BUDGET COMMITTEE

Tuesday, April 17, 2018

265 Strand Street, St. Helens, OR 97051

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Welcome!

1. **Roll Call**
2. **Public Comment**
3. **Review General Fund 5-Year Forecast with Approved Opportunities**
4. **18/19 Budget Review - Internal Service Funds**
   - 4.A. Internal Funds
     Internal Funds Presentation
5. **Break**
6. **18/19 Budget Review - SDC Funds**
   - 6.A. SDC Funds
     SDC Funds Presentation
7. **18/19 Budget Review - Enterprise Funds**
   - 7.A. Enterprise Funds
     Enterprise Funds Presentation
8. **Adjournment**

Internal Service Funds

- Facility Major Maintenance –
  - Any general City expenses for maintenance

- PW Operations –
  - Revenue comes from charges to Enterprise Funds for Personnel (PW Support Service Charge) and Materials (PW Operation Fund Charge)
  - Home to Engineering Department that is charged out to Enterprise Funds

- IT Services –
  - Revenue is charged out based on Computer Replacement Schedule, maintenance hours from Centerlogic, and ongoing IT improvements

- Equipment –
  - Revenue is charged out based on Equipment Replacement Schedule, insurance rates and Personnel/M&S related to capital equipment

Facility Major Maintenance Fund

		2015-16	2016-17	2017-18	2018-19
RESOURCES		Actual	Actual	Budget	Proposed
CHARGES FOR SERVICES					
704-000-037020	Facility Maintenance	-	-	50,000	65,000
INTERGOVERNMENTAL REVENUE					
704-000-033005	Grants	-	-	12,500	-
MISCELLANEOUS					
704-000-037004	Miscellaneous	-	-	-	555,000
TRANSFERS					
704-000-038001	Transfers	-	-	24,000	-
FUND BALANCE AVAILABLE					
704-000-039001	Fund Balance Available	-	-	254,825	180,000
TOTAL RESOURCES		**-**	**-**	**341,325**	**800,000**

		2015-16	2016-17	2017-18	2018-19
EXPENDITURES		Actual	Actual	Budget	Proposed
MATERIALS & SERVICES					
704-000-052019	Professional Services	-	-	-	55,000
704-000-052028	Projects & Programs	-	-	115,000	55,000
TOTAL MATERIALS & SERVICES		**-**	**-**	**115,000**	**110,000**
CAPITAL OUTLAY					
704-000-053001	Capital Outlay - General	-	-	40,000	20,000
704-000-053012	Capital Outlay - Parks	-	-	2,100	100,000
TOTAL CAPITAL OUTLAY		**-**	**-**	**42,100**	**120,000**
CONTINGENCY					
704-000-058001	Contingency	-	-	184,225	570,000
TOTAL EXPENDITURES		**-**	**-**	**341,325**	**800,000**

Revenue Sources

- City Hall $50,000
- Public Works $15,000

- Parks $500,000
- Police $50,000
- Surplus Sale $5,000

2018/19 Projects

- City Hall Front Office $20,000
- City Hall Building $15,000
- Police Facility Planning $50,000
- Parks $100,000
- Public Works Gate $15,000

PW Operations Fund

		2015-16	2016-17	2017-18	2018-19
RESOURCES		Actual	Actual	Budget	Proposed
CHARGES FOR SERVICES					
703-000-034010	PW Support Services Charge	237,873	271,530	2,700,000	3,302,000
Lice, Perm, Fees					
703-000-035017	Engineering Fees	203	500	45,000	45,000
Miscellaneous					
703-000-037004	Miscellaneous - General	455	-	2,500	-
TRANSFERS					
703-000-038001	Transfers	40,000	-	-	-
FUND BALANCE AVAILABLE					
703-000-039001	Fund Balance Available	39,230	76,979	76,979	40,000
TOTAL RESOURCES		317,761	349,009	2,824,479	3,387,000

		2015-16	2016-17	2017-18	2018-19
EXPENDITURES		Actual	Actual	Budget	Proposed
PERSONNEL SERVICES					
733 - Engineering	Total Personnel Services	27,543	19,650	379,600	410,500
734 - Operations	Total Personnel Services	3,029	-	2,153,000	2,553,000
TOTAL PERSONNEL SERVICES		30,572	19,650	2,532,600	2,963,500
MATERIALS & SERVICES					
733 - Engineering	Total Materials & Services	25,052	25,350	38,300	41,000
734 - Operations	Total Materials & Services	185,158	227,030	214,000	354,000
TOTAL MATERIALS & SERVICES		210,210	252,380	252,300	395,000
CAPITALY OUTLAY					
703-000-053001	Capital Outlay	-	-	-	-
TRANSFERS					
703-000-054001	Transfers	-	-	-	15,000
CONTINGENCY					
703-000-058001	Contingency	-	-	39,579	13,500
TOTAL EXPENDITURES		240,782	272,030	2,824,479	3,387,000

Revenue Sources

- Water Fund Charge $1,014,000
- Sewer Fund Charge $1,360,000
- Storm Fund Charge $464,000
- Street Fund Charge $464,000

- Engineering Fees $45,000

2018/19 Expenses

- $15k Transfer to Facility Maintenance for new gate at the Public Works Shop on Oregon Street, creating a more secure access point to the storage yard.

PW Operations – Engineering & Operations

Engineering

EXPENDITURES		2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Proposed
PERSONNEL SERVICES					
703 -733-051001	Regular Wages	236,213	244,190	225,000	245,000
703 -733-051004	Overtime	1,054	2,000	-	-
703 -733-051005	Health Dental Benefits	39,498	41,080	41,000	45,000
703 -733-051006	VEBA	2,390	2,640	3,000	3,500
703 -733-051007	Retirement	56,687	59,030	67,000	72,000
703 -733-051008	FICA	18,063	19,000	19,000	17,500
703 -733-051009	Workers Comp	2,254	2,920	2,000	3,000
703 -733-051011	Longevity Pay	900	2,160	1,500	2,500
703 -733-051012	Certification & Incentive	911	600	500	1,000
703 -733-051014	Disability Life Ins	600	630	600	1,000
703 -733-051xxx	Direct Labor Charge	(331,027)	(354,600)	-	-
TOTAL PERSONNEL SERVICES		**27,543**	**19,650**	**379,600**	**410,500**
MATERIALS & SERVICES					
703 -733-052004	Office Supplies	406	750	6,000	6,000
703 -733-052006	Computer Maintenance	6,569	3,500	4,000	4,000
703 -733-052010	Telephone	1,459	1,160	3,000	3,000
703 -733-052017	Insurance - Self	-	940	-	-
703 -733-052018	Professional Development	2,475	4,000	4,500	4,500
703 -733-052019	Professional Services	-	2,000	2,000	2,000
703 -733-052026	Equipment Fund Charges	-	-	8,800	9,500
703 -733-052027	IT Fund Charges	14,144	13,000	10,000	12,000
TOTAL MATERIALS & SERVICES		**25,052**	**25,350**	**38,300**	**41,000**
		52,595	**45,000**	**417,900**	**451,500**

PW Operations

EXPENDITURES		2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Proposed
PERSONNEL SERVICES					
703-734-051001	Regular Wages	984,093	999,580	1,150,000	1,382,000
703-734-051002	Part Time Wages	36,007	52,260	50,000	37,000
703-734-051004	Overtime	11,396	14,100	80,000	57,000
703-734-051005	Health Dental Benefits	289,496	339,700	355,000	499,000
703-734-051006	VEBA	49,105	15,240	18,000	19,000
703-734-051007	Retirement	238,734	244,700	340,000	402,000
703-734-051008	FICA	80,069	83,440	100,000	97,000
703-734-051009	Workers Comp	24,668	28,330	45,000	42,000
703-734-051011	Longevity Pay	9,460	8,640	9,000	11,000
703-734-051012	Certification & Incentive	2,600	5,400	2,000	2,000
703-734-051013	Unemployment	2,794	-	-	-
703-734-051014	Disability Life Ins	3,520	3,780	4,000	5,000
703-734-051015	Standby Pay	15,150	15,630	-	-
703-734-051xxx	Direct Labor Charge	(1,744,062)	(1,810,800)	-	-
TOTAL PERSONNEL SERVICES		**3,029**	**-**	**2,153,000**	**2,553,000**
MATERIALS & SERVICES					
703-734-052001	Operating Supplies	6,900	11,000	12,000	12,000
703-734-052003	Utilities	7,543	7,500	8,500	8,500
703-734-052004	Office Supplies	4,844	-	-	-
703-734-052005	Small Equipment	-	1,500	-	-
703-734-052010	Telephone	7,420	7,000	7,000	7,000
703-734-052016	Insurance - General	90,960	98,240	79,000	90,000
703-734-052017	Insurance - Self	-	5,790	-	-
703-734-052018	Professional Development	6,529	12,000	12,000	12,000
703-734-052019	Professional Services	18,357	17,500	8,000	18,000
703-734-052022	Fuel/Oil	34,388	55,000	40,000	50,000
703-734-052023	Facility Maintenance	3,602	4,500	4,500	4,500
703-734-052027	IT Fund Charges	4,615	7,000	40,000	148,000
703-734-052028	Projects & Programs	-	-	-	1,000
703-734-052084	Abatement Expense	-	-	3,000	3,000
TOTAL MATERIALS & SERVICES		**185,158**	**227,030**	**214,000**	**354,000**
		188,187	**227,030**	**2,367,000**	**2,907,000**

IT Services Fund

		2015-16	2016-17	2017-18	2018-19
RESOURCES		**Actual**	**Actual**	**Budget**	**Proposed**
CHARGES FOR SERVICES					
702-000-034009	IT Fund Charges	-	-	280,000	350,000
MISCELLANEOUS					
702-000-037004	Miscellaneous	-	-	2,800	-
FUND BALANCE AVAILABLE					
702-000-039001	Fund Balance Available	-	-	65,659	65,000
TOTAL RESOURCES		**-**	**-**	**348,459**	**415,000**

		2015-16	2016-17	2017-18	2018-19
EXPENDITURES		**Actual**	**Actual**	**Budget**	**Proposed**
MATERIALS & SERVICES					
702-000-052001	Operating Supplies	-	-	10,000	10,000
702-000-052003	Utilities	-	-	17,000	18,000
702-000-052005	Small Equipment	-	-	50,000	50,000
702-000-052006	Computer Maintenance	-	-	100,000	100,000
702-000-052010	Telephone	-	-	19,000	20,000
702-000-052019	Professional Services	-	-	85,000	85,000
TOTAL MATERIALS & SERVICES		**-**	**-**	**281,000**	**283,000**
CAPITALY OUTLAY					
702-000-053001	Capital Outlay	-	-	-	17,000
CONTINGENCY					
702-000-058001	Contingency	-	-	7,459	115,000
UNAPPROPRIATED FUND BALANCE					
702-000-059001	Unapp Fund Balance	-	-	60,000	-
TOTAL EXPENDITURES		**-**	**-**	**348,459**	**415,000**

Equipment Fund

		2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Proposed
RESOURCES					
CHARGES FOR SERVICES					
701-000-034008	Equipment Fund Charges	284,204	278,000	676,000	663,000
MISCELLANEOUS					
701-000-037004	Miscellaneous - General	-	10,500	-	-
TRANSFERS					
701-000-038001	Transfers	220,000	630,000	-	32,599
FUND BALANCE AVAILABLE					
701-000-039001	Fund Balance Available	-	33,738	491,485	440,000
TOTAL RESOURCES		**504,204**	**952,238**	**1,167,485**	**1,135,599**

		2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Proposed
EXPENDITURES					
PERSONNEL SERVICES					
701-000-051001	Regular Wages	111,648	113,900	140,000	140,000
701-000-051004	Overtime	-	560	2,000	1,000
701-000-051005	Health Dental Benefits	42,261	44,140	48,000	70,000
701-000-051006	VEBA	2,160	2,160	2,500	2,500
701-000-051007	Retirement	31,073	31,840	46,000	45,000
701-000-051008	FICA	8,613	8,900	11,000	9,000
701-000-051009	Workers Comp	2,921	3,080	3,500	4,500
701-000-051011	Longevity Pay	1,800	1,800	2,000	-
701-000-051012	Certification & Incentive	-	-	500	-
701-000-051014	Disability Life Ins	400	420	500	500
701-000-051015	Direct Labor Charge	1,530	1,610	-	-
TOTAL PERSONNEL SERVICES		**202,406**	**208,410**	**256,000**	**272,500**
MATERIALS & SERVICES					
701-000-052001	Operating Supplies	49,755	46,000	45,000	45,000
701-000-052016	Insurance - General	3,620	4,490	40,000	45,000
701-000-052023	Facility Maintenance	7,841	14,000	12,000	10,000
701-000-052027	IT Fund Charges	571	1,000	-	-
701-000-xxxxxx	Indirect Cost Allocation	16,187	18,080	-	-
TOTAL MATERIALS & SERVICES		**77,974**	**83,570**	**97,000**	**100,000**
CAPITALY OUTLAY					
701-000-053001	Capital Outlay	190,085	159,611	372,782	495,000
CONTINGENCY					
701-000-058001	Contingency	-	-	-	268,099
UNAPPROPRIATED FUND BALANCE					
701-000-059001	Unapp Fund Balance	-	9,162	441,703	-
TOTAL EXPENDITURES		**470,465**	**460,753**	**1,167,485**	**1,135,599**

Revenue Sources

- Charges to departments based on % of usage of vehicles, P.S. and M.S.

Expenses

- Personnel includes 2 Mechanics charged out to each department
- M&S Expenses (other then Insurance) are charged out to each department based on % of usage
- Capital Outlay Purchases
  - 1 Police Vehicle ($50k)
  - PW Various Vehicles ($445k)

System Development Charges (SDC Funds)

- Charges (Revenue) are based purely on Development (Residential/Commercial/Industrial)
- Can mainly be spent on Master Plans & Projects that *increase capacity*
- St. Helens "budgets/appropriates" to spend all funds every year

STREETS SDC

		2015-16	2016-17	2017-18	2018-19
RESOURCES		**Actual**	**Actual**	**Budget**	**Proposed**
CHARGES FOR SERVICES					
206-000-034008	SDC Charges	43,449	90,213	40,000	35,000
MISCELLANEOUS					
206-000-037004	Miscellaneous - General	258,738	-	-	-
FUND BALANCE AVAILABLE					
206-000-039001	Fund Balance Available	1,321,848	1,395,886	1,010,857	1,040,000
TOTAL RESOURCES		**1,624,036**	**1,486,099**	**1,050,857**	**1,075,000**

		2015-16	2016-17	2017-18	2018-19
EXPENDITURES		**Actual**	**Actual**	**Budget**	**Proposed**
MATERIALS & SERVICES					
206-000-052019	Professional Services	-	-	-	375,000
CAPITALY OUTLAY					
206-000-053001	Capital Outlay	247,873	-	1,044,857	695,000
TRANSFERS					
206-000-054001	Transfers	500,000	100,000	6,000	5,000
TOTAL EXPENDITURES		**747,873**	**100,000**	**1,050,857**	**1,075,000**

WATER SDC

RESOURCES		2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Proposed
CHARGES FOR SERVICES					
602-000-034008	SDC Charges	40,176	90,070	60,000	60,000
TRANSFERS					
602-000-038001	Transfers	325,000	500,000	-	-
FUND BALANCE AVAILABLE					
602-000-039001	Fund Balance Available	496,958	555,201	598,491	630,000
TOTAL RESOURCES		**862,134**	**1,145,271**	**658,491**	**690,000**

EXPENDITURES		2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Proposed
MATERIALS & SERVICES					
602-000-052019	Professional Services	-	4,502	15,000	200,000
CAPITALY OUTLAY					
602-000-053001	Capital Outlay	306,933	542,278	638,491	485,000
TRANSFERS					
602-000-054001	Transfers	-	-	5,000	5,000
TOTAL EXPENDITURES		**306,933**	**546,780**	**658,491**	**690,000**

SEWER SDC

		2015-16	2016-17	2017-18	2018-19
RESOURCES		**Actual**	**Actual**	**Budget**	**Proposed**
CHARGES FOR SERVICES					
604-000-034008	SDC Charges	122,368	80,000	125,000	65,000
TRANSFERS					
604-000-038001	Transfers	235,000	270,000	-	-
FUND BALANCE AVAILABLE					
604-000-039001	Fund Balance Available	1,724,213	1,266,622	1,212,622	1,265,000
TOTAL RESOURCES		**2,081,581**	**1,616,622**	**1,337,622**	**1,330,000**

		2015-16	2016-17	2017-18	2018-19
EXPENDITURES		**Adopted**	**Actual**	**Budget**	**Proposed**
MATERIALS & SERVICES					
604-000-052019	Professional Services	-	-	-	500,000
CAPITALY OUTLAY					
604-000-053001	Capital Outlay	314,960	404,000	1,327,622	820,000
TRANSFERS					
604-000-054001	Transfers	500,000	-	10,000	10,000
TOTAL EXPENDITURES		**814,960**	**404,000**	**1,337,622**	**1,330,000**

STORM SDC

RESOURCES		2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Proposed
CHARGES FOR SERVICES					
606-000-034008	SDC Charges	12,976	20,000	25,000	20,000
MISCELLANEOUS					
606-000-037004	Miscellaneous - General	1,333,805	400,000	-	-
FUND BALANCE AVAILABLE					
606-000-027500	Fund Balance Available	36,453	88,617	180,617	195,000
TOTAL RESOURCES		**1,383,234**	**508,617**	**205,617**	**215,000**

EXPENDITURES		2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Proposed
MATERIALS & SERVICES					
606-000-052019	Professional Services	-	-	-	100,000
CAPITALY OUTLAY					
606-000-053001	Capital Outlay	1,294,617	328,000	203,617	112,500
TRANSFERS					
606-000-054001	Transfers	-	-	2,000	2,500
TOTAL EXPENDITURES		**1,294,617**	**328,000**	**205,617**	**215,000**

PARKS SDC

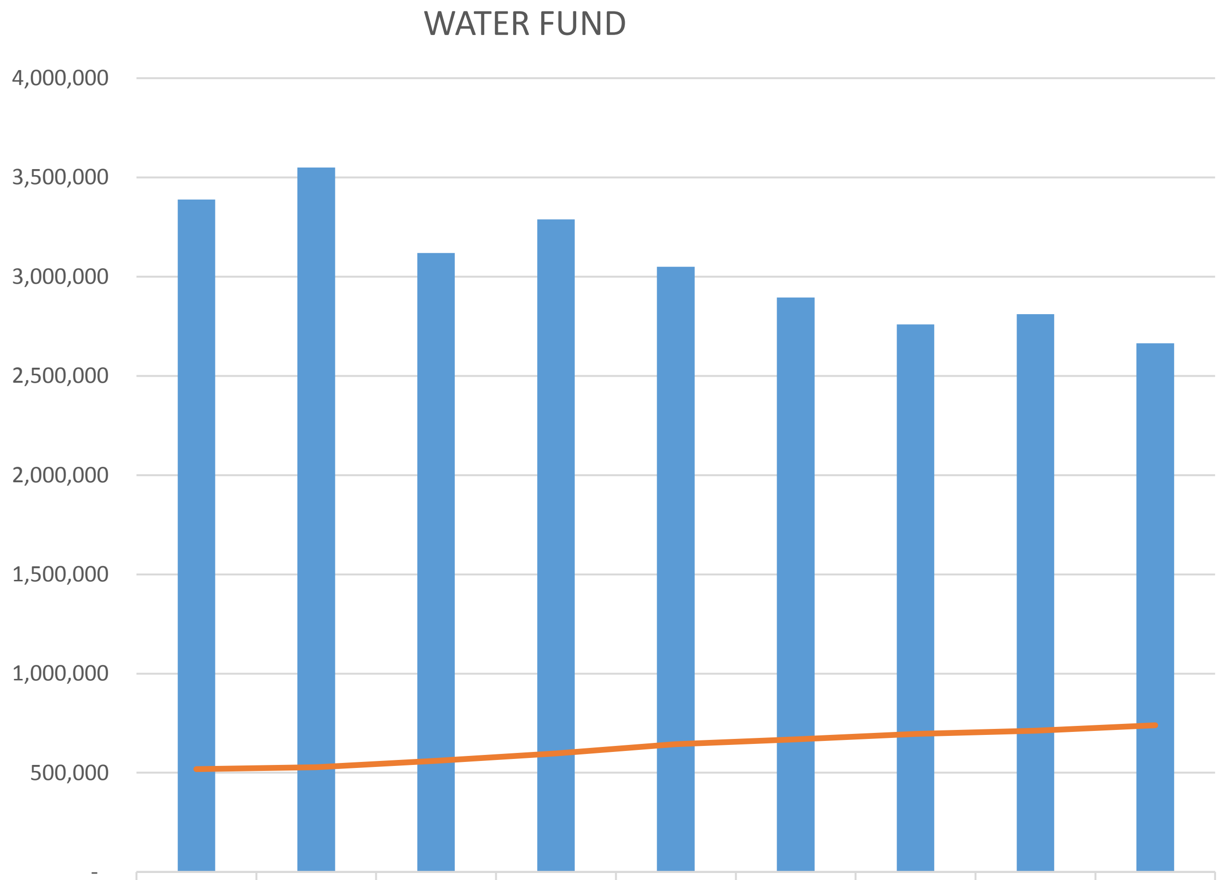
		2015-16	2016-17	2017-18	2018-19
RESOURCES		**Actual**	**Actual**	**Budget**	**Proposed**
CHARGES FOR SERVICES					
607-000-034008	SDC Charges	21,792	25,000	30,000	20,000
GRANTS & INTERGOVERNMENTAL					
607-000-033007	Grants - Parks	-	57,700	15,000	-
MISCELLANEOUS					
607-000-037004	Miscellaneous - General	3,414	-	-	-
TRANSFERS					
607-000-038001	Transfers	66,500	17,000	-	-
FUND BALANCE AVAILABLE					
607-000-039001	Fund Balance Available	169,989	201,806	181,506	195,000
TOTAL RESOURCES		**261,695**	**301,506**	**226,506**	**215,000**

		2015-16	2016-17	2017-18	2018-19
EXPENDITURES		**Actual**	**Actual**	**Budget**	**Proposed**
MATERIALS & SERVICES					
607-000-052019	Professional Services	-	-	-	100,000
CAPITALY OUTLAY					
607-000-053001	Capital Outlay	59,889	120,000	224,006	112,500
TRANSFERS					
607-000-054001	Transfers	-	-	2,500	2,500
TOTAL EXPENDITURES		**59,889**	**120,000**	**226,506**	**215,000**

Enterprise Funds

- Water
- Sewer
- Storm

Water



	Actual 2014-15	Actual 2015-16	Est YE 2016-17	EST YE 2017-18	BUDGET 2018-19	FORECAST 2019-20	FORECAST 2020-21	FORECAST 2021-22	FORECAST 2022-23
Ending Fund Balance	3,388,915	3,550,682	3,118,856	3,288,856	3,050,500	2,894,265	2,759,898	2,810,850	2,663,601
90-Day Reserve Policy	517,626	527,851	559,742	598,250	643,625	668,834	695,094	711,356	739,526

Assumptions

- 3% Revenue Growth by both CPI increases and customer growth
- Personnel Services increase 5% (avg.)
- Materials & Services increase 3% (avg.)

- Completes all 5-Year Capital Projects with available cash. No debt needed.

Water

		2015-16	2016-17	2017-18	2018-19
RESOURCES		Actual	Actual	Budget	Proposed
CHARGES FOR SERVICES					
601-000-034007	Water Sales - Residential	3,154,643	3,385,872	2,295,000	2,350,000
601-000-034009	Late Reconnection Tamper Fees	22,294	-	150,000	150,000
601-000-034014	Connection Charge	8,350	-	5,000	5,000
601-000-034018	Collections	-	-	6,000	5,000
601-000-034022	Water Sales - Comm/Industrial	-	-	850,000	600,000
601-000-034026	Water Sales - Outside	-	-	170,000	170,000
TOTAL CHARGES FOR SERVICES		3,185,287	3,385,872	3,476,000	3,280,000
MISCELLANEOUS					
601-000-037001	Interest	22,803	33,000	15,000	10,000
601-000-037004	Miscellaneous - General	12,629	35,785	20,000	10,000
TOTAL MISCELLANEOUS		35,432	68,785	35,000	20,000
FUND BALANCE AVAILABLE					
601-000-027500	Fund Balance Available	3,338,129	3,311,590	3,118,856	3,280,000
TOTAL RESOURCES		6,558,848	6,766,247	6,629,856	6,580,000

		2015-16	2016-17	2017-18	2018-19
EXPENDITURES		Actual	Actual	Budget	Proposed
PERSONNEL SERVICES					
Dept 731	Dept 731 - Total Personnel Servic	704,144	744,470	655,000	913,000
Dept 732	Dept 732 - Total Personnel Servic	241,036	245,941	268,500	267,000
TOTAL PERSONNEL SERVICES		945,181	990,411	923,500	1,180,000
MATERIALS & SERVICES					
Dept 731	Dept 731 - Total M&S	1,025,688	1,085,756	1,316,000	1,240,000
Dept 732	Dept 732 - Total M&S	140,538	162,802	153,500	154,500
TOTAL MATERIALS & SERVICES		1,166,225	1,248,558	1,469,500	1,394,500
DEBT SERVICE					
601-000-055001	Principle	377,000	382,000	392,000	401,000
601-000-055002	Interest	125,760	116,842	109,000	99,000
TOTAL DEBT SERVICE		502,760	498,842	501,000	500,000
CAPITALY OUTLAY					
601-000-053001	Capital Outlay	-	-	150,000	455,000
TRANSFERS					
601-000-057001	Transfers	394,000	909,580	300,000	-
CONTINGENCY					
601-000-058001	Contingency	-	-	156,326	500,000
UNAPPROPRIATED FUND BALANCE					
601-000-059001	Unapp Fund Balance	239,092	-	3,129,530	2,550,500
TOTAL EXPENDITURES		3,247,258	3,647,391	6,629,856	6,580,000

- Water Fund has 2 Departments:
  731 – Water Distribution
  732 – Filtration

- Water Fund Debt -
  1 Debt Service for $6.1M
  - Started in 2016, complete in 2029

- CIP Project in 2018/19

General Meter Replacements	$25k
General Main Replacements	$200k
Waterproof Reservoir Exterior	$50k
Pittsburg/Milton Creek Bypass	$150k
Well Maintenance	$30k

Water

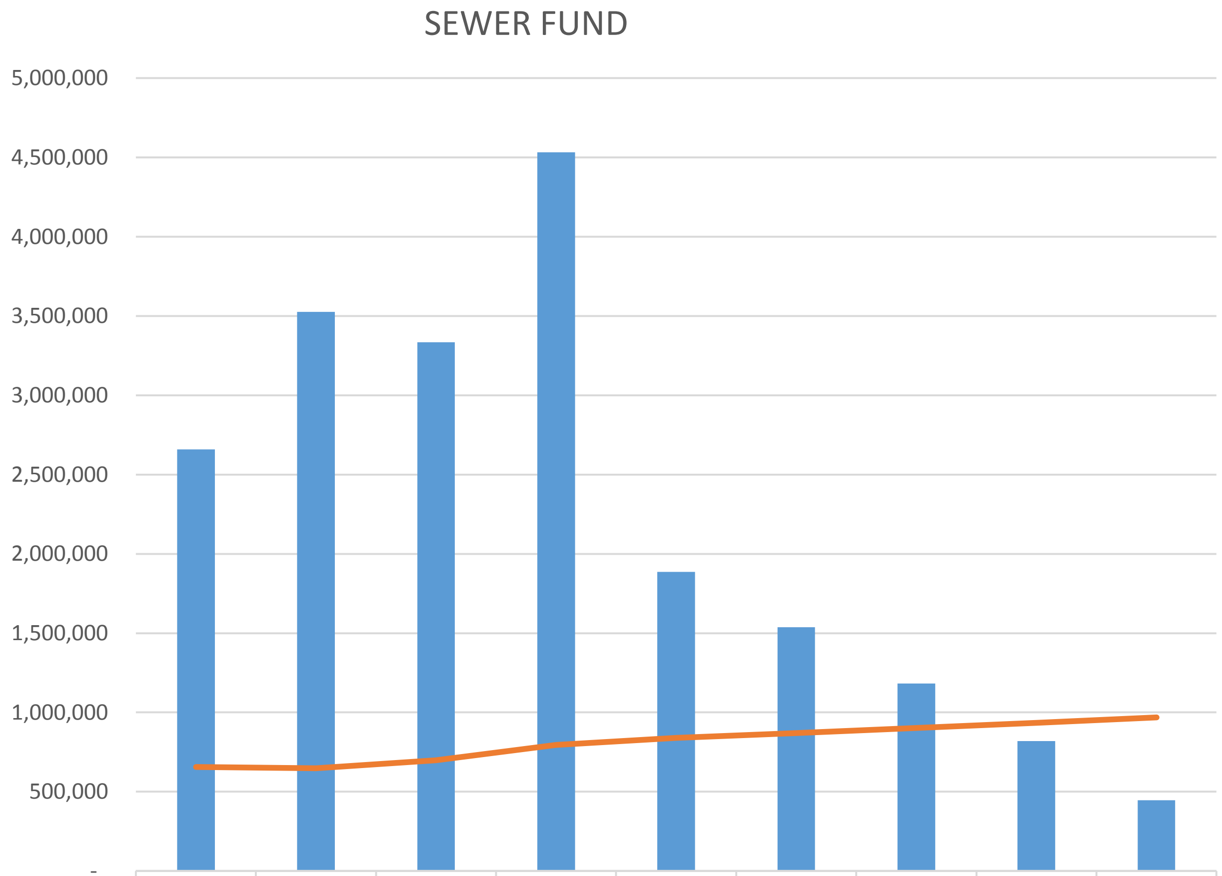
Dept 731

EXPENDITURES - WATER DISTRIBUTION		2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Proposed
PERSONNEL SERVICES					
731-051016	PW Support Service Charge	-	-	655,000	913,000
731-051xxx	Direct Labor Charge	704,144	744,470	-	-
TOTAL PERSONNEL SERVICES		**704,144**	**744,470**	**655,000**	**913,000**
MATERIALS & SERVICES					
731-052001	Operating Supplies	58,575	65,329	60,000	60,000
731-052003	Utilities	34,542	35,956	35,000	35,000
731-052010	Telephone	1,354	2,099	1,000	1,000
731-052016	Insurance - General	44,030	46,760	40,000	43,000
731-052019	Professional Services	11,379	14,872	10,000	15,000
731-052025	GFSS Fund Charges	-	-	530,000	511,000
731-052026	Equipment Fund Charges	83,400	83,400	206,000	220,000
731-052060	Lease	677	195	-	-
731-052063	PW Operation Fund Charges	-	-	74,000	84,000
731-052064	Lab Testing	5,749	9,038	10,000	12,000
731-052065	Uncollectable Accounts	-	11,184	-	-
731-052067	In Lieu of Franchise Fee	303,382	329,898	350,000	259,000
731-052068	Forestry Preservation	41,511	-	-	-
731-052xxx	Indirect Cost Allocation	441,088	487,025	-	-
TOTAL MATERIALS & SERVICES		**1,025,688**	**1,085,756**	**1,316,000**	**1,240,000**
TOTAL EXPENDITURES		**1,729,832**	**1,830,226**	**1,971,000**	**2,153,000**

Dept 732

EXPENDITURES - WATER FILTRATION		2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Proposed
PERSONNEL SERVICES					
732-051001	Regular Wages	123,732	128,342	132,000	134,000
732-051004	Overtime	17,875	16,875	35,000	22,000
732-051005	Health Dental Benefits	33,447	35,259	37,000	51,000
732-051006	VEBA	960	960	1,000	1,000
732-051007	Retirement	32,838	33,282	41,000	41,000
732-051008	FICA	11,875	12,032	13,000	11,000
732-051009	Workers Comp	3,537	3,853	8,000	5,000
732-051011	Longevity Pay	860	960	1,000	1,500
732-051014	Disability Life Ins	400	384	500	500
732-051015	Standby Pay	13,981	12,384	-	-
732-051xxx	Direct Labor Charge	1,530	1,610	-	-
TOTAL PERSONNEL SERVICES		**241,036**	**245,941**	**268,500**	**267,000**
MATERIALS & SERVICES					
732-052001	Operating Supplies	59,857	18,834	20,000	25,000
732-052003	Utilities	67,148	72,603	69,000	70,000
732-052004	Office Supplies	293	213	-	-
732-052010	Telephone	9,402	9,520	2,500	2,500
732-052018	Professional Development	2,341	1,756	2,000	2,000
732-052022	Fuel/Oil	333	-	-	-
732-052023	Facility Maintenance	-	688	20,000	10,000
732-052027	IT Fund Charges	-	449	-	-
732-052064	Lab Testing	1,165	7,760	5,000	5,000
732-052083	Chemicals	-	34,263	35,000	40,000
732-052xxx	Indirect Cost Allocation	-	16,715	-	-
TOTAL MATERIALS & SERVICES		**140,538**	**162,802**	**153,500**	**154,500**
TOTAL EXPENDITURES		**381,574**	**408,743**	**422,000**	**421,50(**

Sewer



	Actual 2014-15	Actual 2015-16	Actual 2016-17	EST YE 2017-18	BUDGET 2018-19	FORECAST 2019-20	FORECAST 2020-21	FORECAST 2021-22	FORECAST 2022-23
Ending Fund Balance	2,658,060	3,526,312	3,333,337	4,532,772	1,886,500	1,537,785	1,181,559	818,429	445,904
90 Day Reserve Policy	656,058	648,995	698,999	795,071	838,875	869,666	901,662	934,914	969,473

Assumptions

- 3% Revenue Growth by both CPI increases and customer growth – After loss of Armstrong Revenue
- Personnel Services increase 5% (avg.)
- Materials & Services increase 3% (avg.)

- Will not have cash available for CIP Projects in forecasted years 4 & 5.
- Storm Assistance lowered to $150k for forecasted years.
- Will need review/strategic planning this next fiscal year.

Sewer

		2015-16	2016-17	2017-18	2018-19
RESOURCES		Actual	Actual	Budget	Proposed
CHARGES FOR SERVICES					
000-034011	Sewer Service Charges	3,652,471	3,414,403	3,000,000	3,090,000
000-034012	Secondary Boise	436,203	462,201	1,300,000	700,000
000-034013	Sludge Disposal Charge	136,780	136,211	125,000	125,000
000-034014	Connection Charge	810	3,425	2,000	1,000
000-034015	Sewer LID Payments	565	7,960	15,000	10,000
TOTAL CHARGES FOR SERVICES		4,226,829	4,024,200	4,442,000	3,926,000
MISCELLANEOUS					
000-037001	Interest	32,894	40,000	12,000	12,000
000-037004	Miscellaneous	1,038	15,658	1,000	1,000
TOTAL MISCELLANEOUS		33,932	55,658	13,000	13,000
TRANSFERS					
000-038001	Transfers	-	-	1,700,000	-
FUND BALANCE AVAILABLE					
000-027500	Fund Balance Available	2,658,060	3,526,312	3,385,597	4,500,000
TOTAL RESOURCES		6,918,821	7,606,170	9,540,597	8,439,000

		2015-16	2016-17	2017-18	2018-19
EXPENDITURES		Actual	Actual	Budget	Proposed
PERSONNEL SERVICES					
Dept 735	PS Totals for Dept	683,488	644,955	575,000	639,000
Dept 736	PS Totals for Dept	141,861	166,880	136,000	146,000
Dept 737	PS Totals for Dept	182,218	179,191	181,000	194,000
Dept 738	PS Totals for Dept	120,783	127,260	136,000	146,000
TOTAL PERSONNEL SERVICES		1,128,350	1,118,286	1,028,000	1,125,000
MATERIALS & SERVICES					
Dept 735	M&S Totals for Dept	795,771	953,415	1,295,750	1,252,000
Dept 736	M&S Totals for Dept	197,396	232,261	165,000	178,500
Dept 737	M&S Totals for Dept	417,309	409,408	662,000	764,000
Dept 738	M&S Totals for Dept	57,155	82,624	36,000	36,000
TOTAL MATERIALS & SERVICES		1,467,632	1,677,708	2,158,750	2,230,500
DEBT SERVICE					
000-055001	Principle	350,276	384,659	537,000	546,000
000-055002	Interest	42,502	352,630	161,000	151,000
000-055003	Loan Fee	8,250	30,550	31,000	-
TOTAL DEBT SERVICE		401,028	767,839	729,000	697,000
CAPITALY OUTLAY					
000-056001	Capital Outlay	-	9,000	490,000	400,000
TRANSFERS					
000-057001	Transfers	395,500	647,740	700,000	2,100,000
CONTINGENCY					
000-058001	Contingency	-	-	302,323	500,000
UNAPPROPRIATED FUND BALANCE					
000-059001	Unapp Fund Balance	-	-	4,132,524	1,386,500
TOTAL EXPENDITURES		3,392,509	4,220,573	9,540,597	8,439,000

- Sewer Fund has 4 Departments:
  - 735 – Sewer Collection
  - 736 – Primary Treatment
  - 737 – Secondary Treatment
  - 738 – Pump Services
- Sewer Fund Debt -
  - 4 Debt Services
    1) $2M – Started 2012, Ends 2031
    2) $1.9M – Started 2016, Ends 2025
    3) $522k – Started 2014, Ends 2019
    4) $4.5M – Started 2017, Ends 2036
- CIP Project in 2018/19
  - Dredge Lagoon $100k
  - Main Replacement $200k

Sewer

Dept 735

		2015-16	2016-17	2017-18	2018-19
EXPENDITURES SEWER COLLECTION		**Actual**	**Actual**	**Budget**	**Proposed**
PERSONNEL SERVICES					
735-051016	PW Support Services Charge	-	-	575,000	639,000
735-051xxx	Direct Labor Charge	683,488	644,955	-	-
TOTAL PERSONNEL SERVICES		**683,488**	**644,955**	**575,000**	**639,000**
MATERIALS & SERVICES					
735-052001	Operating Supplies	12,838	35,000	15,000	20,000
735-052003	Utilities	131	-	500	-
735-052019	Professional Services	15,629	45,000	15,000	20,000
735-052025	GFSS Fund Charges	-	-	545,250	562,000
735-052026	Equipment Fund Charges	41,700	41,700	160,500	146,000
735-052063	PW Operation Fund Charges	-	-	89,500	112,000
735-052065	Uncollectable Accounts	-	14,080	10,000	-
735-052067	In Lieu of Franchise Fee	329,473	351,000	460,000	392,000
735-052xxx	Indirect Labor Charge	396,000	466,635	-	-
TOTAL MATERIALS & SERVICES		**795,771**	**953,415**	**1,295,750**	**1,252,000**
TOTAL EXPENDITURES		**1,479,259**	**1,598,370**	**1,870,750**	**1,891,000**

Dept 736

		2015-16	2016-17	2017-18	2018-19
EXPENDITURES PRIMARY TREATMENT		**Actual**	**Actual**	**Budget**	**Proposed**
PERSONNEL SERVICES					
736-051016	PW Support Services Charge	-	-	136,000	146,000
736-051xxx	Direct Labor Charge	141,861	166,880	-	-
TOTAL PERSONNEL SERVICES		**141,861**	**166,880**	**136,000**	**146,000**
MATERIALS & SERVICES					
736-052001	Operating Supplies	49,622	20,000	25,000	30,000
736-052003	Utilities	36,448	42,200	42,000	43,000
736-052006	Computer Maintenance	395	2,000	-	-
736-052010	Telephone	2,662	3,110	3,500	3,500
736-052016	Insurance - General	30,110	32,520	25,000	30,000
736-052018	Professional Development	1,750	2,000	1,500	2,000
736-052019	Professional Services	-	6,000	500	5,000
736-052023	Facility Maintenance	3,036	2,500	5,500	5,000
736-052026	Equipment Fund Charges	27,800	27,800	-	-
736-052064	Lab Testing	11,577	15,000	20,000	25,000
736-052083	Chemicals	-	33,000	35,000	35,000
736-052xxx	Indirect Cost Allocation	33,996	46,131	-	-
TOTAL MATERIALS & SERVICES		**197,396**	**232,261**	**165,000**	**178,500**
TOTAL EXPENDITURES		**339,257**	**399,141**	**301,000**	**324,500**

Sewer

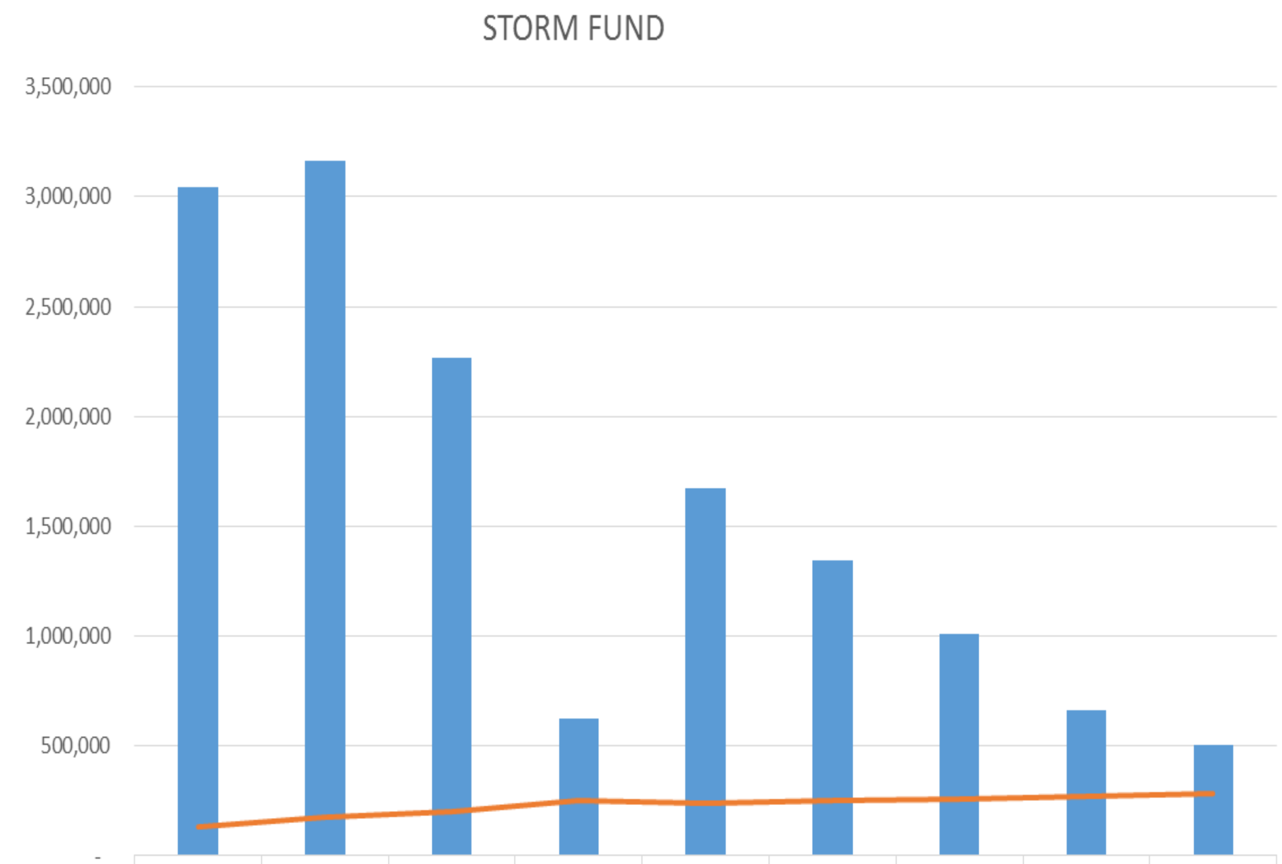
Dept 737

		2015-16	2016-17	2017-18	2018-19
EXPENDITURES SECONDARY TREATMENT		**Actual**	**Actual**	**Budget**	**Proposed**
PERSONNEL SERVICES					
737-051016	PW Support Services Charge	380,476	179,191	181,000	194,000
737-051xxx	Direct Labor Charge	(198,258)	-	-	-
TOTAL PERSONNEL SERVICES		**182,218**	**179,191**	**181,000**	**194,000**
MATERIALS & SERVICES					
737-052001	Operating Supplies	20,916	20,000	95,000	95,000
737-052003	Utilities	180,947	116,500	450,000	550,000
737-052006	Computer Maintenance	1,745	2,000	-	-
737-052010	Telephone	2,801	3,000	2,000	2,000
737-052016	Insurance - General	30,140	32,550	27,000	30,000
737-052017	Insurance - Self	-	870	-	-
737-052018	Professional Development	1,750	2,000	2,000	2,000
737-052019	Professional Services	84	-	500	-
737-052023	Facility Maintenance	3,363	2,500	10,000	10,000
737-052024	Miscellaneous	-	-	500	-
737-052026	Equipment Fund Charges	41,700	41,700	-	-
737-052064	Lab Testing	28,635	30,000	40,000	40,000
737-052066	Permit Fees	32,631	35,000	35,000	35,000
737-052xxx	Indirect Labor Allocation	72,597	123,288	-	-
TOTAL MATERIALS & SERVICES		**417,309**	**409,408**	**662,000**	**764,000**
TOTAL EXPENDITURES		**599,527**	**588,599**	**843,000**	**958,000**

Dept 738

		2015-16	2016-17	2017-18	2018-19
EXPENDITURES PUMP SERVICES		**Actual**	**Actual**	**Budget**	**Proposed**
PERSONNEL SERVICES					
738-051016	PW Support Services Charge	-	-	136,000	146,000
738-051xxx	Direct Labor Charge	120,783	127,260	-	-
TOTAL PERSONNEL SERVICES		**120,783**	**127,260**	**136,000**	**146,000**
MATERIALS & SERVICES					
738-052001	Operating Supplies	19,010	30,000	25,000	25,000
738-052003	Utilities	9,674	8,500	9,000	9,000
738-052010	Telephone	8,043	9,000	2,000	2,000
738-052xxx	Indirect Cost Allocation	20,429	35,124	-	-
TOTAL MATERIALS & SERVICES		**57,155**	**82,624**	**36,000**	**36,000**
TOTAL EXPENDITURES		**177,938**	**209,884**	**172,000**	**182,000**

Storm



	Actual 2014-15	Actual 2015-16	Actual 2016-17	EST YE 2017-18	BUDGET 2018-19	FORECAST 2019-20	FORECAST 2020-21	FORECAST 2021-22	FORECAST 2022-23
Ending Fund Balance	3,042,649	3,163,643	2,266,884	625,372	1,671,000	1,346,640	1,011,196	663,902	503,948
90 Day Reserve Policy	134,736	176,554	201,646	251,878	242,500	251,840	261,563	271,687	282,228

Assumptions

- 3% Revenue Growth by both CPI increases and customer growth
- Personnel Services increase 5% (avg.)
- Materials & Services increase 3% (avg.)

- Completes all 5-Year Capital Projects with available cash. No debt needed for next 5 years, but future projects unknown.

Storm

		2015-16	2016-17	2017-18	2018-19
RESOURCES		Actual	Actual	Budget	Proposed
CHARGES FOR SERVICES					
605-000-034017	Storm Service Charge	827,210	871,895	865,000	900,000
605-000-034014	Connection Charge	-	-	-	-
TOTAL CHARGES FOR SERVICES		**827,210**	**871,895**	**865,000**	**900,000**
MISCELLANEOUS					
605-000-037001	Interest	-	-	5,000	5,000
605-000-037004	Miscellaneous	-	-	1,000	1,000
TOTAL MISCELLANEOUS		**-**	**-**	**6,000**	**6,000**
TRANSFERS					
605-000-038001	Transfers	-	-	400,000	2,100,000
FUND BALANCE AVAILABLE					
605-000-039001	Fund Balance Available	3,042,649	3,163,643	2,266,884	600,000
TOTAL RESOURCES		**3,869,859**	**4,035,538**	**3,537,884**	**3,606,000**

		2015-16	2016-17	2017-18	2018-19
EXPENDITURES		Actual	Actual	Budget	Proposed
PERSONNEL SERVICES					
605-000-051016	PW Support Services Charge	-	-	375,000	413,000
605-000-051xxx	Direct Labor	308,555	349,100	-	-
TOTAL PERSONNEL SERVICES		**308,555**	**349,100**	**375,000**	**413,000**
MATERIALS & SERVICES					
605-000-052001	Operating Supplies	6,072	28,696	25,000	20,000
605-000-052003	Utilities	1,026	1,131	800	1,000
605-000-052019	Professional Services	-	868	35,000	10,000
605-000-052025	GFSS Fund Charges	-	-	333,000	336,000
605-000-052026	Equipment Fund Charges	13,900	13,900	115,012	58,000
605-000-052063	PW Operations Fund Charges	-	-	43,500	42,000
605-000-052065	Uncollectable Accounts	13,900	4,000	5,000	-
605-000-052067	In Lieu of Franchise Fee	80,654	87,189	86,500	90,000
605-000-052xxx	Indirect Cost Allocation	282,108	321,700	-	-
TOTAL MATERIALS & SERVICES		**397,661**	**457,483**	**643,812**	**557,000**
CAPITALY OUTLAY					
605-000-053001	Capital Outlay	-	962,070	500,000	965,000
TRANSFERS					
605-000-057001	Transfers	-	-	1,700,000	-
CONTINGENCY					
605-000-058001	Contingency	-	-	190,914	500,000
UNAPPROPRIATED FUND BALANCE					
605-000-059001	Unapp Fund Balance	-	-	128,158	1,171,000
TOTAL EXPENDITURES		**706,216**	**1,768,654**	**3,537,884**	**3,606,000**

- CIP Project in 2018/19

Columbia Blvd Improvements	$150k
Storm Line Replacements	$200k
Middle Trunk Upgrade	$200k
10th Street Pump Station	$400k
Street Sweeping	$15k