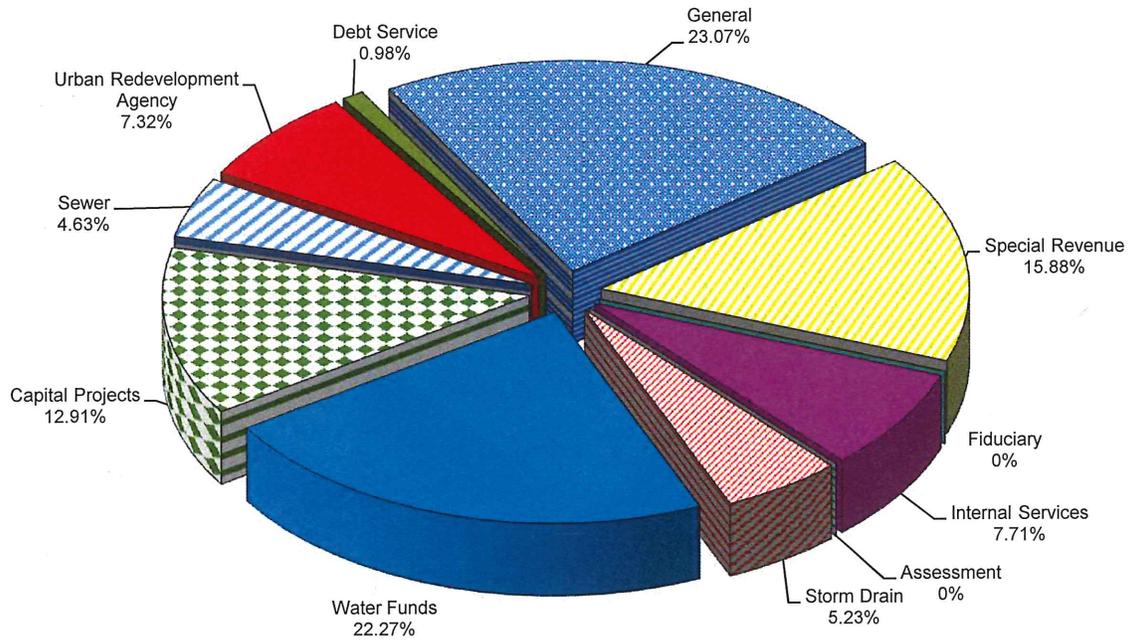




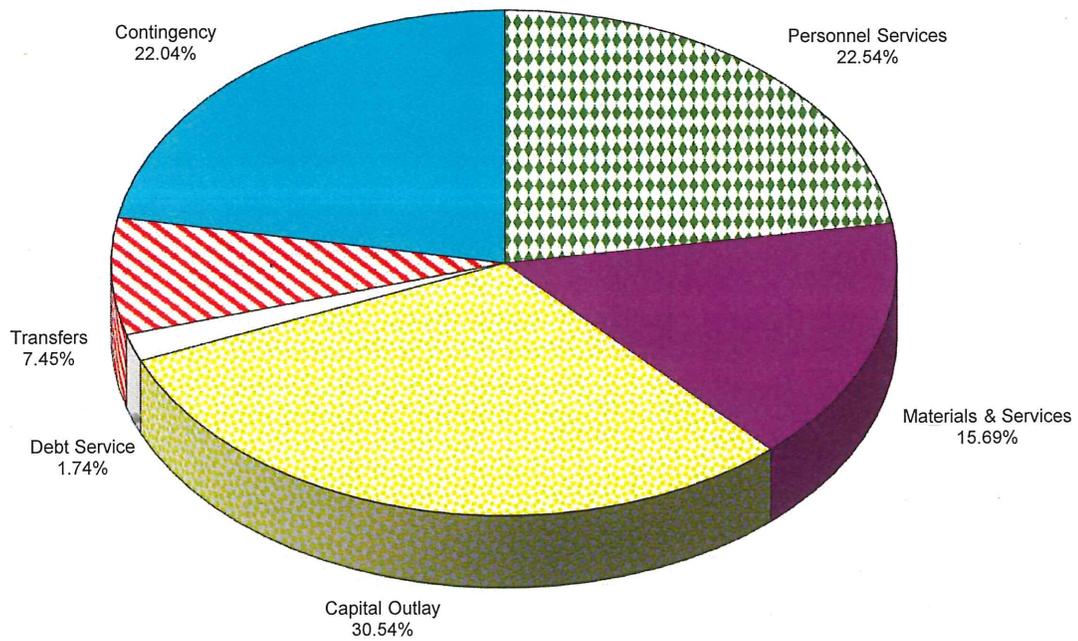
# ALL FUNDS AND FUND TYPES

## RECOMMENDED EXPENDITURES FY 2019-20 \$353,329,212

### BY FUND



### BY MAJOR OBJECT



**CITY OF BEAVERTON**

**BUDGET TREND ANALYSIS - FY 2016-17 TO FY 2019-20**

**TOTAL CITY-WIDE REVENUES**

**With Explanation of Significant Changes Between Budgeted FY 2018-19 and Recommended FY 2019-20**

|                            | Actual<br>FY 2016-17  | Actual<br>FY 2017-18  | Budget<br>FY 2018-19  | Estimated<br>FY 2018-19 | Recommended<br>FY 2019-20 | % Change<br>Budgeted Vs.<br>Recommended |
|----------------------------|-----------------------|-----------------------|-----------------------|-------------------------|---------------------------|---|
| Beginning Working Capital  | 68,958,183            | 112,336,510           | 130,864,743           | 130,864,743             | 96,719,012                | -26.09%                                 |
| Taxes                      | 52,771,662            | 56,498,012            | 58,637,136            | 59,982,531              | 60,966,769                | 3.97%                                   |
| Intergovernmental Revenues | 18,579,495            | 18,848,646            | 22,481,849            | 21,565,646              | 27,432,889                | 22.02%                                  |
| Permits and Fees           | 8,821,479             | 8,288,871             | 10,173,580            | 11,288,983              | 10,241,550                | 0.67%                                   |
| Service Fees               | 23,772,327            | 24,319,471            | 24,802,290            | 26,136,620              | 31,289,314                | 26.15%                                  |
| Fines & Forfeitures        | 5,045,664             | 4,800,749             | 4,994,116             | 4,151,596               | 5,262,216                 | 5.37%                                   |
| Miscellaneous Revenues     | 8,402,344             | 6,494,635             | 7,733,020             | 7,549,526               | 14,301,629                | 84.94%                                  |
| Inter-Fund Transfers       | 20,382,674            | 23,120,964            | 27,925,294            | 28,409,480              | 26,314,139                | -5.77%                                  |
| Non-Revenue Receipts       | 48,150,936            | 32,016,798            | 16,002,975            | 14,808,403              | 80,801,694                | 404.92%                                 |
| <b>TOTAL CITY REVENUES</b> | <b>\$ 254,884,764</b> | <b>\$ 286,724,656</b> | <b>\$ 303,615,003</b> | <b>\$ 304,757,528</b>   | <b>\$ 353,329,212</b>     |   |

**Explanation of item(s) that are significant (10% and greater than \$2,000,000):**

**Beginning Working Capital**

FY 2019-20 Beginning Working Capital reduction reflects the use of the \$35 million general obligation bonds in FY 2016-17 that is set aside and invested for construction of the new Public Safety Center and use of a \$21 Million Water Revenue Bonds that occurred in late June 2018.

**Taxes:**

No Significant Increase

**Intergovernmental Revenues:**

FY 2019-20 reflects \$3 million from Metro's Affordable Housing Bond program for the Mary Ann housing project.

**Permits and Fees:**

No Significant Increase

**Service Fees:**

FY 2019-20 reflects the withdrawal of 4,107 accounts from the Tualatin Valley Water District and billing an additional \$4.6 million in water revenues. Service fees also reflect Clean Water Services rate increase for sewer at 3% and storm at 5.7% and the City of Beaverton's 3.10% increase in water rates.

**Fines & Forfeitures:**

No Significant Change

**Miscellaneous Revenues:**

FY 2019-20 reflects \$6 million in Capital Campaign donation payments from the Arts Foundation in support of the Patricia Reser Center for the Arts for the arts building construction.

**Inter-Fund Transfers:**

No Significant Change

**Non-Revenue Receipts:**

FY 2019-20 reflects the issuance of \$30 million in water revenue bonds for the City's participation in the Willamette Water Supply project, second cooper mountain water reservoir and transmission lines and other water projects in the south cooper mountain area. Also included is \$21 million in special revenue bonds for Patricia Reser Center for the Arts building construction and \$16 million drawdown on BURA's line of credit for the parking garage construction.

**CITY OF BEAVERTON  
BUDGET TREND ANALYSIS - FY 2016-17 TO FY 2019-20  
TOTAL CITY-WIDE EXPENSES**

**With Explanation of Significant Changes Between Budgeted FY 2018-19 and Recommended FY 2019-20**

|                        | Actual<br>FY 2016-17 | Actual<br>FY 2017-18 | Budget<br>FY 2018-19 | Estimated<br>FY 2018-19 | Recommended<br>FY 2019-20 | % Change<br>Budgeted Vs.<br>Recommended |
|------------------------|----------------------|----------------------|----------------------|-------------------------|---------------------------|---|
| Personnel Services     | \$ 63,881,549        | \$ 66,991,204        | \$ 76,550,894        | \$ 70,905,626           | \$ 79,655,585             | 4.06%                                   |
| Materials & Services   | 40,789,286           | 38,699,384           | 49,513,227           | 45,133,234              | 55,453,407                | 12.00%                                  |
| Capital Outlay         | 12,369,683           | 21,153,575           | 76,580,756           | 54,410,719              | 107,905,068               | 40.90%                                  |
| Debt Service           | 5,125,081            | 5,894,790            | 9,096,293            | 9,179,457               | 6,140,853                 | -32.49%                                 |
| Transfers              | 20,382,674           | 23,120,962           | 27,925,294           | 28,409,480              | 26,314,139                | -5.77%                                  |
| Subtotal Expenditures  | \$ 142,548,273       | \$ 155,859,915       | \$ 239,666,464       | \$ 208,038,516          | \$ 275,469,052            |   |
| Contingencies:         |                      |                      |                      |                         |                           |   |
| General/Undesignated   | -                    | -                    | 35,407,557           | -                       | 48,981,361                |   |
| Dedicated or Reserved  | -                    | -                    | 28,540,982           | -                       | 28,878,799                |   |
| Subtotal Contingencies | -                    | -                    | 63,948,539           | -                       | 77,860,160                |   |
| Total                  | \$ 142,548,273       | \$ 155,859,915       | \$ 303,615,003       | \$ 208,038,516          | \$ 353,329,212            |   |
| FTEs                   | 555.88               | 567.63               | 586.46               |                         | 599.01                    |   |

**Explanation of item(s) that are significant (10% and greater than \$2,000,000):**

**Personnel services:**

FY 2019-20 reflects a net increase of 12.55 FTE consisting of 1.0 Support Specialist, 0.5 HR assistant, 1.0 Judicial Assistant, 1.0 Facilities Maintenance Technician, 1.0 Assistant CDD Director, 2.0 Program Coordinator, 1.0 Planning Tech, 0.05 Library Reference Assistant, 1.0 Project Engineer II, 2.0 Public Works Technicians, 1.0 Public Works Lead, 1.0 Assistant Public Works Director, and 0.5 Web Analyst. All offset by a 0.50 decrease for Assistant Finance Director. Recommended Budget also includes step increases, COLA increases for BPA, SEIU, management averaging 2.87% in total, and a 3% VEBA (Voluntary Employees Beneficiary Association Plan) for management and a 1% increase to the VEBA fro SEIU. Also shown are an average 0.63% increase in PERS contributions, medical insurance cost increase of 8% for Kaiser, 1.74% increase in MODA plans and 2% increase for Dental.

**Materials and services:**

FY 2019-20 increase reflects \$3 million in developer incentive for the Mary Ann affordable housing project funded by the Metro Affordable Housing Bond program. Also reflected are \$1.6 million in water wheeling costs paid to TVWD.

**Capital outlay:**

FY 2019-20 increase is mainly due in part to the construction costs for the Parking Garage Lot 2 \$16 million and Patricia Reseer Center for the Arts \$13.3 million.

**Transfers:**

No significant change

**CITY OF BEAVERTON  
BUDGET TREND ANALYSIS - FY 2016-17 TO FY 2019-20  
TOTAL CITY-WIDE REVENUES LESS BURA**

**With Explanation of Significant Changes Between Budgeted FY 2018-19 and Recommended FY 2019-20**

|                            | Actual<br>FY 2016-17  | Actual<br>FY 2017-18  | Budget<br>FY 2018-19  | Estimated<br>FY 2018-19 | Recommended<br>FY 2019-20 | % Change<br>Budgeted Vs.<br>Recommended |
|----------------------------|-----------------------|-----------------------|-----------------------|-------------------------|---------------------------|---|
| Beginning Working Capital  | 67,077,220            | 109,200,590           | 126,258,715           | 126,258,715             | 93,553,842                | -25.90%                                 |
| Taxes                      | 50,745,783            | 53,445,707            | 54,977,139            | 56,356,601              | 56,737,949                | 3.20%                                   |
| Intergovernmental Revenues | 18,579,495            | 18,848,646            | 22,481,849            | 21,565,646              | 27,432,889                | 22.02%                                  |
| Permits and Fees           | 8,821,479             | 8,288,871             | 10,173,580            | 11,288,983              | 10,241,550                | 0.67%                                   |
| Service Fees               | 23,772,327            | 24,319,471            | 24,802,290            | 26,136,620              | 31,289,314                | 26.15%                                  |
| Fines & Forfeitures        | 5,045,664             | 4,800,749             | 4,994,116             | 4,151,596               | 5,262,216                 | 5.37%                                   |
| Miscellaneous Revenues     | 8,371,230             | 6,385,076             | 7,550,720             | 7,329,226               | 13,316,029                | 76.35%                                  |
| Inter-Fund Transfers       | 20,167,763            | 22,254,859            | 24,385,367            | 24,786,388              | 25,495,305                | 4.55%                                   |
| Non-Revenue Receipts       | 45,045,950            | 31,290,509            | 12,619,548            | 11,341,811              | 64,144,760                | 408.30%                                 |
| <b>TOTAL CITY REVENUES</b> | <b>\$ 247,626,911</b> | <b>\$ 278,834,478</b> | <b>\$ 288,243,324</b> | <b>\$ 289,215,586</b>   | <b>\$ 327,473,854</b>     |   |

**Explanation of item(s) that are significant (10% and greater than \$2,000,000):**

**Beginning Working Capital**

FY 2019-20 Beginning Working Capital reduction reflects the use of the \$35 million general obligation bonds in FY 2016-17 that is set aside and invested for construction of the new Public Safety Center and use of a \$21 Million Water Revenue Bonds that occurred in late June 2018.

**Taxes:**

No Significant Increase

**Intergovernmental Revenues:**

FY 2019-20 reflects \$3 million from Metro's Affordable Housing Bond program for the Mary Ann housing project.

**Permits and Fees:**

No Significant Increase

**Service Fees:**

FY 2019-20 reflects the withdrawal of 4,107 accounts from the Tualatin Valley Water District and billing an additional \$4.6 million in water revenues. Service fees also reflect Clean Water Services rate increase for sewer at 3% and storm at 5.7% and the City of Beaverton's 3.10% increase in water rates.

**Fines & Forfeitures:**

No Significant Change

**Miscellaneous Revenues:**

FY 2019-20 reflects \$6 million in Capital Campaign donation payments from the Arts Foundation in support of the Patricia Reser Center for the Arts for the arts building construction.

**Inter-Fund Transfers:**

No Significant Change

**Non-Revenue Receipts:**

FY 2019-20 reflects the issuance of \$30 million in water revenue bonds for the City's participation in the Willamette Water Supply project, second cooper mountain water resevoir and transmission lines and other water water projects in the south cooper mountain area. Also included is \$21 million in special revenue bonds for Patricia Reser Center for the Arts building construction and \$16 million drawdown on BURA's line of credit for the parking garage construction.

**CITY OF BEAVERTON**  
**BUDGET TREND ANALYSIS - FY 2016-17 TO FY 2019-20**  
**TOTAL CITY-WIDE EXPENSES LESS BURA**  
**With Explanation of Significant Changes Between Budgeted FY 2018-19 and Recommended FY 2019-20**

|                        | Actual<br>FY 2016-17 | Actual<br>FY 2017-18 | Budget<br>FY 2018-19 | Estimated<br>FY 2018-19 | Recommended<br>FY 2019-20 | % Change<br>Budgeted Vs.<br>Recommended |
|------------------------|----------------------|----------------------|----------------------|-------------------------|---------------------------|---|
| Personnel Services     | \$ 63,881,549        | \$ 66,991,204        | \$ 76,550,894        | \$ 70,905,626           | \$ 79,655,585             | 4.06%                                   |
| Materials & Services   | \$ 39,110,371        | 37,998,065           | 47,361,384           | 43,617,754              | 53,452,672                | 12.86%                                  |
| Capital Outlay         | \$ 10,386,597        | 20,427,285           | 73,197,329           | 50,944,127              | 90,498,134                | 23.64%                                  |
| Debt Service           | \$ 4,910,171         | 5,028,686            | 5,556,366            | 5,556,365               | 5,322,019                 | -4.22%                                  |
| Transfers              | \$ 20,137,652        | 22,130,526           | 24,236,851           | 24,637,872              | 25,128,205                | 3.68%                                   |
| Subtotal Expenditures  | \$ 138,426,340       | \$ 152,575,766       | \$ 226,902,824       | \$ 195,661,744          | \$ 254,056,615            |   |
| Contingencies:         |                      |                      |                      |                         |                           |   |
| General/Undesignated   | -                    | -                    | 32,799,518           | -                       | 44,538,440                |   |
| Dedicated or Reserved  | -                    | -                    | 28,540,982           | -                       | 28,878,799                |   |
| Subtotal Contingencies | -                    | -                    | 61,340,500           | -                       | 73,417,239                |   |
| Total                  | \$ 138,426,340       | \$ 152,575,766       | \$ 288,243,324       | \$ 195,661,744          | \$ 327,473,854            |   |
| FTEs                   | 555.88               | 567.63               | 586.46               |                         | 599.01                    |   |

**Explanation of item(s) that are significant (10% and greater than \$2,000,000):**

**Personnel services:**

FY 2019-20 reflects a net increase of 12.55 FTE consisting of 1.0 Support Specialist, 0.5 HR assistant, 1.0 Judicial Assistant, 1.0 Facilities Maintenance Technician, 1.0 Assistant CDD Director, 2.0 Program Coordinator, 1.0 Planning Tech, 0.05 Library Reference Assistant, 1.0 Project Engineer II, 2.0 Public Works Technicians, 1.0 Public Works Lead, 1.0 Assistant Public Works Director, and 0.5 Web Analyst; offset by a 0.50 decrease for Assistant Finance Director. Recommended Budget also includes step increases, COLA increases for BPA, SEIU, management averaging 2.87% in total, and a 3% VEBA (Voluntary Employees Beneficiary Association Plan) for management and a 1% increase to the VEBA for SEIU. Also shown are an average 0.63% increase in PERS contributions, medical insurance cost increase of 8% for Kaiser, 1.74% increase in MODA plans and 2% increase for Dental.

**Materials and services:**

FY 2019-20 increase reflects \$3 million in developer incentive for the Mary Ann affordable housing project funded by the Metro Affordable Housing Bond program. Also reflected are \$1.6 million in water wheeling costs paid to TVWD.

**Capital outlay:**

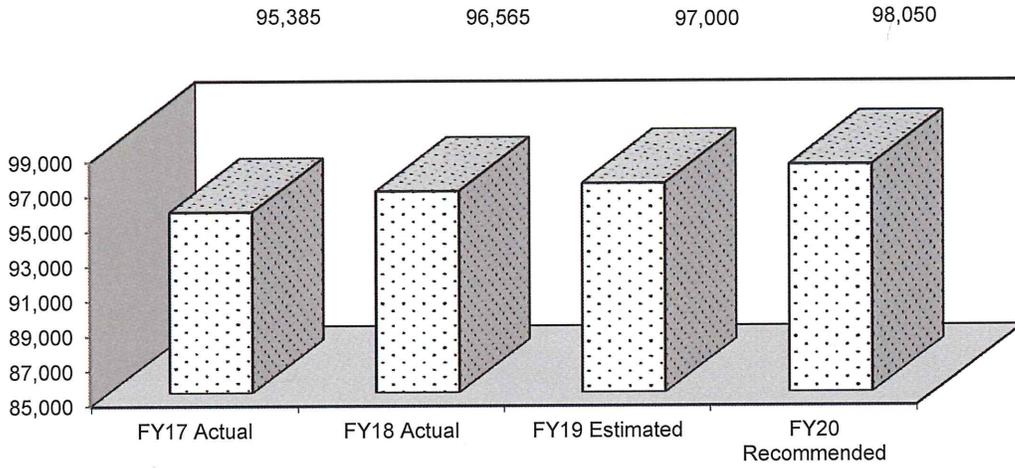
FY 2019-20 increase is mainly due to the construction costs for the Patricia Reser Center for the Arts \$13.3 million.

**Transfers:**

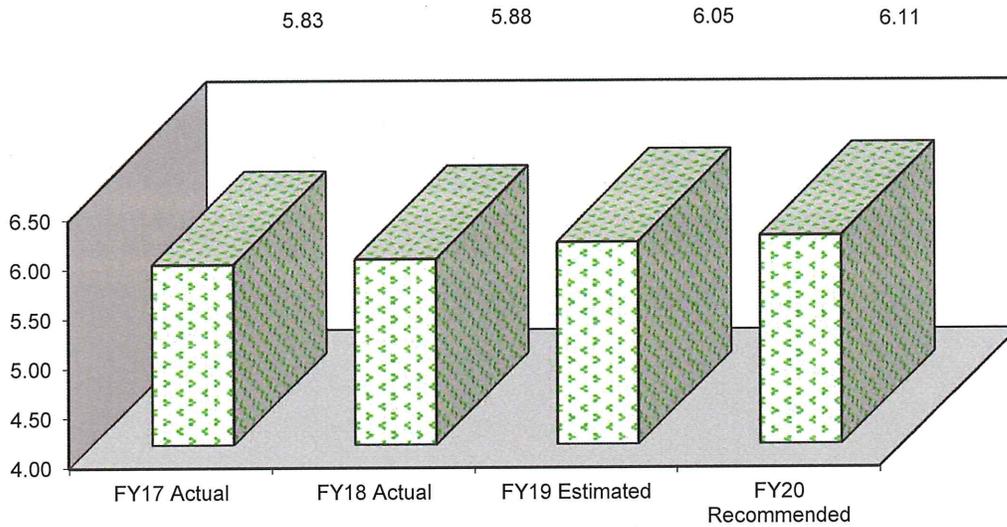
No significant change.

## City-Wide 4-year Trend

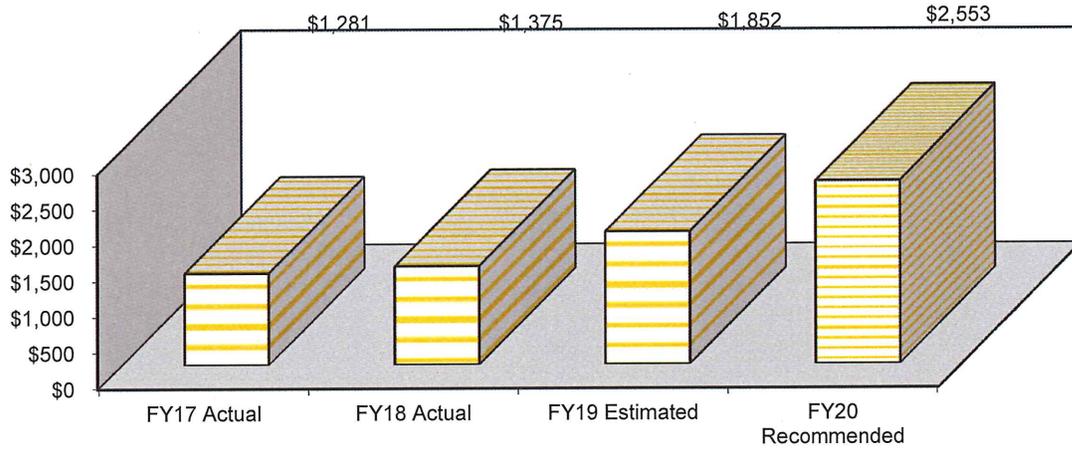
### A. 4-Year Population Growth



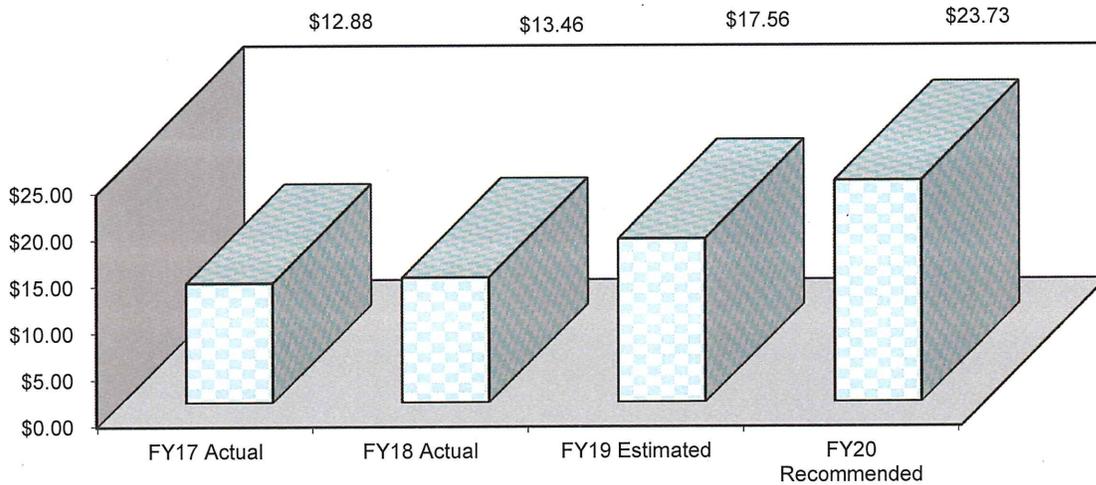
### B. Number of Employees per 1,000 population



### C. Per Capita Expenditures



### D. Cost of the City Operations per \$1,000 Assessed Value



### CITY SUMMARY BY CLASS

#### CITY REVENUES BY CLASS

| OBJ                                 | 2017 - ACTUAL | 2018 - ACTUAL | 2019 BUDGETED | 2019 - YTD  | 2019        | 2020 - PROPOSED | 2020 - RECOMD | 2020 ADOPTED |
|-------------------------------------|---------------|---------------|---------------|-------------|-------------|-----------------|---------------|--------------|
|                                     | AMOUNT        | AMOUNT        | AMOUNT        | ACTUAL      | EST AMT     | AMOUNT          | AMOUNT        | AMOUNT       |
| CLASS: 05 BEGINNING WORKING CAPITAL |               |               |               |             |             |                 |               |              |
|                                     | 68,958,183    | 112,336,510   | 130,864,743   | 130,864,742 | 130,864,743 | 96,500,159      | 96,719,012    |              |
| CLASS: 10 TAXES                     |               |               |               |             |             |                 |               |              |
|                                     | 52,771,662    | 56,498,012    | 58,637,136    | 55,569,659  | 59,982,531  | 61,081,469      | 60,966,769    |              |
| CLASS: 15 INTERGOVERNMENTAL REVENUE |               |               |               |             |             |                 |               |              |
|                                     | 18,579,495    | 18,848,646    | 22,481,849    | 16,062,416  | 21,565,646  | 23,249,623      | 27,432,889    |              |
| CLASS: 20 PERMITS & FEES            |               |               |               |             |             |                 |               |              |
|                                     | 8,821,479     | 8,288,871     | 10,173,580    | 9,464,021   | 11,288,983  | 9,881,550       | 10,241,550    |              |
| CLASS: 25 SERVICE FEES              |               |               |               |             |             |                 |               |              |
|                                     | 23,772,327    | 24,319,471    | 24,802,290    | 22,631,635  | 26,136,620  | 30,816,965      | 31,289,314    |              |
| CLASS: 30 FINES & FORFEITURES       |               |               |               |             |             |                 |               |              |
|                                     | 5,045,664     | 4,800,749     | 4,994,116     | 3,111,557   | 4,151,596   | 4,646,216       | 5,262,216     |              |
| CLASS: 35 MISCELLANEOUS REVENUES    |               |               |               |             |             |                 |               |              |
|                                     | 8,402,344     | 6,494,635     | 7,733,020     | 5,362,909   | 7,549,526   | 12,786,045      | 14,301,629    |              |
| CLASS: 40 INTERFUND TRANSFERS/LOANS |               |               |               |             |             |                 |               |              |
|                                     | 20,382,674    | 23,120,964    | 27,925,294    | 14,974,825  | 28,409,480  | 29,847,336      | 26,314,139    |              |
| CLASS: 45 NON-REVENUE RECEIPTS      |               |               |               |             |             |                 |               |              |
|                                     | 48,150,936    | 32,016,798    | 16,002,975    | 9,076,719   | 14,808,403  | 78,676,694      | 80,801,694    |              |
| TOTAL CITY REVENUES                 |               |               |               |             |             |                 |               |              |
|                                     | 254,884,764   | 286,724,656   | 303,615,003   | 267,118,483 | 304,757,528 | 347,486,057     | 353,329,212   |              |

**CITY SUMMARY BY CLASS**

**CITY EXPENDITURES BY CLASS**

| OBJ                                     | 2017 - ACTUAL |        | 2018 - ACTUAL |        | 2019 BUDGETED |        | 2019 - YTD  | 2019        | 2020 - PROPOSED |        | 2020 - RECOMD |        | 2020 ADOPTED |     |
|---|---------------|--------|---------------|--------|---------------|--------|-------------|-------------|-----------------|--------|---------------|--------|--------------|-----|
|   | AMOUNT        | FTE    | AMOUNT        | FTE    | AMOUNT        | FTE    | ACTUAL      | EST AMT     | AMOUNT          | FTE    | AMOUNT        | FTE    | AMOUNT       | FTE |
| CLASS: 05 PERSONNEL SERVICES            |               |        |               |        |               |        |             |             |                 |        |               |        |              |     |
|   | 63,881,549    | 555.88 | 66,991,204    | 567.63 | 76,550,894    | 586.46 | 56,386,512  | 70,905,626  | 78,282,399      | 587.51 | 79,655,585    | 599.01 |              |     |
| CLASS: 10 MATERIALS & SERVICES          |               |        |               |        |               |        |             |             |                 |        |               |        |              |     |
|   | 40,789,286    |        | 38,699,384    |        | 49,513,227    |        | 37,189,556  | 45,133,234  | 55,079,728      |        | 55,453,407    |        |              |     |
| CLASS: 15 CAPITAL OUTLAY                |               |        |               |        |               |        |             |             |                 |        |               |        |              |     |
|   | 12,369,683    |        | 21,153,575    |        | 76,580,756    |        | 35,956,877  | 54,410,719  | 115,136,668     |        | 107,905,068   |        |              |     |
| CLASS: 20 DEBT SERVICE                  |               |        |               |        |               |        |             |             |                 |        |               |        |              |     |
|   | 5,125,081     |        | 5,894,790     |        | 9,096,293     |        | 3,253,487   | 9,179,457   | 7,015,853       |        | 6,140,853     |        |              |     |
| CLASS: 25 TRANSFERS                     |               |        |               |        |               |        |             |             |                 |        |               |        |              |     |
|   | 20,382,674    |        | 23,120,962    |        | 27,925,294    |        | 14,974,830  | 28,409,480  | 29,847,336      |        | 26,314,139    |        |              |     |
| CLASS: 30 FUND BAL/CONTINGENCY/RESERVES |               |        |               |        |               |        |             |             |                 |        |               |        |              |     |
|   |               |        |               |        | 63,948,539    |        |             |             | 62,124,073      |        | 77,860,160    |        |              |     |
| TOTAL CITY EXPENDITURES                 |               |        |               |        |               |        |             |             |                 |        |               |        |              |     |
|   | 142,548,273   | 555.88 | 155,859,915   | 567.63 | 303,615,003   | 586.46 | 147,761,262 | 208,038,516 | 347,486,057     | 587.51 | 353,329,212   | 599.01 |              |     |

**CITY OF BEAVERTON**  
**SCHEDULE OF CONTINGENCY AND RESERVE BY FUND AND PROGRAM**  
**RECOMMENDED BUDGET FY 2019-20**

| Fund Name                       |     |              | Contingency         | Designated<br>Contingency/<br>Reserves | Total               |
|---------------------------------|-----|--------------|---------------------|--|---------------------|
| General Fund                    | 001 | 001-991      | 2,094,866           | 5,602,728                              | 7,697,594           |
| Street Fund                     | 101 | 101-991      | 2,209,466           | 869,476                                | 3,078,942           |
| State Revenue Fund              | 103 | 103-991      | -                   | -                                      | -                   |
| Building Operating Fund         | 105 | 105-991      | 1,511,284           | 109,217                                | 1,620,501           |
| Community Devel Block Grant     | 106 | 106-991      | -                   | -                                      | -                   |
| Lodging Tax (TLT) Fund          | 107 | 107-991      | 2,642,029           | -                                      | 2,642,029           |
| BCA Gift & Contribution Fund    | 108 | 108-991      | -                   | -                                      | -                   |
| Street Lighting                 | 111 | 111-991      | -                   | -                                      | -                   |
| Transportation System Dev. Fund | 112 | 112-991      | 821,979             | -                                      | 821,979             |
| Traffic Impact/Dev. Tax Fund    | 114 | 114-991      | -                   | 11,445,328                             | 11,445,328          |
| Library                         | 115 | 115-991      | 586,903             | 95,736                                 | 682,639             |
| General Bonded Debt             | 201 | 201-991      | -                   | 138,603                                | 138,603             |
| Special Revenue Debt Fund       | 202 | 202-991      | -                   | 280,920                                | 280,920             |
| Capital Development             | 301 | 301-991      | 7,125,683           | -                                      | 7,125,683           |
| Capital Projects                | 310 | 310-991      | -                   | 533,063                                | 533,063             |
| Assessment Debt Service         | 401 | 401-991      | -                   | -                                      | -                   |
| Water Operating Fund            | 501 | 501-991      | 9,410,575           | 1,498,636                              | 10,909,211          |
| Sewer Fund                      | 502 | 502-991      | 2,363,481           | 6,953,752                              | 9,317,233           |
| Water Debt Service              | 504 | 504-991      | -                   | 70,544                                 | 70,544              |
| Water Construction              | 505 | 505-991      | -                   | 6,067,522                              | 6,067,522           |
| Storm Drain                     | 513 | 513-991      | 3,521,703           | 3,844,067                              | 7,365,770           |
| Reprographics                   | 601 | 601-991      | 47,931              | -                                      | 47,931              |
| Garage                          | 602 | 602-991      | 76,876              | -                                      | 76,876              |
| Information Systems             | 603 | 603-991      | 34,169              | 60,000                                 | 94,169              |
| Geographic Information Systems  | 604 | 604-991      | -                   | -                                      | -                   |
| Public Works Admin              | 605 | 605-991      | 48,902              | -                                      | 48,902              |
| Library Trust                   | 702 | 702-991      | -                   | -                                      | -                   |
| Insurance - General Liability   | 706 | 706-0010-991 | 295,726             | 1,500,000                              | 1,795,726           |
| Insurance - Workers' Comp       | 706 | 706-0014-991 | 139,918             | 600,000                                | 739,918             |
| Insurance - Unemployment        | 706 | 706-0015-991 | 40,748              | 100,000                                | 140,748             |
| Insurance - Medical/Dental      | 706 | 706-0016-991 | 325,408             | 350,000                                | 675,408             |
| BURA General Fund               | 901 | 901-991      | 4,442,921           | -                                      | 4,442,921           |
| <b>Total</b>                    |     |              | <b>\$37,740,568</b> | <b>\$40,119,592</b>                    | <b>\$77,860,160</b> |

**CITY OF BEAVERTON**  
**Schedule of Reserves for Future Needs**  
**Recommended Budget FY 2019-20**

|                              |  |                            |
|------------------------------|--|----------------------------|
| General Fund                 | Equipment & vehicle replacement  | \$1,030,206                |
|                              | Significant tree preservation projects   | \$105,878                  |
|                              | Police expenses from forfeited funds   | \$23,029                   |
|                              | Housing Investment funds   | \$300,000                  |
|                              | City Park Fountain Funds   | \$600,000                  |
|                              | Franchise Fee Future Use   | \$3,543,615                |
|                              | Police K-9 Program   | \$0                        |
|                              | Subtotal General Fund  | <u>\$5,602,728</u>         |
| Street Fund                  | Equipment & vehicle replacement  | \$787,161                  |
|                              | Development trees planting   | \$82,315                   |
|                              | Subtotal Street Fund   | <u>869,476</u>             |
| Building Fund                | Equipment & vehicle replacement  | \$109,217                  |
| CDBG Fund                    | Future building maintenance needs  | \$0                        |
| Lodging Tax Fund             | City 4% TLT  | \$0                        |
| Street Lighting Fund         | Equipment & vehicle replacement  | \$0                        |
| Library Fund                 | Library Trust Funds  | \$95,736                   |
| Traffic Impact/Dev. Tax Fund | TIF/TDT  | \$11,445,328               |
| General Bonded Debt          | Reserve for bonded debt  | \$138,603                  |
| Special Revenue Debt Fund    | Reserve for bonded debt  | \$280,920                  |
| Capital Projects             | Street and traffic infrastructure improvements   | \$533,063                  |
| Water Operating              | Joint Water Commission emergency equipment   | \$500,000                  |
|                              | Water rate stabilization per bond covenants  | \$600,000                  |
|                              | Equipment & vehicle replacement  | \$398,636                  |
|                              | Subtotal Water Operating Fund  | <u>1,498,636</u>           |
| Sewer                        | Sanitary Sewer surcharge rehabilitation projects                                       | \$5,380,665                |
|                              | Sanitary Sewer SDC capacity improvement projects                                       | \$1,076,648                |
|                              | Equipment & vehicle replacement  | \$496,439                  |
|                              | Subtotal Sewer Fund  | <u>6,953,752</u>           |
| Water Debt Service           | Reserve for Debt Service   | \$70,544                   |
| Water Construction           | Water infrastructure extra capacity capital projects                                   | \$6,067,522                |
| Storm Drain                  | Storm Water SDC Quality capacity improvement projects                                  | \$80,781                   |
|                              | Storm Water SDC Quantity capacity improvement projects                                 | \$715,897                  |
|                              | Storm Water SDC Conveyance capacity improvement projects                               | \$1,880,255                |
|                              | Storm Water surcharge rehabilitation projects  | \$193,349                  |
|                              | Equipment & vehicle replacement  | \$973,785                  |
|                              | Subtotal Storm Drain Fund  | <u>3,844,067</u>           |
| Information Systems          | Reserves for future Equipment & vehicle replacement                                    | \$60,000                   |
| Geographic Info. Systems     | Equipment & vehicle replacement  | \$0                        |
| Insurance                    | General Liability reserve for catastrophic loss  | \$1,500,000                |
|                              | Worker's Compensation reserve for rate stabilization and current claims loss reserve   | \$600,000                  |
|                              | Unemployment reserve for rate stabilization and current claims reserve                 | \$100,000                  |
|                              | Medical and Dental reserve for rate stabilization and incurred but not reported claims | \$350,000                  |
|                              | Subtotal Insurance Fund  | <u>2,550,000</u>           |
|                              | Grand Total  | <u><u>\$40,119,592</u></u> |

CITY OF BEAVERTON  
SCHEDULE OF TAXES ASSESSED, LEVY RATES  
AND ASSESSED VALUATIONS

FY 2018-19

Actual (From County Assessor Information)

| Tax Levy Type                             | Taxes Assessed      | Levy Rate On Taxable Value | Tax Collections at 95.00%            | Net Amount Of Tax Reduction 5.00% | Net Tax Increase Over Last Year |
|---|---------------------|----------------------------|--------------------------------------|-----------------------------------|---------------------------------|
| General Fund                              | \$37,251,098        | \$3.7340                   | \$35,388,543                         | \$1,862,555                       | \$2,299,948                     |
| Library                                   | 3,608,858           | 0.3617                     | 3,428,415                            | 180,443                           | 486,780                         |
| LEVY WITHIN TAX BASE                      | \$40,859,956        | \$4.0957                   | \$38,816,958                         | \$2,042,998                       | \$2,786,728                     |
| Street Lights                             | 1,245,225           | 0.1248                     | 1,182,964                            | 62,261                            | 76,119                          |
| Police Serial Levy                        | 0                   | 0.0000                     | 0                                    | 0                                 | 0                               |
| Subtotal Operations                       | \$42,105,181        | \$4.2205                   | \$39,999,922                         | \$2,105,259                       | \$2,862,847                     |
| Debt Service City Hall                    | \$0                 | \$0.0000                   | \$0                                  | \$0                               | \$0                             |
| Debt Service Public Safety Bldg           | \$966,443           | 0.0945                     | \$918,121                            | 48,322                            | 918,121                         |
| Debt Service Library                      | 1,104,506           | 0.1107                     | 1,049,281                            | 55,225                            | (651,129)                       |
| Subtotal Debt Service                     | \$2,070,949         | \$0.2052                   | \$1,967,402                          | \$103,547                         | \$266,992                       |
| <b>TOTAL LEVY</b>                         | <b>\$44,176,130</b> | <b>\$4.4257</b>            | <b>\$41,967,324</b>                  | <b>\$2,208,806</b>                | <b>\$3,129,839</b>              |
|   | Target              | \$4.4258                   |                                      | \$0                               | \$0                             |
| CITY'S AV (in Thousands)                  | Variance            | -\$0.0001                  |                                      |                                   |                                 |
| Market Value                              | \$16,384,384        |                            | Measure 50 Growth Rate               | 3.00%                             |                                 |
|   |                     |                            | New Constr                           | \$ 20,000                         |                                 |
| City Taxable Value                        | \$10,226,903        |                            | Annexations                          | \$ -                              |                                 |
| Less Urban Renewal                        | (\$250,596)         |                            | Less Budgeted Increment UR Growth    |                                   | Annexation Detail               |
| Value For Tax Purposes                    | \$9,976,307         |                            | Previous UR Value                    | \$205,998                         | \$ -                            |
|   |                     |                            | Projected Increment Growth           | \$ 72,099                         | 0                               |
| PERCENT INCREASE IN AV                    |                     |                            | New Project UR Value                 | \$278,097                         | 0                               |
| Market Value                              |                     |                            | City Growth Rate                     | 3.95%                             | \$ -                            |
| Value For Tax Purposes                    |                     |                            | Less Actual Increment UR Growth      |                                   |                                 |
| Variance Market Value                     |                     |                            | Previous UR Value                    | \$205,998                         |                                 |
| to Value for Tax Purposes                 | -37.58%             |                            | Projected Increment Growth           | \$44,597                          |                                 |
|   |                     |                            | New Actual UR Value                  | \$250,596                         |                                 |
|   |                     |                            | Actual Growth Rate                   | 3.35%                             |                                 |
| Every 100,000 additional taxes            |                     |                            | increase the levy rate by:           | \$0.0100                          |                                 |
|   |                     |                            | Every 1 cent levied, generates (net) | \$94,775                          |                                 |
|   |                     |                            | Additional Growth to Permanent Rate  | \$0.3975                          |                                 |
|   |                     |                            | Additional Dollars to Permanent Rate | \$3,965,582                       |                                 |
| Tax on a Home @                           | \$200,000           |                            |                                      | \$885.14                          |                                 |
| Increase From Last Year                   |                     |                            |                                      | \$10.02                           | \$0.83                          |
| Percent Increase From Last Year           |                     |                            |                                      | 1.14%                             |                                 |
| Percent of Permanent Rate Levied          |                     |                            |                                      | 91.39%                            |                                 |
| Each \$1 Million in AV increases taxes by |                     |                            |                                      | \$4,221                           |                                 |

CITY OF BEAVERTON  
 SCHEDULE OF TAXES ASSESSED, LEVY RATES  
 AND ASSESSED VALUATIONS

FY 2019-20  
 Budget Committee Submission

| Tax Levy Type                                   | Taxes Assessed      | Levy Rate On Taxable Value | Budgeted Tax Collections at 95.00%                        | Net Amount Of Tax Reduction 5.00% | Net Tax Increase Over Last Year | City's Permanent Rate |
|---|---------------------|----------------------------|---|-----------------------------------|---------------------------------|-----------------------|
| General Fund                                    | \$39,620,671        | \$3.8643                   | \$37,639,637  | \$1,981,034                       | \$2,251,094                     | \$3.7973              |
| Library   | \$3,708,823         | 0.3617                     | 3,523,382   | 185,441                           | \$94,967                        | 0.2373                |
| LEVY WITHIN TAX BASE                            | \$43,329,494        | \$4.2260                   | \$41,163,019  | \$2,166,475                       | \$2,346,061                     | \$4.0346              |
| Street Lights                                   | 0                   | 0.0000                     | 0   | 0                                 | (\$1,182,964)                   | 0.5834                |
| Police Serial Levy                              | 0                   | 0.0000                     | 0   | 0                                 | 0                               | 0.0000                |
| Subtotal Operations                             | \$43,329,494        | \$4.2260                   | \$41,163,019  | \$2,166,475                       | \$1,163,097                     | \$4.6180              |
| Debt Service City Hall                          | \$0                 | \$0.0000                   | \$0   | \$0                               | \$0                             |                       |
| Debt Service Public Safety Bldg                 | 0                   | 0.0000                     | 0   | 0                                 | (918,121)                       |                       |
| Debt Service Library                            | 2,048,022           | 0.1997                     | 1,945,621   | 102,401                           | 896,340                         |                       |
| Subtotal Debt Service                           | \$2,048,022         | \$0.1997                   | \$1,945,621   | \$102,401                         | (\$21,781)                      |                       |
| <b>TOTAL LEVY</b>                               | <b>\$45,377,516</b> | <b>\$4.4257</b>            | <b>\$43,108,640</b>                                       | <b>\$2,268,876</b>                | <b>\$1,141,316</b>              |                       |
|   | Target              | \$4.4257                   |   | \$0                               | \$0                             |                       |
| CITY'S AV (in Thousands)                        | Variance            | \$0.0000                   |   |                                   |                                 |                       |
| Market Value                                    | \$17,039,759        |                            | Measure 50 Growth Rate                                    | 3.00%                             |                                 |                       |
|   |                     |                            | New Constr  | \$ 15,000                         |                                 |                       |
| City Taxable Value                              | \$10,548,710        |                            | Annexations   | \$ -                              |                                 |                       |
| Less Urban Renewal Value For Tax Purposes       | \$ (295,596)        |                            | Less Increment UR Growth                                  |                                   | Annexation Detail               |                       |
|   | \$10,253,114        |                            | Previous UR Value   | \$250,596                         | \$ -                            |                       |
|   |                     |                            | Projected Increment Growth                                | \$ 45,000                         | 0                               |                       |
| PERCENT INCREASE IN AV Market Value             | Bura Growth Rate    | 17.96%                     | New Project UR Value                                      | \$ 295,596                        | 0                               |                       |
| Value For Tax Purposes                          | City Growth Rate    | 2.77%                      | Total Projected Growth Rate                               | 3.60%                             | \$ -                            |                       |
| Variance Market Value to Value for Tax Purposes | 2.77%               |                            |   |                                   |                                 |                       |
|   | -38.09%             |                            |   |                                   |                                 |                       |
|   |                     |                            | Every 100,000 additional taxes increase the levy rate by: | Actual Growth Rate                | 2.77%                           |                       |
|   |                     |                            |   | \$0.0098                          |                                 |                       |
|   |                     |                            | Every 1 cent levied, generates (net)                      | \$97,405 Net                      | \$ 102,531 Gross                |                       |
|   |                     |                            | Additional Growth to Permanent Rate                       | \$0.3920                          | \$ 23,167,215                   |                       |
|   |                     |                            | Additional Dollars to Permanent Rate                      | \$4,019,221                       | \$23,167                        |                       |
|   |                     |                            | Tax on a Home @ \$200,000                                 | \$885.14                          | \$102,531.14                    |                       |
|   |                     |                            | Increase From Last Year                                   | \$0.00                            |                                 |                       |
|   |                     |                            | Percent Increase From Last Year                           | 0.00%                             | Value of Street                 | \$1,279,718           |
|   |                     |                            | Percent of Permanent Rate Levied                          | 91.51%                            | Lighting Tax                    | \$1,215,732           |
|   |                     |                            | Each \$1 Million in AV increases taxes by                 | \$4,226                           |                                 |                       |

## POSITIONS SUMMARY

### FY 2018-19 ADOPTED

| Department                 | Actual<br>FY 17-18 | Adopted<br>FY 18-19 | New         | Transfer    | Reclass     | Deleted     | Ending<br>FY 18-19 |
|----------------------------|--------------------|---------------------|-------------|-------------|-------------|-------------|--------------------|
| MAYOR'S OFFICE             | 43.23              | 41.23               | 0.00        | 0.00        | 0.00        | 0.00        | 41.23              |
| HUMAN RESOURCES            | 6.75               | 6.75                | 0.00        | 0.00        | 0.00        | 0.00        | 6.75               |
| FINANCE DEPARTMENT         | 20.75              | 22.45               | 0.00        | 0.00        | 0.00        | 0.00        | 22.45              |
| MUNICIPAL COURT            | 18.40              | 20.00               | 0.00        | 0.00        | 0.00        | 0.00        | 20.00              |
| CITY ATTORNEY              | 15.85              | 15.85               | 0.00        | 0.00        | 0.00        | 0.00        | 15.85              |
| POLICE DEPARTMENT          | 179.80             | 183.80              | 0.00        | 0.00        | 0.00        | 0.00        | 183.80             |
| COMMUNITY DEVELOPMENT      | 58.35              | 77.45               | 0.00        | 0.00        | 0.00        | 0.00        | 77.45              |
| CAPITAL DEV. - ENGINEERING | 9.40               | 9.40                | 0.00        | 0.00        | 0.00        | 0.00        | 9.40               |
| PUBLIC WORKS               | 110.60             | 103.00              | 0.00        | 0.00        | 0.00        | 0.00        | 103.00             |
| LIBRARY FUND               | 68.55              | 70.58               | 0.00        | 0.00        | 0.00        | 0.00        | 70.58              |
| CDBG FUND                  | 1.15               | 1.15                | 0.00        | 0.00        | 0.00        | 0.00        | 1.15               |
| LODGING TAX FUND           | 5.00               | 5.00                | 0.00        | 0.00        | 0.00        | 0.00        | 5.00               |
| REPROGRAPHICS              | 3.40               | 3.40                | 0.00        | 0.00        | 0.00        | 0.00        | 3.40               |
| INFORMATION SYSTEMS FUND   | 23.50              | 23.50               | 0.00        | 0.00        | 0.00        | 0.00        | 23.50              |
| INSURANCE FUND             | 2.90               | 2.90                | 0.00        | 0.00        | 0.00        | 0.00        | 2.90               |
| <b>TOTAL CITY</b>          | <b>567.63</b>      | <b>586.46</b>       | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>586.46</b>      |

### FY 2019-20 PROPOSED

| Department                        | Ending<br>FY 18-19 | New          | Transfer    | Reclass     | Deleted       | Proposed<br>FY 19-20 |
|-----------------------------------|--------------------|--------------|-------------|-------------|---------------|----------------------|
| MAYOR'S OFFICE                    | 41.23              | 1.00         | 0.00        | 0.00        | 0.00          | 42.23                |
| HUMAN RESOURCES                   | 6.75               | 0.47         | 0.00        | 0.00        | 0.00          | 7.22                 |
| FINANCE DEPARTMENT                | 22.45              | 0.00         | 0.00        | 0.00        | (0.50)        | 21.95                |
| MUNICIPAL COURT                   | 20.00              | 1.00         | 0.00        | 0.00        | 0.00          | 21.00                |
| CITY ATTORNEY                     | 15.85              | 0.00         | 0.00        | 0.00        | 0.00          | 15.85                |
| POLICE DEPARTMENT                 | 183.80             | 1.00         | 0.00        | 0.00        | 0.00          | 184.80               |
| COMMUNITY DEVELOPMENT             | 77.45              | 3.00         | 0.75        | 0.00        | 0.00          | 81.20                |
| CAPITAL DEVELOPMENT - ENGINEERING | 9.40               | 0.00         | (2.00)      | 0.00        | 0.00          | 7.40                 |
| PUBLIC WORKS                      | 103.00             | 6.00         | 1.00        | 0.00        | 0.00          | 110.00               |
| LIBRARY FUND                      | 70.58              | 0.05         | 0.00        | 0.00        | 0.00          | 70.63                |
| CDBG FUND                         | 1.15               | 0.00         | 0.25        | 0.00        | 0.00          | 1.40                 |
| LODGING TAX FUND                  | 5.00               | 0.00         | 0.00        | 0.00        | 0.00          | 5.00                 |
| REPROGRAPHICS                     | 3.40               | 0.00         | 0.00        | 0.00        | 0.00          | 3.40                 |
| INFORMATION SYSTEMS FUND          | 23.50              | 0.50         | 0.00        | 0.00        | 0.00          | 24.00                |
| INSURANCE FUND                    | 2.90               | 0.03         | 0.00        | 0.00        | 0.00          | 2.93                 |
| <b>TOTAL CITY</b>                 | <b>586.46</b>      | <b>13.05</b> | <b>0.00</b> | <b>0.00</b> | <b>(0.50)</b> | <b>599.01</b>        |