

**REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL**

**MAJOR GOVERNMENTAL FUNDS**

**General Fund**

**Special Revenue Funds**

*Street Fund*

*Library Fund*

*Library Donation Fund\**

**PUBLIC EMPLOYEE RETIREMENT SYSTEM  
SCHEDULE OF FUNDING PROGRESS**

\*This is a nonmajor budgetary fund that is combined with the Library Fund in the fund financial statements.

**CITY OF BEAVERTON, OREGON**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2009**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$24,213,495	\$24,213,495	\$24,305,462	\$91,967
Intergovernmental	1,754,347	1,757,497	1,773,345	15,848
Federal grants	81,750	833,596	300,151	(533,445)
Federal stimulus funds		7,200		(7,200)
Fees, licenses and permits	1,359,500	1,359,500	1,261,637	(97,863)
Franchise fees	5,454,721	5,454,721	5,646,614	191,893
Fines and forfeitures	3,956,000	3,956,000	3,847,350	(108,650)
Interest on investments	450,000	452,228	463,483	11,255
Charges for services	2,223,554	2,233,554	1,827,030	(406,524)
Sale of City property	1,000	1,000	540	(460)
Miscellaneous revenues	704,896	706,628	640,220	(66,408)
<b>TOTAL REVENUES</b>	<b>40,199,263</b>	<b>40,975,419</b>	<b>40,065,832</b>	<b>(909,587)</b>
<b>Expenditures:</b>				
Current:				
General government	18,363,716	19,163,560	16,171,538	2,992,022
Public safety	20,874,637	21,221,644	20,501,617	720,027
Debt service	523,454	524,790	524,790	
Capital Outlay	817,100	1,564,077	217,204	1,346,873
Contingency	11,737,817	12,780,071		12,780,071
<b>TOTAL EXPENDITURES</b>	<b>52,316,724</b>	<b>55,254,142</b>	<b>37,415,149</b>	<b>17,838,993</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(12,117,461)</b>	<b>(14,278,723)</b>	<b>2,650,683</b>	<b>16,929,406</b>
<b>Other financing sources (uses):</b>				
Transfers in	2,951,474	2,951,474	2,947,525	(3,949)
Payment of interfund loan receivable	5,354	5,354	5,483	129
Transfers out	(4,902,551)	(4,945,851)	(4,336,341)	609,510
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,945,723)</b>	<b>(1,989,023)</b>	<b>(1,383,333)</b>	<b>605,690</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(14,063,184)</b>	<b>(16,267,746)</b>	<b>1,267,350</b>	<b>17,535,096</b>
FUND BALANCES - budgetary basis, Beginning of year	14,063,184	16,267,746	16,267,746	
FUND BALANCES - budgetary basis, End of year	<u>\$ ----</u>	<u>\$ ----</u>	<u>\$17,535,096</u>	<u>\$17,535,096</u>

**Reconciliation of net change in fund balance -  
budgetary basis to GAAP basis**

Net change in fund balance - budgetary basis	\$1,267,350
Payment on interfund loan receivable, reclassified as balance sheet transaction	(5,483)
Funding of compensated absences, not GAAP expense	138,529
Net change in fund balance - GAAP basis	<u>\$1,400,396</u>

**CITY OF BEAVERTON, OREGON**  
**STREET FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2009**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
State gas tax	\$3,769,281	\$3,769,281	\$3,309,582	(\$459,699)
County gas tax	375,636	375,636	337,386	(38,250)
Franchise fee from General Fund	908,085	908,085	996,461	88,376
Federal grants			6,609	6,609
Interest on investments	61,000	61,000	57,293	(3,707)
Charges for services	180,000	180,000	237,690	57,690
Sale of city property			5,610	5,610
Miscellaneous revenues	60,000	60,000	153,959	93,959
<b>TOTAL REVENUES</b>	<u>5,354,002</u>	<u>5,354,002</u>	<u>5,104,590</u>	<u>(249,412)</u>
<b>Expenditures:</b>				
Personal services	1,959,176	2,006,618	1,828,026	178,592
Materials and services	1,507,985	1,572,254	1,313,238	259,016
Capital outlay	97,500	345,411	317,703	27,708
Contingency	2,272,847	2,360,736		2,360,736
<b>TOTAL EXPENDITURES</b>	<u>5,837,508</u>	<u>6,285,019</u>	<u>3,458,967</u>	<u>2,826,052</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(483,506)</u>	<u>(931,017)</u>	<u>1,645,623</u>	<u>2,576,640</u>
<b>Other financing (uses):</b>				
Transfers out	(1,910,897)	(1,910,897)	(1,621,599)	289,298
<b>NET CHANGE IN FUND BALANCE</b>	<u>(2,394,403)</u>	<u>(2,841,914)</u>	<u>24,024</u>	<u>2,865,938</u>
FUND BALANCES - budgetary basis, Beginning of year	<u>2,394,403</u>	<u>2,841,914</u>	<u>2,841,914</u>	
FUND BALANCES - budgetary basis, End of year	<u>\$ ----</u>	<u>\$ ----</u>	<u>\$2,865,938</u>	<u>\$2,865,938</u>

**Reconciliation of net change in fund balance -  
budgetary basis to GAAP basis**

Net change in fund balance - budgetary basis	\$24,024
Funding of compensated absences, not GAAP expense	7,845
Net change in fund balance - GAAP basis	<u>\$31,869</u>

**CITY OF BEAVERTON, OREGON**  
**LIBRARY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2009**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property taxes:				
Current year's levy	\$1,692,900	\$1,692,900	\$1,692,028	(\$872)
Prior years' levy	22,000	22,000	28,703	6,703
Intergovernmental	4,206,604	4,206,604	4,205,960	(644)
Fines and forfeits	150,000	150,000	165,956	15,956
Interest on investments	33,000	33,000	43,267	10,267
Contributions, donations, and others	300	300	443	143
Miscellaneous revenues	19,200	19,200	73,581	54,381
<b>TOTAL REVENUES</b>	<b>6,124,004</b>	<b>6,124,004</b>	<b>6,209,938</b>	<b>85,934</b>
<b>Expenditures:</b>				
Personal services	3,903,428	3,926,849	3,826,112	100,737
Materials and services	1,323,904	1,371,638	1,267,964	103,674
Capital Outlay	35,512	39,772	39,772	
Contingency	1,448,115	1,434,029		1,434,029
<b>TOTAL EXPENDITURES</b>	<b>6,710,959</b>	<b>6,772,288</b>	<b>5,133,848</b>	<b>1,638,440</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(586,955)	(648,284)	1,076,090	1,724,374
<b>Other financing sources (uses):</b>				
Transfers in	541,935	541,935	541,935	
Transfers out	(1,096,098)	(1,096,098)	(1,084,354)	11,744
<b>TOTAL OTHER FINANCING     SOURCES (USES)</b>	<b>(554,163)</b>	<b>(554,163)</b>	<b>(542,419)</b>	<b>11,744</b>
NET CHANGE IN FUND BALANCE	(1,141,118)	(1,202,447)	533,671	1,736,118
FUND BALANCES - budgetary basis, Beginning of year	1,141,118	1,202,447	1,202,447	
FUND BALANCES - budgetary basis, End of year	\$ ----	\$ ----	\$1,736,118	\$1,736,118

**Reconciliation of net change in fund balance -  
budgetary basis to GAAP basis**

Net change in fund balance - budgetary basis	\$533,671
Funding of compensated absences, not GAAP expense	3,598
Net change in fund balance, Library Donation Fund (see Note)	(3,022)
Net change in fund balance - GAAP basis	<u>\$534,247</u>

Note: This budgetary fund is combined with the Library Donation Fund (nonmajor fund, page 48) in the fund financial statement.

**CITY OF BEAVERTON, OREGON**  
**LIBRARY DONATION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2009**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest on investments	\$1,350	\$1,350	\$1,524	\$174
Miscellaneous revenues	1,000	1,000		(1,000)
Contributions and donations	25,000	25,000	18,480	(6,520)
TOTAL REVENUES	<u>27,350</u>	<u>27,350</u>	<u>20,004</u>	<u>(7,346)</u>
<b>Expenditures:</b>				
Materials and services	39,000	39,000	19,716	19,284
Capital outlay	5,000	5,000	3,310	1,690
Contingency	55,006	48,982		48,982
TOTAL EXPENDITURES	<u>99,006</u>	<u>92,982</u>	<u>23,026</u>	<u>69,956</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(71,656)	(65,632)	(3,022)	62,610
FUND BALANCES - budgetary basis, Beginning of year	<u>71,656</u>	<u>65,632</u>	<u>65,632</u>	
FUND BALANCES - budgetary basis, End of year	<u>\$ ----</u>	<u>\$ ----</u>	<u>\$62,610</u>	<u>\$62,610</u>

Note: There is no difference between budgetary revenues and expenditures and GAAP revenues and expenditures.

This budgetary fund is combined with the Library Fund (major fund, page 47) in the fund financial statements.

**CITY OF BEAVERTON, OREGON  
PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF FUNDING PROGRESS  
June 30, 2009**

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets</b>	<b>Actuarial Accrued Liability (AAL) Entry Age</b>	<b>(Overfunded) / Unfunded AAL</b>	<b>Funded Ratio</b>	<b>Covered Payroll</b>	<b>(Overfunded) / Unfunded as a Percentage of Covered Payroll</b>
12/31/99	\$107,176,294	\$96,792,730	(\$10,383,564)	111 %	\$17,555,960	(59) %
12/31/01	109,422,457	92,492,228	(16,930,229)	118	20,524,254	(82)
12/31/03	107,511,987	116,106,713	8,594,726	93	23,098,944	37
12/31/04 *	120,361,263	130,068,606	9,707,343	93	25,806,789	38
12/31/05	135,827,667	136,633,049	805,382	99	25,202,309	3
12/31/06	152,481,527	142,451,626	(10,029,901)	107	25,678,994	(39)
12/31/07	163,532,200	150,054,556	(13,477,644)	109	26,663,695	(51)
12/31/08	124,870,860	156,712,907	31,842,047	80	28,710,908	111

\*Interim valuation