



**CITY OF BEAVERTON  
SUPPLEMENTAL BUDGET S-21-1  
CURRENT YEAR FINANCIAL INFORMATION**

Following this narrative page are several schedules covering the current financial information on selected City issues.

**Handout 1 – Summary Schedule of Fund Balance, Revenues and Expenditures of the General, Street, Building, Library, and Lodging Tax**

These schedules show a 19 year period of activity for each fund, including the results of last year's operations (budget, revised and actual) and this year's operations (budget and revised budget through the impacts of the supplemental budget).

**Handout 2 – Property Tax Levy and Revenues Estimated to Actual**

This schedule shows a the difference between the City's Property Tax estimates for this year's budget compared to the actuals now established by the County Assessor. The City's Assessed Valuation increase by \$62.7 Million over the City's estimate and when applied to our tax levy rate it generated an additional \$312,987 in property tax revenues. When discounted by 5% for early payments and non-collections the net amount is apportioned to the City's General Fund \$269,787 and to the Library Fund \$27,555. This additional revenue is included in the Supplemental Budget.

**Handout 3 – Business License Fee Revenues**

This schedule shows a 26 year historical period of business license revenues and revenues received in FY 2020-21 Year-To-Date through October 28, 2020. This information can serve as an economic indicator. The schedule shows that beginning in FY 2014-15 revenues exceeded FY 2006-07 as the previous high-point in yearly revenues. Since the low point of FY 2009-10 in the current economic downturn, annual revenues have steadily improved until the slight downturn due to COVID-19 Pandemic.

**Handouts 4, 5, and 6 Schedule of Gas Taxes and County Vehicle Registration Revenues**

These schedules show FY 2019-20 gas tax revenues Year-To-Date through September 30, 2020 and vehicle registration fees YTD through August 31, 2020.

- Schedule 4 shows that the State Gas Taxes are slightly lower YTD by \$86,621 (5.00%); however it is an improvement over the planned 38% decrease we anticipated in developing this year's budget. Staff will be proposing an Amendment to the Supplemental Budget to increase Gas Tax Revenues over the amount budgeted.
- Schedule 5 shows that the Vehicle Registration fees are slightly higher YTD by \$55,771 (11.7%) mainly due to COVID-19 and the ability of DEQ Testing and DMV access. Hopefully the backlog will be completed by the end of the fiscal year.
- Schedule 6 shows that the County Gas Taxes are lower YTD by \$16,442 (17.8%).

**Handout 7 – Schedule of Building Permit Fees**

This schedule shows a 6 year historical period of building permit revenues with permit revenues received in FY 2020-21 Year-To-Date through October 27, 2020 compared to the revenue collections of the prior fiscal year. For FY 2020-21, it shows that through September our percent collected compared to last year is lower by \$518,081 or 33.8% over the same period as last year.

### **Handout 8 – Schedule of Water Consumption and Revenues**

This schedule shows a the Water Consumption and Revenues for the current year and the last 5 years compared to a 3-year historical period of water consumption amounts and revenues from FY 2007-08 through FY 2009-10 as being our highest water consumption years. For FY 2020-21 it shows that the consumption was 10.47% lower than last year through September 2020; however a portion of the reduced consumption is due to Billing Group 4's September consumption readings were not available due to the fire smoke. This consumption will be in included in October's billings.

### **Handout 9 – Schedule of Water Consumption by Meter/Account Type**

This schedule shows the consumption YTD by meter/account type i.e., Apartments, Commercial, Multi-Family, Residential etc., and compares it to the same period last year, YTD. The largest percentage drop in consumption was in our Public Facilities at 49% (23,483 CCF) followed by Irrigation with a decrease of 29% (71,330 CCF) and then Commercial with a decrease of 26% (80,743 CCF); however a portion of the reduced consumption is due to Billing Group 4's September consumption readings were not available due to the fire smoke. This consumption will be in included in October's billings.

### **Handout 10 – Annual Disclosure Water Fund Debt Service Coverage**

This schedule shows a 10 year historical period of the Water Fund's debt service coverage ratio, which is shown on the highlighted yellow line. The debt service coverage ratio demonstrates the strength in the Water Fund's net revenues (Operating Revenues Less Operating Expenses) when compared to the annual debt service payment. Typically the City strives to have a debt service coverage of 1.4 which means that for every dollar that we spend in debt there is an additional 40 cents remaining in net revenue after operating expenses. By our Bond Covenants, we must maintain a minimum debt service coverage ratio of 1.20.

The ratio's large increases from FY 2015 to FY 2018 is due to the significant decrease in debt service compared to previous years caused by the refunding the 2006 bonds and ending the debt service on the 2014 Refunding Bond issue. FY 2018-19 decrease in the debt service coverage ratio is due to the 2018 Water Revenue Bond issue and its debt service requirements and the FY 2019-20 decrease due to the new 2020 Water Revenue Bond issue and its debt service requirements.

### **Handout 11 – Schedule of PERS Reserve Account**

During FY 2018-19 an additional \$1 Million was authorized to be placed in the PERS Reserve Account. The actual increase was \$941,712 as the PERS Reserve Contributions were based on a percentage of payroll and the difference is due to position vacancies during the year. The total in the PERS Reserve Account at June 30, 2019 is \$4,170,864 of which the General Fund the largest fund with a balance of \$2.78 Million or 66.54% of the total reserve amount.

### **Handout 12 – Schedule of Privilege Tax Right of Way Future Use Reserve Account**

With the funding of \$725,000 in the Affordable Housing Program, the reserve account's balance at end of the fiscal year is projected at \$2,946,664.

**City of Beaverton**  
**Summary Schedule of Fund Balances Revenues and Expenditures**  
**FY 2001-02 to FY 2020-21 Supplemental Budget**  
**General, Street, Building, Library, Street Lighting and TLT Operating Funds**

	Actuals as of Each Fiscal Year End					
	Actual Beginning Fund Balance	Actual Revenues	Actual Expenditures	Actual Operating Surplus or (Deficit)	Actual Ending Fund Balance	Contingency Expressed As A Percent of Expenditures
<b>General Fund</b>						
2001-02	\$ 7,965,137	\$ 28,411,331	\$ 26,366,935	\$ 2,044,396	\$ 10,009,533	37.96%
2002-03	\$ 10,009,533	\$ 27,540,845	\$ 27,898,729	\$ (357,884)	\$ 9,651,649	34.60%
2003-04	\$ 9,651,649	\$ 30,014,656	\$ 32,555,351	\$ (2,540,695)	\$ 7,110,954	21.84%
2004-05	\$ 7,110,954	\$ 34,780,603	\$ 34,726,535	\$ 54,068	\$ 7,165,022	20.63%
2005-06	\$ 7,165,022	\$ 42,464,201	\$ 42,150,405	\$ 313,796	\$ 7,478,818	17.74%
2006-07	\$ 7,478,818	\$ 44,459,841	\$ 39,253,351	\$ 5,206,490	\$ 12,685,308	32.32%
2007-08	\$ 12,685,308	\$ 44,532,915	\$ 40,950,477	\$ 3,582,438	\$ 16,267,746	39.73%
2008-09	\$ 16,267,746	\$ 43,018,840	\$ 41,751,490	\$ 1,267,350	\$ 17,535,096	42.00%
2009-10	\$ 17,535,096	\$ 45,454,008	\$ 44,568,185	\$ 885,823	\$ 18,420,919	41.33%
2010-11	\$ 18,420,919	\$ 47,525,104	\$ 48,592,947	\$ (1,067,843)	\$ 17,353,076	35.71%
2011-12	\$ 17,353,076	\$ 51,328,305	\$ 58,710,286	\$ (7,381,981)	\$ 9,971,095	16.98%
2012-13	\$ 9,971,095	\$ 52,344,395	\$ 52,803,788	\$ (459,393)	\$ 9,511,702	18.01%
2013-14	\$ 9,511,702	\$ 54,988,137	\$ 53,595,308	\$ 1,392,829	\$ 10,904,531	20.35%
2014-15	\$ 10,904,531	\$ 56,396,569	\$ 55,436,640	\$ 959,929	\$ 11,864,460	21.40%
2015-16	\$ 11,864,460	\$ 59,637,235	\$ 57,408,582	\$ 2,228,653	\$ 14,093,113	24.55%
2016-17 Adopted	\$ 11,635,214	\$ 59,738,024	\$ 65,329,202	\$ (5,591,178)	\$ 6,044,036	9.25%
2016-17 W/Supplemental	\$ 14,093,113	\$ 60,326,256	\$ 66,408,582	\$ (6,082,326)	\$ 8,010,787	12.06%
2016-17 Estimated	\$ 14,093,113	\$ 63,224,284	\$ 66,033,886	\$ (2,809,602)	\$ 11,283,511	17.09%
2016-17 Actual	\$ 14,093,113	\$ 64,392,280	\$ 63,944,994	\$ 447,286	\$ 14,540,399	22.74%
2017-18 Adopted	\$ 11,283,511	\$ 63,068,597	\$ 68,576,568	\$ (5,507,971)	\$ 5,775,540	8.42%
2017-18 W/Supplemental	\$ 14,540,399	\$ 63,890,765	\$ 70,393,938	\$ (6,503,173)	\$ 8,037,226	11.42%
2017-18 Estimated	\$ 14,540,399	\$ 64,748,699	\$ 66,308,307	\$ (1,559,608)	\$ 12,980,791	19.58%
2017-18 Actual	\$ 14,540,399	\$ 64,148,277	\$ 64,471,123	\$ (322,846)	\$ 14,217,553	22.05%
2018-19 Proposed	\$ 12,980,791	\$ 65,743,834	\$ 71,956,720	\$ (6,212,886)	\$ 6,767,905	9.41%
2018-19 W/Supplemental	\$ 14,217,553	\$ 65,890,711	\$ 73,438,172	\$ (7,547,461)	\$ 6,670,092	9.08%
2018-19 Estimated	\$ 14,217,553	\$ 66,763,105	\$ 68,517,286	\$ (1,754,181)	\$ 12,463,372	18.19%
2018-19 Actual	\$ 14,217,553	\$ 68,141,410	\$ 67,941,781	\$ 199,629	\$ 14,417,182	21.22%
2019-20 Adopted	\$ 12,463,372	\$ 69,426,876	\$ 74,565,559	\$ (5,138,683)	\$ 7,324,689	9.82%
2019-20 W/Supplemental	\$ 14,417,182	\$ 69,946,680	\$ 76,729,752	\$ (6,783,072)	\$ 7,634,110	9.95%
2019-20 Estimated	\$ 14,417,182	\$ 76,087,985	\$ 75,021,224	\$ 1,066,761	\$ 15,483,943	20.64%
2019-20 Actual	\$ 14,417,182	\$ 73,497,188	\$ 71,428,998	\$ 2,068,190	\$ 16,485,372	23.08%
2020-21 Adopted	\$ 15,483,943	\$ 73,537,361	\$ 80,081,806	\$ (6,544,445)	\$ 8,939,498	11.16%
2020-21 W/Supplemental	\$ 16,485,372	\$ 77,011,332	\$ 85,777,279	\$ (8,765,947)	\$ 7,719,425	9.00%
				<b>\$ 2,775,196</b>		
				<b>\$ 3,229,001</b>		
				<b>\$ 13,723,622</b>	<b>16.00%</b>	

Liability Reserve Account 292 - PERS Reserve  
 Liability Reserve Account 249 - Compensated Absences Accrual

Fiscal Year	Adopted Budget For Each Fiscal Year					
	Adopted Budget Beginning Fund Balance	Adopted Budget Revenues	Adopted Budget Expenditures	Adopted Budget Operating Surplus or (Deficit)	Adopted Ending Fund Balance	Contingency Expressed As A Percent of Expenditures
2001-02	\$ 6,824,542	\$ 25,589,126	\$ 28,455,575	\$ (2,866,449)	\$ 3,958,093	13.91%
2002-03	\$ 8,797,424	\$ 26,432,565	\$ 29,878,027	\$ (3,445,462)	\$ 5,351,962	17.91%
2003-04	\$ 9,069,568	\$ 28,804,852	\$ 33,151,891	\$ (4,347,039)	\$ 4,722,529	14.25%
2004-05	\$ 6,348,342	\$ 34,305,212	\$ 36,009,694	\$ (1,704,482)	\$ 4,643,860	12.90%
2005-06	\$ 5,906,511	\$ 38,928,586	\$ 39,471,415	\$ (542,829)	\$ 5,363,682	13.59%
2006-07	\$ 5,499,689	\$ 41,730,242	\$ 42,459,098	\$ (728,856)	\$ 4,770,833	11.24%
2007-08	\$ 9,096,342	\$ 44,198,343	\$ 45,245,686	\$ (1,047,343)	\$ 8,048,999	17.79%
2008-09	\$ 14,063,184	\$ 43,156,091	\$ 45,481,458	\$ (2,325,367)	\$ 11,737,817	25.81%
2009-10	\$ 16,206,392	\$ 42,913,236	\$ 45,459,716	\$ (2,546,480)	\$ 13,659,912	30.05%
2010-11	\$ 17,574,821	\$ 46,477,561	\$ 49,189,329	\$ (2,711,768)	\$ 14,863,053	30.22%
2011-12	\$ 16,630,773	\$ 48,130,919	\$ 51,619,820	\$ (3,488,901)	\$ 13,141,872	25.46%
2012-13	\$ 8,392,325	\$ 54,231,175	\$ 54,385,631	\$ (154,456)	\$ 8,237,869	15.15%
2013-14	\$ 8,381,738	\$ 55,449,192	\$ 56,613,140	\$ (1,163,948)	\$ 7,217,790	12.75%
2014-15	\$ 10,253,693	\$ 53,913,988	\$ 57,433,106	\$ (3,519,118)	\$ 6,734,575	11.73%
2015-16	\$ 9,033,271	\$ 56,833,157	\$ 58,972,345	\$ (2,139,188)	\$ 6,894,083	11.69%
		<b>Actual Revs &gt; Budget</b>	<b>Expressed as Percentage</b>	<b>Actual Exp &lt; Budget</b>	<b>Expressed as Percentage</b>	
2001-02		\$ 2,822,205	11.03%	\$ 2,088,640	7.92%	
2002-03		\$ 1,108,280	4.19%	\$ 1,979,298	7.09%	
2003-04		\$ 1,209,804	4.20%	\$ 596,540	1.83%	
2004-05		\$ 475,391	1.39%	\$ 1,283,159	3.70%	
2005-06		\$ 3,535,615	9.08%	\$ (2,678,990)	-6.36%	
2006-07		\$ 2,729,599	6.54%	\$ 3,205,747	8.17%	
2007-08		\$ 334,572	0.76%	\$ 4,295,209	10.49%	
2008-09		\$ (137,251)	-0.32%	\$ 3,729,968	8.93%	
2009-10		\$ 2,540,772	5.92%	\$ 891,531	2.00%	
2010-11		\$ 1,047,543	2.25%	\$ 596,382	1.23%	
2011-12		\$ 3,197,386	6.64%	\$ (7,090,466)	-12.08%	
2012-13		\$ (1,886,780)	-3.48%	\$ 1,581,843	3.00%	
2013-14		\$ (461,055)	-0.83%	\$ 3,017,832	5.63%	
2014-15		\$ 2,482,581	4.60%	\$ 1,996,466	3.60%	
2015-16		\$ 2,804,078	4.93%	\$ 1,563,763	2.72%	
2016-17		\$ 4,654,256	7.79%	\$ 1,384,208	2.12%	
2017-18		\$ 1,079,680	1.71%	\$ 4,105,445	5.99%	
2018-19		\$ 2,397,576	3.65%	\$ 4,014,939	5.58%	
2019-20		\$ 4,070,312	5.86%	\$ 3,136,561	4.21%	
Average All Years			4.00%		3.46%	
Average All Years Except 2005 & 2012			3.54%		4.95%	

**City of Beaverton**  
**Summary Schedule of Fund Balances Revenues and Expenditures**  
**FY 2001-02 to FY 2020-21 Supplemental Budget**  
**General, Street, Building, Library, Street Lighting and TLT Operating Funds**

	Actuals as of Each Fiscal Year End					
	Actual Beginning Fund Balance	Actual Revenues	Actual Expenditures	Actual Operating Surplus or (Deficit)	Actual Ending Fund Balance	Contingency Expressed As A Percent of Expenditures
<b>Street Fund</b>						
2001-02	\$ 2,494,734	\$ 3,977,557	\$ 5,295,955	\$ (1,318,398)	\$ 1,176,336	22.21%
2002-03	\$ 1,176,336	\$ 4,226,174	\$ 4,042,110	\$ 184,064	\$ 1,360,400	33.66%
2003-04	\$ 1,360,400	\$ 4,567,616	\$ 3,841,980	\$ 725,636	\$ 2,086,036	54.30%
2004-05	\$ 2,086,036	\$ 4,827,757	\$ 4,064,518	\$ 763,239	\$ 2,849,275	70.10%
2005-06	\$ 2,849,275	\$ 5,124,634	\$ 4,780,723	\$ 343,911	\$ 3,193,186	66.79%
2006-07	\$ 3,193,186	\$ 5,038,710	\$ 4,938,364	\$ 100,346	\$ 3,293,532	66.69%
2007-08	\$ 3,293,532	\$ 4,754,221	\$ 5,205,839	\$ (451,618)	\$ 2,841,914	54.59%
2008-09	\$ 2,841,914	\$ 5,104,589	\$ 5,080,565	\$ 24,024	\$ 2,865,938	56.41%
2009-10	\$ 2,865,938	\$ 5,319,495	\$ 5,023,392	\$ 296,103	\$ 3,162,041	62.95%
2010-11	\$ 3,162,041	\$ 5,789,587	\$ 5,409,995	\$ 379,592	\$ 3,541,633	61.17%
2011-12	\$ 3,541,633	\$ 6,437,603	\$ 6,090,241	\$ 347,362	\$ 3,888,995	60.41%
2012-13	\$ 3,888,995	\$ 6,463,393	\$ 7,006,826	\$ (543,433)	\$ 3,345,562	47.75%
2013-14	\$ 3,345,562	\$ 6,377,056	\$ 7,095,621	\$ (718,565)	\$ 2,626,997	37.02%
2014-15	\$ 2,626,997	\$ 6,734,326	\$ 6,490,282	\$ 244,044	\$ 2,871,041	44.24%
2015-16	\$ 2,871,041	\$ 6,837,656	\$ 5,969,603	\$ 868,053	\$ 3,739,094	62.64%
2016-17 Adopted	\$ 3,262,833	\$ 6,625,600	\$ 7,637,721	\$ (1,012,121)	\$ 2,250,712	29.47%
2016-17 W/Supplemental	\$ 3,739,094	\$ 6,625,600	\$ 7,688,932	\$ (1,063,332)	\$ 2,675,762	34.80%
2016-17 Estimated	\$ 3,739,094	\$ 6,857,226	\$ 6,859,701	\$ (2,475)	\$ 3,736,619	54.47%
2016-17 Actual	\$ 3,739,094	\$ 6,798,418	\$ 6,756,783	\$ 41,635	\$ 3,780,729	55.95%
2017-18 Adopted	\$ 3,736,619	\$ 6,837,726	\$ 8,386,101	\$ (1,548,375)	\$ 2,188,244	26.09%
2017-18 W/Supplemental	\$ 3,780,729	\$ 7,482,426	\$ 8,759,579	\$ (1,277,153)	\$ 2,503,576	28.58%
2017-18 Estimated	\$ 3,780,729	\$ 7,480,021	\$ 7,974,824	\$ (494,803)	\$ 3,285,926	41.20%
2017-18 Actual	\$ 3,780,729	\$ 7,282,982	\$ 7,401,916	\$ (118,934)	\$ 3,661,795	49.47%
2018-19 Proposed	\$ 3,285,926	\$ 9,419,500	\$ 9,573,030	\$ (153,530)	\$ 3,132,396	32.72%
2018-19 W/Supplemental	\$ 3,661,795	\$ 9,419,500	\$ 10,836,917	\$ (1,417,417)	\$ 2,244,378	20.71%
2018-19 Estimated	\$ 3,661,795	\$ 10,212,601	\$ 10,492,205	\$ (279,604)	\$ 3,382,191	32.24%
2018-19 Actual	\$ 3,661,795	\$ 10,127,706	\$ 9,477,907	\$ 649,799	\$ 4,311,594	45.49%
2019-20 Adopted	\$ 3,382,191	\$ 11,130,732	\$ 11,436,446	\$ (305,714)	\$ 3,076,477	26.90%
2019-20 W/Supplemental	\$ 4,311,594	\$ 11,130,732	\$ 11,980,112	\$ (849,380)	\$ 3,462,214	28.90%
2019-20 Estimated	\$ 4,311,594	\$ 10,322,084	\$ 11,141,267	\$ (819,183)	\$ 3,492,411	31.35%
2019-20 Actual	\$ 4,311,594	\$ 10,300,695	\$ 10,010,458	\$ 290,237	\$ 4,601,831	45.97%
2020-21 Adopted	\$ 3,492,411	\$ 10,540,913	\$ 11,820,363	\$ (1,279,450)	\$ 2,212,961	18.72%
2020-21 W/Supplemental	\$ 4,601,831	\$ 10,540,913	\$ 12,695,639	\$ (2,154,726)	\$ 2,447,105	19.28%

	Adopted Budget For Each Fiscal Year					
	Adopted Budget Beginning Fund Balance	Adopted Budget Revenues	Adopted Budget Expenditures	Adopted Budget Operating Surplus or (Deficit)	Adopted Ending Fund Balance	Contingency Expressed As A Percent of Expenditures
2001-02	\$ 2,186,477	\$ 3,962,008	\$ 5,431,137	\$ (1,469,129)	\$ 717,348	13.21%
2002-03	\$ 1,210,554	\$ 3,800,329	\$ 4,334,986	\$ (534,657)	\$ 675,897	15.59%
2003-04	\$ 1,292,404	\$ 3,803,143	\$ 4,026,212	\$ (223,069)	\$ 1,069,335	26.56%
2004-05	\$ 1,699,556	\$ 4,491,201	\$ 4,313,459	\$ 177,742	\$ 1,877,298	43.52%
2005-06	\$ 2,745,280	\$ 4,989,584	\$ 5,921,353	\$ (931,769)	\$ 1,813,511	30.63%
2006-07	\$ 3,234,877	\$ 4,774,974	\$ 5,617,666	\$ (842,692)	\$ 2,392,185	42.58%
2007-08	\$ 2,923,906	\$ 4,980,853	\$ 6,471,960	\$ (1,491,107)	\$ 1,432,799	22.14%
2008-09	\$ 2,394,403	\$ 5,354,002	\$ 5,475,558	\$ (121,556)	\$ 2,272,847	41.51%
2009-10	\$ 2,624,956	\$ 5,108,100	\$ 5,347,569	\$ (239,469)	\$ 2,385,487	44.61%
2010-11	\$ 2,897,296	\$ 5,733,151	\$ 6,030,997	\$ (297,846)	\$ 2,599,450	43.10%
2011-12	\$ 3,739,433	\$ 6,486,290	\$ 7,248,393	\$ (762,103)	\$ 2,977,330	41.08%
2012-13	\$ 3,210,882	\$ 6,459,450	\$ 7,219,221	\$ (759,771)	\$ 2,451,111	33.95%
2013-14	\$ 3,182,077	\$ 6,122,850	\$ 7,386,647	\$ (1,263,797)	\$ 1,918,280	25.97%
2014-15	\$ 2,383,958	\$ 6,198,400	\$ 7,045,594	\$ (847,194)	\$ 1,536,764	21.81%
2015-16	\$ 2,483,155	\$ 6,282,762	\$ 6,402,963	\$ (120,201)	\$ 2,362,954	36.90%
		<b>Actual Revs &gt; Budget</b>	<b>Expressed as Percentage</b>	<b>Actual Exp &lt; Budget</b>	<b>Expressed as Percentage</b>	
2001-02		\$ 15,549	0.39%	\$ 135,182	2.55%	
2002-03		\$ 425,845	11.21%	\$ 292,876	7.25%	
2003-04		\$ 764,473	20.10%	\$ 184,232	4.80%	
2004-05		\$ 336,556	7.49%	\$ 248,941	6.12%	
2005-06		\$ 135,050	2.71%	\$ 1,140,630	23.86%	
2006-07		\$ 263,736	5.52%	\$ 679,302	13.76%	
2007-08		\$ (226,632)	-4.55%	\$ 1,266,121	24.32%	
2008-09		\$ (249,413)	-4.66%	\$ 394,993	7.77%	
2009-10		\$ 211,395	4.14%	\$ 324,177	6.45%	
2010-11		\$ 56,436	0.98%	\$ 621,002	11.48%	
2011-12		\$ (48,687)	-0.75%	\$ 1,158,152	19.02%	
2012-13		\$ 3,943	0.06%	\$ 212,395	3.03%	
2013-14		\$ 254,206	4.15%	\$ 291,026	4.10%	
2014-15		\$ 535,926	8.65%	\$ 555,312	8.56%	
2015-16		\$ 554,894	8.83%	\$ 433,360	7.26%	
2016-17		\$ 172,818	2.61%	\$ 880,938	11.53%	
2017-18		\$ 445,256	6.51%	\$ 984,185	11.74%	
2018-19		\$ 708,206	7.52%	\$ 95,123	0.99%	
2019-20		\$ (830,037)	-8.81%	\$ 1,425,988	13.16%	
Average All Years			<u>3.79%</u>		<u>9.88%</u>	

Liability Reserve Account 292 - PERS Reserve	\$ 171,114	
Liability Reserve Account 249 - Compensated Absences Accrual	\$ 203,293	
	<u>\$ 2,821,512</u>	22.22%

**City of Beaverton**  
**Summary Schedule of Fund Balances Revenues and Expenditures**  
**FY 2001-02 to FY 2020-21 Supplemental Budget**  
**General, Street, Building, Library, Street Lighting and TLT Operating Funds**

	Actuals as of Each Fiscal Year End					
	Actual Beginning Fund Balance	Actual Revenues	Actual Expenditures	Actual Operating Surplus or (Deficit)	Actual Ending Fund Balance	Contingency Expressed As A Percent of Expenditures
<b>Building Fund</b>						
2001-02	\$ 2,108,552	\$ 1,728,577	\$ 1,997,382	\$ (268,805)	\$ 1,839,747	92.11%
2002-03	\$ 1,839,747	\$ 2,000,857	\$ 1,972,477	\$ 28,380	\$ 1,868,127	94.71%
2003-04	\$ 1,868,127	\$ 2,103,716	\$ 2,050,386	\$ 53,330	\$ 1,921,457	93.71%
2004-05	\$ 1,921,457	\$ 2,572,577	\$ 2,424,698	\$ 147,879	\$ 2,069,336	85.34%
2005-06	\$ 2,069,336	\$ 2,747,094	\$ 2,631,989	\$ 115,105	\$ 2,184,441	83.00%
2006-07	\$ 2,184,441	\$ 2,396,035	\$ 2,768,713	\$ (372,678)	\$ 1,811,763	65.44%
2007-08	\$ 1,811,763	\$ 2,583,705	\$ 2,826,863	\$ (243,158)	\$ 1,568,605	55.49%
2008-09	\$ 1,568,605	\$ 2,150,720	\$ 2,375,466	\$ (224,746)	\$ 1,343,859	56.57%
2009-10	\$ 1,343,859	\$ 1,905,678	\$ 2,453,753	\$ (548,075)	\$ 795,784	32.43%
2010-11	\$ 795,784	\$ 1,800,048	\$ 2,004,699	\$ (204,651)	\$ 591,133	29.49%
2011-12	\$ 591,133	\$ 2,087,587	\$ 2,070,920	\$ 16,667	\$ 607,800	29.35%
2012-13	\$ 607,800	\$ 2,513,076	\$ 2,165,701	\$ 347,375	\$ 955,175	44.10%
2013-14	\$ 955,175	\$ 2,714,536	\$ 2,366,545	\$ 347,991	\$ 1,303,166	55.07%
2014-15	\$ 1,303,166	\$ 3,264,647	\$ 2,612,259	\$ 652,388	\$ 1,955,554	74.86%
2015-16	\$ 1,955,554	\$ 3,283,948	\$ 3,209,459	\$ 74,489	\$ 2,030,043	63.25%
2016-17 Adopted	\$ 1,932,985	\$ 3,304,855	\$ 3,500,401	\$ (195,546)	\$ 1,737,439	49.64%
2016-17 W/Supplemental	\$ 2,030,043	\$ 3,304,855	\$ 3,541,701	\$ (236,846)	\$ 1,793,197	50.63%
2016-17 Estimated	\$ 2,030,043	\$ 3,524,833	\$ 3,454,154	\$ 70,679	\$ 2,100,722	60.82%
2016-17 Actual	\$ 2,030,043	\$ 3,241,543	\$ 3,417,766	\$ (176,223)	\$ 1,853,820	54.24%
2017-18 Adopted	\$ 2,100,722	\$ 3,938,075	\$ 4,054,150	\$ (116,075)	\$ 1,984,647	48.95%
2017-18 W/Supplemental	\$ 1,853,820	\$ 3,938,075	\$ 4,087,249	\$ (149,174)	\$ 1,704,646	41.71%
2017-18 Estimated	\$ 1,853,820	\$ 3,827,624	\$ 3,817,534	\$ 10,090	\$ 1,863,910	48.82%
2017-18 Actual	\$ 1,853,820	\$ 3,435,672	\$ 3,759,254	\$ (323,582)	\$ 1,530,238	40.71%
2018-19 Proposed	\$ 1,863,910	\$ 4,733,355	\$ 4,468,451	\$ 264,904	\$ 2,128,814	47.64%
2018-19 W/Supplemental	\$ 1,530,238	\$ 4,733,355	\$ 4,570,211	\$ 163,144	\$ 1,693,382	37.05%
2018-19 Estimated	\$ 1,530,238	\$ 4,249,708	\$ 4,274,405	\$ (24,697)	\$ 1,505,541	35.22%
2018-19 Actual	\$ 1,530,238	\$ 4,056,378	\$ 4,216,100	\$ (159,722)	\$ 1,370,516	32.51%
2019-20 Adopted	\$ 1,505,541	\$ 4,985,625	\$ 4,870,665	\$ 114,960	\$ 1,620,501	33.27%
2019-20 W/Supplemental	\$ 1,370,516	\$ 4,985,625	\$ 4,885,262	\$ 100,363	\$ 1,470,879	30.11%
2019-20 Estimated	\$ 1,370,516	\$ 4,702,500	\$ 4,855,901	\$ (153,401)	\$ 1,217,115	25.06%
2019-20 Actual	\$ 1,370,516	\$ 4,387,733	\$ 4,601,209	\$ (213,476)	\$ 1,157,040	25.15%
2020-21 Adopted	\$ 1,217,115	\$ 5,058,925	\$ 5,128,876	\$ (69,951)	\$ 1,147,164	22.37%
2020-21 W/Supplemental	\$ 1,157,040	\$ 5,206,372	\$ 5,139,681	\$ 66,691	\$ 1,223,731	23.81%

Liability Reserve Account 292 - PERS Reserve	\$ 208,334	
Liability Reserve Account 249 - Compensated Absences Accrual	\$ 200,841	
	<u>\$ 1,632,906</u>	31.77%

Fiscal Year	Adopted Budget For Each Fiscal Year					
	Adopted Budget Beginning Fund Balance	Adopted Budget Revenues	Adopted Budget Expenditures	Adopted Budget Operating Surplus or (Deficit)	Adopted Ending Fund Balance	Contingency Expressed As A Percent of Expenditures
2001-02	\$ 2,027,852	\$ 1,491,000	\$ 2,171,668	\$ (680,668)	\$ 1,347,184	62.03%
2002-03	\$ 1,527,731	\$ 1,598,231	\$ 2,141,806	\$ (543,575)	\$ 984,156	45.95%
2003-04	\$ 1,724,437	\$ 1,561,163	\$ 2,215,389	\$ (654,226)	\$ 1,070,211	48.31%
2004-05	\$ 1,893,989	\$ 2,203,129	\$ 2,960,997	\$ (757,868)	\$ 1,136,121	38.37%
2005-06	\$ 1,689,073	\$ 2,336,000	\$ 2,726,610	\$ (390,610)	\$ 1,298,463	47.62%
2006-07	\$ 1,852,110	\$ 2,604,000	\$ 2,887,447	\$ (283,447)	\$ 1,568,663	54.33%
2007-08	\$ 1,944,817	\$ 2,496,000	\$ 3,123,254	\$ (627,254)	\$ 1,317,563	42.19%
2008-09	\$ 1,447,884	\$ 2,353,300	\$ 2,422,533	\$ (69,233)	\$ 1,378,651	56.91%
2009-10	\$ 1,218,487	\$ 2,240,020	\$ 2,579,537	\$ (339,517)	\$ 878,970	34.07%
2010-11	\$ 901,504	\$ 2,304,010	\$ 2,067,041	\$ 236,969	\$ 1,138,473	55.08%
2011-12	\$ 591,569	\$ 1,983,896	\$ 2,039,712	\$ (55,816)	\$ 535,753	26.27%
2012-13	\$ 606,594	\$ 2,329,607	\$ 2,199,493	\$ 130,114	\$ 736,708	33.49%
2013-14	\$ 699,173	\$ 2,325,039	\$ 2,352,058	\$ (27,019)	\$ 672,154	28.58%
2014-15	\$ 1,242,036	\$ 2,512,400	\$ 2,586,459	\$ (74,059)	\$ 1,167,977	45.16%
2015-16	\$ 1,538,046	\$ 2,742,096	\$ 3,132,309	\$ (390,213)	\$ 1,147,833	36.64%
		<b>Actual Revs &gt; Budget</b>	<b>Expressed as Percentage</b>	<b>Actual Exp &lt; Budget</b>	<b>Expressed as Percentage</b>	
2001-02		\$ 237,577	15.93%	\$ 174,286	8.73%	
2002-03		\$ 402,626	25.19%	\$ 169,329	8.58%	
2003-04		\$ 542,553	34.75%	\$ 165,003	8.05%	
2004-05		\$ 369,448	16.77%	\$ 536,299	22.12%	
2005-06		\$ 411,094	17.60%	\$ 94,621	3.60%	
2006-07		\$ (207,965)	-7.99%	\$ 118,734	4.29%	
2007-08		\$ 87,705	3.51%	\$ 296,391	10.48%	
2008-09		\$ (202,580)	-8.61%	\$ 47,067	1.98%	
2009-10		\$ (334,342)	-14.93%	\$ 125,784	5.13%	
2010-11		\$ (503,962)	-21.87%	\$ 62,342	3.11%	
2011-12		\$ 103,691	5.23%	\$ (31,208)	-1.51%	
2012-13		\$ 183,469	7.88%	\$ 33,792	1.56%	
2013-14		\$ 389,497	16.75%	\$ (14,487)	-0.61%	
2014-15		\$ 752,247	29.94%	\$ (25,800)	-0.99%	
2015-16		\$ 541,852	19.76%	\$ (77,150)	-2.40%	
2016-17		\$ (63,312)	-1.92%	\$ 82,635	2.36%	
2017-18		\$ (502,403)	-12.76%	\$ 294,896	7.27%	
2018-19		\$ (676,977)	-14.30%	\$ 252,351	5.65%	
2019-20		\$ (597,892)	-12.63%	\$ 269,456	5.90%	
Average All Years			<u>5.17%</u>		<u>4.91%</u>	

**City of Beaverton**  
**Summary Schedule of Fund Balances Revenues and Expenditures**  
**FY 2001-02 to FY 2020-21 Supplemental Budget**  
**General, Street, Building, Library, Street Lighting and TLT Operating Funds**

	Actuals as of Each Fiscal Year End					
	Actual Beginning Fund Balance	Actual Revenues	Actual Expenditures	Actual Operating Surplus or (Deficit)	Actual Ending Fund Balance	Contingency Expressed As A Percent of Expenditures
<b>Library Fund</b>						
2001-02	\$ 2,617,584	\$ 4,058,613	\$ 4,695,985	\$ (637,372)	\$ 1,980,212	42.17%
2002-03	\$ 1,980,212	\$ 4,343,237	\$ 4,766,020	\$ (422,783)	\$ 1,557,429	32.68%
2003-04	\$ 1,557,429	\$ 4,146,994	\$ 4,651,794	\$ (504,800)	\$ 1,052,629	22.63%
2004-05	\$ 1,052,629	\$ 4,312,958	\$ 4,513,837	\$ (200,879)	\$ 851,750	18.87%
2005-06	\$ 851,750	\$ 4,552,151	\$ 4,622,520	\$ (70,369)	\$ 781,381	16.90%
2006-07	\$ 781,381	\$ 4,683,870	\$ 4,706,244	\$ (22,374)	\$ 759,007	16.13%
2007-08	\$ 759,007	\$ 6,232,272	\$ 5,788,832	\$ 443,440	\$ 1,202,447	20.77%
2008-09	\$ 1,202,447	\$ 6,751,873	\$ 6,218,202	\$ 533,671	\$ 1,736,118	27.92%
2009-10	\$ 1,736,118	\$ 7,138,913	\$ 7,401,083	\$ (262,170)	\$ 1,473,948	19.92%
2010-11	\$ 1,473,948	\$ 7,395,516	\$ 7,396,187	\$ (671)	\$ 1,473,277	19.92%
2011-12	\$ 1,473,277	\$ 7,802,274	\$ 7,568,205	\$ 234,069	\$ 1,707,346	22.56%
2012-13	\$ 1,707,346	\$ 7,740,231	\$ 8,616,987	\$ (876,756)	\$ 830,590	9.64%
2013-14	\$ 830,590	\$ 7,994,310	\$ 7,662,751	\$ 331,559	\$ 1,162,149	15.17%
2014-15	\$ 1,162,149	\$ 8,291,697	\$ 8,375,973	\$ (84,276)	\$ 1,077,873	12.87%
2015-16	\$ 1,077,873	\$ 8,338,812	\$ 8,522,764	\$ (183,952)	\$ 893,921	10.49%
2016-17 Adopted	\$ 927,819	\$ 8,846,542	\$ 8,933,130	\$ (86,588)	\$ 841,231	9.42%
2016-17 W/Supplemental	\$ 893,921	\$ 8,884,726	\$ 8,944,564	\$ (59,838)	\$ 834,083	9.33%
2016-17 Estimated	\$ 893,921	\$ 8,944,000	\$ 8,747,141	\$ 196,859	\$ 1,090,780	12.47%
2016-17 Actual	\$ 893,921	\$ 8,952,593	\$ 8,697,320	\$ 255,273	\$ 1,149,194	13.21%
2017-18 Adopted	\$ 1,090,780	\$ 8,895,768	\$ 9,263,531	\$ (367,763)	\$ 723,017	7.80%
2017-18 W/Supplemental	\$ 1,149,194	\$ 8,972,038	\$ 9,311,718	\$ (339,680)	\$ 809,514	8.69%
2017-18 Estimated	\$ 1,149,194	\$ 9,055,739	\$ 9,250,088	\$ (194,349)	\$ 954,845	10.32%
2017-18 Actual	\$ 1,149,194	\$ 9,157,506	\$ 9,186,109	\$ (28,603)	\$ 1,120,591	12.20%
2018-19 Proposed	\$ 954,845	\$ 9,812,889	\$ 10,181,659	\$ (368,770)	\$ 586,075	5.76%
2018-19 W/Supplemental	\$ 1,120,591	\$ 9,812,889	\$ 10,187,735	\$ (374,846)	\$ 745,745	7.32%
2018-19 Estimated	\$ 1,120,591	\$ 9,970,246	\$ 9,661,353	\$ 308,893	\$ 1,429,484	14.80%
2018-19 Actual	\$ 1,120,591	\$ 10,008,400	\$ 9,596,334	\$ 412,066	\$ 1,532,657	15.97%
2019-20 Adopted	\$ 1,429,484	\$ 9,833,977	\$ 10,592,322	\$ (758,345)	\$ 671,139	6.34%
2019-20 W/Supplemental	\$ 1,532,657	\$ 9,872,737	\$ 10,631,019	\$ (758,282)	\$ 774,375	7.28%
2019-20 Estimated	\$ 1,532,657	\$ 9,912,091	\$ 10,247,557	\$ (335,466)	\$ 1,197,191	11.68%
2019-20 Actual	\$ 1,532,657	\$ 9,959,744	\$ 10,232,384	\$ (272,640)	\$ 1,260,017	12.31%
2020-21 Adopted	\$ 1,197,191	\$ 10,374,241	\$ 10,858,302	\$ (484,061)	\$ 713,130	6.57%
2020-21 W/Supplemental	\$ 1,260,017	\$ 10,401,796	\$ 10,858,302	\$ (456,506)	\$ 803,511	7.40%
				<b>\$ 355,135</b>		
				<b>\$ 466,213</b>		
				<b>\$ 1,407,423</b>	<b>12.96%</b>	

Liability Reserve Account 292 - PERS Reserve  
 Liability Reserve Account 249 - Compensated Absenses Accrual

Fiscal Year	Adopted Budget For Each Fiscal Year					
	Adopted Budget Beginning Fund Balance	Adopted Budget Revenues	Adopted Budget Expenditures	Adopted Budget Operating Surplus or (Deficit)	Adopted Ending Fund Balance	Contingency Expressed As A Percent of Expenditures
2001-02	\$ 2,571,323	\$ 3,962,982	\$ 4,788,683	\$ (825,701)	\$ 1,745,622	36.45%
2002-03	\$ 1,942,250	\$ 4,313,651	\$ 5,110,374	\$ (796,723)	\$ 1,145,527	22.42%
2003-04	\$ 1,529,416	\$ 4,170,579	\$ 4,715,453	\$ (544,874)	\$ 984,542	20.88%
2004-05	\$ 988,949	\$ 4,296,883	\$ 4,963,939	\$ (667,056)	\$ 321,893	6.48%
2005-06	\$ 748,621	\$ 4,483,828	\$ 4,793,900	\$ (310,072)	\$ 438,549	9.15%
2006-07	\$ 664,768	\$ 4,637,178	\$ 4,822,439	\$ (185,261)	\$ 479,507	9.94%
2007-08	\$ 564,638	\$ 6,162,125	\$ 6,080,129	\$ 81,996	\$ 646,634	10.64%
2008-09	\$ 1,141,118	\$ 6,665,939	\$ 6,358,942	\$ 306,997	\$ 1,448,115	22.77%
2009-10	\$ 1,614,704	\$ 6,697,444	\$ 6,696,269	\$ 1,175	\$ 1,615,879	24.13%
2010-11	\$ 1,379,298	\$ 7,322,806	\$ 7,561,148	\$ (238,342)	\$ 1,140,956	15.09%
2011-12	\$ 1,488,897	\$ 7,636,626	\$ 7,847,813	\$ (211,187)	\$ 1,277,710	16.28%
2012-13	\$ 1,302,818	\$ 7,784,515	\$ 8,255,210	\$ (470,695)	\$ 832,123	10.08%
2013-14	\$ 964,896	\$ 7,917,556	\$ 8,058,759	\$ (141,203)	\$ 823,693	10.22%
2014-15	\$ 1,077,533	\$ 8,133,331	\$ 8,395,027	\$ (261,696)	\$ 815,837	9.72%
2015-16	\$ 1,077,533	\$ 8,133,331	\$ 8,395,027	\$ (261,696)	\$ 815,837	9.68%
		<b>Actual Revs &gt; Budget</b>	<b>Expressed as Percentage</b>	<b>Actual Exp &lt; Budget</b>	<b>Expressed as Percentage</b>	
2001-02		\$ 95,631	2.41%	\$ 92,698	1.97%	
2002-03		\$ 29,586	0.69%	\$ 344,354	7.23%	
2003-04		\$ (23,585)	-0.57%	\$ 63,659	1.37%	
2004-05		\$ 16,075	0.37%	\$ 450,102	9.97%	
2005-06		\$ 68,323	1.52%	\$ 171,380	3.71%	
2006-07		\$ 46,692	1.01%	\$ 116,195	2.47%	
2007-08		\$ 70,147	1.14%	\$ 291,297	5.03%	
2008-09		\$ 85,934	1.29%	\$ 140,740	2.26%	
2009-10		\$ 441,469	6.59%	\$ (704,814)	-9.52%	
2010-11		\$ 72,710	0.99%	\$ 164,961	2.23%	
2011-12		\$ 165,648	2.17%	\$ 279,608	3.69%	
2012-13		\$ (44,284)	-0.57%	\$ (361,777)	-4.20%	
2013-14		\$ 76,754	0.97%	\$ 396,008	5.17%	
2014-15		\$ 158,366	1.95%	\$ 19,054	0.23%	
2015-16		\$ 205,481	2.53%	\$ (127,737)	-1.50%	
2016-17		\$ 106,051	1.20%	\$ 235,810	2.64%	
2017-18		\$ 261,738	2.94%	\$ 77,422	0.84%	
2018-19		\$ 195,511	1.99%	\$ 585,325	5.75%	
2019-20		\$ 125,767	1.28%	\$ 359,938	3.53%	
Average All Years			<u>1.57%</u>		<u>2.26%</u>	

**City of Beaverton**  
**Summary Schedule of Fund Balances Revenues and Expenditures**  
**FY 2001-02 to FY 2020-21 Supplemental Budget**  
**General, Street, Building, Library, Street Lighting and TLT Operating Funds**

	Actuals as of Each Fiscal Year End					
	Actual Beginning Fund Balance	Actual Revenues	Actual Expenditures	Actual Operating Surplus or (Deficit)	Actual Ending Fund Balance	Contingency Expressed As A Percent of Expenditures
<b>Library Fund</b>						
2001-02	\$ 2,617,584	\$ 4,058,613	\$ 4,695,985	\$ (637,372)	\$ 1,980,212	42.17%
2002-03	\$ 1,980,212	\$ 4,343,237	\$ 4,766,020	\$ (422,783)	\$ 1,557,429	32.68%
2003-04	\$ 1,557,429	\$ 4,146,994	\$ 4,651,794	\$ (504,800)	\$ 1,052,629	22.63%
2004-05	\$ 1,052,629	\$ 4,312,958	\$ 4,513,837	\$ (200,879)	\$ 851,750	18.87%
2005-06	\$ 851,750	\$ 4,552,151	\$ 4,622,520	\$ (70,369)	\$ 781,381	16.90%
2006-07	\$ 781,381	\$ 4,683,870	\$ 4,706,244	\$ (22,374)	\$ 759,007	16.13%
2007-08	\$ 759,007	\$ 6,232,272	\$ 5,788,832	\$ 443,440	\$ 1,202,447	20.77%
2008-09	\$ 1,202,447	\$ 6,751,873	\$ 6,218,202	\$ 533,671	\$ 1,736,118	27.92%
2009-10	\$ 1,736,118	\$ 7,138,913	\$ 7,401,083	\$ (262,170)	\$ 1,473,948	19.92%
2010-11	\$ 1,473,948	\$ 7,395,516	\$ 7,396,187	\$ (671)	\$ 1,473,277	19.92%
2011-12	\$ 1,473,277	\$ 7,802,274	\$ 7,568,205	\$ 234,069	\$ 1,707,346	22.56%
2012-13	\$ 1,707,346	\$ 7,740,231	\$ 8,616,987	\$ (876,756)	\$ 830,590	9.64%
2013-14	\$ 830,590	\$ 7,994,310	\$ 7,662,751	\$ 331,559	\$ 1,162,149	15.17%
2014-15	\$ 1,162,149	\$ 8,291,697	\$ 8,375,973	\$ (84,276)	\$ 1,077,873	12.87%
2015-16	\$ 1,077,873	\$ 8,338,812	\$ 8,522,764	\$ (183,952)	\$ 893,921	10.49%
2016-17 Adopted	\$ 927,819	\$ 8,846,542	\$ 8,933,130	\$ (86,588)	\$ 841,231	9.42%
2016-17 W/Supplemental	\$ 893,921	\$ 8,884,726	\$ 8,944,564	\$ (59,838)	\$ 834,083	9.33%
2016-17 Estimated	\$ 893,921	\$ 8,944,000	\$ 8,747,141	\$ 196,859	\$ 1,090,780	12.47%
2016-17 Actual	\$ 893,921	\$ 8,952,593	\$ 8,697,320	\$ 255,273	\$ 1,149,194	13.21%
2017-18 Adopted	\$ 1,090,780	\$ 8,895,768	\$ 9,263,531	\$ (367,763)	\$ 723,017	7.80%
2017-18 W/Supplemental	\$ 1,149,194	\$ 8,972,038	\$ 9,311,718	\$ (339,680)	\$ 809,514	8.69%
2017-18 Estimated	\$ 1,149,194	\$ 9,055,739	\$ 9,250,088	\$ (194,349)	\$ 954,845	10.32%
2017-18 Actual	\$ 1,149,194	\$ 9,157,506	\$ 9,186,109	\$ (28,603)	\$ 1,120,591	12.20%
2018-19 Proposed	\$ 954,845	\$ 9,812,889	\$ 10,181,659	\$ (368,770)	\$ 586,075	5.76%
2018-19 W/Supplemental	\$ 1,120,591	\$ 9,812,889	\$ 10,187,735	\$ (374,846)	\$ 745,745	7.32%
2018-19 Estimated	\$ 1,120,591	\$ 9,970,246	\$ 9,661,353	\$ 308,893	\$ 1,429,484	14.80%
2018-19 Actual	\$ 1,120,591	\$ 10,008,400	\$ 9,596,334	\$ 412,066	\$ 1,532,657	15.97%
2019-20 Adopted	\$ 1,429,484	\$ 9,833,977	\$ 10,592,322	\$ (758,345)	\$ 671,139	6.34%
2019-20 W/Supplemental	\$ 1,532,657	\$ 9,872,737	\$ 10,631,019	\$ (758,282)	\$ 774,375	7.28%
2019-20 Estimated	\$ 1,532,657	\$ 9,912,091	\$ 10,247,557	\$ (335,466)	\$ 1,197,191	11.68%
2019-20 Actual	\$ 1,532,657	\$ 9,959,744	\$ 10,232,384	\$ (272,640)	\$ 1,260,017	12.31%
2020-21 Adopted	\$ 1,197,191	\$ 10,374,241	\$ 10,858,302	\$ (484,061)	\$ 713,130	6.57%
2020-21 W/Supplemental	\$ 1,260,017	\$ 10,401,796	\$ 10,858,302	\$ (456,506)	\$ 803,511	7.40%
				\$ 355,135		
				\$ 466,213		
				\$ 1,407,423		12.96%

	Adopted Budget For Each Fiscal Year					
	Adopted Budget Beginning Fund Balance	Adopted Budget Revenues	Adopted Budget Expenditures	Adopted Budget Operating Surplus or (Deficit)	Adopted Ending Fund Balance	Contingency Expressed As A Percent of Expenditures
	\$ 2,571,323	\$ 3,962,982	\$ 4,788,683	\$ (825,701)	\$ 1,745,622	36.45%
	\$ 1,942,250	\$ 4,313,651	\$ 5,110,374	\$ (796,723)	\$ 1,145,527	22.42%
	\$ 1,529,416	\$ 4,170,579	\$ 4,715,453	\$ (544,874)	\$ 984,542	20.88%
	\$ 988,949	\$ 4,296,883	\$ 4,963,939	\$ (667,056)	\$ 321,893	6.48%
	\$ 748,621	\$ 4,483,828	\$ 4,793,900	\$ (310,072)	\$ 438,549	9.15%
	\$ 664,768	\$ 4,637,178	\$ 4,822,439	\$ (185,261)	\$ 479,507	9.94%
	\$ 564,638	\$ 6,162,125	\$ 6,080,129	\$ 81,996	\$ 646,634	10.64%
	\$ 1,141,118	\$ 6,665,939	\$ 6,358,942	\$ 306,997	\$ 1,448,115	22.77%
	\$ 1,614,704	\$ 6,697,444	\$ 6,696,269	\$ 1,175	\$ 1,615,879	24.13%
	\$ 1,379,298	\$ 7,322,806	\$ 7,561,148	\$ (238,342)	\$ 1,140,956	15.09%
	\$ 1,488,897	\$ 7,636,626	\$ 7,847,813	\$ (211,187)	\$ 1,277,710	16.28%
	\$ 1,302,818	\$ 7,784,515	\$ 8,255,210	\$ (470,695)	\$ 832,123	10.08%
	\$ 964,896	\$ 7,917,556	\$ 8,058,759	\$ (141,203)	\$ 823,693	10.22%
	\$ 1,077,533	\$ 8,133,331	\$ 8,395,027	\$ (261,696)	\$ 815,837	9.72%
	\$ 1,077,533	\$ 8,133,331	\$ 8,395,027	\$ (261,696)	\$ 815,837	9.68%
		<b>Actual Revs &gt; Budget</b>	<b>Expressed as Percentage</b>	<b>Actual Exp &lt; Budget</b>	<b>Expressed as Percentage</b>	
Fiscal Year						
2001-02	\$ 95,631	2.41%	\$ 92,698	1.97%		
2002-03	\$ 29,586	0.69%	\$ 344,354	7.23%		
2003-04	\$ (23,585)	-0.57%	\$ 63,659	1.37%		
2004-05	\$ 16,075	0.37%	\$ 450,102	9.97%		
2005-06	\$ 68,323	1.52%	\$ 171,380	3.71%		
2006-07	\$ 46,692	1.01%	\$ 116,195	2.47%		
2007-08	\$ 70,147	1.14%	\$ 291,297	5.03%		
2008-09	\$ 85,934	1.29%	\$ 140,740	2.26%		
2009-10	\$ 441,469	6.59%	\$ (704,814)	-9.52%		
2010-11	\$ 72,710	0.99%	\$ 164,961	2.23%		
2011-12	\$ 165,648	2.17%	\$ 279,608	3.69%		
2012-13	\$ (44,284)	-0.57%	\$ (361,777)	-4.20%		
2013-14	\$ 76,754	0.97%	\$ 396,008	5.17%		
2014-15	\$ 158,366	1.95%	\$ 19,054	0.23%		
2015-16	\$ 205,481	2.53%	\$ (127,737)	-1.50%		
2016-17	\$ 106,051	1.20%	\$ 235,810	2.64%		
2017-18	\$ 261,738	2.94%	\$ 77,422	0.84%		
2018-19	\$ 195,511	1.99%	\$ 585,325	5.75%		
2019-20	\$ 125,767	1.28%	\$ 359,938	3.53%		
Average All Years		1.57%		2.26%		



**CITY OF BEAVERTON  
SCHEDULE OF TAXES ASSESSED, LEVY RATES  
AND ASSESSED VALUATIONS  
FY 2020-21**

Handout 2

Tax Levy Type	Tax Amount Levied	FY 2020-21 Levied Rates	Variance Budgeted Taxes Greater (Less Than) Actual	Reduced Tax Revenues at Collection Rate of 95.00%
General Fund	\$ 40,905,650	\$ 3.8343	\$ 283,977	\$ 269,787
Library	4,178,784	0.3917	\$ 29,010	27,555
Street Lights	-	-	\$ -	-
Levy Within Permanent Rate	\$ 45,084,434	\$ 4.2260	\$ 312,987	\$ 297,342
Debt Service	2,115,800	0.1912	-	-
<b>TOTAL LEVY</b>	<b>\$ 47,200,234 *</b>	<b>\$ 4.4172</b>	<b>\$ 312,987</b>	<b>\$ 297,342</b>

**City's Taxable Assessed Valuation**

		(in 000's)	
Estimated Taxable Assessed Value	\$ 10,668,242,000	\$10,668,242	(from budget preparation April 2019)
Actual Taxable Assessed Value	\$ 10,730,960,401	\$10,730,960	(from County Assessor October 2019)
Variance	\$ 62,718,401	\$ 62,718	

Total Taxes Imposed by Washington County Excluding Debt Service	\$ 45,397,421
Additional Property Taxes To Be Collected	<b>\$ 312,987</b>

**Tax Levy Growth Available - FY 2020-21 Rates Compared to Permanent Rate**

City's Permanent Rate	\$ 4.6180
Less FY 2020-21 Rate Levied	(4.2260)
Future Levy Growth	<b>\$ 0.3920</b>

Future Tax Dollars Using FY 2020-21 Taxable AV	<b>\$4,206,536</b>
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The City's Taxable Value for calculation of the Levy Rate Reflects a reduction for Urban Renewal District's Assessed Valuation of \$336,170,047. Beaverton's Assessed Valuation before the Urban Renewal reduction is \$11,067,130,448.

City's Total Taxable Value	\$ 11,067,130,448
Less Urban Renewal	(336,170,047)
City's Net Taxable Value	<b>\$ 10,730,960,401</b>

**City of Beaverton  
Schedule of Business License Fee Revenues**

**Handout 3**

Fiscal Year	Business License Fee Revenue	Percent Change Year to Year	Cumulative Percent Change	Beaverton's Share of Metro's Contractor's License Revenue	Percent of Beaverton's Metro Contractor Revenue to Total
FY 1994-95	\$ 414,057			\$ 14,595	3.52%
FY 1995-96	\$ 433,787	4.77%	4.77%	\$ 13,525	3.12%
FY 1996-97	\$ 436,710	0.67%	5.47%	\$ 10,761	2.46%
FY 1997-98	\$ 442,766	1.39%	6.93%	\$ 12,269	2.77%
FY 1998-99	\$ 459,430	3.76%	10.96%	\$ 24,426	5.32%
FY 1999-00	\$ 463,590	0.91%	11.96%	\$ 12,488	2.69%
FY 2000-01	\$ 466,593	0.65%	12.69%	\$ 17,262	3.70%
FY 2001-02	\$ 473,147	1.40%	14.27%	\$ 37,832	8.00%
FY 2002-03	\$ 440,503	-6.90%	6.39%	\$ 27,072	6.15%
FY 2003-04	\$ 467,520	6.13%	12.91%	\$ 29,939	6.40%
FY 2004-05	\$ 469,079	0.33%	13.29%	\$ 31,299	6.67%
FY 2005-06	\$ 500,372	6.67%	20.85%	\$ 31,322	6.26%
FY 2006-07	\$ 523,566	4.64%	26.45%	\$ 41,746	7.97%
FY 2007-08	\$ 515,578	-1.53%	24.52%	\$ 33,409	6.48%
FY 2008-09	\$ 516,212	0.12%	24.67%	\$ 39,786	7.71%
FY 2009-10	\$ 471,387	-8.68%	13.85%	\$ 22,470	4.77%
FY 2010-11	\$ 486,049	3.11%	17.39%	\$ 13,862	2.85%
FY 2011-12	\$ 495,692	1.98%	19.72%	\$ 11,813	2.38%
FY 2012-13	\$ 510,401	2.97%	23.27%	\$ 12,896	2.53%
FY 2013-14	\$ 484,510 *	-5.07% *	17.02%	\$ 18,649	3.85%
FY 2014-15	\$ 539,374	11.32%	30.27%	\$ 17,053	3.16%
FY 2015-16	\$ 638,571	18.39%	54.22%	\$ 19,722	3.09%
FY 2016-17	\$ 674,588	5.64%	62.92%	\$ 18,062	2.68%
FY 2017-18	\$ 700,073	3.78%	69.08%	\$ 29,965	4.28%
FY 2018-19	\$ 699,095	-0.14%	68.84%	\$ 37,650	5.39%
FY 2019-20	\$ 639,030	-8.59%	54.33%	\$ 49,380	7.73%

FY 2020-21 Budgeted	\$ 670,000 **				
FY 2019-20 Y-T-D as of 10/27/2020	\$ 67,042	10.01%		\$ 29,965	
Same Date Last Year	\$ 67,076				

CY 2000 Resession Period (9/11)  
 CY 2008 Recession Period ( Financial Crisis November-December 2008)  
 CY 2020 COVID-19 Pandemic

\* The drop in FY 2013-14 Revenue is due to refunding three years of overpayments by IBM totaling \$16,269 and \$8,661 for Nike.

\*\* Beginning FY 2015-16 Business License revenues reflect a \$25 increase to the Base Business License Fee from the current \$50 to \$75.

**City of Beaverton  
Schedule of State Gas Tax Receipts**

	FY 2018-19				FY 2019-20				FY 2020-21				Average Percent Collected Last 15 FY's	
	Monthly Receipts	Year to Date	Percent Collected	\$ Increase Over FY 2017-18	Monthly Receipts	Year to Date	Percent Collected	\$ Increase Over FY 2018-19	Monthly Receipts	Year to Date	Percent Collected	\$ Increase Over FY 2019-20		% Increase Over FY 2019-20
July	\$ 474,645.92	\$ 474,645.92	6.7%	\$ 9,392	\$ 456,044.61	\$ 456,044.61	6.8%	\$ (18,601)	\$ 405,861.46	\$ 405,861.46	6.3%	\$ (50,183)	-11.00%	7.3%
August	\$ 653,692.41	\$ 1,128,338.33	16.0%	\$ 149,436	\$ 670,018.51	\$ 1,126,063.12	16.8%	\$ (2,275)	\$ 559,252.71	\$ 965,114.17	14.9%	\$ (160,949)	-14.29%	15.9%
September	\$ 641,015.70	\$ 1,769,354.03	25.0%	\$ 258,326	\$ 606,414.37	\$ 1,732,477.49	25.9%	\$ (36,877)	\$ 680,742.54	\$ 1,645,856.71	25.5%	\$ (86,621)	-5.00%	25.2%
October	\$ 627,471.78	\$ 2,396,825.81	33.9%	\$ 409,592	\$ 612,709.27	\$ 2,345,186.76	35.1%	\$ (51,639)		\$ 1,645,856.71	25.5%	\$ (699,330)	-29.82%	33.8%
November	\$ 657,048.78	\$ 3,053,874.59	43.2%	\$ 607,097	\$ 626,523.00	\$ 2,971,709.76	44.4%	\$ (82,165)		\$ 1,645,856.71	25.5%	\$ (1,325,853)	-44.62%	42.4%
December	\$ 628,173.31	\$ 3,682,047.90	52.1%	\$ 732,708	\$ 613,450.10	\$ 3,585,159.86	53.6%	\$ (96,888)		\$ 1,645,856.71	25.5%	\$ (1,939,303)	-54.09%	51.0%
January	\$ 628,018.66	\$ 4,310,066.56	61.0%	\$ 868,646	\$ 622,000.91	\$ 4,207,160.77	62.9%	\$ (102,906)		\$ 1,645,856.71	25.5%	\$ (2,561,304)	-60.88%	59.9%
February	\$ 537,294.54	\$ 4,847,361.10	68.6%	\$ 910,267	\$ 526,373.28	\$ 4,733,534.05	70.8%	\$ (113,827)		\$ 1,645,856.71	25.5%	\$ (3,087,677)	-65.23%	66.9%
March	\$ 389,609.96	\$ 5,236,971.06	74.1%	\$ 854,339	\$ 532,780.16	\$ 5,266,314.21	78.8%	\$ 29,343		\$ 1,645,856.71	25.5%	\$ (3,620,458)	-68.75%	74.7%
April	\$ 621,988.76	\$ 5,858,959.82	82.9%	\$ 879,360	\$ 616,280.13	\$ 5,882,594.34	88.0%	\$ 23,635		\$ 1,645,856.71	25.5%	\$ (4,236,738)	-72.02%	83.4%
May	\$ 565,778.72	\$ 6,424,738.54	90.9%	\$ 851,463	\$ 390,285.25	\$ 6,272,879.59	93.8%	\$ (151,859)		\$ 1,645,856.71	25.5%	\$ (4,627,023)	-73.76%	91.4%
June (Accrual)	\$ 639,495.27	\$ 7,064,233.81	100.0%	\$ 901,092	\$ 413,801.30	\$ 6,686,680.89	100.0%	\$ (377,553)		\$ 1,645,856.71	25.5%	\$ (5,040,824)	-75.39%	100.0%
	<u>\$ 7,064,233.81</u>				<u>\$ 6,686,680.89</u>				<u>\$ 1,645,856.71</u>					
	<u>\$ 7,047,900</u>	Adopted			<u>\$ 7,387,000</u>	Adopted	(700,319)		<u>\$ 6,463,000</u>	Adopted	\$ 74,328			
	<u>\$ 7,180,000</u>	Revised			<u>\$ 6,463,000</u>	Revised	223,681		<u>\$ 6,463,000</u>	Revised	12.26%			
			(565,779)				(390,286)							
	Certified Populations			Certified Populations				Certified Populations						
Total Population of All Cities	2,879,212			2,916,367				2,916,367						
Beaverton Population	97,000			98,255				98,255						
Yearly Increase (Decrease)	1,315			1,255				1,255						
Percentage Increase	1.3743%			1.2938%				1.2938%						
Beaverton's % of Population	3.36898%			3.36909%				3.36909%						
Yearly Change	0.00592%			0.00011%				0.00011%						
Cumulative Change	0.02243%			0.02254%				0.02254%						

Planned for a 38% Decrease in Revenues  
Actual decrease was 22% compared  
to the same three months last year.

Planned for a 38% Decrease in Revenues  
through September. Actual decrease was  
5% compared to the same three months  
last year and 11% taking into account the 2  
Cent Gas Tax Increase Effective 1/1/2020

	FY 2015-16				FY 2016-17					FY 2017-18			
	Monthly Receipts	Year to Date	Percent Collected	\$ Increase Over FY2014-15	Monthly Receipts	Year to Date	Percent Collected	\$ Increase Over FY2015-16	% Increase Over FY2015-16	Monthly Receipts	Year to Date	Percent Collected	\$ Increase Over FY 2016-17
July	\$ 405,051	\$ 405,051	7.3%	\$ 5,603	\$ 440,331.70	\$ 440,331.70	7.8%	\$ 35,281	8.71%	\$ 465,254.21	\$ 465,254.21	7.5%	\$ 24,922.51
August	518,179	\$ 923,230	16.6%	\$ 72,050	459,895.28	\$ 900,226.98	15.9%	\$ (23,003)	-2.49%	\$ 513,648.54	\$ 978,902.75	15.9%	\$ 78,675.77
September	496,914	\$ 1,420,144	25.6%	\$ 102,597	556,924.72	\$ 1,457,151.70	25.7%	\$ 37,008	2.61%	\$ 532,125.70	\$ 1,511,028.45	24.5%	\$ 53,876.75
October	461,471	\$ 1,881,615	33.9%	\$ 104,718	500,370.56	\$ 1,957,522.26	34.5%	\$ 75,907	4.03%	\$ 476,204.91	\$ 1,987,233.36	32.2%	\$ 29,711.10
November	424,290	\$ 2,305,905	41.5%	\$ 69,358	481,581.40	\$ 2,439,103.66	43.0%	\$ 133,199	5.78%	\$ 459,544.62	\$ 2,446,777.98	39.7%	\$ 7,674.32
December	467,855	\$ 2,773,760	49.9%	\$ 119,041	458,222.00	\$ 2,897,325.66	51.0%	\$ 123,566	4.45%	\$ 502,561.92	\$ 2,949,339.90	47.9%	\$ 52,014.24
January	516,712	\$ 3,290,472	59.3%	\$ 126,743	540,335.81	\$ 3,437,661.47	60.6%	\$ 147,190	4.47%	\$ 492,080.47	\$ 3,441,420.37	55.8%	\$ 3,758.90
February	371,099	\$ 3,661,571	65.9%	\$ 126,573	421,285.49	\$ 3,858,946.96	68.0%	\$ 197,376	5.39%	\$ 495,673.55	\$ 3,937,093.92	63.9%	\$ 78,146.96
March	462,090	\$ 4,123,661	74.3%	\$ 135,508	402,643.59	\$ 4,261,590.55	75.1%	\$ 137,930	3.34%	\$ 445,537.98	\$ 4,382,631.90	71.1%	\$ 121,041.35
April	496,994	\$ 4,620,655	83.2%	\$ 156,333	492,460.48	\$ 4,754,051.03	83.8%	\$ 133,396	2.89%	\$ 596,967.55	\$ 4,979,599.45	80.8%	\$ 225,548.42
May	438,655	\$ 5,059,310	91.1%	\$ 202,800	431,189.13	\$ 5,185,240.16	91.4%	\$ 125,930	2.49%	\$ 593,675.66	\$ 5,573,275.11	90.4%	\$ 388,034.95
June (Accrual)	493,949	\$ 5,553,259	100.0%	\$ 194,810	490,725.06	\$ 5,675,965.22	100.0%	\$ 122,707	2.21%	\$ 589,866.32	\$ 6,163,141.43	100.0%	\$ 487,176.21
	<u>\$ 5,553,259</u>				<u>\$ 5,675,965.22</u>					<u>\$ 6,163,141.43</u>			
	<u>\$ 5,200,000</u>	Adopted			<u>\$ 5,560,000</u>	Adopted				<u>\$ 5,770,000</u>	Adopted		
	<u>\$ 5,560,000</u>	Revised	99.9%		<u>\$ 5,560,000</u>	Revised	102.1%			<u>\$ 6,414,700</u>	Revised	96.1%	
	Certified Populations			Certified Populations				Certified Populations					
Total Population of All Cities	2,776,862			2,816,402				2,845,177					
Beaverton Population	94,215			95,385				95,685					
Yearly Increase (Decrease)	820			1,170				300					
Percentage Increase	0.8780%			1.2418%				0.3145%					
Beaverton's % of Population	3.39286%			3.38677%				3.36306%					
Yearly Change	-0.01234%			-0.00609%				-0.02371%					
Cumulative Change	0.04631%			0.04022%				0.01651%					

**City of Beaverton  
Schedule of County Vehicle Registration Fees**

	FY 2018-19			FY 2019-20				FY 2020-21					
	Monthly Receipts	Year to Date	Percent Collected	Monthly Receipts	Year to Date	Percent Collected	Change over FY 2018-19	% Increase Over FY 2018-19	Monthly Receipts	Year to Date	Percent Collected	Change over FY 2019-20	% Increase Over FY 2019-20
July	\$ 153,195.43 *	\$ 153,195.43	9.5%	\$ 156,123.66	\$ 156,123.66	10.7%	\$ 2,928	1.91%	\$ 123,743.79	\$ 123,743.79	7.3%	\$ (32,380)	-20.74%
August	144,940.06	298,135.49	18.5%	169,846.48	325,970.14	22.4%	\$ 27,835	9.34%	165,477.12	289,220.91	17.0%	\$ (36,749)	-11.27%
September	127,824.75	425,960.24	26.4%	150,725.54	476,695.68	32.8%	\$ 50,735	11.91%	131,703.89	420,924.80	24.8%	\$ (55,771)	-11.70%
October	138,776.39	564,736.63	35.0%	142,542.59	619,238.27	42.6%	\$ 54,502	9.65%	-	420,924.80	24.8%	\$ (198,313)	-32.03%
November	117,992.09	682,728.72	42.3%	129,101.59	748,339.86	51.4%	\$ 65,611	9.61%	-	420,924.80	24.8%	\$ (327,415)	-43.75%
December	122,709.71	805,438.43	49.9%	126,231.30	874,571.16	60.1%	\$ 69,133	8.58%	-	420,924.80	24.8%	\$ (453,646)	-51.87%
January	139,475.44	944,913.87	58.6%	131,904.85	1,006,476.01	69.2%	\$ 61,562	6.52%	-	420,924.80	24.8%	\$ (585,551)	-58.18%
February	96,107.69	1,041,021.56	64.5%	138,820.17	1,145,296.18	78.7%	\$ 104,275	10.02%	-	420,924.80	24.8%	\$ (724,371)	-63.25%
March	157,817.86	1,198,839.42	74.3%	128,377.44	1,273,673.62	87.5%	\$ 74,834	6.24%	-	420,924.80	24.8%	\$ (852,749)	-66.95%
April	94,101.12	1,292,940.54	80.1%	72,228.14	1,345,901.76	92.5%	\$ 52,961	4.10%	-	420,924.80	24.8%	\$ (924,977)	-68.73%
May	157,837.89	1,450,778.43	89.9%	43,645.01	1,389,546.77	95.5%	\$ (61,232)	-4.22%	-	420,924.80	24.8%	\$ (968,622)	-69.71%
June	162,574.13	1,613,352.56	100.0%	65,525.71	1,455,072.48	100.0%	\$ (158,280)	-9.81%	-	420,924.80	24.8%	\$ (1,034,148)	-71.07%
	<u>\$1,613,352.56</u>			<u>\$1,455,072.48</u>					<u>\$ 420,924.80</u>				

\* The July Distribution was received in two Parts

Adopted	1,590,000	\$ 23,353	1,590,000	\$ (134,928)	Variance Actual Under Budget	1,700,000
Revised	1,590,000	\$ 23,353	1,682,352	\$ (227,280)	Variance Actual Under Revised	1,700,000

	Certified Populations	Certified Populations	Certified Populations
Total Population of Cities in Washington Co	342,074	352,510	352,510
Beaverton Population	95,685	98,255	98,255
Yearly Increase (Decrease)		2,570	-
Percentage Increase		2.69%	0.00%
Beaverton's % of Population	27.97202%	27.87297%	27.87297%
Yearly Change		-0.09905%	0.00000%
Cumulative Change			-0.09905%

City of Beaverton  
Schedule of County Gas Tax Receipts

	FY 2018-19				FY 2019-20				FY 2020-21				Average Percent Collected Last 15 FY's	\$ Increase Collected Over FY 2019-20
	Monthly Receipts	Year to Date	Percent Collected	Percent Over FY 2017-18	Monthly Receipts	Year to Date	Percent Collected	Percent Over FY 2018-19	Monthly Receipts	Year to Date	Percent Collected	Percent Over (Under) FY 2019-20		
July	29,700.25	29,700.25	8.5%	-4.34%	30,045.13	30,045.13	9.3%	1.16%	24,192.50	24,192.50	7.7%	-19.48%	8.6%	(5,852.63)
August	25,573.35	55,273.60	15.8%	-11.61%	30,425.46	60,470.59	18.8%	9.40%	25,524.38	49,716.88	15.7%	-17.78%	17.3%	(10,753.71)
September	26,526.00	81,799.60	23.3%	-13.55%	31,842.36	92,312.95	28.6%	12.85%	26,153.51	75,870.39	24.0%	-17.81%	26.2%	(16,442.56)
October	40,321.77	122,121.37	34.8%	-1.16%	28,598.22	120,911.17	37.5%	-0.99%	-	75,870.39	24.0%	-37.25%	34.7%	(45,040.78)
November	30,679.11	152,800.48	43.6%	-0.66%	30,390.68	151,301.85	46.9%	-0.98%	-	75,870.39	24.0%	-49.85%	43.0%	(75,431.46)
December	28,857.78	181,658.26	51.8%	-0.79%	28,641.08	179,942.93	55.8%	-0.94%	-	75,870.39	24.0%	-57.84%	51.3%	(104,072.54)
January	29,106.39	210,764.65	60.1%	-0.36%	29,010.59	208,953.52	64.8%	-0.86%	-	75,870.39	24.0%	-63.69%	59.7%	(133,083.13)
February	27,964.07	238,728.72	68.1%	-0.78%	25,720.02	234,673.54	72.8%	-1.70%	-	75,870.39	24.0%	-67.67%	66.8%	(158,803.15)
March	20,132.46	258,861.18	73.8%	-3.01%	25,082.78	259,756.32	80.6%	0.35%	-	75,870.39	24.0%	-70.79%	75.2%	(183,885.93)
April	32,487.29	291,348.47	83.1%	-0.60%	28,226.61	287,982.93	89.3%	-1.16%	-	75,870.39	24.0%	-73.65%	83.6%	(212,112.54)
May	28,590.44	319,938.91	91.2%	-0.32%	16,428.06	304,410.99	94.4%	-4.85%	-	75,870.39	24.0%	-75.08%	91.5%	(228,540.60)
June	30,770.79	350,709.70	100.0%	-0.30%	18,065.14	322,476.13	100.0%	-8.05%	-	75,870.39	24.0%	-76.47%	100.0%	(246,605.74)
	<u>350,709.70</u>				<u>322,476.13</u>				<u>75,870.39</u>					

356,000 Adopted

Adopted Revised 363,000 316,000

Adopted Revised 316,000 316,000

Anticipate 38% Decrease in taxes for April May and June

	Certified Populations	Certified Populations
Total Population of Washington Co	606,280	613,365
Beaverton Population	97,000	98,255
Yearly Increase (Decrease)	1,315	1,255
Percentage Increase	1.3743%	1.2938%
Beaverton's % of Population	15.99921%	16.01901%
Yearly Change	-0.05909%	0.01980%
Cumulative Change	-0.96640%	-0.94660%
Population All Cities	347,020	352,510
Percent of Population Within Cities	57.2376%	57.4715%
Percent of Population Unincorporated	42.7624%	42.5285%

	FY 2014-15				FY 2015-16				FY 2016-17				FY 2017-18		
	Monthly Receipts	Year to Date	Percent Collected	% Increase Over FY 2013-14	Monthly Receipts	Year to Date	Percent Collected	Percent Over FY 2014-15	Monthly Receipts	Year to Date	Percent Collected	Percent Over FY 2015-16	Monthly Receipts	Year to Date	Percent Collected
July	\$ 29,331	\$ 29,331	8.6%	-5.00%	26,193.80	26,193.80	7.47%	-10.70%	32,169.64	32,169.64	9.02%	22.81%	31,048.46	31,048.46	8.8%
August	29,236	58,567	17.1%	-3.45%	29,975.66	56,169.46	16.02%	-4.09%	30,442.55	62,612.19	17.56%	11.47%	31,486.68	62,535.14	17.8%
September	30,155	88,722	25.9%	-1.05%	33,330.68	89,500.14	25.52%	0.88%	31,715.93	94,328.12	26.46%	5.39%	32,090.99	94,626.13	26.9%
October	27,722	116,444	34.0%	-1.24%	29,050.53	118,550.67	33.81%	1.81%	29,065.24	123,393.36	34.61%	4.08%	28,927.67	123,553.80	35.1%
November	25,905	142,349	41.6%	-3.21%	29,496.56	148,047.23	42.22%	4.00%	30,432.52	153,825.88	43.14%	3.90%	30,255.62	153,809.42	43.7%
December	26,408	168,757	49.3%	-3.15%	28,265.87	176,313.10	50.28%	4.48%	28,823.97	182,649.85	51.23%	3.59%	29,302.43	183,111.85	52.1%
January	33,906	202,663	59.2%	-0.33%	29,694.86	206,007.96	58.75%	1.65%	28,313.43	210,963.28	59.17%	2.41%	28,423.48	211,535.33	60.1%
February	19,735	222,398	64.9%	-3.67%	23,453.86	229,461.82	65.44%	3.18%	28,537.00	239,500.28	67.17%	4.37%	29,058.28	240,593.61	68.4%
March	35,175	257,573	75.2%	1.20%	32,919.73	262,381.55	74.83%	1.87%	26,779.32	266,279.60	74.69%	1.49%	26,294.87	266,888.48	75.9%
April	27,374	284,947	83.2%	0.88%	29,589.70	291,971.25	83.27%	2.47%	29,535.63	295,815.23	82.97%	1.32%	26,223.47	293,111.95	83.3%
May	24,887	309,834	90.5%	0.95%	29,898.07	321,869.32	91.80%	3.88%	29,230.24	325,045.47	91.17%	0.99%	27,860.88	320,972.83	91.2%
June	32,618	342,451	100.0%	0.80%	28,768.61	350,637.93	100.00%	2.39%	31,491.23	356,536.70	100.00%	1.68%	30,805.34	351,778.17	100.0%
	<u>\$ 342,451</u>				<u>350,637.93</u>				<u>356,536.70</u>				<u>351,778.17</u>		

338,000 Adopted

338,000 Adopted

356,000 Adopted

356,000 Adopted

	Certified Populations	Certified Populations	Certified Populations	Certified Populations
Total Population of Washington Co	560,422	570,510	583,595	595,860
Beaverton Population	93,395	94,215	95,385	95,685
Yearly Increase (Decrease)	1,460	820	1,170	300
Percentage Increase	1.5881%	0.8780%	1.2418%	0.3184%
Beaverton's % of Population	16.66512%	16.51417%	16.34438%	16.05830%
Yearly Change	-0.02030%	-0.15095%	-0.16979%	-0.28608%
Cumulative Change	-0.30049%	-0.45144%	-0.62123%	-0.90731%
Population All Cities		332,480	336,752	342,074
Percent of Population Within Cities		58.2777%	57.7030%	57.4085%
Percent of Population Unincorporated		41.7223%	42.2970%	42.5915%

**City of Beaverton  
Schedule of Building Permit Fees  
Revenue Collection Analysis.**

	FY 2018-19				FY 2019-20				FY 2020-21				Monthly Shortfall/Gain Compared to FY 2020	Y-T-D \$ Shortfall/Gain Compared to FY 2020	Y-T-D % Shortfall/Gain Compared to FY 2020
	Monthly Permit Fees Collected	Y-T-D Permit Fees Collected	Monthly Percent Collected To Adopted	Y-T-D Percent Collected To Actual	Monthly Permit Fees Collected	Y-T-D Permit Fees Collected	Monthly Percent Collected To Adopted	Y-T-D Percent Collected To Actual	Monthly Permit Fees Collected	Y-T-D Permit Fees Collected	Monthly Percent Collected To Adopted	Y-T-D Percent Collected To Revised			
July	372,155	372,155	8.0%	9.4%	510,127	510,127	10.4%	12.0%	287,700	287,700	5.8%	5.8%	(222,427)	(222,427)	-43.6%
August	395,214	767,369	8.5%	19.5%	471,981	982,108	9.7%	23.1%	289,406	577,106	5.9%	11.7%	(182,575)	(405,002)	-41.2%
September	273,423	1,040,792	5.9%	26.4%	258,266	1,240,374	5.3%	29.1%	252,314	829,420	5.1%	16.8%	(5,952)	(410,954)	-33.1%
October	242,151	1,282,943	5.2%	32.5%	276,853	1,517,227	5.7%	35.6%	174,726	1,004,146	3.5%	20.4%	(102,127)	(513,081)	-33.8%
November	418,900	1,701,843	9.0%	43.2%	310,078	1,827,305	6.3%	42.9%	-	1,004,146	0.0%	20.4%	(310,078)	(823,159)	-45.0%
December	172,210	1,874,053	3.7%	47.5%	257,853	2,085,158	5.3%	49.0%	-	1,004,146	0.0%	20.4%	(257,853)	(1,081,012)	-51.8%
January	221,302	2,095,355	4.8%	53.1%	310,771	2,395,929	6.4%	56.3%	-	1,004,146	0.0%	20.4%	(310,771)	(1,391,783)	-58.1%
February	284,435	2,379,790	6.1%	60.3%	204,387	2,600,316	4.2%	61.1%	-	1,004,146	0.0%	20.4%	(204,387)	(1,596,170)	-61.4%
March	184,386	2,564,176	4.0%	65.0%	427,103	3,027,419	8.7%	71.1%	-	1,004,146	0.0%	20.4%	(427,103)	(2,023,273)	-66.8%
April	412,763	2,976,939	8.9%	75.5%	597,100	3,624,519	12.2%	85.2%	-	1,004,146	0.0%	20.4%	(597,100)	(2,620,373)	-72.3%
May	368,230	3,345,169	8.0%	84.8%	334,808	3,959,327	6.9%	93.0%	-	1,004,146	0.0%	20.4%	(334,808)	(2,955,181)	-74.6%
June	598,201	3,943,370	12.9%	100.0%	296,835	4,256,162	6.1%	100.0%	-	1,004,146	0.0%	20.4%	(296,835)	(3,252,016)	-76.4%
	<u>3,943,370</u>		<u>85.2%</u>		<u>4,256,162</u>		<u>87.2%</u>		<u>1,004,146</u>		<u>20.4%</u>				

Adopted Budget	Adopted Budget	<b>4,629,555</b>	Adopted Budget	<b>4,883,125</b>	Adopted Budget	<b>4,927,125</b>
Revised Estimate		<b>4,141,875</b>	Revised Estimate	<b>4,550,000</b>	Revised Estimate	<b>4,927,125</b>
Inc (Decr) from Adopted		(487,680)	Inc (Decr) from Adopted	(333,125)		
Actual Inc (Decr From Revised)		(198,505)	Actual Inc (Decr From Revised)	(293,838)		

	FY 2014-15				FY 2015-16				FY 2016-17				FY 2017-18			
	Monthly Permit Fees Collected	Y-T-D Permit Fees Collected	Monthly Percent Collected To Adopted	Y-T-D Percent Collected To Actual	Monthly Permit Fees Collected	Y-T-D Permit Fees Collected	Monthly Percent Collected To Adopted	Y-T-D Percent Collected To Actual	Monthly Permit Fees Collected	Y-T-D Permit Fees Collected	Monthly Percent Collected To Adopted	Y-T-D Percent Collected To Actual	Monthly Permit Fees Collected	Y-T-D Permit Fees Collected	Monthly Percent Collected To Adopted	Y-T-D Percent Collected To Actual
July	265,894	265,894	10.9%	8.5%	239,112	239,112	9.2%	7.6%	246,922	246,922	7.7%	7.9%	190,598	190,598	5.0%	5.8%
August	154,381	420,275	6.3%	13.4%	219,266	458,378	6.8%	14.6%	191,348	438,270	5.9%	13.9%	464,614	655,212	12.1%	19.9%
September	269,613	689,888	11.0%	22.0%	201,299	659,677	6.2%	21.0%	339,304	777,574	10.5%	24.7%	341,439	996,651	8.9%	30.2%
October	395,489	1,085,377	16.2%	34.6%	366,682	1,026,359	11.4%	32.7%	146,949	924,523	4.6%	29.4%	292,401	1,289,052	7.6%	39.1%
November	130,191	1,215,568	5.3%	38.7%	162,968	1,189,327	5.1%	37.8%	295,453	1,219,976	9.2%	38.8%	122,263	1,411,315	3.2%	42.8%
December	219,850	1,435,418	9.0%	45.7%	167,364	1,356,691	5.2%	43.2%	290,997	1,510,973	9.0%	48.1%	180,681	1,591,996	4.7%	48.2%
January	235,151	1,670,569	9.6%	53.2%	218,780	1,575,471	6.8%	50.1%	356,501	1,867,474	11.1%	59.4%	220,779	1,812,775	5.8%	54.9%
February	150,448	1,821,017	6.1%	58.0%	369,533	1,945,004	11.5%	61.9%	197,561	2,065,035	6.1%	65.7%	209,492	2,022,267	5.5%	61.3%
March	236,249	2,057,266	9.7%	65.5%	269,519	2,214,523	8.4%	70.5%	197,527	2,262,562	6.1%	72.0%	306,774	2,329,041	8.0%	70.6%
April	349,383	2,406,649	14.3%	76.6%	223,741	2,438,264	6.9%	77.6%	200,091	2,462,653	6.2%	78.4%	306,625	2,635,666	8.0%	79.9%
May	262,592	2,669,241	10.7%	85.0%	256,797	2,695,061	8.0%	85.8%	251,574	2,714,227	7.8%	86.4%	393,874	3,029,540	10.3%	91.8%
June	471,407	3,140,648	19.3%	100.0%	455,813	3,150,874	14.2%	100.3%	428,578	3,142,805	13.3%	100.0%	270,454	3,299,994	7.1%	100.0%
	<u>3,140,648</u>		<u>128.4%</u>		<u>3,150,874</u>		<u>85.2%</u>		<u>3,142,805</u>		<u>97.6%</u>		<u>3,299,994</u>		<u>86.2%</u>	

Adopted Budget	<b>2,446,500</b>	Adopted Budget	<b>2,610,700</b>	Adopted Budget	<b>3,220,855</b>	Adopted Budget	<b>3,829,375</b>
Revised Estimate	<b>2,709,000</b>	92.0% Revised Estimate	<b>3,044,785</b>	Revised Estimate	<b>3,412,670</b>	Revised Estimate	<b>3,681,015</b>
Increase from Adopted	262,500	Increase from Adopted	434,085	Increase from Adopted	191,815	Increase from Adopted	(148,360)
Actual Increase From Revised	431,648	Actual Increase From Revised	106,089	Actual Increase From Revised	(269,865)	Actual Increase From Revised	(381,021)

City of Beaverton  
Water Consumption Revenues Analysis  
Through September 2020

	FY 2018-19					FY 2019-20					FY 2020-21					Budgeted Revenue		
	Monthly Consumption in CCF	Y-T-D Cumulative Consumption	Rate Per CCF	Monthly Billed Revenue	Cumulative Billed Revenue Y-T -D	Monthly Consumption in CCF	Y-T-D Cumulative Consumption	Rate Per CCF	Monthly Billed Revenue	Cumulative Billed Revenue Y-T -D	Monthly Consumption in CCF	Y-T-D Cumulative Consumption	Rate Per CCF	Monthly Billed Revenue	Cumulative Billed Revenue Y-T -D	Percent of Billed Revenue Y-T -D	Billed Revenue % (Under) Over 3 Year Avg	
July	355,570	355,570	\$ 3.17	\$ 1,097,945	\$ 1,097,945	450,480	450,480	\$ 3.57	\$ 1,460,789	\$ 1,460,789	459,930	459,930	\$ 3.57	\$ 1,640,494	\$ 1,640,494	10.16%	1.58%	
August	525,382	880,952	\$ 3.17	1,659,578	\$ 2,757,523	570,288	1,020,768	\$ 3.57	2,021,773	\$ 3,482,562	468,881	928,811	\$ 3.57	1,672,641	\$ 3,313,135	20.51%	-4.98%	
September	397,470	1,278,422	\$ 3.17	1,263,377	\$ 4,020,900	499,117	1,519,885	\$ 3.57	1,774,848	\$ 5,257,410	372,776	1,301,587	\$ 3.57	1,323,638	\$ 4,636,773	28.71%	-5.39%	
October	290,678	1,569,100	\$ 3.17	919,696	\$ 4,940,596	388,711	1,908,596	\$ 3.57	1,402,856	\$ 6,660,266	-	1,301,587	\$ 3.57	-	\$ 4,636,773	28.71%	-18.73%	
November	268,228 (a)	1,837,328	\$ 3.17	846,907	\$ 5,787,503	232,034	2,140,630	\$ 3.57	833,899	\$ 7,494,165	-	1,301,587	\$ 3.57	-	\$ 4,636,773	28.71%	-23.78%	
December	183,436	2,020,764	\$ 3.17	589,179	\$ 6,376,682	223,375	2,364,005	\$ 3.57	787,742	\$ 8,281,907	-	1,301,587	\$ 4.23	-	\$ 4,636,773	28.71%	-32.00%	
January	202,780	2,223,544	\$ 3.17	642,195	\$ 7,018,877	262,905	2,626,910	\$ 3.57	948,545	\$ 9,230,452	-	1,301,587	\$ 4.23	-	\$ 4,636,773	28.71%	-36.42%	
February	190,487	2,414,031	\$ 3.17	605,866	\$ 7,624,743	223,619	2,850,529	\$ 3.57	808,132	\$ 10,038,584	-	1,301,587	\$ 4.23	-	\$ 4,636,773	28.71%	-43.97%	
March	180,693	2,594,724	\$ 3.17	572,223	\$ 8,196,966	221,678	3,072,207	\$ 3.57	793,583	\$ 10,832,167	-	1,301,587	\$ 4.23	-	\$ 4,636,773	28.71%	-48.84%	
April	202,367	2,797,091	\$ 3.17	639,360	\$ 8,836,326	272,415	3,344,622	\$ 3.57	926,307	\$ 11,758,474	-	1,301,587	\$ 4.23	-	\$ 4,636,773	28.71%	-56.61%	
May	321,867	3,118,958	\$ 3.17	1,021,501	\$ 9,857,827	238,303	3,582,925	\$ 3.57	851,382	\$ 12,609,856	-	1,301,587	\$ 4.23	-	\$ 4,636,773	28.71%	-61.56%	
June	370,025	3,488,983	\$ 3.17	1,465,233	\$ 11,323,060	298,461	3,881,386	\$ 3.57	875,573	\$ 13,485,429	-	1,301,587	\$ 4.23	-	\$ 4,636,773	28.71%	-71.29%	
	<u>3,488,983</u>			<u>11,323,060</u>		<u>3,881,386</u>			<u>13,485,429</u>		<u>1,301,587 (b)</u>		<u>4,636,773</u>					
<b>Budgeted Revenue</b>				<b>\$ 10,886,780</b>		<b>Budgeted Revenue</b>			<b>\$15,316,462</b>	\$ (1,831,033)	<b>Budgeted Revenue</b>			<b>\$16,150,000</b>				
<b>Revised Revenue</b>				<b>\$ 11,218,780</b>		<b>Revised Revenue</b>			<b>\$14,500,000</b>	\$ (1,014,571)	<b>Revised Revenue</b>			<b>\$15,316,462</b>				
Average 3 Highest Year's Consumption				3,323,702		Average 3 Highest Year's Consumption			3,323,702		Average 3 Highest Year's Consumption Y-T-D		1,152,536	Last Year				
FY 2018-19 Consumption				3,488,983		FY 2019-20 Consumption Less Withdrawals			3,068,108		FY 2020-21 Consumption Y-T-D Less TVWD		1,032,699	This Year				
Over (Under) Consumption				165,281		Over (Under) Consumption Y-T-D			(255,594)		Over (Under) Consumption Y-T-D		(119,837)	Variance				
Percent of Over (Under) consumption				4.97%		Percent of Over (Under) consumption			-7.69%		Percent of Over (Under) consumption		-10.40%					
Value of Over (Under) consumption				\$ 523,941		Value of Over (Under) consumption			\$ (912,471)		Value of Over (Under) consumption		\$ (506,911)					
(a) Starting in November Includes Consumption of Accounts Withdrawn From TVWD Totalling 181,038 CCF for the Year					(b) Includes Consumption of Accounts Withdrawn From TVWD Totalling 813,278 CCF for the Year					(b) Includes Consumption of Accounts Withdrawn From TVWD Totalling 268,888 CCF for the Year					<b>Comparison To Last Year-To-Date</b>			
															<b>Consumption</b>		<b>Revenue</b>	
															1,519,885		\$ 5,257,410	
															1,301,587		\$ 4,636,773	
															(218,298)		\$ (620,637)	
															-14.36%		-11.80%	

Handout 9

Billed Consumption by Service Category  
FY 20-21

Handout 9

Month	Total Consumption	(Area 2-6, 12) Withdrawal Consumption	Net Consumption pre-Withdrawal	Note: #'s below contain withdrawal consumption and makes up Total Consumption (Column C)						
				Apartments	Commercial	Fire Meters	Irrigation	Multi-Family	Pubic Facilities	Residential
July	459,930	87,945	371,985	125,740	81,435	-	58,739	10,929	6,058	177,029
August	468,881	96,839 *	372,042	90,928	75,748	-	74,962	10,466	8,510	208,267
September	372,776	84,104	288,672	81,123	68,385	-	39,117	10,476	9,579	164,096
October	-	-	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1,301,587</b>	<b>268,888</b>	<b>1,032,699</b>	<b>297,791</b>	<b>225,568</b>	<b>-</b>	<b>172,818</b>	<b>31,871</b>	<b>24,147</b>	<b>549,392</b>
Total consumption for July through September is down from the prior year.										
Prior FY Y-T-D	1,519,885	330,265	1,189,620	291,730	306,311	-	244,148	32,681	47,630	597,385
Variance, CCF	(218,298)	(61,377)	(156,921)	6,061	(80,743)	-	(71,330)	(810)	(23,483)	(47,993)
% variance in consumption			-13.19%	2.08%	-26.36%		-29.22%	-2.48%	-49.30%	-8.03%
Est revenue change			\$ (560,207.97)	\$ 21,637.77	\$ (288,252.51)		\$ (254,648.10)	\$ (2,891.70)	\$ (83,834.31)	\$ (171,335.01)



	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actuals	FY 2020 Pre-Audited Actuals	FY 2021 Adopted Budget	FY 2021 Supplemental With FY 2020 Pre-Audit Actuals
<b>Revenues:</b>											
Charges for services	\$ 9,353,418	\$ 10,424,458	\$ 11,207,045	\$ 12,280,275	\$ 12,943,099	\$ 12,397,485	\$ 13,693,039	\$ 15,416,694	\$ 18,552,645	\$ 21,684,000	\$ 21,684,000
Installation fees	4,363	18,779	33,692	29,893	23,298	10,134	51,989	33,835	41,583	20,000	20,000
Interest on investments	27,614	32,517	37,867	53,210	82,032	149,734	207,521	296,108	325,368	183,552	183,552
Intergovernmental	0	0	107,012	0	204,228	294	101,872	88,526	0	80,000	80,000
Miscellaneous	90,518	90,799	151,044	164,685	251,517	225,444	161,805	423,316	425,872	250,000	250,000
<b>Total Revenues</b>	<b>9,475,913</b>	<b>10,566,553</b>	<b>11,536,660</b>	<b>12,528,063</b>	<b>13,504,174</b>	<b>12,783,091</b>	<b>14,216,226</b>	<b>16,258,479</b>	<b>19,345,468</b>	<b>22,217,552</b>	<b>22,217,552</b>
<b>Operating and Maintenance Expenses:</b>											
Personal services	1,390,024	1,368,907	1,382,047	1,355,608	1,390,648	1,830,320	2,026,674	2,735,960	3,251,863	3,653,736	3,666,571
Personal Services - GAAP Pension Accrual	0	0	0	0	0	0	0	0	0	0	0
Water purchases	1,269,249	1,202,339	1,124,882	1,218,188	1,107,968	1,288,362	1,383,335	1,593,219	1,866,821	2,090,000	2,090,000
Materials and services	1,492,566	1,566,516	1,713,476	1,870,645	2,019,371	2,225,900	2,554,071	3,202,281	5,909,892	6,066,672	6,081,861
Operating transfers out	976,404	909,270	922,397	940,607	1,003,203	1,151,282	1,487,935	1,674,856	1,891,344	2,032,501	2,069,601
<b>Total Operating Main Expenses</b>	<b>5,128,243</b>	<b>5,047,032</b>	<b>5,142,802</b>	<b>5,385,048</b>	<b>5,521,190</b>	<b>6,495,864</b>	<b>7,452,015</b>	<b>9,206,316</b>	<b>12,919,920</b>	<b>13,842,909</b>	<b>13,908,033</b>
<b>Net Revenues Before Debt Service</b>	<b>4,347,670</b>	<b>5,519,521</b>	<b>6,393,858</b>	<b>7,143,015</b>	<b>7,982,984</b>	<b>6,287,227</b>	<b>6,764,211</b>	<b>7,052,163</b>	<b>6,425,548</b>	<b>8,374,643</b>	<b>8,309,519</b>
<b>Debt service:</b>											
2004 Revenue bonds	1,279,646	1,279,059	1,287,444	-	-	-	-	-	-	-	-
2004 (B) Revenue bonds	780,613	778,913	788,313	-	-	-	-	-	-	-	-
2006 Revenue bonds	732,535	731,535	734,935	732,535	734,535	552,096	-	-	-	-	-
2014 Refunding Bonds	-	-	-	2,034,307	1,322,264	762,343	-	-	-	-	-
2016 Refunding Bonds	-	-	-	-	-	119,659	683,316	682,644	681,788	680,748	680,748
2018 Revenue Bonds	-	-	-	-	-	-	-	1,437,240	1,438,750	1,440,250	1,440,250
2020 Revenue Bonds	-	-	-	-	-	-	-	-	-	2,246,027	2,246,027
<b>Total Debt Service</b>	<b>2,792,794</b>	<b>2,789,507</b>	<b>2,810,692</b>	<b>2,766,842</b>	<b>2,056,799</b>	<b>1,434,098</b>	<b>683,316</b>	<b>2,119,884</b>	<b>2,120,538</b>	<b>4,367,025</b>	<b>4,367,025</b>
<b>Debt Service Coverage Ratio</b>	<b>1.56</b>	<b>1.98</b>	<b>2.27</b>	<b>2.58</b>	<b>3.88</b>	<b>4.38</b>	<b>9.90</b>	<b>3.33</b>	<b>3.03</b>	<b>1.92</b>	<b>1.90</b>
Remaining Net Revenues	1,554,876	2,730,014	3,583,166	4,376,173	5,926,185	4,853,129	6,080,895	4,932,279	4,305,010	4,007,618	3,942,494
Other Non-Operating Revenues	150,971	0	27,302	0	0	0	0	0	0	0	0
									2,185,648	4,432,135	4,432,135
<b>Capital outlay and other expenses:</b>											
Capital outlay Equipment and Vehicles	115,578	55,768	112,832	34,627	687,413	173,926	141,425	265,420	593,195	698,580	673,480
Capital outlay											
Joint Water Commission Projects	95,827	244,260	398,368	1,054,480	790,985	805,574	1,047,618	1,185,151	781,449	1,084,005	1,084,005
Maintenance and replacement	832,435	873,545	724,816	1,452,875	1,281,731	1,425,067	2,685,315	2,100,448	3,032,153	4,534,000	5,243,500
Transfer to Water Construction Fund	250,000	247,584	730,000	730,000	530,000	1,776,000	1,230,000	1,000,000	2,000,000	2,000,000	2,000,000
Transfer to Water WIFIA Construction Fund									115,673	630,000	648,000
Bureau of Reclamation debt	65,110	65,110	65,110	65,110	65,110	65,110	65,110	65,110	65,110	65,110	65,110
Other expenditures	1,000	1,450	1,550	0	0	0	0	0	0	0	0
<b>Total Capital Outlay and Other Expenses</b>	<b>1,359,950</b>	<b>1,487,717</b>	<b>2,032,676</b>	<b>3,337,092</b>	<b>3,355,239</b>	<b>4,245,677</b>	<b>5,169,468</b>	<b>4,616,129</b>	<b>6,587,580</b>	<b>9,011,695</b>	<b>9,714,095</b>
<b>Net Revenues After Capital Outlay</b>	<b>345,897</b>	<b>1,242,297</b>	<b>1,577,792</b>	<b>1,039,081</b>	<b>2,570,946</b>	<b>607,452</b>	<b>911,427</b>	<b>316,150</b>	<b>(2,282,570)</b>	<b>(5,004,077)</b>	<b>(5,771,601)</b>
Beginning Fund Balance	4,921,683	5,267,580	6,509,877	8,087,669	9,126,750	11,697,696	12,305,148	13,216,575	13,532,725	11,333,916	11,250,155
Add back rate stabilization deduction for year ENDING BALANCE - BUDGETARY BASIS	5,267,580	6,509,877	8,087,669	9,126,750	11,697,696	12,305,148	13,216,575	13,532,725	11,250,155	6,329,839	5,478,554
<b>Contingency and reserve:</b>											
Operating contingency	\$4,043,717	\$5,286,257	\$6,474,325	\$7,505,390	\$10,075,013	\$10,685,023	\$11,595,473	\$12,020,585	\$9,738,015	\$4,403,124	\$3,548,747
Contingency - rate stabilization	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Operating reserve - Joint Water Commission	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Operating reserve - equip replacement			390,058	451,804	451,804	451,804	451,804	342,168	342,168	513,491	513,491
Operating reserve - Ops Facility Replmnt										243,734	243,734
Debt service contingency	123,863	123,620	123,286	69,556	70,879	68,321	69,298	69,972	69,972	69,490	72,582
<b>TOTAL CONTINGENCY AND RESERVE</b>	<b>\$5,267,580</b>	<b>\$6,509,877</b>	<b>\$8,087,669</b>	<b>\$9,126,750</b>	<b>\$11,697,696</b>	<b>\$12,305,148</b>	<b>\$13,216,575</b>	<b>\$13,532,725</b>	<b>\$11,250,155</b>	<b>\$6,329,839</b>	<b>\$5,478,554</b>

**City of Beaverton**  
**PERS Reserve Account**  
**Contribution History from FY 2003-04 to FY 2010-11**  
**Ending Balances are recorded in each fund's balance sheet**  
**(i.e., 001-02-0000-292 for General Fund)**

	Ending Balance 06/30/2011	Each Fund's Percentage OF The Reserve	FY 2013-14		No Change During FY 2014-2015		FY 2015-16		Fund Closure	FY 2018-19 Addition	Balance 06/30/2019	Ending Bal. Percentage for each Fund
			Amount of Each Fund's Proceeds From Allocating Back 500,000.00	Eliminate Balance CDBG	Balance 06/30/2015	Percentage for each Fund	Amount of Each Fund's Proceeds From Allocating Back 1,000,000.00	Each Fund's Remaining PERS Reserve Balance After the Distribution				
001 General Fund	3,144,030.80	66.45%	332,250.00		2,811,780.80	66.49%	664,858.00	2,146,922.80	8,726.73	619,546.78	2,775,196.31	66.54%
101 Street Fund	188,009.83	3.97%	19,850.00		168,159.83	3.98%	39,762.00	128,397.83	14,600.24	28,115.62	171,113.69	4.10%
105 Building Operating Fund	245,428.13	5.19%	25,950.00		219,478.13	5.19%	51,896.00	167,582.13		40,752.39	208,334.52	4.99%
106 Community Block Grant Fund	2,485.06	0.05%	250.00	2,235.06	-	0.00%	-	-			-	0.00%
107 Logging Tax (TLT) Fund	-									9,017.04	9,017.04	0.22%
111 Street Lighting Fund	18,128.92	0.38%	1,900.00		16,228.92	0.38%	3,837.00	12,391.92	(14,600.24)	2,208.32	-	0.00%
114 TIF Fund	13,210.79	0.28%	1,400.00		11,810.79	0.28%	2,793.00	9,017.79		2,259.11	11,276.90	0.27%
115 Library Operating Fund	397,874.51	8.41%	42,050.00		355,824.51	8.41%	84,136.00	271,688.51		83,446.98	355,135.49	8.51%
501 Water Operating Fund	149,192.52	3.15%	15,750.00		133,442.52	3.16%	31,553.00	101,889.52		35,660.56	137,550.08	3.30%
502 Sewer Fund	99,637.49	2.11%	10,550.00		89,087.49	2.11%	21,065.00	68,022.49		21,067.78	89,090.27	2.14%
513 Storm Drain Fund	137,530.96	2.91%	14,550.00		122,980.96	2.91%	29,079.00	93,901.96		29,821.49	123,723.45	2.97%
601 Reprographics Fund	27,218.13	0.58%	2,900.00		24,318.13	0.58%	5,750.00	18,568.13		4,577.32	23,145.45	0.55%
602 Garage Fund	48,712.72	1.03%	5,150.00		43,562.72	1.03%	10,301.00	33,261.72		9,157.57	42,419.29	1.02%
603 Information Systems Fund	136,920.61	2.89%	14,450.00		122,470.61	2.90%	28,959.00	93,511.61	26,430.55	41,023.80	160,965.96	3.86%
604 Geographic Information System Fund	38,715.55	0.82%	4,100.00		34,615.55	0.82%	8,185.00	26,430.55	(26,430.55)		-	0.00%
605 Operations Admin Fund	49,336.79	1.04%	5,200.00		44,136.79	1.04%	10,436.00	33,700.79		9,920.10	43,620.89	1.05%
706 Insurance Agency Fund	-	0.00%	-		-	0.00%	-	-			-	
0010, General Liability	7,327.31	0.15%	750.00		6,577.31	0.16%	1,555.00	5,022.31		1,720.37	6,742.68	0.16%
0014, Worker's Comp.	11,726.52	0.25%	1,250.00		10,476.52	0.25%	2,477.00	7,999.52		1,668.09	9,667.61	0.23%
0016, Medical	3,122.25	0.07%	350.00		2,772.25	0.07%	656.00	2,116.25		1,748.54	3,864.79	0.09%
708 Beaverton Arts Commission Fund	12,778.73	0.27%	1,350.00		11,428.73	0.27%	2,702.00	8,726.73	(8,726.73)		-	0.00%
<b>TOTAL</b>	<b>\$ 4,731,387.62</b>	<b>100.00%</b>	<b>500,000.00</b>		<b>4,229,152.56</b>	<b>100.00%</b>	<b>1,000,000.00</b>	<b>\$ 3,229,152.56</b>	<b>-</b>	<b>941,711.86</b>	<b>4,170,864.42</b>	<b>100.00%</b>

City of Beaverton  
 Schedule of Privilege Tax Reserve Account Revenues and Uses  
 From Inception Beginning in FY 2015-16 to Present

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	Actuals Columns 1 to 5 And FY 2020-21 Adopted With Carry Over Column 7
Sources of Privilege Tax Revenues	FY 2015-16 Actuals	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Adopted	FY 2019-20 Adopted With Carry Over	
PGE Privilege Tax	\$ 1,124,855	\$ 1,161,255	\$ 1,161,212	\$ 1,215,769	\$ 1,213,037	\$ 1,215,000	\$ 1,215,000	\$ 7,091,128
NW Natural Privilege Tax	423,145	475,537	428,226	414,313	425,232	450,000	450,000	2,616,453
	<u>\$ 1,548,000</u>	<u>\$ 1,636,792</u>	<u>\$ 1,589,438</u>	<u>\$ 1,630,082</u>	<u>\$ 1,638,269</u>	<u>\$ 1,665,000</u>	<u>\$ 1,665,000</u>	<u>\$ 9,707,581</u>
<b>Uses of Privilege Taxes</b>								
Utility Undergrounding Project	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000
<b>Sidewalk &amp; Road Improvement Projects</b>								
Project 3106 Menlo Drive	\$ -	\$ 552,582	\$ 394,798	\$ 202,621	\$ -	\$ -	\$ -	\$ 1,150,001
Project 3112 Allen 92nd to Scholls Ferry	-	-	-	-	118,299	200,000	200,000	318,299
Project 3113 Laurelwood Avenue	-	-	-	-	45,284	118,500	118,500	163,784
Subtotal Sidewalk Projects	<u>\$ -</u>	<u>\$ 552,582</u>	<u>\$ 394,798</u>	<u>\$ 202,621</u>	<u>\$ 163,583</u>	<u>\$ 318,500</u>	<u>\$ 318,500</u>	<u>\$ 1,632,084</u>
<b>Other Civic Projects</b>								
Project 3522 City Park Fountain	\$ -	\$ 20,494	\$ 190,000	\$ 96,325	\$ -	\$ 187,986	\$ 187,986	\$ 494,805
Project 3523 PSC Plaza and Entryway	-	-	-	890,000	-	-	-	890,000
Debt Svc - PSC \$7 Million Gap Funding Bond Issue	-	-	-	-	-	-	-	-
Debt Svc - \$7 Million Other Civic Projects Bond Issue	-	-	-	-	-	-	-	-
Subtotal Other Civic Projects	<u>\$ -</u>	<u>\$ 20,494</u>	<u>\$ 190,000</u>	<u>\$ 986,325</u>	<u>\$ -</u>	<u>\$ 187,986</u>	<u>\$ 187,986</u>	<u>\$ 1,384,805</u>
<b>Other Items</b>								
Right of Way Outside Counsel Litigation	\$ -	\$ -	\$ -	\$ -	\$ 45,536	\$ -	\$ 126,180	\$ 171,716
COVID-19 Response	-	-	-	-	507,000	-	-	507,000
Affordable Housing Program	-	128,890	148,372	95,000	445,000	725,000	\$ 725,000	1,542,262
Acquisition Due Diligence Expense	-	86,171	102,632	-	-	25,000	25,000	213,803
Public Safety Bond Debt Service Funding Gap	-	-	1,190,387	53,860	-	-	-	1,244,247
Subtotal Other Items	<u>\$ -</u>	<u>\$ 215,061</u>	<u>\$ 1,441,391</u>	<u>\$ 148,860</u>	<u>\$ 997,536</u>	<u>\$ 750,000</u>	<u>\$ 876,180</u>	<u>\$ 3,679,028</u>
Total All Uses of Privilege Taxes	<u>\$ 65,000</u>	<u>\$ 788,137</u>	<u>\$ 2,026,189</u>	<u>\$ 1,337,806</u>	<u>\$ 1,161,119</u>	<u>\$ 1,256,486</u>	<u>\$ 1,382,666</u>	<u>\$ 6,760,917</u>
Tax Revenues Over (Under) Year's Uses	<u>\$ 1,483,000</u>	<u>\$ 848,655</u>	<u>\$ (436,751)</u>	<u>\$ 292,276</u>	<u>\$ 477,150</u>	<u>\$ 408,514</u>	<u>\$ 282,334</u>	<u>\$ 2,946,664</u>
Beginning Privilege Tax Reserve Balance	-	1,483,000	2,331,655	1,894,904	2,187,180	2,664,330	2,664,330	
Ending Privilege Tax Reserve Balance	<u>\$ 1,483,000</u>	<u>\$ 2,331,655</u>	<u>\$ 1,894,904</u>	<u>\$ 2,187,180</u>	<u>\$ 2,664,330</u>	<u>\$ 3,072,844</u>	<u>\$ 2,946,664</u>	\$ -
Suggested Reserve Level 75% of one year's revenues	\$ 1,248,750						\$ 2,946,664	
Additional Amount Available for Use	<u>\$ 1,697,914</u>						<u>\$ (3,727,564)</u>	
	<u>\$ 2,946,664</u>						<u>\$ (780,900)</u>	
				Revised Ending Fund Balance			\$ 2,946,664	
				Less FY 2020-21 Budgeted Ending Balance			\$ (3,727,564)	
				Recommended Supplemental Budget Change			<u>\$ (780,900)</u>	