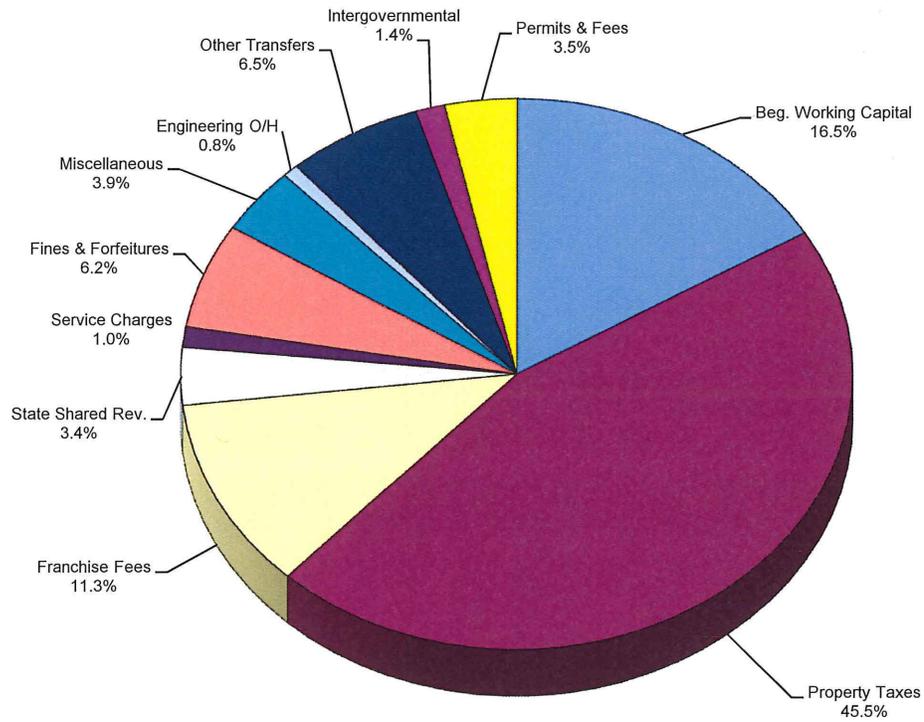
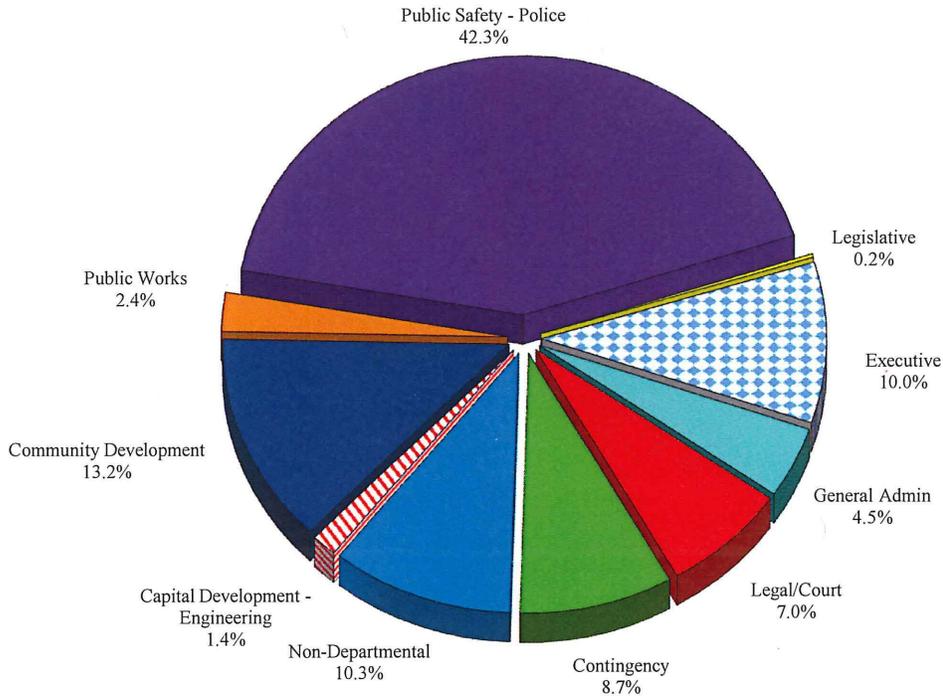


CITY OF BEAVERTON, OREGON
RECOMMENDED GENERAL FUND REVENUES FY 2018-19
BY MAJOR CATEGORY

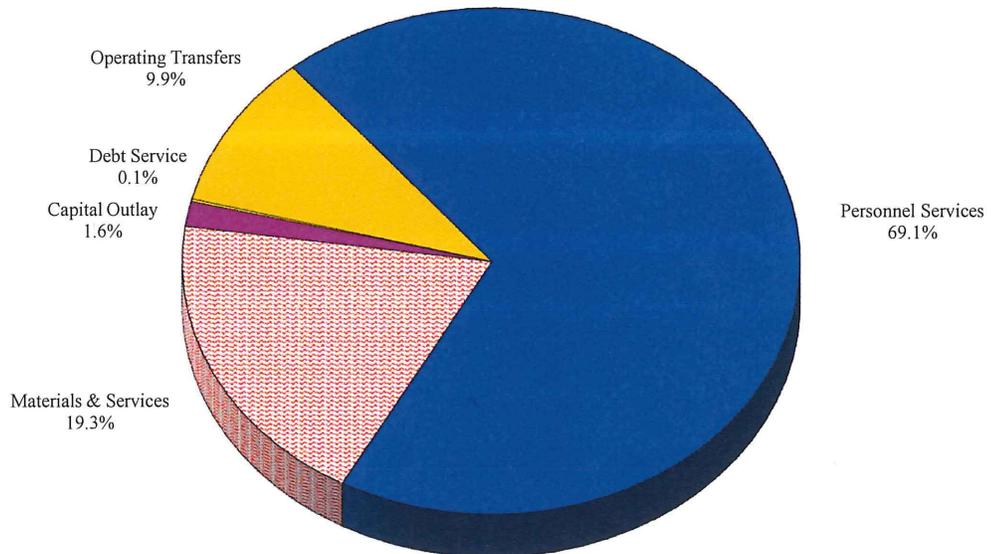


CITY OF BEAVERTON, OREGON
RECOMMENDED GENERAL FUND BUDGET FY 2018-19



General Admin. = Finance and Human Resources. Non-departmental are expenditures in a cost center.

BY EXPENDITURE TYPE



CITY OF BEAVERTON

BUDGET TREND ANALYSIS - FY 2015-16 TO FY 2018-19

With Explanations on Significant Changes between Budgeted 2017-18 and Recommended 2018-19

Fund:	General Fund - Summary					% Change
CLASS	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Estimated FY 2017-18	Recommended FY 2018-19	Budgeted Vs. Recommended
Personnel Services	\$41,002,071	\$42,820,648	\$47,125,907	\$44,536,124	\$49,897,895	5.88%
Materials and Services	10,526,543	13,647,320	14,017,955	12,921,343	13,870,151	-1.05%
Capital Outlay	528,575	398,668	1,471,045	1,047,361	1,151,535	-21.72%
Debt Service	180,252	170,331	106,692	106,692	106,692	0.00%
Transfers	5,171,156	6,908,037	8,066,600	7,696,787	7,142,236	-11.46%
SUB-TOTAL	\$57,408,597	\$63,945,004	\$70,788,199	\$66,308,307	\$72,168,509	
Contingency - Franch. Fee			1,899,035		1,994,451	
Contingency			4,928,584		3,766,168	
Reserve - Tree Preservation			127,678		165,878	
Reserve - Police Forfeitures			30,480		47,011	
Contingency - Equip.			837,072		874,858	
TOTAL	\$57,408,597	\$63,945,004	\$78,611,048	\$66,308,307	\$79,016,875	
FTE's	337.73	344.28	350.83		357.13	

Explanation of item(s) that are significant (10% and greater than \$100,000):

Personnel services:

The Recommended Budget includes a net increase of 6.30 full-time equivalent (FTE) positions over FY 2017-18 levels of which one is not funded. The 6.30 FTE net new positions is comprised of 6.70 FTE new positions as follows: 1.0 FTE Government Affairs Manager Position, a net .70 FTE Assistant Finance Director, 1.0 FTE Court Clerk, 3.0 FTE Police Officer Positions, 1.0 FTE Senior Development Project Manager for Affordable Housing; and reflects the transfer of a net .55 FTE positions from the General Fund to other City Operating Funds and a transfer of .15 FTE position from the Community Development Block Grant Fund to the General Fund. The Recommended Budget also includes step increases, COLA increases for BPA, SEIU, and Management as well as a 2.23% increase in retirement reserves contributions (PERS), medical insurance cost increases of 7.5% for the Kaiser Plan, and an 11% increase in MODA plans.

Materials and services:

No Significant Change

Capital outlay:

FY 2018-19 decrease is mainly a result of a reduction in purchasing less replacement vehicles this year compared to FY 2017-18.

Debt Service:

No Significant Change

Transfers:

FY 2018-19 decrease reflects reduced debt service assistance on the 2017 Public Safety Bond Issue compared to FY 2017-18.

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2018-19 BUDGET

FUND: 001 GENERAL FUND REVENUE	DEPARTMENT: FINANCE
DEPARTMENT HEAD: PATRICK O'CLAIRE	

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. *(Council Goal #2: Maintain the City's long-term financial stability.)*

Trends, Services and Issues:

The General Fund consists of a variety of current revenue sources consisting of seven major categories in the FY 2018-19 budget:

- Property Taxes (54%)
- Right of Way Fees (15%)
- Interfund Transfers (8%)
- Fines and Forfeitures (7%)
- Intergovernmental Assistance (7%)
- Miscellaneous (5%)
- Fees, Charges, Licenses and Permits (4%)

For the past several years, the City Council requested an examination on the potential to diversify revenue especially from non-property tax resources. In FY 2015-16, the % of revenue coming from property taxes was 62%. There is variation in the trends of individual revenue sources but overall General Fund Revenue will increase 2-4-% in each of the coming years. The yield from some of these fees are very dependent on the health of the local economy as development related income dipped considerably during the Great Recession. With the options and alternatives for adjustment, the trend line changes to 3-7% over the next few years. These trends assume no significant change in city boundaries or state statutes which might affect revenue sources. The specific gain depends on the effective date of the change and customer response.

The rates of several types of fees, permits and licenses increased in last year and the staff is recommending the City Council again consider adjustments to more adequately cover the cost of administering the programs associated with other revenue sources. These include alcohol licenses, alarm permits and planning fees. The latter type should see increases due to the expected permit activity from subdivisions in the South Cooper Mountain area and downtown redevelopment also. Property taxes are projected to increase by approximately 3.5% each year. Cooper Mountain area assessed valuation will not increase significantly until FY 2019-20. This is due to delays in construction and the property valuation schedule. While the overall assessed valuation is growing at a faster rate, much of the yield is accruing to the urban renewal district. FY 17-18 values are expressed as estimated and FY 18-19 values reflect the budget.



CITY OF BEAVERTON, OREGON
FISCAL YEAR 2018-19 BUDGET

FUND: 001 GENERAL FUND REVENUE	DEPARTMENT: FINANCE
DEPARTMENT HEAD: PATRICK O'CLAIRE	

An area of emphasis are Right of Way (ROW) fees where the City Council increased the rate for the electric and natural gas utilities utilizing authority to impose a privilege tax in addition to the franchise fee. These increases generate an additional \$1.5 million annually beginning in FY 2015-16. The net amount of franchise or ROW fees is significant as the City routinely transfers a portion of these fees to the Street Fund and an amount is also transferred to the Special Revenue Debt Service Fund until FY 2020-21. The latter is for the purpose of meeting obligations from borrowing funds for the tenant improvements at The Beaverton Building.

The new revenue coming from these privilege tax increases in ROW fees is identified as a specific reserve in the Non-Departmental portion of the General Fund until such time as the City Council develop specific direction for the use of the funds. In recent years, funds were transferred to the Capital Development Fund for sidewalk improvements in a particular neighborhood lacking quality pedestrian connectivity and affordable housing. As the Council continues to identify a "pedestrian focus" as a high priority, similar transfers are likely in the coming years. For FY 18-19 the emphasis is on affordable housing programs.

A new ordinance requiring non-franchised utilities to begin paying a license fee to occupy the right-of-way should generate about \$700,000 annually. Much of that additional revenue will come from three water districts that serve portions of the community.

Fines from municipal court activities such as traffic citations are trending downward. Fines from photo radar enforcement of speed limits is increasing.

Revenue from State and Federal agencies are difficult to project so the estimated growth is very conservative. There a few grant applications in the development stage, so federal funds in the coming years will likely be nominal.

As the City Council moves forward with adjustments in the rates of some of these fees and charges there are several considerations as they examine the question of "how do we expand our revenues?"

- How effective and efficient is the task of collecting the revenue?
- Does the fee or charge place an unfair burden on customers who can least afford the fee or charge? Do customers have an opportunity to avoid or reduce their consumption of the service in order to reduce that burden?
- Does the rate cover the cost of providing the service, processing the application or enforcing the program covered by the fee? If not 100%, is there a policy determination to subsidize the cost of service?
- Is this an elastic or inelastic source of revenue in response to inflation? It is volatile and unpredictable with changes in real estate development markets?
- How does the City create an understanding of the "need" to raise revenue among its stakeholders? Are some of these fee adjustments more understandable than others?

Workload Measures:	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budgeted	FY 2018-19 Proposed
City's Taxable Assessed Valuation (in 000's) - Net of urban renewal	\$8,938,055	\$9,344,513	\$9,652,767	\$9,965,442
General Operations Tax Levy Rate Per Thousand of Taxable Assessed Value (tax value)	\$4.18	\$4.18	\$4.17	\$4.28
City's Permanent Levy Rate Authority	\$4.62	\$4.62	\$4.62	\$4.62
Future Capacity in Tax Levy Authority	\$0.44	\$0.44	\$0.45	\$0.34
Future Capacity in Tax Dollars	\$3,942,576	\$4,062,060	\$4,319,613	\$3,363,337
General Operations Tax Levy Per Capita	\$396	\$410	\$421	\$444
Property Tax - % of General Fund Current Revenue	53.4%	51.8%	53.6%	53.9%

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2018-19 BUDGET

FUND: 001 GENERAL FUND REVENUE	DEPARTMENT: FINANCE
DEPARTMENT HEAD: PATRICK O'CLAIRE	

Performance Outcomes and Program Trends:

The City's budget receives the annual Distinguished Budget Presentation award that demonstrates the commitment to provide our citizens a budget document serving as an operations guide and as a financial plan. This discussion of revenue trends is consistent with the best practices recommended to continue to receive such recognition. Staff continue to refine projections of volatile funds or those related to debt service obligations.

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 2018-19, the City is projecting an operating tax levy rate of \$4.28, which is 93% of its maximum permanent levy rate authority. Levying the full permanent rate would produce an additional \$3.4 million in property tax revenues. The increased millage rate will be allocated to the General Fund (5¢/1000 assessed valuation), Library Fund (3¢) and Street Lighting Fund 3¢.

The status of short-term interest rates shows improved interest earnings on the investment portfolio. The investment strategy moves to a "laddering" of maturities with investments moving out several years. The staff looks at options that are on the State Treasurer's approved list but more attractive than the benchmark based upon an earnings rate 2.01 % available from the Local Government Investment Pool on a portfolio averaging \$90 Million. A change in the Investment Policy in 2014 allows the city to extend the length of maturities toward the five-year mark.

State and Federal revenue sources remain important elements in the City's financial picture. Except for the State's cigarette tax which is not a direct source of the City's revenue, most of the Oregon indicators are positive. City staff actively pursue Federal grants and obtain several each year. Mayor Doyle and members of the city council are active at the state and Federal level advocating on behalf of the community.

The FY 2018-19 budget anticipates improvement in many of the City's various revenue streams across all funds. Revenue sources such as right of way fees, business license fees, hotel and motel taxes, planning and site development permit fees, passport processing fees, county gas tax receipts, building permit fees, and system development fees for streets, water, sewer and storm-water systems exhibit indications of increase. Each respective budget reflects these improved revenue streams. The Building Fund's fees for plan examination and inspections should crest \$4.6 million which would be a new record year. During the Great Recession, the General Fund provided significant financial support to maintain core staff functions in the Building Fund. Beginning in FY 18-19, a portion of the funds will be transferred back to the General Fund. This will leave the Building Fund with substantial fund balances in excess of its target of 50%.

The department will continue to enhance the financial reporting to the operating departments and monthly monitoring of revenue streams that may be elastic or volatile. Interdepartmental cooperation and communication is one of the highest priorities for this fiscal year as we refine the overhead cost allocation method and the multi-year capital facilities plan. We look forward to the challenges and opportunities ahead.

City of Beaverton - Finance
 Budget Preparation - 2019

FUND SUMMARY BY CLASS

FUND: 001 GENERAL FUND

REVENUES BY CLASS

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018 - YTD		2018	2019 - PROPOSED		2019 - RECOMD		2019 ADOPTED	
	AMOUNT		AMOUNT		AMOUNT		ACTUAL		EST AMT	AMOUNT		AMOUNT		AMOUNT	
CLASS: 05	BEGINNING WORKING CAPITAL														
	11,864,460		14,093,113		14,540,399		14,540,400	14,540,399		12,385,231		12,980,791			
CLASS: 10	TAXES														
	40,455,557		42,398,589		43,595,733		40,467,031	44,516,073		45,629,355		46,006,355			
CLASS: 15	INTERGOVERNMENTAL REVENUE														
	3,063,518		2,940,218		4,393,076		2,674,432	4,342,400		3,788,616		3,788,616			
CLASS: 20	PERMITS & FEES														
	1,735,012		2,639,633		2,023,237		1,401,114	1,708,025		2,068,025		2,068,025			
CLASS: 25	SERVICE FEES														
	1,191,489		1,084,609		1,124,735		772,891	1,011,617		960,290		960,290			
CLASS: 30	FINES & FORFEITURES														
	4,930,106		4,841,550		4,876,216		3,612,180	4,864,116		4,864,116		4,864,116			
CLASS: 35	MISCELLANEOUS REVENUES														
	4,136,530		5,072,736		3,129,703		2,375,307	3,390,726		3,181,178		3,201,178			
CLASS: 40	INTERFUND TRANSFERS/LOANS														
	4,125,023		5,414,944		4,927,949		4,119,524	4,915,742		4,886,392		5,147,504			
TOTAL: 001	GENERAL FUND REVENUES														
	71,501,695		78,485,392		78,611,048		69,962,879	79,289,098		77,763,203		79,016,875			

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City of Beaverton - Finance
 Budget Preparation - 2019

FUND SUMMARY BY CLASS

FUND: 001 GENERAL FUND

EXPENDITURES BY CLASS

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018 - YTD		2018		2019 - PROPOSED		2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACTUAL	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
CLASS: 05 PERSONNEL SERVICES																
	41,002,071	337.73	42,820,648	344.28	47,125,907	350.83	35,152,938	44,536,124	49,394,385	355.43	49,897,895	357.13				
CLASS: 10 MATERIALS & SERVICES																
	10,526,543		13,647,320		14,017,955		10,675,773	12,921,343	15,060,689		13,870,151					
CLASS: 15 CAPITAL OUTLAY																
	528,575		398,668		1,471,045		1,192,491	1,047,361	1,107,235		1,151,535					
CLASS: 20 DEBT SERVICE																
	180,252		170,331		106,692		88,910	106,692	106,692		106,692					
CLASS: 25 TRANSFERS																
	5,171,156		6,908,037		8,066,600		5,284,726	7,696,787	7,650,005		7,142,236					
CLASS: 30 FUND BAL/CONTINGENCY/RESERVES																
					7,822,849				4,444,197		6,848,366					
TOTAL: 001 GENERAL FUND EXPENDITURES																
	57,408,597	337.73	63,945,004	344.28	78,611,048	350.83	52,394,838	66,308,307	77,763,203	355.43	79,016,875	357.13				

0974

BP WORKSHEET & JUSTIFICATION

FUND: 001 GENERAL FUND
 DEPT: 03 REVENUE
 PROGRAM: 0000 UNRESTRICTED

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018	2019 - PROPOSED		2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 BEGINNING WORKING CAPITAL

301 BEGINNING WORKING CAPITAL
 11,864,460 14,093,113 14,540,399 14,540,399 12,385,231 12,980,791

TOTAL CLASS: 05 BEGINNING WORKING CAPITAL

11,864,460 14,093,113 14,540,399 14,540,399 12,385,231 12,980,791

CLASS: 10 TAXES

302 CITY 3% MARIJUANA SALES TAX
 72,821 351,000 476,000 476,000 476,000

304 ROW FEE - TELECOM SERVICES
 163,297 271,611 164,000 550,000 550,000 550,000

305 ROW FEE - CITY UTILITIES
 2,101,526 2,142,494

306 INTEREST ON DELINQUENT TAXES
 7,504 13,802 10,000 20,000 15,000 15,000

308 ROW FEE - CABLE TV (MACC)
 1,088,251 944,104 925,000 950,000 950,000 950,000

310 ROW FEE TO OTHER FUNDS
 -1,684,060 -1,684,060 -1,684,060 -1,684,060 -1,684,060 -1,384,060

311 PROPERTY TAXES - CURRENT YEAR
 31,872,776 33,361,338 34,341,938 34,520,516 35,638,480 35,638,480

312 PROPERTY TAXES - PRIOR YEARS
 356,343 349,425 300,000 300,000 300,000 300,000

313 BUSINESS LICENSE TAXES
 638,571 674,588 640,000 670,000 670,000 670,000

314 ROW FEE - PGE BASE 3.5%
 2,760,505 2,619,872 2,795,000 2,742,135 2,700,000 2,742,000

0975

BP WORKSHEET & JUSTIFICATION

FUND: 001 GENERAL FUND
 DEPT: 03 REVENUE
 PROGRAM: 0000 UNRESTRICTED

OBJ	OBJECT DESCRIPTION	JUSTIFICATIONS
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301 BEGINNING WORKING CAPITAL

302 CITY 3% MARIJUANA SALES TAX

304 ROW FEE - TELECOM SERVICES

TELECOM FRANCHISE FEES BASED ON FLAT ANNUAL PAYMENT OR AS A PERCENTAGE OF GROSS REVENUES

305 ROW FEE - CITY UTILITIES

BEGINNING FY2017-18 THIS REVENUE STREAM IS ACCOUNTED FOR IN FIVE SEPARATE REVENUE ACCOUNTS NUMBERS 507, 508, 509, 510, AND 511

306 INTEREST ON DELINQUENT TAXES

CITY'S PORTION OF INTEREST ON DELINQUENT PRIOR YEAR PROPERTY TAXES RECEIVED THROUGH WASHINGTON COUNTY

308 ROW FEE - CABLE TV (MACC)

CABLE TV FRANCHISE TAX IS DISTRIBUTED BY THE METROPOLITAN AREA COMMUNICATIONS COMMISSION (MACC) AND IS BASED ON 5% OF GROSS REVENUES FROM COMCAST, FRONTIER AND CENTURY LINK

310 ROW FEE TO OTHER FUNDS

THIS ACCOUNT WAS ESTABLISHED TO REFLECT THE TRANSFER OF A PORTION OF RIGHT OF WAY FEES TO THE STREET FUND TO ASSIST WITH THE STREET OVERLAY PROGRAM -\$300,000
 THIS ACCOUNT ALSO TRANSFERS FRANCHISE FEE REVENUES FROM THE GENERAL FUND TO THE SPECIAL REVENUE BOND DEBT SERVICE FUND FOR THE MONTHLY PRINCIPAL AND INTEREST ON THE BOND TO REMODEL THE SOUTH OFFICE BUILDING -\$1,084,060
 THIS DEBT WILL BE PAID OFF IN FY 2020-21 WITH A FINAL PAYMENT OF \$361,354

311 PROPERTY TAXES - CURRENT YEAR

ASSESSED PROPERTY TAXES RECEIVED THROUGH WASHINGTON COUNTY. \$4.618 IS THE CITY'S MAXIMUM TAX RATE PER \$1,000 OF ASSESSED VALUATION. TAX RATES ARE:
 FY 16 \$3.72 GENERAL FUND, \$0.33 LIBRARY FUND, \$0.13 STREET LIGHTING FUND; TOTALING \$4.18 WITH VOTER APPROVED DEBT OF \$0.20 GIVES A TOTAL TAX RATE OF \$4.38.
 FY 17 \$3.7272 GENERAL FUND, \$0.3314 LIBRARY FUND, \$0.1247 STREET LIGHTING FUND; TOTALING \$4.1833 WITH VOTER APPROVED DEBT OF \$0.1915 GIVES A TOTAL TAX RATE OF \$4.3748
 FY 18 \$3.7144 GENERAL FUND, \$0.3314 LIBRARY FUND, \$0.1247 STREET LIGHTING FUND; TOTALING \$4.1705 WITH VOTER APPROVED DEBT OF \$0.2053 GIVES A TOTAL TAX RATE OF \$4.3758
 FY 19 \$3.7644 GENERAL FUND, \$0.3614 LIBRARY FUND, \$0.1547 STREET LIGHTING FUND; TOTALING \$4.2805 WITH VOTER APPROVED DEBT OF \$0.2053 GIVES A TOTAL TAX RATE OF \$4.4858
 FY 19 REFLECTS A 5 CENT INCREASE TO FUND 3 NEW POLICE OFFICER POSITIONS, A 3 CENT INCREASE FOR LIBRARY OPERATIONS AND A 3 CENT INCREASE TO FUND LED STREET LIGHT REPLACEMENTS

312 PROPERTY TAXES - PRIOR YEARS

CITY'S PORTION OF PAYMENT OF DELINQUENT PRIOR YEARS PROPERTY TAXES RECEIVED THROUGH WASHINGTON COUNTY

313 BUSINESS LICENSE TAXES

LICENSE FEES BASED UPON BASE FEE OF \$75 FOR 4 EMPLOYEES AND \$8.50 PER EMPLOYEE FOR EACH EMPLOYEE OVER 4. FY 2014-15 AND PRIOR YEARS THE BASE FEE WAS \$50

314 ROW FEE - PGE BASE 3.5%

BASE ELECTRICITY RIGHT OF WAY FEE IS BASED ON 3.5% OF GROSS REVENUES. THE BASE 3.5% IS ACCOUNTED FOR IN THIS ACCOUNT; THE 1.5% PRIVILEGE FEE IS ACCOUNTED FOR IN ACCOUNT 504

BP WORKSHEET & JUSTIFICATION

FUND: 001 GENERAL FUND
 DEPT: 03 REVENUE
 PROGRAM: 0000 UNRESTRICTED

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018	2019 - PROPOSED		2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
315	ROW FEE - NWNNG BASE 3.0%												
	634,718		713,305		648,000		691,900	691,900		691,900			
316	ROW FEE - FRONTIER												
	99,801		89,625		85,000		80,000	70,000		70,000			
317	ROW FEE - CENTURY LINK												
	8,910		8,792		7,800		7,300	7,000		7,000			
318	ROW FEE - GARBAGE HAULERS												
	859,415		892,983		862,000		913,000	915,000		950,000			
319	ROW FEE - OTHER UTILITIES												
			81,376		100,000		115,000	115,000		115,000			
503	ROW FEE - OTHER WATER DISTRICTS												
			209,721		300,000		377,000	380,000		380,000			
504	ROW FEE - PGE PRIVILEGE 1.5%												
	1,124,855		1,161,255		1,125,000		1,160,000	1,160,000		1,160,000			
505	ROW FEE - NWNNG PRIVILEGE 2.0%												
	423,145		475,537		432,000		456,000	450,000		450,000			
507	ROW FEE - CWS, SEWER												
					987,905		987,905	1,000,000		1,000,000			
508	ROW FEE - CWS, SWM												
					73,662		69,000	79,000		79,000			
509	ROW FEE - COB, SEWER												
					202,342		202,342	210,000		210,000			
510	ROW FEE - COB, SWM												
					277,111		260,000	284,000		284,000			
511	ROW FEE - COB, WATER												
					652,035		652,035	652,035		652,035			
TOTAL CLASS: 10 TAXES													
	40,455,557		42,398,589		43,595,733		44,516,073	45,629,355		46,006,355			
CLASS: 15 INTERGOVERNMENTAL REVENUE													
322	STATE REVENUE SHARING												
					997,000		1,025,000	1,025,000		1,025,000			
324	STATE LIQUOR TAX												
	1,349,223		1,455,656		1,370,000		1,513,000	1,513,000		1,513,000			
325	STATE CIGARETTE TAX												
	123,746		120,417		120,000		120,000	120,000		120,000			

BP WORKSHEET & JUSTIFICATION

FUND: 001 GENERAL FUND
 DEPT: 03 REVENUE
 PROGRAM: 0000 UNRESTRICTED

OBJ	OBJECT DESCRIPTION	JUSTIFICATIONS
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- 315 ROW FEE - NWNNG BASE 3.0%
 NATURAL GAS FRANCHISE FEES BASED ON 3% OF GROSS REVENUES.
 THE BASE 3% IS ACCOUNTED FOR IN THIS ACCOUNT; THE 2.0% PRIVILEGE FEE IS ACCOUNTED FOR
 IN ACCOUNT 505
- 316 ROW FEE - FRONTIER
 TELEPHONE RIGHT OF WAY FEES BASED ON 4.03% OF GROSS REVENUES.
- 317 ROW FEE - CENTURY LINK
 TELEPHONE RIGHT OF WAY FEES BASED ON 4.03% OF GROSS REVENUES,
- 318 ROW FEE - GARBAGE HAULERS
 GARBAGE HAULERS RIGHT OF WAY FEES BASED ON 4% OF RESIDENTIAL COLLECTION REVENUE AND
 5.5% OF COMMERCIAL COLLECTION REVENUE.
- 319 ROW FEE - OTHER UTILITIES
 5% RIGHT OF WAY FEE FROM MISCELLANIOUS UTILITIES OPERATING WITHIN THE CITY'S RIGHT-OF-WAY
 UNDER THE NEW ORDINANCE EFFECTIVE 10/1/2016
- 503 ROW FEE - OTHER WATER DISTRICTS
 5% RIGHT OF WAY FEE FOR OPERATING WITHIN THE CITY'S RIGHT-OF-WAYS EFFECTIVE 10/1/2016
 WATER SERVICE PROVIDERS:
 TUALATIN VALLEY WATER DISTRICT
 WEST SLOPE WATER DISTRICT
 RALEIGH WATER DISTRICT
- 504 ROW FEE - PGE PRIVILEGE 1.5%
 1.5% PRIVILEGE RIGHT OF WAY FEE ON PGE'S ELECTRICY SALES
- 505 ROW FEE - NWNNG PRIVILEGE 2.0%
 2.0% PRIVILEGE RIGHT OF WAY FEE ON NW NATURAL'S GAS SALES
- 507 ROW FEE - CWS, SEWER
 5% RIGHT OF WAY FEE ON CLEAN WATER SERVICES' CHARGES FOR DISTRICT-WIDE SEWER SERVICES
- 508 ROW FEE - CWS, SWM
 5% RIGHT OF WAY FEE ON CLEAN WATER SERVICES' CHARGES FOR DISTRICT-WIDE SURFACE WATER
 MANAGEMENT REVENUES
- 509 ROW FEE - COB, SEWER
 5% RIGHT OF WAY FEE ON THE CITY'S CHARGES FOR LOCAL SEWER SERVICE REVENUES AND ON THE
 \$2 SURCHARGE REVENUES
- 510 ROW FEE - COB, SWM
 5% RIGHT OF WAY FEE ON THE CITY'S CHARGES FOR LOCAL SURFACE WATER MANAGEMENT REVENUES AND
 ON THE \$2 SURCHARGE REVENUES
- 511 ROW FEE - COB, WATER
 5% RIGHT OF WAY FEE ON THE CITY'S CHARGES FOR WATER SERVICES

City of Beaverton - Finance - Budget Preparation - 2019 - BP Worksheet & Justification - Revenue - State Revenue Sharing

- 322 STATE REVENUE SHARING
 PER CAPITA DISTRIBUTION BASED ON POPULATION AND CENSUS TRACT DATA. FUNDED BY STATE LIQUOR
 TAXES FROM THE 12% DISTRIBUTION POOL.
 BEGINNING IN FY2017-18 THE STATE REVENUE SHARING IS RECORDED IN THE GENERAL FUND.
 IN PRIOR YEARS THIS REVENUE WAS ACCOUNTED FOR IN A SEPARTE FUND (FUND 103 STATE REVENUE
 SHARING FUND)
- 324 STATE LIQUOR TAX
 PER CAPITA DISTRIBUTION BASED UPON POPULATION:
 FUNDED BY STATE LIQUOR TAXES FROM THE 20% DISTRIBUTION POOL
- 325 STATE CIGARETTE TAX
 PER CAPITA DISTRIBUTION BASED UPON POPULATION:

BP WORKSHEET & JUSTIFICATION

FUND: 001 GENERAL FUND
 DEPT: 03 REVENUE
 PROGRAM: 0000 UNRESTRICTED

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018	2019 - PROPOSED		2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
326	COUNTY 2.5% LODGING TAX												
	778,024												
327	GRANTS - FEDERAL												
	443,656		626,605		559,755		326,302	252,427		252,427			
328	GRANTS - STATE												
	94,827		79,827		33,000		33,000	33,000		33,000			
329	OTHER INTERGOVERNMENTAL REV												
	144,196				150,000		150,000						
553	GRANTS - EPA BROWNFIELDS ASSMT												
	115,492		60,303		138,626		118,626						
554	GRANTS - STATE CJC B-SOBR												
			171,236		160,420		93,943	95,189		95,189			
555	GRANTS - FEDERAL SAMHSA-SOBR												
	6,734		133,875		108,250		65,000	50,000		50,000			
557	DUII BLOOD DRAW GRANT FED												
	7,620		6,870		14,400		7,800	8,000		8,000			
558	SCHOOL DIST POLICE SRO REIMB												
			108,671		113,000		113,000	113,000		113,000			
559	METRO RECYCLE/WASTE REDUCTION GRANTS												
			176,758		176,750		185,929	187,000		187,000			

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS
326	COUNTY 2.5% LODGING TAX PERCENTAGE DISTRIBUTION FROM COUNTY OF 9% TRANSIENT TAX, THE CITY RECEIVES 27.77% OF THE TAX REVENUE COLLECTED OR 2.5% OF THE 9% TAX BEGINNING FY16-17, THE REVENUE IS TRANSFERED TO THE NEW LODGING TAX (TLT) FUND.
327	GRANTS - FEDERAL FY 17-18 ODOT DUII COURT GRANT IS ACCOUNTED FOR IN OBJECT 564 EMERGENCY MANAGEMENT PERFORMANCE GRANT \$97,181 URBAN AREA SECURITY INITIATIVE GRANT \$27,712 FEMA NATIONAL PREPAREDNESS DIRECTORATE GRANT \$1,800 BULLETPROOF VEST PARTNERSHIP PROGRAM GRANT \$8,625 COMMUNITY ORIENTED POLICING (COP) \$41,667 ODOT CONSTRUCTION ZONE GRANT \$27,506 ODOT SAFETY BELT GRANT \$40,000 ODOT DUII HVE OT GRANT \$61,791 ODOT PED SAFETY GRANT \$5,044 2016 STATE HOMELAND SECURITY GRANT \$5,440 2016 STATE HOMELAND SECURITY CERT GRANT \$9,536 FY 18-19 EMERGENCY MANAGEMENT PERFORMANCE GRANT \$97,000 COMMUNITY ORIENTED POLICING (COP) \$41,667 ODOT SAFETY BELT GRANT \$40,000 ODOT DUII HVE OVERTIME GRANT \$60,000 BULLETPROOF VEST PARTNERSHIP PROGRAM GRANT \$8,000 ODOT PEDESTRIAN SAFETY OT GRANT \$5,760
328	GRANTS - STATE ANNUAL DISPUTE RESOLUTION GRANT FY 2015-16 REFLECTS RECEIPT OF A \$60,000 BROWNFIELDS GRANT ON THE 1ST AND ANGEL PROPERTY
329	OTHER INTERGOVERNMENTAL REV ALL METRO RECYCLE GRANTS ARE TRANSFERRED TO A SEPARATE REVENUE ACCOUNT 559 FY 2017-18 METRO 2040 PLANNING AND DEVELOPMENT GRANT FOR DOWNTOWN DESIGN PROJECT \$150,000
553	GRANTS - EPA BROWNFIELDS ASSMT EPA FEDERAL BROWNFIELDS ASSESSMENT GRANT. THE TOTAL GRANT AWARD IS \$400,000 THE GRANT EXPENDITURES ARE ACCOUNTED FOR IN PROGRAM 0654, OBJECT CODE 414.
554	GRANTS - STATE CJC B-SOBR NEW \$288,750 STATE GRANT AWARDED IN FY 2014-15 THROUGH THE STATE OF OREGON'S CRIMINAL JUSTICE COMMIISION COVERING TWO FISCAL YEARS - FY 2014-15 ADN FY2015-16 2ND GRANT AWARDED FOR TWO ADDITIONAL FISCAL YEARS FY 2017-18 AND FY 2018-19
555	GRANTS - FEDERAL SAMHSA-SOBR NEW \$324,750 FEDERAL GRANT AWARDED IN FY2014-15 THROUGH SAMSHA TREATMENT DRUG COURTS COVERING THREE FEDERAL FISCAL YEAR'S (EACH YEAR IS AWARDED \$108,250): 10/1/2015 TO 9/30/2016; 10/1/2016 TO 9/30/2018; AND 10/1/2017 TO 9/30/2018
557	DUII BLOOD DRAW GRANT FED
558	SCHOOL DIST POLICE SRO REIMB EFFECTIVE FY 16-17 THE SCHOOL DISTRICT WILL FUND APPROXIMATELY 80% OF THE NEW SCHOOL RESOURCE OFFICE AT THE NEW SOUTH COOPER MOUNTAIN HIGH SCHOOL
559	METRO RECYCLE/WASTE REDUCTION GRANTS FY 2017-18: TARGETED BUSINESS SECTOR COMMERCIAL ORGANICS OUTREACH \$80,000 ANNUAL WASTE REDUCTION SERVICE GRANT \$49,093 RECYCLE AT WORK MAINTENANCE \$56,836 FY 2018-19: TARGETED BUSINESS SECTOR COMMERCIAL ORGANICS OUTREACH \$80,000 ANNUAL WASTE REDUCTION SERVICE GRANT \$50,000 RECYCLE AT WORK MAINTENANCE \$57,000

BP WORKSHEET & JUSTIFICATION

FUND: 001 GENERAL FUND
 DEPT: 03 REVENUE
 PROGRAM: 0000 UNRESTRICTED

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018	2019 - PROPOSED		2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
563	STATE MARIJUANA SALES TAX				451,875		490,800	292,000		292,000			
564	FED GRANTS - DUUI COURT						100,000	100,000		100,000			
TOTAL CLASS: 15 INTERGOVERNMENTAL REVENUE													
	3,063,518		2,940,218		4,393,076		4,342,400	3,788,616		3,788,616			
CLASS: 20 PERMITS & FEES													
331	PLANNING DEV. REV & ANNEX FEES				380,312		420,000	380,000		380,000			
	288,471		387,911										
337	SITE DEVEL PERMIT FEES				1,550,000		1,200,000	1,600,000		1,600,000			
	1,360,542		2,163,767										
339	PARKING PERMITS				1,500		1,600	1,600		1,600			
	1,200		1,620										
340	MARIJUANA FACILITY LICENSE				425		425	425		425			
	375		650										
342	ALARM SYSTEM PERMITS				80,000		75,000	75,000		75,000			
	73,954		75,330										
359	CITY LIQUOR LICENSES				11,000		11,000	11,000		11,000			
	10,470		10,355										
TOTAL CLASS: 20 PERMITS & FEES													
	1,735,012		2,639,633		2,023,237		1,708,025	2,068,025		2,068,025			
CLASS: 25 SERVICE FEES													
360	HVAC & DOMESTIC HOT WTR SALES				962,502		849,611	793,875		793,875			
	1,032,966		931,304										
365	FACILITY MANAGEMENT FEES				162,233		162,006	166,415		166,415			
	158,523		153,305										
TOTAL CLASS: 25 SERVICE FEES													
	1,191,489		1,084,609		1,124,735		1,011,617	960,290		960,290			
CLASS: 30 FINES & FORFEITURES													
370	STATE VICTIMS ASSISTANCE REV.				35,216		35,216	35,216		35,216			
	34,938		35,216										
371	COURT FINES AND FORFEITURES				2,534,000		2,550,000	2,550,000		2,550,000			
	2,725,548		2,567,227										
373	PARKING FINES				21,000		18,900	18,900		18,900			
	29,596		18,796										
374	PHOTO RADAR COURT FINES				841,000		860,000	860,000		860,000			
	801,542		814,854										

BP WORKSHEET & JUSTIFICATION

FUND: 001 GENERAL FUND
 DEPT: 03 REVENUE
 PROGRAM: 0000 UNRESTRICTED

OBJ	OBJECT DESCRIPTION	JUSTIFICATIONS
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- 563 STATE MARIJUANA SALES TAX
 CITY'S DISTRIBUTION OF THE STATE-WIDE MARIJUANA TAX REVENUES
- 564 FED GRANTS - DUII COURT
 BEGINNING FY 2018-19 THIS IS A NEW ACCOUNT TO RECORD THE ANNUAL GRANT FROM THE OREGON DEPARTMENT OF REVENUE FOR THE B-SOBR COURT PROGRAM. THIS GRANT HAS BEEN AWARDED TO THE CITY SINCE OCTOBER 2011 AND IS EXPECTED TO CONTINUE FOR THE FORESEEABLE FUTURE.
- 331 PLANNING DEV. REV & ANNEX FEES
 FEES CHARGED FOR PLANNING SERVICES BASED UPON FEES SCHEDULE SET BY CITY COUNCIL RESOLUTION.
- 337 SITE DEVEL PERMIT FEES
 SITE DEVELOPMENT PERMIT FEES
- 339 PARKING PERMITS
 PARKING PERMITS FOR THE 3 CITY OWNED LOTS AND 5 DOWNTOWN STREETS @ \$30 PER QUARTER PER PERMIT FOR EMPLOYEES OF BUSINESS LOCATED IN THE PARKING DISTRICT AREAS. THE PERMITS ARE FREE TO RESIDENTS LIVING IN THE PARKING DISTRICT.
- 340 MARIJUANA FACILITY LICENSE
 6 FACILITY LICENSES
- 342 ALARM SYSTEM PERMITS
 ALARM PERMITS FEES BASED ON \$10 PER RESIDENTIAL AND \$15 PER COMMERCIAL PERMIT
- 359 CITY LIQUOR LICENSES
 LIQUOR PERMIT FEES BASED ON \$35 FOR RENEWAL OF EXISTING PERMIT, \$75 FOR CHANGE OF OWNERSHIP, AND \$100 FOR NEW PERMIT
- 360 HVAC & DOMESTIC HOT WTR SALES
 SPACE CONDITIONING AND DOMESTIC HOT WATER FOR THE BEAVERTON CENTRAL PLANT. FY 2017-18 ESTIMATED AND FY 2018-19 PROPOSED REFLECT THE REDUCTION OF HEATING AND COOLING RATES TO THE BEAVERTON BUILDING TO REFLECT THE REBATE NEGOTIATED ON THE OTHER COMMERCIAL PROPERTIES.
- 365 FACILITY MANAGEMENT FEES
 FACILITY MANAGEMENT FOR THE BEAVERTON CENTRAL PLANT.
- 370 STATE VICTIMS ASSISTANCE REV.
 VICTIM ASSISTANCE FUNDS PROVIDED THROUGH THE STATE OF OREGON AS A PART OF THE UNITARY ASSESSMENT PAID TO THE STATE THROUGH THE FINES COLLECTED BY THE CITY'S MUNICIPAL COURT
- 371 COURT FINES AND FORFEITURES
 FINE REVENUE COLLECTED THROUGH THE MUNICIPAL COURT'S OPERATIONS
- 373 PARKING FINES
 PARKING FINES BASED ON \$10 PER PARKING VIOLATION.
- 374 PHOTO RADAR COURT FINES
 CITATION REVENUE FROM PHOTO RADAR PROGRAM (2 VANS IN OPERATION)

BP WORKSHEET & JUSTIFICATION

FUND: 001 GENERAL FUND
 DEPT: 03 REVENUE
 PROGRAM: 0000 UNRESTRICTED

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018	2019 - PROPOSED		2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
375	PHOTO RED LIGHT COURT FINES												
	1,338,482		1,405,457		1,445,000		1,400,000	1,400,000		1,400,000		1,400,000	
TOTAL CLASS: 30 FINES & FORFEITURES													
	4,930,106		4,841,550		4,876,216		4,864,116	4,864,116		4,864,116		4,864,116	
CLASS: 35 MISCELLANEOUS REVENUES													
380	LIEN SEARCHES												
	63,675		52,950		63,000		52,000	52,000		52,000		52,000	
381	RENTAL OF CITY PROPERTY												
	5,590		7,435		2,000		18,000	18,000		18,000		18,000	
382	SALE OF CITY PROPERTY												
	20,371		1,822,213		5,000		100,000						
384	INVESTMENT INTEREST EARNINGS												
	119,123		184,645		244,200		371,600	481,000		481,000		481,000	
388	PASSPORT EXECUTION FEE												
	130,968		156,560		140,000		175,000	210,000		230,000		230,000	
389	MISCELLANEOUS REVENUES												
	107,718		141,811		151,000		156,531	140,000		140,000		140,000	
390	CONTRIBUTIONS AND DONATIONS												
	14,830		2,813		5,000		5,000	5,000		5,000		5,000	
391	REIMBURSEMENTS FROM TRI MET												
	610,680		570,121		631,343		550,000	550,000		550,000		550,000	
396	FEDERAL FORFEITURE REVENUES												
	1,744		51,091		25,893		118,414	10,000		10,000		10,000	
398	SRVS PROVIDED TO OTHER FUNDS												
	885,750		647,453		557,037		557,037	600,000		600,000		600,000	
399	REIMBURSEMENTS - OTHER												
	156,147		246,854		100,000		180,000	100,000		100,000		100,000	
751	E-SUITES RENTAL INCOME-3RD FLR												
	563,498		558,234		575,000		553,920	553,920		553,920		553,920	

BP WORKSHEET & JUSTIFICATION

FUND: 001 GENERAL FUND
 DEPT: 03 REVENUE
 PROGRAM: 0000 UNRESTRICTED

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

- 375 PHOTO RED LIGHT COURT FINES
 CITATION REVENUE FROM RED LIGHT PROGRAM AT 4 INTERSECTIONS WHICH MONITORS IN TOTAL 8 STRAIGHT THROUGH LANES, 8 RIGHT TURN LANES, AND 2 LEFT TURN LANES.

- 380 LIEN SEARCHES
 LIEN SEARCH FEE \$25.
- 381 RENTAL OF CITY PROPERTY
 COMMUNITY CENTER RENTAL FEES
- 382 SALE OF CITY PROPERTY
 PROCEEDS FROM THE SALE OF CITY PROPERTY AND EQUIPMENT
 FY 2016-17 ESTIMATE REFLECTS THE REIMBURSEMENT FROM BURA FOR THE CITY'S BUY OUT OF METRO'S 4/9THS INTEREST IN THE WESTGATE PROPERTY APPRAISED AT \$1,800,000
 FY 2017-18 REFLECTS THE SALE OF THE ASPEN PARK PROPERTY ON 155TH AVENUE TO THE TUALATIN PARK AND RECREATION DISTRICT FOR \$90,000
- 384 INVESTMENT INTEREST EARNINGS
 INTEREST EARNINGS IS BASED ON AVAILABLE CASH BALANCES AND INTEREST RATES:
 FY 15-16 BUDGETED INTEREST EARNINGS ARE BASED UPON .50%
 FY 16-17 BUDGETED INTEREST EARNINGS ARE BASED UPON .55%
 FY 17-18 BUDGETED INTEREST EARNINGS ARE BASED UPON 1.10%
 FY 18-19 BUDGETED INTEREST EARNINGS ARE BASED UPON 1.75%
- 388 PASSPORT EXECUTION FEE
 PROCESSING AGENCY FEE FOR PASSPORT PROCESSING AS SET BY THE US DEPARTMENT OF STATE. THE PROCESSING FEE IS \$25 PER APPLICATION. BEGINNING APRIL 1, 2018, THE US DEPARTMENT OF STATE HAS INCREASED THE PROCESSING FEE TO \$40 PER APPLICATION.
- 389 MISCELLANEOUS REVENUES
 MISCELLANEOUS FEES: BUSINESS LISTS, JURY FEES, COPY FEES, NSF FEES, REIMBURSEMENTS BEGINNING FY 2015-16 POLICE RECORD COPY FEES ARE ACCOUNTED FOR IN A SEPARATE ACCOUNT 758
- 390 CONTRIBUTIONS AND DONATIONS
 MISCELLANEOUS DONATIONS RECEIVED DURING THE YEAR
- 391 REIMBURSEMENTS FROM TRI MET
 REIMBURSEMENT FROM TRI MET FOR SALARY AND FRINGE BENEFITS FOR FOUR (4) POLICE OFFICERS ASSIGNED TO LIGHT RAIL PLUS CELL PHONE EXPENSE.
- 396 FEDERAL FORFEITURE REVENUES

- 398 SRVS PROVIDED TO OTHER FUNDS
 REVENUE FROM SERVICES PROVIDED TO CAPITAL PROJECTS FOR PROJECT ENGINEERING AND SITE DEVELOPMENT INSPECTIONS.
- 399 REIMBURSEMENTS - OTHER
 POLICE DUII/SAFE BELT ENFORCEMENT OT REIMBURSEMENTS FROM OR ASSOCIATION OF POLICE - \$58,000
 FY 2016-17 REFLECTS A ONE TIME \$82,210 REFUND FROM WASTE MANAGEMENT FOR OVERBILLING CITY STREET AND PARK GARBAGE CAN PICK UP FROM 2013 THROUGH 2016
 FY 2017-18 REFLECTS A RECEIPT OF PROGRAM INCOME FOR THE EECBG GRANT FROM UNLIMITED CHOICES. THE FUNDS WILL BE USED FOR ENERGY EFFICIENCY EXPENSE IN FY 18-19. (001-10-0656-334)
- 751 E-SUITES RENTAL INCOME-3RD FLR
 RENTAL INCOME FROM THE 3RD FLOOR E-SUITES AT THE ROUND CITY HALL BUILDING \$553,920

BP WORKSHEET & JUSTIFICATION

FUND: 001 GENERAL FUND
 DEPT: 03 REVENUE
 PROGRAM: 0000 UNRESTRICTED

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018	2019 - PROPOSED		2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
752	BVTN BLDG RENT INCOME FLRS 1&2												
	451,915		361,399		351,911		334,633	361,258		361,258			
753	ENERGY EFFICIENCY REBATES												
			346										
754	FORECLOSURE MEDIATION SVC FEE												
	49,080		33,480		30,000		30,000	30,000		30,000			
755	SPONSORSHIP REVENUES												
							3,500						
756	PERS RSRV DISTRIB-NON GAAP REV												
	664,858												
757	MED/LIFE INS PREM REFUND DISTRIBUTION												
	215,878		166,612		166,188		102,955						
758	POLICE PUBLIC RECORDS RECEIPTS												
	74,705		65,587		70,000		70,000	70,000		70,000			
759	BAC GRANTS AND DONATIONS												
			3,070				5						
760	BAC MEMBERSHIP FEE & OTHER REV												
			62										
762	POLICE RESERVE OFCR REIMB												
					12,131		12,131						
TOTAL CLASS: 35 MISCELLANEOUS REVENUES													
	4,136,530		5,072,736		3,129,703		3,390,726	3,181,178		3,201,178			
CLASS: 40 INTERFUND TRANSFERS/LOANS													
412	TRSFERS FROM STREET FUND												
	1,195,525		1,308,064		1,487,171		1,487,171	1,485,093		1,485,093			
414	TRSFERS FROM STATE REV. SHG. FD												
	251,994		1,299,915										
417	TRSFERS FROM ASSESSMENT FUND #1												
	61,863				1,300		1,300	1,300		1,300			
419	TRSFERS FROM WATER FUND												
	360,406		356,391		493,587		493,587	548,392		548,392			

BP WORKSHEET & JUSTIFICATION

FUND: 001 GENERAL FUND
 DEPT: 03 REVENUE
 PROGRAM: 0000 UNRESTRICTED

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

752	BVTN BLDG RENT INCOME FLRS 1&2 RENTAL INCOME FROM TENANTS ON THE 2ND FLOOR AT THE BEAVERTON BUILDING: CENTRAL PLANT SPACE LEASE \$73,260 ATKINS FAITHFUL AND GOULD \$59,216 CONGRESSWOMAN BONAMICI \$61,272 WASHINGTON COUNTY VISITORS ASSN \$81,378 I-BRIDGE LLC (RENEGOTIATED LEASE REDUCED SPACE EFFECTIVE 9/1/2016) LEASE ENDED DECEMBER 2017 AND RELOCATED TO THE E-SUITES. THE SPACE WAS RE-LEASED TO RFPIO RFPIO \$57,744 PROFESSIONAL THERAPEUTIC LEASE \$28,388
753	ENERGY EFFICIENCY REBATES
754	FORECLOSURE MEDIATION SVC FEE FORECLOSURE MEDIATION SERVICE FEES
755	SPONSORSHIP REVENUES
756	PERS RSRV DISTRIB-NON GAAP REV RETIREMENT RESERVE \$1 MILLION DISTRIBUTION TO OPERATING FUNDS FY 15-16
757	MED/LIFE INS PREM REFUND DISTRIBUTION MODA MEDICAL INSURANCE PREMIUM EXPERIENCE REBATE DISTRIBUTION TO OPERATING FUNDS
758	POLICE PUBLIC RECORDS RECEIPTS CHARGES FOR PRODUCING POLICE RECORD DOCUMENTS
759	BAC GRANTS AND DONATIONS
760	BAC MEMBERSHIP FEE & OTHER REV
762	POLICE RESERVE OFCR REIMB FY 2017-18 REFLECTS BEAVERTON POLICE RESERVE ACCOUNT CLOSE OF REMAINING BALANCE
412	TRSFERS FROM STREET FUND OVERHEAD COST ALLOCATION ACCOUNTING BUILDING MAINTENANCE LANDSCAPE BEAVERTON BUILDING OPERATING EXPENSE ALLOCATION BEAVERTON BUILDING DEBT SERVICE EXPENSE ALLOCATION
414	TRSFERS FROM STATE REV. SHG. FD EFFECTIVE 7/1/2017, THE STATE REVENUE SHARING FUND WAS ELIMINATED AND ALL THE ACTIVITIES ARE NOW ACCOUNTED FOR IN THE GENERAL FUND AND THE REMAINING BALANCE IN THE STATE REVENUE FUND WAS TRANSFERRED TO THE GENERAL FUND.
417	TRSFERS FROM ASSESSMENT FUND #1 TRANSFER FROM LOMBARD GARDENS LID PRINCIPAL AND INTEREST PAYMENTS FY 15-16 REFLECTS RESIDUAL EQUITY TRANSFER FROM THE CLOSED OUT LID PROGRAMS.
419	TRSFERS FROM WATER FUND OVERHEAD COST ALLOCATION ACCOUNTING CHARGES BUILDING MAINTENANCE LANDSCAPE CHARGES BEAVERTON BUILDING OPERATION EXPENSE ALLOCATION BEAVERTON BUILDING DEBT SERVICE EXPENSE ALLOCATION

BP WORKSHEET & JUSTIFICATION

FUND: 001 GENERAL FUND
 DEPT: 03 REVENUE
 PROGRAM: 0000 UNRESTRICTED

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018	2019 - PROPOSED		2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
421	TRSFERS FROM SEWER FUND												
	322,621		322,548		336,502		336,502	354,528		354,528			
425	TRSFERS FROM GARAGE FUND												
	3,848		3,616		4,454		4,454	4,335		4,335			
428	TRSFER FR BUILDING OPERATING FD												
	317,605		413,812		618,774		618,774	529,367		790,479			
430	TRANSFER FROM LIBRARY FUND												
	948,658		1,033,809		1,086,228		1,086,228	1,117,025		1,117,025			
432	TRSFER FR PUBLIC WRKS ADMN FUND												
	63,613		69,355		80,215		80,215	83,669		83,669			
437	TRSFERS FRM INSURANCE FUND												
	76,154		99,569		85,125		85,125	95,492		95,492			
438	TRSFERS FRM BEAVERTON ARTS COMM												
			8,972										
439	TRSFERS FRM CAPITAL DEVELOPMENT												
	32,291				83,899		83,899						
440	TRSFERS FR STREET LIGHTING FUND												
	35,854		42,503		42,063		42,063	42,320		42,320			
441	TRSFERS FR STORM DRAIN FUND												
	374,875		403,310		424,580		424,580	444,428		444,428			
444	TRSFER FROM BURA GENERAL FUND												
	59,719		30,111		139,435		127,228	146,854		146,854			

BP WORKSHEET & JUSTIFICATION

FUND: 001 GENERAL FUND
 DEPT: 03 REVENUE
 PROGRAM: 0000 UNRESTRICTED

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

421	TRSFERS FROM SEWER FUND OVERHEAD COST ALLOCATION ACCOUNTING CHARGES BUILDING MAINTENANCE LANDSCAPE BEAVERTON BUILDING OPERATION EXPENSE ALLOCATION BEAVERTON BUILDING DEBT SERVICE EXPENSE ALLOCATION
425	TRSFERS FROM GARAGE FUND BUILDING MAINTENANCE
428	TRSFR FR BUILDING OPERATING FD OVERHEAD COST ALLOCATION \$436,951 BEAVERTON BUILDING OPERATION EXPENSE ALLOCATION \$46,074 BEAVERTON BUILDING DEBT SERVICE EXPENSE ALLOCATION \$46,342 REIMBURSEMENT OF SUBSIDY PROVIDED TO BUILDING OPERATING FUND DURING THE ECONOMIC \$261,112 DOWNTURN FROM FY 05-06 TO FY 13-14. (20% OF \$1,305,561 TOTAL)
430	TRANSFER FROM LIBRARY FUND OVERHEAD COST ALLOCATION BUILDING MAINTENANCE LANDSCAPE
432	TRSFR FR PUBLIC WRKS ADMN FUND LANDSCAPE
437	TRSFERS FRM INSURANCE FUND OVERHEAD COST ALLOCATION ACCOUNTING CHARGES
438	TRSFERS FRM BEAVERTON ARTS COMM FY 16-17 PROGRAM MOVED TO THE GENERAL FUND, SEE PROGRAM #0528 IN MAYOR'S OFFICE FY 17-18 PROGRAM MOVED TO THE LODGING TAX FUND, SEE PROGRAM #0528 IN FUND 107
439	TRSFERS FRM CAPITAL DEVELOPMENT FY 2014-15 REFLECTS THE CLOSEOUT OF THE BEAVERTON BUILDING'S TENANT IMPROVEMENT PROJECT WITH THE REMAINING PROCEEDS TRANSFERRED TO THE GENERAL FUND. FY 2016-17 REFLECTS THE CLOSEOUT OF THE GRIFFITH BUILDING IMPROVEMENT PROJECT WITH THE REMAINING PROCEEDS TRANSFERRED TO THE GENERAL FUND.
440	TRSFERS FR STREET LIGHTING FUND OVERHEAD COST ALLOCATION
441	TRSFERS FR STORM DRAIN FUND GENERAL FUND OVERHEAD COST ALLOCATION ACCOUNTING CHARGES BUILDING MAINTENANCE LANDSCAPE BEAVERTON BUILDING OPERATION EXPENSE ALLOCATION BEAVERTON BUILDING DEBT SERVICE EXPENSE ALLOCATION
444	TRSFR FROM BURA GENERAL FUND OVERHEAD TRANSFER FROM BURA TO GENERAL FUND SUPPORT. FY 2015-16 ESTIMATED: 10% OF DEVELOPMENT DIVISION MANAGER \$15,884 10% OF SENIOR DEVELOPMENT PROJECT MANAGER \$13,835 75% OF EXTRA HELP SENIOR DEVELOPMENT MANAGER POSITION \$30,000 FY 2016-17 PROPOSED: 10% OF THE DEVELOPMENT DIVISION MANAGER \$16,765 10% OF THE SENIOR DEVELOPMENT PROJECT MANAGER \$15,780 75% OF THE PARKING MGR EXTRA HELP POSITION UNTIL THE REGULAR POSITION IS HIRED \$7,500. 75% OF HIRED SENIOR DEVELOPMENT POSITION \$101,118

BP WORKSHEET & JUSTIFICATION

FUND: 001 GENERAL FUND
 DEPT: 03 REVENUE
 PROGRAM: 0000 UNRESTRICTED

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018	2019 - PROPOSED		2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
449	TSFR FR TRANS DEVL TAX/TIF FD												
	19,997		22,969		44,616		44,616	33,589		33,589			
TOTAL CLASS: 40 INTERFUND TRANSFERS/LOANS													
	4,125,023		5,414,944		4,927,949		4,915,742	4,886,392		5,147,504			
TOTAL PROGRAM: 0000 UNRESTRICTED													
	71,501,695		78,485,392		78,611,048		79,289,098	77,763,203		79,016,875			
TOTAL DEPARTMENT: 03 REVENUE													
	71,501,695		78,485,392		78,611,048		79,289,098	77,763,203		79,016,875			

BP WORKSHEET & JUSTIFICATION

FUND: 001 GENERAL FUND
DEPT: 03 REVENUE
PROGRAM: 0000 UNRESTRICTED

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

449 TSFR FR TRANS DEVL TAX/TIF FD
OVERHEAD COST ALLOCATION
BEAVERTON BUILDING OPERATION EXPENSE ALLOCATION
BEAVERTON BUILDING DEBT SERVICE EXPENSE ALLOCATION