

### BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 501 WATER FUND

DEPT: 20 FINANCE DEPARTMENT

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

CLASS: 05 PERSONNEL SERVICES

169 SENIOR ACCOUNTANT	26,408	.30	26,917	.30	35,289	.40	31,800	35,207	40,960	.45	40,960	.45
245 ACCOUNTING ASSISTANT	46,340	1.00	45,645	1.00	64,097	1.34	52,677	57,842	67,353	1.34	67,353	1.34
248 ACCOUNTING SPECIALIST	19,394	.34	19,581	.34	20,137	.34	22,113	23,714	18,347	.34	18,347	.34
275 TEMPORARY EMPLOYEES	3,520						234					
299 PAYROLL TAXES AND FRINGES	51,128		46,717		74,926		59,415	68,174	81,817		81,817	

TOTAL CLASS: 05 PERSONNEL SERVICES

	146,790	1.64	138,860	1.64	194,449	2.08	166,239	184,937	208,477	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		1,439		1,232	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		225	402	442		442	
321 TRAVEL, TRAINING & SUBSISTENCE	108		908		1,515		280	1,400	1,373		1,373	
406 BANK SERVICE FEES	83,293		95,298		84,000		86,840	106,500	118,000		118,000	
511 PROFESSIONAL SERVICES												

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OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019 YTD	2019	2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE
	26,092		28,480		31,000		26,202	31,000	32,200		32,200	
TOTAL CLASS: 10 MATERIALS & SERVICES												
	142,160		152,828		151,723		143,261	174,052	191,215		191,215	
CLASS: 25 TRANSFERS												
816 TRSFERS TO REPROGRAPHICS FUND												
	2,351		2,081		2,772		2,422	2,772	2,752		2,752	
TOTAL CLASS: 25 TRANSFERS												
	2,351		2,081		2,772		2,422	2,772	2,752		2,752	
TOTAL DEPARTMENT: 20 FINANCE DEPARTMENT												
	291,301	1.64	293,769	1.64	348,944	2.08	311,922	361,761	402,444	2.13	402,444	2.13

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**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 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

169	SENIOR ACCOUNTANT	26,408	.30	26,917	.30	35,289	.40	35,207	40,960	.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	81,817		81,817	

TOTAL CLASS: 05 PERSONNEL SERVICES

		146,790	1.64	138,860	1.64	194,449	2.08	184,937	208,477	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		1,439		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

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	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	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		151,723		174,052	191,215		191,215	
CLASS: 25 TRANSFERS											
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TOTAL CLASS: 25 TRANSFERS											
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TOTAL PROGRAM: 0545 UTILITY BILLING & COLLECTIONS											
	291,301	1.64	293,769	1.64	348,944	2.08	361,761	402,444	2.13	402,444	2.13
TOTAL DEPARTMENT: 20 FINANCE DEPARTMENT											
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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