



2020-2021 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 2020-21**

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	
Tax Summary	84
General Fund Revenues and Expenditures Graphs	85
Comparison of Current Year Fund Budgets to Prior Year	86
2020-21 Budget Recap	87

BUDGET PROCEDURES

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

Your budget book provides some very detailed plans for the expenditure of funds in the coming year in the line item budgets behind each of the tabs in the book. These expenditures have been summarized in the Summary Information section of the book, on page 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 2020-21 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 2020-21. 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.

Tax Revenue Increases

The City's budgeted property tax revenue is expected to increase from \$1.67 million in fiscal year 2019-20 to \$1.8 million this fiscal year. This is a result of increased property values and an expanded tax base from new development. The additional revenue has allowed the City to cut the General Fund fee in half, increase transfers to the Land, Building and Equipment Fund for future expenses (including a future addition to the library), and increase the General Fund's ending cash balance. As the City continues to experience new residential, industrial and commercial development, it is expected that the widened tax base will continue to generate additional tax revenue to support city services.

Reduced Expenses

Paying down the PERS rate with a side account last year significantly reduced the City's liability, but additional long-term solutions are still needed at the state level. County voters approved the 9-1-1 Taxing District ballot measure, eliminating the City's direct expense for this service. Other reductions are related to personnel turnover but have been offset by adjustments to the salary schedules aimed at making city positions more competitive with comparable cities.

Budget Increases

The City is not raising water rates as much as was anticipated at this time last year due to improved financing that is available for the water treatment plant project; however, sewer rates were increased to help pay for several needed sewer projects. No other new taxes or fees were added to this year's budget.

Thank you for your willingness serve on the 2020-21 Budget Committee for the City of Philomath.

Respectfully submitted,

Chris Workman, City Manager

Joan Swanson, Budget Officer

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2020-21
GENERAL FUND**

	ACTUAL OPERATIONS 2016-17	ACTUAL OPERATIONS 2017-18	ACTUAL OPERATIONS 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	ESTIMATED BUDGET 2021-22	% CHANGE
REVENUES							
Cash Balance Forward	87,904	207,410	818,525	1,049,100	647,000	773,000	-38%
Interest Income	6,937	13,500	43,472	20,000	27,000	28,000	35%
Property Tax - Current Year	1,462,364	1,527,540	1,623,056	1,665,000	1,814,000	1,905,000	9%
Property Tax - Prior Years	23,245	18,758	59,852	20,000	25,000	25,000	25%
Cigarette, Liquor & Marijuana Tax	77,314	105,331	97,488	107,600	119,700	126,000	11%
State Revenue Sharing	45,490	47,567	50,169	56,300	62,000	64,400	10%
General Fund Fee	0	237,200	239,707	250,000	140,800	140,800	-44%
Building & Electrical Permits	114,397	367,703	259,449	380,000	280,000	300,000	-26%
Planning and Zoning Fees	16,144	46,025	33,385	25,000	20,000	25,000	-20%
Franchise Fees	376,138	366,933	361,266	360,800	377,000	380,000	4%
Municipal Court Revenue	265,787	244,600	221,383	220,000	250,000	250,000	14%
Bus User Fees	18,820	5,700	20,131	20,240	20,500	21,000	1%
Flower Basket Revenue	7,255	7,955	7,855	8,500	8,500	8,700	0%
Miscellaneous Receipts	41,068	230,948	50,876	37,000	42,012	42,738	14%
Administrative Overhead	309,900	331,620	399,984	449,760	491,388	511,062	9%
Grants	4,666	1,579	2,208	136,000	37,500	0	-72%
Transfer-Community Develop Fund	11,689	0	0	35,000	0	0	-100%
TOTAL REVENUES	2,869,118	3,760,369	4,288,806	4,840,300	4,362,400	4,600,700	-10%
EXPENDITURES							
Administration/Planning	257,254	250,856	290,141	395,100	324,100	343,400	-18%
Building Permit Dept.	112,362	302,300	236,515	341,600	255,700	272,800	-25%
Finance	299,560	313,944	358,509	506,300	425,500	442,400	-16%
Municipal Court	204,290	202,711	192,092	252,200	234,300	244,200	-7%
Police	1,383,972	1,467,482	1,561,670	2,064,400	1,484,000	1,560,000	-28%
Buildings & Grounds	104,137	106,805	106,806	147,100	138,400	136,700	-6%
Parks	78,896	75,690	78,465	109,000	116,900	120,800	7%
City Council	185,303	172,056	196,838	407,600	320,500	286,400	-21%
Subtotal department expenditures	2,625,774	2,891,844	3,021,036	4,223,300	3,299,400	3,406,700	-22%
TRANSFERS							
To Development Review Fund	24,034	0	0	0	0	0	
To Land, Building & Equip Fund	11,900	50,000	165,000	47,000	240,000	276,000	100%
Subtotal transfers	35,934	50,000	165,000	47,000	240,000	276,000	100%
Contingency	0	0	0	100,000	150,000	150,000	50%
TOTAL EXPENDITURES	2,661,708	2,941,844	3,186,036	4,370,300	3,689,400	3,832,700	-16%
UNAPPROPRIATED ENDING BAL	0	0	0	470,000	673,000	768,000	43%
Excess Revenues Over Expenditures	207,410	818,525	1,102,770	0	0	0	

**CITY OF PHILOMATH
GENERAL FUND REVENUES
2020-21 BUDGET NARRATIVE**

Item	Category	Amount	Description
3001	CASH BALANCE FORWARD	647,000	Estimated cash balance at June 30, 2020
<u>INTEREST INCOME</u>			
3020	Investment interest	24,000	Estimated interest income
3030	Interest on tax collections	3,000	Interest earned on tax collections before they are turned over to the City.
		27,000	
3110	PROPERTY TAX - CURRENT YEAR	1,814,000	Estimated 6% increase over 2019-20 tax levy. The collections are estimated at 95% of taxes imposed.
3115	PROPERTY TAX - PRIOR YEARS	25,000	Property tax receipts collected for prior years
<u>CIGARETTE, LIQUOR TAX & MARIJUANNA</u>			
3130	Cigarette tax	5,530	\$1.13 per capita, estimated population of 4,900
3140	Liquor tax	96,971	\$19.79 per capita
3155	Marijuana	17,199	\$3.51 per capita
		119,700	
3150	STATE REVENUE SHARING	62,000	14% of total state liquor tax collections. This equals approx. 64% of our per capita liquor tax.
3201	GENERAL FUND FEE	140,800	\$5 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	250,000	Building and electrical permits issued within the City
3315	Electrical permits	30,000	
		280,000	
3330	PLAN ACTIONS & ZONING COMPLIANCE	20,000	Processing land use & zoning compliance applications
<u>FRANCHISE FEES</u>			
3410	Consumers Power	65,500	Franchise revenue based on estimated 2020-21 receipts
3430	Northwest Natural Gas	45,500	
3440	PacifiCorp	220,000	
3460	Comcast	46,000	
		377,000	
<u>MUNICIPAL COURT REVENUE</u>			
3505	Court fines	196,000	Court fines imposed by the municipal court judge
3510	Benton County court	6,900	Municipal court collections for Benton County jail facility
3515	State court fees	29,600	Municipal court collections for the State Assessment
3530	Collection fees	13,000	Reimbursement from defendants when their accounts are sent to collections
3535	Defense attorney reimbursement	4,500	Reimbursement to the city for defense attorney costs
		250,000	
3605	BUS USER FEES	20,500	\$6,900 from bus fares \$13,600 from OSU student and faculty contracts
3627	FLOWER BASKETS	8,500	Downtown flower basket program. \$90 donation for each.

Continued Next Page

**CITY OF PHILOMATH
GENERAL FUND REVENUES
2020-21 BUDGET NARRATIVE**

CONTINUED:

Item	Category	Amount	Description
<u>MISCELLANEOUS RECEIPTS</u>			
3613	Copies	800	Charge for copies of City documents
3642	Lien search fees	5,600	Fee charged to run lien search on City liens
3650	Miscellaneous receipts	20,612	Miscellaneous General Fund revenue
3670	Other court revenue	4,300	Restitution from Circuit court cases and reimbursement for officers testifying in other courts
3672	Park reservations	9,700	Park reservations for Randy Kugler shelter
3675	Other permits & licenses	1,000	Miscellaneous permits and liquor license renewals
		<u>42,012</u>	
<u>ADMINISTRATIVE OVERHEAD</u>			
3910	Street Fund	79,704	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	Water Fund	198,060	
3920	Sewer Fund	169,200	
3925	URA Fund	44,424	
		<u>491,388</u>	
3833	GRANTS	<u>37,500</u>	Dept of Land Conservation and Development grant to prepare Comprehensive Plan
	TOTAL GENERAL FUND REVENUES	<u><u>4,362,400</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 2020-21
GENERAL FUND - ADMINISTRATION/PLANNING**

	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	ESTIMATED BUDGET 2021-22	% CHANGE
PERSONNEL SERVICES							
10 1 4110 City Manager	91,296	98,712	106,728	108,864	116,616	124,920	7%
10 1 4130 City Recorder	39,346	34,402	35,093	35,798	37,973	40,291	6%
10 1 4259 Part Time Clerk	0	0	0	2,330	2,000	2,028	-14%
10 1 4257 Planner	0	0	4,662	0	0	0	
10 1 4320 Overtime	3,511	0	0	0	0	0	
10 1 4360 Incentive Pay	2,100	1,800	1,800	1,800	1,800	1,800	0%
10 1 4366 Longevity Pay	3,935	3,440	3,509	3,579	3,797	4,029	6%
10 1 4370 Sick Leave Conversion	0	0	1,129	2,512	2,691	2,883	7%
10 1 4500 Social Security	10,520	10,400	11,502	11,849	12,613	13,460	6%
10 1 4520 PERS	22,325	27,127	28,885	37,260	31,360	33,440	-16%
10 1 4522 PERS - Side Account	0	0	0	81,500	0	0	-100%
10 1 4540 Workers' Compensation	495	544	105	148	90	100	-39%
10 1 4560 Workers' Benefit Fund Assmt	49	43	41	49	49	49	0%
10 1 4620 Deferred Compensation	8,411	8,301	8,896	9,153	9,773	10,435	7%
10 1 4640 Health Insurance	26,931	26,416	28,113	30,201	31,060	33,487	3%
10 1 4660 Dental Insurance	3,442	3,419	3,445	3,441	3,438	3,524	0%
10 1 4670 Health Reimbursement Account	2,550	2,400	2,400	2,400	2,400	2,400	0%
10 1 4680 Life Insurance	98	75	87	86	86	86	0%
Subtotal Personnel Services	215,009	217,079	236,395	330,970	255,746	272,932	-23%
MATERIALS AND SERVICES							
10 1 5015 Advertising and Legal Notices	3,825	3,099	2,235	3,600	3,600	3,708	0%
10 1 5147 Contracted Planner	26,124	14,217	24,576	40,000	44,000	45,320	10%
10 1 5233 Dues	1,138	1,283	2,382	1,400	1,440	1,483	3%
10 1 5245 Education & Training	1,765	1,085	1,530	2,000	3,000	3,090	50%
10 1 5325 Insurance	1,633	1,654	1,477	1,500	2,000	2,060	33%
10 1 5390 Miscellaneous	515	662	4,833	645	714	798	11%
10 1 5413 Office Supplies	1,653	1,754	2,035	1,860	2,100	2,163	13%
10 1 5454 Planning Expense	63	4,435	8,597	6,000	2,800	2,884	-53%
10 1 5465 Postage	326	588	1,007	725	1,300	1,339	79%
10 1 5563 Small Tools & Equipment	256	1,588	1,397	1,600	1,600	1,648	0%
10 1 5603 Telephone	1,387	1,902	2,069	2,200	2,200	2,266	0%
10 1 5665 Travel and Meals	2,950	1,510	1,608	2,000	3,000	3,090	50%
10 1 5745 Vehicle Repair and Maintenance	610	0	0	600	600	618	0%
Subtotal Materials and Services	42,245	33,777	53,746	64,130	68,354	70,468	7%
TOTAL ADMIN/PLANNING BUDGET	257,254	250,856	290,141	395,100	324,100	343,400	-18%

**CITY OF PHILOMATH
GENERAL FUND - ADMINISTRATION/PLANNING
2020-21 BUDGET NARRATIVE**

PERSONNEL SERVICES

City Manager	116,616
City Recorder	37,973
Building Permit Clerk - Part Time	<u>2,000</u>
TOTAL SALARIES	<u>156,589</u>
Salaries include a 3% 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.	
INCENTIVE PAY Each employee may receive up to \$300 per month based on acquiring specialized skills	1,800
LONGEVITY PAY Employees receive 5% after 10 years of service, and 10% after 15 years of service	3,797
SICK LEAVE CONVERSION 50% of excess sick leave for Department Heads who choose to cash out sick time	2,691
SOCIAL SECURITY Calendar year 2020 rate is 7.65%	12,613
PERS The City pays both the employer and employee contributions. For fiscal year 2020-21 the Tier 1 & 2 employer rate is 19.45%, OPSRP rate is 10.81%, and the employee rate is 6%.	31,360
WORKERS' COMPENSATION	90
WORKERS' BENEFIT FUND ASSESSMENT Required by Oregon Dept. of Revenue	49
DEFERRED COMPENSATION 6% retirement benefit for management employees	9,773
HEALTH INSURANCE \$1,500 deductible plan, estimated 5.5% increase for 2021 premium	31,060
DENTAL INSURANCE Estimated 0% increase for 2021 premium	3,438
HEALTH REIMBURSEMENT ACCOUNT Employee account to help offset medical deductible	2,400
LIFE INSURANCE Basic life and AD&D policy. Employee coverage \$30,000.	<u>86</u>
TOTAL PERSONNEL SERVICES	<u><u>255,746</u></u>

**CITY OF PHILOMATH
GENERAL FUND - ADMINISTRATION/PLANNING
2020-21 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Advertising and Legal Notices	3,600	Advertising of legal notices
Contracted Planner	44,000	Contract with Benton County for a part-time planner Planner to work approximately 12 hours per week
Dues	1,440	Dues to various professional organizations
Education & Training	3,000	Continuing education for staff. Pays for registration at conferences of League of Oregon Cities, Oregon Association of Municipal Recorders and other professional associations.
Insurance	2,000	Administration portion of City liability insurance
Miscellaneous	714	Incidental expenses
Office Supplies	2,100	Copier cost, paper and other office supplies
Planning Expense	2,800	Engineering and plan review of zoning, code compliance and capacity for new public infrastructure
Postage	1,300	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	3,000	Travel, meals and lodging for seminars and conferences
Vehicle Repair & Maintenance	<u>600</u>	City Manager vehicle
TOTAL MATERIALS AND SERVICES	<u>68,354</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 2020-21
GENERAL FUND - BUILDING PERMIT**

	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	ESTIMATED BUDGET 2021-22	% CHANGE	
PERSONNEL SERVICES								
10 2 4130	City Recorder	16,862	22,934	23,395	23,866	25,315	26,861	6%
10 2 4259	Part Time Clerk	0	0	6,832	9,318	8,000	8,112	-14%
10 2 4360	Incentive Pay	900	1,200	1,200	1,200	1,200	1,200	0%
10 2 4366	Longevity Pay	1,686	2,293	2,340	2,387	2,532	2,686	6%
10 2 4500	Social Security	1,450	2,002	2,572	2,813	2,834	2,973	1%
10 2 4520	PERS	3,989	6,858	6,990	9,847	8,257	8,702	-16%
10 # 4522	PERS - Side Account	0	0	0	14,570	0	0	-100%
10 2 4540	Workers' Compensation	69	73	18	27	15	20	-44%
10 2 4560	Workers' Benefit Fund Assmt	8	10	15	20	20	20	0%
10 2 4620	Deferred Compensation	1,167	1,586	1,616	1,647	1,743	1,845	6%
10 2 4640	Health Insurance	3,952	5,434	5,783	6,213	6,390	6,889	3%
10 2 4660	Dental Insurance	423	582	584	584	584	598	0%
10 2 4670	Health Reimbursement Account	450	600	600	600	600	600	0%
10 2 4680	Life Insurance	25	35	41	38	38	38	0%
	Subtotal Personnel Services	30,981	43,607	51,986	73,130	57,528	60,544	-21%
MATERIALS AND SERVICES								
10 2 5057	Credit Card Fees	891	1,160	1,177	1,470	972	1,020	-34%
10 2 5165	County Bldg & Elect Inspections	80,077	257,182	181,614	266,000	196,000	210,000	-26%
10 2 5413	Office Supplies	0	0	1,186	400	800	824	100%
10 2 5603	Telephone	413	351	552	600	400	412	-33%
	Subtotal Materials and Services	81,381	258,693	184,529	268,470	198,172	212,256	-26%
TOTAL BUILDING PERMIT BUDGET		112,362	302,300	236,515	341,600	255,700	272,800	-25%

**CITY OF PHILOMATH
GENERAL FUND - BUILDING PERMIT
2020-21 BUDGET NARRATIVE**

PERSONNEL SERVICES

City Recorder	25,315
Building Permit Clerk - Part Time	<u>8,000</u>
TOTAL SALARIES	33,315
<p>40% of the City Recorder's time and corresponding benefits are allocated to the issuance and processing of building permits. The part time clerk (11 hours per week) is 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	2,532
Employees receive 5% after 10 years of service, and 10% after 15 years of service	
SOCIAL SECURITY Calendar year 2020 rate is 7.65%	2,834
PERS	8,257
The City pays both the employer and employee contributions. For fiscal year 2020-21 the Tier 1 & 2 employer rate is 19.45%, OPSRP rate is 10.81%, and the employee rate is 6%.	
WORKERS' COMPENSATION	15
WORKERS' BENEFIT FUND ASSESSMENT Required by Oregon Dept. of Revenue	20
DEFERRED COMPENSATION 6% retirement benefit for management employees	1,743
HEALTH INSURANCE \$1,500 deductible plan, estimated 5.5% increase for 2021 premium	6,390
DENTAL INSURANCE Estimated 0% increase for 2021 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.	<u>38</u>
TOTAL PERSONNEL SERVICES	<u><u>57,528</u></u>

**CITY OF PHILOMATH
GENERAL FUND - BUILDING PERMIT
2020-21 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Credit Card Fees	972	Credit card fees for contractors to pay for building permits online
County Bldg. & Electrical Inspections	196,000	70% of building and electrical permit revenue is paid to Benton County for plan review and inspections
Office Supplies	800	General office supplies
Telephone	<u>400</u>	Telephone and long distance charges
TOTAL MATERIALS AND SERVICES	<u>198,172</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 2020-21
GENERAL FUND - FINANCE**

	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	ESTIMATED BUDGET 2021-22	% CHANGE
PERSONNEL SERVICES							
10 3 4120 Finance Director	92,208	94,032	97,794	109,891	114,400	116,000	4%
10 3 4172 Finance Staff	54,468	56,945	59,136	82,666	85,709	90,346	4%
10 3 4360 Incentive Pay	5,892	5,892	6,244	7,620	4,032	4,032	-47%
10 3 4366 Longevity Pay	9,221	9,403	9,780	0	2,279	2,347	100%
10 3 4370 Sick Leave Conversion	2,128	2,170	2,257	0	0	0	
10 3 4500 Social Security	12,434	12,767	13,293	15,314	15,791	18,262	3%
10 3 4520 PERS	28,818	37,501	44,067	34,309	42,776	43,879	25%
10 3 4522 PERS - Side Account	0	0	0	105,200	0	0	-100%
10 3 4540 Workers' Compensation	608	614	125	173	140	155	-19%
10 3 4560 Workers' Benefit Fund Assmt	76	66	62	74	78	78	5%
10 3 4620 Deferred Compensation	6,411	6,534	8,646	26,000	10,700	11,300	-59%
10 3 4640 Health Insurance	30,883	27,937	28,918	51,947	53,426	57,598	3%
10 3 4660 Dental Insurance	3,865	3,088	2,923	5,485	5,481	5,617	0%
10 3 4670 Health Reimbursement Acct	3,000	3,000	3,000	4,500	4,500	4,500	0%
10 3 4680 Life Insurance	199	200	209	221	221	221	0%
10 3 4820 Sick & Vacation Accrual	0	0	30,909	0	15,000	15,000	100%
Subtotal Personnel Services	250,211	260,149	307,363	443,400	354,533	369,335	-20%
MATERIALS AND SERVICES							
10 3 5057 Credit Card Fees-Utility Payments	8,326	10,023	11,960	13,000	14,250	14,678	10%
10 3 5137 Computer Support	5,646	7,818	7,818	8,200	8,500	8,755	4%
10 3 5138 Computer Support-Utility Billing	5,472	5,212	2,412	5,600	5,800	5,974	4%
10 3 5233 Dues	1,000	929	1,000	1,120	1,150	1,185	3%
10 3 5245 Education & Training	1,716	1,721	1,702	2,000	2,100	2,163	5%
10 3 5246 Education & Training-Utility	0	0	0	700	720	742	3%
10 3 5325 Insurance	1,063	1,197	965	1,000	1,200	1,236	20%
10 3 5380 Lien Search Fee	1,830	1,730	1,884	2,800	2,800	2,884	0%
10 3 5390 Miscellaneous	469	107	395	670	697	687	4%
10 3 5413 Office Supplies	2,994	2,254	2,149	2,700	2,800	2,884	4%
10 3 5414 Office Supplies - Utility Billing	1,182	1,478	927	1,500	1,550	1,597	3%
10 3 5465 Postage	748	1,257	180	1,340	1,350	1,391	1%
10 3 5466 Postage - Utility Billing	571	2	582	620	700	721	13%
10 3 5505 Recording Fee	282	224	456	600	5,000	5,150	100%
10 3 5563 Small Tools & Equipment	194	2,035	298	900	900	927	0%
10 3 5603 Telephone	1,506	1,508	1,512	1,650	1,650	1,700	0%
10 3 5604 Telephone - Utility Billing	1,345	1,348	1,353	1,400	1,400	1,442	0%
10 3 5665 Travel and Meals	2,180	1,929	2,153	2,400	2,400	2,472	0%
10 3 5666 Travel and Meals-Utility Billing	0	0	68	900	1,500	1,545	67%
10 3 5722 Utility Bill Printing/Mailing	8,371	8,242	8,237	8,700	9,000	9,270	3%
10 3 5730 Utility Online Service	4,454	4,781	5,095	5,100	5,500	5,665	8%
Subtotal Materials & Services	49,349	53,795	51,146	62,900	70,967	73,065	13%
TOTAL FINANCE BUDGET	299,560	313,944	358,509	506,300	425,500	442,400	-16%

**CITY OF PHILOMATH
GENERAL FUND - FINANCE
2020-21 BUDGET NARRATIVE**

PERSONNEL SERVICES

	114,400
Finance Director	
Finance Staff	85,709
TOTAL SALARIES	200,109
Salaries include a 3% cost-of-living increase. Both the Accounting Clerk and the Utility Clerk work 4 days per week.	
INCENTIVE PAY	4,032
Each employee may receive up to \$300 per month based on acquiring specialized skills	
LONGEVITY PAY	2,279
Employees receive 5% after 10 years of service, and 10% after 15 years of service	
SOCIAL SECURITY Calendar year 2020 rate is 7.65%	15,791
PERS	42,776
The City pays both the employer and employee contributions. For fiscal year 2020-21 the Tier 1 & 2 employer rate is 19.45%, OPSRP rate is 10.81%, and the employee rate is 6%.	
WORKERS' COMPENSATION	140
WORKERS' BENEFIT FUND ASSESSMENT Required by Oregon Dept. of Revenue	78
DEFERRED COMPENSATION 457 contribution for Finance Director	10,700
HEALTH INSURANCE \$1,500 deductible plan, estimated 5.5% increase for 2021 premium	53,426
DENTAL INSURANCE Estimated 0% increase for 2021 premium	5,481
HEALTH REIMBURSEMENT ACCOUNT Employee account to help offset medical deductible	4,500
LIFE INSURANCE Basic life and AD&D policy. Employee coverage \$30,000.	221
SICK & VACATION ACCRUAL Liability for unused vacation and sick leave payable upon termination	15,000
TOTAL PERSONNEL SERVICES	354,533

**CITY OF PHILOMATH
GENERAL FUND - FINANCE
2020-21 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Credit Card Fees	14,250	Credit card fees for online utility bill payment
Computer Support	8,500	Maintenance contract and support for accounting software
Computer Support - Utility Billing	5,800	Maintenance contract and support for utility software
Dues	1,150	Dues to various professional organizations
Education & Training	2,100	Continuing education for employees
Education & Training - Utility Billing	720	Continuing education for the Utility Clerk
Insurance	1,200	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	697	Incidental expenses
Office Supplies	2,800	Copier cost, paper and other office supplies
Office Supplies - Utility Billing	1,550	Office supplies used in the billing and collection of water and sewer accounts
Postage	1,350	Postage for mailing accounts payable payments, etc.
Postage - Utility Billing	700	Postage for mailing correspondence from water department
Recording Fee	5,000	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	1,500	Travel, meals and lodging for seminars and conferences
Utility Bill Printing/Mailing	9,000	Printing, mailing and postage for monthly utility bills
Utility Online Service	<u>5,500</u>	Monthly service fees for Web based software which customers can use to pay their utility bills online
TOTAL MATERIALS AND SERVICES	<u><u>70,967</u></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 2020-21
GENERAL FUND - MUNICIPAL COURT**

	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	ESTIMATED BUDGET 2021-22	% CHANGE
PERSONNEL SERVICES							
10 4 4172 Court Clerk	40,483	41,665	42,482	43,325	45,581	46,944	5%
10 4 4251 Judge	26,040	26,568	27,120	27,648	28,488	29,328	3%
10 4 4259 Part Time Clerk	12,475	13,550	13,534	14,145	15,800	16,260	12%
10 4 4320 Overtime	0	292	316	0	0	0	
10 4 4360 Incentive Pay	2,496	2,496	2,880	2,880	2,880	2,880	0%
10 4 4366 Longevity Pay	0	0	0	0	2,849	4,694	100%
10 4 4500 Social Security	5,852	6,087	6,222	6,732	7,313	7,658	9%
10 4 4520 PERS	10,638	14,382	13,784	19,109	15,874	16,627	-17%
10 4 4522 PERS - Side Account	0	0	0	38,860	0	0	-100%
10 4 4540 Workers' Compensation	132	138	86	113	80	90	-29%
10 4 4560 Workers' Benefit Fund Assmt	48	47	42	50	50	50	0%
10 4 4640 Health Insurance	17,711	18,265	19,438	20,881	21,476	23,154	3%
10 4 4660 Dental Insurance	2,456	2,546	2,568	2,565	2,563	2,627	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	29	26	22	22	22	22	0%
10 4 4820 Sick & Vacation Accrual	0	0	0	0	5,000	5,000	100%
Subtotal Personnel Services	119,860	127,562	129,994	177,830	149,476	156,834	-16%
MATERIALS AND SERVICES							
10 4 5057 Credit Card Fees	2,768	3,214	4,265	4,200	4,500	4,635	7%
10 4 5115 Collection Agency	2,256	800	11,438	9,500	13,700	14,111	44%
10 4 5137 Computer Support	1,454	2,020	2,074	2,200	2,260	2,328	3%
10 4 5173 Court Fees - State	38,402	42,011	24,983	24,700	29,600	30,488	20%
10 4 5174 Court Fees - Benton County	6,615	7,704	4,509	4,200	4,830	4,975	15%
10 4 5215 Defense Attorney	3,900	5,225	3,805	5,200	5,350	5,511	3%
10 4 5233 Dues	115	150	0	150	150	155	0%
10 4 5245 Education and Training	545	400	550	930	960	989	3%
10 4 5325 Insurance	579	621	494	520	580	597	12%
10 4 5345 Interpreter	245	21	20	300	300	309	0%
10 4 5363 Jury Fees	149	29	0	500	300	309	-40%
10 4 5390 Miscellaneous	162	247	535	370	444	454	20%
10 4 5413 Office Supplies	2,341	2,469	868	2,600	2,600	2,678	0%
10 4 5465 Postage	658	37	103	700	720	742	3%
10 4 5475 Prisoner Care	20,850	4,480	4,690	14,300	14,300	14,729	0%
10 4 5495 Publications	182	289	216	280	300	309	7%
10 4 5563 Small Tools and Equipment	996	3,497	1,219	1,130	1,200	1,236	6%
10 4 5603 Telephone	1,228	1,230	1,234	1,290	1,330	1,370	3%
10 4 5665 Travel and Meals	985	705	1,095	1,300	1,400	1,442	8%
Subtotal Materials & Services	84,430	75,149	62,098	74,370	84,824	87,366	14%
TOTAL MUNICIPAL COURT	204,290	202,711	192,092	252,200	234,300	244,200	-7%

**CITY OF PHILOMATH
GENERAL FUND - MUNICIPAL COURT
2020-21 BUDGET NARRATIVE**

PERSONNEL SERVICES

Court Clerk	45,581
Judge	28,488
Court Clerk - part time	<u>15,800</u>
TOTAL SALARIES	89,869
<p>Salaries include a 3% 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 Each employee may receive up to \$300 per month based on acquiring specialized skills	2,880
LONGEVITY PAY Employees receive 5% after 10 years of service, and 10% after 15 years of service	2,849
SOCIAL SECURITY Calendar year 2020 rate is 7.65%	7,313
PERS The City pays both the employer and employee contributions. For fiscal year 2020-21 the Tier 1 & 2 employer rate is 19.45%, OPSRP rate is 10.81%, and the employee rate is 6%.	15,874
WORKERS' COMPENSATION	80
WORKERS BENEFIT FUND ASSESSMENT Required by Oregon Dept. of Revenue	50
HEALTH INSURANCE \$1,500 deductible plan, estimated 5.5% increase for 2021 premium	21,476
DENTAL INSURANCE Estimated 0% increase for 2021 premium	2,563
HEALTH REIMBURSEMENT ACCOUNT Employee account to help offset medical deductible	1,500
LIFE INSURANCE Basic life and AD&D policy. Employee coverage \$30,000.	22
SICK & VACATION Accrual Liability for unused vacation and sick leave payable upon termination	<u>5,000</u>
TOTAL PERSONNEL SERVICES	<u><u>149,476</u></u>

**CITY OF PHILOMATH
GENERAL FUND - MUNICIPAL COURT
2020-21 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Credit Card Fees	4,500	The court allows fines to be paid with credit cards to encourage payoff of large balances and past due amounts
Collection Agency	13,700	Fee paid for collections on delinquent accounts
Computer Support	2,260	Maintenance contract on court software
Court Fees -- State	29,600	State mandated fees collected as part of court fines
Court Fees -- Benton County	4,830	State mandated fees collected for Benton County Jail. 30% of collections are retained by the City for administrative costs.
Defense Attorney	5,350	Defense council for those defendants that cannot afford to hire an attorney
Dues	150	Court association and notary association
Education and Training	960	Classes and conferences on court operations and accounting software
Insurance	580	Court portion of City liability insurance
Interpreter	300	Court interpreter for defendants that do not speak English
Jury Fees	300	20 jurors are called for each jury trial. Payment is \$10 per juror
Miscellaneous	444	Incidental expenses
Office Supplies	2,600	Copier cost, paper and other office supplies
Postage	720	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	300	Legal and court publications
Small Tools and Equipment	1,200	Purchase of small office equipment
Telephone	1,330	Telephone and long distance charges
Travel and Meals	<u>1,400</u>	Travel, meals and lodging for training classes
TOTAL MATERIALS & SERVICES	<u>84,824</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 2020-21
GENERAL FUND - POLICE**

	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	ESTIMATED BUDGET 2021-22	% CHANGE	
PERSONNEL SERVICES								
10 5 4120	Police Chief	87,288	89,040	91,791	93,000	101,500	104,545	9%
10 5 4152	Sergeant	70,620	72,888	74,352	75,840	82,800	85,368	9%
10 5 4162	Police Officers	387,303	402,715	398,495	421,120	435,060	460,644	3%
10 5 4174	Administrative Secretary	49,440	50,424	51,432	52,464	58,752	62,328	12%
10 5 4250	Custodian	2,846	2,418	1,232	0	0	0	
10 5 4259	Extra Hire	1,783	3,734	2,413	2,500	2,000	2,000	-20%
10 5 4310	Holiday Pay	12,928	13,778	17,706	21,180	23,600	25,000	11%
10 5 4320	Overtime	42,007	41,057	52,884	40,000	40,000	42,750	0%
10 5 4348	Boot Allowance	0	2,400	0	2,400	0	2,400	-100%
10 5 4350	Uniform Allowance	3,710	3,360	3,271	3,360	3,360	3,360	0%
10 5 4360	Incentive Pay	3,000	3,500	2,000	3,500	3,500	3,500	0%
10 5 4362	Special Assignment Pay	3,600	3,600	2,724	2,400	8,400	8,400	100%
10 5 4366	Longevity	0	0	0	0	11,218	11,653	100%
10 5 4500	Social Security	50,774	52,681	55,228	56,439	60,831	64,025	8%
10 5 4520	PERS	119,951	153,332	143,766	165,417	168,050	176,905	2%
10 5 4522	PERS - Side Account	0	0	0	437,800	0	0	-100%
10 5 4540	Workers' Compensation	29,010	31,286	22,156	23,000	19,600	21,600	-15%
10 5 4560	Workers' Benefit Fund Assmt	310	276	256	309	300	300	-3%
10 5 4620	Deferred Compensation	13,016	13,179	18,466	33,191	34,505	34,918	4%
10 5 4640	Health Insurance	161,042	167,275	173,558	198,114	163,450	176,219	-17%
10 5 4660	Dental Insurance	21,864	22,934	22,884	23,440	18,610	19,075	-21%
10 5 4670	Health Reimbursement Account	14,625	15,000	14,875	15,000	15,000	15,000	0%
10 5 4680	Life Insurance	541	522	488	590	522	570	-12%
10 5 4820	Sick & Vacation Accrual	0	0	35,417	20,000	20,000	20,000	0%
	Subtotal Personnel Services	1,075,658	1,145,399	1,185,394	1,691,064	1,271,058	1,340,560	-25%
MATERIALS AND SERVICES								
10 5 5010	Accreditation	550	550	550	605	605	623	0%
10 5 5075	Bike Olympics	796	990	718	929	950	979	2%
10 5 5082	Body Camera Fees	7,658	7,463	7,943	7,700	8,500	8,755	10%
10 5 5102	Car Wash	320	206	288	340	350	361	3%
10 5 5143	Computer Line Charges	5,199	4,883	5,760	5,640	6,120	6,304	9%
10 5 5160	Coroner Investigation	0	0	8,223	8,223	8,223	8,470	0%
10 5 5233	Dues	959	475	931	500	520	536	4%
10 5 5245	Education & Training	4,753	2,614	2,145	3,000	3,000	3,090	0%
10 5 5283	Equipment Repair/Maintenance	920	1,062	2,087	1,100	1,100	1,133	0%
10 5 5293	Evidence Supplies	2,478	5,888	4,838	4,000	4,000	4,120	0%
10 5 5298	Fiber Optic Cable	0	0	5,794	14,580	16,755	17,258	15%
10 5 5300	Firearms Training	2,484	4,175	1,681	3,200	3,300	3,399	3%
10 5 5305	Gas & Oil	16,656	19,030	16,216	18,000	18,500	19,055	3%
10 5 5325	Insurance	31,507	35,013	30,179	32,000	35,200	36,256	10%
10 5 5369	Lane/Benton 700 MHz Radio	1,706	2,057	9,090	6,765	7,000	7,210	3%
10 5 5377	LEDS/NCIC Teletype Service	350	2,115	3,748	1,300	2,500	2,575	92%
10 5 5379	Lexipol	3,688	3,983	4,023	4,100	4,200	4,326	2%
10 5 5383	Maintenance Agreement	0	1,353	4,176	2,760	2,900	2,987	5%
10 5 5387	Medical Expenses	0	0	2,196	650	670	690	3%
10 5 5390	Miscellaneous	9,437	6,454	8,596	5,000	7,169	7,494	43%
10 5 5407	9-1-1 Center	136,060	166,160	178,135	180,610	0	0	-100%
10 5 5413	Office Supplies	4,264	5,718	3,838	5,000	6,000	6,180	20%
10 5 5465	Postage	541	776	349	730	730	752	0%
10 5 5475	Prisoner Care	1,170	330	255	950	950	979	0%
10 5 5498	RAIN	1,047	1,047	1,151	1,200	1,350	1,391	13%
10 5 5507	Report Writing - Superior	4,100	0	3,050	9,394	9,400	9,682	0%

Continued Next Page

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2020-21
GENERAL FUND - POLICE**

	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	ESTIMATED BUDGET 2021-22	% CHANGE
MATERIALS AND SERVICES (CONTINUED)							
10 5 5510 Reserves	22	37	0	150	0	0	-100%
10 5 5535 Security Alarm	324	432	612	440	450	464	2%
10 5 5563 Small Tools & Equipment	11,043	1,178	8,150	9,000	9,000	9,270	0%
10 5 5587 Supplies	1,312	2,659	1,321	1,500	2,000	2,060	33%
10 5 5603 Telephone	9,572	8,955	9,331	9,200	6,000	6,180	-35%
10 5 5645 Tires	0	0	675	0	6,000	6,180	100%
10 5 5650 TLO - TransUnion	1,432	1,214	1,217	1,450	1,300	1,339	-10%
10 5 5655 Towing	4,084	2,739	2,024	2,600	3,000	3,090	15%
10 5 5660 Transcription	0	850	857	1,000	1,000	1,030	0%
10 5 5665 Travel and Meals	6,438	6,196	4,967	5,300	6,500	6,695	23%
10 5 5703 Uniforms	7,401	4,581	6,227	4,000	5,000	5,150	25%
10 5 5715 Utilities	0	0	542	0	1,500	1,545	100%
10 5 5745 Vehicle Repair & Maintenance	26,607	17,772	30,788	17,000	17,500	18,025	3%
10 5 5765 Willamette Criminal Justice Cncl	860	911	911	920	1,100	1,133	20%
10 5 5797 Youth Services	2,576	2,217	2,694	2,500	2,600	2,678	4%
Subtotal Materials and Services	308,314	322,083	376,276	373,336	212,942	219,440	-43%
TOTAL POLICE BUDGET	1,383,972	1,467,482	1,561,670	2,064,400	1,484,000	1,560,000	-28%

**CITY OF PHILOMATH
GENERAL FUND - POLICE
2020-21 BUDGET NARRATIVE**

PERSONNEL SERVICES

Police Chief	101,500
Police Sergeant	82,800
7 Police Officers	435,060
Administrative Secretary	58,752
TOTAL SALARIES	678,112
Salaries include a 3% cost-of-living increase.	
EXTRA HIRE To cover the front office when the Administrative Secretary takes days off	2,000
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.	23,600
OVERTIME Extra stay beyond normal shift, monthly staff meetings, and court appearances	40,000
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.	8,400
LONGEVITY Management employees receive 5% after 10 years of service, and 10% after 15 years of service	11,218
SOCIAL SECURITY Calendar year 2020 rate is 7.65%	60,831
PERS The City pays both the employer and employee contributions. For fiscal year 2020-21 the Tier 1 & 2 employer rate is 19.45%, OPSRP rate is 15.44%, and the employee rate is 6%.	168,050
WORKERS' COMPENSATION	19,600
WORKERS' BENEFIT FUND ASSESSMENT Required by Oregon Dept. of Revenue	300
DEFERRED COMPENSATION 6% retirement benefit for Sergeant and Administrative Secretary 457 contribution for Police Chief.	34,505
HEALTH INSURANCE \$1,500 deductible plan, estimated 5.5% increase for 2021 premium	163,450
DENTAL INSURANCE Estimated 0% increase for 2021 premium	18,610
HEALTH REIMBURSEMENT ACCOUNT Employee account to help offset medical deductible	15,000
LIFE INSURANCE Basic life and AD&D policy. Employee coverage \$30,000.	522
SICK & VACATION ACCRUAL Liability for unused vacation and sick leave payable upon termination	20,000
TOTAL PERSONNEL SERVICES	1,271,058

budget\police pers
04/04/20

**CITY OF PHILOMATH
GENERAL FUND - POLICE
2020-21 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Accreditation	605	Annual fee to Oregon Accreditation Alliance to help the department with policy development and training.
Bike Olympics	950	Prizes and supplies for bike safety programs held at the elementary and middle schools
Body Camera Fees	8,500	Annual cost for software, license and data storage fees
Car Wash	350	Car wash police vehicles
Computer Line Charges	6,120	Internet provider fee
Coroner Investigation	8,223	Philomath's share of Benton County's deputy Medical Examiner
Dues	520	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	16,755	Monthly fee to connect to Linn County where police records are stored
Firearms Training	3,300	Firearms training supplies for officers and reserves
Gas & Oil	18,500	Gasoline and oil changes for police vehicles
Insurance	35,200	Police portion of city liability and auto insurance
Lane Benton Regional Group	7,000	700 MHz radio access fees
LEDS/NCIC Teletype Service	2,500	Teletype access to LEDS, NCIC and DMV
Lexipol	4,200	Policy manual
Maintenance Agreement	2,900	Maintenance agreement on building security locks, cameras and security alarm
Medical Expense	670	Medical and psychological examinations for new hires, Hepatitis B shots and follow-ups
Miscellaneous	7,169	Small items that do not fall into other categories
Office Supplies	6,000	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
2020-21 BUDGET NARRATIVE**

MATERIALS AND SERVICES (CONTINUED)

RAIN	1,350	Criminal justice information system throughout the state of Oregon
Report Writing - Superior	9,400	Maintenance contract on police department software
Security Alarm	450	Alarm for evidence storage at the Public Works compound
Small Tools and Equipment	9,000	New office furniture and other office equipment
Supplies	2,000	Departmental supplies
Telephone	6,000	Telephone and cell phone charges
Tires	6,000	Tires for police vehicles
TLO - TransUnion	1,300	Investigative data base through TransUnion
Towing	3,000	Towing abandoned vehicles
Transcription	1,000	Cost to have officer voice recordings type written
Travel, Meals and Hotel	6,500	Meals and lodging when officers attend training classes and conferences or to transport prisoners or conduct investigations
Uniforms	5,000	New and replacement uniforms
Utilities	1,500	Garbage service for dog waste
Vehicle Repair and Maintenance	17,500	Routine repairs and maintenance of police vehicles
Willamette Criminal Justice Council	1,100	Willamette Criminal Justice Council dues
Youth Services	<u>2,600</u>	Advertising and promotional material targeted towards youth in the community
TOTAL MATERIALS AND SERVICES	<u>212,942</u>	

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2020-21
GENERAL FUND - BUILDINGS AND GROUNDS**

	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	ESTIMATED BUDGET 2021-22	% CHANGE
PERSONNEL SERVICES							
10 6 4120 Public Works Director	839	856	873	891	992	1,063	11%
10 6 4155 Public Works Supervisor	3,574	3,644	3,718	3,792	4,140	4,268	9%
10 6 4164 Utility Maintenance Workers	6,244	6,813	6,801	7,362	8,176	8,459	11%
10 6 4250 Custodian	9,403	9,516	9,583	13,300	8,663	8,745	-35%
10 6 4320 Overtime	132	52	46	154	36	38	-77%
10 6 4340 On-Call Time	78	21	21	57	0	0	-100%
10 6 4350 Uniform Allowance	0	71	71	71	71	71	0%
10 6 4360 Incentive Pay	517	528	757	528	542	542	3%
10 6 4366 Longevity Pay	26	43	43	203	257	302	27%
10 6 4370 Sick Leave Conversion	20	20	13	13	23	25	72%
10 6 4500 Social Security	1,589	1,641	1,655	2,006	1,752	1,800	-13%
10 6 4520 PERS	2,665	3,648	3,285	5,526	3,940	4,056	-29%
10 6 4522 PERS - Side Account	0	0	0	9,720	0	0	-100%
10 6 4540 Workers' Compensation	2,283	2,069	1,075	1,400	800	900	-43%
10 6 4560 Workers' Benefit Fund Assmt	15	13	12	19	13	13	-32%
10 6 4620 Deferred Compensation	279	286	291	306	337	352	10%
10 6 4640 Health Insurance	3,330	3,638	3,888	4,176	4,295	4,631	3%
10 6 4660 Dental Insurance	418	480	488	513	487	500	-5%
10 6 4670 Health Reimbursement Account	300	300	300	300	300	300	0%
10 6 4680 Life Insurance	9	8	8	8	8	8	0%
10 6 4820 Sick & Vacation Accrual	0	0	0	857	868	857	1%
Subtotal Personnel Services	31,721	33,647	32,928	51,202	35,700	36,930	-30%
MATERIALS AND SERVICES							
10 6 5095 Building Repair & Maintenance	8,544	21,639	17,991	25,000	35,000	30,000	40%
10 6 5137 Computer Support	0	0	0	0	1,000	1,030	100%
10 6 5147 Contracted Services	1,588	0	300	2,400	2,400	2,472	0%
10 6 5285 Equipment Repair & Maintenance	6,179	3,405	3,010	3,800	3,900	4,017	3%
10 6 5315 Grounds Maintenance	12,651	7,080	9,743	18,000	13,000	13,390	-28%
10 6 5325 Insurance	7,536	7,161	6,768	8,000	8,000	8,240	0%
10 6 5390 Miscellaneous	312	390	1,005	680	700	760	3%
10 6 5535 Security Alarm/Remote Monitor	939	746	661	1,010	700	721	-31%
10 6 5587 Supplies	691	1,578	1,810	3,000	3,000	3,090	0%
10 6 5715 Utilities	33,976	31,159	32,590	34,000	35,000	36,050	3%
Subtotal Materials & Services	72,416	73,158	73,878	95,890	102,700	99,770	7%
TOTAL BUILDINGS AND GROUNDS BUDGET	104,137	106,805	106,806	147,092	138,400	136,700	-6%

**CITY OF PHILOMATH
GENERAL FUND - BUILDINGS & GROUNDS
2020-21 BUDGET NARRATIVE**

PERSONNEL SERVICES	<u>TIME ALLOCATION</u>	<u>SALARY ALLOCATION</u>
Public Works Director	1%	992
Public Works Supervisor	5%	4,140
Utility Maintenance Workers	3%	8,176
Custodian	90%	<u>8,663</u>
TOTAL SALARIES		21,971
<p>The time allocation is based on estimated needs of this department for fiscal year 2020-21. Salaries include a 3% cost-of-living increase. The Custodian works to clean city buildings for approximately 12 hours per week.</p>		
OVERTIME		36
UNIFORM ALLOWANCE		
\$375 per employee to purchase boots and other work related clothing items		71
INCENTIVE PAY		542
Each employee may receive up to \$300 per month based on acquiring specialized skills		
LONGEVITY PAY		257
Management employees receive 5% after 10 years of service, and 10% after 15 years of service		
SICK LEAVE CONVERSION		23
50% of excess sick leave for Department Heads who choose to cash out sick time		
SOCIAL SECURITY Calendar year 2020 rate is 7.65%		1,752
PERS		3,940
The City pays both the employer and employee contributions. For fiscal year 2020-21 the Tier 1 & 2 employer rate is 19.45%, OPSRP rate is 10.81%, and the employee rate is 6%.		
WORKERS' COMPENSATION		800
WORKERS' BENEFIT FUND ASSESSMENT Required by Oregon Dept. of Revenue		13
DEFERRED COMPENSATION 6% retirement benefit for management employees		337
HEALTH INSURANCE \$1,500 deductible plan, estimated 5.5% increase for 2021 premium		4,295
DENTAL INSURANCE Estimated 0% increase for 2021 premium		487
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>868</u>
TOTAL PERSONNEL SERVICES		<u><u>35,700</u></u>

budget\bdg & grounds pers
04/04/20

**CITY OF PHILOMATH
GENERAL FUND - BUILDINGS AND GROUNDS
2020-21 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Building Repair and Maintenance	35,000	Repairs to city buildings, including City Hall, Police Building and the library. \$25,000 remodel project at City Hall to help with work flow and to better utilize the space. \$10,000 new flooring at the Police Department
Computer Support	1,000	Prorated cost of Public Works computer software support
Contracted Services	2,400	Contracted services for specialty repairs.
Equipment Repair & Maintenance	3,900	Parts and repairs for department equipment
Grounds Maintenance	13,000	Cost of grounds maintenance and landscaping.
Insurance	8,000	Buildings and grounds share of City liability policy
Miscellaneous	700	Incidental expenses
Security Alarm & Remote Monitoring	700	Fee for monitoring security system at city hall, police dept., and library
Supplies	3,000	Restroom supplies, light bulbs, cleaning supplies, etc.
Utilities	<u>35,000</u>	Electricity, natural gas and water for city hall, police building and library
TOTAL MATERIALS & SERVICES	<u>102,700</u>	

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2020-21
GENERAL FUND - PARKS**

	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	ESTIMATED BUDGET 2021-22	% CHANGE	
PERSONNEL SERVICES								
10 7 4120	Public Works Director	839	856	873	891	992	1,063	11%
10 7 4155	Public Works Supervisor	5,718	5,831	5,948	6,067	6,624	6,829	9%
10 7 4164	Utility Maintenance Workers	8,738	9,497	9,545	10,085	11,119	11,480	10%
10 7 4258	Seasonal/Part Time	4,401	2,357	4,940	1,750	9,088	9,155	100%
10 7 4320	Overtime	151	103	43	213	60	64	-72%
10 7 4340	On-Call Time	92	58	32	101	0	0	-100%
10 7 4350	Uniform Allowance	0	101	101	101	101	101	0%
10 7 4360	Incentive Pay	767	775	1,055	775	786	786	1%
10 7 4366	Longevity Pay	26	43	44	297	381	430	28%
10 7 4370	Sick Leave Conversion	20	20	13	21	23	25	10%
10 7 4500	Social Security	1,578	1,479	1,732	1,534	2,232	2,290	46%
10 7 4520	PERS	2,892	3,860	3,889	4,880	5,259	5,409	8%
10 7 4522	PERS - Side Account	0	0	0	10,550	0	0	-100%
10 7 4540	Workers' Compensation	3,880	3,670	1,775	2,700	2,300	2,650	-15%
10 7 4560	Workers' Benefit Fund Assmt	12	8	10	9	14	14	56%
10 7 4620	Deferred Compensation	413	424	432	456	500	520	10%
10 7 4640	Health Insurance	4,800	5,103	5,443	5,847	6,013	6,483	3%
10 7 4660	Dental Insurance	627	685	694	718	692	709	-4%
10 7 4670	Health Reimbursement Account	420	420	420	420	420	420	0%
10 7 4680	Life Insurance	12	11	11	11	11	11	0%
10 7 4820	Sick & Vacation Accrual	0	0	0	1,214	1,215	1,214	0%
	Subtotal Personnel Services	35,386	35,301	37,000	48,640	47,830	49,653	-2%
MATERIALS AND SERVICES								
10 7 5095	Building Repair & Maintenance	3,060	3,816	1,960	7,000	7,000	7,210	0%
10 7 5137	Computer Support	0	0	0	0	2,000	2,060	100%
10 7 5147	Contracted Services	6,704	7,074	6,941	9,000	9,000	9,270	0%
10 7 5195	Crushed Rock/Asphalt	125	0	319	600	1,000	1,030	67%
10 7 5245	Education and Training	421	128	165	460	500	515	9%
10 7 5285	Equipment Repair/Maintenance	3,674	3,627	2,342	3,700	3,800	3,914	3%
10 7 5305	Gas & Oil	642	750	859	900	1,100	1,133	22%
10 7 5315	Grounds Maintenance	14,024	8,312	8,020	14,000	14,000	14,420	0%
10 7 5325	Insurance	1,395	1,250	1,251	2,600	1,450	1,494	-44%
10 7 5390	Miscellaneous	646	323	587	2,000	2,020	2,086	1%
10 7 5515	Safety Equipment	28	29	54	200	200	206	0%
10 7 5563	Small Tools & Equipment	83	401	1,509	1,800	1,800	1,854	0%
10 7 5587	Supplies	2,463	924	2,229	3,000	3,000	3,090	0%
10 7 5608	Tennis Court Maintenance	0	0	0	0	2,000	2,060	100%
10 7 5715	Utilities	10,245	11,211	14,398	13,900	19,000	19,570	37%
10 7 5740	Vandalism	0	2,544	831	1,200	1,200	1,236	0%
	Subtotal Materials & Services	43,510	40,389	41,465	60,360	69,070	71,147	14%
	TOTAL PARKS BUDGET	78,896	75,690	78,465	109,000	116,900	120,800	7%

2020-21 BUDGET NARRATIVE

PERSONNEL SERVICES	<u>TIME ALLOCATION</u>	<u>SALARY ALLOCATION</u>
Public Works Director	1%	992
Public Works Supervisor	8%	6,624
Utility Maintenance Workers	4%	11,119
Seasonal/Part Time	100%	<u>9,088</u>
TOTAL SALARIES		<u>27,823</u>
<p>The time allocation is based on estimated needs of this department for fiscal year 2020-21. Salaries include a 3% cost-of-living increase. Seasonal employees mow lawns and opens and close park restrooms.</p>		
OVERTIME		60
UNIFORM ALLOWANCE		101
\$375 per employee to purchase boots and other work related clothing items		
INCENTIVE PAY		786
Each employee may receive up to \$300 per month based on acquiring specialized skills		
LONGEVITY PAY		381
Management employees receive 5% after 10 years of service, and 10% after 15 years of service		
SICK LEAVE CONVERSION		23
50% of excess sick leave for Department Heads who choose to cash out sick time		
SOCIAL SECURITY	Calendar year 2020 rate is 7.65%	2,232
PERS		5,259
The City pays both the employer and employee contributions. For fiscal year 2020-21 the Tier 1 & 2 employer rate is 19.45%, OPSRP rate is 10.81%, and the employee rate is 6%.		
WORKERS' COMPENSATION		2,300
WORKERS' BENEFIT FUND ASSESSMENT	Required by Oregon Dept. of Revenue	14
DEFERRED COMPENSATION	6% retirement benefit for management employees	500
HEALTH INSURANCE	\$1,500 deductible plan, estimated 5.5% increase for 2021 premium	6,013
DENTAL INSURANCE	Estimated 0% increase for 2021 premium	692
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>1,215</u>
TOTAL PERSONNEL SERVICES		<u>47,830</u>

budget\parks pers
04/04/20

**CITY OF PHILOMATH
GENERAL FUND - PARKS
2020-21 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Building Repair and Maintenance	7,000	Painting & minor repairs to park shelters and other structures
Computer Support	2,000	Prorated share of Public Works computer support
Contracted Services	9,000	Prorated cost of Public Works summer employee
Crushed Rock and Asphalt	1,000	Rock for existing gravel roads and asphalt needed to patch chuck holes in existing park roads and paths
Education and Training	500	Pesticide application, play equipment inspection training
Equipment Repair and Maintenance	3,800	Parts & repairs for department equipment
Gas and Oil	1,100	Prorated share of motor vehicle fuel
Grounds Maintenance	14,000	Maintain trails, plantings, etc. at city parks
Insurance	1,450	Prorated share of City commercial liability and property insurance
Miscellaneous	2,020	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
Tennis Court Maintenance	2,000	Maintenance of the tennis courts at the Philomath High School
Utilities	19,000	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>69,070</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.

INFORMATION TECHNOLOGY

The City has contracted with Feynman Group, Inc. out of Eugene, OR to provide Information Technology services. They maintain all computers, servers and networks, ensure system security, install new hardware and software and provide desktop support.

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2020-21
GENERAL FUND - CITY COUNCIL**

	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	ESTIMATED BUDGET 2021-22	% CHANGE
MATERIALS & SERVICES							
10 8 5015 Advertising & Legal Notices	1,335	1,521	1,577	1,500	1,550	1,597	3%
10 8 5033 Attorney Retainer	37,032	37,800	39,276	40,416	41,544	42,790	3%
10 8 5034 Attorney Non Contractual Services	1,059	0	0	5,000	5,000	5,150	0%
10 8 5045 Audit Fees	9,950	14,740	6,991	15,000	18,000	18,540	20%
10 8 5053 Bad Debt Write Off-Gen Fund Fee	0	149	355	300	400	412	33%
10 8 5098 Bus Operations	63,928	69,112	65,080	72,000	72,000	74,160	0%
10 8 5155 Contrib.-Social Service Agencies	15,500	16,200	19,400	19,700	21,700	22,500	10%
10 8 5233 Dues	1,225	1,925	2,750	0	3,000	3,090	100%
10 8 5234 Dues - COG	9,770	0	5,278	5,400	5,702	5,873	6%
10 8 5235 Dues - LOC	3,678	3,802	3,952	4,075	4,317	4,447	6%
10 8 5242 Economic Development Project	0	2,461	0	0	0	0	
10 8 5245 Education and Training	75	1,175	725	1,200	1,300	1,339	8%
10 8 5258 Employee Flexible Benefit Fee	1,201	1,293	758	600	625	700	4%
10 8 5290 Ethics Commission Fee	475	570	570	600	659	679	10%
10 8 5303 Flower Baskets	7,863	7,820	10,487	8,500	9,000	9,270	6%
10 8 5325 Insurance	2,528	2,264	1,739	2,000	2,240	2,307	12%
10 8 5367 Labor Consultant	4,242	0	245	6,000	0	0	-100%
10 8 5389 Mid Valley Partnership	0	0	0	0	4,000	4,120	100%
10 8 5390 Miscellaneous	4,743	2,806	5,852	5,039	5,413	5,589	7%
10 8 5395 Municipal Code Updates	2,067	280	2,687	2,600	3,000	3,090	15%
10 8 5401 Network IT Consultant	9,559	3,998	19,359	15,000	60,000	61,800	100%
10 8 5403 Newsletter	1,930	1,842	1,246	1,800	1,400	1,442	-22%
10 8 5413 Office Supplies	896	889	567	845	900	927	7%
10 8 5465 Postage	525	262	286	525	400	412	-24%
10 8 5508 Regional Meetings - Hosting	0	0	0	0	1,000	1,030	100%
10 8 5529 Salary Survey	0	0	0	30,000	0	0	-100%
10 8 5560 Signs - Downtown Businesses	0	152	1,819	2,500	2,500	2,575	0%
10 8 5567 State Filing Fee	300	300	300	300	300	300	0%
10 8 5653 Tourist Related Activities	0	0	0	0	10,000	5,000	100%
10 8 5665 Travel and Meals	301	695	521	700	2,000	2,060	100%
10 8 5687 Tree/Landscape Maintenance	5,121	0	0	0	0	0	
10 8 5749 Website	0	0	5,018	5,000	5,050	5,202	1%
10 8 5798 Grant - Rural Business Develop	0	0	0	141,000	0	0	-100%
10 8 5798 Grants - DLCD	0	0	0	20,000	37,500	0	88%
Subtotal Materials & Services	185,303	172,056	196,838	407,600	320,500	286,400	-21%
TOTAL CITY COUNCIL BUDGET	185,303	172,056	196,838	407,600	320,500	286,400	-21%

**CITY OF PHILOMATH
GENERAL FUND - CITY COUNCIL
2020-21 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Advertising & Legal Notices	1,550	Required legal advertising in local newspapers
Attorney Retainer	41,544	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	18,000	Fee for CPA firm to prepare annual audit
Bad Debt Write Off - General Fnd Fee	400	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.
Contrib.-Social Service Agencies	21,700	Council policy to make available 35% of anticipated state revenue sharing dollars to local social service agencies
Dues	3,000	City dues to various organizations
Dues - COG	5,702	Dues to Council of Governments
Dues - LOC	4,317	Dues to League of Oregon Cities.
Education and Training	1,300	Training for city council members, including the League of Oregon Cities meeting in November
Employee Flexible Benefit Fee	625	Cost to provide Sec. 125 Cafeteria plan to employees
Ethics Commission Fee	659	State mandated charge to support Oregon Government Ethics Commission
Flower Baskets	9,000	\$5,000 for flower baskets, \$4,000 for temp employee to water
Insurance	2,240	Liability insurance not allocated to a specific department
Mid Valley Partnership	4,000	Joint effort of 8 local cities in Linn and Benton Counties to promote economic development within the region
Miscellaneous	5,413	Incidental expenses
Municipal Code Updates	3,000	Code Publishing charge when Ordinances are created or amended
Network Consultants	60,000	Contract with Feynman to provide technical expertise regarding City networks and computer systems.
Newsletter	1,400	Cost to print monthly newsletter included with utility bills.
Office Supplies	900	General office supplies

Continued Next Page

**CITY OF PHILOMATH
GENERAL FUND - CITY COUNCIL
2020-21 BUDGET NARRATIVE**

MATERIALS AND SERVICES (CONTINUED)

Postage	400	Postage for Council activities or projects
Regional Meetings - Hosting	1,000	Incidental expenses to host regional meetings in Council Chambers
Signs -Downtown Businesses	2,500	Cost to repair and replace downtown business directional signs
State Filing Fee	300	Fee required to file City audit
Tourist Related Activities	10,000	To support Philomath tourism
Travel and Meals	2,000	City council member travel expenses to League of Oregon Cities meetings and seminars
Website	5,050	\$750 annual web hosting, maintenance and customer support. \$4,300 archiving of content on web page and Facebook accts.
Grants - DLCD	<u>37,500</u>	Department of Land Conservation and Development grant. Funding to hire consultant to update the city's Comprehensive Plan.
TOTAL MATERIALS AND SERVICES	<u>320,500</u>	

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2020-21
GENERAL FUND - TRANSFERS AND CONTINGENCY**

	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	ESTIMATED BUDGET 2021-22	% CHANGE
TRANSFERS							
10 9 8550 To Development Review Fund	24,034	0	0	0	0	0	
10 9 8500 To Land Building & Equip Fund	11,900	50,000	165,000	47,000	240,000	276,000	100%
TOTAL TRANSFERS	35,934	50,000	165,000	47,000	240,000	276,000	100%
CONTINGENCY							
10 9 9000	0	0	0	100,000	150,000	150,000	50%

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. 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. Ten 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. The City is applying for a grant and donations to fund a Veteran's Memorial Park on land that was donated to the City.

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 sewer 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.

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 and a part time custodian. 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 2020-21**

PERSONNEL	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	ESTIMATED BUDGET 2021-22
Public Works Director	83,927	85,607	87,312	89,064	99,240	106,296
Public Works Supervisor	71,472	72,888	74,353	75,840	82,800	85,368
Utility Maintenance Workers	227,194	247,737	247,870	264,571	292,412	302,100
Water/Wastewater Operator	118,656	121,332	123,768	126,240	137,940	142,080
Custodian	10,448	10,573	9,583	13,300	15,750	15,900
Seasonal/Part Time	5,126	1,300	4,940	1,750	2,000	2,000
Overtime	10,669	5,636	4,265	11,440	7,700	8,125
On-Call Time	4,590	3,470	2,610	5,530	2,700	2,700
Uniform Allowance	0	3,000	3,000	3,000	3,000	3,000
Incentive Pay	22,085	22,380	23,006	22,380	22,740	22,740
Level 3 Certification	1,154	1,184	1,207	1,232	1,346	1,386
Longevity	2,622	4,281	4,365	7,613	9,102	13,126
Sick Leave Conversion	1,938	1,976	1,342	2,055	2,290	2,453
Social Security	42,553	44,092	44,638	47,855	51,945	54,107
PERS	88,210	116,248	116,754	153,705	133,320	138,658
PERS - Side Account	0	0	0	322,070	0	0
Workers' Compensation	27,658	30,118	20,369	20,600	28,100	32,300
Workers Benefit Fund Assmt	267	240	217	282	282	282
Deferred Compensation	9,864	10,174	10,331	10,763	11,895	12,724
Health Insurance	145,033	154,645	164,982	177,233	182,282	196,522
Dental Insurance	16,337	18,096	18,333	20,875	18,296	18,752
Health Reimbursement Account	13,500	13,499	13,500	13,500	13,500	13,500
Life Insurance	481	447	424	451	451	451
Sick and Vacation Accrual	0	0	0	39,660	40,064	39,984
Total Personal Services	903,784	968,923	977,169	1,431,009	1,159,155	1,214,554
MATERIALS & SERVICES	979,247	978,665	1,113,261	1,373,830	1,464,195	1,508,146
DEBT SERVICE	389,388	354,218	364,390	364,200	378,800	392,800
TRANSFERS TO RESERVES						
Equipment Reserve	116,700	110,800	137,600	142,400	128,700	128,700
Street Infrastructure	40,000	40,000	80,000	40,000	100,000	100,000
Sewer Infrastructure	200,000	179,950	100,000	230,000	350,000	400,000
Water Infrastructure	407,250	200,000	150,000	500,000	700,000	700,000
Storm Drain Infrastructure	20,000	10,000	10,000	0	15,000	15,000
Public Works Office Equipment	2,000	2,000	2,000	4,000	10,000	10,000
Public Works Building Reserve	48,400	38,000	40,400	38,600	30,100	30,100
To Street Fund	19,400	20,500	21,500	28,900	24,000	25,100
To SDC Fund	5,000	5,000	0	0	0	0
Total Transfers to Reserves	858,750	606,250	541,500	983,900	1,357,800	1,408,900
CONTINGENCY	0	0	0	260,000	315,000	325,000
TOTAL PUBLIC WORKS DEPARTMENTS	3,131,169	2,908,056	2,996,320	4,412,939	4,674,950	4,849,400

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2020-21
STREET FUND**

	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	ESTIMATED BUDGET 2021-22	% CHANGE
REVENUE							
21 0 3001 Cash Balance Forward	153,156	178,808	232,098	242,000	280,000	290,000	16%
21 0 3020 Interest On Investments	1,398	2,803	5,146	4,700	4,700	5,000	0%
21 0 3120 State Highway Tax	275,900	299,573	342,515	335,400	351,000	392,700	5%
21 0 3215 Street Utility Fee	107,391	107,760	108,874	112,000	119,500	120,000	7%
21 0 3420 Franchise Fee - Republic Services	38,577	45,991	50,654	49,200	58,500	59,000	19%
21 0 3450 Franchise Fee - Pioneer Telephone	12,725	12,048	11,462	11,000	10,300	10,000	-6%
21 0 3650 Miscellaneous Income	231	1,532	17,185	800	1,900	1,000	100%
21 0 3835 Small City Allotment Grant	0	0	35,120	0	0	0	
21 0 3990 Transfer-Storm Drain Fund	19,400	20,500	21,500	28,900	24,000	25,100	-17%
TOTAL REVENUES	608,778	669,015	824,554	784,000	849,900	902,800	8%
EXPENDITURES							
PERSONNEL SERVICES							
21 0 4120 Public Works Director	14,268	14,553	14,843	15,141	16,871	18,070	11%
21 0 4155 Public Works Supervisor	20,012	20,409	20,819	21,235	23,184	23,903	9%
21 0 4164 Utility Maintenance Worker	67,667	73,263	73,447	78,336	86,560	89,422	10%
21 0 4320 Overtime	1,212	706	307	1,644	276	293	-83%
21 0 4340 On-Call Time	774	484	230	837	0	0	-100%
21 0 4350 Uniform Allowance	0	660	660	660	660	660	0%
21 0 4360 Incentive Pay	4,575	4,666	4,702	4,666	4,770	4,770	2%
21 0 4366 Longevity Pay	446	728	742	1,642	2,003	2,701	22%
21 0 4370 Sick Leave Conversion	329	336	228	349	389	417	11%
21 0 4500 Social Security	8,293	8,754	8,778	9,457	10,305	10,728	9%
21 0 4520 PERS	16,666	22,411	22,490	29,970	25,659	26,676	-14%
21 0 4522 PERS - Side Account	0	0	0	60,800	0	0	-100%
21 0 4540 Workers' Compensation	8,346	9,303	5,858	5,600	9,000	10,350	61%
21 0 4560 Workers' Benefit Fund Assmt	55	49	43	58	58	58	0%
21 0 4620 Deferred Compensation	2,171	2,236	2,272	2,377	2,621	2,780	10%
21 0 4640 Health Insurance	32,377	35,118	37,514	40,300	41,449	44,687	3%
21 0 4660 Dental Insurance	3,907	4,450	4,520	4,950	4,511	4,624	-9%
21 0 4670 Health Reimbursement Account	2,895	2,895	2,895	2,895	2,895	2,895	0%
21 0 4680 Life Insurance	77	70	66	70	70	70	0%
21 0 4820 Sick & Vacation Accrual	0	0	0	8,154	8,244	8,205	1%
Subtotal Personnel Services	184,070	201,091	200,414	289,141	239,525	251,309	-17%
MATERIALS AND SERVICES							
21 0 5012 Administrative Overhead	51,684	53,580	60,792	69,360	79,704	83,185	15%
21 0 5015 Advertising & Legal Notices	0	0	438	450	450	464	0%
21 0 5053 Bad Debt Write-Off	192	261	173	260	400	412	54%
21 0 5095 Building Repair & Maintenance	3,020	1,630	893	2,100	2,100	2,163	0%
21 0 5137 Computer Support	1,535	903	2,305	1,700	2,500	2,575	47%
21 0 5143 Computer Line Charges	519	632	519	550	550	567	0%
21 0 5145 Concrete Sidewalk/Curb	1,565	7,240	488	6,200	7,500	7,725	21%
21 0 5147 Contracted Services	1,691	4,530	2,248	4,000	4,200	4,326	5%
21 0 5195 Crushed Rock/Asphalt	7,158	7,044	2,316	6,200	6,400	6,592	3%
21 0 5233 Dues	127	159	174	300	300	309	0%
21 0 5238 Dump Fees/Excavation	109	1,708	7,586	10,000	10,000	10,300	0%
21 0 5245 Education and Training	481	575	376	700	600	618	-14%
21 0 5265 Engineering	4,069	3,752	3,866	6,000	6,000	6,180	0%
21 0 5285 Equipment Repair & Maintenance	6,170	2,857	9,547	8,500	8,500	8,755	0%
21 0 5305 Gas & Oil	6,051	6,750	5,976	7,000	7,200	7,416	3%
21 0 5310 GIS Services	0	0	10,453	8,000	8,000	8,240	0%
21 0 5325 Insurance	3,799	3,894	3,752	4,300	4,300	4,429	0%

Continued Next Page

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2020-21
STREET FUND**

	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	ESTIMATED BUDGET 2021-22	% CHANGE	
MATERIALS & SERVICES (CONTINUED)								
21 0 5375	Landscape Maintenance	2,323	1,032	1,242	2,500	2,600	2,678	4%
21 0 5387	Medical Expense	368	470	624	750	750	773	0%
21 0 5390	Miscellaneous	2,174	2,978	750	4,349	2,051	2,113	-53%
21 0 5413	Office Supplies	589	952	457	900	900	927	0%
21 0 5423	Chip and Crack Seal	2,297	16,876	54,839	20,000	50,000	51,500	100%
21 0 5515	Safety Equipment	2,541	1,846	2,186	3,500	3,500	3,605	0%
21 0 5535	Security Alarm & Remote Monitoring	184	194	172	220	220	227	0%
21 0 5557	Sidewalk Improvement	0	0	0	3,000	3,000	3,090	0%
21 0 5563	Small Tools & Equipment	389	1,552	400	2,700	2,700	2,781	0%
21 0 5576	Street Light Replacement	417	299	9,486	3,000	6,000	6,180	100%
21 0 5577	Street Lights/Traffic Signals	41,254	41,098	40,527	44,000	45,000	45,239	2%
21 0 5583	Street Signs	6,043	2,123	9,352	7,000	10,000	10,300	43%
21 0 5584	Streetscape-Medians	12,489	75	370	100	300	309	100%
21 0 5587	Supplies	9,264	7,665	1,112	8,000	8,300	8,549	4%
21 0 5603	Telephone	1,004	954	763	1,200	1,200	1,236	0%
21 0 5645	Tires	38	50	530	1,450	1,500	1,545	3%
21 0 5665	Travel and Meals	450	126	162	620	500	515	-19%
21 0 5687	Tree Maintenance	0	2,573	6,486	6,000	6,200	6,386	3%
21 0 5703	Uniforms	498	467	308	350	350	361	0%
21 0 5715	Utilities	5,944	5,689	5,268	6,400	6,600	6,798	3%
21 0 5745	Vehicle Repair & Maintenance	3,964	3,992	5,682	7,500	7,500	7,725	0%
	Subtotal Materials & Services	180,400	186,526	252,618	259,159	307,875	317,091	19%
TRANSFERS								
21 0 8520	To LBE Fund - Equipment	25,500	9,300	25,700	30,700	34,400	34,400	12%
21 0 8540	To LBE Fund - Infrastructure	40,000	40,000	80,000	40,000	68,100	100,000	70%
	Subtotal Transfers	65,500	49,300	105,700	70,700	102,500	134,400	45%
21 0 9000	Contingency	0	0	0	70,000	100,000	100,000	43%
	TOTAL EXPENDITURES	429,970	436,917	558,732	689,000	749,900	802,800	9%
21 0 9500	UNAPPROPRIATED ENDING BAL	0	0	0	95,000	100,000	100,000	5%
	Excess Revenues Over Expenditures	178,808	232,098	265,822	0	0	0	

**CITY OF PHILOMATH
STREET FUND
2020-21 BUDGET NARRATIVE**

PERSONNEL SERVICES	<u>TIME ALLOCATION</u>	<u>SALARY ALLOCATION</u>
Public Works Director	17%	16,871
Public Works Supervisor	28%	23,184
Utility Maintenance Workers	31%	<u>86,560</u>
TOTAL SALARIES		<u>126,615</u>
<p>The time allocation is based on estimated needs of this fund for fiscal year 2020-21. Salaries include a 3% cost-of-living increase.</p>		
OVERTIME		276
UNIFORM ALLOWANCE \$375 per employee to purchase boots and other work related clothing items		660
INCENTIVE PAY Each employee may receive up to \$300 per month based on acquiring specialized skills		4,770
LONGEVITY PAY Management employees receive 5% after 10 years of service, and 10% after 15 years of service		2,003
SICK LEAVE CONVERSION 50% of excess sick leave for Department Heads who choose to cash out sick time		389
SOCIAL SECURITY Calendar year 2020 rate is 7.65%		10,305
PERS The City pays both the employer and employee contributions. For fiscal year 2020-21 the Tier 1 & 2 employer rate is 19.45%, OPSRP rate is 10.81%, and the employee rate is 6%.		25,659
WORKERS' COMPENSATION		9,000
WORKERS' BENEFIT FUND ASSESSMENT Required by Oregon Dept. of Revenue		58
DEFERRED COMPENSATION 6% retirement benefit for management employees		2,621
HEALTH INSURANCE \$1,500 deductible plan, estimated 5.5% increase for 2021 premium		41,449
DENTAL INSURANCE Estimated 0% increase for 2021 premium		4,511
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>8,244</u>
TOTAL PERSONNEL SERVICES		<u><u>239,525</u></u>

**CITY OF PHILOMATH
STREET FUND
2020-21 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Administrative Overhead	79,704	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	400	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	2,500	Prorated share of software maintenance fees
Computer Line Charges	550	Internet provider fees
Concrete Sidewalk/Curb	7,500	Repairs to sidewalks and curbs from street tree damage
Contracted Services	4,200	Summer temporary employee
Crushed Rock and Asphalt	6,400	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	600	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	7,200	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	2,600	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	2,051	Incidental expenses
Office Supplies	900	Copier cost, paper and other office supplies
Chip and Crack Seal	50,000	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
2020-21 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	6,000	Program to replace high pressure sodium lights with new LED light heads when they need replaced.
Street Lights and Traffic Signals	45,000	Cost of electricity to operate street lights and traffic signals
Street Signs	10,000	Replacement or installation of street, regulatory and informational signs
Streetscape-Medians	300	Median hardscape materials and maintenance
Supplies	8,300	Traffic paint and related supplies
Telephone	1,200	Prorated telephone cost at Public Works office
Tires	1,500	Prorated cost of tires and tire repair for equipment
Travel and Meals	500	Lodging and meals at out-of-town training
Tree Maintenance	6,200	Trimming, removal and replacement of street trees
Uniforms	350	City issued work shirts with city logo and raingear
Utilities	6,600	Prorated cost of electricity, natural gas and water for Public Works buildings
Vehicle Repair and Maintenance	<u>7,500</u>	Cost of repairs to vehicles
TOTAL MATERIALS & SERVICES	<u>307,875</u>	

TRANSFERS

To LBE Fund - Equipment	34,400	Set aside for future equipment replacement
To LBE Fund - Infrastructure	<u>68,100</u>	Reserve to support the Capital Improvement Plan
TOTAL TRANSFERS	<u>102,500</u>	

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2020-21
WATER FUND**

	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	ESTIMATED BUDGET 2021-22	% CHANGE	
REVENUES								
51 0 3001	Cash Balance Forward	390,376	210,009	258,928	370,000	385,000	375,000	4%
51 0 3020	Interest on Investments	2,022	3,048	6,800	6,000	5,500	5,500	-8%
51 0 3201	Metered Water Sales	1,000,817	1,037,572	1,131,404	1,434,000	1,500,000	1,550,000	5%
51 0 3202	Fire Line Fee	1,920	1,920	1,960	2,040	2,160	2,160	6%
51 0 3204	Bulk Water Sales	0	1,257	5,457	6,500	7,000	7,200	8%
51 0 3220	Water Meter Installations	12,354	17,453	20,191	24,750	29,700	29,700	20%
51 0 3230	New Account Set Up Fee	4,048	3,905	3,350	4,000	3,400	3,400	-15%
51 0 3235	Shut Off Notice Fee	5,140	5,253	4,320	5,400	3,000	3,000	-44%
51 0 3240	Late Fees	3,586	3,909	3,338	4,000	2,340	2,340	-42%
51 0 3650	Miscellaneous Receipts	11,318	15,403	4,855	5,000	4,100	3,000	-18%
51 0 3830	CDBG Grant	8,874	0	500	0	0	0	
	TOTAL REVENUES	1,440,455	1,299,729	1,441,103	1,861,690	1,942,200	1,981,300	4%
EXPENDITURES								
PERSONNEL SERVICES								
51 0 4120	Public Works Director	34,410	35,099	35,798	36,516	40,688	43,581	11%
51 0 4155	Public Works Supervisor	22,871	23,324	23,793	24,269	26,496	27,318	9%
51 0 4164	Utility Maintenance Workers	86,501	93,215	93,118	99,463	109,943	113,590	11%
51 0 4166	Water/Wastewater Operator	59,650	60,962	62,186	63,427	69,305	71,386	9%
51 0 4320	Overtime	4,998	2,710	2,198	5,123	4,108	4,340	-20%
51 0 4340	On-Call Time	1,955	1,599	1,357	2,465	1,440	1,440	-42%
51 0 4350	Uniform Allowance	0	1,200	1,200	1,200	1,200	1,200	0%
51 0 4360	Incentive Pay	8,823	8,924	8,972	8,924	9,061	9,061	2%
51 0 4365	Level 3 Certification	1,154	1,184	1,207	1,232	1,346	1,386	9%
51 0 4366	Longevity Pay	1,075	1,755	1,790	2,837	3,359	4,998	18%
51 0 4370	Sick Leave Conversion	794	810	551	843	939	1,006	11%
51 0 4500	Social Security	16,895	17,516	17,644	18,924	20,431	21,303	8%
51 0 4520	PERS	36,216	47,519	47,924	62,064	54,081	56,269	-13%
51 0 4522	PERS - Side Account	0	0	0	132,000	0	0	-100%
51 0 4540	Workers' Compensation	7,595	9,233	6,426	5,900	7,500	8,600	27%
51 0 4560	Workers' Benefit Fund Assmt	100	93	83	108	108	108	0%
51 0 4620	Deferred Compensation	3,639	3,757	3,813	3,966	4,387	4,712	11%
51 0 4640	Health Insurance	57,748	61,277	65,350	70,032	72,027	77,654	3%
51 0 4660	Dental Insurance	6,416	7,042	7,128	8,155	7,098	7,274	-13%
51 0 4670	Health Reimbursement Account	5,431	5,431	5,432	5,415	5,415	5,415	0%
51 0 4680	Life Insurance	210	197	186	195	195	195	0%
51 0 4820	Sick & Vacation Accrual	0	0	0	15,981	16,123	16,126	1%
	Subtotal Personnel Services	356,481	382,847	386,156	569,039	455,250	476,962	-20%
MATERIALS AND SERVICES								
51 0 5012	Administrative Overhead	123,900	122,520	161,568	183,720	198,060	205,945	8%
51 0 5015	Advertising & Legal Notices	513	0	5	500	500	515	0%
51 0 5033	Attorney Fees	5,816	84	1,328	4,000	4,000	4,120	0%
51 0 5053	Bad Debt Write-Off	2,820	3,224	3,784	3,200	3,300	3,399	3%
51 0 5095	Building Repair & Maintenance	3,249	1,730	1,082	4,000	4,000	4,120	0%
51 0 5107	Certification Costs	570	1,088	375	1,200	1,200	1,236	0%
51 0 5137	Computer Support	5,355	4,138	6,382	5,700	8,500	8,755	49%
51 0 5143	Computer Line Charges	1,640	2,012	1,960	2,100	3,000	3,090	43%
51 0 5145	Concrete Sidewalk/Curb	1,524	1,811	2,853	2,200	2,200	2,266	0%
51 0 5147	Contracted Services	2,832	1,787	4,383	4,000	5,000	5,150	25%
51 0 5155	Contrib.-Social Service Agencies	3,000	4,000	4,000	5,000	5,000	5,000	0%
51 0 5185	Cross Connection Control	440	657	1,068	700	1,000	1,030	43%
51 0 5195	Crushed Rock/Asphalt	2,718	1,604	1,791	3,000	4,000	4,120	33%

Continued Next Page

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2020-21
WATER FUND**

	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	ESTIMATED BUDGET 2021-22	% CHANGE
MATERIALS & SERVICES (CONTINUED)							
51 0 5233 Dues	561	818	978	850	1,000	1,030	18%
51 0 5245 Education & Training	360	903	717	1,500	1,500	1,545	0%
51 0 5265 Engineering	41,910	21,700	9,436	12,000	12,000	12,360	0%
51 0 5275 Equipment Rental	0	132	84	300	300	309	0%
51 0 5285 Equipment Repair & Maintenance	18,302	18,604	21,636	25,000	25,000	25,750	0%
51 0 5305 Gas & Oil	4,167	5,286	4,945	6,000	6,000	6,180	0%
51 0 5310 GIS Services	0	0	12,101	10,000	8,000	8,240	-20%
51 0 5325 Insurance	14,347	13,442	12,988	15,000	14,600	15,038	-3%
51 0 5373 Laboratory Analysis	5,410	7,733	9,033	10,000	10,300	10,609	3%
51 0 5374 Lab Supplies	1,997	1,620	4,018	4,000	4,200	4,326	5%
51 0 5375 Landscape Maintenance	3,947	7,325	6,079	8,000	8,000	8,240	0%
51 0 5387 Medical Expenses	368	535	678	850	850	876	0%
51 0 5390 Miscellaneous	1,584	1,801	5,292	3,061	3,000	2,800	-2%
51 0 5413 Office Supplies	865	1,284	656	1,000	1,300	1,339	30%
51 0 5465 Postage	353	152	47	400	400	412	0%
51 0 5509 Regulatory Fees	557	574	614	620	2,640	2,719	100%
51 0 5513 Rock Creek Water Purchase	10,479	7,349	2,190	12,000	8,000	8,240	-33%
51 0 5515 Safety Equipment	3,035	2,540	2,478	3,500	3,500	3,605	0%
51 0 5535 Security Alarm & Remote Monitoring	184	194	172	300	300	309	0%
51 0 5563 Small Tools & Equipment	1,386	1,159	1,761	2,500	2,500	2,575	0%
51 0 5587 Supplies	2,361	2,540	1,296	3,100	3,200	3,296	3%
51 0 5597 System Supplies & Maintenance	35,306	47,222	18,279	50,000	50,000	51,500	0%
51 0 5603 Telephone	4,407	4,365	4,360	4,600	3,500	3,605	-24%
51 0 5645 Tires	0	1,430	73	2,300	2,500	2,575	9%
51 0 5665 Travel and Meals	736	688	611	1,000	1,000	1,030	0%
51 0 5685 Treatment Chemicals	35,198	42,935	40,073	47,000	50,000	51,500	6%
51 0 5703 Uniforms	790	467	308	350	350	361	0%
51 0 5715 Utilities	50,676	51,611	49,598	56,000	57,000	58,710	2%
51 0 5745 Vehicle Repair & Maintenance	7,952	2,190	4,746	8,800	8,800	9,064	0%
Subtotal Materials & Services	401,615	391,254	405,826	509,351	529,500	546,888	4%
TRANSFERS							
51 0 8520 TO LBE Fund - Equipment	39,900	46,700	50,500	72,000	12,400	12,400	-83%
51 0 8540 TO LBE Fund - Infrastructure	407,250	200,000	150,000	500,000	700,000	700,000	40%
51 0 8555 TO LBE Fund - P/W Office Equip	1,000	1,000	1,000	2,000	5,000	5,000	100%
51 0 8560 TO LBE Fund - P/W Building	24,200	19,000	20,200	19,300	15,050	15,050	-22%
Subtotal Transfers	472,350	266,700	221,700	593,300	732,450	732,450	23%
51 0 9000 Contingency	0	0	0	100,000	125,000	125,000	25%
TOTAL EXPENDITURES	1,230,446	1,040,801	1,013,682	1,771,690	1,842,200	1,881,300	4%
51 0 9500 UNAPPROPRIATED ENDING BAL	0	0	0	90,000	100,000	100,000	11%
Excess Revenues Over Expenditures	210,009	258,928	427,421	0	0	0	

**CITY OF PHILOMATH
WATER FUND
2020-21 BUDGET NARRATIVE**

PERSONNEL SERVICES	<u>TIME ALLOCATION</u>	<u>SALARY ALLOCATION</u>
Public Works Director	41%	40,688
Public Works Supervisor	32%	26,496
Utility Maintenance Workers	38%	109,943
Water/Wastewater Operators	50%	<u>69,305</u>
TOTAL SALARIES		<u>246,432</u>
<p>The time allocation is based on estimated needs of this fund for fiscal year 2020-21. Salaries include a 3% cost-of-living increase.</p>		
OVERTIME		4,108
ON-CALL TIME		1,440
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		1,200
INCENTIVE PAY		9,061
Each employee may receive up to \$300 per month based on acquiring specialized skills		
LEVEL 3 CERTIFICATION		1,346
2% incentive to Water/Wastewater operator to maintain a level 3 water treatment certification		
LONGEVITY PAY		3,359
Management employees receive 5% after 10 years of service, and 10% after 15 years of service		
SICK LEAVE CONVERSION		939
50% of excess sick leave for Department Heads who choose to cash out sick time		
SOCIAL SECURITY Calendar year 2020 rate is 7.65%		20,431
PERS		54,081
The City pays both the employer and employee contributions. For fiscal year 2020-21 the Tier 1 & 2 employer rate is 19.45%, OPSRP rate is 10.81%, and the employee rate is 6%.		
WORKERS' COMPENSATION		7,500
WORKERS' BENEFIT FUND ASSESSMENT Required by Oregon Dept. of Revenue		108
DEFERRED COMPENSATION 6% retirement benefit for management employees		4,387
HEALTH INSURANCE \$1,500 deductible plan, estimated 5.5% increase for 2021 premium		72,027
DENTAL INSURANCE Estimated 0% increase for 2021 premium		7,098
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>16,123</u>
TOTAL PERSONNEL SERVICES		<u>455,250</u>

budget\water pers
04/04/20

**CITY OF PHILOMATH
WATER FUND
2020-21 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Administrative Overhead	198,060	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	3,300	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	8,500	Prorated cost of Public Works computer software support
Computer Line Charges	3,000	Internet provider fees
Concrete Sidewalk/Curb	2,200	Cost to repair or replace damage while working on water system
Contracted Services	5,000	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	1,000	Backflow enforcement program and letters to homeowners.
Crushed Rock and Asphalt	4,000	Crushed rock and asphalt needed to backfill and patch utility cuts
Dues	1,000	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	8,000	Service provided through Cascades West Council of Governments for mapping, tracking of data, and archiving
Insurance	14,600	Water Fund share of commercial and vehicle liability, auto physical damage and property insurance

Continued Next Page

**CITY OF PHILOMATH
WATER FUND
2020-21 BUDGET NARRATIVE**

MATERIALS AND SERVICES (CONTINUED)

Laboratory Analysis	10,300	Cost of analyzing water samples by an outside certified lab to comply with state requirements
Lab Supplies	4,200	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	3,000	Incidental expenses
Office Supplies	1,300	Prorated supplies used by Public Works office
Postage	400	Mailing of samples and prorated postage for public works office
Regulatory Fees	2,640	Annual water system fee charged by Oregon Drinking Water Program and DEQ discharge permit
Rock Creek Water Purchase	8,000	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	3,200	Miscellaneous supplies and small parts
System Supplies and Maintenance	50,000	Supplies required to maintain and operate the water system
Telephone	3,500	Prorated telephone cost at Public Works office
Tires	2,500	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	50,000	Alum, soda ash, polymers, chlorine and fluoride
Uniforms	350	City issued work shirts with city logo and raingear
Utilities	57,000	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>529,500</u>	

**CITY OF PHILOMATH
WATER FUND
2020-21 BUDGET NARRATIVE**

TRANSFERS

To LBE Fund - Equipment	12,400	Set aside for future equipment replacement
To LBE Fund - Infrastructure	700,000	Reserve to support Capital Improvement Plan
To LBE Fund - P/W Office Equipment	5,000	Furniture and office equipment for Public Works building
To LBE Fund - P/W Building	<u>15,050</u>	Reserve for future construction/expansion of Public Works
TOTAL TRANSFERS	<u><u>732,450</u></u>	

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2020-21
SEWER FUND**

	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	ESTIMATED BUDGET 2021-22	% CHANGE	
REVENUES								
52 0 3001	Cash Balance Forward	171,270	175,682	202,283	330,000	250,000	280,000	-24%
52 0 3020	Interest on Investments	1,242	1,950	5,842	6,000	4,500	5,000	-25%
52 0 3205	Sewer User Fees	1,100,689	1,082,858	1,116,197	1,150,000	1,292,000	1,360,000	12%
52 0 3225	Sewer Permits and Inspections	780	835	770	1,800	2,100	2,100	17%
52 0 3230	New Account Set Up Fee	4,140	3,905	3,350	4,100	3,400	3,400	-17%
52 0 3235	Shut Off Notice Fee	4,560	4,298	4,320	4,700	3,000	3,000	-36%
52 0 3240	Late Fee	3,077	3,198	3,338	3,400	2,340	2,340	-31%
52 0 3280	Farm Lease	17,200	16,900	16,200	16,200	16,200	16,200	0%
52 0 3650	Miscellaneous Receipts	1,123	1,755	1,465	2,000	2,110	3,260	5%
52 0 3830	CDBG Grant	0	6,776	0	0	0	0	
52 0 3985	Transfer from SDC Fund	100,000	100,000	150,000	200,000	240,000	250,000	20%
	TOTAL REVENUES	1,404,081	1,398,157	1,503,765	1,718,200	1,815,650	1,925,300	6%
EXPENDITURES								
PERSONNEL SERVICES								
52 0 4120	Public Works Director	33,571	34,243	34,925	35,626	39,696	42,518	11%
52 0 4155	Public Works Supervisor	19,297	19,680	20,075	20,477	22,356	23,049	9%
52 0 4164	Utility Maintenance Workers	59,814	64,949	64,959	69,325	76,614	79,150	11%
52 0 4166	Water/Wastewater Operator	59,006	60,370	61,582	62,813	68,635	70,694	9%
52 0 4320	Overtime	4,176	2,065	1,671	4,306	3,220	3,390	-25%
52 0 4340	On-Call Time	1,691	1,308	970	2,069	1,260	1,260	-39%
52 0 4350	Uniform Allowance	0	968	967	968	968	968	0%
52 0 4360	Incentive Pay	7,403	7,487	7,520	7,487	7,580	7,580	1%
52 0 4366	Longevity Pay	1,049	1,712	1,746	2,634	3,103	4,696	18%
52 0 4370	Sick Leave Conversion	775	790	537	822	916	981	11%
52 0 4500	Social Security	14,198	14,702	14,829	15,934	17,224	17,987	8%
52 0 4520	PERS	29,771	38,810	39,166	51,265	44,380	46,249	-13%
52 0 4522	PERS - Side Account	0	0	0	109,000	0	0	-100%
52 0 4540	Workers' Compensation	5,554	5,843	5,235	5,000	8,500	9,800	70%
52 0 4560	Workers' Benefit Fund Assmt	85	77	69	89	89	89	0%
52 0 4620	Deferred Compensation	3,362	3,471	3,523	3,659	4,050	4,360	11%
52 0 4640	Health Insurance	46,778	49,509	52,787	56,877	58,497	63,067	3%
52 0 4660	Dental Insurance	4,969	5,439	5,503	6,539	5,509	5,646	-16%
52 0 4670	Health Reimbursement Account	4,454	4,453	4,453	4,470	4,470	4,470	0%
52 0 4680	Life Insurance	173	160	153	166	166	166	0%
52 0 4820	Sick and Vacation Accrual	0	0	0	13,454	13,617	13,580	1%
	Subtotal Personnel Services	296,126	316,036	320,670	472,980	380,850	399,700	-19%
MATERIALS AND SERVICES								
52 0 5012	Administrative Overhead	116,160	112,800	134,784	151,200	169,200	175,768	12%
52 0 5053	Bad Debt Write-Off	2,335	2,673	2,853	2,800	2,800	2,884	0%
52 0 5095	Building Repair & Maintenance	3,021	1,712	903	4,000	4,000	4,120	0%
52 0 5107	Certification Costs	485	765	185	750	800	824	7%
52 0 5137	Computer Support	1,537	1,398	3,807	2,000	6,000	6,180	100%
52 0 5143	Computer Line Charges	519	519	519	519	550	567	6%
52 0 5145	Concrete Sidewalks/curb	0	0	103	500	500	515	0%
52 0 5147	Contracted Services	473	1,735	2,591	4,000	4,000	4,120	0%
52 0 5155	Contrib.-Social Service Agencies	3,000	4,000	4,000	5,000	5,000	5,000	0%
52 0 5185	Cross Connection Control	68	45	278	150	300	309	100%
52 0 5195	Crushed Rock/Asphalt	2,439	2,255	2,859	3,500	3,500	3,605	0%
52 0 5225	DEQ Discharge Permit	1,833	1,933	2,120	2,060	2,200	2,266	7%
52 0 5233	Dues	475	1,468	835	1,500	1,500	1,545	0%
52 0 5245	Education & Training	410	733	717	1,000	1,000	1,030	0%

Continued Next Page

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2020-21
SEWER FUND**

	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	ESTIMATED BUDGET 2021-22	% CHANGE	
MATERIALS & SERVICES (CONTINUED)								
52 0 5265	Engineering	44,992	5,752	6,708	11,000	9,000	9,270	-18%
52 0 5285	Equipment Repair & Maintenance	18,878	15,061	13,045	20,000	22,000	22,660	10%
52 0 5305	Gas & Oil	4,367	5,555	5,389	7,000	7,000	7,210	0%
52 0 5310	GIS Services	0	0	12,101	10,000	8,000	8,240	-20%
52 0 5325	Insurance	20,923	21,247	18,916	22,000	21,500	22,145	-2%
52 0 5373	Laboratory Analysis	6,315	5,230	4,896	7,000	7,000	7,210	0%
52 0 5374	Lab Supplies	680	967	198	900	950	979	6%
52 0 5375	Landscape Maintenance	2,743	939	1,154	2,500	3,000	3,090	20%
52 0 5376	Lagoon Monitoring	3,400	3,500	3,700	3,800	3,800	3,914	0%
52 0 5387	Medical Expenses	559	535	678	700	750	773	7%
52 0 5390	Miscellaneous	1,434	1,162	1,056	4,081	1,970	5,065	-52%
52 0 5413	Office Supplies	773	1,288	743	1,000	1,200	1,236	20%
52 0 5465	Postage	149	108	18	200	200	206	0%
52 0 5489	Property Lease	675	696	717	760	780	803	3%
52 0 5490	Property Tax	1,885	1,974	2,018	2,150	2,200	2,266	2%
52 0 5515	Safety Equipment	3,197	2,327	2,866	3,500	3,600	3,708	3%
52 0 5535	Security Alarm/Remote Monitoring	589	1,155	545	1,200	1,000	1,030	-17%
52 0 5545	Sewer Main Repair	2,786	7,220	24,025	36,000	36,000	37,080	0%
52 0 5563	Small Tools & Equipment	1,084	3,977	608	2,800	2,800	2,884	0%
52 0 5587	Supplies	2,200	2,265	1,091	2,500	2,600	2,678	4%
52 0 5597	System Supplies & Maintenance	1,090	3,822	934	3,900	4,000	4,120	3%
52 0 5603	Telephone	3,412	3,370	3,198	3,600	3,200	3,296	-11%
52 0 5645	Tires	1,733	3,473	344	3,300	3,300	3,399	0%
52 0 5665	Travel and Meals	676	610	434	1,000	1,000	1,030	0%
52 0 5685	Treatment Chemicals	34,088	20,404	25,802	27,800	29,000	29,870	4%
52 0 5695	TV Inspection	3,579	0	0	500	500	515	0%
52 0 5703	Uniforms	790	467	308	350	350	361	0%
52 0 5715	Utilities	32,107	24,021	24,650	35,500	30,000	30,900	-15%
52 0 5745	Vehicle Repair & Maintenance	5,080	1,709	4,239	6,000	6,000	6,180	0%
	Subtotal Materials & Services	332,939	270,870	316,935	400,020	414,050	430,850	4%
DEBT SERVICE								
52 0 7175	Bond Principal	145,000	160,000	175,000	180,000	200,000	220,000	11%
52 0 7575	Bond Interest	177,834	194,218	189,390	184,200	178,800	172,800	-3%
	Subtotal Debt Service	322,834	354,218	364,390	364,200	378,800	392,800	4%
TRANSFERS								
52 0 8520	To LBE Fund - Equipment	51,300	54,800	61,400	39,700	81,900	81,900	100%
52 0 8540	To LBE Fund - Infrastructure	200,000	179,950	100,000	230,000	350,000	400,000	52%
52 0 8555	To LBE Fund - P/W Office Equip	1,000	1,000	1,000	2,000	5,000	5,000	100%
52 0 8560	To LBE Fund - P/W Building	24,200	19,000	20,200	19,300	15,050	15,050	-22%
	Subtotal Transfers	276,500	254,750	182,600	291,000	451,950	501,950	55%
52 0 9000	Contingency	0	0	0	90,000	90,000	100,000	0%
	TOTAL EXPENDITURES	1,228,399	1,195,874	1,184,595	1,618,200	1,715,650	1,825,300	6%
52 0 9500	UNAPPROPRIATED ENDING BAL	0	0	0	100,000	100,000	100,000	0%
	Excess Revenues Over Expenditures	175,682	202,283	319,170	0	0	0	

**CITY OF PHILOMATH
SEWER FUND
2020-21 BUDGET NARRATIVE**

PERSONNEL SERVICES	<u>TIME ALLOCATION</u>	<u>SALARY ALLOCATION</u>
Public Works Director	40%	39,696
Public Works Supervisor	27%	22,356
Utility Maintenance Workers	24%	76,614
Water/Wastewater Operators	50%	<u>68,635</u>
TOTAL SALARIES		207,301
<p>The time allocation is based on estimated needs of this fund for fiscal year 2020-21. Salaries include a 3% cost-of-living increase.</p>		
OVERTIME		3,220
ON-CALL TIME		1,260
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		7,580
Each employee may receive up to \$300 per month based on acquiring specialized skills		
LONGEVITY PAY		3,103
Management employees receive 5% after 10 years of service, and 10% after 15 years of service		
SICK LEAVE CONVERSION		916
50% of excess sick leave for Department Heads who choose to cash out sick time		
SOCIAL SECURITY Calendar year 2020 rate is 7.65%		17,224
PERS		44,380
The City pays both the employer and employee contributions. For fiscal year 2020-21 the Tier 1 & 2 employer rate is 19.45%, OPSRP rate is 10.81%, and the employee rate is 6%.		
WORKERS' COMPENSATION		8,500
WORKERS' BENEFIT FUND ASSESSMENT Required by Oregon Dept. of Revenue		89
DEFERRED COMPENSATION 6% retirement benefit for management employees		4,050
HEALTH INSURANCE \$1,500 deductible plan, estimated 5.5% increase for 2021 premium		58,497
DENTAL INSURANCE Estimated 0% increase for 2021 premium		5,509
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>13,617</u>
TOTAL PERSONNEL SERVICES		<u><u>380,850</u></u>

budget\sewer pers
04/04/20

**CITY OF PHILOMATH
SEWER FUND
2020-21 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Administrative Overhead	169,200	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	800	Employee waste water certifications
Computer Support	6,000	Prorated share of Public Works software maintenance cost
Computer Line Charges	550	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	300	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	2,200	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	9,000	Engineering for construction projects done in-house
Equipment Repairs and Maintenance	22,000	Cost of repairs to 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	21,500	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	950	Lab testing chemicals and equipment
Landscape Maintenance	3,000	Prorated share of landscape maintenance at Public Works Office

Continued Next Page

**CITY OF PHILOMATH
SEWER FUND
2020-21 BUDGET NARRATIVE**

MATERIALS AND SERVICES (CONTINUED)

Lagoon Monitoring	3,800	Yearly monitoring of wells at lagoon site
Medical Expenses	750	Prorated share of mandatory CDL physical, drug and alcohol testing and required vaccinations
Miscellaneous	1,970	Incidental expenses
Office Supplies	1,200	Copier cost, paper and other office supplies
Postage	200	Prorated postage for Public Works office use
Property Lease	780	Lease on Gilbert Faxon land equal to annual property tax
Property Tax	2,200	Property tax on 119 acres near sewer lagoons which is leased to farmer
Safety Equipment	3,600	Protective clothing and equipment
Security Alarm/Remote Monitoring	1,000	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	2,600	Miscellaneous supplies and small parts
System Supplies and Maintenance	4,000	Supplies required to maintain the collection system and operate the department
Telephone	3,200	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	29,000	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	30,000	Utility cost for pump stations, and prorated cost of electricity, natural gas and water at Public Works office and shops
Vehicle Repair and Maintenance	<u>6,000</u>	Prorated cost of repairs to vehicles
TOTAL MATERIALS & SERVICES	<u>414,050</u>	

**CITY OF PHILOMATH
SEWER FUND
2020-21 BUDGET NARRATIVE**

DEBT SERVICE

Bond Principal	200,000	Principal payment on sewer bonds
Bond Interest	<u>178,800</u>	Interest on sewer bonds
TOTAL DEBT SERVICE	<u>378,800</u>	

TRANSFERS

To LBE Fund - Equipment	81,900	Set aside for future replacement of equipment
To LBE Fund - Infrastructure	350,000	To support the Capital Improvement Plan
To LBE Fund - P/W Office Equipment	5,000	Furniture and office equipment for Public Works building
To LBE Fund - P/W Building	<u>15,050</u>	Reserve for future construction/expansion of Public Works facilities
TOTAL TRANSFERS	<u>451,950</u>	

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2020-21
STORM DRAIN FUND**

	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	ESTIMATED BUDGET 2021-22	% CHANGE	
REVENUES								
53 0 3001	Cash Balance Forward	16,335	21,002	27,875	33,000	39,000	40,000	18%
53 0 3020	Interest on Investments	142	310	552	450	500	500	11%
53 0 3211	Storm Drain User Fees	58,211	58,531	58,877	59,500	60,500	62,000	2%
	TOTAL REVENUES	74,688	79,843	87,304	92,950	100,000	102,500	8%
EXPENDITURES								
MATERIALS AND SERVICES								
53 0 5053	Bad Debt Write Off	113	119	155	120	200	206	67%
53 0 5137	Computer Support	43	804	833	850	3,000	3,090	100%
53 0 5147	Contracted Services	106	4,724	11,082	13,000	10,000	10,300	-23%
53 0 5195	Crushed Rock/Asphalt	0	179	140	1,000	200	206	-80%
53 0 5225	DEQ Discharge Permit	875	567	530	875	875	901	0%
53 0 5233	Dues	0	0	203	0	200	206	100%
53 0 5238	Dump Fees/Excavation	0	0	0	6,000	5,000	5,150	-17%
53 0 5245	Education and Training	512	0	1,142	3,500	1,500	1,545	-57%
53 0 5265	Engineering	3,335	2,227	2,645	6,500	6,000	6,180	-8%
53 0 5285	Equipment Repair & Maintenance	0	1,210	0	500	500	515	0%
53 0 5305	Gas and Oil	0	470	330	600	500	515	-17%
53 0 5310	GIS Services	0	0	2,244	8,000	4,000	4,120	-50%
53 0 5373	Laboratory Analysis	1,512	144	244	1,200	1,500	1,545	25%
53 0 5390	Miscellaneous	540	1,831	214	1,605	1,725	1,947	7%
53 0 5413	Office Supplies	67	18	0	100	100	103	0%
53 0 5515	Safety Equipment	754	518	269	600	600	618	0%
53 0 5587	Supplies	1,195	1,636	174	1,600	1,600	1,648	0%
53 0 5597	System Supply & Maintenance	234	2,021	2,334	3,000	3,500	3,605	17%
	Subtotal Materials & Services	9,286	16,468	22,539	49,050	41,000	42,400	-16%
TRANSFERS								
53 0 8100	To Street Fund	19,400	20,500	21,500	28,900	24,000	25,100	-17%
53 0 8540	To LBE Fund - Infrastructure	20,000	10,000	10,000	0	15,000	15,000	100%
53 0 8600	To SDC Fund	5,000	5,000	0	0	0	0	
	Subtotal Transfers	44,400	35,500	31,500	28,900	39,000	40,100	35%
	TOTAL EXPENDITURES	53,686	51,968	54,039	77,950	80,000	82,500	3%
53 0 9500	UNAPPROPRIATED ENDING BAL	0	0	0	15,000	20,000	20,000	33%
	Excess Revenues Over Expenditures	21,002	27,875	33,265	0	0	0	

**CITY OF PHILOMATH
STORM DRAIN FUND
2020-21 BUDGET NARRATIVE**

MATERIALS AND SERVICES

Bad Debt Write-Off	200	To write-off uncollectible customer accounts
Computer Support	3,000	Portion of Public Works software support
Contracted Services	10,000	To hire summer temps to help with storm drain brush clearing and maintenance.
Crushed Rock and Asphalt	200	Crushed rock and asphalt to backfill and patch utility cuts
DEQ Discharge Permit	875	Mandated Department of Environmental Quality fee
Dues	200	Locating service fee
Dump Fee\Excavation	5,000	Charge to dump special waste material from catch basins, and storm line cleaning
Education and Training	1,500	Training to identify illicit discharge, containment etc.
Engineering	6,000	Engineering of in-house storm drain projects
Equipment Repair & Maintenance	500	Parts and repairs for department equipment
Gas and Oil	500	Prorated share of motor vehicle fuel
GIS Services	4,000	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	1,500	Storm water sampling to adhere to regulations
Miscellaneous	1,725	Incidental expenses
Office Supplies	100	Prorated share of Public Works office supplies
Safety Equipment	600	Protective clothing and equipment
Supplies	1,600	Supplies needed for storm water maintenance
System Supplies and Maintenance	<u>3,500</u>	Supplies required to maintain the storm water collection system and operate the department
TOTAL MATERIALS & SERVICES	<u><u>41,000</u></u>	

TRANSFERS

To Street Fund	24,000	Personnel time for work performed in the Storm Drain Fund is included in the Street Fund. This is to reimburse the Street Fund for the estimated personnel costs.
To LBE Fund - Infrastructure	<u>15,000</u>	Reserve to support Capital Improvement Plan
TOTAL TRANSFERS	<u><u>39,000</u></u>	

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2020-21
DEVELOPMENT REVIEW FUND**

	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	ESTIMATED BUDGET 2021-22	% CHANGE	
REVENUE								
16 0 3001	Cash Balance Forward	0	28,823	106,844	85,000	80,000	100,000	-6%
16 0 3020	Interest on Investments	270	1,240	2,971	2,500	2,000	2,500	-20%
16 0 3676	Plan Review Fee Deposit	30,001	134,617	9,600	125,000	150,000	150,000	20%
16 0 3678	Pre-Design Meeting Fee	5,000	7,900	0	3,000	3,000	3,000	0%
16 0 3997	Transfer from General Fund	24,034	0	0	0	0	0	
	TOTAL REVENUE	59,305	172,580	119,415	215,500	235,000	255,500	9%
EXPENDITURES								
	MATERIALS AND SERVICES							
16 0 5451	Plan Review Expense	30,482	65,736	57,853	215,500	235,000	255,500	9%
	Subtotal Materials and Services	30,482	65,736	57,853	215,500	235,000	255,500	9%
	TOTAL EXPENDITURES	30,482	65,736	57,853	215,500	235,000	255,500	9%
16 0 9500	UNAPPROPRIATED ENDING BAL	0	0	0	0	0	0	
	Excess Revenues Over Expenditures	28,823	106,844	61,562	0	0	0	

**CITY OF PHILOMATH
DEVELOPMENT REVIEW FUND
2020-21 BUDGET NARRATIVE**

REVENUES

Cash Balance Forward	80,000	Estimated cash balance at June 30, 2020
Interest income	2,000	Estimated interest income
Plan Review Fee Deposit	150,000	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>235,000</u>	

MATERIALS AND SERVICES

Project Costs	<u>235,000</u>	Engineering review and inspection of new development infrastructure
TOTAL MATERIALS & SERVICES	<u>235,000</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 2020-21
LAND, BUILDING AND EQUIPMENT FUND**

	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	ESTIMATED BUDGET 2021-22	% CHANGE
REVENUES							
41 0 3001 Cash Balance Forward	1,741,772	2,533,815	2,509,665	3,225,100	4,000,000	4,614,000	24%
41 0 3020 Investment Interest	22,209	43,326	71,732	68,000	60,000	70,000	-12%
41 0 3125 Bike/Footpath Revenue	2,787	3,026	3,460	3,400	3,800	4,000	12%
41 0 3580 Citation Assessment for Police Equip	8,771	10,401	1,534	900	1,300	500	44%
41 0 3646 Loan Proceeds	0	0	0	0	3,300,000	10,900,000	100%
41 0 3650 Miscellaneous Income	423	0	66,771	0	0	0	
41 0 3685 Sale of Equipment/Building	5,580	0	2,040	0	0	0	
41 0 3740 Justice Building Mortgage Payments	75,528	0	0	0	0	0	
41 0 3770 Sewer Lateral Reimbursement	990	0	2,450	0	0	0	
41 0 3814 Bus Grant	0	0	0	425,000	0	0	-100%
41 0 3833 E Citation Grant	0	42,660	0	0	0	0	
41 0 3835 Small City Allotment Grant	0	0	0	0	100,000	0	100%
TRANSFERS							
41 0 3942 General Fund - City Manager Car	700	0	2,600	2,600	0	0	-100%
41 0 3941 General Fund - Admin Equipment	0	0	0	0	18,000	4,000	100%
41 0 3943 General Fund - Finance Equipment	0	0	12,600	4,900	0	4,000	-100%
41 0 3945 General Fund - Court Equipment	0	25,364	4,000	4,000	0	2,000	-100%
41 0 3947 General Fund - Police Office Equip	0	5,000	0	0	8,700	10,000	100%
41 0 3949 General Fund - Police Equipment	1,700	7,236	24,000	0	2,300	10,000	100%
41 0 3951 General Fund - Police Vehicle	0	2,200	20,000	24,100	40,000	25,000	66%
41 0 3953 General Fund - Park Equipment	9,500	10,200	10,200	11,400	22,800	22,800	100%
41 0 3955 General Fund - Park Infrastructure	0	0	7,400	0	0	50,000	
41 0 3960 General Fund - City Hall Reserve	0	0	28,000	0	65,400	65,400	100%
41 0 3962 General Fund - Police Bldg. Reserve	0	0	23,200	0	16,000	16,000	100%
41 0 3964 General Fund - Library Reserve	0	0	33,000	0	66,800	66,800	100%
41 0 3971 Street Fund - Equipment	25,500	9,300	25,700	30,700	34,400	34,400	12%
41 0 3973 Street Fund - Infrastructure	40,000	40,000	80,000	40,000	68,100	100,000	100%
41 0 3976 Water Fund - Equipment	39,900	46,700	50,500	72,000	12,400	12,400	-83%
41 0 3978 Water Fund - Infrastructure	407,250	200,000	150,000	500,000	700,000	700,000	40%
41 0 3982 Sewer Fund - Equipment	51,300	54,800	61,400	39,700	81,900	81,900	100%
41 0 3984 Sewer Fund - Infrastructure	200,000	179,950	100,000	230,000	350,000	400,000	52%
41 0 3990 Storm Drain Fund - Infrastructure	20,000	10,000	10,000	0	15,000	15,000	100%
41 0 3985 W & S Fund - P/W Office Equip	2,000	2,000	2,000	4,000	10,000	10,000	100%
41 0 3986 W & S Fund - P/W Buildings	48,400	38,000	40,400	38,600	30,100	30,100	-22%
TOTAL REVENUE	2,704,310	3,263,978	3,342,652	4,724,400	9,007,000	17,248,300	91%

**CITY OF PHILOMATH ANNUAL BUDGET
FISCAL YEAR 2020-21
LAND, BUILDING AND EQUIPMENT FUND**

		ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	ESTIMATED BUDGET 2021-22	% CHANGE
EXPENDITURES								
CAPITAL OUTLAY								
41 0 6403	Administration Equipment	0	0	0	5,000	26,000	2,000	100%
41 0 6405	Bus	0	0	0	425,000	0	0	-100%
41 0 6411	Finance Equipment	14,143	0	0	6,900	7,000	2,000	1%
41 0 6415	Court Equipment	0	24,259	7,394	5,000	6,000	2,000	20%
41 0 6422	Police Office Equipment	0	0	21,883	20,600	10,000	5,000	-51%
41 0 6424	Police Equipment	0	40,420	8,502	14,400	4,500	5,000	-69%
41 0 6426	Police Vehicles	31,567	24,444	0	46,200	45,000	0	-3%
41 0 6432	Park Equipment	0	0	0	56,000	0	0	-100%
41 0 6434	Park Infrastructure	0	1,518	300	0	16,400	100,000	100%
41 0 6441	City Hall Improvement	0	0	0	25,000	25,000	25,000	0%
41 0 6443	Police Building Improvement	0	0	7,202	125,000	25,000	25,000	-80%
41 0 6447	Library Improvement	0	0	0	25,000	30,000	25,000	20%
41 0 6455	Street Equipment	2,000	171,702	0	50,000	0	0	-100%
41 0 6457	Street Infrastructure	0	159,034	0	340,000	200,000	1,150,000	-41%
41 0 6459	Bike/Footpath Construction	12,433	0	19,133	7,300	0	0	-100%
41 0 6463	Water Equipment	0	15,600	26,722	0	30,000	0	100%
41 0 6467	Water Infrastructure	13,641	307,130	37,244	1,155,000	3,348,000	12,462,600	100%
41 0 6473	Sewer Equipment	74,348	10,206	0	27,000	50,000	600,000	85%
41 0 6477	Sewer Infrastructure	0	0	20,504	470,000	388,000	357,700	-17%
41 0 6490	Public Works Office Equipment	5,480	0	6,575	16,000	14,000	5,000	-13%
41 0 6493	Public Works Office/Buildings	16,883	0	0	125,000	200,000	25,000	60%
	Total Capital Outlay	170,495	754,313	155,459	2,944,400	4,424,900	14,791,300	50%
	TOTAL EXPENDITURES	170,495	754,313	155,459	2,944,400	4,424,900	14,791,300	50%
41 0 9500	RESERVED FOR FUTURE EXPENDITURE	0	0	0	1,780,000	4,582,100	2,457,000	100%
	Excess Revenues Over Expenditures	2,533,815	2,509,665	3,187,193	0	0	0	

**CITY OF PHILOMATH
LAND, BUILDING AND EQUIPMENT FUND
2020-21 BUDGET NARRATIVE**

REVENUES

Cash Balance Forward	4,000,000	Estimated Cash Balance at June 30, 2020
Investment Interest	60,000	Interest income on cash balance
Bike/Footpath Revenue	3,800	1% of highway fuel tax allocated for bike and footpath construction
Citation Assessment for Police Equipment	1,300	A portion of traffic citations designated for purchase of police equipment
Loan Proceeds	3,300,000	First draw on loan for water treatment plant. Business Oregon is prepared to lend to the City \$14.3 million. The loan will be taken in draws and finalized at the end of construction.
Small City Allotment Grant	<u>100,000</u>	This is an ODOT grant for road improvement projects available to cities that have under 5,000 population.
Subtotal Revenue Before Transfers	<u>7,465,100</u>	

TRANSFERS

General Fund		
Administrative Equipment	18,000	To purchase office equipment
Police Office Equipment	8,700	To purchase police office equipment
Police Equipment	2,300	To purchase equipment for police officers
Police Vehicle	40,000	To purchase police vehicle
Park Equipment	22,800	Specified in Capital Improvement Plan
City Hall Reserve	65,400	Specified in Capital Improvement Plan
Police Building Reserve	16,000	Specified in Capital Improvement Plan
Library Reserve	<u>66,800</u>	Specified in Capital Improvement Plan
	<u>240,000</u>	
Street Fund		
Equipment	34,400	Specified in Capital Improvement Plan
Infrastructure	<u>68,100</u>	Specified in Capital Improvement Plan
	<u>102,500</u>	
Water Fund		
Equipment	12,400	Specified in Capital Improvement Plan
Infrastructure	700,000	Specified in Capital Improvement Plan
Public Works Office Equipment	5,000	Office equipment for the Public Works staff
Public Works Buildings	<u>15,050</u>	Specified in Capital Improvement Plan
	<u>732,450</u>	
Sewer Fund		
Equipment	81,900	Specified in Capital Improvement Plan
Infrastructure	350,000	Specified in Capital Improvement Plan
Public Works Office Equipment	5,000	Office equipment for the Public Works staff
Public Works Buildings	<u>15,050</u>	Specified in Capital Improvement Plan
	<u>451,950</u>	
Storm Drain Fund		
Infrastructure	<u>15,000</u>	Specified in Capital Improvement Plan
	<u>15,000</u>	
TOTAL REVENUE	<u><u>9,007,000</u></u>	

**CITY OF PHILOMATH
LAND, BUILDING AND EQUIPMENT FUND
2020-21 BUDGET NARRATIVE**

CAPITAL OUTLAY

Administration Equipment	26,000	City wide computer upgrades, office equipment
Finance Equipment	7,000	Computer and office equipment
Court Equipment	6,000	Computer and office equipment
Police Office Equipment	10,000	Replace radio base units at the Police Department
Police Equipment	4,500	In car tablet for one of the police vehicles
Police Vehicle	45,000	Police patrol vehicle
Park Infrastructure	16,400	Cochran Veterans Memorial Park - landscaping
City Hall	25,000	Miscellaneous building improvement
Police Building Improvement	25,000	Miscellaneous building improvement
Library Improvement	30,000	Conceptual design for proposed library addition
Street Infrastructure	200,000	\$50,000 Engineering for N. 11th Street project \$50,000 for bike lane striping and shared lane markings \$100,000 from Small City grant for chip seal on Mt. Union Ave., Benton View Drive and 3 blocks of South 15th Street
Water Equipment	30,000	Replace 2009 GMC pickup
Water Infrastructure	3,348,000	\$1.3 million Engineering and \$2 million to start construction on water treatment plant. \$48,000 Engineering for N. 11th St project.
Sewer Equipment	50,000	Replace 2008 Ford utility truck
Sewer Infrastructure	388,000	\$340,000 Remove Timber Estates pump station and replace with gravity sewer line. \$48,000 Engineering for N. 11th St. project.
Public Works Office Equipment	14,000	Public Works computers and equipment
Public Works Office/Buildings	<u>200,000</u>	Repave the failed portion of the Public Works parking lot near the shop buildings
TOTAL CAPITAL OUTLAY	<u>4,424,900</u>	

**CITY OF PHILOMATH
LAND, BUILDING AND EQUIPMENT FUND
FISCAL YEAR 2020-21**

	ADMIN		FINANCE	COURT	POLICE			PARK	PARK	NONDEPARTMENTAL			SUBTOTAL GENERAL FUND
	Equipment	Vehicle	Equipment	Equipment	Office Equip	Equipment	Vehicle	Equipment	Infrastructure	City Hall	Police Bldg	Library	
Est Balance 7/1/20	8,000	22,300	7,200	6,300	0	2,200	5,000	21,300	66,400	156,900	236,000	226,900	758,500
2020-21 Transfers	18,000	0	0	0	8,700	2,300	40,000	22,800	0	65,400	16,000	66,800	240,000
Interest Income	0	296	3	4	0	0	0	585	663	2,618	3,012	3,499	10,680
Other Income	0	0	0	0	1,300	0	0	0	0	0	0	0	1,300
Appropriations	<u>(26,000)</u>	<u>0</u>	<u>(7,000)</u>	<u>(6,000)</u>	<u>(10,000)</u>	<u>(4,500)</u>	<u>(45,000)</u>	<u>0</u>	<u>(16,400)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>(30,000)</u>	<u>(194,900)</u>
Balance 6/30/21	<u>0</u>	<u>22,596</u>	<u>203</u>	<u>304</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>44,685</u>	<u>50,663</u>	<u>199,918</u>	<u>230,012</u>	<u>267,199</u>	<u>815,580</u>

	STREET			WATER		SEWER		STORM DRAIN	PUBLIC WORKS	PUBLIC WORKS	FUND TOTALS
	Equipment	Infrastructure	Bike Path	Equipment	Infrastructure	Equipment	Infrastructure	Infrastructure	Office Equip	Building	
Est Balance 7/1/20	118,300	334,400	(3,100)	58,200	1,550,000	648,800	252,000	23,300	4,400	255,200	4,000,000
2020-21 Transfers	34,400	68,100	0	12,400	700,000	81,900	350,000	15,000	10,000	30,100	1,541,900
Interest Income	2,026	4,014	9	539	29,217	9,032	2,839	508	5	1,132	60,000
Other Income	0	100,000	3,800	0	3,300,000	0	0	0	0	0	3,405,100
Appropriations	<u>0</u>	<u>(200,000)</u>	<u>0</u>	<u>(30,000)</u>	<u>(3,348,000)</u>	<u>(50,000)</u>	<u>(388,000)</u>	<u>0</u>	<u>(14,000)</u>	<u>(200,000)</u>	<u>(4,424,900)</u>
Balance 6/30/21	<u>154,726</u>	<u>306,514</u>	<u>709</u>	<u>41,139</u>	<u>2,231,217</u>	<u>689,732</u>	<u>216,839</u>	<u>38,808</u>	<u>405</u>	<u>86,432</u>	<u>4,582,100</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 2020-21
SYSTEM DEVELOPMENT FUND**

	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	ESTIMATED BUDGET 2021-22	% CHANGE
REVENUES							
42 0 3001 Cash Balance Forward	588,384	857,328	1,542,201	3,240,000	3,270,000	2,550,000	1%
42 0 3020 Interest on Investments	7,320	15,945	79,459	90,000	55,600	45,438	-38%
42 0 3051 Interest on Deferred SDC Liens	3,486	2,548	2,264	0	0	0	
42 0 3351 Park Improvement Charges	11,640	91,679	252,323	26,650	32,800	33,784	23%
42 0 3353 Street Improvement Charges	51,518	234,417	621,720	90,850	111,800	115,154	23%
42 0 3354 Street Reimbursement Charges	25,592	116,473	306,391	45,150	55,600	57,268	23%
42 0 3355 Water Improvement Charges	74,985	187,007	195,017	134,275	165,300	170,259	23%
42 0 3356 Water Reimbursement Charges	55,888	139,373	148,988	100,050	123,200	126,896	23%
42 0 3357 Sewer Improvement Charges	81,147	129,973	211,448	145,275	178,900	184,267	23%
42 0 3358 Sewer Reimbursement Charges	39,032	62,525	101,247	69,875	86,000	88,580	23%
42 0 3359 Storm Drain Improvement Charges	37,835	78,424	178,001	42,100	51,800	53,354	23%
42 0 3829 Park Grant	0	6,828	52,099	172,275	0	0	-100%
42 0 3990 Transfer-Storm Drain Fund	5,000	5,000	0	0	0	0	
TOTAL REVENUES	981,827	1,927,520	3,691,158	4,156,500	4,131,000	3,425,000	-1%
EXPENDITURES							
MATERIALS & SERVICES							
42 0 5390 Water Improvement Reimbursement	0	0	0	0	105,000	0	100%
42 0 5390 Sewer Improvement Reimbursement	0	0	0	0	175,000	0	100%
Total Materials & Services	0	0	0	0	280,000	0	100%
CAPITAL OUTLAY							
42 0 6815 Park Improvement Outlay	0	30,820	68,241	500,000	125,000	0	-75%
42 0 6835 Water Improvement Outlay	0	230,000	0	490,000	550,000	0	12%
42 0 6839 Water Reimbursement Outlay	0	0	0	555,000	616,000	0	11%
42 0 6855 Storm Drain Improvement Outlay	0	0	0	0	50,000	0	100%
Total Capital Outlay	0	260,820	68,241	1,545,000	1,341,000	0	-13%
DEBT SERVICE							
42 0 7142 OECD Loan Principal	15,371	16,293	120,469	0	0	0	
42 0 7542 OECD Loan Interest	9,128	8,206	7,228	0	0	0	
Total Debt Service	24,499	24,499	127,697	0	0	0	
TRANSFERS							
42 0 8700 To Sewer Fund	100,000	100,000	150,000	200,000	240,000	250,000	20%
Total Transfers	100,000	100,000	150,000	200,000	240,000	250,000	20%
TOTAL EXPENDITURES	124,499	385,319	345,938	1,745,000	1,861,000	250,000	7%
42 0 9500 RESERVED FOR FUTURE EXPENDITURE	0	0	0	2,411,500	2,270,000	3,175,000	-6%
Excess Revenues Over Expenditures	857,328	1,542,201	3,345,220	0	0	0	

**CITY OF PHILOMATH
SYSTEM DEVELOPMENT FUND
2020-21 BUDGET NARRATIVE**

REVENUE

Cash Balance Forward	3,270,000	Estimated cash balance at June 30, 2020
Interest on Investments	55,600	Interest earnings
Park Improvement Charges	32,800	Estimate based on 30 new single family homes
Street Improvement Charges	111,800	Estimate based on 30 new single family homes
Street Reimbursement Charges	55,600	Estimate based on 30 new single family homes
Water Improvement Charges	165,300	Estimate based on 30 new single family homes
Water Reimbursement Charges	123,200	Estimate based on 30 new single family homes
Sewer Improvement Charges	178,900	Estimate based on 30 new single family homes
Sewer Reimbursement Charges	86,000	Estimate based on 30 new single family homes
Storm Drain Improvement Charges	<u>51,800</u>	Estimate based on 30 new single family homes
TOTAL REVENUE	<u>4,131,000</u>	

MATERIALS & SERVICES

Water Improvement Reimb	105,000	Reimburse Boulevard Apartments for oversizing water lines
Sewer Improvement Reimb	<u>175,000</u>	Reimburse Boulevard Apartments for oversizing sewer lines
TOTAL MATERIALS & SERVICES	<u>280,000</u>	

CAPITAL OUTLAY

Park Improvement Outlay	125,000	Paul J. Cochran Veterans Memorial Park - no specific projects
Water Improvement Outlay	550,000	Engineering for water treatment plant and 9th St. reservoir
Water Reimbursement Outlay	616,000	Engineering for water treatment plant and 9th St. reservoir
Storm Drain Improvement Outlay	<u>50,000</u>	Engineer to update Storm Drain Master Plan
TOTAL CAPITAL OUTLAY	<u>1,341,000</u>	

TRANSFERS

To Sewer Fund	<u>240,000</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 2020-21**

	<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 7/1/20	92,200	1,107,100	547,300	455,300	529,500	156,800	195,600	186,200	3,270,000
SDC Fees	32,800	111,800	55,600	165,300	123,200	178,900	86,000	51,800	805,400
Interest Income	1,812	17,670	8,740	8,997	9,462	3,127	2,343	3,450	55,600
Appropriations	(125,000)	0	0	(655,000)	(616,000)	(175,000)	0	(50,000)	(1,621,000)
Transfers In/(Out)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(120,000)</u>	<u>(120,000)</u>	<u>0</u>	<u>(240,000)</u>
Balance 6/30/21	<u><u>1,812</u></u>	<u><u>1,236,570</u></u>	<u><u>611,640</u></u>	<u><u>(25,403)</u></u>	<u><u>46,162</u></u>	<u><u>43,827</u></u>	<u><u>163,943</u></u>	<u><u>191,450</u></u>	<u><u>2,270,000</u></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 2020-21
COMMUNITY DEVELOPMENT FUND**

	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	ESTIMATED BUDGET 2021-22	% CHANGE	
REVENUES								
22 0 3001	Cash Balance Forward	20,756	1,040	2,690	91,300	59,900	61,400	-34%
22 0 3020	Interest Income	0	20	1,352	1,700	1,500	1,600	-12%
22 0 3730	Repayment of 1992 Loans	0	0	0	15,000	15,000	15,000	0%
22 0 3731	Repayment of 1993 Loans	0	0	35,000	15,000	15,000	15,000	0%
22 0 3732	Repayment of 1997 Loans	0	0	47,688	0	0	0	
22 0 3760	Repayment of Revolving Loan	0	1,630	5,533	0	0	0	
	TOTAL REVENUES	20,756	2,690	92,263	123,000	91,400	93,000	-26%
EXPENDITURES								
MATERIALS AND SERVICES								
22 0 5820	Downtown Revolving Loan Fund	8,027	0	0	88,000	91,400	93,000	4%
	Subtotal Materials and Services	8,027	0	0	88,000	91,400	93,000	4%
TRANSFERS								
22 0 8050	To General Fund	11,689	0	0	35,000	0	0	-100%
	Subtotal Transfers	11,689	0	0	35,000	0	0	-100%
	TOTAL EXPENDITURES	19,716	0	0	123,000	91,400	93,000	-26%
	Excess Revenues Over Expenditures	1,040	2,690	92,263	0	0	0	

**CITY OF PHILOMATH
COMMUNITY DEVELOPMENT FUND
2020-21 BUDGET NARRATIVE**

REVENUES

Cash Balance Forward	59,900	Estimated cash balance at June 30, 2020
Interest Income	1,500	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>91,400</u>	

MATERIALS AND SERVICES

Downtown Revolving Loan Fund	<u>91,400</u>	Matching loan fund to help downtown businesses with façade improvements.
TOTAL MATERIALS & SERVICES	<u>91,400</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 2020-21
ECONOMIC DEVELOPMENT FUND**

	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	ESTIMATED BUDGET 2021-22	% CHANGE
REVENUES							
32 0 3001 Cash Balance Forward	11,394	11,508	11,694	11,980	12,265	12,500	2%
32 0 3020 Investment Interest	114	186	295	300	235	300	-22%
32 0 3050 Interest on Bonded Liens	19,887	18,976	17,997	17,011	15,819	14,618	-7%
32 0 3711 Advanced Financing Principal Coll	24,303	24,464	24,643	29,828	30,021	30,222	1%
TOTAL REVENUES	55,698	55,134	54,629	59,119	58,340	57,640	-1%
EXPENDITURES							
DEBT SERVICE							
32 0 7143 Principal - OECDD	24,303	24,464	24,643	29,828	30,021	30,222	1%
32 0 7543 Interest - OECDD	19,887	18,976	17,997	17,011	15,819	14,618	-7%
Subtotal Debt Service	44,190	43,440	42,640	46,839	45,840	44,840	-2%
TOTAL EXPENDITURES	44,190	43,440	42,640	46,839	45,840	44,840	-2%
32 0 9500 UNAPPROPRIATED ENDING BAL	0	0	0	12,280	12,500	12,800	2%
Excess Revenues Over Expenditures	11,508	11,694	11,989	0	0	0	

**CITY OF PHILOMATH
ECONOMIC DEVELOPMENT FUND
2020-21 BUDGET NARRATIVE**

REVENUES

Cash Balance Forward	12,265	Estimated cash balance at June 30, 2020
Investment Interest	235	Estimated interest income
Interest on Bonded Liens	15,819	Reimbursement from Mill Pond property owners for OECDD loan
Advanced Financing Principal Coll	<u>30,021</u>	Reimbursement from Mill Pond property owners for OECDD loan
TOTAL REVENUES	<u><u>58,340</u></u>	

DEBT SERVICE

Principal - OECDD	30,021	Principal portion of loan payment
Interest - OECDD	<u>15,819</u>	Interest portion of loan payment
TOTAL DEBT SERVICE	<u><u>45,840</u></u>	

**Philomath Urban Renewal Agency
Annual Budget
Fiscal Year 2020-21**

TABLE OF CONTENTS

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

**Urban Renewal Agency
Fiscal Year 2020-21
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 2020-21.

The Urban Renewal Agency is budgeted to collect \$661,000 in property taxes this fiscal year and \$60,000 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 the downtown area.

The City has successfully worked with the Oregon Department of Transportation (ODOT) to receive \$6.2 million dollars and Benton County and Corvallis Area Metropolitan Planning Organization (CAMPO) to receive \$520,000 for this project. The focus this year is on supporting the contracted engineer, Murraysmith, in finalizing the engineering for this project scheduled for construction in 2022.

Special thanks to the Budget Committee for the important role 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 2020-21
GENERAL FUND**

	ACTUAL EXPENDED 2016-17	ACTUAL EXPENDED 2017-18	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	ESTIMATED BUDGET 2021-22	% CHANGE
REVENUE							
23 0 3001 Cash Balance Forward	1,883,977	5,401,220	3,011,026	3,390,000	3,800,000	2,975,000	12%
23 0 3020 Interest on Investments	46,486	68,610	84,377	80,000	60,000	75,000	-25%
23 0 3030 Interest on Tax Collections	1,044	1,233	4,859	1,300	1,000	1,300	-23%
23 0 3110 Property tax increment	498,901	546,053	551,797	570,000	661,800	695,000	16%
23 0 3115 Prior Year Tax Increment	7,984	6,412	20,468	7,800	7,900	7,900	1%
23 0 3646 Loan Proceeds	3,446,168	0	0	0	0	800,000	
TOTAL REVENUE	5,884,560	6,023,528	3,672,527	4,049,100	4,530,700	4,554,200	12%
EXPENDITURES							
MATERIALS AND SERVICES							
23 0 5012 Administrative Overhead	18,156	42,720	42,840	45,480	44,424	46,164	-2%
23 0 5015 Advertising and Legal Notices	603	836	819	1,000	2,000	3,000	100%
23 0 5045 Audit Fees	2,600	3,710	1,830	4,000	4,500	5,000	13%
23 0 5265 Engineering	13,103	9,289	17,809	500,000	0	0	-100%
23 0 5290 Ethics Commission Fee	31	76	76	80	549	600	100%
23 0 5390 Miscellaneous	390	0	0	1,990	11,277	13,906	100%
23 0 5567 State Filing Fee	40	40	250	250	250	250	0%
Subtotal Materials and Services	34,923	56,671	63,624	552,800	63,000	68,920	-89%
CAPITAL OUTLAY							
23 0 6160 Urban Renewal Project	0	0	0	0	1,140,000	4,235,000	100%
23 0 6162 Property Acquisition	0	0	0	300,000	0	0	-100%
23 0 6164 Sewer Projects	46,445	933,338	0	0	0	0	
23 0 6169 Water Projects	230,013	1,794,305	0	70,000	125,000	0	79%
Subtotal Capital Outlay	276,458	2,727,643	0	370,000	1,265,000	4,235,000	100%
DEBT SERVICE							
23 0 7180 Loan Principal	90,000	115,000	115,000	120,000	125,000	125,000	4%
23 0 7580 Loan Interest	36,097	113,188	109,726	106,300	102,700	98,950	-3%
23 0 7580 Bond Issuance Costs	45,862	0	0	0	0	0	
Subtotal Capital Outlay	171,959	228,188	224,726	226,300	227,700	223,950	1%
TOTAL EXPENDITURES	483,340	3,012,502	288,350	1,149,100	1,555,700	4,527,870	35%
23 0 9500 UNAPPROPRIATED ENDING BAL	0	0	0	2,900,000	2,975,000	26,330	3%
Excess Revenues Over Expenditures	5,401,220	3,011,026	3,384,177	0	0	0	

**PHILOMATH URBAN RENEWAL AGENCY
2020-21 BUDGET NARRATIVE
GENERAL FUND**

REVENUE

Cash Balance Forward	3,800,000	Estimated cash balance at June 30, 2020
Interest on Investments	60,000	Estimated interest income
Interest on Tax Collections	1,000	Interest on tax collections held at Benton County before they are turned over to the City
Current Year Property Tax Increment	661,800	Estimated 6% increase over 2019-20 tax levy. The collections are estimated at 95% of taxes imposed.
Prior Years Tax Increment	<u>7,900</u>	Collection of prior years tax increment
TOTAL REVENUE	<u><u>4,530,700</u></u>	

MATERIALS AND SERVICES

Administrative Overhead	44,424	To reimburse General Fund for cost of staff time and a portion of other administrative costs
Advertising and Legal Notices	2,000	Advertising and legal notices
Audit Fees	4,500	Annual audit of the Urban Renewal Agency
Ethics Commission Fee	549	State mandated charge to support Oregon Government Ethics Commission
Miscellaneous	11,277	Miscellaneous expenses
State Filing Fee	<u>250</u>	Fee required to file Urban Renewal Agency audit
TOTAL MATERIALS AND SERVICES	<u><u>63,000</u></u>	

CAPITAL OUTLAY

Urban Renewal Project	1,140,000	Complete design for downtown safety and streetscape project including street, sidewalk, storm water and pedestrian amenities
Water Projects	<u>125,000</u>	Abandon waterline on Pioneer Street that runs under a garage. New waterline under the railroad at 13th Street.
TOTAL CAPITAL OUTLAY	<u><u>1,265,000</u></u>	

DEBT SERVICE

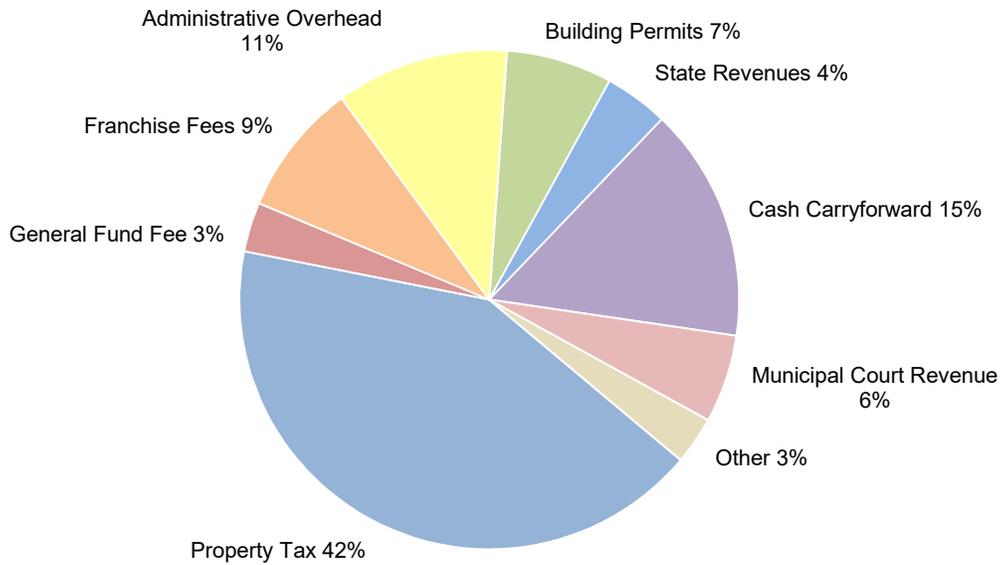
Loan Principal	125,000	Principal payment on 2016 Bonds
Loan Interest	<u>102,700</u>	Interest on 2016 Bonds
TOTAL DEBT SERVICE	<u><u>227,700</u></u>	

**CITY OF
PHILOMATH
TAX SUMMARY**

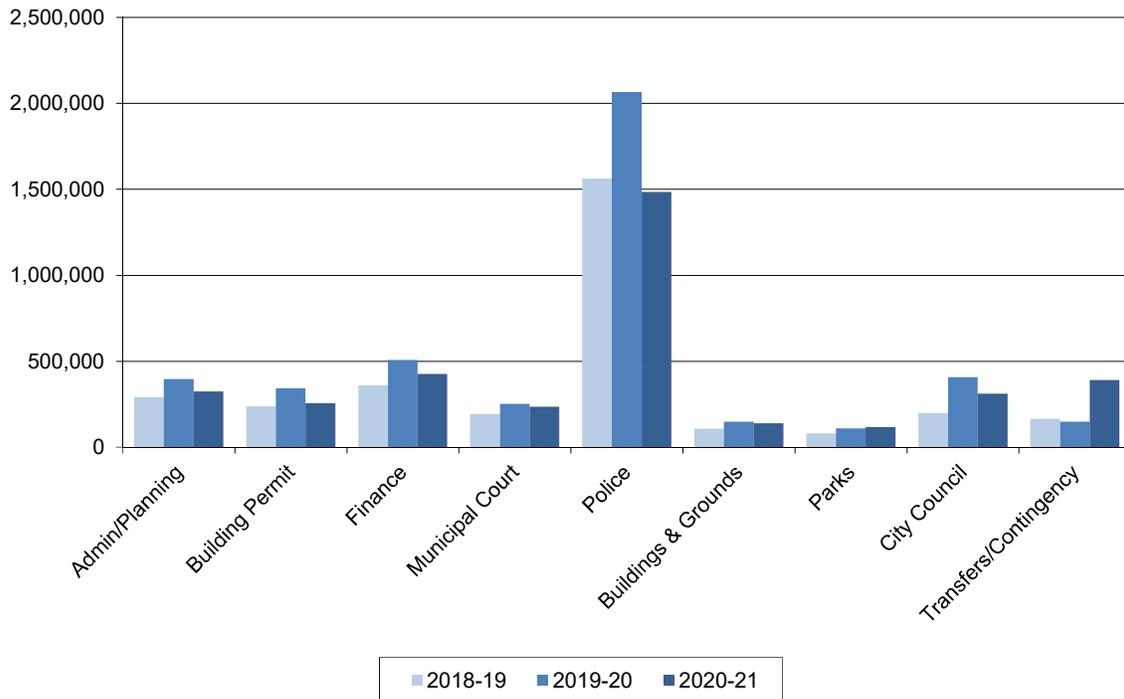
<u>Budget Year</u>	<u>General Fund Tax Levied</u>	<u>Total City Tax Rate</u>	<u>Assessed Valuation</u>	<u>General Fund Budget</u>
2011-12	1,343,333	5.30	278,890,870	2,727,130
2012-13	1,370,296	5.30	285,594,482	2,695,205
2013-14	1,403,873	5.30	293,925,167	2,701,922
2014-15	1,457,516	5.30	303,120,090	2,633,664
2015-16	1,496,146	5.30	312,455,096	2,725,477
2016-17	1,537,874	5.30	320,268,872	2,869,118
2017-18	1,601,102	5.30	336,174,152	3,760,369
2018-19	1,693,894	5.30	354,496,531	4,288,806
2019-20	1,801,606	5.30	379,365,267	4,840,300

City Population		% Change	# of City FTE Employees/1000 (calendar year)
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
2020-21	4,900	3.5%	5.1

City of Philomath 2020-21 General Fund Revenues



General Fund Appropriations



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

	<u>ADOPTED BUDGET 2019-20</u>	<u>PROPOSED BUDGET 2020-21</u>	<u>Percent Change</u>
General Fund	4,370,300	3,689,400	-16%
Development Review	215,500	235,000	9%
Street Fund	689,000	749,900	9%
Water Fund	1,771,690	1,842,200	4%
Sewer Fund	1,618,200	1,715,650	6%
Storm Drain Fund	77,950	80,000	3%
Land, Bldg & Equipment Fund	2,944,400	4,424,900	50%
System Development Fund	1,745,000	1,861,000	7%
Community Development Fund	123,000	91,400	-26%
Economic Development Fund	<u>46,839</u>	<u>45,840</u>	<u>-2%</u>
Total Budget	<u><u>13,601,879</u></u>	<u><u>14,735,290</u></u>	<u><u>8%</u></u>

**CITY OF PHILOMATH
2020-21 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	255,746	68,354	0	0	0	0	0	0	324,100
Building Permit	57,528	198,172	0	0	0	0	0	0	255,700
Finance	354,533	70,967	0	0	0	0	0	0	425,500
Municipal Court	149,476	84,824	0	0	0	0	0	0	234,300
Police	1,271,058	212,942	0	0	0	0	0	0	1,484,000
Buildings & Grounds	35,700	102,700	0	0	0	0	0	0	138,400
Parks	47,830	69,070	0	0	0	0	0	0	116,900
City Council	0	320,500	0	0	0	0	0	0	320,500
Transfers/Contingency	0	0	0	0	240,000	0	150,000	0	390,000
Unappropriated balance	0	0	0	0	0	0	0	673,000	673,000
Total General fund	2,171,871	1,127,529	0	0	240,000	0	150,000	673,000	4,362,400
Development Review Fund	0	235,000	0	0	0	0	0	0	235,000
Street Fund	239,525	307,875	0	0	102,500	0	100,000	100,000	849,900
Water Fund	455,250	529,500	0	0	732,450	0	125,000	100,000	1,942,200
Sewer Fund	380,850	414,050	0	378,800	451,950	0	90,000	100,000	1,815,650
Storm Drain Fund	0	41,000	0	0	0	39,000	0	20,000	100,000
Total Public Works	1,075,625	1,527,425	0	378,800	1,286,900	39,000	315,000	320,000	4,942,750
Total Operating Costs	3,247,496	2,654,954	0	378,800	1,526,900	39,000	465,000	993,000	9,305,150
Land, Building & Equip	0	0	4,424,900	0	0	0	0	4,582,100	9,007,000
System Development	0	280,000	1,341,000	0	0	240,000	0	2,270,000	4,131,000
Community Development	0	91,400	0	0	0	0	0	0	91,400
Economic Development	0	0	0	45,840	0	0	0	12,500	58,340
Total Non-Operating	0	371,400	5,765,900	45,840	0	240,000	0	6,864,600	13,287,740
TOTAL CITY	3,247,496	3,026,354	5,765,900	424,640	1,526,900	279,000	465,000	7,857,600	22,592,890
PERCENT OF TOTAL	14.37%	13.40%	25.52%	1.88%	6.76%	1.23%	2.06%	34.78%	100.00%