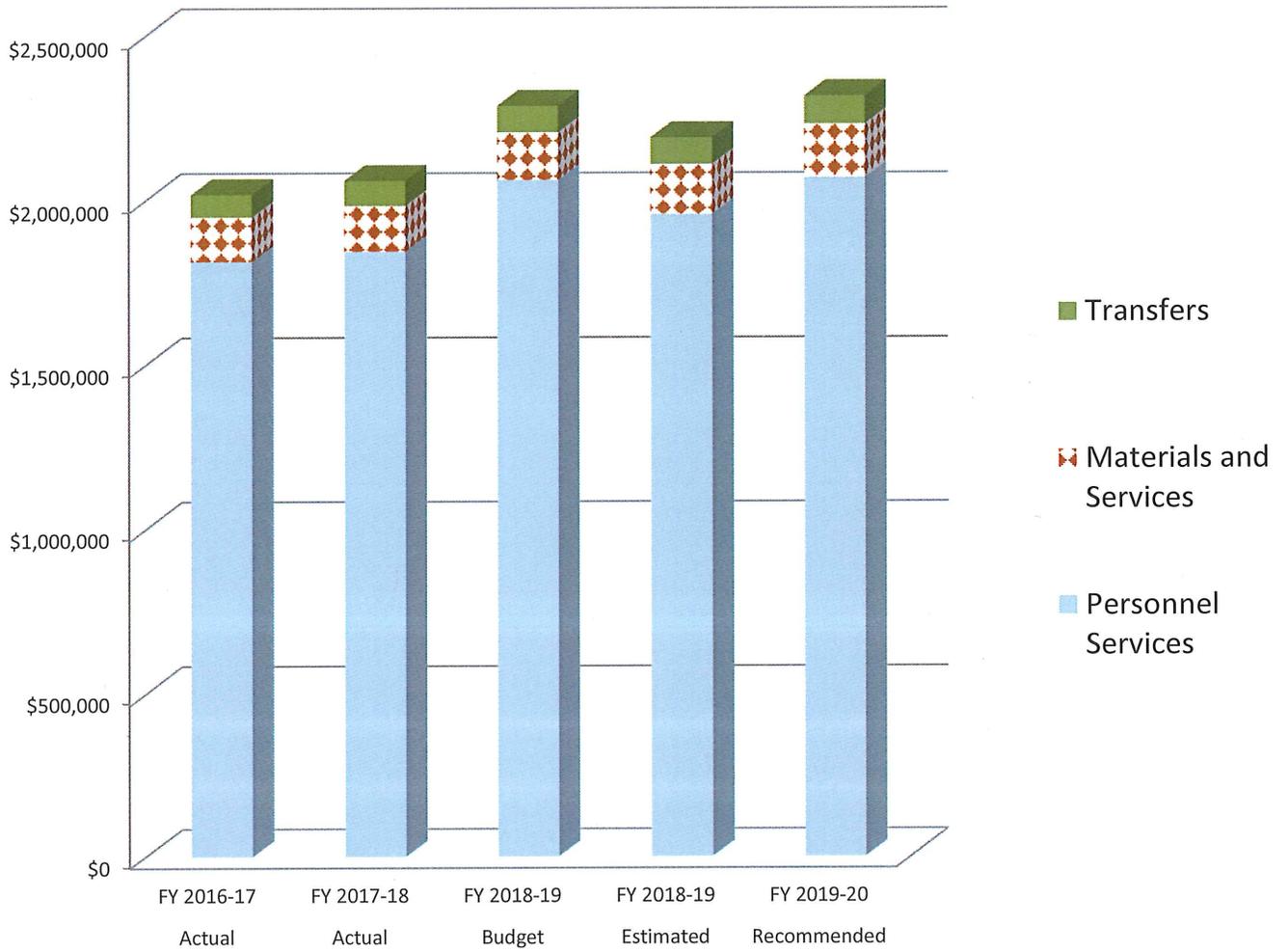




**GENERAL FUND**  
**FINANCE**  
**RECOMMENDED FY 19-20**



**CITY OF BEAVERTON**

**BUDGET TREND ANALYSIS - FY 2016-17 TO FY 2019-20**

With Explanations on Significant Changes between Budgeted 2018-19 and Recommended 2019-20

Fund: **General Fund**  
 Department: **Finance - Summary**

CLASS	Actual	Actual	Budget	Estimated	Recommended	% Change
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2018-19	FY 2019-20	Budgeted Vs. Recommended
Personnel Services	\$1,815,758	\$1,845,895	\$2,062,785	\$1,958,346	\$2,069,363	0.32%
Materials and Services	135,771	139,760	144,956	152,136	163,556	12.83%
Transfers	67,588	75,409	80,402	80,402	84,223	4.75%
<b>SUB-TOTAL</b>	<b>2,019,117</b>	<b>2,061,064</b>	<b>2,288,143</b>	<b>2,190,884</b>	<b>2,317,142</b>	
Reserve for equip.			-		-	
<b>TOTAL</b>	<b>\$2,019,117</b>	<b>\$2,061,064</b>	<b>\$2,288,143</b>	<b>\$2,190,884</b>	<b>\$2,317,142</b>	
<b>FTE's</b>	<b>15.85</b>	<b>15.85</b>	<b>16.25</b>		<b>15.60</b>	

**Explanation of item(s) that are significant (10% and greater than \$10,000):**

**Personnel services:**

FY 2019-20 reflects 0.70 FTE Assistant Finance Director decreasing to 0.20 FTE and a reallocation of 0.15 additional FTE from the general fund to water/sewer/storm drain funds for one of the Senior Accountants. Recommended Budget also reflects step increases, COLA increases for BPA, SEIU, management averaging 2.87% in total, and a 3% VEBA (Voluntary Employees Beneficiary Association Plan) for management and a 1% increase to the VEBA for SEIU. Also shown are an average 0.63% increase in PERS contributions, medical insurance cost increase of 8% for Kaiser, 1.74% increase in MODA plans and 2% increase for Dental.

**Materials and services:**

FY 2019-20 reflects an increase of \$17K in professional services mostly attributable to annual audit and investment advisor fees.

**Transfers:**

No significant change

CITY OF BEAVERTON, OREGON  
FISCAL YEAR 2019-20 BUDGET  
CURRENT LEVEL OF SERVICES

<b>FUND:</b> 001 GENERAL	<b>DEPARTMENT:</b> FINANCE
<b>PROGRAM:</b> 0541 FINANCIAL ADMINISTRATION	<b>DEPARTMENT HEAD:</b> PATRICK O'CLAIRE

**MISSION STATEMENT:**

The Finance Division's mission is to preserve and maintain the City's financial integrity and trustworthiness. This is achieved by ensuring the timeliness of financial information, the adequacy of internal accounting and budgetary controls and the safeguarding of the City's assets. The mission is further maintained by providing financial administrative support to the City's operating departments to facilitate efficient and effective municipal services and providing quality service to all internal and external customers. *(Council Goal #2: Maintain the City's long-term financial stability; #4: Support City employees in providing customer-oriented, quality service.)*

REQUIREMENTS	FY 2016-17 ACTUAL	FY 2017-18 ACTUAL	FY 2018-19 BUDGETED	FY 2019-20 PROPOSED	FY 2019-20 ADOPTED
POSITION	15.85	15.85	16.25	15.60	0.00
PERSONNEL SERVICES	\$1,815,758	\$1,845,895	\$2,062,785	\$2,069,363	\$0
MATERIALS & SERVICES	135,771	139,760	144,956	163,556	0
CAPITAL OUTLAY					
TRANSFERS	67,588	75,409	80,402	84,223	0
<b>TOTAL</b>	<b>\$2,019,117</b>	<b>\$2,061,064</b>	<b>\$2,288,143</b>	<b>\$2,317,142</b>	<b>\$0</b>

**Program Goal:**

To ensure timeliness of financial information, to provide sound financial advice on matters relating to fiscal policies, asset management, debt management and treasury management, and to ensure the adequacy of the City's internal accounting and budgetary control.

**Program Objectives (services provided):**

- Continue developing multi-year Financial Plans for the General Fund, Street Fund, Building Fund, Lodging Tax and Library Fund. *(City Council Priority: Prepare long-range budget plans for upcoming major projects)*
- Review the finance department's information systems to eliminate duplicate, ineffective, non-beneficial procedures, including purchase orders and accounts payable processes.
- Continue to participate in the Distinguished Budget Presentation Award and the Certificate of Achievement for Excellence in Financial Reporting programs.
- Continue to monitor debt management practices, administration and debt service coverage.
- Continue to refine the City's cost allocation plan that distributes overhead costs to the operating departments.
- Assist the Engineering Division and other departments with the City's Capital Improvement Program especially regarding Street, Water, Sewer and Storm Water System Development Charges and Storm Water Quality and Quantity Fees, as well as civic and urban renewal projects *(City Council Priority: Broaden Capital Improvement Plan include bike lanes, sidewalks, streetlights and ramps).*
- Maintain an active role regarding financial operations of four regional utility providers of which the City is a partner; the Joint Water Commission, Willamette Intake Facility, Willamette Water Supply Project and Clean Water Services. *(City Council Priority: Build stronger relationships with local special districts).*

**Trends, Services and Issues:**

The Finance Department consists of 21.95 FTE employees: 15.60 employees in the General Fund and 6.35 employees in the Enterprise Funds. The major program areas include Financial Reporting, Budgeting, Accounting, Purchasing, Payroll, Accounts Receivable and Payable, Treasury Management and Utility Billing/Customer Service. The Department's mission challenges the staff to review all our internal processes in eliminating unnecessary or non-beneficial procedures and activities and to provide valuable and timely financial reporting to the operating departments. This past year, we have achieved the following improvements in efficiency, services and reporting:

CITY OF BEAVERTON, OREGON  
FISCAL YEAR 2019-20 BUDGET  
CURRENT LEVEL OF SERVICES

<b>FUND:</b> 001 GENERAL	<b>DEPARTMENT:</b> FINANCE
<b>PROGRAM:</b> 0541 FINANCIAL ADMINISTRATION	<b>DEPARTMENT HEAD:</b> PATRICK O'CLAIRE

- Completed enhancements of several modules and subsidiary ledgers of the primary General Ledger software module. This module incorporates the products and transactions from all subsidiary ledgers (i.e. cash receipts and accounts payable), processes journal entries and generates standard and customized reports.
- Maintained our underlying General Obligation bond ratings from Standard and Poor's (AA+) and from Moody's (Aa1).
- Maintained our underlying Water Revenue bonds ratings from Standard and Poor's (AA+) and from Moody's (Aa2).
- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association for the FY 2017-18 Budget Document.
- Received an Unmodified Audit Opinion and applied for the Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year Ended June 30, 2018.

The department's mission provides support for both internal and external customers. Financial services that relate to public trust are among our highest priorities. These services assure that City finances are conducted in a manner to foster trust and confidence by the public, that City policies and procedures are fair and that all practices are open and above board. The financial system, comprised of accounting, purchasing, cash management, treasury services and budgeting are managed to provide maximum assurance of adherence to those high standards.

The public's interest in City finances is honored with a higher level of disclosures and greater public discussion about the use of property taxes and all fees/charges. The department is continually improving its ability to provide timely analytical data about financial transactions and their related implications. We also expect to develop ways to maximize the use of public funds by encouraging productivity and to enhance cost containment in the development and managing of budgets while minimizing risk and managing accountability for results. Information Systems improvements and professional development will continue to be our highest priority to address these needs.

Finance pursues greater automation and improved business practices in procurement to contain or reduce our cost of services provided while maintaining procedures that meet code requirements. The Finance Department's key to success is creating an environment where employees are willing to take risks, and become a stakeholder in our processes by being accountable and taking initiative. Customer satisfaction, both internal and external is critical to our success and is an integral part of our daily activities.

The Finance Department plays a critical role in achieving City Council priorities such as:

- Patricia Reser Center for the Arts and Beaverton Central Parking Garage – prepare analysis and advice on financing options as needed for the proposals.
- Expansion of sidewalk fund – use the program in the Capital Improvement Program to support projects on a sustained basis from various sources of funding.
- Monitor the impact of efforts to diversify city revenue sources, especially non-property tax revenue streams, including the development of a 4% city lodging tax, utility ROW licenses and a 3% recreational marijuana sales tax.
- Development of a longer-term Transportation Capital Improvement Plan

**Budget Highlights:**

The Finance Department continues to adjust responsibilities and align staff capabilities with its mission. Staff retirements and the automation of previously manual processes offer opportunities to shape the staff to fit today's needs. We continue devoting resources to staff training and equipment that will continue our direction of outstanding customer service and team building. Additionally, specific training funds are allocated to keep our financial staff current with the professional requirements of municipal government finance.

The department provides financial services and support to other departments pursuing the action items of the Beaverton Community Vision Action Plan. A specific action item for the Finance Department is:

- \* *Community Vision Action #93: Make it easier for small businesses to bid on City work:* Utilize purchasing policies that expand opportunities for Minority-Owned, Woman-Owned and Emerging Small Businesses (MWESB) as well as small businesses owned by veterans with service related disabilities (SD)

CITY OF BEAVERTON, OREGON  
 FISCAL YEAR 2019-20 BUDGET  
 CURRENT LEVEL OF SERVICES

<b>FUND:</b> 001 GENERAL	<b>DEPARTMENT:</b> FINANCE
<b>PROGRAM:</b> 0541 FINANCIAL ADMINISTRATION	<b>DEPARTMENT HEAD:</b> PATRICK O'CLAIRE

**Progress on FY 2018-19 Action Plan:**

- Annual Update to the City's Investment Policy – Adopted and in use with new longer term, diversified but appropriate investments.
- Utilized the services of a Financial Advisor – developed scenarios for the potential use of line of credit redevelopment financing, public safety center and planning for new water revenue debt. Retained GO Bond Rating of AA+ from Standard and Poor's
- Dedicated staff time for enhancing the functionality of the Contracts module of the Purchase Order and Accounts Payable (POAP) system.
- Deployed On-Line Travel Advance application city-wide
- Submitted the June 30, 2018 Comprehensive Annual Finance Report (CAFR) Including GASB 67/68 Implementation for the Certificate of Achievement in Financial Reporting Awards program
- Submitted the FY 2018-19 budget document for the Distinguished Budget Document Presentation Award program
- A general upgrade to the software package for utility billing is underway.
- Developed revenue projections for selected items in the General Fund and prepared a separate section of budget goals and objectives that describe the initial trends.
- Created a Debt Management Policy
- Introduced Purchase Cards (a.k.a. P-Cards) to reduce check issuance expenses while retaining internal controls
- Successfully recruited new personnel into management and supervisory positions for a smooth transition from retiring employees. The department's succession planning is effective with the ability to accommodate retiring employees' preferences for reduced roles while retaining their expertise.

**FY 2019-20 Action Plan:**

- Continue to dedicate staff time for analysis and input to replace General Ledger module in our financial system with sufficient internal controls, standard reports, modern user interfaces and the ability to create customized reports.
- Use Internal Controls processes to evaluate and streamline work processes
- Build supervisory skills, prepare and implement succession plans. Succession planning results in some additional allocations of FTE for the training of new personnel.
- Revise periodic financial report formats to Budget Committee with more graphics
- Submit the June 30, 2019 Comprehensive Annual Finance Report (CAFR) for the Certificate of Achievement in Financial Reporting Awards program
- Submit the FY 2019-20 budget document for the Distinguished Budget Document Presentation Award program
- Provide analysis and advice on public/private development opportunities
- Further streamline the purchasing process with "procurement cards" (a.k.a. P-Cards) by expanding to all departments
- Support the Beaverton Urban Redevelopment Agency (BURA) as it moves forward with its action plans based on growth of assessed valuation and tax incremental revenue within the district. Operate the Line of Credit for property acquisition and facility construction of the Beaverton Central Parking Garage
- Support the capital investment plans of the water utility for new wells, reservoirs, drinking water sources and related transmission facilities. This includes supporting the city customers gained by the acquisition of service territory from the Tualatin Valley Water District (TVWD).
- Develop budgetary and fiscal support for the capital campaign for and operation of the Patricia Reser Center for the Arts
- Seek additional funding for a likely gap in the final costs of the Public Safety Center in FY 2020-21.
- Develop a framework for 5-year revenue and expenditure forecasting beginning with the General Fund.

CITY OF BEAVERTON, OREGON  
FISCAL YEAR 2019-20 BUDGET  
CURRENT LEVEL OF SERVICES

<b>FUND:</b> 001 GENERAL	<b>DEPARTMENT:</b> FINANCE
<b>PROGRAM:</b> 0541 FINANCIAL ADMINISTRATION	<b>DEPARTMENT HEAD:</b> PATRICK O'CLAIRE

<b>Workload Measures:</b>	<b>FY 2016-17 Actual Recognized</b>	<b>FY 2017-18 Actual Recognized</b>	<b>FY 2018-19 Budgeted Recognized</b>	<b>FY 2019-20 Proposed Submit by September 2019</b>
Maintain the Distinguished Budget Presentation Award from GFOA				
City's Population	94,950	95,685	96,165	98,050
General Obligation Bond Debt (in 000's at end of fiscal year):				
2017 Public Safety Center	\$4,140	\$34,845	\$35,000	\$33,845
G. O. Bond Debt Per Capita:				
2017 Public Safety Center	\$42	\$365	\$363	\$345
Revenue Bond Debt (in 000's @ end of FY)	\$6,793	\$5,935	\$3,845	\$19,440
Revenue Bond Debt Per Capita	\$72	\$62	\$40	\$198
Special Revenue Debt (in 000's @ end of FY)	\$4,466	\$2,460	\$1,334	\$359
Special Revenue Debt Per Capita	\$47	\$26	\$14	>\$1
Property Tax Levy for General Operations (within permanent rate)	\$38,631,383	\$40,712,851	\$42,159,116	\$43,371,297
City's Taxable Assessed Valuation (in 000's)	\$9,234,782	\$9,912,532	\$9,965,442	\$10,253,114
General Operations Tax Levy Rate Per Thousand of Taxable Assessed Value (tax value)	\$4.18	\$4.17	\$4.23	\$4.23
City's Permanent Levy Rate Authority	\$4.62	\$4.62	\$4.62	\$4.62
General Operations Tax Levy Per Capita	\$407	\$424	\$444	\$442

**Performance Outcomes and Program Trends:**

The City's budget receives a national, peer-judged award that demonstrates the commitment to provide our citizens a budget document serving as an operations guide and as a financial plan.

The trend in the levy for general operations demonstrates the City's ability to meet citizens' demands for services while maintaining a stable tax burden and providing the ability to levy additional tax resources for future year's operations. The City operates under a state-wide measure that established a permanent levy rate for each public entity that levies property taxes. The City cannot levy more than its permanent rate of \$4.62 per thousand of taxable assessed valuation. For FY 2019-20 the City is projecting a tax levy rate of \$4.23, which is 92% of its maximum permanent levy rate authority. Levying the full permanent rate would produce an additional \$3.9 million in property tax revenues.

A description of General Fund Revenues for the FY 2019-20 budget includes modest projections of revenues over the next several years. Our intent is to lengthen those projections in future budget documents. The City Council asks the staff and particularly the Finance Department to consider adjustment in "non-property tax" revenue as a priority. In previous years, a privilege tax was added to the franchise fees for Portland General Electric and Northwest Natural Gas that is producing about \$1 million annually. Fees for Site Development and land use development permits increased and a change in the manner in which all non-franchised utilities are managed in the right-of-way generates additional income. The ROW License fees require additional monitoring to engage all utilities operating in the ROW are paying their fair share for the use and management of the street assets. In addition, the Lodging Tax of 4% supports construction of the proposed Patricia Reser Center for the Arts and other events that attract or retain visitors to the area.

CITY OF BEAVERTON, OREGON  
FISCAL YEAR 2019-20 BUDGET  
CURRENT LEVEL OF SERVICES

<b>FUND:</b> 001 GENERAL	<b>DEPARTMENT:</b> FINANCE
<b>PROGRAM:</b> 0542 PURCHASING	<b>PROGRAM MANAGER:</b> TERRY L MURALT

**Program Goal:**

To ensure that supplies, services and equipment are acquired at the lowest possible cost consistent with the qualities required, to award contracts in the best interest of the City, to ensure legal and contractual compliance on all contracts and purchases, and to continue to advance equity purchasing goals for businesses which are minority-owned, women-owned, service-disabled veteran owned and emerging small businesses. *(Council Goal #2: Use City resources efficiently to ensure long-term financial stability; #4: Provide responsive, cost effective service to the community.)*

REQUIREMENTS	FY 2016-17 ACTUAL	FY 2017-18 ACTUAL	FY 2018-19 BUDGETED	FY 2019-20 PROPOSED	FY 2019-20 ADOPTED
POSITION	2.00	2.00	2.00	2.00	0.00
PERSONNEL SERVICES	\$174,599	\$186,623	\$200,469	\$213,274	\$0
MATERIALS & SERVICES	10,643	10,725	11,122	11,942	0
CAPITAL OUTLAY					
TRANSFERS	1,676	1,940	4,438	3,303	0
<b>TOTAL</b>	<b>\$186,918</b>	<b>\$199,288</b>	<b>\$216,029</b>	<b>\$228,519</b>	<b>\$0</b>

**Program Objective (services provided):** (All objectives relate closely to Council Goal #2)

- To process all purchasing transactions in a timely manner.
- To ensure that procurement of goods and services adhere to the current purchasing policies and State laws.
- Ensure that bids/requests for proposals are obtained for all goods and services that exceed \$100,000.
- To process all requests for bid procedure within five working days from date of receipt.
- Maintain listing of all surplus property and supervise disposal of surplus items.
- Monitor use of open purchase orders for compliance and necessity.

This program assists all departments in their activities but specifically supports these elements of the Community Vision Action Plan including:

- *Make it easier for small businesses to bid on City work(Community Vision Action #93):* Utilize purchasing policies that expand opportunities for Minority-Owned, Woman-Owned and Emerging Small Businesses (MWESB) and Service Disabled Veterans (SDV)

**Progress on FY 2018-19 Action Plan:**

Partnered with Metro and held an open house for Minority-Owned, Women-Owned and Emerging Small Businesses that were not State certified or had not done business with a government agency. This was to help educate these businesses on why and how they can become State certified. Encouraging these type of businesses to become State certified will increase the pool of certified firms for government agencies to do business with and help the business community.

Participated in the Cultural Inclusion and Community Services

At the end of fiscal year 2017/18 the total for the Minority-Owned, Women-Owned, Service Disabled Veteran and Emerging Small Business program was 11.54% of the overall dollar amount of contracting and purchasing activities. The City's aspirational goal is set at 10%. The City plans additional outreaches to M/W/SDV/ESB firms to increase usage percent.

Discussions with the new Sustainability Program Manager have started regarding developing a Sustainability Purchasing Policy. The initial step is developing a "project proposal" to outline the work involved and timeline of project.

CITY OF BEAVERTON, OREGON  
FISCAL YEAR 2019-20 BUDGET  
CURRENT LEVEL OF SERVICES

<b>FUND:</b> 001 GENERAL	<b>DEPARTMENT:</b> FINANCE
<b>PROGRAM:</b> 0542 PURCHASING	<b>PROGRAM MANAGER:</b> TERRY L MURALT

**FY 2019-20 Action Plan**

- Research and develop/coordinate community workshop(s) to encourage and assist local contractors and businesses to bid/propose on City contracts.
- Monitor legislative changes that would affect the procurement code and make necessary updates to the Procurement code as needed.
- Review City wide expenditures and complete procurement processes where required by formal bid thresholds.
- Work with Sustainability Program Manager to develop a Sustainability Purchasing Policy.
- Review M/W/SDV and ESB program to determine possible changes that would increase the usage of state certified firms.
- Coordinate open house events for M/W/SDV and ESB businesses to connect with and start building relationships with prime contractors for sub-contracting opportunities.

Workload Measures:	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budgeted/Revised	FY 2019-20 Proposed
Number of purchase orders issued and processed	1,300	1,411	1,400	1,000
Number of sealed bids and requests for proposals processed	17	22	25	25
Number of contracts issued	128	140	135	135
Total dollar amount paid through Purchase orders	\$22,946,905	\$32,654,117	\$35,000,000	\$40,000,000

**10 Largest PO's Issued for FY 2017-18**

VENDOR	DESCRIPTION	AMOUNT
Trench Line Excavation Inc.	Settler Way Utility Replacement Ph,1 CIP 4118A	\$2,471,790
FFA Architecture & Interiors Inc.	Architectural Services for the Public Safety Center	\$1,340,721
Owen Equipment Company	2 – New 2018 Vactor 2100 Plus Machines	\$910,449
Landis & Landis Construction	Cedar Hills Blvd Walker/Jenkins Water Mains CIP 4128A	\$866,100
Brian Clopton Excavating	Water Transmission Mains 175 <sup>th</sup> Ave/Weir Rd CIP 5092C	\$677,514
Relay Resources	Janitorial Services	\$695,650
Opsis Architecture LLP	Architectural Services for Patricia Reese Center for the Arts	\$576,081
Oregon Underground	Kimberly Ct Waterline Replacement CIP 4121	\$480,007
Baker Rock Resources	Annual Supply of HMAAC	\$463,782
Bretthauer Oil Company	Fuel	\$390,227

CITY OF BEAVERTON, OREGON  
 FISCAL YEAR 2019-20 BUDGET  
 CURRENT LEVEL OF SERVICES

<b>FUND:</b> 001 GENERAL	<b>DEPARTMENT:</b> FINANCE
<b>PROGRAM:</b> 0542 PURCHASING	<b>PROGRAM MANAGER:</b> TERRY L MURALT

**Performance Outcomes and Program Trends:**

The program places formal bids and purchase awards in conformance with purchasing policies and with the assurance that the best price was obtained through market place competition.

Use and offer cooperative purchasing with other agencies whenever possible.

Solicit bids and request for proposals for all public contracts that exceed \$100,000. Ensure that purchasing needs of City departments are handled in a timely manner and ensure acquisition of the best quality products and services at the lowest possible cost.

Ensure that procurements are in line with the M/W/SDV & ESB policy/program. Staff continues to review the program and policy to look for ways to improve the program that would increase usage of state certified firms.

Centralize disposal of surplus property. Advertise for bid, or sell at public auction, as required by City Code and provisions of the Oregon Revised Statutes.

CITY OF BEAVERTON, OREGON  
FISCAL YEAR 2019-20 BUDGET  
CURRENT LEVEL OF SERVICES

<b>FUND:</b> 001 GENERAL	<b>DEPARTMENT:</b> FINANCE
<b>PROGRAM:</b> 0548 FINANCE OPERATIONS	<b>PROGRAM MANAGER:</b> SUSAN COLE

**Program Goal:**

To ensure internal control and financial integrity of the City’s accounting and budgetary system and to provide quality and innovative financial service by being good stewards of public funds and effectively serving citizens, City Council and City departments.

To publish an accurate and complete Comprehensive Annual Financial Report (CAFR) that complies with Generally Accepted Accounting Principles (GAAP) and all other applicable statutes and regulations. To maintain and or improve the City’s current bond ratings.

REQUIREMENTS	FY 2016-17 ACTUAL	FY 2017-18 ACTUAL	FY 2018-19 BUDGETED	FY 2019-20 PROPOSED	FY 2019-20 ADOPTED
POSITION	11.85	11.85	12.25	11.60	0.00
PERSONNEL SERVICES	\$1,305,875	\$1,317,197	\$1,501,976	\$1,474,197	\$0
MATERIALS & SERVICES	117,910	121,752	126,276	143,990	0
CAPITAL OUTLAY					
TRANSFERS	52,699	56,719	58,220	60,002	0
<b>TOTAL</b>	<b>\$1,476,484</b>	<b>\$1,495,668</b>	<b>\$1,686,472</b>	<b>\$1,678,189</b>	<b>\$0</b>

**Program Objective (service provided):**

- Provide financial services and reports to the Council, Mayor and other departments.
- Monitor and analyze revenue sources to ensure timely collection and effective use of cash flow. Invest cash resources within guidelines of the City’s investment policy.
- Ensure proper accounting treatment and compliance with regulations for all grants secured by the City.
- Operate the annual budget cycle including adoption by June 30 of each year and two supplemental budget amendments, including effective public notice and transparency.
- Continue to provide accounting services in a cost-effective and efficient manner by evaluating daily operations and activities.
- Continue to provide Finance personnel with training and equipment to provide excellent customer service. Provide financial services and support to other departments pursuing the action items of the Beaverton Community Vision Plan including integrating the Vision Action Plans into annual budgeting process.

**Progress on FY 2018-19 Action Plan:**

- Total core-fund investment portfolio on 2/28/2019 was \$98.4 million with an average 2.28% yield.
- Develop and approved a Fund Balance policy with considerable input from City Council members.
- Continued to develop skills of new and current staff members through cross training, outside educational seminars and on-site classes to be able to implement department’s succession plans.
- Hiring a second Assistant Finance Director mid-year for a smooth transition accommodating a planned retirement.
- No additional immediate uses of the Letter of Credit in FY 18-19 as we await the decision about proceeding with the parking garage. In the meantime, Finance makes the monthly payments to Key Bank for the interest that is due. BURA is using the “day-light loan” abilities with the City for property acquisition payments.
- Prepared and sold \$21 million Water Revenue Bond in June 2018 for funding for Capital Projects.
- Developing a new Water Master Bond Declaration for 2018 and future sales.
- Celebrated initial anniversary of moving into the second floor of The Beaverton Building with more space, additional collaboration space and a quieter work place.
- Upgraded the payroll system including use of a cloud-based host environment.
- Activated P-Card program for greater efficiency.

CITY OF BEAVERTON, OREGON  
FISCAL YEAR 2019-20 BUDGET  
CURRENT LEVEL OF SERVICES

<b>FUND:</b> 001 GENERAL	<b>DEPARTMENT:</b> FINANCE
<b>PROGRAM:</b> 0548 FINANCE OPERATIONS	<b>PROGRAM MANAGER:</b> SUSAN COLE

**FY 2019-20 Action Plan:**

- Continue to develop skills of current and new staff members so as to be able to implement the department's succession plans.
- Continue to enhance both in-house and vendor supplied financial applications to increase efficiency for the department.
- Continue to provide analysis and support of funding for capital projects. Specifically Public Safety Center, Willamette Water Supply Project, 2019 Water Revenue Bond and Beaverton Arts center.
- Develop and adopt a Debt Service Management Policy.
- Develop a framework for long range revenue and expenditure forecasts across all funds. The initial effort is aimed at the General Fund. The forecast is aimed at achieving the City Council priority of "Prepare long-range budget plan for upcoming major projects and expenses"
- Support Capital Improvement Program planning and specifically the City Council priority of "Broaden Capital Improvement Plan to include bike lanes, sidewalks, streetlights, and ramps".

Performance Measures:	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budgeted	FY 2019-20 Proposed
Receive Unqualified Audit Opinion, Certificate of Achievement for Excellence in Financial Reporting (CAFR) & Distinguished Budget Presentation Award	Received budget award and submitted for CAFR award	Received budget award and submitted for CAFR award	Will submit for both awards	Will submit for both awards
Bond Ratings (underlying ratings):				
General Obligation Bonds				
Moody's	Aa1	Aa1	Aa1	Aa1
Standard & Poor's (S&P)	AA+	AA+	AA+	AA+
Water Revenue Bonds				
Moody's	AA2	Aa2	Aa2	Aa2
Standard & Poor's (S&P)	AA+	AA+	AA+	AA+
Average annual yield on investment portfolio	0.85%	1.30%	1.67%	2.55%
Average annual yield on State Investment Pool (used as a benchmark)	0.80%	1.10%	1.85%	3.00%
Average Monthly Investment Portfolio (in millions)	\$70	\$85	\$90	\$90
Revenue generated from passports	\$107,270	\$140,000	\$210,000	\$180,000
Number of passport applications processed	6,242	5,869	6,000	5,365
Revenue generated from Business Licenses	\$640,000	\$640,000	\$670,000	\$670,000
Business Licenses (calendar year)	5,068	5,200	5,200	5,200

CITY OF BEAVERTON, OREGON  
FISCAL YEAR 2019-20 BUDGET  
CURRENT LEVEL OF SERVICES

<b>FUND:</b> 001 GENERAL	<b>DEPARTMENT:</b> FINANCE
<b>PROGRAM:</b> 0548 FINANCE OPERATIONS	<b>PROGRAM MANAGER:</b> SUSAN COLE

**Performance Outcomes and Program Trends:**

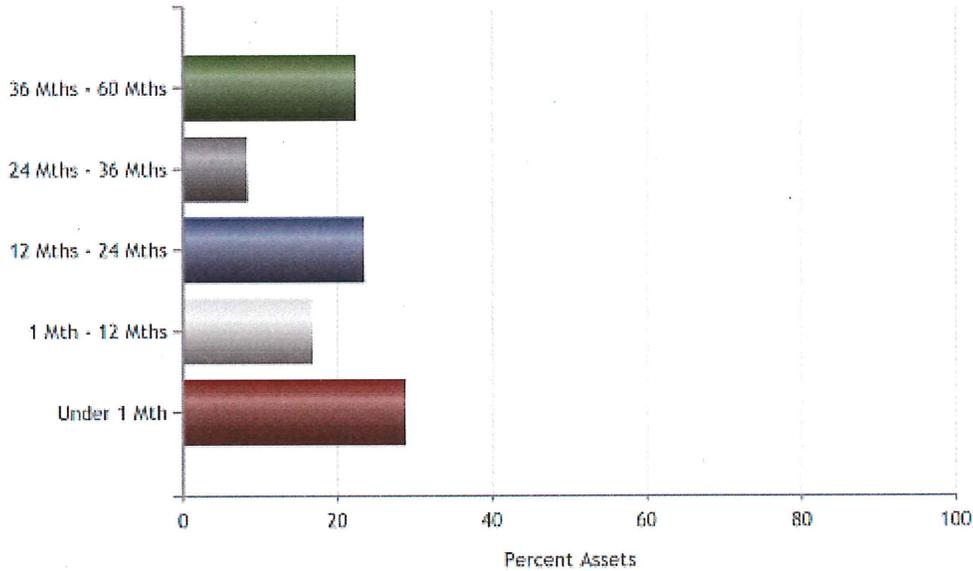
The City’s current bond ratings strongly reflect the City’s financial condition because of our fiscal policy. The ratings will assist the City securing favorable interest rates on future bond issues. Standard and Poor’s confirmed the City’s ratings for the General Obligation Bonds in February 2017 in conjunction with the sale of \$35 million in GO Bonds for a new Public Safety Center.

The City’s investment portfolio yield demonstrates earning rates that are comparable or better than the yield of the Oregon Local Government Investment Pool (LGIP), which is the benchmark. As the Federal Reserve has signals rising interest rates, recent investments agencies/treasuries and Certificates of Deposit are for slightly longer periods but consistent with the Investment Policy. The graph below illustrates the current Distribution by Maturity in our managed investment portfolio of approximately \$90 million.

**DISTRIBUTION BY MATURITY**

2/28/2019

**Distribution by Maturity**

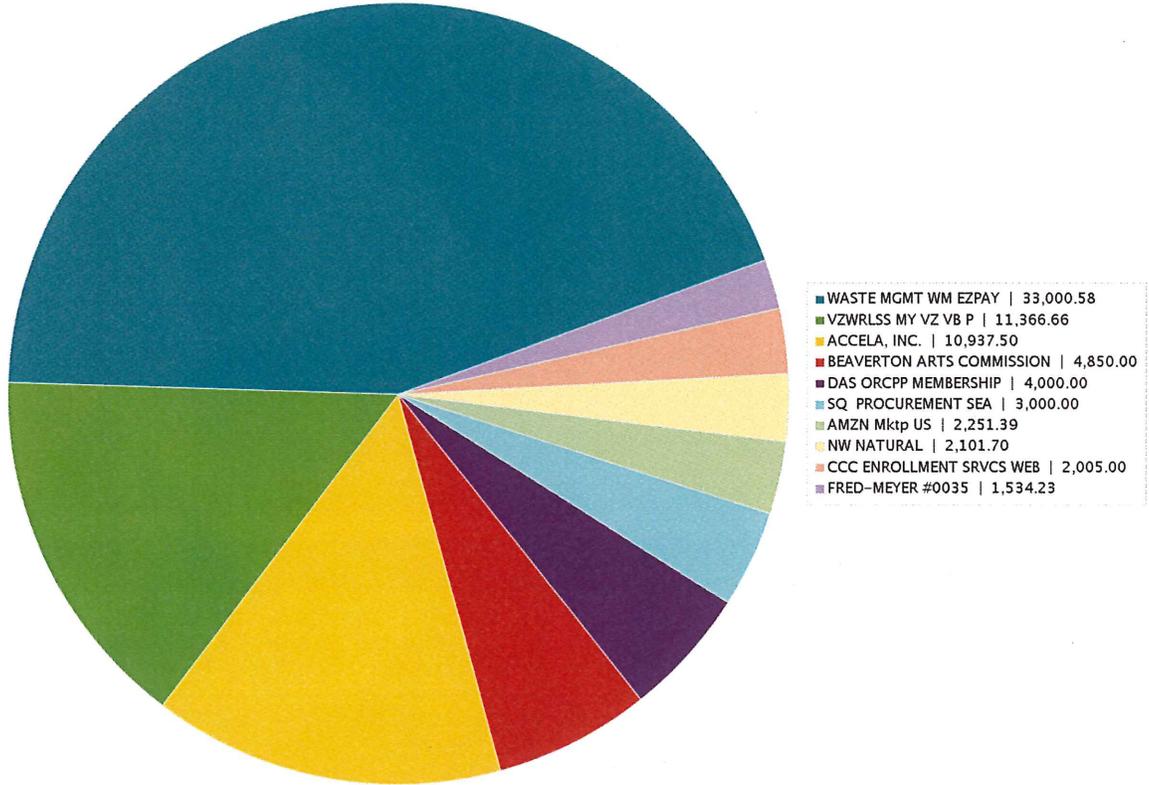


The department will continue to evaluate all finance functions to streamline daily operations and activities. We continue to make customer service improvements through training, empowering staff, and improved technology.

The department’s pilot program of using “purchasing cards (a.k.a. P-Cards) through a consortium with the Bank of America is about to be expanded citywide. The following graph shows about \$184,000 of spending with the top vendors in January 1-March 11, 2019. The debit card-like product reduces the amount of checks to issued, is speedy for the merchant and easily managed by staff. There has been \$438,000 in transactions since January 2018.

CITY OF BEAVERTON, OREGON  
 FISCAL YEAR 2019-20 BUDGET  
 CURRENT LEVEL OF SERVICES

<b>FUND:</b> 001 GENERAL	<b>DEPARTMENT:</b> FINANCE
<b>PROGRAM:</b> 0548 FINANCE OPERATIONS	<b>PROGRAM MANAGER:</b> SUSAN COLE



The Finance Department is recognized for its excellence in financial reporting and distinguished budget preparation and we will continue to submit the Comprehensive Annual Financial and Budget Reports to GFOA for these awards. We will continue to maintain the City's long-term financial stability by maximizing the City's short-term and long-term financial strength. The credit ratings by Standard & Poor's and Moody's, reflect the City's strong and stable financial management, solid fiscal policies, and moderate and manageable debt levels. We will continue to strive to maintain the City's current bond ratings.

### BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 001 GENERAL FUND

DEPT: 20 FINANCE DEPARTMENT

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019 YTD	2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

021 FINANCE DIRECTOR

158,555	1.00	160,924	1.00	168,065	1.00	124,196	167,663	176,490	1.00	174,781	1.00
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045 FINANCIAL REPORTING MANAGER

187,154	1.75	189,574	1.75	190,150	1.75	145,498	191,657	200,024	1.75	198,095	1.75
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074 BUDGET COORDINATOR

78,116	1.00	80,059	1.00	80,598	1.00	61,323	80,395	83,723	1.00	82,952	1.00
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075 PAYROLL ADMINISTRATOR

97,948	1.00	60,129	1.00	65,420	1.00	48,050	66,458	71,480	1.00	70,788	1.00
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086 ASSISTANT FINANCE DIRECTOR

120,523	1.00	99,641	1.00	187,912	1.70	114,084	160,403	149,541	1.20	148,101	1.20
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149 PURCHASING AGENT

75,902	1.00	77,319	1.00	79,248	1.00	59,300	79,064	82,494	1.00	81,696	1.00
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169 SENIOR ACCOUNTANT

128,479	2.10	172,062	2.10	157,319	1.80	117,478	158,296	155,283	1.65	153,775	1.65
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172 ACCOUNTANT

70,621	1.00	71,942	1.00	73,737	1.00	55,175	73,568	76,754	1.00	76,016	1.00
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221 SUPPORT SPECIALIST 2

41,643	1.00	44,907	1.00	48,346	1.00	35,810	48,234	52,845	1.00	52,845	1.00
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245 ACCOUNTING ASSISTANT

41,448	1.00	49,984	1.00	54,117	1.00	40,363	53,862	58,828	1.00	58,828	1.00
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248 ACCOUNTING SPECIALIST

204,858	4.00	224,948	4.00	218,334	4.00	161,749	219,902	229,643	4.00	229,643	4.00
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275 TEMPORARY EMPLOYEES

22,560		4,164		20,000		1,620	2,000	5,000		5,000	
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299 PAYROLL TAXES AND FRINGES

587,951		610,242		719,539		519,755	656,844	713,585		736,843	
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TOTAL CLASS: 05 PERSONNEL SERVICES

1,815,758	15.85	1,845,895	15.85	2,062,785	16.25	1,484,401	1,958,346	2,055,690	15.60	2,069,363	15.60
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**BUDGET PREPARATION WORKSHEET SUMMARY**

FUND: 001 GENERAL FUND

DEPT: 20 FINANCE DEPARTMENT

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019 YTD	2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
CLASS: 10 MATERIALS & SERVICES														
301	OFFICE EXPENSE													
	1,947		2,051		2,400		2,129	2,200	2,400		2,400		2,400	
303	OFFICE FURNITURE & EQUIPMENT													
	2,491		1,713		2,005		111	1,500	2,350		2,350		2,350	
307	MEMBERSHIP FEES													
	9,949		10,609		10,470		9,470	10,350	10,840		10,840		10,840	
308	PERIODICALS & SUBSCRIPTIONS													
	766		791		802		808	772	802		802		802	
312	DEPOSIT SHORTAGE/OVERAGE													
	-1		15				20							
316	ADVERTISING, RECORDING & FILING													
	5,479		4,859		5,000		3,432	4,300	5,000		5,000		5,000	
317	COMPUTER EQUIPMENT													
			7,637		1,992		2,398	2,500	2,000		2,000		2,000	
318	COMPUTER SOFTWARE													
	296				600		625	620	300		300		300	
321	TRAVEL, TRAINING & SUBSISTENCE													
	6,014		7,665		13,300		10,301	11,000	14,770		14,770		14,770	
330	MILEAGE REIMBURSEMENT													
	161		206		225		24	100	100		100		100	
341	COMMUNICATIONS EXPENSE													
	1,231		1,185		1,188		949	1,194	1,194		1,194		1,194	
481	OTHER EXPENSES													
	2,097		2,984		2,614		2,254	2,600	2,680		2,680		2,680	
511	PROFESSIONAL SERVICES													
	105,341		100,045		104,360		77,198	115,000	125,000		121,120		121,120	
TOTAL CLASS: 10 MATERIALS & SERVICES														
	135,771		139,760		144,956		109,719	152,136	167,436		163,556		163,556	

0%

### BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 001 GENERAL FUND

DEPT: 20 FINANCE DEPARTMENT

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019 YTD	2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 25 TRANSFERS

816 TRSFERS TO REPROGRAPHICS FUND

	67,588		75,409		80,402		41,642	80,402	89,204		84,223			
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TOTAL CLASS: 25 TRANSFERS

	67,588		75,409		80,402		41,642	80,402	89,204		84,223			
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TOTAL DEPARTMENT: 20 FINANCE DEPARTMENT

	2,019,117	15.85	2,061,064	15.85	2,288,143	16.25	1,635,762	2,190,884	2,312,330	15.60	2,317,142	15.60		
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196

**FINANCE DEPARTMENT  
FY 2018-19 ADOPTED**

Code	Position Title	Actual FY 17-18	Adopted FY 18-19	New	Transfer	Reclass	Deleted	Ending FY 18-19
21	FINANCE DIRECTOR	1.00	1.00					1.00
45	FINANCIAL REPORTING MANAGER	1.75	1.75					1.75
74	BUDGET COORDINATOR	1.00	1.00					1.00
75	PAYROLL ADMINISTRATOR	1.00	1.00					1.00
86	ASSISTANT FINANCE DIRECTOR	1.00	1.70					1.70
149	PURCHASING AGENT	1.00	1.00					1.00
169	SENIOR ACCOUNTANT	2.10	1.80					1.80
172	ACCOUNTANT	1.00	1.00					1.00
221	SUPPORT SPECIALIST 2	1.00	1.00					1.00
245	ACCOUNTING ASSISTANT	1.00	1.00					1.00
248	ACCOUNTING SPECIALIST	4.00	4.00					4.00
	<b>Total</b>	<b>15.85</b>	<b>16.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16.25</b>

**FY 2019-20 PROPOSED**

Code	Position Title	Ending FY 18-19	New	Transfer	Reclass	Deleted	Proposed FY 19-20
21	FINANCE DIRECTOR	1.00					1.00
45	FINANCIAL REPORTING MANAGER	1.75					1.75
74	BUDGET COORDINATOR	1.00					1.00
75	PAYROLL ADMINISTRATOR	1.00					1.00
86	ASSISTANT FINANCE DIRECTOR	1.70				(0.50) <sup>a</sup>	1.20
149	PURCHASING AGENT	1.00					1.00
169	SENIOR ACCOUNTANT	1.80		(0.15) <sup>b</sup>			1.65
172	ACCOUNTANT	1.00					1.00
221	SUPPORT SPECIALIST 2	1.00					1.00
245	ACCOUNTING ASSISTANT	1.00					1.00
248	ACCOUNTING SPECIALIST	4.00					4.00
	<b>Total</b>	<b>16.25</b>	<b>0.00</b>	<b>(0.15)</b>	<b>0.00</b>	<b>(0.50)</b>	<b>15.60</b>

<sup>a</sup> FY 2019-20 reflects that one of the Assistant Finance Directors is transitioning to eventual retirement and will reduce from a .70 FTE to a .20 FTE and will transition to a more global city wide administrative support function.

<sup>b</sup> FY 2019-20 reallocates one of the Senior Accountant positions to more accurately reflect the position's time to 15% each in the Water, Sewer, and Storm Drain Funds.

City of Beaverton - Finance  
 Budget Preparation - 2020

**BP WORKSHEET & JUSTIFICATION**

FUND: 001 GENERAL FUND  
 DEPT: 20 FINANCE DEPARTMENT  
 PROGRAM: 0541 FINANCE ADMINISTRATION

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

021	FINANCE DIRECTOR												
	158,555	1.00	160,924	1.00	168,065	1.00	167,663	176,490	1.00	174,781	1.00		
074	BUDGET COORDINATOR												
	78,116	1.00	80,059	1.00	80,598	1.00	80,395	83,723	1.00	82,952	1.00		
299	PAYROLL TAXES AND FRINGES												
	98,613		101,092		111,677		107,712	117,931		124,159			

TOTAL CLASS: 05 PERSONNEL SERVICES

	335,284	2.00	342,075	2.00	360,340	2.00	355,770	378,144	2.00	381,892	2.00		
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CLASS: 10 MATERIALS & SERVICES

307	MEMBERSHIP FEES												
	220		320		440		320	440		440			
308	PERIODICALS & SUBSCRIPTIONS												
	536		549		560		530	560		560			
316	ADVERTISING, RECORDING & FILING												
	3,874		2,950		3,500		3,100	3,500		3,500			
321	TRAVEL, TRAINING & SUBSISTENCE												
			37										
341	COMMUNICATIONS EXPENSE												
	491		443		444		444	444		444			
481	OTHER EXPENSES												
	2,097		2,984		2,614		2,600	2,680		2,680			

TOTAL CLASS: 10 MATERIALS & SERVICES

	7,218		7,283		7,558		6,994	7,624		7,624			
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CLASS: 25 TRANSFERS

816	TRSFERS TO REPROGRAPHICS FUND												
	13,213		16,750		17,744		17,744	22,155		20,918			

TOTAL CLASS: 25 TRANSFERS

	13,213		16,750		17,744		17,744	22,155		20,918			
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TOTAL PROGRAM: 0541 FINANCE ADMINISTRATION

	355,715	2.00	366,108	2.00	385,642	2.00	380,508	407,923	2.00	410,434	2.00		
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**BP WORKSHEET & JUSTIFICATION**

FUND: 001 GENERAL FUND  
 DEPT: 20 FINANCE DEPARTMENT  
 PROGRAM: 0541 FINANCE ADMINISTRATION

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

021 FINANCE DIRECTOR

074 BUDGET COORDINATOR

299 PAYROLL TAXES AND FRINGES

PAYROLL TAXES AND FRINGE BENEFITS EXPRESSED AS A PERCENTAGE OF SALARY TOTALS 58.14% AS A CITY-WIDE AVERAGE AND CONSISTS OF THE FOLLOWING:  
 34.14% IN PAYROLL TAXES CONSISTING OF 7.65% FICA, AVERAGE OF 23.22% FOR RETIREMENT CONTRIBUTIONS (28.45% PERS. 19.45% OPSRP GENERAL OR 24.08% OPSRP POLICE), AND 3.27% IN OTHER TAXES (UNEMPLOYMENT, LONG TERM DISABILITY, WORKERS COMPENSATION, PEHP, AND TRIMET)  
 24.00% AS THE AVERAGE COST OF MEDICAL, DENTAL, LIFE AND AD&D INSURANCES

307 MEMBERSHIP FEES

OREGON GOVERNMENT FINANCE OFFICERS ASSOCIATION (OGFOA) \$120  
 GOVERNMENT FINANCE OFFICERS ASSOCIATION \$320

308 PERIODICALS & SUBSCRIPTIONS

OREGONIAN \$260  
 VALLEY TIMES \$50  
 GOVERNMENTAL ACCOUNTING STANDARDS \$250

316 ADVERTISING, RECORDING & FILING

PUBLIC HEARING NOTICES, ANNUAL & SUPPLEMENTAL BUDGET AND AUDIT MEETING NOTICES \$1,500  
 CERTIFICATION FILING FEES \$450  
 STATE OF OREGON AUDIT DIVISION ANNUAL FILING FEES \$400  
 GFOA FILING FEES \$1,150

321 TRAVEL, TRAINING & SUBSISTENCE

NO APPROPRIATION REQUESTED

341 COMMUNICATIONS EXPENSE

CELL PHONE CHARGES FOR FINANCE DIRECTOR @ \$37 PER MONTH \$444

481 OTHER EXPENSES

ORGANIZATIONAL DEVELOPMENT AND TEAM BUILDING EXPENSE FOR FINANCE, ISD, GIS AND COURT (67 FTE'S @ \$40 EA)  
 \$2,680

816 TRSFERS TO REPROGRAPHICS FUND

ALLOCATION OF COPIER, GRAPHICS, PRINTING, MAILING, & POSTAGE CHARGES THROUGH REPROGRAPHICS \$20,918

City of Beaverton - Finance  
 Budget Preparation - 2020

**BP WORKSHEET & JUSTIFICATION**

FUND: 001 GENERAL FUND  
 DEPT: 20 FINANCE DEPARTMENT  
 PROGRAM: 0542 PURCHASING

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

149	PURCHASING AGENT												
	75,902	1.00	77,319	1.00	79,248	1.00	79,064	82,494	1.00	81,696	1.00		
221	SUPPORT SPECIALIST 2												
	41,643	1.00	44,907	1.00	48,346	1.00	48,234	52,845	1.00	52,845	1.00		
299	PAYROLL TAXES AND FRINGES												
	57,054		64,397		72,875		68,860	76,853		78,733			

TOTAL CLASS: 05 PERSONNEL SERVICES

	174,599	2.00	186,623	2.00	200,469	2.00	196,158	212,192	2.00	213,274	2.00		
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CLASS: 10 MATERIALS & SERVICES

303	OFFICE FURNITURE & EQUIPMENT												
								350		350			
307	MEMBERSHIP FEES												
	7,560		7,830		7,580		7,580	7,580		7,580			
308	PERIODICALS & SUBSCRIPTIONS												
	230		242		242		242	242		242			
316	ADVERTISING, RECORDING & FILING												
	1,605		1,909		1,500		1,200	1,500		1,500			
318	COMPUTER SOFTWARE												
	296												
321	TRAVEL, TRAINING & SUBSISTENCE												
	952		744		1,800		1,000	2,270		2,270			

TOTAL CLASS: 10 MATERIALS & SERVICES

	10,643		10,725		11,122		10,022	11,942		11,942			
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CLASS: 25 TRANSFERS

816	TRSFERS TO REPROGRAPHICS FUND												
	1,676		1,940		4,438		4,438	3,498		3,303			

TOTAL CLASS: 25 TRANSFERS

	1,676		1,940		4,438		4,438	3,498		3,303			
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TOTAL PROGRAM: 0542 PURCHASING

	186,918	2.00	199,288	2.00	216,029	2.00	210,618	227,632	2.00	228,519	2.00		
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**BP WORKSHEET & JUSTIFICATION**

FUND: 001 GENERAL FUND  
 DEPT: 20 FINANCE DEPARTMENT  
 PROGRAM: 0542 PURCHASING

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

149 PURCHASING AGENT

221 SUPPORT SPECIALIST 2

299 PAYROLL TAXES AND FRINGES

PAYROLL TAXES AND FRINGE BENEFITS EXPRESSED AS A PERCENTAGE OF SALARY TOTALS 58.14% AS A CITY-WIDE AVERAGE AND CONSISTS OF THE FOLLOWING:  
 34.14% IN PAYROLL TAXES CONSISTING OF 7.65% FICA, AVERAGE OF 23.22% FOR RETIREMENT CONTRIBUTIONS (28.45% PERS. 19.45% OPSRP GENERAL OR 24.08% OPSRP POLICE), AND 3.27% IN OTHER TAXES (UNEMPLOYMENT, LONG TERM DISABILITY, WORKERS COMPENSATION, PEHP, AND TRIMET)  
 24.00% AS THE AVERAGE COST OF MEDICAL, DENTAL, LIFE AND AD&D INSURANCES

303 OFFICE FURNITURE & EQUIPMENT

OFFICE CHAIR FOR MATTHEW RAWLS \$350

307 MEMBERSHIP FEES

NATIONAL INSTITUTE OF GOVERNMENT PURCHASING (NIGP) \$190  
 CITY COSTCO MEMBERSHIP \$240  
 OREGON PUBLIC PURCHASING ASSOCIATION (OPPA) \$50  
 LOCAL COLUMBIA CHAPTER OF NIGP \$100  
 PDXPROCUREMENTSEARCH.COM MEMBERSHIP \$3,000  
 OREGON COOPERATIVE PROCUREMENT PROGRAM (ORCPP) MEMBERSHIP -STATE COOP PURCHASING PROGRAM \$4,000

308 PERIODICALS & SUBSCRIPTIONS

DAILY JOURNAL OF COMMERCE SUBSCRIPTION \$242

316 ADVERTISING, RECORDING & FILING

ADVERTISING FOR FORM BID & RFP PROCUREMENT PROCESSES \$1,500

318 COMPUTER SOFTWARE

NO APPROPRIATION REQUESTED

321 TRAVEL, TRAINING & SUBSISTENCE

OREGON PUBLIC PURCHASING ASSOCIATION (OPPA) SPRING 2020 CONF, LODGING & REGISTRATION \$450  
 OPFA FALL CONFERENCE, LODGING & REGISTRATION \$470  
 OPFA/COLUMBIA CHAPTER JOINT WORKSHOP \$100  
 MWESB PROGRAM - INCLUDES TRAINING EVENTS WITH SMALL BUSINESSES: \$800  
 OREGON ASSOC. OF MINORITY ENTREPRENEURS (OAME) TRADE SHOW (\$85 X 2) \$170  
 GOVERNORS MARKET PLACE TRADE SHOW \$250  
 BUSINESS DIVERSITY INSTITUTE MEETINGS (3 @ \$10 EACH), \$30

816 TRSFERS TO REPROGRAPHICS FUND

ALLOCATION OF COPIER, GRAPHICS, PRINTING, MAILING, & POSTAGE CHARGES THROUGH REPROGRAPHICS \$3,303

City of Beaverton - Finance  
 Budget Preparation - 2020

**BP WORKSHEET & JUSTIFICATION**

FUND: 001 GENERAL FUND  
 DEPT: 20 FINANCE DEPARTMENT  
 PROGRAM: 0548 FINANCE OPERATIONS

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

045	FINANCIAL REPORTING MANAGER												
	187,154	1.75	189,574	1.75	190,150	1.75	191,657	200,024	1.75	198,095	1.75		
075	PAYROLL ADMINISTRATOR												
	97,948	1.00	60,129	1.00	65,420	1.00	66,458	71,480	1.00	70,788	1.00		
086	ASSISTANT FINANCE DIRECTOR												
	120,523	1.00	99,641	1.00	187,912	1.70	160,403	149,541	1.20	148,101	1.20		
169	SENIOR ACCOUNTANT												
	128,479	2.10	172,062	2.10	157,319	1.80	158,296	155,283	1.65	153,775	1.65		
172	ACCOUNTANT												
	70,621	1.00	71,942	1.00	73,737	1.00	73,568	76,754	1.00	76,016	1.00		
245	ACCOUNTING ASSISTANT												
	41,448	1.00	49,984	1.00	54,117	1.00	53,862	58,828	1.00	58,828	1.00		
248	ACCOUNTING SPECIALIST												
	204,858	4.00	224,948	4.00	218,334	4.00	219,902	229,643	4.00	229,643	4.00		
275	TEMPORARY EMPLOYEES												
	22,560		4,164		20,000		2,000	5,000		5,000			
299	PAYROLL TAXES AND FRINGES												
	432,284		444,753		534,987		480,272	518,801		533,951			

TOTAL CLASS: 05 PERSONNEL SERVICES

	1,305,875	11.85	1,317,197	11.85	1,501,976	12.25	1,406,418	1,465,354	11.60	1,474,197	11.60		
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CLASS: 10 MATERIALS & SERVICES

301	OFFICE EXPENSE												
	1,947		2,051		2,400		2,200	2,400		2,400			
303	OFFICE FURNITURE & EQUIPMENT												
	2,491		1,713		2,005		1,500	2,000		2,000			
307	MEMBERSHIP FEES												
	2,169		2,459		2,450		2,450	2,820		2,820			

**BP WORKSHEET & JUSTIFICATION**

FUND: 001 GENERAL FUND  
 DEPT: 20 FINANCE DEPARTMENT  
 PROGRAM: 0548 FINANCE OPERATIONS

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

- 045 FINANCIAL REPORTING MANAGER
  
- 075 PAYROLL ADMINISTRATOR
  
- 086 ASSISTANT FINANCE DIRECTOR  
 FY 18-19 REFLECTS A 1 FTE INCREASE DUE TO REDUCED SCHEDULE OF THE INCUMBENT AND THEN THE  
 THE INCUMBENT'S EVENTUAL RETIREMENT. THE ADDITIONAL FTE WILL ALLOW FOR A SMOOTH  
 TRANSITION.  
 FY 19-20 REFLECTS .70 FTE ASST. FINANCE DIRECTOR POSITION REDUCING TO A .20 FTE POSITION.
  
- 169 SENIOR ACCOUNTANT  
 ONE SR. ACCOUNTANT POSITION IS ALLOCATED:  
 10% GENERAL FUND / 30% WATER FUND / 30% SEWER FUND / 30% STORM FUND.  
 ONE SR. ACCOUNTANT POSITION IS ALLOCATED:  
 70% GENERAL FUND / 10% WATER FUND / 10% SEWER FUND / 10% STORM FUND.  
 FY 2019-20 REFLECTS ONE SR. ACCOUNTANT'S ALLOCATION CHANGING FROM 70% GENERAL FUND /  
 10% WATER FUND / 10% SEWER FUND / 10% STORM FUND TO 55% GENERAL FUND / 15% WATER FUND /  
 15% SEWER FUND / 15% STORM FUND.
  
- 172 ACCOUNTANT
  
- 245 ACCOUNTING ASSISTANT
  
- 248 ACCOUNTING SPECIALIST
  
- 275 TEMPORARY EMPLOYEES  
 EXTRA HELP TO ASSIST WITH VARIOUS PROJECTS AND TASKS, SUCH AS BUSINESS LICENSES,  
 ACCOUNTING STANDARDS IMPLEMENTATION AND OTHER ACCOUNTING MATTERS.
  
- 299 PAYROLL TAXES AND FRINGES  
 PAYROLL TAXES AND FRINGE BENEFITS EXPRESSED AS A PERCENTAGE OF SALARY  
 TOTALS 58.14% AS A CITY-WIDE AVERAGE AND CONSISTS OF THE FOLLOWING:  
 34.14% IN PAYROLL TAXES CONSISTING OF 7.65% FICA, AVERAGE OF 23.22% FOR  
 RETIREMENT CONTRIBUTIONS (28.45% PERS. 19.45% OPSRP GENERAL OR  
 24.08% OPSRP POLICE), AND 3.27% IN OTHER TAXES (UNEMPLOYMENT,  
 LONG TERM DISABILITY, WORKERS COMPENSATION, PEHP, AND TRIMET)  
 24.00% AS THE AVERAGE COST OF MEDICAL, DENTAL, LIFE AND AD&D INSURANCES
  


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- 301 OFFICE EXPENSE  
 OFFICE SUPPLIES FOR THE ENTIRE FINANCE DEPARTMENT (20 STAFF)  
 W2 FORMS \$100  
 1099 FORMS \$200  
 GENERAL OFFICE SUPPLIES \$2,100
  
- 303 OFFICE FURNITURE & EQUIPMENT  
 NEW CHAIRS, DESK HEIGHT MODIFICATIONS, MONITOR ARMS & CALCULATORS AS NEEDED. \$2,000
  
- 307 MEMBERSHIP FEES  
 MEMBERSHIP FEES - AMERICAN PAYROLL ASSOCIATION \$290  
 OREGON SOCIETY OF CPA'S (OSCPA) 2 @\$275 \$550  
 OREGON BOARD OF ACCOUNTANCY (CPA LICENSE RENEWAL) 2@\$160 \$320  
 OREGON GOVERNMENT FINANCE OFFICERS ASSOC (OGFOA) 7@\$110 \$770  
 GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) \$790  
 NOTARY PUBLIC \$100

**BP WORKSHEET & JUSTIFICATION**

FUND: 001 GENERAL FUND  
 DEPT: 20 FINANCE DEPARTMENT  
 PROGRAM: 0548 FINANCE OPERATIONS

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
312	DEPOSIT SHORTAGE/OVERAGE												
	-1		15										
317	COMPUTER EQUIPMENT												
			7,637		1,992		2,500	2,000		2,000		2,000	
318	COMPUTER SOFTWARE												
					600		620	300		300		300	
321	TRAVEL, TRAINING & SUBSISTENCE												
	5,062		6,884		11,500		10,000	12,500		12,500		12,500	
330	MILEAGE REIMBURSEMENT												
	161		206		225		100	100		100		100	
341	COMMUNICATIONS EXPENSE												
	740		742		744		750	750		750		750	
511	PROFESSIONAL SERVICES												
	105,341		100,045		104,360		115,000	125,000		121,120		121,120	
TOTAL CLASS: 10 MATERIALS & SERVICES													
	117,910		121,752		126,276		135,120	147,870		143,990		143,990	
CLASS: 25 TRANSFERS													
816	TRSFERS TO REPROGRAPHICS FUND												
	52,699		56,719		58,220		58,220	63,551		60,002		60,002	
TOTAL CLASS: 25 TRANSFERS													
	52,699		56,719		58,220		58,220	63,551		60,002		60,002	
TOTAL PROGRAM: 0548 FINANCE OPERATIONS													
	1,476,484	11.85	1,495,668	11.85	1,686,472	12.25	1,599,758	1,676,775	11.60	1,678,189	11.60	1,678,189	11.60
TOTAL DEPARTMENT: 20 FINANCE DEPARTMENT													
	2,019,117	15.85	2,061,064	15.85	2,288,143	16.25	2,190,884	2,312,330	15.60	2,317,142	15.60	2,317,142	15.60

**BP WORKSHEET & JUSTIFICATION**

FUND: 001 GENERAL FUND  
 DEPT: 20 FINANCE DEPARTMENT  
 PROGRAM: 0548 FINANCE OPERATIONS

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

312	DEPOSIT SHORTAGE/OVERAGE
317	COMPUTER EQUIPMENT COMPUTER FOR INTERN \$2,000
318	COMPUTER SOFTWARE ADOBE ACROBAT PRO FOR ASSISTANT FINANCE DIRECTOR \$300
321	TRAVEL, TRAINING & SUBSISTENCE GFOA CONFERENCE, NW GOVERNMENT INSTITUTE, OGFOA, OSCPA, OCCMA CONFERENCES AND ANNUAL PAYROLL USER GROUP \$12,500
330	MILEAGE REIMBURSEMENT OCCASIONAL TRAVEL IN NON-CITY VEHICLE AS NECESSARY \$100
341	COMMUNICATIONS EXPENSE CELL PHONE CHARGES FOR ASSISTANT FINANCE DIRECTOR AT \$62 PER MONTH \$750
511	PROFESSIONAL SERVICES ANNUAL AUDIT FEE FOR FY 2018 (\$66,310 CONTRACT PRICE LESS \$27,000 FOR FY 18 INTERIM) REMAINING AUDIT FEES FOR FISCAL YEAR ENDING 6/30/2018 - \$39,310 INTERIM AUDIT FEES FOR FISCAL YEAR ENDING 6/30/2019 - \$28,000 INVESTMENT PORTFOLIO TRACKING SERVICE - \$2820 INVESTMENT ADVISORY SERVICES - \$25,000 MISC FEES FOR FINANCIAL PLANNING & BOND COUNSEL - \$9230 TOTAL FOR FY 17-18 - \$104,360 ANNUAL AUDIT FEE FOR FY 2019 (\$68,300 CONTRACT PRICE LESS \$29,000 FOR FY 19 INTERIM) REMAINING AUDIT FEES FOR FISCAL YEAR ENDING 6/30/2019 \$38,300 INTERIM AUDIT FEES FOR FISCAL YEAR ENDING 6/30/2020 \$30,000 INVESTMENT PORTFOLIO TRACKING SERVICE \$2,820 INVESTMENT ADVISORY SERVICES \$45,000 MISC FEES FOR FINANCIAL PLANNING & BOND COUNSEL \$5,000
816	TRSFERS TO REPROGRAPHICS FUND ALLOCATION OF COPIER, GRAPHICS, PRINTING, MAILING, & POSTAGE CHARGES THROUGH REPROGRAPHICS \$60,002

**ESTIMATE - PAYROLL EXPENSE BY DEPARTMENT**

Thursday, April 18, 2019 4:17 PM

ACCOUNT	TITLE	FTE	REG HRS	OT HRS	HIL HRS	REG PAY	OT PAY	HIL PAY	ADD PAY	SALARY	FBAMT	TOT AMT
001-20	FINANCE DEPARTMENT											
001-20-0541-05-021	FINANCE DIRECTOR	1.00	2,160			167,663				167,663	75,998	243,661
001-20-0541-05-074	BUDGET COORDINATOR	1.00	2,161	8		76,397	398		3,600	80,395	31,714	112,109
	FINANCE ADMINISTRATION	2.00	4,321	8		244,060	398		3,600	248,058	107,712	355,770
001-20-0542-05-149	PURCHASING AGENT	1.00	2,080			79,064				79,064	39,215	118,279
001-20-0542-05-221	SUPPORT SPECIALIST 2	1.00	2,080			48,234				48,234	29,645	77,879
	PURCHASING	2.00	4,160			127,298				127,298	68,860	196,158
001-20-0548-05-045	FINANCIAL REPORTING MANAGER	1.75	3,759			191,657				191,657	95,800	287,457
001-20-0548-05-075	PAYROLL ADMINISTRATOR	1.00	2,120	20		65,564	894			66,458	42,122	108,580
001-20-0548-05-086	ASSISTANT FINANCE DIRECTOR	1.70	2,768			160,403				160,403	70,960	231,363
971 001-20-0548-05-169	SENIOR ACCOUNTANT	1.80	3,827			158,296				158,296	71,770	230,066
001-20-0548-05-172	ACCOUNTANT	1.00	2,080			73,568				73,568	31,646	105,214
001-20-0548-05-245	ACCOUNTING ASSISTANT	1.00	2,080	15		49,716	546		3,600	53,862	14,352	68,214
001-20-0548-05-248	ACCOUNTING SPECIALIST	4.00	7,977	17		219,207	695			219,902	153,454	373,356
001-20-0548-05-275	TEMPORARY EMPLOYEES		134			1,994			6	2,000	168	2,168
	FINANCE OPERATIONS	12.25	24,745	52		920,405	2,135		3,606	926,146	480,272	1,406,418
	**** DEPARTMENT TOTAL ****	16.25	33,226	60		1,291,763	2,533		7,206	1,301,502	656,844	1,958,346

**PROPOSE - PAYROLL EXPENSE BY DEPARTMENT**

Thursday, April 18, 2019 4:17 PM

ACCOUNT	TITLE	FTE	REG HRS	OT HRS	HIL HRS	REG PAY	OT PAY	HIL PAY	ADD PAY	SALARY	FBAMT	TOT AMT
001-20	FINANCE DEPARTMENT											
001-20-0541-05-021	FINANCE DIRECTOR	1.00	2,196			174,781				174,781	88,804	263,585
001-20-0541-05-074	BUDGET COORDINATOR	1.00	2,176	8		78,917	435		3,600	82,952	35,355	118,307
	FINANCE ADMINISTRATION	2.00	4,372	8		253,698	435		3,600	257,733	124,159	381,892
001-20-0542-05-149	PURCHASING AGENT	1.00	2,096			81,696				81,696	44,634	126,330
001-20-0542-05-221	SUPPORT SPECIALIST 2	1.00	2,096			52,845				52,845	34,099	86,944
	PURCHASING	2.00	4,192			134,541				134,541	78,733	213,274
001-20-0548-05-045	FINANCIAL REPORTING MANAGER	1.75	3,788			198,095				198,095	109,685	307,780
001-20-0548-05-075	PAYROLL ADMINISTRATOR	1.00	2,096	20		69,802	986			70,788	48,208	118,996
001-20-0548-05-086	ASSISTANT FINANCE DIRECTOR	1.20	2,516			148,101				148,101	76,285	224,386
972 001-20-0548-05-169	SENIOR ACCOUNTANT	1.65	3,545			153,775				153,775	77,525	231,300
001-20-0548-05-172	ACCOUNTANT	1.00	2,096			76,016				76,016	36,292	112,308
001-20-0548-05-245	ACCOUNTING ASSISTANT	1.00	2,096	15		54,663	565		3,600	58,828	17,709	76,537
001-20-0548-05-248	ACCOUNTING SPECIALIST	4.00	7,964			229,643				229,643	167,813	397,456
001-20-0548-05-275	TEMPORARY EMPLOYEES		500			5,000				5,000	434	5,434
	FINANCE OPERATIONS	11.60	24,601	35		935,095	1,551		3,600	940,246	533,951	1,474,197
	**** DEPARTMENT TOTAL ****	15.60	33,165	43		1,323,334	1,986		7,200	1,332,520	736,843	2,069,363

**FINANCE-WATER FUND**

CITY OF BEAVERTON, OREGON  
FISCAL YEAR 2019-20 BUDGET  
CURRENT LEVEL OF SERVICES

<b>FUND:</b> 501 WATER	<b>DEPARTMENT:</b> FINANCE
<b>PROGRAM:</b> 0545 UTILITY BILLING	<b>PROGRAM MANAGER:</b> SUE ANN KONIAK

**Program Goal:**

To maintain the financial stability for the operation and maintenance of City's water system by providing citizens and businesses with timely and accurate utility bills and the subsequent collection and deposit of these charges. These efforts are aimed at achievement of the City Council priority of "Build stronger relationships with local special districts" as all utility services are provided in partnership with other regional agencies such as Clean Water Services and the Joint Water Commission. This effort applies to Water, Sanitary Sewer and Storm Drain utilities.

REQUIREMENTS	FY 2016-17 ACTUAL	FY 2017-18 ACTUAL	FY 2018-19 BUDGETED	FY 2019-20 PROPOSED	FY 2019-20 ADOPTED
POSITION	1.64	1.64	2.08	2.13	0.00
PERSONNEL SERVICES	\$146,790	\$138,860	\$194,449	\$208,477	\$0
MATERIALS & SERVICES	142,160	152,828	150,751	191,215	0
CAPITAL OUTLAY					
TRANSFERS	2,351	2,081	2,772	2,752	0
<b>TOTAL</b>	<b>\$291,301</b>	<b>\$293,769</b>	<b>\$347,972</b>	<b>\$402,444</b>	<b>\$0</b>

**Program Objective (services provided):**

- Coordinate meter reading and generate a timely, easy to understand bill to customers for water usage, water meter and water line service.
- Promptly post payments of water charges to the appropriate customer account(s).
- Provide citizens and businesses with outstanding customer service for the following functions:
  - Information regarding their water accounts
  - Establishing and closing customer accounts
  - Assist customers with navigating the web in making on-line payments
  - Assistance with payment arrangements, account hardship assistance payments, delinquent charges, leak adjustments, scheduling turn-on and discontinuance of water services
- Update and maintain customer records.
- Implement City Code with respect to water service regulations.
- Perform prudent and timely collection practices to maintain a low delinquency and non-payment rate. Assign severely delinquent accounts to the collection agency for assistance.
- Perform a monthly reconciliation between customer accounts and the general ledger.
- Recommend the adjustment of service rates and control expenses sufficiently to maintain adequate cash flow and debt service coverage ratios.

**Progress on FY 2018-19 Action Plan:**

The City is currently in the process of renegotiating a contract to complete a major upgrade to the Utility Billing System with the present vendor and hope to receive their contract along with a time line of implementation by the end of December 2019. We hope to have the new upgrade operational during FY 2019-20. In addition, the City is currently in the process of implementing radio read capability for reading meters in new developments such as in the South Cooper Mountain area or large meters in vaults. During the fiscal year we filled positions among the Utility Billing (UB) staff vacated by retirements and expansion, including the position of Lead Worker. With a new phone system a Call Center board was installed that easily allows all UB staff to recognize who is already engaged with a customer or if a Spanish-speaking customer is waiting for service.

CITY OF BEAVERTON, OREGON  
FISCAL YEAR 2019-20 BUDGET  
CURRENT LEVEL OF SERVICES

<b>FUND:</b> 501 WATER	<b>DEPARTMENT:</b> FINANCE
<b>PROGRAM:</b> 0545 UTILITY BILLING	<b>PROGRAM MANAGER:</b> SUE ANN KONIAK

In regional water business:

- The City became a member of the Willamette Intake Facility Commission that will create a new source of drinking water. An agreement to join the Willamette Water Supply System Commission will also be considered.
- The City Council and TVWD Board agreed for the city to assume responsibility for nearly 16,000 people in areas south of Highway 26 and west of Scholls Ferry Road beginning in FY 2018-19. Benefits for the transferring customers are monthly bills (instead of bi-monthly) and potentially lower rates (on average about \$188 per year) based on the difference between the City's existing water rates and TVWD's.
- Initiate analysis of connecting the City's water system to the Joint Water Commission's North Transmission Line.

**FY 2019-20 Action Plan:**

- Fully implement the upgrade of the City's current Utility Billing System to a new SQL based database platform.
- With the withdrawal of water customers from TVWD and the City taking over and providing water service to more areas of the City, continue the set-up of new customer accounts. There will also be several thousand new accounts created by residential development at S. Cooper Mountain.
- Maintain water rates sufficient to meet operating costs, replacement, upgrades and debt service coverage ratio.
- Continue to pursue staffing changes to accommodate succession plans across the utility related staff. This includes management staff changes in assignment.
- Work to complete the City's first non-potable water irrigation (purple pipe) system in the South Cooper Mountain development area.

<b>Performance Measures:</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budgeted/Revised</b>	<b>Proposed</b>
Number of water accounts*	17,980	18,031	22,300 / 22,400	22,925
Number of water accounts maintained per FTE *	4,495	4,508	4,460 / 4,480	4,585
Avg. Monthly Uncollectable Account Write Offs	\$1,150	\$2,400	\$2,000 / \$1,400	\$2,000
Percentage of Account Write Offs of Total Sales	.10%	.19%	.17% / .11%	.12%
Number of customers receiving e-bills**	3,500	4,620	5,000 / 3,492^	3,806^
Percentage of Accounts using e-bills**	16%	26%	28% / 15.6%^	16.6%^
Number of Debit/Credit Card transactions through the web**	70,000	81,800	84,000 / 89,200	97,200
Number of Autopay transactions through the web**	24,000	38,200	40,000 / 43,975	47,930
Total \$ all utility payments, received through the web**	\$9,000,000	\$11,180,000	\$11,200,000 / \$12,458,000	\$13,579,000

\* Note: This Performance Measure is based on the City Water accounts only. It does not include City of Beaverton citizens and businesses which are served water by Tualatin Valley Water District, West Slope Water District or Raleigh Water District.

\*\*Based on the web payment system as a whole, not just water.

^ Performance measure changed to include only current active accounts.

**Performance Outcomes and Program Trends:**

The program has been better able to meet the increasing demand for utility billing services with the increase of one staff member for customer service and the increased involvement of another Senior Accountant in Utility Billing management. The amount of work involved with transitioning more than 4100 customer accounts from the Tualatin Valley Water District to the city was considerable and on-going. As the more intensive phases of the withdrawal process declines, then the work of finally upgrading the billing and customer account software will take off.

CITY OF BEAVERTON, OREGON  
FISCAL YEAR 2019-20 BUDGET  
CURRENT LEVEL OF SERVICES

<b>FUND:</b> 501 WATER	<b>DEPARTMENT:</b> FINANCE
<b>PROGRAM:</b> 0545 UTILITY BILLING	<b>PROGRAM MANAGER:</b> SUE ANN KONIAK

**Performance Outcomes and Program Trends (continued):**

The program's low percentage in account write offs, for the most part, is due to the fact that water service is discontinued for non-payment of an active account. Staff is very diligent in working with customers who may be struggling financially. The City offers payment arrangements and if applicable, hardship payment assistance for eligible accounts through the Beaverton Cares program and other outside agencies.

Water consumption for the current year is expected to be slightly higher or even with the previous year. There was not a lot of growth in the past years, but is expected to increase for FY 2019-20, as construction starts in the new South Cooper Mountain area. As areas of the City are drawn into the City's water service area from other water districts, customer counts will increase. In the current year, any growth has been offset by water conservation measures.

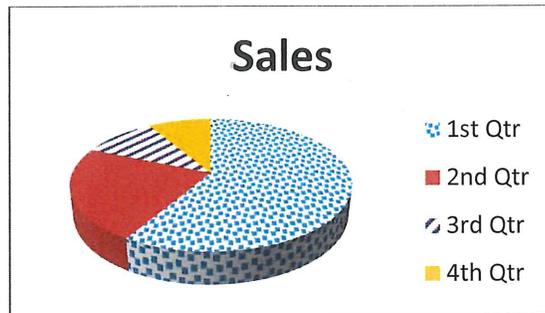
The City of Beaverton is an active member of the Joint Water Commission and Barney Reservoir Commission purchasing water for industrial, commercial, domestic and irrigation purposes. Water consumption trends in Beaverton mirror the per capita reduction experienced by other utilities. While conservation is encouraged to reduce the amount of wasteful water usage, the reduction in annual sales affects the financial health of the utility. The City of Beaverton has made it a practice to make gradual increases in both base and consumption rates (per 100 cubic feet) and anticipates another increase in the coming year based on careful analysis of the performance of the Water Fund. There is a 10 cent increase (3.15%) in the water consumption rate, and a 6.7% increase in the water base charge planned for FY 19-20.

The following is a table of the various monthly water utility costs for an average residential household using 8 CCF of water provided by the City. Rates are adjusted as needed, to maintain the financial stability of the water fund. The rates include an allowance for a 5% Right-of-Way Fee for the impact of water service on the streets and other parts of the system.

	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20 **
Water Using 8 CCF:				
Base*	\$13.00	\$14.00	\$15.00	\$16.00
Consumption*	<u>23.76</u>	<u>24.56</u>	<u>25.36</u>	<u>26.16</u>
Total	<u>\$36.76</u>	<u>\$38.56</u>	<u>\$40.36</u>	<u>\$42.16</u>

\*\* Proposed

The graph below illustrates the variability of water sales during the seasons of the year. 1<sup>st</sup> Quarter is July, August and September which typically show evidence of lawn and yard irrigation. Beaverton purchases water from the Joint Water Commission even in the winter months to fill the underground storage capacity of the Aquifer Storage and Recovery system to cover summer water use.



### BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 501 WATER FUND

DEPT: 20 FINANCE DEPARTMENT

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019 YTD	2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

169 SENIOR ACCOUNTANT	26,408	.30	26,917	.30	35,289	.40	26,349	35,207	41,357	.45	40,960	.45		
245 ACCOUNTING ASSISTANT	46,340	1.00	45,645	1.00	64,097	1.34	42,034	57,842	67,353	1.34	67,353	1.34		
248 ACCOUNTING SPECIALIST	19,394	.34	19,581	.34	20,137	.34	17,711	23,714	18,347	.34	18,347	.34		
275 TEMPORARY EMPLOYEES	3,520													
299 PAYROLL TAXES AND FRINGES	51,128		46,717		74,926		50,255	68,174	81,091		81,817			

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TOTAL CLASS: 05 PERSONNEL SERVICES	146,790	1.64	138,860	1.64	194,449	2.08	136,349	184,937	208,148	2.13	208,477	2.13		
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CLASS: 10 MATERIALS & SERVICES

301 OFFICE EXPENSE	104		192		367		482	750	300		300			
302 POSTAGE EXPENSE	25,539		24,783		28,000		28,000	28,000	32,000		32,000			
303 OFFICE FURNITURE & EQUIPMENT	188		397		467		1,100	1,000	400		400			
305 SPECIAL DEPARTMENT SUPPLIES	6,718		2,500		5,000		5,000	5,000	6,500		6,500			
307 MEMBERSHIP FEES	118		270		402		120	402	442		442			
321 TRAVEL, TRAINING & SUBSISTENCE	108		908		1,515			1,400	1,373		1,373			
406 BANK SERVICE FEES	83,293		95,298		84,000		69,524	106,500	118,000		118,000			
511 PROFESSIONAL SERVICES														

### BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 501 WATER FUND

DEPT: 20 FINANCE DEPARTMENT

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019 YTD	2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
	26,092		28,480		31,000		22,089	31,000	32,200		32,200			
TOTAL CLASS: 10 MATERIALS & SERVICES														
	142,160		152,828		150,751		121,315	174,052	191,215		191,215			
CLASS: 25 TRANSFERS														
816 TRSFERS TO REPROGRAPHICS FUND														
	2,351		2,081		2,772		1,873	2,772	2,915		2,752			
TOTAL CLASS: 25 TRANSFERS														
	2,351		2,081		2,772		1,873	2,772	2,915		2,752			
TOTAL DEPARTMENT: 20 FINANCE DEPARTMENT														
	291,301	1.64	293,769	1.64	347,972	2.08	259,537	361,761	402,278	2.13	402,444	2.13		

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**WATER FUND - FINANCE  
FY 2018-19 ADOPTED**

Code	Position Title	Actual FY 17-18	Adopted FY 18-19	New	Transfer	Reclass	Deleted	Ending FY 18-19
169	SENIOR ACCOUNTANT	0.30	0.40					0.40
245	ACCOUNTING ASSISTANT	1.00	1.34					1.34
248	ACCOUNTING SPECIALIST	0.34	0.34					0.34
	<b>Total</b>	<b>1.64</b>	<b>2.08</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.08</b>

**FY 2019-20 PROPOSED**

Code	Position Title	Ending FY 18-19	New	Transfer	Reclass	Deleted	Proposed FY 19-20
169	SENIOR ACCOUNTANT	0.40		0.05 <sup>a</sup>			0.45
245	ACCOUNTING ASSISTANT	1.34					1.34
248	ACCOUNTING SPECIALIST	0.34					0.34
	<b>Total</b>	<b>2.08</b>	<b>0.00</b>	<b>0.05</b>	<b>0.00</b>	<b>0.00</b>	<b>2.13</b>

<sup>a</sup> FY 2019-20 reallocates one of the Senior Accountant positions to more accurately reflect the position's time to 15% each in the Water, Sewer, and Storm Drain Funds.



City of Beaverton - Finance  
 Budget Preparation - 2020

**BP WORKSHEET & JUSTIFICATION**

FUND: 501 WATER FUND  
 DEPT: 20 FINANCE DEPARTMENT  
 PROGRAM: 0545 UTILITY BILLING & COLLECTIONS

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

169	SENIOR ACCOUNTANT												
	26,408	.30	26,917	.30	35,289	.40	35,207	41,357	.45	40,960	.45		
245	ACCOUNTING ASSISTANT												
	46,340	1.00	45,645	1.00	64,097	1.34	57,842	67,353	1.34	67,353	1.34		
248	ACCOUNTING SPECIALIST												
	19,394	.34	19,581	.34	20,137	.34	23,714	18,347	.34	18,347	.34		
275	TEMPORARY EMPLOYEES												
	3,520												
299	PAYROLL TAXES AND FRINGES												
	51,128		46,717		74,926		68,174	81,091		81,817			

TOTAL CLASS: 05 PERSONNEL SERVICES

	146,790	1.64	138,860	1.64	194,449	2.08	184,937	208,148	2.13	208,477	2.13		
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CLASS: 10 MATERIALS & SERVICES

301	OFFICE EXPENSE												
	104		192		367		750	300		300			
302	POSTAGE EXPENSE												
	25,539		24,783		28,000		28,000	32,000		32,000			
303	OFFICE FURNITURE & EQUIPMENT												
	188		397		467		1,000	400		400			
305	SPECIAL DEPARTMENT SUPPLIES												
	6,718		2,500		5,000		5,000	6,500		6,500			
307	MEMBERSHIP FEES												
	118		270		402		402	442		442			
321	TRAVEL, TRAINING & SUBSISTENCE												
	108		908		1,515		1,400	1,373		1,373			
406	BANK SERVICE FEES												
	83,293		95,298		84,000		106,500	118,000		118,000			

**BP WORKSHEET & JUSTIFICATION**

FUND: 501 WATER FUND  
 DEPT: 20 FINANCE DEPARTMENT  
 PROGRAM: 0545 UTILITY BILLING & COLLECTIONS

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

- 169 SENIOR ACCOUNTANT  
 1 FTE SR. ACCOUNTANT POSITION IS ALLOCATED:  
 10% GENERAL FUND / 30% WATER FUND / 30% SEWER FUND / 30% STORM FUND.  
 FY 2019-20 REFLECTS ONE SR. ACCOUNTANT'S ALLOCATION CHANGING FROM 70% GENERAL FUND /  
 10% WATER FUND / 10% SEWER FUND / 10% STORM FUND TO 55% GENERAL FUND / 15% WATER FUND /  
 15% SEWER FUND / 15% STORM FUND.
- 245 ACCOUNTING ASSISTANT  
 FY 18-19 REFLECTS AN ADDITIONAL 1 FTE ACCOUNTING ASSISTANT POSITION ALL ARE ALLOCATED:  
 34% WATER FUND / 33% SEWER FUND / 33% STORM DRAIN FUND.
- 248 ACCOUNTING SPECIALIST  
 ALLOCATED: 34% WATER FUND / 33% SEWER FUND / 33% STORM DRAIN FUND
- 275 TEMPORARY EMPLOYEES  
 EXTRA HELP FOR UTILITY BILLING UPGRADE TO SQL VERSION OF SOFTWARE
- 299 PAYROLL TAXES AND FRINGES  
 PAYROLL TAXES AND FRINGE BENEFITS EXPRESSED AS A PERCENTAGE OF SALARY  
 TOTALS 58.14% AS A CITY-WIDE AVERAGE AND CONSISTS OF THE FOLLOWING:  
 34.14% IN PAYROLL TAXES CONSISTING OF 7.65% FICA, AVERAGE OF 23.22% FOR  
 RETIREMENT CONTRIBUTIONS (28.45% PERS. 19.45% OPSRP GENERAL OR  
 24.08% OPSRP POLICE), AND 3.27% IN OTHER TAXES (UNEMPLOYMENT,  
 LONG TERM DISABILITY, WORKERS COMPENSATION, PEHP, AND TRIMET)  
 24.00% AS THE AVERAGE COST OF MEDICAL, DENTAL, LIFE AND AD&D INSURANCES

- 301 OFFICE EXPENSE  
 MISC OFFICE SUPPLIES \$300
- 302 POSTAGE EXPENSE  
 POSTAGE FOR MAILING UTILITY BILLS; DELINQUENT NOTICES; FINAL BILLS. \$32,000
- 303 OFFICE FURNITURE & EQUIPMENT  
 MISC. SMALL EQUIPMENT AND REPLACEMENT FURNITURE \$400
- 305 SPECIAL DEPARTMENT SUPPLIES  
 UTILITY BILL STOCK (REGULAR BILL, PAST DUE NOTICES), ENVELOPES (OUTGOING, RETURN), ETC. REFLECTS 4100+ NEW  
 ACCOUNTS \$6,500
- 307 MEMBERSHIP FEES  
 AMERICAN WATER WORKS ASSOCIATION \$85  
 SPLIT BETWEEN WATER, SEWER AND STORM DRAIN FUNDS:  
 SPRINGBROOK USER GROUP MEMBERSHIP \$83  
 OREGON SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS \$102  
 OREGON BOARD OF ACCOUNTANCY \$100  
 OREGON GOVERNMENT FINANCE OFFICERS ASSOCIATION \$72
- 321 TRAVEL, TRAINING & SUBSISTENCE  
 SPLIT BETWEEN WATER, SEWER AND STORM DRAIN FUNDS:  
 OREGON GOVERNMENT FINANCE OFFICERS ASSOCIATION SPRING CONFERENCE \$367  
 GOVERNMENT FINANCE OFFICERS ASSOC. GAAP UPDATE \$50  
 OREGON SOCIETY OF CPAS - WINTER GOVERNMENT CONFERENCE \$107  
 OREGON SOCIETY OF CPAS - GOVERNMENTAL ACCTG & AUDITING CONFERENCE \$107  
 OTHER TRAINING & MILEAGE TO MEET CPA LICENSE REQUIREMENT \$267  
 CUSTOMER SERVICE STAFF TRAINING \$400  
 OREGON SOCIETY OF CPAS - ETHICS \$75
- 406 BANK SERVICE FEES  
 PROCESSING AND BANK FEES FOR CUSTOMER CREDIT CARD AND LOCKBOX PAYMENTS \$118,000

City of Beaverton - Finance  
 Budget Preparation - 2020

**BP WORKSHEET & JUSTIFICATION**

FUND: 501 WATER FUND  
 DEPT: 20 FINANCE DEPARTMENT  
 PROGRAM: 0545 UTILITY BILLING & COLLECTIONS

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
511	PROFESSIONAL SERVICES												
	26,092		28,480		31,000		31,000	32,200		32,200			
TOTAL CLASS: 10 MATERIALS & SERVICES													
	142,160		152,828		150,751		174,052	191,215		191,215			
CLASS: 25 TRANSFERS													
816	TRSFERS TO REPROGRAPHICS FUND												
	2,351		2,081		2,772		2,772	2,915		2,752			
TOTAL CLASS: 25 TRANSFERS													
	2,351		2,081		2,772		2,772	2,915		2,752			
TOTAL PROGRAM: 0545 UTILITY BILLING & COLLECTIONS													
	291,301	1.64	293,769	1.64	347,972	2.08	361,761	402,278	2.13	402,444	2.13		
TOTAL DEPARTMENT: 20 FINANCE DEPARTMENT													
	291,301	1.64	293,769	1.64	347,972	2.08	361,761	402,278	2.13	402,444	2.13		

### BP WORKSHEET & JUSTIFICATION

FUND: 501 WATER FUND  
DEPT: 20 FINANCE DEPARTMENT  
PROGRAM: 0545 UTILITY BILLING & COLLECTIONS

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

511 PROFESSIONAL SERVICES  
ARMORED CAR SERVICE \$1,500  
MISC PROGRAMMING AND DATA FIXES TO THE 3RD PARTY SPRINGBROOK UTILITY BILLING SYSTEM \$1,070  
METRO PRESORT PROCESSING CHARGES (UB PRINTED STATEMENTS, ARCHIVING, INSERTS) \$6,700  
ACCELA CHARGES FOR WEB TRANSACTIONS \$22,700  
CARE TO SHARE ADMINISTRATION FEE FOR HANDLING UTILITY ASSISTANCE PAYMENTS \$230

816 TRSFERS TO REPROGRAPHICS FUND  
ALLOCATION OF COPIER, GRAPHICS, PRINTING, MAILING, & POSTAGE CHARGES THROUGH REPROGRAPHICS \$2,752

**ESTIMATE - PAYROLL EXPENSE BY DEPARTMENT**

Thursday, April 18, 2019 4:17 PM

ACCOUNT	TITLE	FTE	REG HRS	OT HRS	HIL HRS	REG PAY	OT PAY	HIL PAY	ADD PAY	SALARY	FBAMT	TOT AMT
501-20	FINANCE DEPARTMENT											
501-20-0545-05-169	SENIOR ACCOUNTANT	0.40	831			35,207				35,207	16,753	51,960
501-20-0545-05-245	ACCOUNTING ASSISTANT	1.34	2,524	1		57,833	11			57,842	39,055	96,897
501-20-0545-05-248	ACCOUNTING SPECIALIST	0.34	884			23,714				23,714	12,366	36,080
	UTILITY BILLING & COLLECTIONS	2.08	4,239	1		116,754	11			116,763	68,174	184,937
	**** DEPARTMENT TOTAL ****	2.08	4,239	1		116,754	11			116,763	68,174	184,937

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**PROPOSE - PAYROLL EXPENSE BY DEPARTMENT**

Thursday, April 18, 2019 4:17 PM

ACCOUNT	TITLE	FTE	REG HRS	OT HRS	HIL HRS	REG PAY	OT PAY	HIL PAY	ADD PAY	SALARY	FBAMT	TOT AMT
501-20	FINANCE DEPARTMENT											
501-20-0545-05-169	SENIOR ACCOUNTANT	0.45	941			40,960				40,960	21,540	62,500
501-20-0545-05-245	ACCOUNTING ASSISTANT	1.34	2,810			67,353				67,353	50,699	118,052
501-20-0545-05-248	ACCOUNTING SPECIALIST	0.34	714			18,347				18,347	9,578	27,925
	UTILITY BILLING & COLLECTIONS	2.13	4,465			126,660				126,660	81,817	208,477
	**** DEPARTMENT TOTAL ****	2.13	4,465			126,660				126,660	81,817	208,477

986

**FINANCE - SEWER FUND**

CITY OF BEAVERTON, OREGON  
FISCAL YEAR 2019-20 BUDGET  
CURRENT LEVEL OF SERVICES

<b>FUND:</b> 502 SEWER	<b>DEPARTMENT:</b> FINANCE
<b>PROGRAM:</b> 0545 UTILITY BILLING	<b>PROGRAM MANAGER:</b> SUE ANN KONIAK

**Program Goal:**

To maintain the financial stability for the operation and maintenance of City's sewer system by providing citizens and businesses with timely and accurate utility bills and the subsequent collection and deposit of these charges.

REQUIREMENTS	FY 2016-17 ACTUAL	FY 2017-18 ACTUAL	FY 2018-19 BUDGETED	FY 2019-20 PROPOSED	FY 2019-20 ADOPTED
POSITION	1.63	1.63	2.06	2.11	0.00
PERSONNEL SERVICES	\$146,226	\$138,158	\$192,759	\$206,976	\$0
MATERIALS & SERVICES	192,472	199,977	204,666	239,130	0
CAPITAL OUTLAY					
TRANSFERS	1,663	1,338	1,663	1,651	0
<b>TOTAL</b>	<b>\$340,361</b>	<b>\$339,473</b>	<b>\$399,088</b>	<b>\$447,757</b>	<b>\$0</b>

**Program Objective (services provided):**

- Generate a timely, easy to understand bill to customers for sewer usage and service.
- Promptly post payments of sewer charges to the appropriate customer account(s).
- Provide citizens and businesses with outstanding customer service for the following functions:
  - Information regarding their sewer account(s)
  - Establishing and closing customer accounts
  - Assist customers with navigating the web in making on-line payments
  - Assistance with payment arrangements and account hardship assistance payments.
- Update and maintain customer records. This includes updating customer account records due to changes in fixtures, number of equivalent dwelling units (EDU's) and changes that affect winter water use.
- Implement City Code and the Clean Water Services (CWS) Resolution and Order with respect to sewer service regulations.
- Perform prudent and timely collection practices to maintain a low delinquency and non-payment rate. Transfer severely delinquent sewer only accounts to the collection agency for assistance with collections.
- Perform a monthly reconciliation between customer accounts and the general ledger.
- Implement the annual winter usage water update to insure proper billing of sewer usage. This includes entry of West Slope Water District and Raleigh Water District winter water data, reviewing winter water consumption reports from Tualatin Valley Water District and making adjustments for leaks, vacancies, etc., when applicable.
- Prepare a monthly sewer receipts report and transfer the applicable percentage payment to Clean Water Services.
- Assess a ROW Fee equivalent to 5% of Gross Revenue on the sewer utility revenue accruing to CWS.

**Progress on FY 2018-19 Action Plan:**

- Pursue staffing changes to accommodate succession plans across the utility related staff. One additional Accounting Assistant position was created in FY 2018-19 and a portion of a second Senior Accountant's time was allocated to the enterprise funds.
- Incorporation of the 4000+ accounts transferred from TVWD has little financial impact on the Sewer or Storm Drain Fund as these customers were previously billed by TVWD under a "joint-billing" arrangement.

**CITY OF BEAVERTON, OREGON  
FISCAL YEAR 2019-20 BUDGET  
CURRENT LEVEL OF SERVICES**

<b>FUND:</b> 502 SEWER	<b>DEPARTMENT:</b> FINANCE
<b>PROGRAM:</b> 0545 UTILITY BILLING	<b>PROGRAM MANAGER:</b> SUE ANN KONIAK

**FY 2019-20 Action Plan:**

- Continued work on the upgrade of the City's current Utility Billing System to a new SQL based database platform.
- Maintain sewer rates sufficient to meet operating costs, replacement, and upgrades.
- Perform the annual update of customer's winter water averages for Sewer Usage charges.
- Continue working with GIS department on customer plumbing fixture count data that eventually can be interfaced with the City's Utility Billing system.

<b>Performance Measures:</b>	<b>FY 2016-17 Actual</b>	<b>FY 2017-18 Actual</b>	<b>FY 2018-19 Budgeted/Revised</b>	<b>FY 2019-20 Proposed</b>
Number of sewer accounts*	22,900	23,004	23,320 / 23,145	23,370
Number of sewer accounts maintained per FTE	5,723	5,751	4,640 / 4,629	4,674
Avg. Monthly Uncollectable Account Write Offs	\$2,150	\$1,198	\$2,000 / \$1,750	\$2,000
Percentage of Account Write Offs of Total Sales**	.77%	.51%	.83% / .71%	.79%
Number of utility customers receiving e-bills***	3,500	4,620	5,000 / 3,492^	3,806^
Percentage of Accounts using e-bills***	16%	26%	28% / 15.6%^	16.6%^
Number of Debit/Credit Card transactions through the web***	70,000	81,800	84,000 / 89,200	97,200
Number of Autopay transactions through the web***	24,000	38,200	40,000 / 43,975	47,930
Total \$ all utility payments, received through the web***	\$9,000,000	\$11,180,000	\$11,200,000 / \$12,458,00	\$13,579,000

\* Total sewer accounts represent approximately 18,065 accounts that are directly billed by the City and approximately 4,939 accounts billed by Tualatin Valley Water District on behalf of the City through our Joint Billing Intergovernmental Agreement.

\*\* The percent of write offs for Sewer is higher when compared to the write offs for Water accounts. This is due to the fact that the City has a number of Sewer only accounts (where the customer is served water by West Slope or Raleigh Water District) and the City cannot shut-off sewer service alone for non-payment. These accounts are periodically assigned to our collection agency. With rates increasing each year and a few more customers not paying, delinquent sewer accounts over \$300 are being assigned more often and sooner than in prior years.

\*\*\*Based on the web payment system as a whole, not just sewer.

^ Performance measure changed to include only current active accounts.

**Performance Outcomes and Program Trends:**

The program still maintains an overall low write off due to the fact that most of the sewer accounts are billed along with the City's water charges and water service is discontinued for non-payment of an active account. Staff is very diligent in working with customers who may be struggling financially. The City offers payment arrangements and if applicable, account hardship payment assistance through the Beaverton Cares program and other outside agencies. Accounts that are severely delinquent are assigned to a collection agency for assistance.

CITY OF BEAVERTON, OREGON  
FISCAL YEAR 2019-20 BUDGET  
CURRENT LEVEL OF SERVICES

<b>FUND:</b> 502 SEWER	<b>DEPARTMENT:</b> FINANCE
<b>PROGRAM:</b> 0545 UTILITY BILLING	<b>PROGRAM MANAGER:</b> SUE ANN KONIAK

**Performance Outcomes and Program Trends (continued):**

The City partners with Tualatin Valley Water District (TVWD) through an IGA to jointly bill mutual customers that are served water by TVWD and sewer service by the City. Both agencies recognize significant savings in this partnership through sharing postage, stock and envelope costs, customer statement processing and printing costs, collection and processing of payments, etc. In addition, since the City's sewer charges are billed on TVWD's water bill, sewer charges are collected at a much higher rate, due to the fact that the customer's water service is discontinued if the joint bill is not paid.

The City is currently awaiting a renegotiated contract for a major upgrade to our utility billing system from our present vendor. This project was put on hold during the last year and a half due to staff changes due to retirements at the City and ownership changes of the vendor. This upgrade will provide for more functionality, less custom, and give us the latest SQL platform. Our goal is to have the new major upgrade implemented by the end of 2019. Any reduction in custom code means significant savings to the City in terms of annual maintenance fees, faster turnaround times on programming and more reliable service pack uploads.

The City updates all customer winter water averages each July 1, for the customer's winter water use during the preceding winter months (November – April). A monthly average is calculated and becomes the basis for the customer's sewer use charges for the following fiscal year.

The following is a table of the various monthly sewer utility costs for an average residential household using 8 CCF of winter water per month. Clean Water Services establishes regional rates and the City may adjust the sewer surcharge, as needed, to maintain the financial stability of the sewer fund. The rates include an allowance for a 5% Right-of-Way Fee for the impact of sanitary sewer service on the streets and other parts of the system.

	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20*
Sewer Using 8 CCF of Winter Water:				
Base	\$27.45	\$27.78	\$30.62	\$31.55
Use	14.56	15.76	16.24	16.72
Subtotal	\$42.01	\$43.54	\$46.86	48.27
Surcharge**	2.00	2.00	0.05	0.05
Total	<u>\$44.01</u>	<u>\$45.54</u>	<u>\$46.91</u>	<u>48.32</u>

\* FY 19-20 includes an estimated increase of 3.0% on Sewer Base and Use rates.

\*\*City makes a \$2.00 contribution into the surcharge account from the base rate.

### BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 502 SEWER FUND

DEPT: 20 FINANCE DEPARTMENT

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019 YTD	2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

169 SENIOR ACCOUNTANT	26,408	.30	26,917	.30	35,289	.40	26,349	35,207	41,357	.45	40,960	.45		
245 ACCOUNTING ASSISTANT	46,646	1.00	45,769	1.00	63,744	1.33	41,936	57,663	66,975	1.33	66,975	1.33		
248 ACCOUNTING SPECIALIST	18,824	.33	19,006	.33	19,544	.33	17,189	23,015	17,808	.33	17,808	.33		
275 TEMPORARY EMPLOYEES	3,416													
299 PAYROLL TAXES AND FRINGES	50,932		46,466		74,182		50,021	67,729	80,498		81,233			

986

TOTAL CLASS: 05 PERSONNEL SERVICES	146,226	1.63	138,158	1.63	192,759	2.06	135,495	183,614	206,638	2.11	206,976	2.11		
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CLASS: 10 MATERIALS & SERVICES

301 OFFICE EXPENSE	104		167		367		409	750	300		300			
302 POSTAGE EXPENSE	25,539		24,783		28,000		28,000	28,000	32,000		32,000			
303 OFFICE FURNITURE & EQUIPMENT	188		397		467		1,100	1,000	400		400			
305 SPECIAL DEPARTMENT SUPPLIES	6,718		2,500		5,000			5,000	6,500		6,500			
307 MEMBERSHIP FEES	33		185		317		120	317	357		357			
321 TRAVEL, TRAINING & SUBSISTENCE	108		610		1,515			1,400	1,373		1,373			
406 BANK SERVICE FEES	82,073		94,058		84,000		68,264	106,500	118,000		118,000			
511 PROFESSIONAL SERVICES														

### BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 502 SEWER FUND

DEPT: 20 FINANCE DEPARTMENT

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019 YTD	2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
	77,709		77,277		85,000		75,929	85,000	80,200		80,200			
TOTAL CLASS: 10 MATERIALS & SERVICES														
	192,472		199,977		204,666		173,822	227,967	239,130		239,130			
CLASS: 25 TRANSFERS														
816 TRSFERS TO REPROGRAPHICS FUND														
	1,663		1,338		1,663		1,229	1,663	1,749		1,651			
TOTAL CLASS: 25 TRANSFERS														
	1,663		1,338		1,663		1,229	1,663	1,749		1,651			
TOTAL DEPARTMENT: 20 FINANCE DEPARTMENT														
	340,361	1.63	339,473	1.63	399,088	2.06	310,546	413,244	447,517	2.11	447,757	2.11		

066

**SEWER FUND - FINANCE  
FY 2018-19 ADOPTED**

Code	Position Title	Actual FY 17-18	Adopted FY 18-19	New	Transfer	Reclass	Deleted	Ending FY 18-19
169	SENIOR ACCOUNTANT	0.30	0.40					0.40
245	ACCOUNTING ASSISTANT	1.00	1.33					1.33
248	ACCOUNTING SPECIALIST	0.33	0.33					0.33
	<b>Total</b>	<b>1.63</b>	<b>2.06</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.06</b>

**FY 2019-20 PROPOSED**

Code	Position Title	Ending FY 18-19	New	Transfer	Reclass	Deleted	Proposed FY 19-20
169	SENIOR ACCOUNTANT	0.40		0.05 <sup>a</sup>			0.45
245	ACCOUNTING ASSISTANT	1.33					1.33
248	ACCOUNTING SPECIALIST	0.33					0.33
	<b>Total</b>	<b>2.06</b>	<b>0.00</b>	<b>0.05</b>	<b>0.00</b>	<b>0.00</b>	<b>2.11</b>

<sup>a</sup> FY 2019-20 reallocates one of the Senior Accountant positions to more accurately reflect the position's time to 15% each in the Water, Sewer, and Storm Drain Funds.



City of Beaverton - Finance  
 Budget Preparation - 2020

**BP WORKSHEET & JUSTIFICATION**

FUND: 502 SEWER FUND  
 DEPT: 20 FINANCE DEPARTMENT  
 PROGRAM: 0545 UTILITY BILLING & COLLECTIONS

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

169	SENIOR ACCOUNTANT												
	26,408	.30	26,917	.30	35,289	.40	35,207	41,357	.45	40,960	.45		
245	ACCOUNTING ASSISTANT												
	46,646	1.00	45,769	1.00	63,744	1.33	57,663	66,975	1.33	66,975	1.33		
248	ACCOUNTING SPECIALIST												
	18,824	.33	19,006	.33	19,544	.33	23,015	17,808	.33	17,808	.33		
275	TEMPORARY EMPLOYEES												
	3,416												
299	PAYROLL TAXES AND FRINGES												
	50,932		46,466		74,182		67,729	80,498		81,233			

TOTAL CLASS: 05 PERSONNEL SERVICES

	146,226	1.63	138,158	1.63	192,759	2.06	183,614	206,638	2.11	206,976	2.11		
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CLASS: 10 MATERIALS & SERVICES

301	OFFICE EXPENSE												
	104		167		367		750	300		300			
302	POSTAGE EXPENSE												
	25,539		24,783		28,000		28,000	32,000		32,000			
303	OFFICE FURNITURE & EQUIPMENT												
	188		397		467		1,000	400		400			
305	SPECIAL DEPARTMENT SUPPLIES												
	6,718		2,500		5,000		5,000	6,500		6,500			
307	MEMBERSHIP FEES												
	33		185		317		317	357		357			
321	TRAVEL, TRAINING & SUBSISTENCE												
	108		610		1,515		1,400	1,373		1,373			
406	BANK SERVICE FEES												
	82,073		94,058		84,000		106,500	118,000		118,000			

**BP WORKSHEET & JUSTIFICATION**

FUND: 502 SEWER FUND  
 DEPT: 20 FINANCE DEPARTMENT  
 PROGRAM: 0545 UTILITY BILLING & COLLECTIONS

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

- 169 SENIOR ACCOUNTANT  
 1 FTE SR. ACCOUNTANT POSITION IS ALLOCATED:  
 10% GENERAL FUND / 30% WATER FUND / 30% SEWER FUND / 30% STORM FUND.  
 FY 2019-20 REFLECTS ONE SR. ACCOUNTANT'S ALLOCATION CHANGING FROM 70% GENERAL FUND /  
 10% WATER FUND / 10% SEWER FUND / 10% STORM FUND TO 55% GENERAL FUND / 15% WATER FUND /  
 15% SEWER FUND / 15% STORM FUND.
- 245 ACCOUNTING ASSISTANT  
 FY 18-19 REFLECTS AN ADDITIONAL 1 FTE ACCOUNTING ASSISTANT POSITION THAT IS ALLOCATED:  
 34% WATER FUND / 33% SEWER FUND / 33% STORM DRAIN FUND.
- 248 ACCOUNTING SPECIALIST
- 275 TEMPORARY EMPLOYEES  
 EXTRA HELP FOR UTILITY BILLING UPGRADE TO SQL VERSION OF SOFTWARE
- 299 PAYROLL TAXES AND FRINGES  
 PAYROLL TAXES AND FRINGE BENEFITS EXPRESSED AS A PERCENTAGE OF SALARY  
 TOTALS 58.14% AS A CITY-WIDE AVERAGE AND CONSISTS OF THE FOLLOWING:  
 34.14% IN PAYROLL TAXES CONSISTING OF 7.65% FICA, AVERAGE OF 23.22% FOR  
 RETIREMENT CONTRIBUTIONS (28.45% PERS. 19.45% OPSRP GENERAL OR  
 24.08% OPSRP POLICE), AND 3.27% IN OTHER TAXES (UNEMPLOYMENT,  
 LONG TERM DISABILITY, WORKERS COMPENSATION, PEHP, AND TRIMET)  
 24.00% AS THE AVERAGE COST OF MEDICAL, DENTAL, LIFE AND AD&D INSURANCES

- 301 OFFICE EXPENSE  
 MISC OFFICE SUPPLIES \$300
- 302 POSTAGE EXPENSE  
 POSTAGE FOR MAILING UTILITY BILLS; DELINQUENT NOTICES; FINAL BILLS. \$32,000
- 303 OFFICE FURNITURE & EQUIPMENT  
 RISING DESK SURFACE AND CHAIR REPLACEMENT \$400
- 305 SPECIAL DEPARTMENT SUPPLIES  
 UTILITY BILL STOCK (REGULAR BILL, PAST DUE NOTICES), ENVELOPES (OUTGOING, RETURN), ETC. \$6,500
- 307 MEMBERSHIP FEES  
 SPLIT BETWEEN WATER, SEWER AND STORM DRAIN FUNDS:  
 SPRINGBROOK USER GROUP MEMBERSHIP \$83  
 OREGON SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS \$102  
 OREGON BOARD OF ACCOUNTANCY \$100  
 OREGON GOVERNMENT FINANCE OFFICERS ASSOCIATION \$72
- 321 TRAVEL, TRAINING & SUBSISTENCE  
 SPLIT BETWEEN WATER, SEWER AND STORM DRAIN FUNDS:  
 OREGON GOVERNMENT FINANCE OFFICERS ASSOC- SPRING CONFERENCE \$367  
 GOVERNMENT FINANCE OFFICERS ASSOC - GAAP UPDATE \$50  
 OREGON SOCIETY OF CPAS - GOVERNMENTAL ACCTG & AUDITING CONFERENCE \$107  
 OREGON SOCIETY OF CPAS - ETHICS \$75  
 OREGON SOCIETY OF CPAS - WINTER GOVERNMENT CONFERENCE \$107  
 OTHER TRAINING & MILEAGE TO MEET CPA LICENSE REQUIREMENT \$267  
 CUSTOMER SERVICE STAFF TRAINING \$400
- 406 BANK SERVICE FEES  
 PROCESSING AND BANK FEES FOR CUSTOMER CREDIT CARD & LOCKBOX PAYMENTS \$118,000

City of Beaverton - Finance  
 Budget Preparation - 2020

**BP WORKSHEET & JUSTIFICATION**

FUND: 502 SEWER FUND  
 DEPT: 20 FINANCE DEPARTMENT  
 PROGRAM: 0545 UTILITY BILLING & COLLECTIONS

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
511	PROFESSIONAL SERVICES												
	77,709		77,277		85,000		85,000	80,200		80,200			
TOTAL CLASS: 10 MATERIALS & SERVICES													
	192,472		199,977		204,666		227,967	239,130		239,130			
CLASS: 25 TRANSFERS													
816	TRSFERS TO REPROGRAPHICS FUND												
	1,663		1,338		1,663		1,663	1,749		1,651			
TOTAL CLASS: 25 TRANSFERS													
	1,663		1,338		1,663		1,663	1,749		1,651			
TOTAL PROGRAM: 0545 UTILITY BILLING & COLLECTIONS													
	340,361	1.63	339,473	1.63	399,088	2.06	413,244	447,517	2.11	447,757	2.11		
TOTAL DEPARTMENT: 20 FINANCE DEPARTMENT													
	340,361	1.63	339,473	1.63	399,088	2.06	413,244	447,517	2.11	447,757	2.11		

**BP WORKSHEET & JUSTIFICATION**

FUND: 502 SEWER FUND  
DEPT: 20 FINANCE DEPARTMENT  
PROGRAM: 0545 UTILITY BILLING & COLLECTIONS

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

511 PROFESSIONAL SERVICES  
ARMORED CAR SERVICE \$1,500  
TUALATIN VALLEY WATER DIST (JOINT BILLING SERVICES) \$48,000  
METRO PRESORT PROCESSING CHARGES (UB PRINTED STATEMENTS, ARCHIVING, INSERTS) \$6,700  
MISC PROGRAMMING AND DATA FIXES TO THE 3RD PARTY SPRINGBROOK UTILITY BILLING SYSTEM \$1,070  
ACCELA (SPRINGBROOK) CHARGES FOR WEB PAYMENTS TRANSACTIONS \$22,700  
CARE TO SHARE ADMINISTRATION FEES FOR HANDLING UTILITY PAYMENT ASSISTANCE \$230

816 TRSFRS TO REPROGRAPHICS FUND  
ALLOCATION OF COPIER, GRAPHICS, PRINTING, MAILING, & POSTAGE CHARGES THROUGH REPROGRAPHICS \$1,651

**ESTIMATE - PAYROLL EXPENSE BY DEPARTMENT**

Thursday, April 18, 2019 4:17 PM

ACCOUNT	TITLE	FTE	REG HRS	OT HRS	HIL HRS	REG PAY	OT PAY	HIL PAY	ADD PAY	SALARY	FBAMT	TOT AMT
502-20	FINANCE DEPARTMENT											
502-20-0545-05-169	SENIOR ACCOUNTANT	0.40	831			35,207				35,207	16,753	51,960
502-20-0545-05-245	ACCOUNTING ASSISTANT	1.33	2,517			57,653	9			57,663	38,975	96,638
502-20-0545-05-248	ACCOUNTING SPECIALIST	0.33	859			23,015				23,015	12,001	35,016
	UTILITY BILLING & COLLECTIONS	2.06	4,207			115,875	9			115,885	67,729	183,614
	**** DEPARTMENT TOTAL ****	2.06	4,207			115,875	9			115,885	67,729	183,614

997

**PROPOSE - PAYROLL EXPENSE BY DEPARTMENT**

Thursday, April 18, 2019 4:17 PM

ACCOUNT	TITLE	FTE	REG HRS	OT HRS	HIL HRS	REG PAY	OT PAY	HIL PAY	ADD PAY	SALARY	FBAMT	TOT AMT
502-20	FINANCE DEPARTMENT											
502-20-0545-05-169	SENIOR ACCOUNTANT	0.45	941			40,960				40,960	21,540	62,500
502-20-0545-05-245	ACCOUNTING ASSISTANT	1.33	2,787			66,975				66,975	50,401	117,376
502-20-0545-05-248	ACCOUNTING SPECIALIST	0.33	691			17,808				17,808	9,292	27,100
	UTILITY BILLING & COLLECTIONS	2.11	4,419			125,743				125,743	81,233	206,976
	**** DEPARTMENT TOTAL ****	2.11	4,419			125,743				125,743	81,233	206,976

866

**FINANCE - STORM DRAIN FUND**

CITY OF BEAVERTON, OREGON  
FISCAL YEAR 2019-20 BUDGET  
CURRENT LEVEL OF SERVICES

<b>FUND:</b> 513 STORM DRAIN	<b>DEPARTMENT:</b> FINANCE
<b>PROGRAM:</b> 0545 UTILITY BILLING	<b>PROGRAM MANAGER:</b> SUE ANN KONIAK

**Program Goal:**

To maintain the financial stability for the operation and maintenance of City's storm drain system by providing citizens and businesses with timely and accurate utility bills and the subsequent collection and deposit of these charges.

REQUIREMENTS	FY 2016-17 ACTUAL	FY 2017-18 ACTUAL	FY 2018-19 BUDGETED	FY 2019-20 PROPOSED	FY 2019-20 ADOPTED
POSITION	1.63	1.63	2.06	2.11	0.00
PERSONNEL SERVICES	\$142,831	\$138,100	\$192,786	\$206,955	\$0
MATERIALS & SERVICES	192,471	199,976	204,663	239,130	0
CAPITAL OUTLAY					
TRANSFERS	1,662	1,337	1,663	1,651	0
<b>TOTAL</b>	<b>\$336,964</b>	<b>\$339,413</b>	<b>\$399,112</b>	<b>\$447,736</b>	<b>\$0</b>

**Program Objective (services provided):**

- Generate a timely, easy to understand bill to customers for storm drain service.
- Promptly post payments of storm drain charges to the appropriate customer accounts.
- Provide the citizens with outstanding customer service for the following functions:
  - Information regarding their storm drain accounts
  - Establishing and closing customer accounts
  - Assist customers with navigating the web in making on-line payments
  - Assistance with payment arrangements, account hardship assistance payments and delinquent charges
- Update and maintain customer records. This includes updating customer account records due to changes in landscaping, building additions or demolitions and impervious area changes that affect the number of equivalent service units (ESU's).
- Implement City Code and the Clean Water Services Resolution and Order with respect to storm drain service regulations.
- Perform prudent and timely collection practices to maintain a low delinquency and non-payment rate. Assign severely delinquent accounts to collection agency for assistance.
- Perform a monthly reconciliation between customer accounts and the general ledger.
- Prepare a monthly storm drain receipts report and transfer the applicable percentage payment to Clean Water Services.

**Progress on FY 2018-19 Action Plan:**

The City is currently in the process of renegotiating a contract to complete the upgrade to the Utility Billing System with the present vendor and hope to receive their contract along with a time line of implementation by the end of FY 2018-19.

**FY 2019-20 Action Plan:**

- Continued work on the upgrade of the City's current Utility Billing System to a new SQL based database platform.
- Maintain storm drain rates sufficient to meet operating costs, replacement, and upgrades.
- Continue working with GIS department on updating and verification of impervious area data that can be shared with the City's Utility Billing system.
- Assess a ROW Fee equivalent to 5% of Gross Revenue on the storm drain utility revenue accruing to CWS.
- Continue to pursue staffing changes to accommodate succession plans across the utility related staff. One additional Accounting Assistant position will be created in FY 2018-19 and a portion of a second Senior Accountant's time will be allocated to the enterprise funds.

CITY OF BEAVERTON, OREGON  
FISCAL YEAR 2019-20 BUDGET  
CURRENT LEVEL OF SERVICES

<b>FUND:</b> 513 STORM DRAIN	<b>DEPARTMENT:</b> FINANCE
<b>PROGRAM:</b> 0545 UTILITY BILLING	<b>PROGRAM MANAGER:</b> SUE ANN KONIAK

Performance Measures:	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budgeted/Revised	FY 2019-20 Proposed
Number of storm drain accounts*	22,930	23,037	23,230 / 23,173	23,398
Number of storm drain accounts maintained per FTE	5,733	5,759	4,646 / 4,635	4,680
Avg. Monthly Uncollectable Account Write Offs	\$385	\$300	\$350 / \$339	\$385
Percentage of Account Write Offs of Total Sales	.09%	.09%	.10% / .09%	.09%
Number of utility customers receiving e-bills**	3,500	4,620	5,000 / 3,492^	3,806^
Percentage of Accounts using e-bills**	16%	26%	28% / 15.6%^	16.6%^
Number of Debit**/Credit Card transactions through the web**	70,000	81,800	84,000 / 89,200	97,200
Number of Autopay transactions through the web**	24,000	38,200	40,000 / 43,975	47,930
Total \$ all utility payments, received through the web**	\$9,000,000	\$11,180,000	\$11,200,000 / \$12,458,000	\$13,579,000

\* Total storm drain accounts represent approximately 18,098 accounts that are directly billed by the City and approximately 4,939 accounts billed by Tualatin Valley Water District on behalf of the City through our Joint Billing Intergovernmental Agreement.

\*\* Based upon the Utility Billing web payment system, taken as a whole, not just storm drain.

^ Performance measure changed to include only current active accounts.

**Performance Outcomes and Program Trends:**

The program maintains a low overall write off due to the fact that most of the storm drain accounts are billed along with the City's water charges and water service is discontinued for non-payment of an active account. Staff is very diligent in working with customers who may be struggling financially. The City offers payment arrangements and if applicable, account hardship payment assistance through the Beaverton Cares program and other outside agencies.

The City partners with Tualatin Valley Water District (TVWD) through an IGA to joint bill mutual customers that are served water by TVWD and storm drain service by the City. Both agencies recognize significant savings in this partnership through sharing postage, stock and envelope costs, customer statement processing and printing costs, collection and processing of payments, etc. In addition, since the City's storm drain charges are billed on TVWD's water bill, storm drain charges are collected at a much higher rate, due to the fact that the customer's water service is discontinued if the joint bill is not paid.

The City is currently awaiting a renegotiated contract for a major upgrade to our utility billing system from our present vendor. This project was put on hold during the last year and a half due to staff changes due to retirements at the City and ownership changes of the vendor. This upgrade will provide for more functionality, less custom, and give us the latest SQL platform. Our goal is to have the new major upgrade implemented by December 2019. Any reduction in custom code means significant savings to the City in terms of annual maintenance fees, faster turnaround times on programming and more reliable service pack uploads.

CITY OF BEAVERTON, OREGON  
 FISCAL YEAR 2019-20 BUDGET  
 CURRENT LEVEL OF SERVICES

<b>FUND:</b> 513 STORM DRAIN	<b>DEPARTMENT:</b> FINANCE
<b>PROGRAM:</b> 0545 UTILITY BILLING	<b>PROGRAM MANAGER:</b> SUE ANN KONIAK

In addition, we are currently working with our GIS department on ways to maintain a current data base of impervious area data that can be interfaced with the City's Utility Billing system.

The following is a table of the monthly storm drain utility costs for an average residential household. Rates are adjusted as needed, to maintain the financial stability of the storm drain fund. The rates include an allowance for a 5% Right-of-Way Fee for the impact of storm water management services on the streets and other parts of the system.

	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20*
Storm Drain:				
Base	\$7.25	\$7.75	\$ 8.25	\$ 8.75
Surcharge	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Total	<u>\$9.25</u>	<u>\$9.75</u>	<u>\$10.25</u>	<u>\$10.75</u>

\*FY 19-20 includes an estimated increase of 6.1% or 50 cents per equivalent service unit (ESU) on the base rate.

**BUDGET PREPARATION WORKSHEET SUMMARY**

FUND: 513 STORM DRAIN FUND

DEPT: 20 FINANCE DEPARTMENT

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019 YTD	2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

169	SENIOR ACCOUNTANT													
	26,410	.30	26,917	.30	35,289	.40	26,346	35,207	41,357	.45	40,960	.45		
245	ACCOUNTING ASSISTANT													
	46,776	1.00	45,681	1.00	63,678	1.33	41,886	57,615	66,935	1.33	66,935	1.33		
248	ACCOUNTING SPECIALIST													
	18,824	.33	19,006	.33	19,545	.33	17,189	23,011	17,808	.33	17,808	.33		
275	TEMPORARY EMPLOYEES													
	3,416													
299	PAYROLL TAXES AND FRINGES													
	47,405		46,496		74,274		50,037	67,751	80,517		81,252			
1002	TOTAL CLASS: 05 PERSONNEL SERVICES													
	142,831	1.63	138,100	1.63	192,786	2.06	135,458	183,584	206,617	2.11	206,955	2.11		

CLASS: 10 MATERIALS & SERVICES

301	OFFICE EXPENSE													
	104		167		366		409	750	300		300			
302	POSTAGE EXPENSE													
	25,539		24,783		28,000		28,000	28,000	32,000		32,000			
303	OFFICE FURNITURE & EQUIPMENT													
	188		397		466		1,099	1,000	400		400			
305	SPECIAL DEPARTMENT SUPPLIES													
	6,718		2,500		5,000		5,000	5,000	6,500		6,500			
307	MEMBERSHIP FEES													
	33		185		316		120	316	357		357			
321	TRAVEL, TRAINING & SUBSISTENCE													
	108		609		1,515			1,400	1,373		1,373			
406	BANK SERVICE FEES													
	82,073		94,058		84,000		68,264	106,500	118,000		118,000			
511	PROFESSIONAL SERVICES													

### BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 513 STORM DRAIN FUND

DEPT: 20 FINANCE DEPARTMENT

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019 YTD	2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
	77,708		77,277		85,000		75,929	85,000	80,200		80,200			
TOTAL CLASS: 10 MATERIALS & SERVICES														
	192,471		199,976		204,663		173,821	227,966	239,130		239,130			
CLASS: 25 TRANSFERS														
816 TRSFERS TO REPROGRAPHICS FUND														
	1,662		1,337		1,663		1,229	1,663	1,749		1,651			
TOTAL CLASS: 25 TRANSFERS														
	1,662		1,337		1,663		1,229	1,663	1,749		1,651			
TOTAL DEPARTMENT: 20 FINANCE DEPARTMENT														
	336,964	1.63	339,413	1.63	399,112	2.06	310,508	413,213	447,496	2.11	447,736	2.11		

1003

**STORM DRAIN FUND - FINANCE  
FY 2018-19 ADOPTED**

Code	Position Title	Actual FY 17-18	Adopted FY 18-19	New	Transfer	Reclass	Deleted	Ending FY 18-19
169	SENIOR ACCOUNTANT	0.30	0.40					0.40
245	ACCOUNTING ASSISTANT	1.00	1.33					1.33
248	ACCOUNTING SPECIALIST	0.33	0.33					0.33
	<b>Total</b>	<b>1.63</b>	<b>2.06</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.06</b>

**FY 2019-20 PROPOSED**

Code	Position Title	Ending FY 18-19	New	Transfer	Reclass	Deleted	Proposed FY 19-20
169	SENIOR ACCOUNTANT	0.40		0.05 <sup>a</sup>			0.45
245	ACCOUNTING ASSISTANT	1.33					1.33
248	ACCOUNTING SPECIALIST	0.33					0.33
	<b>Total</b>	<b>2.06</b>	<b>0.00</b>	<b>0.05</b>	<b>0.00</b>	<b>0.00</b>	<b>2.11</b>

<sup>a</sup> FY 2019-20 reallocates one of the Senior Accountant positions to more accurately reflect the position's time to 15% each in the Water, Sewer, and Storm Drain Funds.



City of Beaverton - Finance  
 Budget Preparation - 2020

**BP WORKSHEET & JUSTIFICATION**

FUND: 513 STORM DRAIN FUND  
 DEPT: 20 FINANCE DEPARTMENT  
 PROGRAM: 0545 UTILITY BILLING & COLLECTIONS

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

169	SENIOR ACCOUNTANT												
	26,410	.30	26,917	.30	35,289	.40	35,207	41,357	.45	40,960	.45		
245	ACCOUNTING ASSISTANT												
	46,776	1.00	45,681	1.00	63,678	1.33	57,615	66,935	1.33	66,935	1.33		
248	ACCOUNTING SPECIALIST												
	18,824	.33	19,006	.33	19,545	.33	23,011	17,808	.33	17,808	.33		
275	TEMPORARY EMPLOYEES												
	3,416												
299	PAYROLL TAXES AND FRINGES												
	47,405		46,496		74,274		67,751	80,517		81,252			

TOTAL CLASS: 05 PERSONNEL SERVICES

	142,831	1.63	138,100	1.63	192,786	2.06	183,584	206,617	2.11	206,955	2.11		
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CLASS: 10 MATERIALS & SERVICES

301	OFFICE EXPENSE												
	104		167		366		750	300		300			
302	POSTAGE EXPENSE												
	25,539		24,783		28,000		28,000	32,000		32,000			
303	OFFICE FURNITURE & EQUIPMENT												
	188		397		466		1,000	400		400			
305	SPECIAL DEPARTMENT SUPPLIES												
	6,718		2,500		5,000		5,000	6,500		6,500			
307	MEMBERSHIP FEES												
	33		185		316		316	357		357			
321	TRAVEL, TRAINING & SUBSISTENCE												
	108		609		1,515		1,400	1,373		1,373			
406	BANK SERVICE FEES												
	82,073		94,058		84,000		106,500	118,000		118,000			

**BP WORKSHEET & JUSTIFICATION**

FUND: 513 STORM DRAIN FUND  
 DEPT: 20 FINANCE DEPARTMENT  
 PROGRAM: 0545 UTILITY BILLING & COLLECTIONS

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

- 169 SENIOR ACCOUNTANT  
 1 FTE SR. ACCOUNTANT POSITION IS ALLOCATED:  
 10% GENERAL FUND / 30% WATER FUND / 30% SEWER FUND / 30% STORM FUND.  
 FY 2019-20 REFLECTS ONE SR. ACCOUNTANT'S ALLOCATION CHANGING FROM 70% GENERAL FUND /  
 10% WATER FUND / 10% SEWER FUND / 10% STORM FUND TO 55% GENERAL FUND / 15% WATER FUND /  
 15% SEWER FUND / 15% STORM FUND.
  
- 245 ACCOUNTING ASSISTANT  
 FY 18-19 REFLECTS AN ADDITIONAL 1 FTE ACCOUNTING ASSISTANT POSITION THAT IS ALLOCATED:  
 34% WATER FUND / 33% SEWER FUND / 33% STORM DRAIN FUND.
  
- 248 ACCOUNTING SPECIALIST
  
- 275 TEMPORARY EMPLOYEES
  
- 299 PAYROLL TAXES AND FRINGES  
 PAYROLL TAXES AND FRINGE BENEFITS EXPRESSED AS A PERCENTAGE OF SALARY  
 TOTALS 58.14% AS A CITY-WIDE AVERAGE AND CONSISTS OF THE FOLLOWING:  
 34.14% IN PAYROLL TAXES CONSISTING OF 7.65% FICA, AVERAGE OF 23.22% FOR  
 RETIREMENT CONTRIBUTIONS (28.45% PERS. 19.45% OPSRP GENERAL OR  
 24.08% OPSRP POLICE), AND 3.27% IN OTHER TAXES (UNEMPLOYMENT,  
 LONG TERM DISABILITY, WORKERS COMPENSATION, PEHP, AND TRIMET)  
 24.00% AS THE AVERAGE COST OF MEDICAL, DENTAL, LIFE AND AD&D INSURANCES
  


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- 301 OFFICE EXPENSE  
 MISC OFFICE SUPPLIES \$300
  
- 302 POSTAGE EXPENSE  
 POSTAGE FOR MAILING UTILITY BILLS; DELINQUENT NOTICES; FINAL BILLS \$32,000
  
- 303 OFFICE FURNITURE & EQUIPMENT  
 RISING WORK SURFACE AND CHAIR REPLACEMENT \$400
  
- 305 SPECIAL DEPARTMENT SUPPLIES  
 UTILITY BILL STOCK (REGULAR BILL, PAST DUE NOTICES), ENVELOPES (OUTGOING, RETURN), ETC. \$6,500
  
- 307 MEMBERSHIP FEES  
 SPLIT BETWEEN WATER, SEWER AND STORM FUNDS:  
 SPRINGBROOK USER GROUP MEMBERSHIP \$83  
 OREGON SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS \$102  
 OREGON BOARD OF ACCOUNTANCY \$100  
 OREGON GOVERNMENT FINANCE OFFICERS ASSOCIATION \$72
  
- 321 TRAVEL, TRAINING & SUBSISTENCE  
 FY 19-20 INCLUDES TRAINING AND TRAVEL FOR SR. ACCOUNTANT IN CHARGE OF UTILITY  
 BILLING, PREVIOUSLY BUDGETED IN GENERAL FUND.  
 SPLIT BETWEEN WATER, SEWER AND STORM DRAIN FUNDS:  
 OREGON GOVERNMENT FINANCE OFFICERS ASSOCIATION - SPRING CONFERENCE \$367  
 GOVERNMENT FINANCE OFFICERS ASSOC - GAAP UPDATE \$50  
 OREGON SOCIETY OF CPAS - GOVERNMENT ACCTG & AUDITING CONFERENCE \$107  
 OREGON SOCIETY OF CPAS - ETHICS \$75  
 OREGON SOCIETY OF CPAS - WINTER GOVERNMENT CONFERENCE \$107  
 OTHER TRAINING AND MILEAGE TO MEET CPA LICENSE REQUIREMENT \$267  
 CUSTOMER SERVICE STAFF TRAINING \$400
  
- 406 BANK SERVICE FEES  
 PROCESSING AND BANK FEES FOR CUSTOMER CREDIT CARD & LOCKBOX PAYMENTS \$118,000

City of Beaverton - Finance  
 Budget Preparation - 2020

**BP WORKSHEET & JUSTIFICATION**

FUND: 513 STORM DRAIN FUND  
 DEPT: 20 FINANCE DEPARTMENT  
 PROGRAM: 0545 UTILITY BILLING & COLLECTIONS

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
511	PROFESSIONAL SERVICES												
	77,708		77,277		85,000		85,000	80,200		80,200			
TOTAL CLASS: 10 MATERIALS & SERVICES													
	192,471		199,976		204,663		227,966	239,130		239,130			
CLASS: 25 TRANSFERS													
816	TRSFERS TO REPROGRAPHICS FUND												
	1,662		1,337		1,663		1,663	1,749		1,651			
TOTAL CLASS: 25 TRANSFERS													
	1,662		1,337		1,663		1,663	1,749		1,651			
TOTAL PROGRAM: 0545 UTILITY BILLING & COLLECTIONS													
	336,964	1.63	339,413	1.63	399,112	2.06	413,213	447,496	2.11	447,736	2.11		
TOTAL DEPARTMENT: 20 FINANCE DEPARTMENT													
	336,964	1.63	339,413	1.63	399,112	2.06	413,213	447,496	2.11	447,736	2.11		

### BP WORKSHEET & JUSTIFICATION

FUND: 513 STORM DRAIN FUND  
DEPT: 20 FINANCE DEPARTMENT  
PROGRAM: 0545 UTILITY BILLING & COLLECTIONS

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

511 PROFESSIONAL SERVICES  
ARMORED CAR SERVICE \$1,500  
TUALATIN VALLEY WATER DIST. (JOINT BILLING SERVICES) \$48,000  
METRO PRESORT PROCESSING CHARGES (UB PRINTED STATEMENTS, ARCHIVING, INSERTS ) \$6,700  
MISC PROGRAMMING AND DATA FIXES TO THE 3RD PARTY SPRINGBROOK UTILITY BILLING SYSTEM \$1,070  
ACCELA (SPRINGBROOK) CHARGES FOR WEB PAYMENT TRANSACTIONS \$22,700  
CARE TO SHARE PAYMENT ASSISTANCE ADMINISTRATION FEES \$230

816 TRSFERS TO REPROGRAPHICS FUND  
ALLOCATION OF COPIER, GRAPHICS, PRINTING, MAILING, & POSTAGE CHARGES THROUGH REPROGRAPHICS \$1,651

**ESTIMATE - PAYROLL EXPENSE BY DEPARTMENT**

Thursday, April 18, 2019 4:17 PM

ACCOUNT	TITLE	FTE	REG HRS	OT HRS	HIL HRS	REG PAY	OT PAY	HIL PAY	ADD PAY	SALARY	FBAMT	TOT AMT
513-20	FINANCE DEPARTMENT											
513-20-0545-05-169	SENIOR ACCOUNTANT	0.40	831			35,207				35,207	16,753	51,960
513-20-0545-05-245	ACCOUNTING ASSISTANT	1.33	2,518			57,605	9			57,615	38,998	96,613
513-20-0545-05-248	ACCOUNTING SPECIALIST	0.33	858			23,011				23,011	12,000	35,011
	UTILITY BILLING & COLLECTIONS	2.06	4,207			115,823	9			115,833	67,751	183,584
	**** DEPARTMENT TOTAL ****	2.06	4,207			115,823	9			115,833	67,751	183,584

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**PROPOSE - PAYROLL EXPENSE BY DEPARTMENT**

Thursday, April 18, 2019 4:17 PM

ACCOUNT	TITLE	FTE	REG HRS	OT HRS	HIL HRS	REG PAY	OT PAY	HIL PAY	ADD PAY	SALARY	FBAMT	TOT AMT
513-20	FINANCE DEPARTMENT											
513-20-0545-05-169	SENIOR ACCOUNTANT	0.45	941			40,960				40,960	21,540	62,500
513-20-0545-05-245	ACCOUNTING ASSISTANT	1.33	2,787			66,935				66,935	50,420	117,355
513-20-0545-05-248	ACCOUNTING SPECIALIST	0.33	691			17,808				17,808	9,292	27,100
	UTILITY BILLING & COLLECTIONS	2.11	4,419			125,703				125,703	81,252	206,955
	**** DEPARTMENT TOTAL ****	2.11	4,419			125,703				125,703	81,252	206,955

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