

General Revenue

(Does not include other general fund departments' beginning balances or revenues.)

| | Annual Budgets | | | Biennial Budget | | |
|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2016-2017 ACTUAL | 2017-2018 ACTUAL | 2018-2019 BUDGET | 2019-21 PROPOSED | 2019-21 APPROVED | 2019-21 ADOPTED |
| Beginning Balance | \$ 18,614,897 | \$ 16,416,286 | \$ 15,166,286 | \$ 20,510,495 | \$ 20,510,495 | \$ 20,510,495 |
| Property Taxes | 32,760,319 | 34,006,070 | 34,793,000 | 73,260,000 | 73,260,000 | 73,260,000 |
| Franchise Fees | 2,743,582 | 2,637,407 | 2,712,000 | 5,506,000 | 5,506,000 | 5,506,000 |
| Intergovernmental | 1,104,150 | 1,261,528 | 1,059,000 | 2,454,000 | 2,454,000 | 2,454,000 |
| Licenses & Fees | 884,704 | 1,052,933 | 1,081,000 | 2,273,000 | 2,273,000 | 2,273,000 |
| Sales & Services | 999 | 488 | 1,000 | 2,000 | 2,000 | 2,000 |
| Miscellaneous Revenues | 254,635 | 979,783 | 295,000 | 690,000 | 690,000 | 690,000 |
| General Revenue | (32,990,000) | (34,249,000) | (35,895,000) | (75,344,000) | (75,344,000) | (75,344,000) |
| Charges for Services | 250,000 | 200,000 | 200,000 | - | - | - |
| Total Resources | \$ 23,623,285 | \$ 22,305,495 | \$ 19,412,286 | \$ 29,351,495 | \$ 29,351,495 | \$ 29,351,495 |

Budget Notes

- Property Taxes are based upon assessed value information from the counties and expected growth.
- Intergovernmental revenue includes State Revenue Sharing (liquor and cigarette taxes).
- General Revenue category above is a negative due to general revenue allocated out to various General Fund departments:

| | Proposed 2019-21 | Approved 2019-21 | Adopted 2019-21 |
|-----------------------|----------------------|----------------------|----------------------|
| Police | \$ 25,238,000 | \$ 25,238,000 | \$ 25,238,000 |
| Fire | 20,767,000 | 20,767,000 | 20,767,000 |
| Parks & Recreation | 16,424,000 | 16,424,000 | 16,424,000 |
| Planning | 5,398,000 | 5,398,000 | 5,398,000 |
| Library | 3,279,000 | 3,279,000 | 3,279,000 |
| ACC | 2,054,000 | 2,054,000 | 2,054,000 |
| Municipal Court | 1,107,000 | 1,107,000 | 1,107,000 |
| City Manager's Office | 816,000 | 816,000 | 816,000 |
| City Council | 261,000 | 261,000 | 261,000 |
| | \$ 75,344,000 | \$ 75,344,000 | \$ 75,344,000 |



| Object | 2016-2017 ACTUAL | 2017-2018 ACTUAL | 2018-2019 BUDGET | 2019-2020 PROPOSED | 2020-2021 Proposed Yr 2 | 2020-2021 Biennium-Prop |
|---|----------------------|----------------------|----------------------|-----------------------|----------------------------|----------------------------|
| Fund: 100 - GENERAL FUND | | | | | | |
| Revenue | | | | | | |
| Category: 302 - BEGINNING FUND BALANCES | | | | | | |
| 302100 - Unrestricted Fund Balance | 18,049,897.09 | 15,846,285.88 | 14,591,286.00 | 19,930,495.00 | 15,922,495.00 | 19,930,495.00 |
| 302120 - Self Insurance Balance | 565,000.00 | 570,000.00 | 575,000.00 | 580,000.00 | 585,000.00 | 580,000.00 |
| Category: 302 - BEGINNING FUND BALANCES Total: | 18,614,897.09 | 16,416,285.88 | 15,166,286.00 | 20,510,495.00 | 16,507,495.00 | 20,510,495.00 |
| Category: 303 - PROPERTY TAXES | | | | | | |
| 303110 - Current-Property Tax | 32,164,264.91 | 33,517,338.04 | 34,243,000.00 | 35,446,000.00 | 36,814,000.00 | 72,260,000.00 |
| 303210 - Delinquent-Prop Tax | 596,054.03 | 488,731.75 | 550,000.00 | 500,000.00 | 500,000.00 | 1,000,000.00 |
| Category: 303 - PROPERTY TAXES Total: | 32,760,318.94 | 34,006,069.79 | 34,793,000.00 | 35,946,000.00 | 37,314,000.00 | 73,260,000.00 |
| Category: 304 - FRANCHISE FEES | | | | | | |
| 304100 - PGE Franchise Fees | 1,089,237.16 | 1,153,972.82 | 1,160,000.00 | 1,168,000.00 | 1,168,000.00 | 2,336,000.00 |
| 304200 - Century Link | 60,315.41 | 57,374.59 | 67,000.00 | 66,000.00 | 67,000.00 | 133,000.00 |
| 304300 - Republic Services | 391,552.30 | 401,316.83 | 391,000.00 | 425,000.00 | 438,000.00 | 863,000.00 |
| 304400 - Comcast (MACC) - (was TCI) | 739,777.91 | 609,937.26 | 652,000.00 | 633,000.00 | 650,000.00 | 1,283,000.00 |
| 304500 - Frontier (MACC) | 22,729.08 | 19,564.88 | 25,000.00 | 23,000.00 | 23,000.00 | 46,000.00 |
| 304510 - Century Link (MACC) | 0.00 | 3,294.85 | 0.00 | 5,000.00 | 5,000.00 | 10,000.00 |
| 304600 - NW Natural Gas Franchise Fees | 420,455.30 | 376,901.21 | 392,000.00 | 395,000.00 | 402,000.00 | 797,000.00 |
| 304800 - Elec Lightwave Franchise Fees | 9,514.79 | 5,044.87 | 15,000.00 | 9,000.00 | 9,000.00 | 18,000.00 |
| 304910 - NewPath Franchise Fee | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 20,000.00 |
| 304990 - Miscellaneous Franchise Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Category: 304 - FRANCHISE FEES Total: | 2,743,581.95 | 2,637,407.31 | 2,712,000.00 | 2,734,000.00 | 2,772,000.00 | 5,506,000.00 |
| Category: 305 - INTERGOVERNMENTAL | | | | | | |
| 305110 - State Cigarette Taxes | 47,497.88 | 46,236.97 | 48,000.00 | 46,000.00 | 46,000.00 | 92,000.00 |
| 305120 - State Liquor Taxes | 572,924.04 | 597,361.64 | 556,000.00 | 626,000.00 | 644,000.00 | 1,270,000.00 |
| 305125 - State Marijuana Taxes | 0.00 | 111,342.57 | 0.00 | 0.00 | 0.00 | 0.00 |
| 305430 - State Revenue Sharing | 483,727.63 | 506,587.32 | 455,000.00 | 542,000.00 | 550,000.00 | 1,092,000.00 |
| Category: 305 - INTERGOVERNMENTAL Total: | 1,104,149.55 | 1,261,528.50 | 1,059,000.00 | 1,214,000.00 | 1,240,000.00 | 2,454,000.00 |
| Category: 306 - LICENSES AND FEES | | | | | | |
| 306204 - Communication Tower Lease | 51,869.37 | 53,425.43 | 48,000.00 | 54,000.00 | 55,000.00 | 109,000.00 |
| 306281 - LakeShore Inn (Westover) | 47,291.25 | 52,576.13 | 53,000.00 | 54,000.00 | 55,000.00 | 109,000.00 |
| 306282 - Res Inn-Marriott (InnsKeeper) | 147,346.92 | 171,236.73 | 168,000.00 | 183,000.00 | 188,000.00 | 371,000.00 |
| 306283 - Crowne Plaza (Holiday Inn) | 181,469.62 | 222,492.01 | 214,000.00 | 231,000.00 | 238,000.00 | 469,000.00 |
| 306284 - Hilton Garden (Hilton) | 246,806.80 | 303,226.91 | 313,000.00 | 326,000.00 | 339,000.00 | 665,000.00 |
| 306285 - Fairfield Inn (Alameda Prop) | 157,573.71 | 179,562.86 | 186,000.00 | 192,000.00 | 198,000.00 | 390,000.00 |
| 306286 - Other Hotel/Motel Tax | 52,346.54 | 70,413.29 | 99,000.00 | 80,000.00 | 80,000.00 | 160,000.00 |
| Category: 306 - LICENSES AND FEES Total: | 884,704.21 | 1,052,933.36 | 1,081,000.00 | 1,120,000.00 | 1,153,000.00 | 2,273,000.00 |
| Category: 308 - SALES AND SERVICES | | | | | | |
| 308590 - Merchandise Sales | 0.00 | 0.00 | 500.00 | 500.00 | 500.00 | 1,000.00 |
| 308930 - Vending Machine Sales | 998.62 | 487.71 | 500.00 | 500.00 | 500.00 | 1,000.00 |
| Category: 308 - SALES AND SERVICES Total: | 998.62 | 487.71 | 1,000.00 | 1,000.00 | 1,000.00 | 2,000.00 |
| Category: 310 - MISCELLANEOUS REVENUES | | | | | | |
| 310200 - Investment Income | 177,380.61 | 250,549.29 | 250,000.00 | 300,000.00 | 300,000.00 | 600,000.00 |
| 310310 - Insurance Reimbursements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Budget Document - General Revenue

For 2019-21

| Object | 2016-2017 ACTUAL | 2017-2018 ACTUAL | 2018-2019 BUDGET | 2019-2020 PROPOSED | 2020-2021 Proposed Yr 2 | 2020-2021 Biennium-Prop |
|--|-----------------------|-----------------------|-----------------------|-----------------------|----------------------------|----------------------------|
| 310315 - Medical Insurance Reimbursemt | 0.00 | 686,942.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 310910 - Sundry Income | 77,254.91 | 42,291.17 | 45,000.00 | 45,000.00 | 45,000.00 | 90,000.00 |
| Category: 310 - MISCELLANEOUS REVENUES Total: | 254,635.52 | 979,782.46 | 295,000.00 | 345,000.00 | 345,000.00 | 690,000.00 |
| Category: 311 - GENERAL REVENUE | | | | | | |
| 311150 - Contra General Revenue | -32,990,000.00 | -34,249,000.00 | -35,895,000.00 | -37,168,000.00 | -38,176,000.00 | -75,344,000.00 |
| Category: 311 - GENERAL REVENUE Total: | -32,990,000.00 | -34,249,000.00 | -35,895,000.00 | -37,168,000.00 | -38,176,000.00 | -75,344,000.00 |
| Category: 312 - CHARGES FOR SERVICES | | | | | | |
| 312100 - Charges for Services - General Admin | 186,000.00 | 200,000.00 | 200,000.00 | 0.00 | 0.00 | 0.00 |
| 312320 - Charges for Services - Building | 9,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 312550 - Charges for Services - Golf | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 312610 - Charges for Services - Water | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 312620 - Charges for Services - Sewer | 4,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 312625 - Charges for Services - Stormwater | 2,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 312650 - Charges for Services - Street | 2,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 312670 - Charges for Services - Operations | 2,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 312680 - Charges for Services - Engineering | 34,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 312690 - Charges for Services - LO-Tigard | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Category: 312 - CHARGES FOR SERVICES Total: | 250,000.00 | 200,000.00 | 200,000.00 | 0.00 | 0.00 | 0.00 |
| Revenue Total: | 23,623,285.88 | 22,305,495.01 | 19,412,286.00 | 24,702,495.00 | 21,156,495.00 | 29,351,495.00 |
| Fund: 100 - GENERAL FUND Surplus (Deficit): | 23,623,285.88 | 22,305,495.01 | 19,412,286.00 | 24,702,495.00 | 21,156,495.00 | 29,351,495.00 |
| Report Total: | 23,623,285.88 | 22,305,495.01 | 19,412,286.00 | 24,702,495.00 | 21,156,495.00 | 29,351,495.00 |