
LIFE INSURANCE Basis Life and AD&D policy. Employee coverage \$30,000.		11
SICK & VACATION ACCRUAL Liability for unused vacation and sick leave payable upon termination		<u>1,214</u>
TOTAL PERSONNEL SERVICES		<u>48,640</u>

**CITY OF PHILOMATH
GENERAL FUND - PARKS
2019-20 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Building Repair and Maintenance	7,000	Painting & minor repairs to park shelters and other structures
Contracted Services	9,000	Prorated cost of Public Works summer employee
Crushed Rock and Asphalt	600	Rock for existing gravel roads and asphalt needed to patch chuck holes in existing park roads and paths
Education and Training	460	Pesticide application, play equipment inspection training
Equipment Repair and Maintenance	3,700	Parts & repairs for department equipment
Gas and Oil	900	Prorated share of motor vehicle fuel
Grounds Maintenance	14,000	Maintain trails, plantings, etc. at city parks
Insurance	2,600	Prorated share of City commercial liability and property insurance
Miscellaneous	2,000	Incidental expenses
Safety Equipment	200	Protective clothing, equipment and raingear
Small Tools and Equipment	1,800	Purchase of small tools
Supplies	3,000	Restroom supplies, cleaning supplies
Utilities	13,900	Cost of electricity, water and disposal fees for park facilities
Vandalism	<u>1,200</u>	Cost to remove or repair damage due to vandalism
TOTAL MATERIALS AND SERVICES	<u>60,360</u>	

CITY COUNCIL DEPARTMENT

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

CITY COUNCIL

This fund tracks expenditures incurred specifically by the Mayor and Councilors during the course of their duties, including attendance at the League of Oregon Cities conference and associated travel expenses.

ELECTIONS

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

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 and as the City Prosecutor.

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2019-20
GENERAL FUND - CITY COUNCIL**

	ACTUAL EXPENDED 2015-16	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ADOPTED BUDGET 2018-19	PROPOSED BUDGET 2019-20	ESTIMATED BUDGET 2020-21	% CHANGE
MATERIALS & SERVICES							
10 8 5015 Advertising & Legal Notices	2,116	1,335	1,521	1,650	1,500	1,545	-9%
10 8 5033 Attorney Retainer	36,600	37,032	37,800	39,384	40,416	41,628	3%
10 8 5034 Attorney Non Contractual Services	62	1,059	0	5,000	5,000	5,150	0%
10 8 5045 Audit Fees	9,600	9,950	14,740	12,300	15,000	15,450	22%
10 8 5053 Bad Debt Write Off-Gen Fund Fee	0	0	149	0	300	309	100%
10 8 5098 Bus Operations	51,994	63,928	69,112	70,000	72,000	74,160	3%
10 8 5133 Community Organization Support	3,500	0	0	0	0	0	
10 8 5146 Consultant Fees	0	0	0	0	20,000	20,000	100%
10 8 5155 Contrib.-Social Service Agencies	16,400	15,500	16,200	19,400	19,700	20,500	2%
10 8 5233 Dues	1,447	1,225	1,925	2,000	0	0	-100%
10 8 5234 Dues - COG	4,658	9,770	0	5,278	5,400	5,562	2%
10 8 5235 Dues - LOC	3,569	3,678	3,802	3,952	4,075	4,197	3%
10 8 5242 Economic Development Project	0	0	2,461	2,461	0	0	-100%
10 8 5245 Education and Training	735	75	1,175	1,200	1,200	1,236	0%
10 8 5255 Election Fees	3,196	0	0	4,000	0	0	-100%
10 8 5258 Employee Flexible Benefit Fee	1,140	1,201	1,293	1,230	600	618	-51%
10 8 5290 Ethics Commission Fee	475	475	570	590	600	618	2%
10 8 5303 Flower Baskets	4,433	7,863	7,820	8,500	8,500	8,700	0%
10 8 5325 Insurance	2,364	2,528	2,264	2,500	2,000	2,060	-20%
10 8 5367 Labor Consultant	0	4,242	0	0	6,000	0	100%
10 8 5390 Miscellaneous	17,138	4,743	2,806	5,935	5,039	5,227	-15%
10 8 5395 Municipal Code Updates	0	2,067	280	2,100	2,600	2,678	24%
10 8 5401 Network IT Consultant	1,741	9,559	3,998	6,200	15,000	15,450	100%
10 8 5403 Newsletter	2,219	1,930	1,842	1,800	1,800	1,854	0%
10 8 5413 Office Supplies	841	896	889	820	845	870	3%
10 8 5465 Postage	236	525	262	400	525	541	31%
10 8 5529 Salary Survey	0	0	0	0	30,000	0	100%
10 8 5560 Signs - Downtown Businesses	0	0	152	2,500	2,500	2,575	0%
10 8 5567 State Filing Fee	250	300	300	300	300	300	0%
10 8 5665 Travel and Meals	477	301	695	1,000	700	721	-30%
10 8 5687 Tree/Landscape Maintenance	5,213	5,121	0	0	0	0	
10 8 5749 Website	0	0	0	5,000	5,000	5,150	0%
10 8 5798 Rural Business Develop Grant	0	0	0	0	141,000	0	100%
Subtotal Materials & Services	170,404	185,303	172,056	205,500	407,600	237,100	98%
TOTAL CITY COUNCIL BUDGET	170,404	185,303	172,056	205,500	407,600	237,100	98%

**CITY OF PHILOMATH
GENERAL FUND - CITY COUNCIL
2019-20 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Advertising & Legal Notices	1,500	Required legal advertising in local newspapers
Attorney Retainer	40,416	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	15,000	Fee for CPA firm to prepare annual audit
Bad Debt Write Off - General Fnd Fee	300	To write-off uncollectible customer accounts
Bus Operations	72,000	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.
Consultant Fees	20,000	Consultant to review city's Comprehensive Plan
Contrib.-Social Service Agencies	19,700	Council policy to make available 35% of anticipated state revenue sharing dollars to local social service agencies
Dues - COG	5,400	Dues to Council of Governments
Dues - LOC	4,075	Dues to League of Oregon Cities.
Education and Training	1,200	Training for city council members, including the League of Oregon Cities meeting in November
Employee Flexible Benefit Fee	600	Cost to provide Sec. 125 Cafeteria plan to employees
Ethics Commission Fee	600	State mandated charge to support Oregon Government Ethics Commission
Flower Baskets	8,500	\$4,000 for flower baskets, \$4,500 for temp employee to water
Insurance	2,000	Liability insurance not allocated to a specific department
Labor Consultant	6,000	Labor Consultant for collective bargaining negotiations
Miscellaneous	5,039	Incidental expenses
Municipal Code Updates	2,600	Code Publishing charge when Ordinances are created or amended
Network Consultants	15,000	Contract with Council of Governments to provide technical expertise regarding City networks and computer systems.
Newsletter	1,800	Cost to print monthly newsletter included with utility bills.
Office Supplies	845	General office supplies
Postage	525	Postage for Council activities or projects

Continued Next Page

**CITY OF PHILOMATH
GENERAL FUND - CITY COUNCIL
2019-20 BUDGET NARRATIVE**

MATERIALS AND SERVICES (CONTINUED)

Salary Survey	30,000	Comprehensive salary and benefits survey for all employees
Signs -Downtown Businesses	2,500	Cost to repair and replace downtown business directional signs
State Filing Fee	300	Fee required to file City audit
Travel and Meals	700	City council member travel expenses to League of Oregon Cities meetings and seminars
Website	5,000	\$1,000 annual web hosting, maintenance and customer support. \$4,000 archiving of content on web page and Facebook accts.
Rural Business Development Grant	<u>141,000</u>	Partner with seven small cities in Linn and Benton Counties to hire a full time person that will work with entrepreneurs in those cities. Philomath will receive the grant revenue and reimbursement from the other cities. Philomath's share is \$5,000.
TOTAL MATERIALS AND SERVICES	<u>407,600</u>	

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2019-20
GENERAL FUND - TRANSFERS AND CONTINGENCY**

	ACTUAL EXPENDED 2015-16	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ADOPTED BUDGET 2018-19	PROPOSED BUDGET 2019-20	ESTIMATED BUDGET 2020-21	% CHANGE
TRANSFERS							
10 9 8550 To Development Review Fund	0	24,034	0	0	0	0	
10 9 8500 To Land Building & Equip Fund	27,300	11,900	50,000	165,000	47,000	59,000	-72%
TOTAL TRANSFERS	27,300	35,934	50,000	165,000	47,000	59,000	-72%
CONTINGENCY							
10 9 9000	0	0	0	100,000	100,000	100,000	0%
10 9 9400 Reserved for Future Expenditure	0	0	0	349,100	0	0	-100%

PUBLIC WORKS DEPARTMENT

The Public Works Department is responsible for the management, operation and maintenance of the city's public infrastructure. This includes the street system, wastewater, drinking water and storm water systems, parks, 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 street 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, road kill removal and alley grading and rocking. Traffic control and public safety responsibilities include right-of-way maintenance, 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. 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 performed yearly, lead and copper are done every three years, and inorganic 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 to 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 2017, 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. The City's State issued storm water permit requires responses to spills and illicit discharges as well as inspections and monthly samples. Federal regulation of storm water will require additional expenditures in future years.

Parks – 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 awarded to the City 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 utility workers. A temporary seasonal employee is 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 2019-20**

	ACTUAL EXPENDED 2015-16	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ADOPTED BUDGET 2018-19	PROPOSED BUDGET 2019-20	ESTIMATED BUDGET 2020-21
PERSONNEL						
Public Works Director	82,272	83,927	85,607	87,312	89,064	91,735
Public Works Supervisor	70,056	71,472	72,888	74,353	75,840	78,115
Utility Maintenance Workers	204,156	227,194	247,737	256,946	264,571	276,500
Water/Wastewater Operator	116,402	118,656	121,332	123,768	126,240	130,025
Custodian	9,998	10,448	10,573	11,600	13,300	13,700
Seasonal/Part Time	13,907	5,126	1,300	1,400	1,750	2,000
Overtime	8,178	10,669	5,636	11,440	11,440	12,270
On-Call Time	3,250	4,590	3,470	4,840	5,530	5,530
Uniform Allowance	0	0	3,000	3,000	3,000	3,000
Incentive Pay	20,906	22,085	22,380	22,380	22,380	22,380
Level 3 Certification	1,133	1,154	1,184	1,207	1,232	1,269
Longevity	0	2,622	4,281	4,366	7,613	8,493
Sick Leave Conversion	475	1,938	1,976	2,015	2,055	2,117
Social Security	40,544	42,553	44,092	47,401	47,855	49,566
PERS	80,891	88,210	116,248	120,630	153,705	159,275
PERS - Side Account	0	0	0	0	322,070	0
Workers' Compensation	22,501	27,658	30,118	34,800	20,600	22,670
Workers Benefit Fund Assmt	299	267	240	305	282	282
Deferred Compensation	9,529	9,864	10,174	10,371	10,763	11,116
Health Insurance	127,756	145,033	154,645	165,078	177,233	191,516
Dental Insurance	14,335	16,337	18,096	20,926	20,875	21,395
Health Reimbursement Account	12,875	13,500	13,499	13,500	13,500	13,500
Life Insurance	547	481	447	478	451	451
Sick and Vacation Accrual	0	0	0	34,200	39,660	39,660
Total Personal Services	840,009	903,784	968,923	1,052,316	1,431,009	1,156,565
MATERIALS & SERVICES	1,042,926	979,247	978,665	1,289,804	1,373,830	1,392,323
DEBT SERVICE	409,051	389,388	354,218	364,450	364,200	378,800
TRANSFERS TO RESERVES						
Equipment Reserve	99,700	116,700	110,800	137,600	142,400	142,400
Street Infrastructure	40,000	40,000	40,000	80,000	40,000	40,000
Sewer Infrastructure	75,600	200,000	179,950	100,000	230,000	250,000
Water Infrastructure	300,000	407,250	200,000	150,000	500,000	500,000
Storm Drain Infrastructure	5,000	20,000	10,000	20,000	0	0
Public Works Office Equipment	6,000	2,000	2,000	2,000	4,000	2,000
Public Works Building Reserve	28,800	48,400	38,000	40,400	38,600	38,600
To Street Fund	17,700	19,400	20,500	21,500	28,900	23,900
To SDC Fund	9,000	5,000	5,000	0	0	0
Total Transfers to Reserves	581,800	858,750	606,250	551,500	983,900	996,900
CONTINGENCY	0	0	0	210,000	260,000	270,000
RESERVED FOR FUTURE EXPENDITURE	0	0	0	150,900	0	0
TOTAL PUBLIC WORKS DEPARTMENTS	2,873,786	3,131,169	2,908,056	3,618,970	4,412,939	4,194,588

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2019-20
STREET FUND**

	ACTUAL EXPENDED 2015-16	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ADOPTED BUDGET 2018-19	PROPOSED BUDGET 2019-20	ESTIMATED BUDGET 2020-21	% CHANGE
REVENUE							
21 0 3001 Cash Balance Forward	134,899	153,156	178,808	230,000	242,000	190,000	5%
21 0 3020 Interest On Investments	609	1,398	2,803	2,800	4,700	5,000	68%
21 0 3120 State Highway Tax	271,837	275,900	299,573	338,000	335,400	349,400	-1%
21 0 3215 Street Utility Fee	53,235	107,391	107,760	108,000	112,000	117,000	4%
21 0 3420 Franchise Fee - Republic Services	33,835	38,577	45,991	48,000	49,200	49,500	2%
21 0 3450 Franchise Fee - Pioneer Telephone	13,558	12,725	12,048	11,000	11,000	10,500	0%
21 0 3460 Franchise Fee - Comcast	49,011	0	0	0	0	0	
21 0 3650 Miscellaneous Income	230	231	1,532	300	800	900	100%
21 0 3990 Transfer-Storm Drain Fund	17,700	19,400	20,500	21,500	28,900	23,900	34%
TOTAL REVENUES	574,914	608,778	669,015	759,600	784,000	746,200	3%
EXPENDITURES							
PERSONNEL SERVICES							
21 0 4120 Public Works Director	13,986	14,268	14,553	14,843	15,141	15,595	2%
21 0 4155 Public Works Supervisor	19,616	20,012	20,409	20,819	21,235	21,872	2%
21 0 4164 Utility Maintenance Worker	59,845	66,922	73,263	76,093	78,336	81,844	3%
21 0 4258 Seasonal/Part Time	3,791	745	0	0	0	0	
21 0 4320 Overtime	850	1,212	706	1,644	1,644	1,796	0%
21 0 4340 On-Call Time	210	774	484	810	837	837	3%
21 0 4350 Uniform Allowance	0	0	660	660	660	660	0%
21 0 4360 Incentive Pay	4,187	4,575	4,666	4,666	4,666	4,666	0%
21 0 4366 Longevity Pay	0	446	728	742	1,642	1,873	100%
21 0 4370 Sick Leave Conversion	81	329	336	343	349	360	2%
21 0 4500 Social Security	7,843	8,293	8,754	9,227	9,457	9,823	2%
21 0 4520 PERS	14,764	16,666	22,411	23,295	29,970	31,157	29%
21 0 4522 PERS - Side Account	0	0	0	0	60,800	0	100%
21 0 4540 Workers' Compensation	6,642	8,346	9,303	11,000	5,600	6,160	-49%
21 0 4560 Workers' Benefit Fund Assmt	63	55	49	62	58	58	-6%
21 0 4620 Deferred Compensation	2,106	2,171	2,236	2,279	2,377	2,457	4%
21 0 4640 Health Insurance	27,799	32,377	35,118	37,537	40,300	43,549	7%
21 0 4660 Dental Insurance	3,345	3,907	4,450	4,962	4,950	5,074	0%
21 0 4670 Health Reimbursement Account	2,714	2,895	2,895	2,895	2,895	2,895	0%
21 0 4680 Life Insurance	91	77	70	72	70	70	-3%
21 0 4820 Sick & Vacation Accrual	0	0	0	3,318	8,154	8,154	100%
Subtotal Personnel Services	167,933	184,070	201,091	215,267	289,141	238,900	34%
MATERIALS AND SERVICES							
21 0 5012 Administrative Overhead	48,444	51,684	53,580	60,792	69,360	69,360	14%
21 0 5015 Advertising & Legal Notices	612	0	0	425	450	464	6%
21 0 5053 Bad Debt Write-Off	175	192	261	250	260	268	4%
21 0 5095 Building Repair & Maintenance	1,170	3,020	1,630	2,000	2,100	2,163	5%
21 0 5137 Computer Support	1,518	1,535	903	1,650	1,700	1,751	3%
21 0 5143 Computer Line Charges	519	519	632	520	550	567	6%
21 0 5145 Concrete Sidewalk/Curb	5,384	1,565	7,240	6,000	6,200	6,386	3%
21 0 5147 Contracted Services	1,958	1,691	4,530	4,000	4,000	4,120	0%
21 0 5195 Crushed Rock/Asphalt	4,407	7,158	7,044	6,000	6,200	6,386	3%
21 0 5233 Dues	288	127	159	350	300	309	-14%
21 0 5238 Dump Fees/Excavation	119	109	1,708	300	10,000	10,300	100%
21 0 5245 Education and Training	683	481	575	740	700	721	-5%
21 0 5265 Engineering	3,007	4,069	3,752	5,200	6,000	6,180	15%
21 0 5285 Equipment Repair & Maintenance	2,903	6,170	2,857	8,500	8,500	8,755	0%
21 0 5305 Gas & Oil	5,715	6,051	6,750	7,200	7,000	7,210	-3%
21 0 5310 GIS Services	0	0	0	4,000	8,000	8,240	100%
21 0 5325 Insurance	3,745	3,799	3,894	4,200	4,300	4,429	2%

Continued Next Page

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2019-20
STREET FUND**

	ACTUAL EXPENDED 2015-16	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ADOPTED BUDGET 2018-19	PROPOSED BUDGET 2019-20	ESTIMATED BUDGET 2020-21	% CHANGE	
MATERIALS & SERVICES (CONTINUED)								
21 0 5375	Landscape Maintenance	1,271	2,323	1,032	2,400	2,500	2,575	4%
21 0 5387	Medical Expense	542	368	470	750	750	773	0%
21 0 5390	Miscellaneous	3,407	2,174	2,978	4,036	3,849	5,711	-5%
21 0 5413	Office Supplies	683	589	952	800	900	927	13%
21 0 5423	Chip and Crack Seal	7,353	2,297	16,876	25,000	20,000	20,600	-20%
21 0 5515	Safety Equipment	5,445	2,541	1,846	2,600	3,500	3,605	35%
21 0 5535	Security Alarm & Remote Monitoring	153	184	194	400	220	227	-45%
21 0 5557	Sidewalk Improvement	1,849	0	0	3,000	3,000	3,090	0%
21 0 5563	Small Tools & Equipment	1,850	389	1,552	2,700	2,700	2,781	0%
21 0 5576	Street Light Replacement	662	417	299	3,000	3,000	3,090	0%
21 0 5577	Street Lights/Traffic Signals	40,870	41,254	41,098	43,300	44,000	45,320	2%
21 0 5583	Street Signs	7,645	6,043	2,123	6,200	7,000	7,210	13%
21 0 5584	Streetscape-Medians	2,373	12,489	75	1,000	100	103	-90%
21 0 5587	Supplies	5,213	9,264	7,665	7,600	8,000	8,240	5%
21 0 5603	Telephone	832	1,004	954	1,100	1,200	1,236	9%
21 0 5645	Tires	1,250	38	50	1,400	1,450	1,494	4%
21 0 5665	Travel and Meals	491	450	126	620	620	639	0%
21 0 5687	Tree Maintenance	0	0	2,573	6,000	6,000	6,180	0%
21 0 5703	Uniforms	1,055	498	467	400	350	361	-13%
21 0 5715	Utilities	6,002	5,944	5,689	6,300	6,400	6,592	2%
21 0 5740	Vandalism	0	0	0	500	500	515	0%
21 0 5745	Vehicle Repair & Maintenance	6,632	3,964	3,992	7,000	7,500	7,725	7%
	Subtotal Materials & Services	176,225	180,400	186,526	238,233	259,159	266,600	9%
TRANSFERS								
21 0 8520	To LBE Fund - Equipment	37,600	25,500	9,300	25,700	30,700	30,700	19%
21 0 8540	To LBE Fund - Infrastructure	40,000	40,000	40,000	80,000	40,000	40,000	-50%
	Subtotal Transfers	77,600	65,500	49,300	105,700	70,700	70,700	100%
21 0 9000	Contingency	0	0	0	70,000	70,000	70,000	0%
	TOTAL EXPENDITURES	421,758	429,970	436,917	629,200	689,000	646,200	10%
21 0 9400	Reserved For Future Expenditure	0	0	0	30,400	0	0	-100%
21 0 9500	UNAPPROPRIATED ENDING BAL	0	0	0	100,000	95,000	100,000	-5%
	Excess Revenues Over Expenditures	153,156	178,808	232,098	0	0	0	

**CITY OF PHILOMATH
STREET FUND
2019-20 BUDGET NARRATIVE**

PERSONNEL SERVICES	<u>TIME ALLOCATION</u>	<u>SALARY ALLOCATION</u>
Public Works Director	17%	15,141
Public Works Supervisor	28%	21,235
Utility Maintenance Workers	31%	<u>78,336</u>
TOTAL SALARIES		<u>114,712</u>
<p>The time allocation is based on estimated needs of this fund for fiscal year 2019-20. Salaries include a 2% cost-of-living increase.</p>		
OVERTIME		1,644
ON-CALL TIME		837
Prorated portion of weekly payment for public works crew member on standby during off duty time		
UNIFORM ALLOWANCE		660
\$375 per employee to purchase boots and other work related clothing items		
INCENTIVE PAY		4,666
Each employee may receive up to \$300 per month based on acquiring specialized skills		
LONGEVITY PAY		1,642
Management employees receive 5% after 10 years of service, and 10% after 15 years of service		
SICK LEAVE CONVERSION		349
50% of excess sick leave for Department Heads who choose to cash out sick time		
SOCIAL SECURITY Calendar year 2019 rate is 7.65%		9,457
PERS		29,970
The City pays both the employer and employee contributions. For fiscal years 2019-21 the Tier 1 & 2 employer rate is 24.49%, OPSRP rate is 15.85%, and the employee rate is 6%.		
PERS - Side Account		60,800
A lump-sum payment that will be used to reduce PERS contribution rates in the future.		
WORKERS' COMPENSATION		5,600
WORKERS' BENEFIT FUND ASSESSMENT Required by Oregon Dept. of Revenue		58
DEFERRED COMPENSATION 6% retirement benefit for management employees		2,377
HEALTH INSURANCE \$1,500 deductible plan, estimated 6% increase for 2020 premium		40,300
DENTAL INSURANCE Estimated 0% increase for 2020 premium		4,950
HEALTH REIMBURSEMENT ACCOUNT Employee account to help offset medical deductible		2,895
LIFE INSURANCE Basic life and AD&D policy. Employee coverage \$30,000.		70
SICK & VACATION ACCRUAL Liability for unused vacation and sick leave payable upon termination		<u>8,154</u>
TOTAL PERSONNEL SERVICES		<u><u>289,141</u></u>

**CITY OF PHILOMATH
STREET FUND
2019-20 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Administrative Overhead	69,360	Transfer to General Fund to pay for Street Fund portion of accounting and other administrative expenses
Advertising and Legal Notices	450	Advertising for bids, sale of surplus equipment, and employment positions
Bad Debt Write-Off	260	To write-off uncollectible customer accounts
Building Repair and Maintenance	2,100	Prorated cost of painting and minor repairs for Public Works buildings
Computer Support	1,700	Prorated share of software maintenance fees
Computer Line Charges	550	Internet provider fees
Concrete Sidewalk/Curb	6,200	Repairs to sidewalks and curbs from street tree damage
Contracted Services	4,000	Summer temporary employee
Crushed Rock and Asphalt	6,200	Crushed rock to place on existing gravel surface streets to keep them passable and asphalt needed to patch potholes in existing streets.
Dues	300	Membership in professional organizations
Dump fees/Excavation	10,000	Disposal of excavation materials
Education and Training	700	Road maintenance classes
Engineering	6,000	Engineering fees
Equipment Repair and Maintenance	8,500	Prorated cost of repairs to shop and office equipment
Gas and Oil	7,000	Prorated share of vehicle fuel costs
GIS Services	8,000	Services provided through Cascades West Council of Governments for mapping, tracking of data, and archiving
Insurance	4,300	Street Fund share of commercial and vehicle liability, auto physical damage and property insurance
Landscape Maintenance	2,500	Prorated share of landscape maintenance at Public Works Office
Medical Expense	750	Prorated share of mandatory CDL physical, drug and alcohol testing and required vaccinations
Miscellaneous	3,849	Incidental expenses
Office Supplies	900	Copier cost, paper and other office supplies
Chip and Crack Seal	20,000	Chip, crack seal and stripping projects to be determined
Safety Equipment	3,500	Protective clothing, equipment and raingear

Continued Next Page

**CITY OF PHILOMATH
STREET FUND
2019-20 BUDGET NARRATIVE**

MATERIALS AND SERVICES (CONTINUED)

Security Alarm & Remote Monitoring	220	Public Works building alarm monitoring
Sidewalk Improvement	3,000	Replacement and repair of city owned sidewalks
Small Tools and Equipment	2,700	Purchase of new, and replacement of worn out hand tools and small equipment
Street Light Replacement	3,000	Program to replace high pressure sodium lights with new LED light heads when they need replaced.
Street Lights and Traffic Signals	44,000	Cost of electricity to operate street lights and traffic signals
Street Signs	7,000	Replacement or installation of street, regulatory and informational signs
Streetscape-Medians	100	Median hardscape materials and maintenance
Supplies	8,000	Traffic paint and related supplies
Telephone	1,200	Prorated telephone cost at Public Works office
Tires	1,450	Prorated cost of tires and tire repair for equipment
Travel and Meals	620	Lodging and meals at out-of-town training
Tree Maintenance	6,000	Trimming, removal and replacement of street trees
Uniforms	350	City issued work shirts with city logo and raingear
Utilities	6,400	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>7,500</u>	Cost of repairs to vehicles
TOTAL MATERIALS & SERVICES	<u>259,159</u>	

TRANSFERS

To LBE Fund - Equipment	30,700	Set aside for future equipment replacement
To LBE Fund - Infrastructure	<u>40,000</u>	Reserve to support capital improvement plan
TOTAL TRANSFERS	<u>70,700</u>	

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2019-20
WATER FUND**

	ACTUAL EXPENDED 2015-16	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ADOPTED BUDGET 2018-19	PROPOSED BUDGET 2019-20	ESTIMATED BUDGET 2020-21	% CHANGE
REVENUES							
51 0 3001 Cash Balance Forward	313,022	390,376	210,009	236,000	370,000	240,000	57%
51 0 3020 Interest on Investments	1,550	2,022	3,048	3,300	6,000	5,500	82%
51 0 3201 Metered Water Sales	1,106,769	1,000,817	1,037,572	1,085,000	1,434,000	1,500,000	32%
51 0 3202 Fire Line Fee	1,920	1,920	1,920	1,920	2,040	2,040	6%
51 0 3204 Bulk Water Sales	0	0	1,257	12,000	6,500	6,600	-46%
51 0 3220 Water Meter Installations	14,130	12,354	17,453	15,000	24,750	24,750	65%
51 0 3230 New Account Set Up Fee	3,527	4,048	3,905	4,550	4,000	4,200	-12%
51 0 3235 Shut Off Notice Fee	5,192	5,140	5,253	5,400	5,400	5,400	0%
51 0 3240 Late Fees	4,078	3,586	3,909	4,500	4,000	4,200	-11%
51 0 3650 Miscellaneous Receipts	7,255	11,318	15,403	5,000	5,000	5,000	0%
51 0 3830 CDBG Grant	10,626	8,874	0	0	0	0	
TOTAL REVENUES	1,468,069	1,440,455	1,299,729	1,372,670	1,861,690	1,797,690	36%
EXPENDITURES							
PERSONNEL SERVICES							
51 0 4120 Public Works Director	33,732	34,410	35,099	35,798	36,516	37,611	2%
51 0 4155 Public Works Supervisor	22,418	22,871	23,324	23,793	24,269	24,997	2%
51 0 4164 Utility Maintenance Workers	77,083	85,616	93,215	96,587	99,463	103,964	3%
51 0 4166 Water/Wastewater Operator	58,508	59,650	60,962	62,186	63,427	65,329	2%
51 0 4258 Seasonal/Part Time	1,050	885	0	0	0	0	
51 0 4320 Overtime	3,800	4,998	2,710	5,123	5,123	5,482	0%
51 0 4340 On-Call Time	1,578	1,955	1,599	2,072	2,465	2,465	19%
51 0 4350 Uniform Allowance	0	0	1,200	1,200	1,200	1,200	0%
51 0 4360 Incentive Pay	8,408	8,823	8,924	8,924	8,924	8,924	0%
51 0 4365 Level 3 Certification	1,133	1,154	1,184	1,207	1,232	1,269	2%
51 0 4366 Longevity Pay	0	1,075	1,755	1,790	2,837	3,130	58%
51 0 4370 Sick Leave Conversion	195	794	810	826	843	868	2%
51 0 4500 Social Security	15,882	16,895	17,516	18,955	18,924	19,588	0%
51 0 4520 PERS	33,378	36,216	47,519	49,119	62,064	64,276	26%
51 0 4522 PERS - Side Account	0	0	0	0	132,000	0	100%
51 0 4540 Workers' Compensation	5,755	7,595	9,233	10,800	5,900	6,500	-45%
51 0 4560 Workers' Benefit Fund Assmt	109	100	93	116	108	108	-7%
51 0 4620 Deferred Compensation	3,510	3,639	3,757	3,830	3,966	4,094	4%
51 0 4640 Health Insurance	51,089	57,748	61,277	65,229	70,032	75,676	7%
51 0 4660 Dental Insurance	5,653	6,416	7,042	8,173	8,155	8,358	0%
51 0 4670 Health Reimbursement Account	5,194	5,431	5,431	5,415	5,415	5,415	0%
51 0 4680 Life Insurance	233	210	197	207	195	195	-6%
51 0 4820 Sick & Vacation Accrual	0	0	0	17,430	15,981	15,981	-8%
Subtotal Personnel Services	328,708	356,481	382,847	418,780	569,039	455,430	36%
MATERIALS AND SERVICES							
51 0 5012 Administrative Overhead	121,500	123,900	122,520	161,568	183,720	178,800	14%
51 0 5015 Advertising & Legal Notices	1,126	513	0	500	500	515	0%
51 0 5033 Attorney Fees	6,881	5,816	84	4,000	4,000	4,120	0%
51 0 5053 Bad Debt Write-Off	3,073	2,820	3,224	3,200	3,200	3,296	0%
51 0 5095 Building Repair & Maintenance	1,309	3,249	1,730	6,100	4,000	4,120	-34%
51 0 5107 Certification Costs	345	570	1,088	1,200	1,200	1,236	0%
51 0 5137 Computer Support	5,462	5,355	4,138	5,600	5,700	5,871	2%
51 0 5143 Computer Line Charges	1,436	1,640	2,012	2,000	2,100	2,163	5%
51 0 5145 Concrete Sidewalk/Curb	56	1,524	1,811	2,100	2,200	2,266	5%
51 0 5147 Contracted Services	3,373	2,832	1,787	8,000	4,000	4,120	-50%
51 0 5155 Contrib.-Social Service Agencies	3,000	3,000	4,000	4,000	5,000	5,000	25%
51 0 5185 Cross Connection Control	561	440	657	600	700	721	17%
51 0 5195 Crushed Rock/Asphalt	995	2,718	1,604	6,000	3,000	3,090	-50%
51 0 5225 DEQ Discharge Permit	557	557	574	600	620	639	3%

Continued Next Page

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2019-20
WATER FUND**

	ACTUAL EXPENDED 2015-16	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ADOPTED BUDGET 2018-19	PROPOSED BUDGET 2019-20	ESTIMATED BUDGET 2020-21	% CHANGE
MATERIALS & SERVICES (CONTINUED)							
51 0 5233 Dues	765	561	818	820	850	876	4%
51 0 5245 Education & Training	426	360	903	1,500	1,500	1,545	0%
51 0 5265 Engineering	13,295	41,910	21,700	10,000	12,000	12,360	20%
51 0 5275 Equipment Rental	58	0	132	300	300	309	0%
51 0 5285 Equipment Repair & Maintenance	8,403	18,302	18,604	30,000	25,000	25,750	-17%
51 0 5305 Gas & Oil	4,219	4,167	5,286	6,000	6,000	6,180	0%
51 0 5310 GIS Services	0	0	0	5,000	10,000	10,300	100%
51 0 5325 Insurance	13,167	14,347	13,442	15,000	15,000	15,450	0%
51 0 5373 Laboratory Analysis	7,757	5,410	7,733	15,000	10,000	10,300	-33%
51 0 5374 Lab Supplies	2,982	1,997	1,620	4,200	4,000	4,120	-5%
51 0 5375 Landscape Maintenance	2,759	3,947	7,325	8,000	8,000	8,240	0%
51 0 5387 Medical Expenses	595	368	535	800	850	876	6%
51 0 5390 Miscellaneous	5,612	1,584	1,801	5,502	3,061	4,063	-44%
51 0 5413 Office Supplies	886	865	1,284	1,000	1,000	1,030	0%
51 0 5465 Postage	118	353	152	400	400	412	0%
51 0 5513 Rock Creek Water Purchase	6,565	10,479	7,349	15,000	12,000	12,360	-20%
51 0 5515 Safety Equipment	4,649	3,035	2,540	3,500	3,500	3,605	0%
51 0 5535 Security Alarm & Remote Monitoring	153	184	194	300	300	309	0%
51 0 5563 Small Tools & Equipment	1,400	1,386	1,159	2,500	2,500	2,575	0%
51 0 5587 Supplies	2,439	2,361	2,540	3,000	3,100	3,193	3%
51 0 5597 System Supplies & Maintenance	26,716	35,306	47,222	50,000	50,000	51,500	0%
51 0 5603 Telephone	4,134	4,407	4,365	4,400	4,600	4,738	5%
51 0 5645 Tires	2,369	0	1,430	2,100	2,300	2,369	10%
51 0 5665 Travel and Meals	740	736	688	1,000	1,000	1,030	0%
51 0 5685 Treatment Chemicals	48,944	35,198	42,935	50,000	47,000	48,410	-6%
51 0 5703 Uniforms	1,268	790	467	800	350	361	-56%
51 0 5715 Utilities	54,878	50,676	51,611	56,000	56,000	57,680	0%
51 0 5745 Vehicle Repair & Maintenance	5,694	7,952	2,190	8,600	8,800	9,064	2%
Subtotal Materials & Services	370,665	401,615	391,254	506,190	509,351	514,960	1%
DEBT SERVICE							
51 0 7144 Contact Chamber Principal	28,000	0	0	0	0	0	
51 0 7544 Contact Chamber Loan Interest	1,820	0	0	0	0	0	
Subtotal Debt Service	29,820	0	0	0	0	0	
TRANSFERS							
51 0 8520 TO LBE Fund - Equipment	31,100	39,900	46,700	50,500	72,000	72,000	43%
51 0 8540 TO LBE Fund - Infrastructure	300,000	407,250	200,000	150,000	500,000	500,000	100%
51 0 8555 TO LBE Fund - P/W Office Equip	3,000	1,000	1,000	1,000	2,000	1,000	100%
51 0 8560 TO LBE Fund - P/W Building	14,400	24,200	19,000	20,200	19,300	19,300	-4%
Subtotal Transfers	348,500	472,350	266,700	221,700	593,300	592,300	100%
51 0 9000 Contingency	0	0	0	70,000	100,000	100,000	43%
TOTAL EXPENDITURES	1,077,693	1,230,446	1,040,801	1,216,670	1,771,690	1,662,690	46%
51 0 9400 Reserved For Future Expenditure	0	0	0	66,000	0	0	-100%
51 0 9500 UNAPPROPRIATED ENDING BAL	0	0	0	90,000	90,000	135,000	0%
Excess Revenues Over Expenditures	390,376	210,009	258,928	0	0	0	

**CITY OF PHILOMATH
WATER FUND
2019-20 BUDGET NARRATIVE**

PERSONNEL SERVICES	<u>TIME ALLOCATION</u>	<u>SALARY ALLOCATION</u>
Public Works Director	41%	36,516
Public Works Supervisor	32%	24,269
Utility Maintenance Workers	38%	99,463
Water/Wastewater Operators	50%	<u>63,427</u>
TOTAL SALARIES		<u>223,675</u>
<p>The time allocation is based on estimated needs of this fund for fiscal year 2019-20. Salaries include a 2% cost-of-living increase.</p>		
OVERTIME		5,123
ON-CALL TIME		2,465
Prorated portion of weekly payment for public works crew member on standby during off duty time		
UNIFORM ALLOWANCE		1,200
\$375 per employee to purchase boots and other work related clothing items		
INCENTIVE PAY		8,924
Each employee may receive up to \$300 per month based on acquiring specialized skills		
LEVEL 3 CERTIFICATION		1,232
2% incentive to Water/Wastewater operator to maintain a level 3 water treatment certification		
LONGEVITY PAY		2,837
Management employees receive 5% after 10 years of service, and 10% after 15 years of service		
SICK LEAVE CONVERSION		843
50% of excess sick leave for Department Heads who choose to cash out sick time		
SOCIAL SECURITY Calendar year 2019 rate is 7.65%		18,924
PERS		62,064
The City pays both the employer and employee contributions. For fiscal years 2019-21 the Tier 1 & 2 employer rate is 24.49%, OPSRP rate is 15.85%, and the employee rate is 6%.		
PERS - Side Account		132,000
A lump-sum payment that will be used to reduce PERS contribution rates in the future.		
WORKERS' COMPENSATION		5,900
WORKERS' BENEFIT FUND ASSESSMENT Required by Oregon Dept. of Revenue		108
DEFERRED COMPENSATION 6% retirement benefit for management employees		3,966
HEALTH INSURANCE \$1,500 deductible plan, estimated 6% increase for 2020 premium		70,032
DENTAL INSURANCE Estimated 0% increase for 2020 premium		8,155
HEALTH REIMBURSEMENT ACCOUNT Employee account to help offset medical deductible		5,415
LIFE INSURANCE Basic life and AD&D policy. Employee coverage \$30,000.		195
SICK & VACATION ACCRUAL Liability for unused vacation and sick leave payable upon termination		<u>15,981</u>
TOTAL PERSONNEL SERVICES		<u>569,039</u>

**CITY OF PHILOMATH
WATER FUND
2019-20 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Administrative Overhead	183,720	Transfer to General Fund to pay Water Fund portion of accounting and other administrative expenses
Advertising and Legal Notices	500	Advertising for bids, sale of surplus equipment, and employment positions
Attorney Fees	4,000	Attorneys continuing to help with City water right issues
Bad Debt Write-Off	3,200	To write-off uncollectible customer accounts
Building Repair & Maintenance	4,000	Minor repairs to shop and Public Works buildings and Water treatment plant building maintenance.
Certification Costs	1,200	Employee water certifications
Computer Support	5,700	Prorated cost of Public Works computer software support
Computer Line Charges	2,100	Internet provider fees
Concrete Sidewalk/Curb	2,200	Cost to repair or replace damage while working on water system
Contracted Services	4,000	Cost to hire outside contractors for specialty services
Contrib.-Social Service Agencies	5,000	Contribution to social service agencies that help customers who do not have money to pay their water bills
Cross Connection Control	700	Backflow enforcement program. Software upgrades and letters to homeowners.
Crushed Rock and Asphalt	3,000	Crushed rock and asphalt needed to backfill and patch utility cuts
DEQ Discharge Permit	620	Mandated Department of Environmental Quality fee
Dues	850	Membership in professional organizations
Education & Training	1,500	Workshops and seminars to maintain certifications and train employees
Engineering	12,000	Engineering for construction projects done in-house
Equipment Rental	300	Rental of equipment
Equipment Repair & Maintenance	25,000	Equipment repairs to maintain water system and water plant
Gas and Oil	6,000	Prorated share of vehicle fuel costs
GIS Services	10,000	Service provided through Cascades West Council of Governments for mapping, tracking of data, and archiving
Insurance	15,000	Water Fund share of commercial and vehicle liability, auto physical damage and property insurance

Continued Next Page

**CITY OF PHILOMATH
WATER FUND
2019-20 BUDGET NARRATIVE**

MATERIALS AND SERVICES (CONTINUED)

Laboratory Analysis	10,000	Cost of analyzing water samples by an outside certified lab to comply with state requirements
Lab Supplies	4,000	Lab testing chemicals and equipment
Landscape Maintenance	8,000	Contract landscaping at water treatment plant, water tower and portion of Public Works office.
Medical Expenses	850	Prorated share of mandatory CDL physical, drug and alcohol testing and required vaccinations
Miscellaneous	3,061	Incidental expenses
Office Supplies	1,000	Prorated supplies used by Public Works office
Postage	400	Mailing of samples and prorated postage for public works office
Rock Creek Water Purchase	12,000	Agreement with City of Corvallis to purchase treated water
Safety Equipment	3,500	Protective clothing and equipment
Security Alarm & Remote Monitoring	300	Public Works building alarm monitoring
Small Tools and Equipment	2,500	Replace worn-out hand tools & small equipment
Supplies	3,100	Miscellaneous supplies and small parts
System Supplies and Maintenance	50,000	Supplies required to maintain and operate the water system
Telephone	4,600	Prorated telephone cost at Public Works office
Tires	2,300	Prorated cost of tires and tire repair for equipment
Travel and Meals	1,000	Cost of lodging and meals at out-of-town training
Treatment Chemicals	47,000	Alum, soda ash, polymers, chlorine and fluoride
Uniforms	350	City issued work shirts with city logo and raingear
Utilities	56,000	Utility cost at water treatment plant and prorated cost of electricity, natural gas and water at Public Works office/shops
Vehicle Repair & Maintenance	<u>8,800</u>	Prorated cost of repairs to vehicles
TOTAL MATERIALS & SERVICES	<u>509,351</u>	

**CITY OF PHILOMATH
WATER FUND
2019-20 BUDGET NARRATIVE**

TRANSFERS

To LBE Fund - Equipment	72,000	Set aside for future equipment replacement
To LBE Fund - Infrastructure	500,000	Reserve to support capital improvement plan
To LBE Fund - P/W Office Equipment	2,000	Furniture and office equipment for Public Works building
To LBE Fund - P/W Building	<u>19,300</u>	Reserve for future construction/expansion of Public Works
TOTAL TRANSFERS	<u>593,300</u>	

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2019-20
SEWER FUND**

	ACTUAL EXPENDED 2015-16	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ADOPTED BUDGET 2018-19	PROPOSED BUDGET 2019-20	ESTIMATED BUDGET 2020-21	% CHANGE	
REVENUES								
52 0 3001	Cash Balance Forward	146,247	171,270	175,682	200,000	330,000	235,000	65%
52 0 3020	Interest on Investments	777	1,242	1,950	2,000	6,000	6,500	100%
52 0 3205	Sewer User Fees	953,877	1,100,689	1,082,858	1,115,000	1,150,000	1,200,000	3%
52 0 3225	Sewer Permits and Inspections	892	780	835	1,100	1,800	1,800	64%
52 0 3230	New Account Set Up Fee	3,527	4,140	3,905	4,100	4,100	4,100	0%
52 0 3235	Shut Off Notice Fee	4,248	4,560	4,298	4,400	4,700	4,700	7%
52 0 3240	Late Fee	3,337	3,077	3,198	3,400	3,400	3,400	0%
52 0 3280	Farm Lease	17,400	17,200	16,900	17,400	16,200	16,200	-7%
52 0 3650	Miscellaneous Receipts	1,328	1,123	1,755	3,000	2,000	2,200	-33%
52 0 3830	CDBG Grant	13,224	0	6,776	0	0	0	
52 0 3985	Transfer from SDC Fund	70,000	100,000	100,000	150,000	200,000	200,000	33%
	TOTAL REVENUES	1,214,857	1,404,081	1,398,157	1,500,400	1,718,200	1,673,900	15%
EXPENDITURES								
PERSONNEL SERVICES								
52 0 4120	Public Works Director	32,909	33,571	34,243	34,925	35,626	36,694	2%
52 0 4155	Public Works Supervisor	18,915	19,297	19,680	20,075	20,477	21,091	2%
52 0 4164	Utility Maintenance Workers	53,853	59,674	64,949	67,332	69,325	72,443	3%
52 0 4166	Water/Wastewater Operator	57,894	59,006	60,370	61,582	62,813	64,696	2%
52 0 4258	Seasonal/Part Time	222	140	0	0	0	0	
52 0 4320	Overtime	3,380	4,176	2,065	4,306	4,306	4,588	0%
52 0 4340	On-Call Time	1,420	1,691	1,308	1,785	2,069	2,069	16%
52 0 4350	Uniform Allowance	0	0	968	968	968	968	0%
52 0 4360	Incentive Pay	7,104	7,403	7,487	7,487	7,487	7,487	0%
52 0 4366	Longevity Pay	0	1,049	1,712	1,746	2,634	2,889	51%
52 0 4370	Sick Leave Conversion	190	775	790	806	822	847	2%
52 0 4500	Social Security	13,424	14,198	14,702	15,892	15,934	16,475	0%
52 0 4520	PERS	27,682	29,771	38,810	40,365	51,265	53,043	27%
52 0 4522	PERS - Side Account	0	0	0	0	109,000	0	100%
52 0 4540	Workers' Compensation	4,449	5,554	5,843	7,200	5,000	5,500	-31%
52 0 4560	Workers' Benefit Fund Assmt	90	85	77	95	89	89	-6%
52 0 4620	Deferred Compensation	3,238	3,362	3,471	3,539	3,659	3,777	3%
52 0 4640	Health Insurance	41,848	46,778	49,509	52,976	56,877	61,461	7%
52 0 4660	Dental Insurance	4,429	4,969	5,439	6,554	6,539	6,701	0%
52 0 4670	Health Reimbursement Account	4,291	4,454	4,453	4,470	4,470	4,470	0%
52 0 4680	Life Insurance	197	173	160	178	166	166	-7%
52 0 4820	Sick and Vacation Accrual	0	0	0	11,868	13,454	13,454	13%
	Subtotal Personnel Services	275,535	296,126	316,036	344,149	472,980	378,908	37%
MATERIALS AND SERVICES								
52 0 5012	Administrative Overhead	103,080	116,160	112,800	134,784	151,200	149,220	12%
52 0 5053	Bad Debt Write-Off	2,815	2,335	2,673	3,000	2,800	2,884	-7%
52 0 5095	Building Repair & Maintenance	1,170	3,021	1,712	4,000	4,000	4,120	0%
52 0 5107	Certification Costs	665	485	765	725	750	773	3%
52 0 5137	Computer Support	2,591	1,537	1,398	2,600	2,000	2,060	-23%
52 0 5143	Computer Line Charges	519	519	519	519	519	535	0%
52 0 5145	Concrete Sidewalks/curb	121	0	0	700	500	515	-29%
52 0 5147	Contracted Services	0	473	1,735	6,000	4,000	4,120	-33%
52 0 5155	Contrib.-Social Service Agencies	3,000	3,000	4,000	4,000	5,000	5,000	25%
52 0 5185	Cross Connection Control	78	68	45	100	150	155	50%
52 0 5195	Crushed Rock/Asphalt	2,592	2,439	2,255	3,500	3,500	3,605	0%
52 0 5225	DEQ Discharge Permit	1,736	1,833	1,933	2,000	2,060	2,122	3%
52 0 5233	Dues	766	475	1,468	1,300	1,500	1,545	15%
52 0 5245	Education & Training	419	410	733	1,000	1,000	1,030	0%

Continued Next Page

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2019-20
SEWER FUND**

	ACTUAL EXPENDED 2015-16	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ADOPTED BUDGET 2018-19	PROPOSED BUDGET 2019-20	ESTIMATED BUDGET 2020-21	% CHANGE	
MATERIALS & SERVICES (CONTINUED)								
52 0 5265	Engineering	17,631	44,992	5,752	10,000	11,000	11,330	10%
52 0 5285	Equipment Repair & Maintenance	15,907	18,878	15,061	23,000	20,000	20,600	-13%
52 0 5305	Gas & Oil	4,714	4,367	5,555	8,000	7,000	7,210	-13%
52 0 5310	GIS Services	0	0	0	5,000	10,000	10,300	100%
52 0 5325	Insurance	20,049	20,923	21,247	22,000	22,000	22,660	0%
52 0 5373	Laboratory Analysis	6,544	6,315	5,230	7,500	7,000	7,210	-7%
52 0 5374	Lab Supplies	483	680	967	700	900	927	29%
52 0 5375	Landscape Maintenance	1,595	2,743	939	2,400	2,500	2,575	4%
52 0 5376	Lagoon Monitoring	3,400	3,400	3,500	3,600	3,800	3,914	6%
52 0 5387	Medical Expenses	595	559	535	700	700	721	0%
52 0 5390	Miscellaneous	4,739	1,434	1,162	6,353	4,081	5,040	-36%
52 0 5413	Office Supplies	840	773	1,288	900	1,000	1,030	11%
52 0 5465	Postage	5	149	108	200	200	206	0%
52 0 5489	Property Lease	656	675	696	720	760	783	6%
52 0 5490	Property Tax	1,768	1,885	1,974	2,100	2,150	2,215	2%
52 0 5515	Safety Equipment	4,618	3,197	2,327	3,600	3,500	3,605	-3%
52 0 5535	Security Alarm/Remote Monitoring	1,194	589	1,155	1,200	1,200	1,236	0%
52 0 5545	Sewer Main Repair	18,136	2,786	7,220	35,000	36,000	37,080	3%
52 0 5563	Small Tools & Equipment	1,390	1,084	3,977	2,700	2,800	2,884	4%
52 0 5587	Supplies	1,800	2,200	2,265	3,500	2,500	2,575	-29%
52 0 5597	System Supplies & Maintenance	2,032	1,090	3,822	3,800	3,900	4,017	3%
52 0 5603	Telephone	3,191	3,412	3,370	3,500	3,600	3,708	3%
52 0 5645	Tires	1,513	1,733	3,473	3,200	3,300	3,399	3%
52 0 5665	Travel and Meals	713	676	610	1,000	1,000	1,030	0%
52 0 5685	Treatment Chemicals	14,410	34,088	20,404	27,000	27,800	28,634	3%
52 0 5695	TV Inspection	907	3,579	0	500	500	515	0%
52 0 5703	Uniforms	1,268	790	467	800	350	361	-56%
52 0 5715	Utilities	31,073	32,107	24,021	35,500	35,500	36,565	0%
52 0 5745	Vehicle Repair & Maintenance	3,761	5,080	1,709	6,000	6,000	6,180	0%
	Subtotal Materials & Services	284,484	332,939	270,870	384,701	400,020	406,192	4%
DEBT SERVICE								
52 0 7175	Bond Principal	130,000	145,000	160,000	175,000	180,000	200,000	3%
52 0 7575	Bond Interest	229,568	177,834	194,218	189,450	184,200	178,800	-3%
	Subtotal Debt Service	359,568	322,834	354,218	364,450	364,200	378,800	0%
TRANSFERS								
52 0 8520	To LBE Fund - Equipment	31,000	51,300	54,800	61,400	39,700	39,700	-35%
52 0 8540	To LBE Fund - Infrastructure	75,600	200,000	179,950	100,000	230,000	250,000	100%
52 0 8555	To LBE Fund - P/W Office Equip	3,000	1,000	1,000	1,000	2,000	1,000	100%
52 0 8560	To LBE Fund - P/W Building	14,400	24,200	19,000	20,200	19,300	19,300	-4%
	Subtotal Transfers	124,000	276,500	254,750	182,600	291,000	310,000	59%
52 0 9000	Contingency	0	0	0	70,000	90,000	100,000	29%
	TOTAL EXPENDITURES	1,043,587	1,228,399	1,195,874	1,345,900	1,618,200	1,573,900	20%
52 0 9400	Reserved For Future Expenditure	0	0	0	54,500	0	0	-100%
52 0 9500	UNAPPROPRIATED ENDING BAL	0	0	0	100,000	100,000	100,000	0%
	Excess Revenues Over Expenditures	171,270	175,682	202,283	0	0	0	

**CITY OF PHILOMATH
SEWER FUND
2019-20 BUDGET NARRATIVE**

PERSONNEL SERVICES	<u>TIME ALLOCATION</u>	<u>SALARY ALLOCATION</u>
Public Works Director	40%	35,626
Public Works Supervisor	27%	20,477
Utility Maintenance Workers	24%	69,325
Water/Wastewater Operators	50%	<u>62,813</u>
TOTAL SALARIES		188,241
The time allocation is based on estimated needs of this fund for fiscal year 2019-20. Salaries include a 2% cost-of-living increase.		
OVERTIME		4,306
ON-CALL TIME		2,069
Prorated portion of weekly payment for public works crew member on standby during off duty time		
UNIFORM ALLOWANCE		
\$375 per employee to purchase boots and other work related clothing items		968
INCENTIVE PAY		7,487
Each employee may receive up to \$300 per month based on acquiring specialized skills		
LONGEVITY PAY		2,634
Management employees receive 5% after 10 years of service, and 10% after 15 years of service		
SICK LEAVE CONVERSION		822
50% of excess sick leave for Department Heads who choose to cash out sick time		
SOCIAL SECURITY Calendar year 2019 rate is 7.65%		15,934
PERS		51,265
The City pays both the employer and employee contributions. For fiscal years 2019-21 the Tier 1 & 2 employer rate is 24.49%, OPSRP rate is 15.85%, and the employee rate is 6%.		
PERS - Side Account		109,000
A lump-sum payment that will be used to reduce PERS contribution rates in the future.		
WORKERS' COMPENSATION		5,000
WORKERS' BENEFIT FUND ASSESSMENT Required by Oregon Dept. of Revenue		89
DEFERRED COMPENSATION 6% retirement benefit for management employees		3,659
HEALTH INSURANCE \$1,500 deductible plan, estimated 6% increase for 2020 premium		56,877
DENTAL INSURANCE Estimated 0% increase for 2020 premium		6,539
HEALTH REIMBURSEMENT ACCOUNT Employee account to help offset medical deductible		4,470
LIFE INSURANCE Basic life and AD&D policy. Employee coverage \$30,000		166
SICK & VACATION ACCRUAL Liability for unused vacation and sick leave payable upon termination		<u>13,454</u>
TOTAL PERSONNEL SERVICES		<u>472,980</u>

**CITY OF PHILOMATH
SEWER FUND
2019-20 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Administrative Overhead	151,200	Transfer to General Fund to pay for Sewer Fund portion of accounting and other administrative expenses
Bad Debt Write-Off	2,800	To write-off uncollectible customer accounts
Building Repair and Maintenance	4,000	Minor repairs to the sewer plant and prorated cost of repairs to the Public Works buildings
Certification Costs	750	Employee waste water certifications
Computer Support	2,000	Prorated share of Public Works software maintenance cost
Computer Line Charges	519	Internet provider fees
Concrete Sidewalks/curb	500	Cost to repair or replace damage while working on sewer system
Contracted Services	4,000	Cost to hire outside contractors for specialty services
Contrib.-Social Service Agencies	5,000	Contribution to social service agencies that help customers who do not have money to pay their sewer bills
Cross Connection Control	150	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	2,060	Water quality tests required by state to insure compliance and obtain NPDES permit
Dues	1,500	Membership in professional organizations
Education and Training	1,000	Workshops and seminars to maintain certifications and train employees
Engineering	11,000	Engineering for construction projects done in-house
Equipment Repairs and Maintenance	20,000	Cost of repairs to equipment
Gas and Oil	7,000	Prorated share of vehicle fuel costs
GIS Services	10,000	Services provided through Cascades West Council of Governments for mapping, tracking of data and archiving
Insurance	22,000	Sewer Fund share of commercial and vehicle liability, auto physical damage, and property insurance
Laboratory Analysis	7,000	Waste water quality testing required by DEQ for plant discharge
Lab Supplies	900	Lab testing chemicals and equipment
Landscape Maintenance	2,500	Prorated share of landscape maintenance at Public Works Office

Continued Next Page

**CITY OF PHILOMATH
SEWER FUND
2019-20 BUDGET NARRATIVE**

MATERIALS AND SERVICES (CONTINUED)

Lagoon Monitoring	3,800	Yearly monitoring of wells at lagoon site
Medical Expenses	700	Prorated share of mandatory CDL physical, drug and alcohol testing and required vaccinations
Miscellaneous	4,081	Incidental expenses
Office Supplies	1,000	Copier cost, paper and other office supplies
Postage	200	Prorated postage for Public Works office use
Property Lease	760	Lease on Gilbert Faxon land equal to annual property tax
Property Tax	2,150	Property tax on 119 acres near sewer lagoons which is leased to farmer
Safety Equipment	3,500	Protective clothing and equipment
Security Alarm/Remote Monitoring	1,200	Public Works building alarm monitoring
Sewer Main Repair	36,000	Broken sewer mains, laterals and repairs to sewer manholes
Small Tools and Equipment	2,800	Purchase of new, and replacement of worn out hand tools
Supplies	2,500	Miscellaneous supplies and small parts
System Supplies and Maintenance	3,900	Supplies required to maintain the collection system and operate the department
Telephone	3,600	Prorated telephone cost at Public Works office
Tires	3,300	Prorated cost of tires and tire repair for equipment
Travel and Meals	1,000	Cost of lodging and meals at out-of-town training
Treatment Chemicals	27,800	Chemicals used in waste water treatment plant
T V Inspection	500	Contract for inspection of private sewer laterals to determine if they are in need of replacement
Uniforms	350	City issued work shirts with city logo and raingear
Utilities	35,500	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>6,000</u>	Prorated cost of repairs to vehicles
TOTAL MATERIALS & SERVICES	<u>400,020</u>	

**CITY OF PHILOMATH
SEWER FUND
2019-20 BUDGET NARRATIVE**

DEBT SERVICE

Bond Principal	180,000	Principal payment on sewer bonds
Bond Interest	<u>184,200</u>	Interest on sewer bonds
TOTAL DEBT SERVICE	<u>364,200</u>	

TRANSFERS

To LBE Fund - Equipment	39,700	Set aside for future replacement of equipment
To LBE Fund - Infrastructure	230,000	To support the capital improvement plan
To LBE Fund - P/W Office Equipment	2,000	Furniture and office equipment for Public Works building
To LBE Fund - P/W Building	<u>19,300</u>	Reserve for future construction/expansion of Public Works facilities
TOTAL TRANSFERS	<u>291,000</u>	

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2019-20
STORM DRAIN FUND**

	ACTUAL EXPENDED 2015-16	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ADOPTED BUDGET 2018-19	PROPOSED BUDGET 2019-20	ESTIMATED BUDGET 2020-21	% CHANGE	
REVENUES								
53 0 3001	Cash Balance Forward	10,688	16,335	21,002	20,000	33,000	22,000	65%
53 0 3020	Interest on Investments	58	142	310	300	450	500	50%
53 0 3211	Storm Drain User Fees	43,276	58,211	58,531	58,800	59,500	60,000	1%
	TOTAL REVENUES	54,022	74,688	79,843	79,100	92,950	82,500	18%
EXPENDITURES								
MATERIALS AND SERVICES								
53 0 5053	Bad Debt Write Off	138	113	119	200	120	124	-40%
53 0 5137	Computer Support	868	43	804	825	850	876	3%
53 0 5147	Contracted Services	0	106	4,724	3,000	13,000	9,500	100%
53 0 5195	Crushed Rock/Asphalt	38	0	179	1,500	1,000	1,030	-33%
53 0 5225	DEQ Discharge Permit	875	875	567	875	875	901	0%
53 0 5238	Dump Fees/Excavation	0	0	0	0	6,000	4,000	100%
53 0 5245	Education and Training	0	512	0	2,000	3,500	3,605	75%
53 0 5265	Engineering	510	3,335	2,227	3,000	6,500	6,000	100%
53 0 5285	Equipment Repair & Maintenance	0	0	1,210	0	500	515	100%
53 0 5305	Gas and Oil	0	0	470	0	600	618	100%
53 0 5310	GIS Services	0	0	0	4,000	8,000	8,240	100%
53 0 5373	Laboratory Analysis	748	1,512	144	1,000	1,200	1,236	20%
53 0 5390	Miscellaneous	446	540	1,831	1,850	1,605	1,496	-13%
53 0 5413	Office Supplies	223	67	18	150	100	103	-33%
53 0 5445	Pipes, Fittings, Mechanical	1,030	120	1,001	2,000	2,500	2,575	25%
53 0 5515	Safety Equipment	45	754	518	300	600	618	100%
53 0 5587	Supplies	883	1,195	1,636	1,500	1,600	1,648	7%
53 0 5597	System Supply & Maintenance	183	114	1,020	400	500	515	25%
	Subtotal Materials & Services	5,987	9,286	16,468	22,600	49,050	43,600	100%
TRANSFERS								
53 0 8100	To Street Fund	17,700	19,400	20,500	21,500	28,900	23,900	34%
53 0 8540	To LBE Fund - Infrastructure	5,000	20,000	10,000	20,000	0	0	-100%
53 0 8600	To SDC Fund	9,000	5,000	5,000	0	0	0	
	Subtotal Transfers	31,700	44,400	35,500	41,500	28,900	23,900	-30%
	TOTAL EXPENDITURES	37,687	53,686	51,968	64,100	77,950	67,500	22%
53 0 9500	UNAPPROPRIATED ENDING BAL	0	0	0	15,000	15,000	15,000	0%
	Excess Revenues Over Expenditures	16,335	21,002	27,875	0	0	0	

**CITY OF PHILOMATH
STORM DRAIN FUND
2019-20 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Bad Debt Write-Off	120	To write-off uncollectible customer accounts
Computer Support	850	Portion of Public Works software support
Contracted Services	13,000	To hire summer temps to help with storm drain brush clearing and maintenance.
Crushed Rock and Asphalt	1,000	Crushed rock and asphalt to backfill and patch utility cuts
DEQ Discharge Permit	875	Mandated Department of Environmental Quality fee
Dump Fee\Excavation	6,000	Charge to dump contaminated material from catchbasin cleaning
Education and Training	3,500	Training to identify illicit discharge, containment etc.
Engineering	6,500	Engineering of in-house storm drain projects
Equipment Repair & Maintenance	500	Parts and repairs for department equipment
Gas and Oil	600	Prorated share of motor vehicle fuel
GIS Services	8,000	Prorated share of GIS services provided by the COG. Mapping of storm system and tracking of maintenance items to adhere to DEQ regulations.
Laboratory Analysis	1,200	Storm water sampling to adhere to regulations
Miscellaneous	1,605	Incidental expenses
Office Supplies	100	Prorated share of Public Works office supplies
Pipes, Fittings, Mechanical	2,500	Purchase of catch basins, manholes, pipe and related items
Safety Equipment	600	Protective clothing and equipment
Supplies	1,600	Supplies needed for storm water maintenance
System Supplies and Maintenance	<u>500</u>	Supplies required to maintain the storm water collection system and operate the department
TOTAL MATERIALS & SERVICES	<u>49,050</u>	

TRANSFERS

To Street Fund	28,900	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.
TOTAL TRANSFERS	<u>28,900</u>	

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2019-20
DEVELOPMENT REVIEW FUND**

	ACTUAL EXPENDED 2015-16	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ADOPTED BUDGET 2018-19	PROPOSED BUDGET 2019-20	ESTIMATED BUDGET 2020-21	% CHANGE
REVENUE							
16 0 3001	0	0	28,823	105,000	85,000	100,000	-19%
16 0 3020	0	270	1,240	1,000	2,500	2,500	100%
16 0 3676	0	30,001	134,617	100,000	125,000	125,000	25%
16 0 3678	0	5,000	7,900	5,000	3,000	3,000	-40%
16 0 3997	0	24,034	0	0	0	0	
TOTAL REVENUE	0	59,305	172,580	211,000	215,500	230,500	2%
EXPENDITURES							
MATERIALS AND SERVICES							
16 0 5451	0	30,482	65,736	211,000	215,500	230,500	2%
Subtotal Materials and Services	0	30,482	65,736	211,000	215,500	230,500	2%
TOTAL EXPENDITURES	0	30,482	65,736	211,000	215,500	230,500	2%
16 0 9500	0	0	0	0	0	0	
Excess Revenues Over Expenditures	0	28,823	106,844	0	0	0	

**CITY OF PHILOMATH
DEVELOPMENT REVIEW FUND
2019-20 BUDGET NARRATIVE**

REVENUES

Cash Balance Forward	85,000	Estimated cash balance at June 30, 2019
Interest income	2,500	Estimated interest income
Plan Review Fee Deposit	125,000	4% of estimated infrastructure costs for new development. All Plan Review costs will be applied to the deposit. Either the developer will be billed for additional costs or a refund will be returned after the final inspections.
Pre-Design Meeting Fee	<u>3,000</u>	\$1,000 non-refundable fee for City staff and engineer time in preparing and attending Pre-Design meetings
TOTAL REVENUES	<u>215,500</u>	

MATERIALS AND SERVICES

Project Costs	<u>215,500</u>	Engineering review and inspection of new development infrastructure
TOTAL MATERIALS & SERVICES	<u>215,500</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 2019-20
LAND, BUILDING AND EQUIPMENT FUND**

	ACTUAL EXPENDED 2015-16	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ADOPTED BUDGET 2018-19	PROPOSED BUDGET 2019-20	ESTIMATED BUDGET 2020-21	% CHANGE
REVENUES							
41 0 3001 Cash Balance Forward	1,297,080	1,741,772	2,533,815	2,725,000	3,225,100	1,780,000	18%
41 0 3020 Investment Interest	8,469	22,209	43,326	44,900	68,000	35,000	51%
41 0 3125 Bike/Footpath Revenue	2,746	2,787	3,026	3,400	3,400	3,500	0%
41 0 3580 Citation Assessment for Police Equip	9,407	8,771	10,401	4,000	900	750	-78%
41 0 3646 Loan Proceeds	0	0	0	0	0	9,262,750	
41 0 3650 Miscellaneous Income	0	423	0	0	0	0	
41 0 3685 Sale of Equipment/Building	11,000	5,580	0	0	0	0	
41 0 3740 Justice Building Mortgage Payments	12,120	75,528	0	0	0	0	
41 0 3770 Sewer Lateral Reimbursement	1,740	990	0	0	0	0	
41 0 3814 Bus Grant	0	0	0	0	425,000	0	100%
41 0 3833 E Citation Grant	0	0	42,660	0	0	0	
TRANSFERS							
41 0 3942 General Fund - City Manager Car	500	700	0	2,600	2,600	2,600	0%
41 0 3943 General Fund - Finance Equipment	0	0	0	12,600	4,900	2,000	-61%
41 0 3945 General Fund - Court Equipment	5,000	0	25,364	4,000	4,000	2,000	0%
41 0 3947 General Fund - Police Office Equip	0	0	5,000	0	0	0	
41 0 3949 General Fund - Police Equipment	0	1,700	7,236	24,000	0	2,000	-100%
41 0 3951 General Fund - Police Vehicle	8,000	0	2,200	20,000	24,100	25,000	21%
41 0 3953 General Fund - Park Equipment	13,800	9,500	10,200	10,200	11,400	11,400	12%
41 0 3955 General Fund - Park Infrastructure	0	0	0	7,400	0	0	-100%
41 0 3960 General Fund - City Hall Reserve	0	0	0	28,000	0	5,000	-100%
41 0 3962 General Fund - Police Bldg. Reserve	0	0	0	23,200	0	4,000	-100%
41 0 3964 General Fund - Library Reserve	0	0	0	33,000	0	5,000	-100%
41 0 3971 Street Fund - Equipment	37,600	25,500	9,300	25,700	30,700	30,700	19%
41 0 3973 Street Fund - Infrastructure	40,000	40,000	40,000	80,000	40,000	40,000	-50%
41 0 3976 Water Fund - Equipment	31,100	39,900	46,700	50,500	72,000	72,000	43%
41 0 3978 Water Fund - Infrastructure	300,000	407,250	200,000	150,000	500,000	500,000	100%
41 0 3982 Sewer Fund - Equipment	31,000	51,300	54,800	61,400	39,700	39,700	-35%
41 0 3984 Sewer Fund - Infrastructure	75,600	200,000	179,950	100,000	230,000	250,000	100%
41 0 3990 Storm Drain Fund - Infrastructure	5,000	20,000	10,000	20,000	0	0	-100%
41 0 3985 W & S Fund - P/W Office Equip	6,000	2,000	2,000	2,000	4,000	2,000	100%
41 0 3986 W & S Fund - P/W Buildings	28,800	48,400	38,000	40,400	38,600	38,600	-4%
41 0 3995 Com. Development-Park Shelter	6,000	0	0	0	0	0	
TOTAL REVENUE	1,930,962	2,704,310	3,263,978	3,472,300	4,724,400	12,114,000	36%

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2019-20
LAND, BUILDING AND EQUIPMENT FUND**

		ACTUAL EXPENDED 2015-16	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ADOPTED BUDGET 2018-19	PROPOSED BUDGET 2019-20	ESTIMATED BUDGET 2020-21	% CHANGE
EXPENDITURES								
CAPITAL OUTLAY								
41 0 6403	Administration Equipment	0	0	0	2,000	5,000	25,000	100%
41 0 6405	Bus	0	0	0	0	425,000	0	100%
41 0 6411	Finance Equipment	0	14,143	0	2,300	6,900	2,000	100%
41 0 6415	Court Equipment	1,245	0	24,259	19,000	5,000	2,000	-74%
41 0 6422	Police Office Equipment	6,740	0	0	6,000	20,600	2,000	100%
41 0 6424	Police Equipment	3,754	0	40,420	0	14,400	0	100%
41 0 6426	Police Vehicles	0	31,567	24,444	24,000	46,200	0	93%
41 0 6432	Park Equipment	5,058	0	0	0	56,000	0	100%
41 0 6434	Park Infrastructure	0	0	1,518	7,400	0	60,000	-100%
41 0 6441	City Hall Improvement	0	0	0	25,000	25,000	25,000	0%
41 0 6443	Police Building Improvement	24,940	0	0	25,000	125,000	25,000	100%
41 0 6447	Library Improvement	0	0	0	25,000	25,000	25,000	0%
41 0 6455	Street Equipment	0	2,000	171,702	0	50,000	0	100%
41 0 6457	Street Infrastructure	0	0	159,034	280,000	340,000	0	21%
41 0 6459	Bike/Footpath Construction	0	12,433	0	22,600	7,300	0	-68%
41 0 6463	Water Equipment	38,799	0	15,600	27,000	0	0	-100%
41 0 6467	Water Infrastructure	11,611	13,641	307,130	130,000	1,155,000	9,486,000	100%
41 0 6473	Sewer Equipment	0	74,348	10,206	0	27,000	75,000	100%
41 0 6477	Sewer Infrastructure	90,398	0	0	370,000	470,000	445,000	27%
41 0 6490	Public Works Office Equipment	6,645	5,480	0	10,000	16,000	10,000	60%
41 0 6493	Public Works Office/Buildings	0	16,883	0	25,000	125,000	0	100%
	Total Capital Outlay	189,190	170,495	754,313	1,000,300	2,944,400	10,182,000	100%
	TOTAL EXPENDITURES	189,190	170,495	754,313	1,000,300	2,944,400	10,182,000	100%
41 0 9500	RESERVED FOR FUTURE EXPENDITURE	0	0	0	2,472,000	1,780,000	1,932,000	-28%
	Excess Revenues Over Expenditures	1,741,772	2,533,815	2,509,665	0	0	0	

**CITY OF PHILOMATH
LAND, BUILDING AND EQUIPMENT FUND
2019-20 BUDGET NARRATIVE**

REVENUES

Cash Balance Forward	3,225,100	Estimated Cash Balance at June 30, 2019
Investment Interest	68,000	Interest income on cash balance
Bike/Footpath Revenue	3,400	1% of highway fuel tax allocated for bike and footpath construction
Citation Assessment for Police Equipment	900	A portion of traffic citations designated for purchase of police equipment
Bus Grant	<u>425,000</u>	State Transportation Improvement Fund Grant
Subtotal Revenue Before Transfers	3,722,400	

TRANSFERS

General Fund		
City Manager Car	2,600	Specified in Capital Improvement Plan
Finance Equipment	4,900	To purchase finance equipment
Court Equipment	4,000	To purchase court equipment
Police Vehicle	24,100	To purchase police vehicle
Park Equipment	<u>11,400</u>	Specified in Capital Improvement Plan
	47,000	
Street Fund		
Equipment	30,700	Specified in Capital Improvement Plan
Infrastructure	<u>40,000</u>	Specified in Capital Improvement Plan
	70,700	
Water Fund		
Equipment	72,000	Specified in Capital Improvement Plan
Infrastructure	500,000	Specified in Capital Improvement Plan
Public Works Office Equipment	2,000	Office equipment for the Public Works staff
Public Works Buildings	<u>19,300</u>	Specified in Capital Improvement Plan
	593,300	
Sewer Fund		
Equipment	39,700	Specified in Capital Improvement Plan
Infrastructure	230,000	Specified in Capital Improvement Plan
Public Works Office Equipment	2,000	Office equipment for the Public Works staff
Public Works Buildings	<u>19,300</u>	Specified in Capital Improvement Plan
	291,000	
TOTAL REVENUE	<u>4,724,400</u>	

**CITY OF PHILOMATH
LAND, BUILDING AND EQUIPMENT FUND
2019-20 BUDGET NARRATIVE**

CAPITAL OUTLAY

Administration Equipment	5,000	Computer and office equipment
Bus	425,000	35 foot bus to replace existing bus no longer usable
Finance Equipment	6,900	Computer and office equipment
Court Equipment	5,000	Computer and office equipment
Police Office Equipment	20,600	\$18,000 CentralSquare police records management software \$2,600 office equipment for the Police Department
Police Equipment	14,400	Specialized equipment to be purchased with asset forfeiture funds
Police Vehicle	46,200	Police patrol vehicle
Park Equipment	56,000	\$30,000 Replace 2007 John Deere front mower \$26,000 replace non-compliant fall material at City Park play area
City Hall	25,000	Miscellaneous building improvement
Police Building Improvement	125,000	The police building foundation is settling. The city will investigate ways to stabilize the building
Library Improvement	25,000	Miscellaneous building improvement
Street Equipment	50,000	Replace 2010 service truck
Street Infrastructure	340,000	\$320,000 Engineering for S. 16th St. from Applegate to PW yard \$20,000 school vehicle circulation study
Bike/Footpath Construction	7,300	Re-gravel pathways at Marys river park
Water Infrastructure	1,155,000	Engineering and design of water treatment plant and 9th Street reservoir
Sewer Equipment	27,000	Replace 2008 Chevy pickup
Sewer Infrastructure	470,000	\$400,000 Remove Timber Estates pump station and replace with gravity sewer line. \$70,000 Engineering for replacement of 1952 era pipe on S. 16th Street.
Public Works Office Equipment	16,000	New GIS computer and PW server
Public Works Office/Buildings	<u>125,000</u>	Repave the failed portion of the Public Works parking lot near the shop buildings
TOTAL CAPITAL OUTLAY	<u><u>2,944,400</u></u>	

**CITY OF PHILOMATH
LAND, BUILDING AND EQUIPMENT FUND
FISCAL YEAR 2019-20**

	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 7/1/19	7,700	19,200	2,200	2,200	20,600	14,400	21,200	65,600	60,400	153,200	230,400	221,500	818,600
2019-20 Transfers	0	2,600	4,900	4,000	0	0	24,100	11,400	0	0	0	0	47,000
Interest Income	107	866	8	48	0	0	0	834	2,399	5,092	4,186	7,805	21,345
Other Income	0	0	0	0	0	0	900	0	0	0	0	0	900
Appropriations	<u>(5,000)</u>	<u>0</u>	<u>(6,900)</u>	<u>(5,000)</u>	<u>(20,600)</u>	<u>(14,400)</u>	<u>(46,200)</u>	<u>(56,000)</u>	<u>0</u>	<u>(25,000)</u>	<u>(125,000)</u>	<u>(25,000)</u>	<u>(329,100)</u>
Balance 6/30/20	<u>2,807</u>	<u>22,666</u>	<u>208</u>	<u>1,248</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,834</u>	<u>62,799</u>	<u>133,292</u>	<u>109,586</u>	<u>204,305</u>	<u>558,745</u>

	STREET			WATER		SEWER		STORM DRAIN	PUBLIC WORKS	PUBLIC WORKS	BUS	FUND TOTALS
	Equipment	Infrastructure	Bike Path	Equipment	Infrastructure	Equipment	Infrastructure	Infrastructure	Office Equip	Building		
Est Balance 7/1/19	100,600	320,100	3,900	302,100	730,000	214,500	485,200	22,800	12,200	215,100	0	3,225,100
2019-20 Transfers	30,700	40,000	0	72,000	500,000	39,700	230,000	0	4,000	38,600	0	1,002,000
Interest Income	3,229	798	0	14,859	2,979	9,024	9,739	906	8	5,112	0	68,000
Other Income	0	0	3,400	0	0	0	0	0	0	0	425,000	429,300
Appropriations	<u>(50,000)</u>	<u>(340,000)</u>	<u>(7,300)</u>	<u>0</u>	<u>(1,155,000)</u>	<u>(27,000)</u>	<u>(470,000)</u>	<u>0</u>	<u>(16,000)</u>	<u>(125,000)</u>	<u>(425,000)</u>	<u>(2,944,400)</u>
Balance 6/30/20	<u>84,529</u>	<u>20,898</u>	<u>0</u>	<u>388,959</u>	<u>77,979</u>	<u>236,224</u>	<u>254,939</u>	<u>23,706</u>	<u>208</u>	<u>133,812</u>	<u>0</u>	<u>1,780,000</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 2019-20
SYSTEM DEVELOPMENT FUND**

	ACTUAL EXPENDED 2015-16	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ADOPTED BUDGET 2018-19	PROPOSED BUDGET 2019-20	ESTIMATED BUDGET 2020-21	% CHANGE
REVENUES							
42 0 3001 Cash Balance Forward	352,118	588,384	857,328	1,600,000	3,240,000	2,411,500	100%
42 0 3020 Interest on Investments	2,523	7,320	15,945	28,000	90,000	68,648	100%
42 0 3051 Interest on Deferred SDC Liens	6,091	3,486	2,548	0	0	0	
42 0 3351 Park Improvement Charges	12,444	11,640	91,679	14,500	26,650	27,450	84%
42 0 3353 Street Improvement Charges	43,003	51,518	234,417	49,470	90,850	93,576	84%
42 0 3354 Street Reimbursement Charges	21,361	25,592	116,473	24,585	45,150	46,505	84%
42 0 3355 Water Improvement Charges	65,971	74,985	187,007	73,110	134,275	138,303	84%
42 0 3356 Water Reimbursement Charges	49,170	55,888	139,373	54,480	100,050	103,052	84%
42 0 3357 Sewer Improvement Charges	68,355	81,147	129,973	79,095	145,275	149,633	84%
42 0 3358 Sewer Reimbursement Charges	32,867	39,032	62,525	38,040	69,875	71,971	84%
42 0 3359 Storm Drain Improvement Charges	19,980	37,835	78,424	22,920	42,100	43,363	84%
42 0 3829 Park Grant	0	0	6,828	202,000	172,275	0	-15%
42 0 3990 Transfer-Storm Drain Fund	9,000	5,000	5,000	0	0	0	
TOTAL REVENUES	682,883	981,827	1,927,520	2,186,200	4,156,500	3,154,000	90%
EXPENDITURES							
CAPITAL OUTLAY							
42 0 6815 Park Improvement Outlay	0	0	30,820	255,000	500,000	58,000	96%
42 0 6825 Street Improvement Outlay	0	0	0	0	0	1,105,000	
42 0 6829 Street Reimbursement Outlay	0	0	0	0	0	530,000	
42 0 6835 Water Improvement Outlay	0	0	230,000	20,000	490,000	141,000	100%
42 0 6839 Water Reimbursement Outlay	0	0	0	0	555,000	105,000	100%
42 0 6845 Sewer Improvement Outlay	0	0	0	0	0	5,000	
42 0 6855 Storm Drain Improvement Outlay	0	0	0	0	0	125,000	
TOTAL CAPITAL OUTLAY	0	0	260,820	275,000	1,545,000	2,069,000	100%
DEBT SERVICE							
42 0 7142 OECDD Loan Principal	14,501	15,371	16,293	120,470	0	0	-100%
42 0 7542 OECDD Loan Interest	9,998	9,128	8,206	7,230	0	0	-100%
TOTAL DEBT SERVICE	24,499	24,499	24,499	127,700	0	0	-100%
TRANSFERS							
42 0 8700 To Sewer Fund	70,000	100,000	100,000	150,000	200,000	200,000	33%
TOTAL TRANSFERS	70,000	100,000	100,000	150,000	200,000	200,000	33%
TOTAL EXPENDITURES	94,499	124,499	385,319	552,700	1,745,000	2,269,000	100%
42 0 9500 RESERVED FOR FUTURE EXPENDITURE	0	0	0	1,633,500	2,411,500	885,000	48%
Excess Revenues Over Expenditures	588,384	857,328	1,542,201	0	0	0	

**CITY OF PHILOMATH
SYSTEM DEVELOPMENT FUND
2019-20 BUDGET NARRATIVE**

REVENUE

Cash Balance Forward	3,240,000	Estimated cash balance at June 30, 2019
Interest on Investments	90,000	Interest earnings
Park Improvement Charges	26,650	Estimate based on 25 new single family homes
Street Improvement Charges	90,850	Estimate based on 25 new single family homes
Street Reimbursement Charges	45,150	Estimate based on 25 new single family homes
Water Improvement Charges	134,275	Estimate based on 25 new single family homes
Water Reimbursement Charges	100,050	Estimate based on 25 new single family homes
Sewer Improvement Charges	145,275	Estimate based on 25 new single family homes
Sewer Reimbursement Charges	69,875	Estimate based on 25 new single family homes
Storm Drain Improvement Charges	42,100	Estimate based on 25 new single family homes
Park Grant	<u>172,275</u>	State park grant for new 11th Street park
TOTAL REVENUE	<u>4,156,500</u>	

CAPITAL OUTLAY

Park Improvement Outlay	300,000	\$127,725 City's match, \$172,275 grant for construction of a park on N.11th Street
Park Improvement Outlay	200,000	City's contribution towards construction of tennis courts located on School District property.
Water Improvement Outlay	490,000	SDC contribution towards engineering for new water treatment plant and reservoir
Water Reimbursement Outlay	<u>555,000</u>	SDC contribution towards engineering for new water treatment plant and reservoir
TOTAL CAPITAL OUTLAY	<u>1,545,000</u>	

TRANSFERS

To Sewer Fund	<u><u>200,000</u></u>	Transfer sewer SDC's held in this fund to the Sewer Fund to help pay annual bond payments
---------------	-----------------------	---

**CITY OF PHILOMATH
SYSTEM DEVELOPMENT CHARGES FUND
FISCAL YEAR 2019-20**

	<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 7/1/19	293,700	1,025,200	506,800	368,100	459,700	271,800	157,600	157,100	3,240,000
SDC Fees	26,650	90,850	45,150	134,275	100,050	145,275	69,875	42,100	654,225
Grant	172,275	0	0	0	0	0	0	0	172,275
Interest Income	7,804	27,190	13,447	12,239	13,637	5,288	5,542	4,853	90,000
Appropriations	(500,000)	0	0	(490,000)	(555,000)	0	0	0	(1,545,000)
Transfers In/(Out)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(200,000)</u>	<u>0</u>	<u>0</u>	<u>(200,000)</u>
Balance 6/30/20	<u>429</u>	<u>1,143,240</u>	<u>565,397</u>	<u>24,614</u>	<u>18,387</u>	<u>222,363</u>	<u>233,017</u>	<u>204,053</u>	<u>2,411,500</u>

COMMUNITY DEVELOPMENT FUND

The Community Development Fund has been established to administer low-income housing loans and the money the City receives from repayment of these loans. The loans were used to fix up sub-standard homes within the City.

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

There is currently \$333,215 in outstanding loans. These are 0% interest loans and are paid when the property owner sells or transfers their property.

The State has requiring new loans to be issued by non-profit agencies on behalf of the local governments. The Community Services Consortium has set up a non-profit corporation for this purpose.

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2019-20
COMMUNITY DEVELOPMENT FUND**

	ACTUAL EXPENDED 2015-16	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ADOPTED BUDGET 2018-19	PROPOSED BUDGET 2019-20	ESTIMATED BUDGET 2020-21	% CHANGE	
REVENUES								
22 0 3001	Cash Balance Forward	6,496	20,756	1,040	1,056	91,300	58,500	100%
22 0 3020	Interest Income	67	0	20	20	1,700	1,500	100%
22 0 3730	Repayment of 1992 Loans	15,000	0	0	15,000	15,000	15,000	0%
22 0 3731	Repayment of 1993 Loans	0	0	0	15,000	15,000	15,000	0%
22 0 3732	Repayment of 1997 Loans	5,193	0	0	0	0	0	
22 0 3760	Repayment of Revolving Loan	0	0	1,630	0	0	0	
	TOTAL REVENUES	26,756	20,756	2,690	31,076	123,000	90,000	100%
EXPENDITURES								
MATERIALS AND SERVICES								
22 0 5820	Downtown Revolving Loan Fund	0	8,027	0	31,076	88,000	90,000	100%
	Subtotal Materials and Services	0	8,027	0	31,076	88,000	90,000	100%
TRANSFERS								
22 0 8050	To General Fund	0	11,689	0	0	35,000	0	100%
22 0 8500	To LB & E Fund	6,000	0	0	0	0	0	
	Subtotal Transfers	6,000	11,689	0	0	35,000	0	100%
	TOTAL EXPENDITURES	6,000	19,716	0	31,076	123,000	90,000	100%
	Excess Revenues Over Expenditures	20,756	1,040	2,690	0	0	0	

**CITY OF PHILOMATH
COMMUNITY DEVELOPMENT FUND
2019-20 BUDGET NARRATIVE**

REVENUES

Cash Balance Forward	91,300	Estimated cash balance at June 30, 2019
Interest Income	1,700	Estimated interest income
Repayment of 1992 Loans	15,000	Repayment of loans made with the 1992 Block Grant
Repayment of 1993 Loans	<u>15,000</u>	Repayment of loans made with the 1993 Block Grant
TOTAL REVENUES	<u>123,000</u>	

MATERIALS AND SERVICES

Downtown Revolving Loan Fund	<u>88,000</u>	Matching loan fund to help downtown businesses with façade improvements.
TOTAL MATERIALS & SERVICES	<u>88,000</u>	

TRANSFERS

To General Fund	<u>35,000</u>	To supplement General Fund revenue
TOTAL TRANSFERS	<u>35,000</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 2019-20
ECONOMIC DEVELOPMENT FUND**

	ACTUAL EXPENDED 2015-16	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ADOPTED BUDGET 2018-19	PROPOSED BUDGET 2019-20	ESTIMATED BUDGET 2020-21	% CHANGE
REVENUES							
32 0 3001 Cash Balance Forward	11,333	11,394	11,508	11,680	11,980	12,280	3%
32 0 3020 Investment Interest	61	114	186	180	300	300	67%
32 0 3050 Interest on Bonded Liens	20,763	19,887	18,976	17,997	17,011	15,818	-5%
32 0 3711 Advanced Financing Principal Coll	24,152	24,303	24,464	24,643	29,828	30,021	21%
TOTAL REVENUES	56,309	55,698	55,134	54,500	59,119	58,419	8%
EXPENDITURES							
DEBT SERVICE							
32 0 7143 Principal - OECDD	24,152	24,303	24,464	24,643	29,828	30,021	21%
32 0 7543 Interest - OECDD	20,763	19,887	18,976	17,997	17,011	15,818	-5%
Subtotal Debt Service	44,915	44,190	43,440	42,640	46,839	45,839	10%
TOTAL EXPENDITURES	44,915	44,190	43,440	42,640	46,839	45,839	10%
32 0 9500 UNAPPROPRIATED ENDING BAL	0	0	0	11,860	12,280	12,580	4%
Excess Revenues Over Expenditures	11,394	11,508	11,694	0	0	0	

**CITY OF PHILOMATH
ECONOMIC DEVELOPMENT FUND
2019-20 BUDGET NARRATIVE**

REVENUES

Cash Balance Forward	11,980	Estimated cash balance at June 30, 2019
Investment Interest	300	Estimated interest income
Interest on Bonded Liens	17,011	Reimbursement from Mill Pond property owners for OECDD loan
Advanced Financing Principal Coll	<u>29,828</u>	Reimbursement from Mill Pond property owners for OECDD loan
TOTAL REVENUES	<u>59,119</u>	

DEBT SERVICE

Principal - OECDD	29,828	Principal portion of loan payment
Interest - OECDD	<u>17,011</u>	Interest portion of loan payment
TOTAL DEBT SERVICE	<u>46,839</u>	

**Philomath Urban Renewal Agency
Annual Budget
Fiscal Year 2019-20**

TABLE OF CONTENTS

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

**Philomath Urban Renewal Agency
Fiscal Year 2019-20
BUDGET MESSAGE**

Dear Budget Committee and Citizens of Philomath:

This document contains the proposed budget for operating the City of Philomath Urban Renewal Agency for fiscal year 2019-2020.

The Urban Renewal Agency is budgeted to collect \$577,800 in property taxes this fiscal year and \$80,000 in interest. The majority of this money is to be spent on the Downtown Safety and Streetscapes Project. This project includes ODOT reconstructing the road surface and the Urban Renewal Agency paying to widen sidewalks, narrow crosswalks and add pedestrian amenities such as benches, trash receptacles and decorative lighting to downtown.

The City continues to rely on its contracted engineer for this project, Murray, Smith & Associates, and ODOT to finalize the engineering. Once complete, the City will likely have to reduce the scope of this project in order to proceed toward final design and construction.

This City is also budgeting money for potential acquisition of property within the urban renewal area, should the opportunity arise this year.

Special thanks to the Budget Committee for the important role that you have taken on in reviewing these budget documents. We welcome and look forward to your feedback.

Respectfully submitted,

Chris Workman, City Manager

Joan Swanson, Budget Officer

INFORMATION ABOUT the URBAN RENEWAL AGENCY

In 1990 the City formed an Urban Renewal Agency to provide improvements to blighted areas of the City through the use of tax increment financing. Under the plan, assessments on property within the Urban Renewal District were computed at the January 1, 1991 level.

Declining assessments on properties in the Renewal District interfered with revenue expectations, and it was not until 1993-94 that there was an increase in total assessed value on which to collect revenue for the district.

In 1998 Measure 50 required the District to set a maximum indebtedness. The amount that would be necessary to complete the plan projects was set at \$4.3 million. In 2009 the final projects for the original District were completed.

In 2010 the Urban Renewal District was expanded to include the west end of Applegate Street from just west of 7th Street to 15th Street. The maximum indebtedness was increased to \$14.3 million. Inclusion of this property will allow the City and District to move forward with improvements designed to benefit the downtown business district and new west entrance to the City via Applegate Street.

**PHILOMATH URBAN RENEWAL AGENCY
FISCAL YEAR 2019-20
GENERAL FUND**

	ACTUAL EXPENDED 2015-16	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ADOPTED BUDGET 2018-19	PROPOSED BUDGET 2019-20	ESTIMATED BUDGET 2020-21	% CHANGE
REVENUE							
23 0 3001 Cash Balance Forward	1,485,472	1,883,977	5,401,220	2,800,000	3,390,000	2,900,000	21%
23 0 3020 Interest on Investments	11,265	46,486	68,610	45,000	80,000	75,000	78%
23 0 3030 Interest on Tax Collections	1,153	1,044	1,233	1,300	1,300	1,300	0%
23 0 3110 Property tax increment	491,082	498,901	546,053	568,000	570,000	592,000	0%
23 0 3115 Prior Year Tax Increment	8,055	7,984	6,412	8,000	7,800	7,900	-3%
23 0 3646 Loan Proceeds	0	3,446,168	0	0	0	0	
23 0 3832 Brownsfield Grant	18,111	0	0	0	0	0	
TOTAL REVENUE	2,015,138	5,884,560	6,023,528	3,422,300	4,049,100	3,576,200	18%
EXPENDITURES							
MATERIALS AND SERVICES							
23 0 5012 Administrative Overhead	11,400	18,156	42,720	42,840	45,480	40,740	6%
23 0 5015 Advertising and Legal Notices	1,624	603	836	1,000	1,000	1,000	0%
23 0 5045 Audit Fees	2,450	2,600	3,710	3,300	4,000	4,500	21%
23 0 5146 Consultant Fee	18,110	0	0	0	0	0	
23 0 5265 Engineering	24,664	13,103	9,289	500,000	500,000	0	0%
23 0 5290 Ethics Commission Fee	32	31	76	80	80	80	0%
23 0 5390 Miscellaneous	3,234	390	0	2,290	1,990	1,930	-13%
23 0 5567 State Filing Fee	40	40	40	40	250	250	100%
Subtotal Materials and Services	61,554	34,923	56,671	549,550	552,800	48,500	1%
CAPITAL OUTLAY							
23 0 6162 Property Acquisition	0	0	0	300,000	300,000	0	0%
23 0 6164 Sewer Projects	32,019	46,445	933,338	0	0	0	
23 0 6169 Water Projects	37,588	230,013	1,794,305	35,000	70,000	0	100%
Subtotal Capital Outlay	69,607	276,458	2,727,643	335,000	370,000	0	10%
DEBT SERVICE							
23 0 7180 Loan Principal	0	90,000	115,000	115,000	120,000	125,000	4%
23 0 7580 Loan Interest	0	36,097	113,188	109,750	106,300	102,700	-3%
23 0 7580 Bond Issuance Costs	0	45,862	0	0	0	0	
Subtotal Capital Outlay	0	171,959	228,188	224,750	226,300	227,700	1%
TOTAL EXPENDITURES	131,161	483,340	3,012,502	1,109,300	1,149,100	276,200	4%
23 0 9500 UNAPPROPRIATED ENDING BAL	0	0	0	2,313,000	2,900,000	3,300,000	25%
Excess Revenues Over Expenditures	1,883,977	5,401,220	3,011,026	0	0	0	

**PHILOMATH URBAN RENEWAL AGENCY
2019-20 BUDGET NARRATIVE
GENERAL FUND**

REVENUE

Cash Balance Forward	3,390,000	Estimated cash balance at June 30, 2019
Interest on Investments	80,000	Estimated interest income
Interest on Tax Collections	1,300	Interest on tax collections held at Benton County before they are turned over to the City
Current Year Property Tax Increment	570,000	Estimated property tax increment. Increase of 4% over 2018-19. Assume collection rate of 95%
Prior Years Tax Increment	<u>7,800</u>	Collection of prior years tax increment
TOTAL REVENUE	<u>4,049,100</u>	

MATERIALS AND SERVICES

Administrative Overhead	45,480	To reimburse General Fund for cost of staff time and a portion of other administrative costs
Advertising and Legal Notices	1,000	Advertising and legal notices
Audit Fees	4,000	Annual audit of the Urban Renewal Agency
Engineering	500,000	Complete design for downtown safety and streetscape project including street, sidewalk, stormwater and pedestrian amenities
Ethics Commission Fee	80	State mandated charge to support Oregon Government Ethics Commission
Miscellaneous	1,990	Miscellaneous expenses
State Filing Fee	<u>250</u>	Fee required to file Urban Renewal Agency audit
TOTAL MATERIALS AND SERVICES	<u>552,800</u>	

CAPITAL OUTLAY

Property Acquisition	300,000	Available for possible land acquisition
Water Projects	<u>70,000</u>	Abandon waterline on Pioneer Street that runs under a garage. New waterline under the railroad at 13th Street.
TOTAL CAPITAL OUTLAY	<u>370,000</u>	

DEBT SERVICE

Loan Principal	120,000	Principal payment on 2016 Bonds
Loan Interest	<u>106,300</u>	Interest on 2016 Bonds
TOTAL DEBT SERVICE	<u>226,300</u>	

TAX SUMMARY

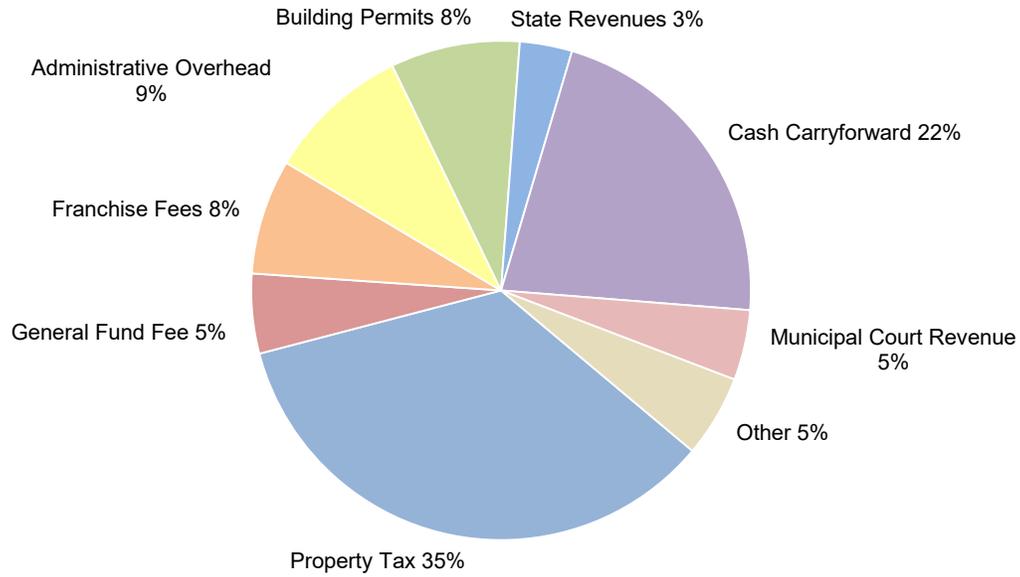
Budget Year	General Fund Tax Levied	Total City Tax Rate	Assessed Valuation	General Fund Budget
2010-11	1,301,971	5.30	270,815,918	2,463,988
2011-12	1,343,333	5.30	278,890,870	2,727,130
2012-13	1,370,296	5.30	285,594,482	2,695,205
2013-14	1,403,873	5.30	293,925,167	2,701,922
2014-15	1,457,516	5.30	303,120,090	2,742,200
2015-16	1,496,146	5.30	312,455,096	2,750,000
2016-17	1,537,874	5.30	320,268,872	2,931,000
2017-18	1,601,102	5.30	336,174,152	3,388,800
2018-19	1,693,894	5.30	354,496,531	4,239,300

City Population	% Change	# of City FTE Employees/1000 (calendar year)	
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
2015-16	4,630	.1%	5.4
2016-17	4,650	.4%	5.4
2017-18	4,665	.3%	5.4
2018-19	4,710	1.0%	5.3
2019-20	4,734	.5%	5.3

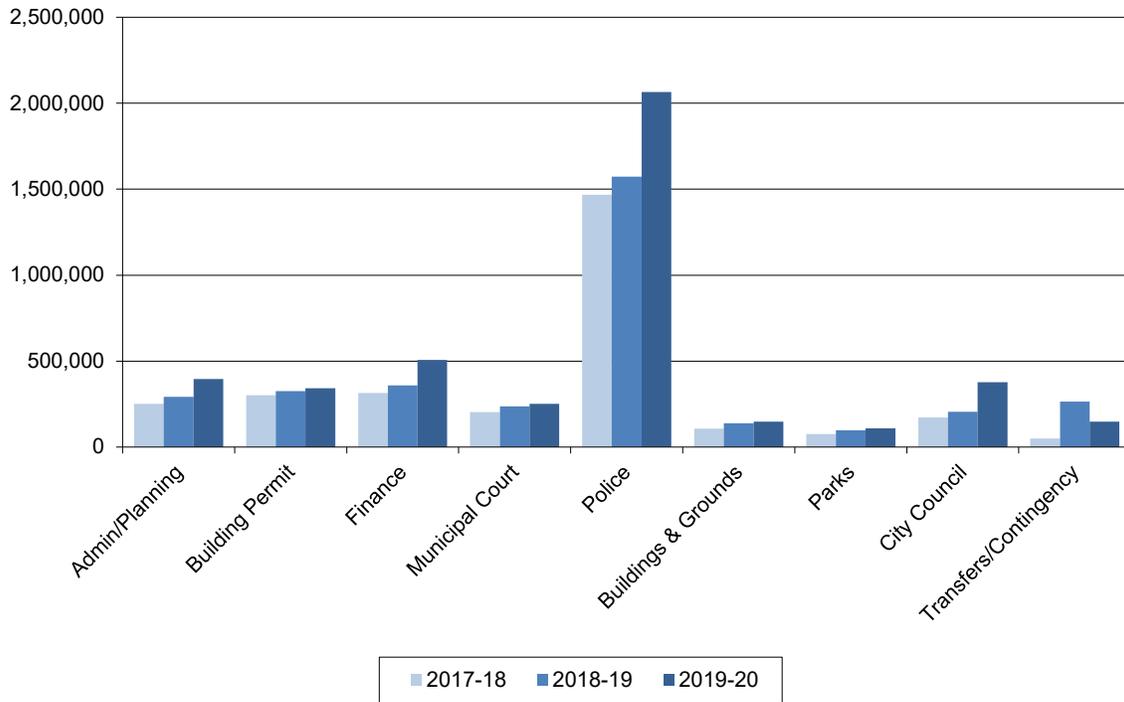
Utility Connections

	Water	Increase	Sewer	Increase
2009-10	1592	11	1553	10
2010-11	1598	6	1559	6
2011-12	1601	3	1562	3
2012-13	1609	8	1565	6
2013-14	1615	6	1573	8
2014-15	1624	10	1582	10
2015-16	1634	15	1592	15
2016-17	1644	10	1602	10
2017-18	1648	4	1606	4
2018-19	1668	20	1626	20

City of Philomath 2019-20 General Fund Revenues



General Fund Appropriations



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

	<u>ADOPTED BUDGET 2018-19</u>	<u>PROPOSED BUDGET 2019-20</u>	<u>Percent Change</u>
General Fund	3,490,200	4,370,300	25%
Development Review	211,000	215,500	2%
Street Fund	629,200	689,000	10%
Water Fund	1,216,670	1,771,690	46%
Sewer Fund	1,345,900	1,618,200	20%
Storm Drain Fund	64,100	77,950	22%
Land, Bldg & Equipment Fund	1,000,300	2,944,400	194%
System Development Fund	552,700	1,745,000	216%
Community Development Fund	31,076	123,000	296%
Economic Development Fund	<u>42,640</u>	<u>46,839</u>	<u>10%</u>
Total Budget	<u><u>8,583,786</u></u>	<u><u>13,601,879</u></u>	<u><u>58%</u></u>

**CITY OF PHILOMATH
2019-20 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	330,970	64,130	0	0	0	0	0	0	395,100
Building Permit	73,130	268,470	0	0	0	0	0	0	341,600
Finance	443,400	62,900	0	0	0	0	0	0	506,300
Municipal Court	177,830	74,370	0	0	0	0	0	0	252,200
Police	1,691,064	373,336	0	0	0	0	0	0	2,064,400
Buildings & Grounds	51,210	95,890	0	0	0	0	0	0	147,100
Parks	48,640	60,360	0	0	0	0	0	0	109,000
City Council	0	407,600	0	0	0	0	0	0	407,600
Transfers/Contingency	0	0	0	0	47,000	0	100,000	0	147,000
Unappropriated balance	0	0	0	0	0	0	0	470,000	470,000
Total General fund	2,816,244	1,407,056	0	0	47,000	0	100,000	470,000	4,840,300
Development Review fund	0	215,500	0	0	0	0	0	0	215,500
Street fund	289,141	259,159	0	0	70,700	0	70,000	95,000	784,000
Water fund	569,039	509,351	0	0	593,300	0	100,000	90,000	1,861,690
Sewer fund	472,980	400,020	0	364,200	291,000	0	90,000	100,000	1,718,200
Storm Drain fund	0	49,050	0	0	0	28,900	0	15,000	92,950
Total Public Works	1,331,160	1,433,080	0	364,200	955,000	28,900	260,000	300,000	4,672,340
Total Operating Costs	4,147,404	2,840,136	0	364,200	1,002,000	28,900	360,000	770,000	9,512,640
Land, Building & Equip	0	0	2,944,400	0	0	0	0	1,780,000	4,724,400
System Development	0	0	1,545,000	0	0	200,000	0	2,411,500	4,156,500
Community Development	0	88,000	0	0	0	35,000	0	0	123,000
Economic Development	0	0	0	46,839	0	0	0	12,280	59,119
Total Non-Operating	0	88,000	4,489,400	46,839	0	235,000	0	4,203,780	9,063,019
TOTAL CITY	4,147,404	2,928,136	4,489,400	411,039	1,002,000	263,900	360,000	4,973,780	18,575,659
PERCENT OF TOTAL	22.33%	15.76%	24.17%	2.21%	5.38%	1.42%	1.94%	26.78%	100.0%