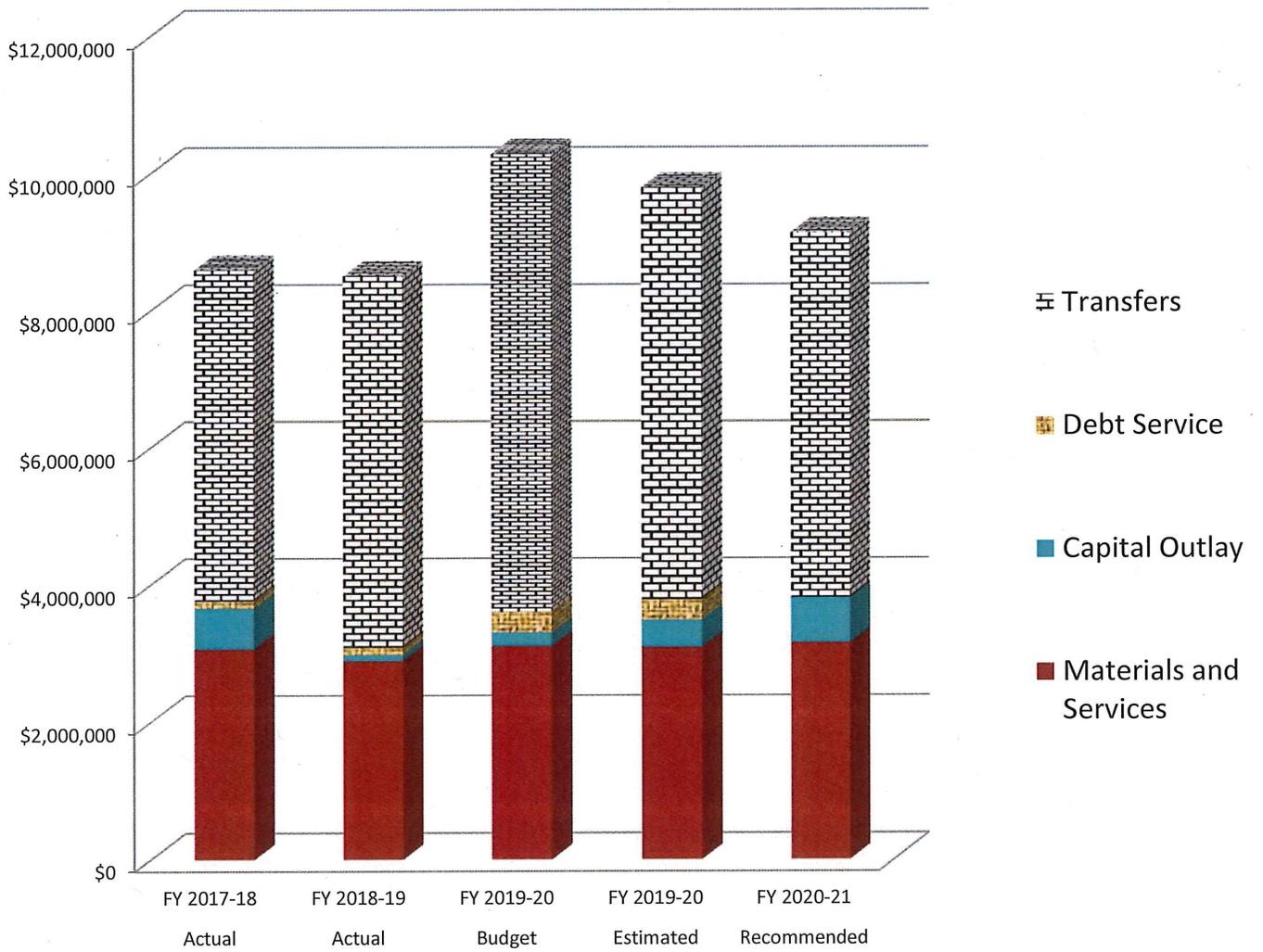


**GENERAL FUND
NON-DEPARTMENTAL
RECOMMENDED FY 20-21**



CITY OF BEAVERTON

BUDGET TREND ANALYSIS - FY 2017-18 TO FY 2020-21

With Explanations on Significant Changes between Budgeted 2019-20 and Recommended 2020-21

Fund: **General Fund**
 Department: **Non-Departmental - Summary**

| CLASS | Actual FY 2017-18 | Actual FY 2018-19 | Budget FY 2019-20 | Estimated FY 2019-20 | Recommended FY 2020-21 | % Change Budgeted Vs. Recommended |
|----------------------------|----------------------|----------------------|----------------------|-------------------------|---------------------------|---|
| Materials and Services | \$3,070,372 | \$2,893,464 | \$3,109,701 | 3,096,612 | 3,156,784 | 1.51% |
| Capital Outlay | 595,865 | 92,058 | 197,880 | 392,811 | 656,400 | 231.72% |
| Debt Service | 106,692 | 106,692 | 301,692 | 300,672 | - | -100.00% |
| Transfers | 4,829,353 | 5,417,071 | 6,681,450 | 6,005,545 | 5,327,231 | -20.27% |
| SUB-TOTAL | \$8,602,282 | \$8,509,285 | \$10,290,723 | \$9,795,640 | \$9,140,415 | |
| Contingency | | | 345,111 | | 3,984,978 | |
| Reserve-Housing Invst Fnd | | | 300,000 | | 300,000 | |
| Reserve-City Park Fountain | | | 600,000 | | - | |
| Contingency - FR Fee | | | 3,727,564 | | 3,727,564 | |
| Reserve for equip. | | | 85,093 | | 105,408 | |
| TOTAL | \$8,602,282 | \$8,509,285 | \$15,348,491 | \$9,795,640 | \$17,258,365 | |
| FTE's | - | - | - | - | - | |

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

Materials and services:

No Significant Change

Capital outlay:

FY 2020-21 increase reflects capital costs associated with connecting the central plant to the future Patricia Reser Center for the Arts building

Debt Service:

Loan for The Beaverton Building paid off in December 2019, no additional appropriation required.

Transfers:

FY 2020-21 transfers show a reduction of transfers to Capital Dev. Fund offset by an increase to the Special Revenue Debt Fund

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2020-21 BUDGET

| | |
|---|--|
| FUND: 001 GENERAL | DEPARTMENT: NON-DEPARTMENTAL |
| DEPARTMENT HEAD: PATRICK O'CLAIRE | |

MISSION STATEMENT:

To provide a cost center for citywide expenditures including general memberships, central telephone and janitorial services, utilities expense and the General Fund's share of allocated expenses for internal services and financial emergencies and provide program accounting for the Beaverton Central Plant's operations. To provide for the management of The Beaverton Round Executive Suites and other privately leased space at The Beaverton Building as well as similar leases at other facilities.

| REQUIREMENTS | FY 2017-18 ACTUAL | FY 2018-19 ACTUAL | FY 2019-20 BUDGETED | FY 2020-21 PROPOSED | FY 2020-21 ADOPTED |
|----------------------|----------------------|----------------------|------------------------|------------------------|-----------------------|
| MATERIALS & SERVICES | \$3,070,372 | \$2,893,464 | \$3,109,701 | \$3,156,784 | \$0 |
| CAPITAL OUTLAY | 595,865 | 92,058 | 197,880 | 656,400 | 0 |
| DEBT SERVICE | 106,692 | 106,692 | 301,692 | 0 | 0 |
| TRANSFERS | 4,829,353 | 5,417,071 | 6,681,450 | 5,327,231 | 0 |
| CONTINGENCY | 0 | 0 | 5,057,768 | 8,117,950 | 0 |
| TOTAL | \$8,602,282 | \$8,509,285 | \$15,348,491 | \$17,258,365 | \$0 |

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2020-21 BUDGET
CURRENT LEVEL OF SERVICES

| | |
|--|---|
| FUND: 001 GENERAL | DEPARTMENT: NON-DEPARTMENTAL |
| PROGRAM: 0003 NON-DEPARTMENTAL | DEPARTMENT HEAD: PATRICK O'CLAIRE |

Program Goal:

To provide a cost center for citywide expenditures including general memberships, central telephone and janitorial services, utilities expense and the General Fund's share of allocated expenses for internal services. To maintain an operating contingency sufficient to finance economic and financial emergencies, generally equal to 16% of expenditures. Contingency amount is the excess of revenue and resources over expenditure requirements. Refer to the Statement of Financial Policies for the purpose and use of contingency account.

| REQUIREMENTS | FY 2017-18 ACTUAL | FY 2018-19 ACTUAL | FY 2019-20 BUDGETED | FY 2020-21 PROPOSED | FY 2020-21 ADOPTED |
|----------------------|----------------------|----------------------|------------------------|------------------------|-----------------------|
| MATERIALS & SERVICES | \$608,143 | \$464,774 | \$473,776 | \$379,290 | \$0 |
| CAPITAL OUTLAY | 26,469 | 25,118 | 35,500 | 31,200 | 0 |
| DEBT SERVICE | | | | | |
| TRANSFERS | 4,829,353 | 5,417,071 | 6,681,450 | 5,327,231 | 0 |
| CONTINGENCY | 0 | 0 | 5,057,768 | 8,117,950 | 0 |
| TOTAL | \$5,463,965 | \$5,906,963 | \$12,248,494 | \$13,855,671 | \$0 |

Program Objective (services provided):

The amount budgeted as Materials & Services represents citywide membership fees, telephone, janitorial and utilities expenses.

| Performance Measures: | FY 2017-18 Actual | FY 2018-19 Actual | FY 2019-20 Projected/Revised | FY 2020-21 Proposed |
|---|----------------------|----------------------|---------------------------------|------------------------|
| General Fund Contingency | \$14,217,545 | \$14,417,183 | \$6,202,885 | \$9,411,624 |
| General Fund Contingency as a Percent of General Fund Budgeted Expenditures, target is 16% | 22.053% | 21.220% | 7.337% | 10.569% |
| Non-Departmental Expenditures Per Capita (Less Contingency) | \$89.08 | \$87.72 | \$104.73 | \$91.63 |
| Non-Departmental Expenditures as Percent of City's Total Budget (less contingencies and capital projects) | 6.053% | 5.047% | 4.031% | 2.728% |

Performance Outcome:

The City's new Fund Balance/Contingency Policy requires maintaining an undesignated contingency amount of at least 17% and provides the City with resources equal to 2 months of the General Fund's operations when measured the at the end of the fiscal year. At the time of budget review and adoption, the target figure is 11% as the final fund balance is only an estimate. This doesn't include the amount reserved from the utility privilege taxes imposed in 2015.

BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 001 GENERAL FUND

DEPT: 13 NON-DEPARTMENTAL

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

CLASS: 10 MATERIALS & SERVICES

| | | | | | | | | | | | | | | |
|-----|--------------------------------|--|---------|--|---------|--|---------|---------|---------|--|---------|--|--|--|
| 303 | OFFICE FURNITURE & EQUIPMENT | | | | | | | | | | | | | |
| | 14,660 | | | | | | | | | | | | | |
| 307 | MEMBERSHIP FEES | | | | | | | | | | | | | |
| | 75,832 | | 76,647 | | 79,280 | | 76,442 | 79,280 | 80,700 | | 80,700 | | | |
| 317 | COMPUTER EQUIPMENT | | | | | | | | | | | | | |
| | 351 | | | | | | | | | | | | | |
| 341 | COMMUNICATIONS EXPENSE | | | | | | | | | | | | | |
| | 59,852 | | 36,291 | | 50,000 | | 31,386 | 39,000 | 44,000 | | 44,000 | | | |
| 351 | UTILITIES EXPENSE | | | | | | | | | | | | | |
| | 901,690 | | 813,254 | | 829,200 | | 601,406 | 825,000 | 857,526 | | 857,526 | | | |
| 352 | BVTN ACTIVITIES CENTER EXPENSE | | | | | | | | | | | | | |
| | 52,980 | | 134 | | | | | | | | | | | |
| 354 | HARVEST COURT EXPENSE | | | | | | | | | | | | | |
| | 27,208 | | 26,255 | | 23,880 | | 18,137 | 23,880 | | | | | | |
| 356 | KIOSK MAINTENANCE EXPENSE | | | | | | | | | | | | | |
| | 2,599 | | 3 | | 3,101 | | 2,901 | 3,101 | 3,000 | | 3,000 | | | |
| 359 | PROPERTY TAX REBATE EXPENSE | | | | | | | | | | | | | |
| | 226,504 | | 148,333 | | 76,400 | | 78,432 | 78,432 | | | | | | |
| 381 | BUILDING EXPENSE | | | | | | | | | | | | | |
| | 74,275 | | 85,115 | | 75,000 | | 54,263 | 70,000 | 75,000 | | 75,000 | | | |
| 384 | BUILDING MAINTENANCE PROJECTS | | | | | | | | | | | | | |
| | 243,101 | | 128,917 | | 150,575 | | 81,543 | 150,575 | 609,100 | | 172,350 | | | |
| 385 | PARKING GARAGE EXPENSE | | | | | | | | | | | | | |
| | 38,041 | | 46,065 | | 44,000 | | 44,674 | 44,674 | 136,796 | | 136,796 | | | |
| 386 | COMMUNITY CENTER EXPENSE | | | | | | | | | | | | | |
| | 62,979 | | 94,971 | | 56,050 | | 45,707 | 56,050 | 127,050 | | 31,000 | | | |
| 388 | PROPERTY INSURANCE | | | | | | | | | | | | | |
| | 15,000 | | 8,364 | | 15,000 | | 10,976 | 10,976 | 12,000 | | 12,000 | | | |
| 406 | BANK SERVICE FEES | | | | | | | | | | | | | |

503

BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 001 GENERAL FUND

DEPT: 13 NON-DEPARTMENTAL

| OBJ | 2018 - ACTUAL | | 2019 - ACTUAL | | 2020 BUDGETED | | 2020 YTD | 2020 | 2021 - PROPOSED | | 2021 - RECOMD | | 2021 ADOPTED | |
|--------------------------------------|--------------------------------|-----|---------------|-----|---------------|-----|-----------|-----------|-----------------|-----|---------------|-----|--------------|-----|
| | AMOUNT | FTE | AMOUNT | FTE | AMOUNT | FTE | ACT AMT | EST AMT | AMOUNT | FTE | AMOUNT | FTE | AMOUNT | FTE |
| | 32,882 | | 33,573 | | 40,000 | | 35,670 | 48,000 | 50,000 | | 50,000 | | | |
| 431 | PLANT MAINTENANCE | | | | | | | | | | | | | |
| | 65,305 | | 102,956 | | 110,000 | | 50,889 | 110,000 | 120,000 | | 120,000 | | | |
| 457 | BVTN BLDG FLOOD DAMAGE EXPENSE | | | | | | | | | | | | | |
| | | | | | | | 350 | | | | | | | |
| 461 | SPECIAL EXPENSE | | | | | | | | | | | | | |
| | 651 | | | | | | | | | | | | | |
| 479 | LOT 2 & 3 EXPENSES | | | | | | | | | | | | | |
| | 8,213 | | 2,508 | | 1,000 | | 1,809 | 1,739 | | | | | | |
| 480 | PROPERTY TAX EXPENSE | | | | | | | | | | | | | |
| | 24,779 | | 16,369 | | 23,000 | | 18,172 | 18,172 | 16,400 | | 16,400 | | | |
| 481 | OTHER EXPENSES | | | | | | | | | | | | | |
| | 31,884 | | 32,459 | | 32,950 | | 28,008 | 39,950 | 36,950 | | 40,590 | | | |
| 497 | DEBT ISSUANCE COST | | | | | | | | | | | | | |
| | | | | | | | | 11,650 | | | | | | |
| 498 | UNDERWRITERS DISCOUNT, BOND | | | | | | | | | | | | | |
| | | | | | | | | 35,400 | | | | | | |
| 510 | 3RD FLOOR E-SUITES EXPENSE | | | | | | | | | | | | | |
| | 226,208 | | 246,480 | | 256,000 | | 213,613 | 217,000 | 240,000 | | 240,000 | | | |
| 511 | PROFESSIONAL SERVICES | | | | | | | | | | | | | |
| | 784,784 | | 895,979 | | 1,130,715 | | 965,595 | 1,103,633 | 1,361,722 | | 1,161,722 | | | |
| 536 | MAINTENANCE CONTRACTS | | | | | | | | | | | | | |
| | 27,334 | | 25,531 | | 31,150 | | 50,788 | 56,840 | 41,700 | | 41,700 | | | |
| 551 | RENTS AND LEASES | | | | | | | | | | | | | |
| | 73,260 | | 73,260 | | 82,400 | | 54,945 | 73,260 | 74,000 | | 74,000 | | | |
| 599 | P-CARDS DISPUTED EXPENSES | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| TOTAL CLASS: 10 MATERIALS & SERVICES | | | | | | | | | | | | | | |
| | 3,070,372 | | 2,893,464 | | 3,109,701 | | 2,465,706 | 3,096,612 | 3,885,944 | | 3,156,784 | | | |

504

BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 001 GENERAL FUND

DEPT: 13 NON-DEPARTMENTAL

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

CLASS: 15 CAPITAL OUTLAY

| | | | | | | | | | | | | | | |
|-----|--------------------------------|--|--------|--|---------|--|---------|---------|---------|--|---------|--|--|--|
| 605 | BUILDINGS AND BUILDING IMPROVE | | | | | | | | | | | | | |
| | 514,446 | | 41,619 | | 38,380 | | 26,834 | 3,544 | | | | | | |
| 641 | VEHICLES | | | | | | | | | | | | | |
| | 26,469 | | 25,118 | | 35,500 | | 34,960 | 34,960 | 31,200 | | 31,200 | | | |
| 682 | CONSTRUCTION | | | | | | | | | | | | | |
| | 53,450 | | 2,446 | | 104,000 | | 363,616 | 307,307 | 618,000 | | 587,200 | | | |
| 683 | CONST DESIGN & ENGR INSPECTION | | | | | | | | | | | | | |
| | 1,500 | | 22,875 | | 20,000 | | 73,175 | 47,000 | 38,000 | | 38,000 | | | |

TOTAL CLASS: 15 CAPITAL OUTLAY

| | | | | | | | | | | | | | | |
|--|---------|--|--------|--|---------|--|---------|---------|---------|--|---------|--|--|--|
| | 595,865 | | 92,058 | | 197,880 | | 498,585 | 392,811 | 687,200 | | 656,400 | | | |
|--|---------|--|--------|--|---------|--|---------|---------|---------|--|---------|--|--|--|

CLASS: 20 DEBT SERVICE

| | | | | | | | | | | | | | | |
|-----|------------------------------|--|---------|--|---------|--|---------|---------|--|--|--|--|--|--|
| 791 | PAYMENT OF CONSTRUCTION LOAN | | | | | | | | | | | | | |
| | 106,692 | | 106,692 | | 301,692 | | 300,672 | 300,672 | | | | | | |

TOTAL CLASS: 20 DEBT SERVICE

| | | | | | | | | | | | | | | |
|--|---------|--|---------|--|---------|--|---------|---------|--|--|--|--|--|--|
| | 106,692 | | 106,692 | | 301,692 | | 300,672 | 300,672 | | | | | | |
|--|---------|--|---------|--|---------|--|---------|---------|--|--|--|--|--|--|

CLASS: 25 TRANSFERS

| | | | | | | | | | | | | | | |
|-----|---|--|-----------|--|-----------|--|---------|-----------|---------|--|---------|--|--|--|
| 808 | TRSFERS TO GIS PGRM (TO ISD FUND 2018-19) | | | | | | | | | | | | | |
| | 290,299 | | 314,830 | | 311,479 | | 259,566 | 311,479 | 327,337 | | 328,899 | | | |
| 810 | TRSFERS TO STREET FUND | | | | | | | | | | | | | |
| | | | 544,014 | | | | | | | | | | | |
| 814 | TRSFERS TO CAPITAL PROJ. FUND | | | | | | | | | | | | | |
| | 395,366 | | 312,628 | | 888,066 | | 253,832 | 824,464 | 708,500 | | 708,500 | | | |
| 815 | TRSFERS TO CAPITAL DEV. FUND | | | | | | | | | | | | | |
| | 423,464 | | 1,090,056 | | 2,353,481 | | 313,663 | 1,741,178 | 187,986 | | 187,986 | | | |
| 817 | TRSFERS TO GARAGE FUND | | | | | | | | | | | | | |
| | 23,828 | | 25,169 | | 28,389 | | 15,949 | 28,389 | 29,785 | | 29,785 | | | |
| 818 | TRSFERS TO ISD-ALLOCATED | | | | | | | | | | | | | |

BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 001 GENERAL FUND

DEPT: 13 NON-DEPARTMENTAL

| OBJ | 2018 - ACTUAL | | 2019 - ACTUAL | | 2020 BUDGETED | | 2020 YTD | 2020 | 2021 - PROPOSED | | 2021 - RECOMD | | 2021 ADOPTED | |
|---|--------------------------------------|-----|---------------|-----|---------------|-----|-----------|-----------|-----------------|-----|---------------|-----|--------------|-----|
| | AMOUNT | FTE | AMOUNT | FTE | AMOUNT | FTE | ACT AMT | EST AMT | AMOUNT | FTE | AMOUNT | FTE | AMOUNT | FTE |
| | 1,640,370 | | 1,849,898 | | 1,937,183 | | 1,614,319 | 1,937,183 | 1,825,250 | | 1,882,499 | | | |
| 819 | TRSFERS TO INSURANCE FUND | | | | | | | | | | | | | |
| | 411,381 | | 411,381 | | 514,226 | | 428,522 | 514,226 | 514,226 | | 514,226 | | | |
| 823 | TRSFERS TO DEBT SERVICE FUND | | | | | | | | | | | | | |
| | 1,190,387 | | 53,860 | | | | | | | | | | | |
| 830 | TRANSFER TO LIBRARY FUND | | | | | | | | | | | | | |
| | | | 94,108 | | | | | | | | | | | |
| 831 | TRSFER TO LIBRARY FD-COLLECTION | | | | | | | | | | | | | |
| | | | 165,000 | | | | | | | | | | | |
| 837 | TRSFER TO LODGING TAX (TLT) FUND | | | | | | | | | | | | | |
| | 454,258 | | 556,127 | | 648,626 | | 564,856 | 648,626 | 667,549 | | 645,192 | | | |
| 842 | TRSFER TO SPECIAL REVENUE DEBT FUND | | | | | | | | | | | | | |
| | | | | | | | | | | | 1,030,144 | | | |
| TOTAL CLASS: 25 TRANSFERS | | | | | | | | | | | | | | |
| | 4,829,353 | | 5,417,071 | | 6,681,450 | | 3,450,707 | 6,005,545 | 4,260,633 | | 5,327,231 | | | |
| CLASS: 30 FUND BAL/CONTINGENCY/RESERVES | | | | | | | | | | | | | | |
| 973 | RESERVE - HOUSING INVESTMENT FUND | | | | | | | | | | | | | |
| | | | | | 300,000 | | | | 300,000 | | 300,000 | | | |
| 974 | RESERVE - CITY PARK FOUNTAIN PROJECT | | | | | | | | | | | | | |
| | | | | | 600,000 | | | | | | | | | |
| 980 | CONTINGENCY- ROW FEE FUTURE USE | | | | | | | | | | | | | |
| | | | | | 3,727,564 | | | | | | 3,727,564 | | | |
| 991 | CONTINGENCY - UNRESERVED | | | | | | | | | | | | | |
| | | | | | 345,111 | | | | 73,994 | | 3,984,978 | | | |
| 996 | RESERVE - EQUIPMENT REPLACEMT | | | | | | | | | | | | | |

906

BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 001 GENERAL FUND

DEPT: 13 NON-DEPARTMENTAL

| OBJ | 2018 - ACTUAL | | 2019 - ACTUAL | | 2020 BUDGETED | | 2020 YTD | 2020 | 2021 - PROPOSED | | 2021 - RECOMD | | 2021 ADOPTED | |
|---|---------------|-----|---------------|-----|---------------|-----|-----------|-----------|-----------------|-----|---------------|-----|--------------|-----|
| | AMOUNT | FTE | AMOUNT | FTE | AMOUNT | FTE | ACT AMT | EST AMT | AMOUNT | FTE | AMOUNT | FTE | AMOUNT | FTE |
| | | | | | 85,093 | | | | 105,408 | | 105,408 | | | |
| TOTAL CLASS: 30 FUND BAL/CONTINGENCY/RESERVES | | | | | | | | | | | | | | |
| | | | | | 5,057,768 | | | | 479,402 | | 8,117,950 | | | |
| TOTAL DEPARTMENT: 13 NON-DEPARTMENTAL | | | | | | | | | | | | | | |
| | 8,602,282 | | 8,509,285 | | 15,348,491 | | 6,715,670 | 9,795,640 | 9,313,179 | | 17,258,365 | | | |

507

City of Beaverton - Finance
 Budget Preparation - 2021

BP WORKSHEET & JUSTIFICATION

FUND: 001 GENERAL FUND
 DEPT: 13 NON-DEPARTMENTAL
 PROGRAM: 0003 NON-DEPARTMENTAL

| OBJ | 2018 - ACTUAL | | 2019 - ACTUAL | | 2020 BUDGETED | | 2020 | 2021 - PROPOSED | | 2021 - RECOMD | | 2021 ADOPTED | |
|-----|---------------|-----|---------------|-----|---------------|-----|---------|-----------------|-----|---------------|-----|--------------|-----|
| | AMOUNT | FTE | AMOUNT | FTE | AMOUNT | FTE | EST AMT | AMOUNT | FTE | AMOUNT | FTE | AMOUNT | FTE |

CLASS: 10 MATERIALS & SERVICES

| | | | | | | | | | | | | | |
|-----|--------------------------------|--|---------|---------|--------|--|--------|---------|--|--------|--|--|--|
| 303 | OFFICE FURNITURE & EQUIPMENT | | 14,660 | | | | | | | | | | |
| 307 | MEMBERSHIP FEES | | 75,832 | 76,647 | 79,280 | | 79,280 | 80,700 | | 80,700 | | | |
| 341 | COMMUNICATIONS EXPENSE | | 59,852 | 36,291 | 50,000 | | 39,000 | 44,000 | | 44,000 | | | |
| 352 | BVTN ACTIVITIES CENTER EXPENSE | | 52,980 | 134 | | | | | | | | | |
| 354 | HARVEST COURT EXPENSE | | 27,208 | 26,255 | 23,880 | | 23,880 | | | | | | |
| 356 | KIOSK MAINTENANCE EXPENSE | | 2,599 | 3 | 3,101 | | 3,101 | 3,000 | | 3,000 | | | |
| 359 | PROPERTY TAX REBATE EXPENSE | | 226,504 | 148,333 | 76,400 | | 78,432 | | | | | | |
| 386 | COMMUNITY CENTER EXPENSE | | 62,979 | 94,971 | 56,050 | | 56,050 | 127,050 | | 31,000 | | | |
| 406 | BANK SERVICE FEES | | 32,882 | 33,573 | 40,000 | | 48,000 | 50,000 | | 50,000 | | | |
| 461 | SPECIAL EXPENSE | | 651 | | | | | | | | | | |
| 479 | LOT 2 & 3 EXPENSES | | 8,213 | 2,508 | 1,000 | | 1,739 | | | | | | |
| 480 | PROPERTY TAX EXPENSE | | 2,704 | | | | 2,258 | | | | | | |
| 481 | OTHER EXPENSES | | 31,884 | 32,459 | 32,950 | | 39,950 | 36,950 | | 40,590 | | | |
| 497 | DEBT ISSUANCE COST | | | | | | 11,650 | | | | | | |
| 498 | UNDERWRITERS DISCOUNT, BOND | | | | | | 35,400 | | | | | | |

BP WORKSHEET & JUSTIFICATION

FUND: 001 GENERAL FUND
 DEPT: 13 NON-DEPARTMENTAL
 PROGRAM: 0003 NON-DEPARTMENTAL

| OBJ | OBJECT DESCRIPTION |
|-----|--------------------|
| | JUSTIFICATIONS |

| | |
|-----|---|
| 303 | OFFICE FURNITURE & EQUIPMENT EQUIPMENT APPROPRIATION AVAILABLE FOR EMERGENCY USE (MAYOR'S AUTHORIZATION REQUIRED) |
| 307 | MEMBERSHIP FEES NATIONAL LEAGUE OF CITIES \$7,200 LEAGUE OF OREGON CITIES \$58,800 LEGAL ADVOCACY PROGRAM \$1,000 PORTLAND STATE METROPOLITAN STUDIES \$2,000 UNITED STATES CONFERENCE OF MAYORS \$5,300 GOVERNMENT ETHICS COMMISSION \$900 METROPOLITAN MAYORS CONSORTIUM ANNUAL DUES \$5,500 |
| 341 | COMMUNICATIONS EXPENSE CITY WIDE COSTS-TELEPHONE SYS INCL. LINE CHARGES, LONG DISTANCE AND ACCESS TELEPHONE BILL MONITORING AND PAYMENT SERVICES EXPECTING 5-10 ADDITIONAL PHONES AT PUBLIC SAFETY CENTER \$44,000 |
| 352 | BVTN ACTIVITIES CENTER EXPENSE FY 17-18 WAS REDUCED AS THE BUILDING WAS VACATED DURING THE FISCAL YEAR AND WILL BE DECOMMISSIONED. THE SITE WILL BE REPURPOSED FOR THE NEW PUBLIC SAFETY BUILDING NO APPROPRIATION REQUIRED |
| 354 | HARVEST COURT EXPENSE NO APPROPRIATION REQUESTED FOR FY 2020-21 AS THE PROPERTY WILL BE VACATED |
| 356 | KIOSK MAINTENANCE EXPENSE MISC REPAIRS; PARTS \$3,000 |
| 359 | PROPERTY TAX REBATE EXPENSE PROPERTY TAX REBATES UNDER THE ANNEXATION AGREEMENTS FOR: PETERKORT PHASE 1 & 2 PROPERTIES 10 YEAR REBATE PERIOD ENDED IN FY 2019-20. NO APPROPRIATION REQUIRED FOR FY 2020-21 |
| 386 | COMMUNITY CENTER EXPENSE RESTROOM RE-HAB \$8,500 KITCHEN EQUIPMENT/FLOORING \$2,500 HVAC UNITS RESONER \$20,000 |
| 406 | BANK SERVICE FEES TRANSACTION FEES FOR PAYMENTS BY CREDIT CARD. \$50,000 |
| 461 | SPECIAL EXPENSE FOR SURFACE WATER UTILITY CHARGES ON WESTGATE SITE - ELIMINATED BY SALE OF PARCELS |
| 479 | LOT 2 & 3 EXPENSES LOTS 2 & 3 MANAGEMENT COST, LANDSCAPE MAINTENANCE EXPENSE, AND UTILITY EXPENSES |
| 480 | PROPERTY TAX EXPENSE FY 2019-20 REFLECTS PROPERTY TAXES ON THE SHELL GAS STATION SITE. NO APPROPRIATION REQUIRED FOR FY 2020-21 |
| 481 | OTHER EXPENSES LIEN SEARCH SERVICES \$25,000 ANNUAL DEBT SERVICE FEES FOR G.O. BOND ISSUES \$3,250 INTER-DEPARTMENTAL COURIER \$8,340 INVESTMENT 3RD PARTY SAFEKEEPING FEES \$4,000 |
| 497 | DEBT ISSUANCE COST DEBT ISSUANCE COST FOR 2020A-2 BOND ISSUANCE (\$4,000,000) |
| 498 | UNDERWRITERS DISCOUNT, BOND |

City of Beaverton - Finance
 Budget Preparation - 2021

BP WORKSHEET & JUSTIFICATION

FUND: 001 GENERAL FUND
 DEPT: 13 NON-DEPARTMENTAL
 PROGRAM: 0003 NON-DEPARTMENTAL

| OBJ | 2018 - ACTUAL | | 2019 - ACTUAL | | 2020 BUDGETED | | 2020 | 2021 - PROPOSED | | 2021 - RECOMD | | 2021 ADOPTED | |
|--------------------------------------|---|-----|---------------|-----|---------------|-----|-----------|-----------------|-----|---------------|-----|--------------|-----|
| | AMOUNT | FTE | AMOUNT | FTE | AMOUNT | FTE | EST AMT | AMOUNT | FTE | AMOUNT | FTE | AMOUNT | FTE |
| 511 | PROFESSIONAL SERVICES | | | | | | | | | | | | |
| | 8,495 | | 7,408 | | 104,465 | | 54,450 | 330,000 | | 130,000 | | | |
| 536 | MAINTENANCE CONTRACTS | | | | | | | | | | | | |
| | 700 | | 6,192 | | 6,650 | | 28,340 | | | | | | |
| 599 | P-CARDS DISPUTED EXPENSES | | | | | | | | | | | | |
| TOTAL CLASS: 10 MATERIALS & SERVICES | | | | | | | | | | | | | |
| | 608,143 | | 464,774 | | 473,776 | | 501,530 | 671,700 | | 379,290 | | | |
| CLASS: 15 CAPITAL OUTLAY | | | | | | | | | | | | | |
| 641 | VEHICLES | | | | | | | | | | | | |
| | 26,469 | | 25,118 | | 35,500 | | 34,960 | 31,200 | | 31,200 | | | |
| TOTAL CLASS: 15 CAPITAL OUTLAY | | | | | | | | | | | | | |
| | 26,469 | | 25,118 | | 35,500 | | 34,960 | 31,200 | | 31,200 | | | |
| CLASS: 25 TRANSFERS | | | | | | | | | | | | | |
| 808 | TRSFERS TO GIS PGRM (TO ISD FUND 2018-19) | | | | | | | | | | | | |
| | 290,299 | | 314,830 | | 311,479 | | 311,479 | 327,337 | | 328,899 | | | |
| 810 | TRSFERS TO STREET FUND | | | | | | | | | | | | |
| | | | 544,014 | | | | | | | | | | |
| 814 | TRSFERS TO CAPITAL PROJ. FUND | | | | | | | | | | | | |
| | 395,366 | | 312,628 | | 888,066 | | 824,464 | 708,500 | | 708,500 | | | |
| 815 | TRSFERS TO CAPITAL DEV. FUND | | | | | | | | | | | | |
| | 423,464 | | 1,090,056 | | 2,353,481 | | 1,741,178 | 187,986 | | 187,986 | | | |

BP WORKSHEET & JUSTIFICATION

FUND: 001 GENERAL FUND
 DEPT: 13 NON-DEPARTMENTAL
 PROGRAM: 0003 NON-DEPARTMENTAL

| OBJ | OBJECT DESCRIPTION |
|-----|--------------------|
| | JUSTIFICATIONS |

- 511 PROFESSIONAL SERVICES
 - AFTER HOUR ACTIVITY & EVENT SECURITY\$25,000
 - JANITORIAL SERVICES FOR PARK RESTROOMS\$5,000
 - FACILITY MASTER PLAN CONSULTANT SERVICES\$100,000
- 536 MAINTENANCE CONTRACTS
 - BUILDING SECURITY CAMERA SYSTEM MAINTENANCE CONTRACT CURRENTLY UNDER A3-YEAR CONTRACT
 - NO APPROPRIATION REQUIRED FOR FY2020-21 NEXT APPROPRIATION WILL BE IN FY2021-22
- 599 P-CARDS DISPUTED EXPENSES
 - PURCHASING CARDS NOW USED IN MULTIPLE DEPARTMENTS - CLEARING ACCOUNT

- 641 VEHICLES
 - ADDITIONAL VEHICLE- NISSAN LEAF ELECTRIC FOR POLICE POOL-LOCATED AT PUBLIC SAFETY BLD (COSTS INCLUDE VEHICLE, SETUP ITEMS AND LICENSING) \$31,200
 - (ALL ELECTRIC VEHICLE)

- 808 TRSFERS TO GIS PGRM (TO ISD FUND 2018-19)
 - ALLOCATION OF GEOGRAPHICAL INFORMATION SERVICES \$328,899

- 810 TRSFERS TO STREET FUND

- 814 TRSFERS TO CAPITAL PROJ. FUND
 - FY 2019-20 PROJECTS
 - 3112 SIDEWALK - ALLEN 92ND TO SCHOLLS \$132,500
 - 3113 SIDEWALK - LAURELWOOD AVE \$70,000
 - 3328 WESTERN AVE IMPROVEMENT \$90,000
 - 3408 HOCKEN AVE \$40,000
 - 3410 DENNEY ROAD MUP \$441,964
 - 3416 QUIET ZONES \$50,000
 - FY 2020-21 PROJECTS
 - 3112 SIDEWALK - ALLEN 92ND TO SCHOLLS \$200,000
 - 3113 SIDEWALK - LAURELWOOD AVE\$118,500
 - 3328 WESTERN AVE IMPROVEMENT \$80,000
 - 3416 QUIET ZONES \$175,000
 - 3519 CANYON RD INTERSECTIN IMPROVEMENT (MOVED FROM FUND 301) \$135,000

- 815 TRSFERS TO CAPITAL DEV. FUND
 - FY 2017-18 PROJECTS:
 - 3518 CANYON RD ALTERNATIVE BIKE NETWORK\$164,915
 - 3519 CANYON RD INTERSECTION IMPROVEMENTS \$68,549
 - 3522 LIBRARY FOUNTAIN IMPROVEMENTS \$190,000
 - FY 2018-19 PROJECTS:
 - 3518 CANYON RD ALT BIKE NETWEORK BUDGETED\$1,250; ESTIMATE \$1,250
 - 3519 CANYON RD INTERSECTION IMPROVEMENTS BUDGETED \$115,000; ESTIMATE \$10,000
 - 3513 PROPERTY ACQUISITION ACCOUNT BUDGETED\$100,000; ESTIMATE \$100,000
 - 3522 LIBRARY FOUNTAIN IMPROVEMENTS BUDGETED \$96,325; ESTIMATE \$96,325
 - 3523 PACWEST GAS STATION PROPERTY ACQUSTION\$890,000
 - FY 2019-20 PROJECTS
 - 3519 CANYON RD INTERSECTION IMPROVEMENTS \$110,000
 - 3523 PSC PLAZA AND ENTRYWAY\$1,631,178
 - FY 2020-21 PROJECTS
 - TRANSFER TO PACWEST GAS STATION PLAZA IMPROVEMENT PROEJCT\$187,986

City of Beaverton - Finance
 Budget Preparation - 2021

BP WORKSHEET & JUSTIFICATION

FUND: 001 GENERAL FUND
 DEPT: 13 NON-DEPARTMENTAL
 PROGRAM: 0003 NON-DEPARTMENTAL

| OBJ | 2018 - ACTUAL | | 2019 - ACTUAL | | 2020 BUDGETED | | 2020 | 2021 - PROPOSED | | 2021 - RECOMD | | 2021 ADOPTED | |
|---|--------------------------------------|-----|---------------|-----|---------------|-----|-----------|-----------------|-----|---------------|-----|--------------|-----|
| | AMOUNT | FTE | AMOUNT | FTE | AMOUNT | FTE | EST AMT | AMOUNT | FTE | AMOUNT | FTE | AMOUNT | FTE |
| 817 | TRSFERS TO GARAGE FUND | | | | | | | | | | | | |
| | 23,828 | | 25,169 | | 28,389 | | 28,389 | 29,785 | | 29,785 | | | |
| 818 | TRSFERS TO ISD-ALLOCATED | | | | | | | | | | | | |
| | 1,640,370 | | 1,849,898 | | 1,937,183 | | 1,937,183 | 1,825,250 | | 1,882,499 | | | |
| 819 | TRSFERS TO INSURANCE FUND | | | | | | | | | | | | |
| | 411,381 | | 411,381 | | 514,226 | | 514,226 | 514,226 | | 514,226 | | | |
| 823 | TRSFERS TO DEBT SERVICE FUND | | | | | | | | | | | | |
| | 1,190,387 | | 53,860 | | | | | | | | | | |
| 830 | TRANSFER TO LIBRARY FUND | | | | | | | | | | | | |
| | | | 94,108 | | | | | | | | | | |
| 831 | TRSFER TO LIBRARY FD-COLLECTION | | | | | | | | | | | | |
| | | | 165,000 | | | | | | | | | | |
| 837 | TRSFER TO LODGING TAX (TLT) FUND | | | | | | | | | | | | |
| | 454,258 | | 556,127 | | 648,626 | | 648,626 | 667,549 | | 645,192 | | | |
| 842 | TRSFER TO SPECIAL REVENUE DEBT FUND | | | | | | | | | | | | |
| | | | | | | | | | | 1,030,144 | | | |
| TOTAL CLASS: 25 TRANSFERS | | | | | | | | | | | | | |
| | 4,829,353 | | 5,417,071 | | 6,681,450 | | 6,005,545 | 4,260,633 | | 5,327,231 | | | |
| CLASS: 30 FUND BAL/CONTINGENCY/RESERVES | | | | | | | | | | | | | |
| 973 | RESERVE - HOUSING INVESTMENT FUND | | | | | | | | | | | | |
| | | | | | 300,000 | | | 300,000 | | 300,000 | | | |
| 974 | RESERVE - CITY PARK FOUNTAIN PROJECT | | | | | | | | | | | | |
| | | | | | 600,000 | | | | | | | | |

BP WORKSHEET & JUSTIFICATION

FUND: 001 GENERAL FUND
 DEPT: 13 NON-DEPARTMENTAL
 PROGRAM: 0003 NON-DEPARTMENTAL

| OBJ | OBJECT DESCRIPTION | JUSTIFICATIONS |
|-----|---|----------------|
| 817 | TRSFERS TO GARAGE FUND ALLOCATION OF FLEET SERVICES (FUEL AND MAINTENANCE) PROVIDED BY THE GARAGE FUND \$29,785 | |
| 818 | TRSFERS TO ISD-ALLOCATED ALLOCATION OF SERVICES PROVIDED BY THE INFORMATION SYSTEMS FUND \$1,882,499 | |
| 819 | TRSFERS TO INSURANCE FUND ALLOCATION OF CHARGES FOR GENERAL LIABILITY AND PROPERTY INSURANCE \$514,226 | |
| 823 | TRSFERS TO DEBT,SERVICE FUND TRANSFER TO THE GENERAL OBLIGATION DEBT SERVICE FUND FOR DEBT SERVICE ASSISTANCE ON THE 2017 PUBLIC SAFETY BOND ISSUE DURING THE TWO YEAR OVERLAP WITH THE EXISTING LIBRARY BOND ISSUE DEBT SERVICE.. THE OVERLAP PERIOD ENDED IN FY2018-19 | |
| 830 | TRANSFER TO LIBRARY FUND FY 18-19 TRANSFERS TO SUPPORT FOR LIBRARY OPERATION LIBRARY SAFETY OFFICER ADDITIONAL STAFF TIME FOR LIBRARY HOURS CHANGE | |
| 831 | TRSFER TO LIBRARY FD-COLLECTION TRANSFER TO LIBRARY FUND TO ASSIST WITH THE PURCHASE OF LIBRARY MATERIALS | |
| 837 | TRSFER TO LODGING TAX (TLT) FUND 100% SUBSIDY OF THE ARTS PROGRAM 0528' S OPERATING COSTS IN THE TRANSIENT LODGING TAX FUND \$645,192 | |
| 842 | TRSFER TO SPECIAL REVENUE DEBT FUND FUNDING OF DEBT SERVICE PAYMENTS FOR THE2020A2 SPECIAL REVENUE BONDS ISSUED FOR VARIOUS CITY PROJECTS. PRINCIPAL \$470,144 INTEREST \$560,000 | |
| 973 | RESERVE - HOUSING INVESTMENT FUND SET ASIDE A PORTION OF GENERAL FUND CONTINGENCY FOR FUTURE HOUSING INVESTMENT FUND AS THE CITY'S MATCH TOWARDS METRO AFFORDABLE HOUSING BOND PROJECTS\$300,000 | |
| 974 | RESERVE - CITY PARK FOUNTAIN PROJECT | |

BP WORKSHEET & JUSTIFICATION

FUND: 001 GENERAL FUND
 DEPT: 13 NON-DEPARTMENTAL
 PROGRAM: 0003 NON-DEPARTMENTAL

| OBJ | 2018 - ACTUAL | | 2019 - ACTUAL | | 2020 BUDGETED | | 2020 | 2021 - PROPOSED | | 2021 - RECOMD | | 2021 ADOPTED | |
|-----|---------------|-----|---------------|-----|---------------|-----|---------|-----------------|-----|---------------|-----|--------------|-----|
| | AMOUNT | FTE | AMOUNT | FTE | AMOUNT | FTE | EST AMT | AMOUNT | FTE | AMOUNT | FTE | AMOUNT | FTE |

| | | | | | | | | | | | | | |
|-----|---------------------------------|--|--|--|--|--|-----------|--|--|--|--|-----------|--|
| 980 | CONTINGENCY- ROW FEE FUTURE USE | | | | | | | | | | | | |
| | | | | | | | 3,727,564 | | | | | 3,727,564 | |

| | | | | | | | | | | | | | |
|-----|--------------------------|--|--|--|--|--|---------|--|--------|--|--|-----------|--|
| 991 | CONTINGENCY - UNRESERVED | | | | | | 345,111 | | 73,994 | | | 3,984,978 | |
|-----|--------------------------|--|--|--|--|--|---------|--|--------|--|--|-----------|--|

| | | | | | | | | | | | | | |
|-----|-------------------------------|--|--|--|--|--|--------|--|---------|--|--|---------|--|
| 996 | RESERVE - EQUIPMENT REPLACEMT | | | | | | 85,093 | | 105,408 | | | 105,408 | |
|-----|-------------------------------|--|--|--|--|--|--------|--|---------|--|--|---------|--|

| | | | | | | | | | | | | | |
|---|--|--|--|--|--|--|-----------|--|---------|--|--|-----------|--|
| TOTAL CLASS: 30 FUND BAL/CONTINGENCY/RESERVES | | | | | | | | | | | | | |
| | | | | | | | 5,057,768 | | 479,402 | | | 8,117,950 | |

| | | | | | | | | | | | | | |
|--------------------------------------|--|--|--|--|--|--|-----------|-----------|------------|-----------|-----------|------------|--|
| TOTAL PROGRAM: 0003 NON-DEPARTMENTAL | | | | | | | | | | | | | |
| | | | | | | | 5,463,965 | 5,906,963 | 12,248,494 | 6,542,035 | 5,442,935 | 13,855,671 | |

FUND: 001 GENERAL FUND
 DEPT: 13 NON-DEPARTMENTAL
 PROGRAM: 0003 NON-DEPARTMENTAL

| OBJ | OBJECT DESCRIPTION |
|-----|--------------------|
| | JUSTIFICATIONS |

980 CONTINGENCY- ROW FEE FUTURE USE
 PGE AND NW NATURAL PRIVELEG TAX SET ASIDE ACCOUNT REVENUES AND AUTHORIZED USES
 FY 2015-16: TOTAL REVENUES \$1,548,000
 UTILITY UNDERGROUNDING PROJECT \$65,000
 FY 2015-16 ACTUAL ENDING BALANCE OF ACCOUNT \$1,483,000
 FY 2016-17: CARRYOVER \$1,483,000 + CURRENT REVENUES \$1,636,792 TOTAL AVAILABLE \$3,119,792
 SIDEWALK IMPROVEMENT PROJECT 3106 \$552,582 (FUND MENLO DRIVE FAIRMOUNT TO BERTHOLD)
 AFFORDABLE HOUSING PROGRAM \$200,000
 ACQUISITION DUE DILIGENCE EXPENSE \$65,000
 ACTUAL FY 2016-17 ENDING BALANCE OF ACCOUNT \$2,302,210
 FY 2017-18: CARRYOVER \$2,302,210 + CURRENT REVENUE \$1,589,438 TOTAL AVAILABLE \$3,891,648
 DEBT SERVICE ON TO ASSIST WITH PUBLIC SAFETY BOND ISSUE DEBT SERVICE \$1,190,387
 SIDEWALK IMPROVEMENT PROJECT 3106 \$394,798 (FUND MENLO DRIVE FAIRMOUNT TO BERTHOLD)
 AFFORDABLE HOUSING PROGRAM \$300,000
 ACQUISITION DUE DILIGENCE EXPENSE \$75,000
 ACTUAL FY 2017-18 ENDING BALANCE OF ACCOUNT \$1,193,463
 FY 2018-19: CARRYOVER \$1,931,463 + CURRENT REVENUE \$1,610,000 TOTAL AVAILABLE \$3,541,463
 TRANSFER TO THE DEBT SVC FUND TO ASSIST THE PUBLIC SAFETY BOND -\$100,000
 SIDEWALK IMPROVEMENT PROJECT 3106 MENLO DRIVE FAIRMOUNT TO BERTHOLD -\$202,621
 AFFORDABLE HOUSING ACTIVITIES IN PROGRAM 0662 ACCOUNT 509 - \$855,000
 FY 2018-19 BUDGETED ENDING BALANCE \$2,383,842
 FY2018-19 ESTIMATE REVENUE REDUCED BY \$44,000 (NW NATURAL) TOTAL AVAILABLE \$3,497,463
 TRANSFER TO THE DEBT SVC FUND TO ASSIST THE PUBLIC SAFETY BOND -\$53,860
 SIDEWALK IMPROVEMENT PROJECT 3106 MENLO DRIVE FAIRMOUNT TO BERTHOLD -\$202,621
 AFFORDABLE HOUSING ACTIVITIES IN PROGRAM 0662 ACCOUNT 509 - \$700,000
 FY2018-19 ESTIMATED ENDING BALANCE \$2,475,115
 FY 2019-20: CARRYOVER \$2,475,115 + CURRENT REVENUE \$1,566,000 TOTAL AVAILABLE \$3,541,463
 AFFORDABLE HOUSING ACTIVITIES IN PROGRAM 0662 ACCOUNT 509 - \$155,000
 SIDEWALK PROJECT 3112 ALLEN 92ND AVENUE TO SCHOLLS FERRY ROAD \$170,000
 SIDEWALK PROJECT 3113 LAURELWOOD AVENUE \$172,500
 FY 2019-20 PROPOSED BUDGET ENDING BALANCE
 AMENDMENT PACKET NO. 2 - INCREASE REVENUE PROJECTIONS TO UPDATED REVENUES
 RECEIVED SO FAR YEAR-TO-DATE. \$3,727,564

991 CONTINGENCY - UNRESERVED

996 RESERVE - EQUIPMENT REPLACEMT
 RESERVE FOR VEHICLE REPLACEMENT \$105,408