

BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 501 WATER FUND

DEPT: 20 FINANCE DEPARTMENT

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

CLASS: 05 PERSONNEL SERVICES

169 SENIOR ACCOUNTANT

	26,917	.30	35,207	.40	40,960	.45	38,281	40,955	42,506	.45	42,506	.45
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245 ACCOUNTING ASSISTANT

	45,645	1.00	58,849	1.34	67,353	1.34	65,142	68,363	72,431	1.34	72,431	1.34
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248 ACCOUNTING SPECIALIST

	19,581	.34	23,863	.34	18,347	.34	18,706	19,726				
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275 TEMPORARY EMPLOYEES

			665		1,000		636	52				
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280 UB SUPERVISOR

									22,759	.34	22,759	.34
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299 PAYROLL TAXES AND FRINGES

	46,717		69,895		81,817		80,531	81,596	87,627		87,627	
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TOTAL CLASS: 05 PERSONNEL SERVICES

	138,860	1.64	188,479	2.08	209,477	2.13	203,296	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	
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302 POSTAGE EXPENSE

	24,783		26,472		32,000		30,641	33,841	32,000		32,000	
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303 OFFICE FURNITURE & EQUIPMENT

	397		1,445		400		385	400	400		400	
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305 SPECIAL DEPARTMENT SUPPLIES

	2,500				6,500		10,279	6,500	6,500		6,500	
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307 MEMBERSHIP FEES

	270		395		442		120	442	442		442	
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321 TRAVEL, TRAINING & SUBSISTENCE

	908		303		1,373		457	457	1,375		1,375	
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391 COMMUNITY SRVCS DESIGNATED CONTRIBUTIONS

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DEPT: 20 FINANCE DEPARTMENT

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020 YTD	2020	2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE
											22,000	
406	BANK SERVICE FEES											
	95,298		106,807		118,000		114,275	126,000	136,000		136,000	
511	PROFESSIONAL SERVICES											
	28,480		33,952		32,200		33,346	37,000	39,900		39,900	
530	UB FINANCIAL ASSISTANCE EXP											
									22,000			
TOTAL CLASS: 10 MATERIALS & SERVICES												
	152,828		169,791		191,215		189,803	204,940	238,917		238,917	
CLASS: 25 TRANSFERS												
816	TRSFERS TO REPROGRAPHICS FUND											
	2,081		2,976		2,752		2,573	2,752	3,484		3,484	
TOTAL CLASS: 25 TRANSFERS												
	2,081		2,976		2,752		2,573	2,752	3,484		3,484	
TOTAL DEPARTMENT: 20 FINANCE DEPARTMENT												
	293,769	1.64	361,246	2.08	403,444	2.13	395,672	418,384	467,724	2.13	467,724	2.13

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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 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	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		1,000		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	209,477	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

- 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

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	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE
321	TRAVEL, TRAINING & SUBSISTENCE										
	908		303		1,373		457	1,375		1,375	
391	COMMUNITY SRVCS DESIGNATED CONTRIBUTIONS										
										22,000	
406	BANK SERVICE FEES										
	95,298		106,807		118,000		126,000	136,000		136,000	
511	PROFESSIONAL SERVICES										
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 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
391	COMMUNITY SRVCS DESIGNATED CONTRIBUTIONS BUDGET AMENDMENT PKT 1 MOVED THIS EXPENSE FROM ACCT 530 TO 391. WATER FINANCIAL ASSISTANCE FOR CUSTOMER UTILITY HARDSHIPS \$22,000
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 BUDGET AMENDMENT PKT 1 MOVED THIS EXPENSE TO ACCT 391
816	TRSFERS TO REPROGRAPHICS FUND ALLOCATION OF COPIER, GRAPHICS, PRINTING, MAILING, & POSTAGE CHARGES THROUGH REPROGRAPHICS \$3,484