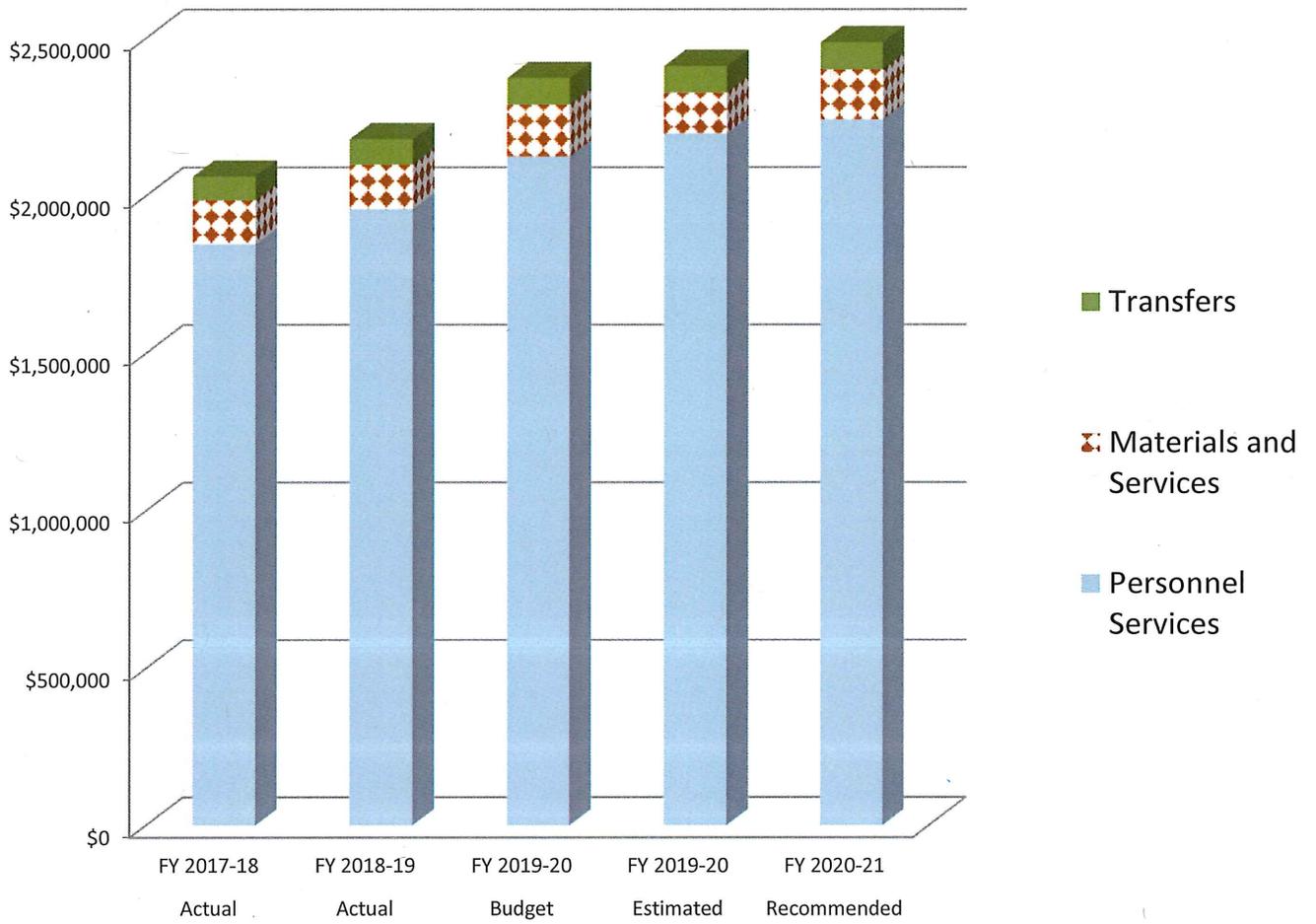


GENERAL FUND
FINANCE
RECOMMENDED FY 20-21



CITY OF BEAVERTON

BUDGET TREND ANALYSIS - FY 2017-18 TO FY 2020-21

With Explanations on Significant Changes between Budgeted 2019-20 and Recommended 2020-21

Fund:	General Fund					
Department:	Finance - Summary					
CLASS	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Estimated FY 2019-20	Recommended FY 2020-21	% Change Budgeted Vs. Recommended
Personnel Services	\$1,845,895	\$1,956,998	\$2,124,875	\$2,197,015	\$2,242,299	5.53%
Materials and Services	139,760	141,325	163,556	129,287	156,844	-4.10%
Transfers	75,409	80,402	84,223	84,223	86,523	2.73%
SUB-TOTAL	2,061,064	2,178,725	2,372,654	2,410,525	2,485,666	
Reserve for equip.			-		-	
TOTAL	\$2,061,064	\$2,178,725	\$2,372,654	\$2,410,525	\$2,485,666	
FTE's	15.85	16.25	16.60		16.35	

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

Personnel services:

FY 2019-20 reflects 0.20 FTE Assistant Finance Director decrease and a reallocation of 0.05 Finance Director to CDD-BURA Program Admin. The Recommended Budget also reflects step increases, COLA increases for SEIU and management at 2.60%. Also shown are medical insurance cost increase of 10% for Kaiser, 5% increase in MODA plans and 0% increase for Dental.

Materials and services:

No significant change

Transfers:

No significant change

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2020-21 BUDGET
CURRENT LEVEL OF SERVICES

FUND: 001 GENERAL	DEPARTMENT: FINANCE
PROGRAM: 0541 FINANCIAL ADMINISTRATION	DEPARTMENT HEAD: 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 2017-18 ACTUAL	FY 2018-19 ACTUAL	FY 2019-20 BUDGETED	FY 2020-21 PROPOSED	FY 2020-21 ADOPTED
POSITION	15.85	16.25	16.60	16.35	0.00
PERSONNEL SERVICES	\$1,845,895	\$1,956,998	\$2,124,875	\$2,242,299	\$0
MATERIALS & SERVICES	139,760	141,325	163,556	156,844	0
CAPITAL OUTLAY					
TRANSFERS	75,409	80,402	84,223	86,523	0
TOTAL	\$2,061,064	\$2,178,725	\$2,372,654	\$2,485,666	\$0

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, Water Fund 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 22.95 FTE employees: 16.60 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:

- 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.

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2020-21 BUDGET
CURRENT LEVEL OF SERVICES

FUND: 001 GENERAL	DEPARTMENT: FINANCE
PROGRAM: 0541 FINANCIAL ADMINISTRATION	DEPARTMENT HEAD: PATRICK O'CLAIRE

- 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 2019-20 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, 2019.

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 – prepared analysis and advice on financing options as needed for the proposals, and working with Bond Counsel to issue a special revenue bond.
- 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 implementing 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 2020-21 BUDGET
 CURRENT LEVEL OF SERVICES

FUND: 001 GENERAL	DEPARTMENT: FINANCE
PROGRAM: 0541 FINANCIAL ADMINISTRATION	DEPARTMENT HEAD: PATRICK O'CLAIRE

Progress on FY 2019-20 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 – successfully made use of line of credit redevelopment financing, issued new water revenue bonds, and planning a comprehensive special revenue bond sale for a new parking garage, Patricia Reser Center for the Arts, and to finalize the public safety center. 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, 2019 Comprehensive Annual Finance Report (CAFR) Including GASB 67/68 Implementation for the Certificate of Achievement in Financial Reporting Awards program
- Submitted the FY 2019-20 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
- Continued roll out of 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 2020-21 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, 2020 Comprehensive Annual Finance Report (CAFR) for the Certificate of Achievement in Financial Reporting Awards program
- Submit the FY 2020-21 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. Monitor bond proceeds for the use of 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
- Develop a framework for 5-year revenue and expenditure forecasting beginning with the General Fund.

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2020-21 BUDGET
CURRENT LEVEL OF SERVICES

FUND: 001 GENERAL	DEPARTMENT: FINANCE
PROGRAM: 0541 FINANCIAL ADMINISTRATION	DEPARTMENT HEAD: PATRICK O'CLAIRE

Workload Measures:	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budgeted	FY 2020-21 Proposed
Maintain the Distinguished Budget Presentation Award from GFOA	Recognized	Recognized	Recognized	Submit by September 2020
City's Population	96,565	97,000	98,255	99,750
General Obligation Bond Debt (in 000's at end of fiscal year):				
2017 Public Safety Center	\$34,845	\$35,000	\$33,845	\$32,130
G. O. Bond Debt Per Capita:				
2017 Public Safety Center	\$365	\$363	\$345	\$322
Revenue Bond Debt (in 000's @ end of FY)	\$5,935	\$3,845	\$19,440	\$46,375
Revenue Bond Debt Per Capita	\$62	\$40	\$198	\$465
Special Revenue Debt (in 000's @ end of FY)	\$2,460	\$1,334	\$359	\$90,000
Special Revenue Debt Per Capita	\$26	\$14	>\$1	\$902
Property Tax Levy for General Operations (within permanent rate)	\$40,256,866	\$42,105,181	\$43,673,773	\$45,084,435
City's Taxable Assessed Valuation (in 000's)	\$9,652,767	\$9,976,307	\$10,334,533	\$10,668,242
General Operations Tax Levy Rate Per Thousand of Taxable Assessed Value (tax value)	\$4.17	\$4.22	\$4.23	\$4.23
City's Permanent Levy Rate Authority	\$4.62	\$4.62	\$4.62	\$4.62
General Operations Tax Levy Per Capita	\$417	\$434	\$444	\$452

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 2020-21 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 2020-21 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 2020-21 BUDGET
CURRENT LEVEL OF SERVICES

FUND: 001 GENERAL	DEPARTMENT: FINANCE
PROGRAM: 0542 PURCHASING	PROGRAM MANAGER: 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 2017-18 ACTUAL	FY 2018-19 ACTUAL	FY 2019-20 BUDGETED	FY 2020-21 PROPOSED	FY 2020-21 ADOPTED
POSITION	2.00	2.00	3.00	3.00	0.00
PERSONNEL SERVICES	\$186,623	\$196,826	\$268,786	\$326,792	\$0
MATERIALS & SERVICES	10,725	10,116	11,942	14,752	0
CAPITAL OUTLAY					
TRANSFERS	1,940	3,162	3,303	4,646	0
TOTAL	\$199,288	\$210,104	\$284,031	\$346,190	\$0

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 firms that are Minority-Owned, Woman-Owned and Emerging Small Businesses (MWESB) and Service Disabled Veterans (SDV). Encourage these firms to become state certified through Oregon's Certification Office for Business Inclusion and Diversity (COBID).

Progress on FY 2019-20 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 Welcome Entrepreneurs Week.

Attended and participated in outreaches such as OAME, Governors Marketplace and Besthq that are creating access, connection and opportunities for Oregon's small businesses.

At the end of fiscal year 2018/19 the total for the Equity Purchasing Program was 11.77% 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 certified COBID firms to increase usage percent.

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2020-21 BUDGET
CURRENT LEVEL OF SERVICES

FUND: 001 GENERAL	DEPARTMENT: FINANCE
PROGRAM: 0542 PURCHASING	PROGRAM MANAGER: TERRY L MURALT

FY 2020-21 Action Plan

- In fiscal year 2019/20 a new position was approved specifically dedicated to the Equity Purchasing Program. This position will be reviewing the program to determine changes that will increase the usage of state certified firms.
- Increase diversity, equity and inclusion in the City's Equity Purchasing Program and contracting by outreach to project managers, vendors and contractors.
- Research and develop/coordinate community workshop(s) to encourage and assist local contractors and businesses to bid/propose on City contracts.
- Coordinate open house events for Equity Purchasing Program to connect with build relationships between prime contractors and sub-contractor opportunities.
- 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.

Workload Measures:	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budgeted/Revised	FY 2020-21 Proposed
Number of purchase orders issued and processed	1,411	1,423	1,500	1,500
Number of sealed bids and requests for proposals processed	22	27	25	30
Number of contracts issued	140	155	135	150
Total dollar amount paid through Purchase orders	\$32,654,117	\$50,125,927	\$50,000,000	\$80,000,000

10 Largest PO Spend for FY 2018-19

VENDOR	DESCRIPTION	AMOUNT
Skanska USA Building Inc	Construction of Public Safety Center	\$ 9,758,535
Trench Line Excavation Inc	Settler Way Utility Replacement CIP 4118B	1,635,013
OP SIS	Architectural Service for PRCA	1,633,156
Oregon Underground Inc	Alvord Land CIP 4122	1,484,350
Trench Line Excavation Inc	Cooper Mt. Transmission Mains CIP 4058A	1,434,084
Brown Contracting Inc	Sidewalk Curb Ramp Retrofit	1,016,467
Wildish Standard Paving	Menlo Dr. Sidewalk Improvement CIP 3106A	948,418
FFA Architecture	Architectural Services for Public Safety Center	794,263
Relay Resources	Janitorial Services	673,456
Pacific Excavation	Jenkins Rd Overlay/Lombard Ave Asphalt Grinding CIP 3193A	670,019

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2020-21 BUDGET
CURRENT LEVEL OF SERVICES

FUND: 001 GENERAL	DEPARTMENT: FINANCE
PROGRAM: 0542 PURCHASING	PROGRAM MANAGER: 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 Equity Purchasing Program and continue to look for ways to improve the program that would increase usage of state COBID 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 2020-21 BUDGET
CURRENT LEVEL OF SERVICES

FUND: 001 GENERAL	DEPARTMENT: FINANCE
PROGRAM: 0548 FINANCE OPERATIONS	PROGRAM MANAGER: 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 2017-18 ACTUAL	FY 2018-19 ACTUAL	FY 2019-20 BUDGETED	FY 2020-21 PROPOSED	FY 2020-21 ADOPTED
POSITION	11.85	12.25	11.60	11.40	0.00
PERSONNEL SERVICES	\$1,317,197	\$1,407,233	\$1,474,197	\$1,528,165	\$0
MATERIALS & SERVICES	121,752	123,292	143,990	134,338	0
CAPITAL OUTLAY					
TRANSFERS	56,719	56,059	60,002	59,811	0
TOTAL	\$1,495,668	\$1,586,584	\$1,678,189	\$1,722,314	\$0

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.
- Coordinate the annual budget cycle, including ensuring adoption by June 30 of each year, and facilitating two supplemental budget amendments during the year, 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 2019-20 Action Plan:

- Total investment portfolio on 12/31/2019 was \$136.3 million with an average 2.3% yield.
- 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.
- Enhanced in-house financial applications by adding capital project accounting features.
- Supported water capital project funding and analysis by partnering with Engineering and submitting a letter of interest to the Environmental Protection Agency for a Water Infrastructure Finance and Innovation Act (WIFIA) loan. Additionally, submitted a letter of interest to Business Oregon for a loan from the Safe Drinking Water Revolving Loan Fund and the Special Public Works Fund.
- Issued BURA bonds to construct a parking garage adjacent to Patricia Reser Center for the Arts, to acquire property, to refinance the BURA Letter of Credit, and to implement other projects as specified in the Central Beaverton Urban Renewal Plan.
- Issued Special Revenue Bonds to construct the Patricia Reser Center for the Arts, backed by Transient Lodging Tax revenue.
- Issued a \$33 million Water Revenue Bond in April of 2020 for financing the Water Capital Improvement Program, including the first payment to buy-in to the Willamette Water Supply System.

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2020-21 BUDGET
CURRENT LEVEL OF SERVICES

FUND: 001 GENERAL	DEPARTMENT: FINANCE
PROGRAM: 0548 FINANCE OPERATIONS	PROGRAM MANAGER: SUSAN COLE

FY 2020-21 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, including negotiating loan terms for the WIFIA loan and the loans from Business Oregon.
- 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 the utility analysis and implementation of a non-potable water supply for irrigation in the South Cooper Mountain area.

Performance Measures:	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budgeted	FY 2020-21 Proposed
Receive Unqualified Audit Opinion, Certificate of Achievement for Excellence in Financial Reporting (CAFR) & Distinguished Budget Presentation Award	Received both awards	Received both awards	Received budget award and will submit for CAFR award	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	1.30%	1.67%	2.55%	1.4%
Average annual yield on State Investment Pool (used as a benchmark)	1.10%	1.85%	3.00%	1.4%
Average Monthly Investment Portfolio (in millions)	\$85	\$90	\$90	\$50
Revenue generated from passports	\$158,320	\$176,625	\$180,000	\$185,000
Number of passport applications processed	4,523	5,046	5,143	5,286
Revenue generated from Business Licenses	\$700,073	\$699,095	\$670,000	\$670,000
Business Licenses (calendar year)	4,941	5,077	5,200	5,200

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2020-21 BUDGET
CURRENT LEVEL OF SERVICES

FUND: 001 GENERAL	DEPARTMENT: FINANCE
PROGRAM: 0548 FINANCE OPERATIONS	PROGRAM MANAGER: SUSAN COLE

Performance Outcomes and Program Trends:

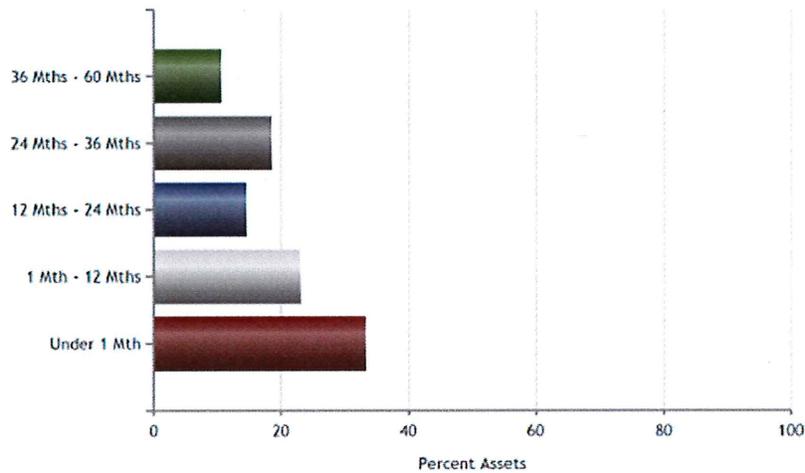
The City’s current high bond ratings reflects the City’s strong financial condition, resulting from our prudent financial policies and practices. The ratings will assist the City securing favorable interest rates on future bond issues. Standard and Poor’s confirmed the City’s ratings for the General Obligation Bonds in April of 2020 in conjunction with the sale of \$33 million in Water Bonds for various capital improvements to the water system.

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 signals interest rate changes, recent investments in agencies/treasuries and Certificates of Deposit are for slightly longer periods but consistent with the Investment Policy. The graph below illustrates the Distribution by Maturity as of December, 2019 in our managed investment portfolio of approximately \$137 million.

DISTRIBUTION BY MATURITY

12/31/2019

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 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	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020 YTD	2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

021 FINANCE DIRECTOR

	160,924	1.00	164,560	1.00	174,781	1.00	178,698	216,262	170,507	1.00	161,981	.95		
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045 FINANCIAL REPORTING MANAGER

	189,574	1.75	192,441	1.75	198,095	1.75	176,531	219,546	202,469	1.75	202,469	1.75		
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074 BUDGET COORDINATOR

	80,059	1.00	82,260	1.00	82,952	1.00	76,586	81,098	81,103	1.00	81,103	1.00		
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075 PAYROLL ADMINISTRATOR

	60,129	1.00	65,894	1.00	70,788	1.00	56,315	71,690	78,524	1.00	78,524	1.00		
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086 ASSISTANT FINANCE DIRECTOR

	99,641	1.00	162,340	1.70	148,101	1.20	127,004	153,834	130,961	1.00	130,961	1.00		
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149 PURCHASING AGENT

	77,319	1.00	79,066	1.00	81,696	1.00	63,925	81,698	83,501	1.00	83,501	1.00		
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169 SENIOR ACCOUNTANT

	172,062	2.10	158,319	1.80	153,775	1.65	119,140	153,779	157,692	1.65	157,692	1.65		
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172 ACCOUNTANT

	71,942	1.00	73,567	1.00	76,016	1.00	60,929	78,918	79,181	1.00	79,181	1.00		
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186 PROGRAM COORDINATOR

					30,885	1.00	10,226	23,651	63,362	1.00	63,362	1.00		
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221 SUPPORT SPECIALIST 2

	44,907	1.00	48,123	1.00	52,845	1.00	42,691	52,892	56,723	1.00	56,723	1.00		
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245 ACCOUNTING ASSISTANT

	49,984	1.00	53,588	1.00	58,828	1.00	45,048	58,060	61,657	1.00	61,657	1.00		
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248 ACCOUNTING SPECIALIST

	224,948	4.00	212,246	4.00	229,643	4.00	172,227	221,395	239,061	4.00	239,061	4.00		
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275 TEMPORARY EMPLOYEES

	4,164		1,620		5,000		8,885	14,373	26,100		26,100			
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299 PAYROLL TAXES AND FRINGES

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BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 001 GENERAL FUND

DEPT: 20 FINANCE DEPARTMENT

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020 YTD	2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
	610,242		662,974		761,470		605,960	769,819	824,379		819,984			
TOTAL CLASS: 05 PERSONNEL SERVICES														
	1,845,895	15.85	1,956,998	16.25	2,124,875	16.60	1,744,165	2,197,015	2,255,220	16.40	2,242,299	16.35		
CLASS: 10 MATERIALS & SERVICES														
301	OFFICE EXPENSE													
	2,051		1,961		2,400		2,028	2,200	2,400		2,400			
303	OFFICE FURNITURE & EQUIPMENT													
	1,713		111		2,350		645	350	2,000		500			
307	MEMBERSHIP FEES													
	10,609		9,690		10,840		9,560	10,000	11,480		11,480			
308	PERIODICALS & SUBSCRIPTIONS													
	791		1,127		802		871	871	942		592			
312	DEPOSIT SHORTAGE/OVERAGE													
	15		20				10	20						
316	ADVERTISING, RECORDING & FILING													
	4,859		5,087		5,000		5,292	5,550	5,800		5,800			
317	COMPUTER EQUIPMENT													
	7,637		2,398		2,000		235							
318	COMPUTER SOFTWARE													
			625		300		359							
321	TRAVEL, TRAINING & SUBSISTENCE													
	7,665		12,919		14,770		5,665	6,322	19,190		12,790			
328	MEALS & RELATED EXPENSE													
							101	200	100		100			
330	MILEAGE REIMBURSEMENT													
	206		122		100		25	50	100		100			
341	COMMUNICATIONS EXPENSE													

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BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 001 GENERAL FUND DEPT: 20 FINANCE DEPARTMENT

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020 YTD	2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
	1,185		1,163		1,194		764	1,044	1,194		1,194			
481	OTHER EXPENSES													
	2,984		2,904		2,680		2,000	2,680	2,720		2,720			
511	PROFESSIONAL SERVICES													
	100,045		103,198		121,120		118,155	100,000	121,120		119,168			
TOTAL CLASS: 10 MATERIALS & SERVICES														
	139,760		141,325		163,556		145,710	129,287	167,046		156,844			
CLASS: 25 TRANSFERS														
816	TRSFERS TO REPROGRAPHICS FUND													
	75,409		80,402		84,223		42,346	84,223	86,523		86,523			
TOTAL CLASS: 25 TRANSFERS														
	75,409		80,402		84,223		42,346	84,223	86,523		86,523			
TOTAL DEPARTMENT: 20 FINANCE DEPARTMENT														
	2,061,064	15.85	2,178,725	16.25	2,372,654	16.60	1,932,221	2,410,525	2,508,789	16.40	2,485,666	16.35		

686

**FINANCE DEPARTMENT
FY 2019-20 ADOPTED**

Code	Position Title	Actual FY 18-19	Adopted FY 19-20	New	Transfer	Reclass	Deleted	Ending FY 19-20
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	1.70	1.20					1.20
149	PURCHASING AGENT	1.00	1.00					1.00
169	SENIOR ACCOUNTANT	1.80	1.65					1.65
172	ACCOUNTANT	1.00	1.00					1.00
186	PROGRAM COORDINATOR	0.00	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
	Total	16.25	16.60	0.00	0.00	0.00	0.00	16.60

FY 2020-21 PROPOSED

Code	Position Title	Ending FY 19-20	New	Transfer	Reclass	Deleted	Proposed FY 20-21
21	FINANCE DIRECTOR	1.00		(0.05) ^a			0.95
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	1.20				(0.20) ^b	1.00
149	PURCHASING AGENT	1.00					1.00
169	SENIOR ACCOUNTANT	1.65					1.65
172	ACCOUNTANT	1.00					1.00
186	PROGRAM COORDINATOR	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
	Total	16.60	0.00	(0.05)	0.00	(0.20)	16.35

^a FY 2020-21 reflects reallocation of 5% of the Finance Director position to the Community Development Department's new BURA Program Administration program.

^b FY 2020-21 reflects elimination of a .20 FTE position as one of the Assistant Finance Directors is transitioning to retirement

City of Beaverton - Finance
Budget Preparation - 2021

BP WORKSHEET & JUSTIFICATION

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

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

021	FINANCE DIRECTOR												
	160,924	1.00	164,560	1.00	174,781	1.00	216,262	170,507	1.00	161,981	.95		
074	BUDGET COORDINATOR												
	80,059	1.00	82,260	1.00	82,952	1.00	81,098	81,103	1.00	81,103	1.00		
299	PAYROLL TAXES AND FRINGES												
	101,092		106,119		124,159		140,422	148,653		144,258			

TOTAL CLASS: 05 PERSONNEL SERVICES

	342,075	2.00	352,939	2.00	381,892	2.00	437,782	400,263	2.00	387,342	1.95		
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CLASS: 10 MATERIALS & SERVICES

307	MEMBERSHIP FEES												
	320		320		440		420	440		440			
308	PERIODICALS & SUBSCRIPTIONS												
	549		636		560		622	700		350			
316	ADVERTISING, RECORDING & FILING												
	2,950		3,623		3,500		3,750	3,800		3,800			
321	TRAVEL, TRAINING & SUBSISTENCE												
	37												
341	COMMUNICATIONS EXPENSE												
	443		434		444		444	444		444			
481	OTHER EXPENSES												
	2,984		2,904		2,680		2,680	2,720		2,720			

TOTAL CLASS: 10 MATERIALS & SERVICES

	7,283		7,917		7,624		7,916	8,104		7,754			
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CLASS: 25 TRANSFERS

816	TRSFERS TO REPROGRAPHICS FUND												
	16,750		21,181		20,918		20,918	22,066		22,066			

TOTAL CLASS: 25 TRANSFERS

	16,750		21,181		20,918		20,918	22,066		22,066			
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TOTAL PROGRAM: 0541 FINANCE ADMINISTRATION

	366,108	2.00	382,037	2.00	410,434	2.00	466,616	430,433	2.00	417,162	1.95		
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BP WORKSHEET & JUSTIFICATION

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

OBJ	OBJECT DESCRIPTION	JUSTIFICATIONS
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021 FINANCE DIRECTOR
 FY 2019-20 REFLECTS 621 HRS PTO CASH-IN
 FY 2020-21 REFLECTS POSITION ALLOCATION CHANGING FROM 100% IN FINANCE ADMIN TO
 95% FINANCE ADMIN AND 5% CDD - BURA PROGRAM ADMINISTRATION PROGRAM0696.

074 BUDGET COORDINATOR
 80 HRS PTO CASH-IN FOR FY 2019-20 AND FY 2020-21

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
 VALLEY TIMES \$50
 GOVERNMENTAL ACCOUNTING STANDARDS \$300

316 ADVERTISING, RECORDING & FILING
 PUBLIC HEARING NOTICES, ANNUAL & SUPPLEMENTAL BUDGET AND AUDIT MEETING NOTICES \$1,800
 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 AND COURT (68 FTE'S @ \$40 EA) \$2,720

816 TRSFERS TO REPROGRAPHICS FUND
 ALLOCATION OF COPIER, GRAPHICS, PRINTING, MAILING, & POSTAGE CHARGES THROUGH REPROGRAPHICS \$22,066

City of Beaverton - Finance
 Budget Preparation - 2021

BP WORKSHEET & JUSTIFICATION

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

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

149	PURCHASING AGENT	77,319	1.00	79,066	1.00	81,696	1.00	81,698	83,501	1.00	83,501	1.00	
186	PROGRAM COORDINATOR					30,885	1.00	23,651	63,362	1.00	63,362	1.00	
221	SUPPORT SPECIALIST 2	44,907	1.00	48,123	1.00	52,845	1.00	52,892	56,723	1.00	56,723	1.00	
299	PAYROLL TAXES AND FRINGES	64,397		69,637		103,360		93,934	123,206		123,206		

TOTAL CLASS: 05 PERSONNEL SERVICES

		186,623	2.00	196,826	2.00	268,786	3.00	252,175	326,792	3.00	326,792	3.00	
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CLASS: 10 MATERIALS & SERVICES

303	OFFICE FURNITURE & EQUIPMENT					350		350					
307	MEMBERSHIP FEES	7,830		7,580		7,580		7,580	8,220		8,220		
308	PERIODICALS & SUBSCRIPTIONS	242		491		242		249	242		242		
316	ADVERTISING, RECORDING & FILING	1,909		1,464		1,500		1,800	2,000		2,000		
318	COMPUTER SOFTWARE												
321	TRAVEL, TRAINING & SUBSISTENCE	744		581		2,270		622	6,690		4,290		

TOTAL CLASS: 10 MATERIALS & SERVICES

		10,725		10,116		11,942		10,601	17,152		14,752		
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CLASS: 25 TRANSFERS

816	TRSFERS TO REPROGRAPHICS FUND	1,940		3,162		3,303		3,303	4,646		4,646		
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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

186 PROGRAM COORDINATOR
 FY 2019-20 REFLECTS A NEW PROGRAM COORDINATOR POSITION FOR EQUITY PROCUREMENT COORDINATING THAT WAS ESTABLISHED IN THE FIRST SUPPLEMENTAL BUDGET.

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

307 MEMBERSHIP FEES
 NATIONAL INSTITUTE OF GOVERNMENT PURCHASING (NIGP) -2 STAFF \$280
 CITY COSTCO MEMBERSHIP \$240
 OREGON PUBLIC PURCHASING ASSOCIATION (OPPA) -2 STAFF \$100
 LOCAL COLUMBIA CHAPTER OF NIGP -2 STAFF \$200
 PDXPROCUREMENTSEARCH.COM MEMBERSHIP \$3,000
 OREGON COOPERATIVE PROCUREMENT PROGRAM (ORCPP) MEMBERSHIP -STATE COOP PURCHASING PROGRAM \$4,000
 OREGON ASSOCIATION OF MINORITY ENTREPRENEURS MEMBERSHIP \$400

308 PERIODICALS & SUBSCRIPTIONS
 DAILY JOURNAL OF COMMERCE SUBSCRIPTION \$242

316 ADVERTISING, RECORDING & FILING
 ADVERTISING FOR FORM BID & RFP PROCUREMENT PROCESSES \$2,000

318 COMPUTER SOFTWARE
 NO APPROPRIATION REQUESTED

321 TRAVEL, TRAINING & SUBSISTENCE
 OREGON PUBLIC PURCHASING ASSOCIATION (OPPA) SPRING 2020 CONF, LODGING & REGISTRATION \$470
 OPPA FALL CONFERENCE, LODGING & REGISTRATION \$475
 EQUITY IN PROCUREMENT PROGRAM - INCLUDES TRAINING EVENTS WITH SMALL BUSINESSES: \$2,400
 OREGON ASSOC. OF MINORITY ENTREPRENEURS (OAME) TRADE SHOW (\$85 X 2) \$170
 GOVERNORS MARKET PLACE TRADE SHOW \$250
 DIVERSITY PRACTITIONERS SUMMIT MTGS (5 @ \$20 EACH), \$100
 NIGP CLASS - TRAINING FOR EQUITY PROGRAM COORDINATOR \$425

816 TRSFERS TO REPROGRAPHICS FUND
 ALLOCATION OF COPIER, GRAPHICS, PRINTING, MAILING, & POSTAGE CHARGES THROUGH REPROGRAPHICS \$4,646

City of Beaverton - Finance
 Budget Preparation - 2021

BP WORKSHEET & JUSTIFICATION

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

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

TOTAL CLASS: 25 TRANSFERS

	1,940		3,162		3,303		3,303	4,646		4,646			
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TOTAL PROGRAM: 0542 PURCHASING

	199,288	2.00	210,104	2.00	284,031	3.00	266,079	348,590	3.00	346,190	3.00		
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BP WORKSHEET & JUSTIFICATION

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

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS



City of Beaverton - Finance
 Budget Preparation - 2021

BP WORKSHEET & JUSTIFICATION

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

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

045	FINANCIAL REPORTING MANAGER												
	189,574	1.75	192,441	1.75	198,095	1.75	219,546	202,469	1.75	202,469	1.75		
075	PAYROLL ADMINISTRATOR												
	60,129	1.00	65,894	1.00	70,788	1.00	71,690	78,524	1.00	78,524	1.00		
086	ASSISTANT FINANCE DIRECTOR												
	99,641	1.00	162,340	1.70	148,101	1.20	153,834	130,961	1.00	130,961	1.00		
169	SENIOR ACCOUNTANT												
	172,062	2.10	158,319	1.80	153,775	1.65	153,779	157,692	1.65	157,692	1.65		
172	ACCOUNTANT												
	71,942	1.00	73,567	1.00	76,016	1.00	78,918	79,181	1.00	79,181	1.00		
245	ACCOUNTING ASSISTANT												
	49,984	1.00	53,588	1.00	58,828	1.00	58,060	61,657	1.00	61,657	1.00		
248	ACCOUNTING SPECIALIST												
	224,948	4.00	212,246	4.00	229,643	4.00	221,395	239,061	4.00	239,061	4.00		
275	TEMPORARY EMPLOYEES												
	4,164		1,620		5,000		14,373	26,100		26,100			
299	PAYROLL TAXES AND FRINGES												
	444,753		487,218		533,951		535,463	552,520		552,520			

TOTAL CLASS: 05 PERSONNEL SERVICES

	1,317,197	11.85	1,407,233	12.25	1,474,197	11.60	1,507,058	1,528,165	11.40	1,528,165	11.40		
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CLASS: 10 MATERIALS & SERVICES

301	OFFICE EXPENSE												
	2,051		1,961		2,400		2,200	2,400		2,400			
303	OFFICE FURNITURE & EQUIPMENT												
	1,713		111		2,000			2,000		500			

BP WORKSHEET & JUSTIFICATION

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

OBJ	OBJECT DESCRIPTION	JUSTIFICATIONS
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- 045 FINANCIAL REPORTING MANAGER
 FY 2019-20 REFLECTS 500 HRS PTO CASH-IN AND FY 2020-21 REFLECTS 120 HRS PTO CASH-IN
- 075 PAYROLL ADMINISTRATOR
 FY 2019-20 REFLECTS 37 HRS PTO CASH-IN AND FY 2020-21 REFLECTS 80 HRS PTO CASH-IN
- 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.
 FY 2019-20 REFLECTS MID-YEAR RETIREMENT OF THE .20 FTE ASST. FINANCE DIRECTOR.
- 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.
 FY 2019-20 REFLECTS 80 HRS PTO CASH-IN AND FY 2020-21 REFLECTS 40 HRS PTO CASH-IN
- 172 ACCOUNTANT
 FY 2019-20 REFLECTS 80 HRS PTO CASH-IN AND FY 2020-21 REFLECTS 40 HRS PTO CASH-IN
- 245 ACCOUNTING ASSISTANT
- 248 ACCOUNTING SPECIALIST
 FY 2019-20 REFLECTS 113 HRS PTO CASH-IN AND FY 2020-21 REFLECTS 80 HRS PTO CASH-IN
- 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

- 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. \$500

City of Beaverton - Finance
 Budget Preparation - 2021

BP WORKSHEET & JUSTIFICATION

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

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
307	MEMBERSHIP FEES												
	2,459		1,790		2,820		2,000	2,820		2,820			
312	DEPOSIT SHORTAGE/OVERAGE												
	15		20				20						
317	COMPUTER EQUIPMENT												
	7,637		2,398		2,000								
318	COMPUTER SOFTWARE												
			625		300								
321	TRAVEL, TRAINING & SUBSISTENCE												
	6,884		12,338		12,500		5,700	12,500		8,500			
328	MEALS & RELATED EXPENSE												
							200	100		100			
330	MILEAGE REIMBURSEMENT												
	206		122		100		50	100		100			
341	COMMUNICATIONS EXPENSE												
	742		729		750		600	750		750			
511	PROFESSIONAL SERVICES												
	100,045		103,198		121,120		100,000	121,120		119,168			
TOTAL CLASS: 10 MATERIALS & SERVICES													
	121,752		123,292		143,990		110,770	141,790		134,338			
CLASS: 25 TRANSFERS													
816	TRSFERS TO REPROGRAPHICS FUND												
	56,719		56,059		60,002		60,002	59,811		59,811			
TOTAL CLASS: 25 TRANSFERS													
	56,719		56,059		60,002		60,002	59,811		59,811			
TOTAL PROGRAM: 0548 FINANCE OPERATIONS													
	1,495,668	11.85	1,586,584	12.25	1,678,189	11.60	1,677,830	1,729,766	11.40	1,722,314	11.40		
TOTAL DEPARTMENT: 20 FINANCE DEPARTMENT													
	2,061,064	15.85	2,178,725	16.25	2,372,654	16.60	2,410,525	2,508,789	16.40	2,485,666	16.35		

BP WORKSHEET & JUSTIFICATION

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

OBJ	OBJECT DESCRIPTION	JUSTIFICATIONS
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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; BASED ON CITY POPULATION)\$790 NOTARY PUBLIC \$100
312	DEPOSIT SHORTAGE/OVERAGE	
317	COMPUTER EQUIPMENT	NO APPROPRIATION REQUESTED
318	COMPUTER SOFTWARE	
321	TRAVEL, TRAINING & SUBSISTENCE	GFOA CONFERENCE, NW GOVERNMENT INSTITUTE, OGFOA, OSCPA, OCCMA CONFERENCES AND ANNUAL PAYROLL USER GROUP \$8,500
328	MEALS & RELATED EXPENSE	MISC MEALS & RELATED EXPENSES \$100
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	FY 19-20: AUDIT FEE, BOND COUNSEL & FINANCIAL ADVISOR, INVESTMENT PORTFOLIO TRACKING AND PORTFOLIO ADVISORY SERVICES FY20-21: AUDIT FEE FOR FY 19-20 AUDIT \$43,848 AUDIT FEE FOR FY 20-21 INTERIM AUDIT IN JUNE 2021 \$27,500 INVESTMENT ADVISORY SERVICES \$45,000 INVESTMENT PORTFOLIO TRACKING SERVICE \$2,820



816	TRSFERS TO REPROGRAPHICS FUND	ALLOCATION OF COPIER, GRAPHICS, PRINTING, MAILING, & POSTAGE CHARGES THROUGH REPROGRAPHICS \$59,811
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ESTIMATE - PAYROLL EXPENSE BY DEPARTMENT

Saturday, April 25, 2020 9:06 AM

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	2,717			216,262				216,262	95,723	311,985
001-20-0541-05-074	BUDGET COORDINATOR	1.00	2,177	8		78,913	435		1,750	81,098	44,699	125,797
	FINANCE ADMINISTRATION	2.00	4,894	8		295,175	435		1,750	297,360	140,422	437,782
001-20-0542-05-149	PURCHASING AGENT	1.00	2,096			81,698				81,698	44,202	125,900
001-20-0542-05-186	PROGRAM COORDINATOR	1.00	836			23,651				23,651	15,959	39,610
001-20-0542-05-221	SUPPORT SPECIALIST 2	1.00	2,098			52,892				52,892	33,773	86,665
	PURCHASING	3.00	5,030			158,241				158,241	93,934	252,175
001-20-0548-05-045	FINANCIAL REPORTING MANAGER	1.75	4,200			219,546				219,546	116,319	335,865
001-20-0548-05-075	PAYROLL ADMINISTRATOR	1.00	2,133	15		70,950	740			71,690	48,054	119,744
001-20-0548-05-086	ASSISTANT FINANCE DIRECTOR	1.00	2,499			146,769			7,065	153,834	72,981	226,815
001-20-0548-05-169	SENIOR ACCOUNTANT	1.65	3,538			153,782				153,779	76,668	230,447
001-20-0548-05-172	ACCOUNTANT	1.00	2,176			78,918				78,918	36,745	115,663
001-20-0548-05-245	ACCOUNTING ASSISTANT	1.00	2,096	15		54,466	594		3,000	58,060	17,614	75,674
001-20-0548-05-248	ACCOUNTING SPECIALIST	4.00	7,664	17		220,753	642			221,395	165,774	387,169
001-20-0548-05-275	TEMPORARY EMPLOYEES		231			14,373				14,373	1,308	15,681
	FINANCE OPERATIONS	11.40	24,537	47		959,557	1,976		10,065	971,595	535,463	1,507,058
	**** DEPARTMENT TOTAL ****	16.40	34,461	55		1,412,973	2,411		11,815	1,427,196	769,819	2,197,015

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PROPOSE - PAYROLL EXPENSE BY DEPARTMENT

Saturday, April 25, 2020 9:07 AM

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	0.95	1,984			161,982				161,981	83,592	245,573
001-20-0541-05-074	BUDGET COORDINATOR	1.00	2,168	8		80,657	446			81,103	60,666	141,769
	FINANCE ADMINISTRATION	1.95	4,152	8		242,639	446			243,084	144,258	387,342
001-20-0542-05-149	PURCHASING AGENT	1.00	2,088			83,501				83,501	45,713	129,214
001-20-0542-05-186	PROGRAM COORDINATOR	1.00	2,088			63,362				63,362	40,912	104,274
001-20-0542-05-221	SUPPORT SPECIALIST 2	1.00	2,088			56,723				56,723	36,581	93,304
	PURCHASING	3.00	6,264			203,586				203,586	123,206	326,792
001-20-0548-05-045	FINANCIAL REPORTING MANAGER	1.75	3,774			202,469				202,469	112,963	315,432
001-20-0548-05-075	PAYROLL ADMINISTRATOR	1.00	2,168	15		77,727	797			78,524	52,537	131,061
001-20-0548-05-086	ASSISTANT FINANCE DIRECTOR	1.00	2,088			130,961				130,961	69,049	200,010
001-20-0548-05-169	SENIOR ACCOUNTANT	1.65	3,485			157,700				157,692	80,781	238,473
001-20-0548-05-172	ACCOUNTANT	1.00	2,128			79,181				79,181	37,588	116,769
001-20-0548-05-245	ACCOUNTING ASSISTANT	1.00	2,088	15		58,648	609		2,400	61,657	18,867	80,524
001-20-0548-05-248	ACCOUNTING SPECIALIST	4.00	8,013			239,061				239,061	178,383	417,444
001-20-0548-05-275	TEMPORARY EMPLOYEES		420			26,100				26,100	2,352	28,452
	FINANCE OPERATIONS	11.40	24,164	30		971,847	1,406		2,400	975,645	552,520	1,528,165
	**** DEPARTMENT TOTAL ****	16.35	34,580	38		1,418,072	1,852		2,400	1,422,315	819,984	2,242,299

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FINANCE - WATER FUND

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2020-21 BUDGET
CURRENT LEVEL OF SERVICES

FUND: 501 WATER	DEPARTMENT: FINANCE
PROGRAM: 0545 UTILITY BILLING	PROGRAM MANAGER: 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 2017-18 ACTUAL	FY 2018-19 ACTUAL	FY 2019-20 BUDGETED	FY 2020-21 PROPOSED	FY 2020-21 ADOPTED
POSITION	1.64	2.08	2.13	2.13	0.00
PERSONNEL SERVICES	\$138,860	\$188,479	\$208,477	\$225,323	\$0
MATERIALS & SERVICES	152,828	169,791	191,215	238,917	0
CAPITAL OUTLAY					
TRANSFERS	2,081	2,976	2,752	3,484	0
TOTAL	\$293,769	\$361,246	\$402,444	\$467,724	\$0

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 2019-20 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 June 2020. We hope to have the new upgrade operational during FY 2020-21. In addition, the City continues to work toward 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 current fiscal year, the City entered into an agreement with Community Action Organization to provide a mechanism to distribute funds from the City to its utility customers who are in need of financial assistance. Community Action Organization will provide an intake process for applicants desiring financial assistance and determine eligibility according to criteria used for the Low Income Home Energy Assistance Program and the Oregon Energy Assistance Program. Funding for the current fiscal year is still provided under the City's General Fund.

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2020-21 BUDGET
CURRENT LEVEL OF SERVICES

FUND: 501 WATER	DEPARTMENT: FINANCE
PROGRAM: 0545 UTILITY BILLING	PROGRAM MANAGER: 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. The City joined the Willamette Water Supply System Commission as of July 1, 2019.
- 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 \$183 per year) based on the difference between the City's existing water rates and TVWD's.
- Initiate capital planning to connect the City's water system to the Joint Water Commission's North Transmission Line.

FY 2020-21 Action Plan:

- Upgrade of the City's current Utility Billing System to the vendor's latest cloud 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.
- Continue efforts to implement the City's first non-potable water irrigation (purple pipe) system in the South Cooper Mountain development area.
- Full implementation of the agreement with Community Action Organization to assist customer's with utility hardship assistance. Funding will be now budgeted in the Water Fund, rather than the General Fund as in prior years.

Performance Measures:	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
	Actual	Actual	Budgeted/Revised	Proposed
Number of water accounts*	18,031	22,400	22,925 / 22,700	23,000
Number of water accounts maintained per FTE *	4,508	4,480	4,585 / 4,540	4,592
Avg. Monthly Uncollectable Account Write Offs	\$2,400	\$1,400	\$2,000 / \$1,355	\$2,000
Percentage of Account Write Offs of Total Sales	.19%	.11%	.12% / .11%	.11%
Number of customers receiving e-bills**	4,620	3,492^	3,806^ / ^	^
Percentage of Accounts using e-bills**	26%	15.6%^	16.6% / ^	^
Number of Debit/Credit Card transactions through the web**	81,800	89,200	97,200 / 119,600	130,000
Number of Autopay transactions through the web**	38,200	43,975	47,930 / 61,841	70,000
Total \$ all utility payments, received through the web**	\$11,180,000	\$12,458,000	\$13,579,000 / \$17,900,000	\$20,000,000

* 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 4300 customer accounts from the Tualatin Valley Water District to the city was

**CITY OF BEAVERTON, OREGON
FISCAL YEAR 2020-21 BUDGET
CURRENT LEVEL OF SERVICES**

FUND: 501 WATER	DEPARTMENT: FINANCE
PROGRAM: 0545 UTILITY BILLING	PROGRAM MANAGER: SUE ANN KONIAK

Performance Outcomes and Program Trends (continued):

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.

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 Community Action Organization and other outside agencies.

Water consumption for the current year is expected to be higher than prior years due to the withdrawal of approximately 4300 accounts from Tualatin Valley Water District. In addition, there was not a lot of growth in the past years, but is expected to increase for FY 2020-21, as construction continues 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.

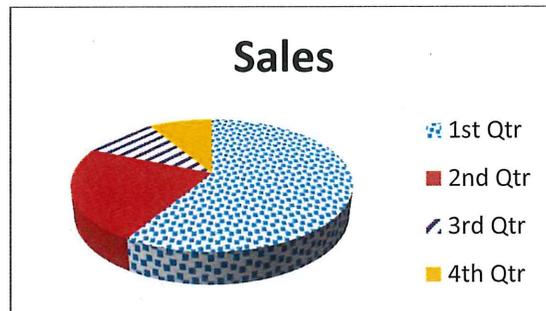
The City of Beaverton is an active member of the Joint Water Commission and Barney Reservoir Commission purchasing water for industrial, commercial, domestic and irrigation purposes. Water consumption trends in Beaverton mirror the per capita reduction experienced by other utilities. While conservation 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 40 cent increase planned (11.2%) in the water consumption rate, with 10 cents of the rate increase covering increased operations and 30 cents covering debt service for the planned capital projects. Water base is projected to increase 6.25% for FY 20-21.

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 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 **
Water Using 8 CCF:				
Base*	\$14.00	\$15.00	\$16.00	\$17.00
Consumption*	<u>24.56</u>	<u>25.36</u>	<u>28.56</u>	<u>31.76</u>
Total	<u>\$38.56</u>	<u>\$40.36</u>	<u>\$44.56</u>	<u>\$48.76</u>

** Proposed

The graph below illustrates the variability of water sales during the seasons of the year. 1st 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	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020 YTD	2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

169	SENIOR ACCOUNTANT													
	26,917	.30	35,207	.40	40,960	.45	31,973	40,955	42,506	.45	42,506	.45		
245	ACCOUNTING ASSISTANT													
	45,645	1.00	58,849	1.34	67,353	1.34	54,538	68,363	72,431	1.34	72,431	1.34		
248	ACCOUNTING SPECIALIST													
	19,581	.34	23,863	.34	18,347	.34	15,540	19,726						
275	TEMPORARY EMPLOYEES													
			665				636	52						
280	UB SUPERVISOR													
									22,759	.34	22,759	.34		
299	PAYROLL TAXES AND FRINGES													
	46,717		69,895		81,817		67,085	81,596	87,627		87,627			

TOTAL CLASS: 05 PERSONNEL SERVICES

	138,860	1.64	188,479	2.08	208,477	2.13	169,772	210,692	225,323	2.13	225,323	2.13		
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CLASS: 10 MATERIALS & SERVICES

301	OFFICE EXPENSE													
	192		417		300		300	300	300		300			
302	POSTAGE EXPENSE													
	24,783		26,472		32,000		33,841	33,841	32,000		32,000			
303	OFFICE FURNITURE & EQUIPMENT													
	397		1,445		400		385	400	400		400			
305	SPECIAL DEPARTMENT SUPPLIES													
	2,500				6,500		5,217	6,500	6,500		6,500			
307	MEMBERSHIP FEES													
	270		395		442		120	442	442		442			
321	TRAVEL, TRAINING & SUBSISTENCE													
	908		303		1,373		457	457	1,375		1,375			
406	BANK SERVICE FEES													

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BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 501 WATER FUND

DEPT: 20 FINANCE DEPARTMENT

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020 YTD	2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
	95,298		106,807		118,000		83,660	126,000	136,000		136,000			
511	PROFESSIONAL SERVICES													
	28,480		33,952		32,200		27,592	37,000	39,900		39,900			
530	UB FINANCIAL ASSISTANCE EXP													
									22,000		22,000			
TOTAL CLASS: 10 MATERIALS & SERVICES														
	152,828		169,791		191,215		151,572	204,940	238,917		238,917			
CLASS: 25 TRANSFERS														
816	TRSFERS TO REPROGRAPHICS FUND													
	2,081		2,976		2,752		2,118	2,752	3,484		3,484			
TOTAL CLASS: 25 TRANSFERS														
	2,081		2,976		2,752		2,118	2,752	3,484		3,484			
TOTAL DEPARTMENT: 20 FINANCE DEPARTMENT														
	293,769	1.64	361,246	2.08	402,444	2.13	323,462	418,384	467,724	2.13	467,724	2.13		

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**WATER FUND - FINANCE
FY 2019-20 ADOPTED**

Code	Position Title	Actual FY 18-19	Adopted FY 19-20	New	Transfer	Reclass	Deleted	Ending FY 19-20
169	SENIOR ACCOUNTANT	0.40	0.45					0.45
245	ACCOUNTING ASSISTANT	1.34	1.34					1.34
248	ACCOUNTING SPECIALIST	0.34	0.34					0.34
280	UB SUPERVISOR	0.00	0.00					0.00
	Total	2.08	2.13	0.00	0.00	0.00	0.00	2.13

FY 2020-21 PROPOSED

Code	Position Title	Ending FY 19-20	New	Transfer	Reclass	Deleted	Proposed FY 20-21
169	SENIOR ACCOUNTANT	0.45					0.45
245	ACCOUNTING ASSISTANT	1.34					1.34
248	ACCOUNTING SPECIALIST	0.34			(0.34) ^a		0.00
280	UB SUPERVISOR	0.00			0.34 ^a		0.34
	Total	2.13	0.00	0.00	0.00	0.00	2.13

^a FY 2020-21 reflects reclassification of a 1 FTE Accounting Specialist position to a Utility Billing Supervisor that is allocated 34% Water Fund, 33% Sewer Fund and 33% Storm Drain Fund.

BP WORKSHEET & JUSTIFICATION

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

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

169	SENIOR ACCOUNTANT	26,917	.30	35,207	.40	40,960	.45	40,955	42,506	.45	42,506	.45
245	ACCOUNTING ASSISTANT	45,645	1.00	58,849	1.34	67,353	1.34	68,363	72,431	1.34	72,431	1.34
248	ACCOUNTING SPECIALIST	19,581	.34	23,863	.34	18,347	.34	19,726				
275	TEMPORARY EMPLOYEES			665				52				
280	UB SUPERVISOR								22,759	.34	22,759	.34
299	PAYROLL TAXES AND FRINGES	46,717		69,895		81,817		81,596	87,627		87,627	

TOTAL CLASS: 05 PERSONNEL SERVICES

		138,860	1.64	188,479	2.08	208,477	2.13	210,692	225,323	2.13	225,323	2.13
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CLASS: 10 MATERIALS & SERVICES

301	OFFICE EXPENSE	192		417		300		300	300		300	
302	POSTAGE EXPENSE	24,783		26,472		32,000		33,841	32,000		32,000	
303	OFFICE FURNITURE & EQUIPMENT	397		1,445		400		400	400		400	
305	SPECIAL DEPARTMENT SUPPLIES	2,500				6,500		6,500	6,500		6,500	
307	MEMBERSHIP FEES	270		395		442		442	442		442	

BP WORKSHEET & JUSTIFICATION

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

OBJ	OBJECT DESCRIPTION	JUSTIFICATIONS
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- 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.
 FY 2019-20 AND FY 2020-21 REFLECT 40 HRS PTO CASH-IN.
 - 248 ACCOUNTING SPECIALIST
 ALLOCATED: 34% WATER FUND / 33% SEWER FUND / 33% STORM DRAIN FUND.
 FY 2020-21 REFLECTS RECLASSIFICATION OF 1 FTE ACCTG SPECIALIST POSITION TO UB SUPERVISOR.
 - 275 TEMPORARY EMPLOYEES
 EXTRA HELP FOR UTILITY BILLING UPGRADE TO SQL VERSION OF SOFTWARE
 - 280 UB SUPERVISOR
 ALLOCATED: 34% WATER FUND / 33% SEWER FUND / 33% STORM DRAIN FUND
 FY 2020-21 REFLECTS RECLASSIFICATION OF 1 FTE ACCTG SPECIALIST POSITION TO UB SUPERVISOR.
 - 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. \$6,500
 - 307 MEMBERSHIP FEES
 AMERICAN WATER WORKS ASSOCIATION
 SPLIT BETWEEN WATER, SEWER AND STORM DRAIN FUNDS:
 SPRINGBROOK USER GROUP MEMBERSHIP
 OREGON SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
 OREGON BOARD OF ACCOUNTANCY
 OREGON GOVERNMENT FINANCE OFFICERS ASSOCIATION
 TOTAL \$442 \$442

City of Beaverton - Finance
 Budget Preparation - 2021

BP WORKSHEET & JUSTIFICATION

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

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
321	TRAVEL, TRAINING & SUBSISTENCE												
	908		303		1,373		457	1,375		1,375			
406	BANK SERVICE FEES												
	95,298		106,807		118,000		126,000	136,000		136,000			
511	PROFESSIONAL SERVICES												
	28,480		33,952		32,200		37,000	39,900		39,900			
530	UB FINANCIAL ASSISTANCE EXP												
								22,000		22,000			
TOTAL CLASS: 10 MATERIALS & SERVICES													
	152,828		169,791		191,215		204,940	238,917		238,917			
CLASS: 25 TRANSFERS													
816	TRSFERS TO REPROGRAPHICS FUND												
	2,081		2,976		2,752		2,752	3,484		3,484			
TOTAL CLASS: 25 TRANSFERS													
	2,081		2,976		2,752		2,752	3,484		3,484			
TOTAL PROGRAM: 0545 UTILITY BILLING & COLLECTIONS													
	293,769	1.64	361,246	2.08	402,444	2.13	418,384	467,724	2.13	467,724	2.13		
TOTAL DEPARTMENT: 20 FINANCE DEPARTMENT													
	293,769	1.64	361,246	2.08	402,444	2.13	418,384	467,724	2.13	467,724	2.13		

BP WORKSHEET & JUSTIFICATION

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

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

- 321 TRAVEL, TRAINING & SUBSISTENCE
 SPLIT BETWEEN WATER, SEWER AND STORM DRAIN FUNDS:
 OREGON GOVERNMENT FINANCE OFFICERS ASSOCIATION SPRING CONFERENCE
 GOVERNMENT FINANCE OFFICERS ASSOC. GAAP UPDATE
 OREGON SOCIETY OF CPAS - WINTER GOVERNMENT CONFERENCE
 OREGON SOCIETY OF CPAS - GOVERNMENTAL ACCTG & AUDITING CONFERENCE
 OTHER TRAINING & MILEAGE TO MEET CPA LICENSE REQUIREMENT
 CUSTOMER SERVICE STAFF TRAINING
 OREGON SOCIETY OF CPAS - ETHICS
 TOTAL \$1375 \$1,375
- 406 BANK SERVICE FEES
 PROCESSING AND BANK FEES FOR CUSTOMER CREDIT CARD AND LOCKBOX PAYMENTS \$136,000
- 511 PROFESSIONAL SERVICES
 ARMORED CAR SERVICE
 MISC PROGRAMMING AND DATA FIXES TO THE 3RD PARTY SPRINGBROOK UTILITY BILLING SYSTEM
 METRO PRESORT PROCESSING CHARGES (UB PRINTED STATEMENTS, ARCHIVING, INSERTS) \$8,600
 CHARGES FOR WEB TRANSACTIONS \$30,000 LOOMIS ARMORED CAR SERVICE \$1,300
- 530 UB FINANCIAL ASSISTANCE EXP
 WATER FINANCIAL ASSISTANCE FOR CUSTOMER UTILITY HARDSHIPS \$22,000

- 816 TRSFERS TO REPROGRAPHICS FUND
 ALLOCATION OF COPIER, GRAPHICS, PRINTING, MAILING, & POSTAGE CHARGES THROUGH REPROGRAPHICS \$3,484

ESTIMATE - PAYROLL EXPENSE BY DEPARTMENT

Saturday, April 25, 2020 9:06 AM

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	943			40,954				40,955	21,320	62,275
501-20-0545-05-245	ACCOUNTING ASSISTANT	1.34	2,822			68,361				68,363	50,031	118,394
501-20-0545-05-248	ACCOUNTING SPECIALIST	0.34	714	3		19,598	128			19,726	9,993	29,719
501-20-0545-05-275	TEMPORARY EMPLOYEES		2			52				52	252	304
	UTILITY BILLING & COLLECTIONS	2.13	4,481	3		128,965	128			129,096	81,596	210,692
	**** DEPARTMENT TOTAL ****	2.13	4,481	3		128,965	128			129,096	81,596	210,692

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PROPOSE - PAYROLL EXPENSE BY DEPARTMENT

Saturday, April 25, 2020 9:07 AM

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	940			42,503				42,506	22,374	64,880
501-20-0545-05-245	ACCOUNTING ASSISTANT	1.34	2,811			72,433				72,431	54,071	126,502
501-20-0545-05-275	TEMPORARY EMPLOYEES											0
501-20-0545-05-280	UB SUPERVISOR	0.34	710	3		22,597	162			22,759	11,182	33,941
	UTILITY BILLING & COLLECTIONS	2.13	4,461	3		137,533	162			137,696	87,627	225,323
	**** DEPARTMENT TOTAL ****	2.13	4,461	3		137,533	162			137,696	87,627	225,323

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FINANCE - SEWER FUND

**CITY OF BEAVERTON, OREGON
FISCAL YEAR 2020-21 BUDGET
CURRENT LEVEL OF SERVICES**

FUND: 502 SEWER	DEPARTMENT: FINANCE
PROGRAM: 0545 UTILITY BILLING	PROGRAM MANAGER: 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 2017-18 ACTUAL	FY 2018-19 ACTUAL	FY 2019-20 BUDGETED	FY 2020-21 PROPOSED	FY 2020-21 ADOPTED
POSITION	1.63	2.06	2.11	2.11	0.00
PERSONNEL SERVICES	\$138,158	\$187,283	\$206,976	\$223,628	\$0
MATERIALS & SERVICES	199,977	212,959	239,130	265,995	0
CAPITAL OUTLAY					
TRANSFERS	1,338	1,906	1,651	2,322	0
TOTAL	\$339,473	\$402,148	\$447,757	\$491,945	\$0

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, the 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.
- Perform the annual winter usage water update to insure proper billing of each customers’ 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 2019-20 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 4300+ 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.
- During the current fiscal year, the City entered into an agreement with Community Action Organization to provide a mechanism to distribute funds from the City to its utility customers who are in need of financial assistance. Community Action Organization will provide an intake process for applicants desiring financial assistance and determine eligibility according to criteria used for the Low Income Home Energy Assistance Program and the Oregon Energy Assistance Program. Funding for the current fiscal year is still provided under the City’s General Fund.

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2020-21 BUDGET
CURRENT LEVEL OF SERVICES

FUND: 502 SEWER	DEPARTMENT: FINANCE
PROGRAM: 0545 UTILITY BILLING	PROGRAM MANAGER: SUE ANN KONIAK

FY 2020-21 Action Plan:

- Continued work on the upgrade of the City’s current Utility Billing System to the vendor’s latest cloud 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 efforts with GIS department on customer plumbing fixture count data that eventually can be interfaced with the City’s Utility Billing system.
- Full implementation of the agreement with Community Action Organization to assist customers with utility hardship assistance. Funding will be now budgeted in the Sewer Fund, rather than the General Fund as in prior years.

Performance Measures:	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budgeted/Revised	FY 2020-21 Proposed
Number of sewer accounts*	23,004	23,145	23,370 / 23,460	24,020
Number of sewer accounts maintained per FTE	5,751	4,629	4,674 / 4,692	\$2,000
Avg. Monthly Uncollectable Account Write Offs	\$1,198	\$1,750	\$2,000 / \$1,388	\$2,000
Percentage of Account Write Offs of Total Sales**	.51%	.71%	.79% / .42%	.59%
Number of Debit/Credit Card transactions through the web***	81,800	89,200	97,200 / 119,600	130,000
Number of Autopay transactions through the web***	38,200	43,975	47,930 / 61,841	70,000
Total \$ all utility payments, received through the web***	\$11,180,000	\$12,458,00	\$13,579,000 / \$17,900,000	\$20,000,000

* 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 Community Action Organization and other outside agencies. Accounts that are severely delinquent are assigned to a collection agency for assistance.

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2020-21 BUDGET
CURRENT LEVEL OF SERVICES

FUND: 502 SEWER	DEPARTMENT: FINANCE
PROGRAM: 0545 UTILITY BILLING	PROGRAM MANAGER: 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 and retirements at the City and ownership changes of the vendor. This upgrade will provide for more functionality, less custom, and give us the latest cloud platform. Our goal is to have the new major upgrade implemented by the end of 2021. 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 2017-18	FY 2018-19	FY 2019-20	FY 2020-21*
Sewer Using 8 CCF of Winter Water:				
Base	\$27.78	\$30.62	\$31.55	\$32.50
Use	<u>15.76</u>	<u>16.24</u>	<u>16.72</u>	<u>17.22</u>
Subtotal	\$43.54	\$46.86	\$48.27	\$49.72
Surcharge**	<u>2.00</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>
Total	<u>\$45.54</u>	<u>\$46.91</u>	<u>\$48.32</u>	<u>\$49.77</u>

* FY 20-21 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	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020 YTD	2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

169	SENIOR ACCOUNTANT													
	26,917	.30	35,207	.40	40,960	.45	31,973	40,955	42,506	.45	42,506	.45		
245	ACCOUNTING ASSISTANT													
	45,769	1.00	58,694	1.33	66,975	1.33	54,272	68,023	72,036	1.33	72,036	1.33		
248	ACCOUNTING SPECIALIST													
	19,006	.33	23,161	.33	17,808	.33	15,082	19,146						
275	TEMPORARY EMPLOYEES													
			646				617	51						
280	UB SUPERVISOR													
									22,091	.33	22,091	.33		
299	PAYROLL TAXES AND FRINGES													
	46,466		69,575		81,233		66,590	81,026	86,995		86,995			
TOTAL CLASS: 05 PERSONNEL SERVICES														
	138,158	1.63	187,283	2.06	206,976	2.11	168,534	209,201	223,628	2.11	223,628	2.11		

CLASS: 10 MATERIALS & SERVICES

301	OFFICE EXPENSE													
	167		345		300		300	300	300		300			
302	POSTAGE EXPENSE													
	24,783		26,472		32,000		33,841	25,000	32,000		32,000			
303	OFFICE FURNITURE & EQUIPMENT													
	397		1,445		400		385	400	400		400			
305	SPECIAL DEPARTMENT SUPPLIES													
	2,500				6,500		5,217	5,500	7,000		7,000			
307	MEMBERSHIP FEES													
	185		310		357		120	357	360		360			
321	TRAVEL, TRAINING & SUBSISTENCE													
	610		303		1,373		457	457	1,375		1,375			
406	BANK SERVICE FEES													

BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 502 SEWER FUND DEPT: 20 FINANCE DEPARTMENT

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020 YTD	2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
	94,058		105,547		118,000		82,350	120,000	136,000		136,000			
511	PROFESSIONAL SERVICES													
	77,277		78,537		80,200		76,308	66,220	83,000		83,000			
530	UB FINANCIAL ASSISTANCE EXP													
									5,560		5,560			
TOTAL CLASS: 10 MATERIALS & SERVICES														
	199,977		212,959		239,130		198,978	218,234	265,995		265,995			
CLASS: 25 TRANSFERS														
816	TRSFERS TO REPROGRAPHICS FUND													
	1,338		1,906		1,651		1,218	1,651	2,322		2,322			
TOTAL CLASS: 25 TRANSFERS														
	1,338		1,906		1,651		1,218	1,651	2,322		2,322			
TOTAL DEPARTMENT: 20 FINANCE DEPARTMENT														
	339,473	1.63	402,148	2.06	447,757	2.11	368,730	429,086	491,945	2.11	491,945	2.11		

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**SEWER FUND - FINANCE
FY 2019-20 ADOPTED**

Code	Position Title	Actual FY 18-19	Adopted FY 19-20	New	Transfer	Reclass	Deleted	Ending FY 19-20
169	SENIOR ACCOUNTANT	0.40	0.45					0.45
245	ACCOUNTING ASSISTANT	1.33	1.33					1.33
248	ACCOUNTING SPECIALIST	0.33	0.33					0.33
280	UB SUPERVISOR	0.00	0.00					0.00
	Total	2.06	2.11	0.00	0.00	0.00	0.00	2.11

FY 2020-21 PROPOSED

Code	Position Title	Ending FY 19-20	New	Transfer	Reclass	Deleted	Proposed FY 20-21
169	SENIOR ACCOUNTANT	0.45					0.45
245	ACCOUNTING ASSISTANT	1.33					1.33
248	ACCOUNTING SPECIALIST	0.33			(0.33) ^a		0.00
280	UB SUPERVISOR	0.00			0.33 ^a		0.33
	Total	2.11	0.00	0.00	0.00	0.00	2.11

^a FY 2020-21 reflects reclassification of a 1 FTE Accounting Specialist position to a Utility Billing Supervisor that is allocated 34% Water Fund, 33% Sewer Fund and 33% Storm Drain Fund.

BP WORKSHEET & JUSTIFICATION

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

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

169	SENIOR ACCOUNTANT	26,917	.30	35,207	.40	40,960	.45	40,955	42,506	.45	42,506	.45
245	ACCOUNTING ASSISTANT	45,769	1.00	58,694	1.33	66,975	1.33	68,023	72,036	1.33	72,036	1.33
248	ACCOUNTING SPECIALIST	19,006	.33	23,161	.33	17,808	.33	19,146				
275	TEMPORARY EMPLOYEES			646				51				
280	UB SUPERVISOR								22,091	.33	22,091	.33
299	PAYROLL TAXES AND FRINGES	46,466		69,575		81,233		81,026	86,995		86,995	

TOTAL CLASS: 05 PERSONNEL SERVICES

		138,158	1.63	187,283	2.06	206,976	2.11	209,201	223,628	2.11	223,628	2.11
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CLASS: 10 MATERIALS & SERVICES

301	OFFICE EXPENSE	167		345		300		300	300		300	
302	POSTAGE EXPENSE	24,783		26,472		32,000		25,000	32,000		32,000	
303	OFFICE FURNITURE & EQUIPMENT	397		1,445		400		400	400		400	
305	SPECIAL DEPARTMENT SUPPLIES	2,500				6,500		5,500	7,000		7,000	
307	MEMBERSHIP FEES	185		310		357		357	360		360	

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.
 FY 2019-20 AND FY 2020-21 REFLECT 40 HRS PTO CASH-IN.
 - 248 ACCOUNTING SPECIALIST
 ALLOCATED: 34% WATER FUND / 33% SEWER FUND / 33% STORM DRAIN FUND
 FY 2020-21 REFLECTS RECLASSIFICATION OF 1 FTE ACCTG SPECIALIST POSITION TO UB SUPERVISOR.
 - 275 TEMPORARY EMPLOYEES
 EXTRA HELP FOR UTILITY BILLING UPGRADE TO SQL VERSION OF SOFTWARE
 - 280 UB SUPERVISOR
 ALLOCATED: 34% WATER FUND / 33% SEWER FUND / 33% STORM DRAIN FUND
 FY 2020-21 REFLECTS RECLASSIFICATION OF 1 FTE ACCTG SPECIALIST POSITION TO UB SUPERVISOR.
 - 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. \$7,000
 - 307 MEMBERSHIP FEES
 SPLIT BETWEEN WATER, SEWER AND STORM DRAIN FUNDS:
 SPRINGBROOK USER GROUP MEMBERSHIP
 OREGON SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
 OREGON BOARD OF ACCOUNTANCY
 OREGON GOVERNMENT FINANCE OFFICERS ASSOCIATION
 TOTAL \$360 \$360

City of Beaverton - Finance
 Budget Preparation - 2021

BP WORKSHEET & JUSTIFICATION

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

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
321	TRAVEL, TRAINING & SUBSISTENCE												
	610		303		1,373		457	1,375		1,375			
406	BANK SERVICE FEES												
	94,058		105,547		118,000		120,000	136,000		136,000			
511	PROFESSIONAL SERVICES												
	77,277		78,537		80,200		66,220	83,000		83,000			
530	UB FINANCIAL ASSISTANCE EXP												
								5,560		5,560			
TOTAL CLASS: 10 MATERIALS & SERVICES													
	199,977		212,959		239,130		218,234	265,995		265,995			
CLASS: 25 TRANSFERS													
816	TRSFERS TO REPROGRAPHICS FUND												
	1,338		1,906		1,651		1,651	2,322		2,322			
TOTAL CLASS: 25 TRANSFERS													
	1,338		1,906		1,651		1,651	2,322		2,322			
TOTAL PROGRAM: 0545 UTILITY BILLING & COLLECTIONS													
	339,473	1.63	402,148	2.06	447,757	2.11	429,086	491,945	2.11	491,945	2.11		
TOTAL DEPARTMENT: 20 FINANCE DEPARTMENT													
	339,473	1.63	402,148	2.06	447,757	2.11	429,086	491,945	2.11	491,945	2.11		

BP WORKSHEET & JUSTIFICATION

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

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

321	TRAVEL, TRAINING & SUBSISTENCE SPLIT BETWEEN WATER, SEWER AND STORM DRAIN FUNDS: OREGON GOVERNMENT FINANCE OFFICERS ASSOC- SPRING CONFERENCE GOVERNMENT FINANCE OFFICERS ASSOC - GAAP UPDATE OREGON SOCIETY OF CPAS - GOVERNMENTAL ACCTG & AUDITING CONFERENCE OREGON SOCIETY OF CPAS - ETHICS OREGON SOCIETY OF CPAS - WINTER GOVERNMENT CONFERENCE OTHER TRAINING & MILEAGE TO MEET CPA LICENSE REQUIREMENT CUSTOMER SERVICE STAFF TRAINING TOTAL \$1,375
406	BANK SERVICE FEES PROCESSING AND BANK FEES FOR CUSTOMER CREDIT CARD & LOCKBOX PAYMENTS \$136,000
511	PROFESSIONAL SERVICES ARMORED CAR SERVICE TUALATIN VALLEY WATER DIST (JOINT BILLING SERVICES) METRO PRESORT PROCESSING CHARGES (UB PRINTED STATEMENTS, ARCHIVING, INSERTS) MISC PROGRAMMING AND DATA FIXES TO THE 3RD PARTY SPRINGBROOK UTILITY BILLING SYSTEM SPRINGBROOK CHARGES FOR WEB PAYMENTS TRANSACTIONS TOTAL \$83,000
530	UB FINANCIAL ASSISTANCE EXP SEWER FINANCIAL ASSISTANCE FOR CUSTOMER UTILITY HARDSHIPS \$5,560
816	TRSFERS TO REPROGRAPHICS FUND ALLOCATION OF COPIER, GRAPHICS, PRINTING, MAILING, & POSTAGE CHARGES THROUGH REPROGRAPHICS \$2,322

ESTIMATE - PAYROLL EXPENSE BY DEPARTMENT

Saturday, April 25, 2020 9:06 AM

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	942			40,954				40,955	21,320	62,275
502-20-0545-05-245	ACCOUNTING ASSISTANT	1.33	2,802			68,022				68,023	49,764	117,787
502-20-0545-05-248	ACCOUNTING SPECIALIST	0.33	693	3		19,020	125			19,146	9,697	28,843
502-20-0545-05-275	TEMPORARY EMPLOYEES		2			51				51	245	296
	UTILITY BILLING & COLLECTIONS	2.11	4,439	3		128,047	125			128,175	81,026	209,201
	**** DEPARTMENT TOTAL ****	2.11	4,439	3		128,047	125			128,175	81,026	209,201

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PROPOSE - PAYROLL EXPENSE BY DEPARTMENT

Saturday, April 25, 2020 9:07 AM

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	937			42,506				42,506	22,374	64,880
502-20-0545-05-245	ACCOUNTING ASSISTANT	1.33	2,788			72,036				72,036	53,770	125,806
502-20-0545-05-280	UB SUPERVISOR	0.33	688	3		21,933	157			22,091	10,851	32,942
	UTILITY BILLING & COLLECTIONS	2.11	4,413	3		136,475	157			136,633	86,995	223,628
	**** DEPARTMENT TOTAL ****	2.11	4,413	3		136,475	157			136,633	86,995	223,628

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FINANCE - STORM DRAIN FUND

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2020-21 BUDGET
CURRENT LEVEL OF SERVICES

FUND: 513 STORM DRAIN	DEPARTMENT: FINANCE
PROGRAM: 0545 UTILITY BILLING	PROGRAM MANAGER: 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 2017-18 ACTUAL	FY 2018-19 ACTUAL	FY 2019-20 BUDGETED	FY 2020-21 PROPOSED	FY 2020-21 ADOPTED
POSITION	1.63	2.06	2.11	2.11	0.00
PERSONNEL SERVICES	\$138,100	\$187,175	\$206,955	\$223,601	\$0
MATERIALS & SERVICES	199,976	212,958	239,130	268,492	0
CAPITAL OUTLAY					
TRANSFERS	1,337	1,905	1,651	2,322	0
TOTAL	\$339,413	\$402,038	\$447,736	\$494,415	\$0

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 2019-20 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 2020-21.

During the current fiscal year, the City entered into an agreement with Community Action Organization to provide a mechanism to distribute funds from the City to its utility customers who are in need of financial assistance. Community Action Organization will provide an intake process for applicants desiring financial assistance and determine eligibility according to criteria used for the Low Income Home Energy Assistance Program and the Oregon Energy Assistance Program. Funding for the current fiscal year is still provided under the City's General Fund.

FY 2020-21 Action Plan:

- Continued work on the upgrade of the City's current Utility Billing System to a new cloud platform.
- Maintain storm drain rates sufficient to meet operating costs, replacement, and upgrades.
- Continue efforts 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.
- Full implementation of the agreement with Community Action Organization to assist customers with utility hardship assistance. Funding will be now budgeted in the Storm Drain Fund, rather than the General Fund as in prior years.

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2020-21 BUDGET
CURRENT LEVEL OF SERVICES

FUND: 513 STORM DRAIN	DEPARTMENT: FINANCE
PROGRAM: 0545 UTILITY BILLING	PROGRAM MANAGER: SUE ANN KONIAK

Performance Measures:	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budgeted/Revised	FY 2020-21 Proposed
Number of storm drain accounts*	23,037	23,173	23,398 / 23,500	24,060
Number of storm drain accounts maintained per FTE	5,759	4,635	4,680 / 4,700	4,812
Avg. Monthly Uncollectable Account Write Offs	\$300	\$339	\$385 / \$456	\$470
Percentage of Account Write Offs of Total Sales	.09%	.09%	.09% / .09%	.09%
Number of Debit**/Credit Card transactions through the web**	81,800	89,200	97,200 / 119,600	130,000
Number of Autopay transactions through the web**	38,200	43,975	47,930 / 61,841	70,000
Total \$ all utility payments, received through the web**	\$11,180,000	\$12,458,000	\$13,579,000 / \$17,900,000	\$20,000,000

* 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 Community Action Organization 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 and retirements at the City and ownership changes of the vendor. This upgrade will provide for more functionality, less custom, and give us the latest cloud platform. Our goal is to have the new major upgrade implemented by June 2021. 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 2020-21 BUDGET
 CURRENT LEVEL OF SERVICES

FUND: 513 STORM DRAIN	DEPARTMENT: FINANCE
PROGRAM: 0545 UTILITY BILLING	PROGRAM MANAGER: SUE ANN KONIAK

In addition, we are continuing our efforts 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 2017-18	FY 2018-19	FY 2019-20	FY 2020-21*
Storm Drain:				
Base	\$8.25	\$8.75	\$9.25	\$9.75
Surcharge	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Total	<u>\$10.25</u>	<u>\$10.75</u>	<u>\$11.25</u>	<u>\$11.75</u>

*FY 20-21 includes an estimated increase of 5.4% 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	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020 YTD	2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

169	SENIOR ACCOUNTANT													
	26,917	.30	35,203	.40	40,960	.45	31,970	40,955	42,506	.45	42,506	.45		
245	ACCOUNTING ASSISTANT													
	45,681	1.00	58,601	1.33	66,935	1.33	54,212	67,944	71,993	1.33	71,993	1.33		
248	ACCOUNTING SPECIALIST													
	19,006	.33	23,161	.33	17,808	.33	15,082	19,145						
275	TEMPORARY EMPLOYEES													
			646				617	51						
280	UB SUPERVISOR													
									22,088	.33	22,088	.33		
299	PAYROLL TAXES AND FRINGES													
	46,496		69,564		81,252		66,600	81,046	87,014		87,014			

TOTAL CLASS: 05 PERSONNEL SERVICES

	138,100	1.63	187,175	2.06	206,955	2.11	168,481	209,141	223,601	2.11	223,601	2.11		
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CLASS: 10 MATERIALS & SERVICES

301	OFFICE EXPENSE													
	167		345		300		300	300	300		300			
302	POSTAGE EXPENSE													
	24,783		26,472		32,000		33,841	33,841	32,000		32,000			
303	OFFICE FURNITURE & EQUIPMENT													
	397		1,444		400		385	400	400		400			
305	SPECIAL DEPARTMENT SUPPLIES													
	2,500				6,500		5,217	6,500	6,500		6,500			
307	MEMBERSHIP FEES													
	185		310		357		119	357	357		357			
321	TRAVEL, TRAINING & SUBSISTENCE													
	609		303		1,373		457	457	1,375		1,375			
406	BANK SERVICE FEES													

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BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 513 STORM DRAIN FUND

DEPT: 20 FINANCE DEPARTMENT

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020 YTD	2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
	94,058		105,547		118,000		82,350	120,000	136,000		136,000			
511	PROFESSIONAL SERVICES													
	77,277		78,537		80,200		75,592	70,000	83,000		83,000			
530	UB FINANCIAL ASSISTANCE EXP													
									8,560		8,560			
TOTAL CLASS: 10 MATERIALS & SERVICES														
	199,976		212,958		239,130		198,261	231,855	268,492		268,492			
CLASS: 25 TRANSFERS														
816	TRSFERS TO REPROGRAPHICS FUND													
	1,337		1,905		1,651		1,263	1,651	2,322		2,322			
TOTAL CLASS: 25 TRANSFERS														
	1,337		1,905		1,651		1,263	1,651	2,322		2,322			
TOTAL DEPARTMENT: 20 FINANCE DEPARTMENT														
	339,413	1.63	402,038	2.06	447,736	2.11	368,005	442,647	494,415	2.11	494,415	2.11		

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**STORM DRAIN FUND - FINANCE
FY 2019-20 ADOPTED**

Code	Position Title	Actual FY 18-19	Adopted FY 19-20	New	Transfer	Reclass	Deleted	Ending FY 19-20
169	SENIOR ACCOUNTANT	0.40	0.45					0.45
245	ACCOUNTING ASSISTANT	1.33	1.33					1.33
248	ACCOUNTING SPECIALIST	0.33	0.33					0.33
280	UB SUPERVISOR	0.00	0.00					0.00
	Total	2.06	2.11	0.00	0.00	0.00	0.00	2.11

FY 2020-21 PROPOSED

Code	Position Title	Ending FY 19-20	New	Transfer	Reclass	Deleted	Proposed FY 20-21
169	SENIOR ACCOUNTANT	0.45					0.45
245	ACCOUNTING ASSISTANT	1.33					1.33
248	ACCOUNTING SPECIALIST	0.33			(0.33) ^a		0.00
280	UB SUPERVISOR	0.00			0.33 ^a		0.33
	Total	2.11	0.00	0.00	0.00	0.00	2.11

^a FY 2020-21 reflects reclassification of a 1 FTE Accounting Specialist position to a Utility Billing Supervisor that is allocated 34% Water Fund, 33% Sewer Fund and 33% Storm Drain Fund.

BP WORKSHEET & JUSTIFICATION

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

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

169	SENIOR ACCOUNTANT												
	26,917	.30	35,203	.40	40,960	.45	40,955	42,506	.45	42,506	.45		
245	ACCOUNTING ASSISTANT												
	45,681	1.00	58,601	1.33	66,935	1.33	67,944	71,993	1.33	71,993	1.33		
248	ACCOUNTING SPECIALIST												
	19,006	.33	23,161	.33	17,808	.33	19,145						
275	TEMPORARY EMPLOYEES												
			646				51						
280	UB SUPERVISOR												
								22,088	.33	22,088	.33		
299	PAYROLL TAXES AND FRINGES												
	46,496		69,564		81,252		81,046	87,014		87,014			

TOTAL CLASS: 05 PERSONNEL SERVICES

	138,100	1.63	187,175	2.06	206,955	2.11	209,141	223,601	2.11	223,601	2.11		
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CLASS: 10 MATERIALS & SERVICES

301	OFFICE EXPENSE												
	167		345		300		300	300		300			
302	POSTAGE EXPENSE												
	24,783		26,472		32,000		33,841	32,000		32,000			
303	OFFICE FURNITURE & EQUIPMENT												
	397		1,444		400		400	400		400			
305	SPECIAL DEPARTMENT SUPPLIES												
	2,500				6,500		6,500	6,500		6,500			
307	MEMBERSHIP FEES												
	185		310		357		357	357		357			

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.
 FY 2019-20 AND FY 2020-21 REFLECT 40 HRS PTO CASH-IN.
- 248 ACCOUNTING SPECIALIST
 ALLOCATED: 34% WATER FUND / 33% SEWER FUND / 33% STORM DRAIN FUND
 FY 2020-21 REFLECTS RECLASSIFICATION OF 1 FTE ACCTG SPECIALIST POSITION TO UB SUPERVISOR.
- 275 TEMPORARY EMPLOYEES
- 280 UB SUPERVISOR
 ALLOCATED: 34% WATER FUND / 33% SEWER FUND / 33% STORM DRAIN FUND
 FY 2020-21 REFLECTS RECLASSIFICATION OF 1 FTE ACCTG SPECIALIST POSITION TO UB SUPERVISOR.
- 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 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
 OREGON SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
 OREGON BOARD OF ACCOUNTANCY
 OREGON GOVERNMENT FINANCE OFFICERS ASSOCIATION
 TOTAL \$357

City of Beaverton - Finance
 Budget Preparation - 2021

BP WORKSHEET & JUSTIFICATION

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

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
321	TRAVEL, TRAINING & SUBSISTENCE												
	609		303		1,373		457	1,375		1,375			
406	BANK SERVICE FEES												
	94,058		105,547		118,000		120,000	136,000		136,000			
511	PROFESSIONAL SERVICES												
	77,277		78,537		80,200		70,000	83,000		83,000			
530	UB FINANCIAL ASSISTANCE EXP												
								8,560		8,560			
TOTAL CLASS: 10 MATERIALS & SERVICES													
	199,976		212,958		239,130		231,855	268,492		268,492			
CLASS: 25 TRANSFERS													
816	TRSFERS TO REPROGRAPHICS FUND												
	1,337		1,905		1,651		1,651	2,322		2,322			
TOTAL CLASS: 25 TRANSFERS													
	1,337		1,905		1,651		1,651	2,322		2,322			
TOTAL PROGRAM: 0545 UTILITY BILLING & COLLECTIONS													
	339,413	1.63	402,038	2.06	447,736	2.11	442,647	494,415	2.11	494,415	2.11		
TOTAL DEPARTMENT: 20 FINANCE DEPARTMENT													
	339,413	1.63	402,038	2.06	447,736	2.11	442,647	494,415	2.11	494,415	2.11		

BP WORKSHEET & JUSTIFICATION

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

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

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 GOVERNMENT FINANCE OFFICERS ASSOC - GAAP UPDATE OREGON SOCIETY OF CPAS - GOVERNMENT ACCTG & AUDITING CONFERENCE OREGON SOCIETY OF CPAS - ETHICS OREGON SOCIETY OF CPAS - WINTER GOVERNMENT CONFERENCE OTHER TRAINING AND MILEAGE TO MEET CPA LICENSE REQUIREMENT CUSTOMER SERVICE STAFF TRAINING TOTAL \$1,375
406	BANK SERVICE FEES PROCESSING AND BANK FEES FOR CUSTOMER CREDIT CARD & LOCKBOX PAYMENTS \$136,000
511	PROFESSIONAL SERVICES ARMORED CAR SERVICE TUALATIN VALLEY WATER DIST. (JOINT BILLING SERVICES) METRO PRESORT PROCESSING CHARGES (UB PRINTED STATEMENTS, ARCHIVING, INSERTS) MISC PROGRAMMING AND DATA FIXES TO THE 3RD PARTY SPRINGBROOK UTILITY BILLING SYSTEM SPRINGBROOK CHARGES FOR WEB PAYMENT TRANSACTIONS TOTAL \$83,000
530	UB FINANCIAL ASSISTANCE EXP STORM FINANCIAL ASSISTANCE FOR CUSTOMER UTILITY HARDSHIPS \$8,560

816	TRSFERS TO REPROGRAPHICS FUND ALLOCATION OF COPIER, GRAPHICS, PRINTING, MAILING, & POSTAGE CHARGES THROUGH REPROGRAPHICS \$2,322
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ESTIMATE - PAYROLL EXPENSE BY DEPARTMENT

Saturday, April 25, 2020 9:06 AM

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	943			40,954				40,955	21,320	62,275
513-20-0545-05-245	ACCOUNTING ASSISTANT	1.33	2,801			67,948				67,944	49,781	117,725
513-20-0545-05-248	ACCOUNTING SPECIALIST	0.33	693	3		19,021	124			19,145	9,700	28,845
513-20-0545-05-275	TEMPORARY EMPLOYEES		2			51				51	245	296
	UTILITY BILLING & COLLECTIONS	2.11	4,439	3		127,974	124			128,095	81,046	209,141
	**** DEPARTMENT TOTAL ****	2.11	4,439	3		127,974	124			128,095	81,046	209,141

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PROPOSE - PAYROLL EXPENSE BY DEPARTMENT

Saturday, April 25, 2020 9:07 AM

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	940			42,503				42,506	22,374	64,880
513-20-0545-05-245	ACCOUNTING ASSISTANT	1.33	2,790			71,990				71,993	53,793	125,786
513-20-0545-05-280	UB SUPERVISOR	0.33	689	4		21,931	158			22,088	10,847	32,935
	UTILITY BILLING & COLLECTIONS	2.11	4,419	4		136,425	158			136,587	87,014	223,601
	**** DEPARTMENT TOTAL ****	2.11	4,419	4		136,425	158			136,587	87,014	223,601

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