

Oregon City
Budget Adjustment Summary
 2017 - 2019 Budget Adjustment 3

<u>Description</u>	<u>Account</u>	<u>Original Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Revised Budget</u>
1) Pass Through Traffic Fines Revenue to the County and State					
General Fund					
County/State Pass-Through Revenue	R 100-148-4681	\$ 640,000	\$ 75,000	\$ -	\$ 715,000
County/State Pass-Through Expense	E 100-148-6705	\$ 640,000	\$ 75,000	\$ -	\$ 715,000
2) Pass Through Surcharge Revenue to the State					
Building Fund					
State Surcharge Revenue	R 230-411-4575	\$ 240,000	\$ 75,000	\$ -	\$ 315,000
State Surcharge Expense	E 230-411-6702	\$ 240,000	\$ 75,000	\$ -	\$ 315,000
3) Pass Through Utility Revenue to Water Environment Services					
Wastewater Fund					
Pass Through Revenue - TCSD	R 520-552-4576	\$ 8,823,027	\$ 800,000	\$ -	\$ 9,623,027
Pass Through Expense - TCSD	E 520-552-6714	\$ 8,823,027	\$ 800,000	\$ -	\$ 9,623,027
4) Pass Through SDC Revenue to Water Environment Services					
Wastewater Fund					
Pass Through Revenue - TCSD SDC	R 520-552-4577	\$ 900,000	\$ 500,000	\$ -	\$ 1,400,000
Pass Through Expense - TCSD SDC	E 520-552-6712	\$ 900,000	\$ 500,000	\$ -	\$ 1,400,000
5) Water Purchases from South Fork Water Board					
Water Fund					
Utility Service Charge Revenue	R 510-551-4441	\$ 13,460,536	\$ 350,000	\$ -	\$ 13,810,536
Water Purchases	E 510-551-6439	\$ 3,295,678	\$ 350,000	\$ -	\$ 3,645,678
6) Internal Service Charge Revenue to Fleet Fund					
Fleet Fund					
Internal Service Charge Revenue	R 610-561-4580	\$ 463,670	\$ 40,000	\$ -	\$ 503,670
Vehicle Maintenance Expense	E 610-561-6134	\$ 190,000	\$ 40,000	\$ -	\$ 230,000
Transportation Fund					
Contingency (Ending Fund Balance)	E 260-526-9998	\$ 784,273	\$ -	\$ 25,000	\$ 759,273
Vehicle Maintenance Expense	E 260-526-6134	\$ 80,000	\$ 25,000	\$ -	\$ 105,000
Wastewater Fund					
Contingency (Ending Fund Balance)	E 520-552-9998	\$ 5,457,926	\$ -	\$ 7,500	\$ 5,450,426
Vehicle Maintenance Expense	E 520-552-6134	\$ 112,000	\$ 7,500	\$ -	\$ 119,500
Stormwater Fund					
Contingency (Ending Fund Balance)	E 530-553-9998	\$ 463,804	\$ -	\$ 7,500	\$ 456,304
Vehicle Maintenance Expense	E 530-553-6134	\$ 120,000	\$ 7,500	\$ -	\$ 127,500
7) Internal Service Charge Revenue to Customer Service Fund					
Customer Service Fund					
Internal Service Charge Revenue	R 620-145-4580	\$ 2,104,000	\$ 80,000	\$ -	\$ 2,184,000
VISA/Master Card Expense	E 620-145-6509	\$ 220,000	\$ 80,000	\$ -	\$ 300,000
Water Fund					
Utility Service Charge Revenue	R 510-551-4441	\$ 13,810,536	\$ 36,000	\$ -	\$ 13,846,536
Internal Service Charge - Customer Service Expense	E 510-551-6910	\$ 967,840	\$ 36,000	\$ -	\$ 1,003,840
Wastewater Fund					
Utility Service Charge Revenue	R 520-552-4441	\$ 10,814,104	\$ 29,000	\$ -	\$ 10,843,104
Internal Service Charge - Customer Service Expense	E 520-552-6910	\$ 778,480	\$ 29,000	\$ -	\$ 807,480
Stormwater Fund					
Utility Service Charge Revenue	R 530-553-4441	\$ 5,120,400	\$ 15,000	\$ -	\$ 5,135,400
Internal Service Charge - Customer Service Expense	E 530-553-6910	\$ 357,680	\$ 15,000	\$ -	\$ 372,680

1) The State of Oregon regulates fees for the majority of traffic fines. Most of the fines include portions that are required to be collected and remitted to the Oregon Department of Revenue and the County Circuit Court. The pass through revenue is significantly higher this biennium than in the prior period, primarily due to enhanced traffic enforcement by the Police Department. This adjustment increases the revenue and corresponding expense for these pass through revenues.

2) A surcharge fee of 12% is applied to building permits issued in the State of Oregon. Permits are issued any time a construction activity under the State building code is authorized and will be inspected. The pass through revenue is significantly higher this biennium than the prior period, primarily due to higher than anticipated construction in the City. This adjustment increases the budget for pass through funds.

3) Oregon City collects revenue for Water Environment Services customers and remits the money to the District as pass through payments. District charges have been higher than anticipated due to additional customer connections and rate increases. This adjustment increases the budget for pass through funds.

4) Oregon City collects system development revenue for Water Environment Services customers and remits the money to the District as pass through payments. System development charges have been higher than anticipated due to new construction. This adjustment increases the budget for pass through funds.

5) Oregon City purchases water from South Fork Water Board for distribution to residents and businesses of the City. Higher than anticipated growth in the city as well as drier summers have contributed to increased water usage during the biennium. The increase in water purchases from South Fork is offset by additional utility service charge revenues collected from customers.

6) Oregon City's vehicles are serviced by the Fleet internal service fund. Vehicle maintenance expenses are higher than anticipated in ther budget for this biennium, particularly for serviced fleet vehicles in transportation, wastewater and stormwater. This adjustment recognizes additional internal service charge revenue to the Fleet Fund. This adjustment also transfers money from Contingency/Ending Fund Balance to appropriate the additional vehicle maintenance costs in the utility funds that incurred further expenses.

7) The Utility Customer Service Fund receives its revenue from internal service charges to other funds for billing and collection services. Credit card convience charges cannot be passed on to the customer and must be absorbed by the City (required by the merchant card consortium). These charges were significantly higher in the biennium due to increased credit card usage by customers, growth in the City and higher than anticipated water usage.

Department Director: Various by email Date: _____

Finance Director: _____ Date: _____

City Manager: _____ Date: _____