The following section shows a detailed listing of the resources and requirements for each fund used by the city. Explanatory narratives are provided for each of the funds.

In FY 2015-16, the city will use the following funds:

Fund Type	Fund Name
General	General Fund
Enterprise	Sanitary Sewer, Stormwater, Water, Water CIP, Water Debt Service, Water Quality/Quantity, Water SDC
Special Revenue	Building, City Gas, Criminal Forfeiture, Electrical Inspection, Gas Tax, Library Donation and Bequests, Parks Bond, Parks SDC, Parks Utility, Street Maintenance, Traffic Impact Fee, Transportation Development Tax, Transportation SDC, Urban Forestry, Underground Utility
Debt Service	Bancroft, General Obligation
Capital Projects	Facilities, Parks, Transportation CIP
Internal Service	Central Services, Fleet/Property Maintenance, Insurance

The General Fund is used to account for the city's revenues and expenditures that are of a general nature and therefore not required to be recorded in another fund. General Fund revenues include property taxes, fees and charges for services, franchise fees, fines, interest, revenue from other agencies, and transfers from other funds. Expenditures out of the General Fund include programmatic expenses such as Police, Library, Community Development, and Parks, as well as transfers for capital improvement.

In total, the General Fund continues to see limited growth in revenues. Some revenue streams may have modest growth, such as property taxes, while others are expected to remain significantly flat, such as hotel/motel tax. Property taxes constitute the largest single source of revenue for the General Fund. Revenues received from other agencies include Hotel/Motel Tax, Washington County Cooperative Library Services (WCCLS) distribution share, Liquor Tax, Cigarette Tax, State Revenue Sharing distribution, and miscellaneous other Intergovernmental Revenue. Franchise Fees are paid by utility entities for their use of public right-of-ways and are based on a percentage of their gross revenues collected within the city. Property Tax, Intergovernmental, and Franchise Fees make up the three largest revenue categories. These three areas continue to see limited growth since the downturn in the economy.

The city anticipates that General Fund revenues will continue to grow slowly in the next couple of fiscal years. As the City of Tigard, along with the State of Oregon and the nation, continues to slowly climb out of the economic downturn, especially in development and construction, revenues will see slight increases.

The Total Budget and Total Requirements in the General Fund show a modest increase in the fiscal year 2015-16 budget when compared to the previous fiscal year budget. Program Expenditures for operations is increasing by 2%.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	7,250,007	9,710,833	10,179,774	10,709,593	5.2%
Total Beginning Fund Balance	7,250,007	9,710,833	10,179,774	10,709,593	5.2%
40100 - Current Property Taxes	12,591,428	13,035,662	13,193,627	14,119,577	7.0%
40101 - Prior Year Property Taxes	195,638	180,546	211,188	211,188	0.0%
Total Taxes	12,787,066	13,216,208	13,404,815	14,330,765	6.9%
41000 - Franchise Application Fees	0	0	2,000	2,000	0.0%
41001 - Franchise Fees - Electric	2,180,790	2,294,270	2,259,828	2,316,324	2.5%
41002 - Franchise Fees - Gas	1,180,312	775,823	843,786	848,005	0.5%
41003 - Franchise - Telecomm	419,137	380,394	324,000	291,600	-10.0%
41004 - Franchise Fees - Garbage	363,191	490,172	576,007	604,807	5.0%
41005 - Franchise Fees - Cable TV	578,388	524,810	535,629	528,603	-1.3%
41006 - Franchise Fees - Water	499,338	556,537	744,301	785,238	5.5%
41007 - Franchise Fees - Sanitary Swr	503,037	520,641	514,081	532,588	3.6%
Total Franchise Fees	5,724,192	5,542,647	5,799,632	5,909,165	1.9%
43001 - Business Tax	668,659	796,794	678,689	692,263	2.0%
43107 - Erosion Control Plan Check Fee	6,175	0	6,484	0	0.0%
43112 - CDC Review Fees	32,931	29,428	34,578	36,785	6.4%
43113 - Address Fee	1,500	2,800	1,575	3,500	122.2%
43114 - Engineering Public Improvement	255,920	111,151	142,716	138,939	-2.6%
43115 - Sign Permit Fees	20,043	19,404	21,045	24,255	15.3%
43116 - Land Use Application Fee	150,848	240,465	158,390	300,581	89.8%
43117 - Long Range Planning Surcharge	29,878	39,695	31,372	49,619	58.2%
43130 - Miscellaneous Fees/Charges	50,698	6,325	52,219	54,308	4.0%
43134 - Street Maintenance Fee	5,100	28,325	0	0	0.0%
43401 - Alarm Permit Fees	50,000	60,875	47,000	48,692	3.6%
43402 - Liquor Permit Fees	3,125	3,725	3,344	3,478	4.0%
43403 - Candidate Filing Fees	0	650	0	0	0.0%
Total Licenses and Permits	1,274,877	1,339,637	1,177,412	1,352,420	14.9%
40201 - Hotel/Motel Tax	372,750	577,666	407,798	429,003	5.2%
44100 - Cigarette Tax	68,973	61,169	61,375	57,254	-6.7%
44101 - Liquor Tax	647,376	690,560	699,675	731,994	4.6%
44102 - State Revenue Sharing	590,495	474,355	471,528	496,047	5.2%
44103 - 911 Emergency Tax	118,148	0	0	0	0.0%
44501 - Intergovernmental Revenue	888,031	924,982	878,547	855,608	-2.6%
44800 - Federal Grants	159,067	50,651	410,391	41,039	-90.0%
44801 - State Grants	36,637	159,359	1,226	123	-90.0%
44802 - Grants- Other	1,394	10,712	12,719	1,272	-90.0%
44803 - WCCLS Grants	3,007,711	3,082,904	2,747,495	2,810,445	2.3%
Total Intergovernmental	5,890,582	6,032,359	5,690,754	5,422,785	-4.7%
45301 - Lien Search Fees	65,555	54,670	49,000	49,490	1.0%
45303 - Vehicle Release Fee	16,810	13,610	16,810	13,610	-19.0%
45304 - Passport Processing Fees	33,710	35,605	33,710	35,605	5.6%
45305 - Park Revenue	66,803	60,325	66,803	63,341	-5.2%
45306 - Passport Photos	6,490	7,455	6,490	7,455	14.9%

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
45310 - Library Copier Receipts	36	836	36	836	2222.2%
45311 - Library Miscellaneous Income	14,157	13,391	12,078	11,909	-1.4%
45319 - Miscellaneous Fees & Charges	-2,510	18,067	5,800	0	0.0%
45320 - Rental Income	3,500	6,000	3,500	3,500	0.0%
45321 - Community Garden Rental Income	478	842	478	478	0.0%
45322 - Police Copies	13,265	12,722	0	0	0.0%
45323 - PD Distracted Driver	0	175	0	0	0.0%
45330 - Donations / Gifts	8,050	1,055	15,000	0	0.0%
45580 - Interdepartmental Services Revenue	2,239,626	2,541,252	2,499,329	2,851,791	14.1%
Total Charges for Services	2,465,971	2,766,004	2,709,034	3,038,015	12.1%
46001 - Traffic Fines	814,112	766,940	865,417	780,745	-9.8%
46002 - Civil Infractions	0	660	1,000	1,000	0.0%
46010 - Library Fines	104,649	93,314	126,815	91,261	-28.0%
Total Fines & Forfeitures	918,761	860,914	993,232	873,006	-12.1%
47000 - Interest Earnings	99,825	183,090	103,722	103,722	0.0%
Total Interest Earnings	99,825	183,090	103,722	103,722	-100.0%
48000 - Other Revenue	20,440	0	0	0	0.0%
48001 - Recovered Expenditures	55,320	101,067	82,989	56,432	-32.0%
48002 - Surplus	5,000	17,376	0	0	0.0%
Total Miscellaneous	80,760	118,443	82,989	56,432	-32.0%
49001 - Debt Proceeds	230,537	208,299	254,000	0	0.0%
Total Other Financing Sources	230,537	208,299	254,000	0	-100.0%
49240 - Transfer In from Criminal Forfeiture Fund	56,807	0	0	0	0.0%
Total Transfers In	56,807	0	0	0	0.0%
Total Resources	36,779,386	39,978,432	40,395,364	41,795,903	3.5%

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Requirements					
Program Expenditures					
Community Development	2,667,927	2,836,409	3,741,095	4,037,179	7.9%
Community Services	18,636,381	19,409,836	21,188,830	22,088,311	4.2%
Policy and Administration	711,385	701,172	838,936	899,502	7.2%
Public Works	4,662,773	5,051,835	5,881,563	4,118,322	-30.0%
Total Program Expenditures	26,678,466	27,999,252	31,650,424	31,143,314	-1.6%
Total Loan to CCDA	80,000	361,000	254,000	0	-100.0%
Total Transfers Out	310,084	239,906	888,892	3,422,436	285.0%
Total Contingency	0	0	905,777	1,120,000	23.7%
Total Budget	27,068,550	28,600,158	33,699,093	35,685,750	5.9%
Reserve for Future Expense	9,710,836	11,378,275	6,696,271	6,110,153	-8.8%
Total Requirements	36,779,386	39,978,432	40,395,364	41,795,903	3.5%

Funds collected in the Sanitary Sewer Fund are applied to the operation, maintenance, repair, and upgrade of the city's sanitary sewer infrastructure. Within Washington County, a special district, Clean Water Services (CWS), provides stormwater and sanitary sewer treatment and sets all fees related to these services. CWS contracts with the City of Tigard for billing and collection of sanitary sewer charges within the city's limits and to provide stormwater system maintenance within the city.

Sanitary Sewer Connection Fees are charged to developers and property owners upon connection to the city's sewer system. The amount of this fee is determined by CWS each year. CWS also sets the base monthly sewer service charges. A customer's monthly sewer charge is comprised of the base charge plus a consumption charge which is based on the customer's average water consumption during the previous winter. The city retains approximately 16% (11% in the Sanitary Sewer Fund and 5% as a franchise fee in the General Fund) of these revenues and sends the remaining 84% to CWS each month.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	7,403,656	6,275,392	4,618,778	3,586,876	-22.3%
Total Beginning Fund Balance	7,403,656	6,275,392	4,618,778	3,586,876	-22.3%
43120 - Sewer Connection Fees	70,958	15,761	74,506	16,549	-77.8%
43130 - Miscellaneous Fees/Charges	0	0	512,627	0	0.0%
Total Licenses and Permits	70,958	15,761	587,133	16,549	-97.2%
44501 - Intergovernmental Revenue	0	0	0	221,770	100.0%
Total Intergovernmental	0	0	0	221,770	100.0%
45100 - Utility Sales	1,244,358	1,780,494	1,634,777	1,641,432	0.4%
45199 - Bad Debt	-50,251	-63,209	-50,500	-50,500	0.0%
45319 - Miscellaneous Fees & Charges	9,079	9,921	0	0	0.0%
Total Charges for Services	1,203,187	1,727,206	1,584,277	1,590,932	0.4%
47000 - Interest Earnings	502	0	100,333	100,333	0.0%
Total Interest Earnings	502	0	100,333	100,333	-100.0%
48001 - Recovered Expenditures	128,390	65,857	141,674	143,091	1.0%
Total Miscellaneous	128,390	65,857	141,674	143,091	1.0%
49200 - Transfer In from Gas Tax Fund	0	0	45,400	0	0.0%
49421 - Transfer In from Parks Bond Fund	0	44,376	21,800	0	0.0%
49425 - Transfer In from Parks SDC Fund	0	0	375,450	0	0.0%
49500 - Transfer In from Sanitary Sewer Fund	0	0	0	0	0.0%
49510 - Transfer In from Stormwater Fund	0	177,291	272,400	0	0.0%
49511 - Transfer In from Water Quality/Quantity Fund	276,292	35,440	439,200	0	0.0%
49530 - Transfer In from Water Fund	0	0	0	0	0.0%
49532 - Transfer In from Water CIP Fund	0	285,000	215,650	0	0.0%
Total Transfers In	276,292	542,107	1,369,900	0	-100.0%
Total Resources	9,082,985	8,626,324	8,402,095	5,659,551	-32.6%

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Requirements					
Program Expenditures					
Public Works	1,359,653	1,732,462	1,974,545	1,915,476	-3.0%
Total Program Expenditures	1,359,653	1,732,462	1,974,545	1,915,476	-3.0%
Total Loan to CCDA	200,000	0	0	0	0.0%
Total Transfers Out	36,384	107,931	106,759	64,434	-39.6%
Total Work in Progress	1,211,556	1,555,614	2,996,061	984,693	-67.1%
Total Contingency	0	0	344,805	400,000	16.0%
Total Budget	2,807,593	3,396,007	5,422,170	3,364,603	-37.9%
Reserve for Future Expense	6,275,393	5,230,317	2,979,925	2,294,948	-23.0%
Total Requirements	9,082,985	8,626,324	8,402,095	5,659,551	-32.6%

Funds collected in the Stormwater Fund are applied to the operation, maintenance, repair, and upgrade of the city's stormwater facilities. Within Washington County, a special district, Clean Water Services (CWS), provides stormwater and sanitary sewer treatment and sets all fees related to these services. CWS contracts with the City of Tigard for billing and collection of stormwater charges within the city's limits and to provide stormwater system maintenance within the city. The city currently retains 75% of the stormwater fees collected by the city. The city also assesses a $2.00 per month surcharge for stormwater system maintenance.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	2,195,002	2,881,278	3,818,245	3,774,154	-1.2%
Total Beginning Fund Balance	2,195,002	2,881,278	3,818,245	3,774,154	-1.2%
45100 - Utility Sales	1,843,686	1,945,485	2,170,387	1,788,793	-17.6%
45103 - Tigard SWM Surcharge	799,904	802,266	863,904	807,156	-6.6%
45199 - Bad Debt	-13,896	-14,891	0	0	0.0%
45319 - Miscellaneous Fees & Charges	0	486	0	0	0.0%
Total Charges for Services	2,629,694	2,733,346	3,034,291	2,595,949	-14.4%
47000 - Interest Earnings	140	0	7,936	7,936	0.0%
Total Interest Earnings	140	0	7,936	7,936	-100.0%
48001 - Recovered Expenditures	3,039	15,096	3,069	3,100	1.0%
Total Miscellaneous	3,039	15,096	3,069	3,100	1.0%
49200 - Transfer In from Gas Tax Fund	0	0	0	0	0.0%
49425 - Transfer In from Parks SDC Fund	0	0	0	0	0.0%
49500 - Transfer In from Sanitary Sewer Fund	0	0	0	0	0.0%
49530 - Transfer In from Water Fund	0	0	0	0	0.0%
Total Transfers In	0	0	0	0	0.0%
Total Resources	4,827,875	5,629,721	6,863,541	6,381,139	-7.0%
Requirements					
Program Expenditures					
Public Works	1,540,384	1,448,387	1,634,362	1,693,515	3.6%
Total Program Expenditures	1,540,384	1,448,387	1,634,362	1,693,515	3.6%
Total Transfers Out	82,752	412,071	350,956	417,356	18.9%
Total Work in Progress	323,461	230,273	345,373	1,265,096	266.3%
Total Contingency	0	0	90,050	200,000	122.1%
Total Budget	1,946,597	2,090,731	2,420,741	3,575,967	47.7%
Reserve for Future Expense	2,881,278	3,538,989	4,442,800	2,805,172	-36.9%
Total Requirements	4,827,875	5,629,721	6,863,541	6,381,139	-7.0%

The City of Tigard manages the operation of the water system through intergovernmental agreements with the cities of King City and Durham and with the Tigard Water District. The Water Fund is the primary operating fund for the water system and accounts for all costs associated to the water operation, including ongoing maintenance. The Water Fund also transfers to the Water CIP Fund for various capital improvement projects and to the Water Debt Service Fund to pay debt service on water revenue bonds. The Water Fund maintains a Rate Stabilization Account of $2.0 million.

In 2008 Tigard entered into a water partnership with the City of Lake Oswego on a long-term water source. The two cities agreed to jointly:

- Expand Lake Oswego's water treatment facility
- Replace the existing river intake
- Construct a reservoir
- Upsize transmission lines
- Develop existing water rights and permits on the Clackamas River

The improvements would allow Tigard and Lake Oswego to produce up to 38 million gallons of water (mgd) per day. In December 2013, the two cities agreed to transfer 4 million gallons of water per day from Lake Oswego to Tigard, bringing Tigard up to 18 mgd. Water is anticipated to begin flowing from the new facility by 2016.

Based on this water financing plan that was approved by Council in 2010, Tigard's share of the improvements and cost to buy into Lake Oswego's existing system is estimated to total $155 million.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	8,427,291	12,707,093	16,125,957	20,245,015	25.5%
Total Beginning Fund Balance	8,427,291	12,707,093	16,125,957	20,245,015	25.5%
43126 - Developer Overhead	9,203	20,093	9,663	23,107	139.1%
43128 - Fire Service Reimbursement	1,400	4,200	1,470	4,830	228.6%
43130 - Miscellaneous Fees/Charges	0	0	3,267	3,398	4.0%
Total Licenses and Permits	10,603	24,293	14,400	31,335	117.6%
45100 - Utility Sales	14,666,628	15,795,287	16,557,552	18,674,450	12.8%
45101 - Other Utility Sales	4,949	10,919	4,456	4,456	0.0%
45102 - Leaks/Misreads Credits	-18,600	-33,123	-22,984	-22,984	0.0%
45104 - Meter Sales	107,997	50,285	27,762	27,762	0.0%
45105 - Fire Hydrant Flow Testing Srvc	975	1,950	6,006	8,006	33.3%
45150 - Late Penalties/Charges	126,675	108,900	121,136	121,136	0.0%
45151 - Returned Check Fees	1,660	1,700	1,290	1,290	0.0%
45199 - Bad Debt	-28,395	-29,764	-20,544	-20,544	0.0%
45319 - Miscellaneous Fees & Charges	1,939	2,800	372	372	0.0%
45320 - Rental Income	33,234	52,358	33,234	33,234	0.0%
Total Charges for Services	14,897,062	15,961,312	16,708,280	18,827,178	12.7%
47000 - Interest Earnings	330	0	30,644	30,644	0.0%
Total Interest Earnings	330	0	30,644	30,644	-100.0%
48000 - Other Revenue	10,000	0	0	0	0.0%
48001 - Recovered Expenditures	10,718	39,819	10,825	10,933	1.0%
Total Miscellaneous	20,718	39,819	10,825	10,933	1.0%
49100 - Transfer In from General Fund	27,460	27,460	27,460	27,460	0.0%
49500 - Transfer In from Sanitary Sewer Fund	13,413	13,413	13,413	13,413	0.0%
49510 - Transfer In from Stormwater Fund	17,878	17,878	17,878	17,878	0.0%
Total Transfers In	58,751	58,751	58,751	58,751	-100.0%
Total Resources	23,414,755	28,791,268	32,948,857	39,203,856	19.0%

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Requirements					
Program Expenditures					
	0	0	0	0	0.0%
Public Works	6,739,875	7,239,686	8,376,282	8,682,558	3.7%
Total Program Expenditures	6,739,875	7,239,686	8,376,282	8,682,558	3.7%
Total Transfers Out	3,967,787	5,318,083	5,814,667	24,869,726	327.7%
Total Contingency	0	0	452,410	500,000	10.5%
Total Budget	10,707,662	12,557,768	14,643,359	34,052,284	132.5%
Reserve for Future Expense	12,707,093	16,233,500	18,305,498	5,151,572	-71.9%
Total Requirements	23,414,755	28,791,268	32,948,857	39,203,856	19.0%

The Water CIP Fund accounts for major capital improvement projects for the water system. Resources in this fund consist largely of transfers from the Water Fund and borrowing proceeds. In fiscal year 2015-16, the fund will have a beginning fund balance of over $18 million from water revenue bonds issued the previous fiscal year. These dollars will be utilized to continue to fund the city's long-term water project.

In 2008 Tigard entered into a water partnership with the City of Lake Oswego on a long-term water source. The two cities agreed to jointly:

- Expand Lake Oswego's water treatment facility
- Replace the existing river intake
- Construct a reservoir
- Upsize transmission lines
- Develop existing water rights and permits on the Clackamas River

The improvements would allow Tigard and Lake Oswego to produce up to 38 million gallons of water per day. Of this amount, Tigard will receive between 18 million gallons per day. Water is anticipated to begin flowing from the new facility by 2016.

In October 2010, City Council approved the Water Rate Study that was completed by Red Oak Consulting. Based on this water financing plan, Tigard's share of the improvements and cost to buy into Lake Oswego's existing system is estimated to be $155 million.

In May 2012, $102.5 million of water revenue bonds were issued. The majority of the proceeds were deposited into the Water CIP Fund to pay for capital projects for the water system, including the Lake Oswego/Tigard Water Partnership. In December 2013, the partnership agreed to amend its intergovernmental agreement to transfer an additional 4 million gallons per day from Lake Oswego to Tigard. During FY 2014-15, the city received an additional $35 million dollars in water bond proceeds. This accounts for the substantial fund balance in this fund.

Bonding revenues will be received in the Water CIP Fund and annual bond payments in subsequent years will show in the Water Debt Service Fund. Funding for the bond payments will come from water rates and will be transferred by the Water Fund into the Water Debt Service Fund.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	93,177,930	83,276,923	43,359,624	18,020,000	-58.4%
Total Beginning Fund Balance	93,177,930	83,276,923	43,359,624	18,020,000	-58.4%
47000 - Interest Earnings	68,593	234,775	13,096	13,096	0.0%
Total Interest Earnings	68,593	234,775	13,096	13,096	-100.0%
48001 - Recovered Expenditures	5,213	54,327	5,265	5,318	1.0%
Total Miscellaneous	5,213	54,327	5,265	5,318	1.0%
49001 - Debt Proceeds	0	0	52,000,000	0	0.0%
Total Other Financing Sources	0	0	52,000,000	0	-100.0%
49100 - Transfer In from General Fund	71,930	0	0	0	0.0%
49200 - Transfer In from Gas Tax Fund	0	0	0	0	0.0%
49425 - Transfer In from Parks SDC Fund	49,610	0	0	0	0.0%
49500 - Transfer In from Sanitary Sewer Fund	0	0	0	0	0.0%
49530 - Transfer In from Water Fund	229,408	203,278	888,104	18,542,321	1987.9%
49531 - Transfer In from Water SDC Fund	0	0	345,000	298,600	-13.4%
49532 - Transfer In from Water CIP Fund	0	0	0	0	0.0%
Total Transfers In	350,948	203,278	1,233,104	18,840,921	1427.9%
Total Resources	93,602,684	83,769,304	96,611,089	36,879,335	-61.8%
Requirements					
Program Expenditures					
Program Expenditures	0	0	0	0	0.0%
Total Debt Service	0	0	0	0	0.0%
Total Work in Progress	10,202,553	34,747,400	80,910,333	28,900,682	-64.3%
Total Transfers Out	123,207	821,854	215,650	231,256	7.2%
Total Budget	10,325,760	35,569,254	81,125,983	29,131,938	-64.1%
Ending Fund Balance	83,276,923	48,200,050	15,485,106	7,747,397	-50.0%
Total Requirements	93,602,684	83,769,304	96,611,089	36,879,335	161.8%

The Water Debt Service Fund accounts for revenues and debt service payments related to the issuance of water revenue bonds. The fund also maintains a fund balance to provide an estimated Debt Service Reserve Fund of $6.4 million.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	6,569,045	6,605,802	6,605,801	7,049,007	6.7%
Total Beginning Fund Balance	6,569,045	6,605,802	6,605,801	7,049,007	6.7%
47000 - Interest Earnings	36,964	35,639	0	0	0.0%
Total Interest Earnings	36,964	35,639	0	0	0.0%
49530 - Transfer In from Water Fund	3,700,863	4,881,033	4,719,850	6,259,273	32.6%
Total Transfers In	3,700,863	4,881,033	4,719,850	6,259,273	32.6%
Total Resources	10,306,872	11,522,474	11,325,651	13,308,280	17.5%
Requirements					
Program Expenditures					
Program Expenditures	0	0	0	0	0.0%
Total Debt Service	3,701,072	4,881,033	4,881,033	6,259,275	28.2%
Total Work in Progress	0	0	0	0	0.0%
Total Transfers Out	0	0	3,010	7,906	162.7%
Total Contingency	0	0	0	0	0.0%
Total Budget	3,701,072	4,881,033	4,884,043	6,267,181	28.3%
Ending Fund Balance	6,605,800	6,641,441	6,441,608	7,041,099	9.3%
Total Requirements	10,306,872	11,522,474	11,325,651	13,308,280	82.5%

The Water Quality/Quantity Fund is a subsidiary fund of the Stormwater Fund. The city charges Water Quality/Quantity fees, which are established by Clean Water Services, on certain development activities in the city. Revenues collected are used to fund offsite stormwater system improvements and capacity improvements to the system. Revenues, as they are tied directly to development activities, fluctuate to a degree and as such have been down over the past few years. In addition to a slowdown in development activity, some developers are choosing to build their own on-site stormwater detention facilities rather than pay the fee.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	1,570,633	1,291,132	1,199,825	828,705	-30.9%
Total Beginning Fund Balance	1,570,633	1,291,132	1,199,825	828,705	-30.9%
43122 - Fee In-Lieu H20 Quantity	8,800	6,325	9,240	1,271	-86.2%
43123 - Fee in Lieu Water Quality	450	-1,451	473	-1,524	-422.2%
Total Licenses and Permits	9,250	4,874	9,713	-253	-102.6%
47000 - Interest Earnings	3,386	0	15,102	15,102	0.0%
Total Interest Earnings	3,386	0	15,102	15,102	-100.0%
Total Resources	1,583,269	1,296,006	1,224,640	843,554	-31.1%
Requirements					
Program Expenditures					
Program Expenditures	0	0	0	0	0.0%
Total Work in Progress	0	0	0	0	0.0%
Total Transfers Out	292,137	42,962	439,200	16,576	-96.2%
Total Contingency	0	0	25,000	50,000	100.0%
Total Budget	292,137	42,962	464,200	66,576	-85.7%
Ending Fund Balance	1,291,132	1,253,044	760,440	776,978	2.2%
Total Requirements	1,583,269	1,296,006	1,224,640	843,554	131.1%

The Water System Development Charge (SDC) Fund is a subsidiary of the Water Fund. Water SDCs are charged when new water meters are sold and installed. The total purpose of the Water SDC is to fund future capacity-increasing projects and pay a reimbursement fee for existing assets.

In October 2010, the city completed its update of the Water SDCs. City Council agreed to phase in the increase over four years. Final phase-in occurred on February 1, 2014.

As SDCs are tied to development activity they tend to fluctuate. The city is beginning to see an upward trend in these revenues.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	1,536,402	3,078,053	2,860,840	4,397,081	53.7%
Total Beginning Fund Balance	1,536,402	3,078,053	2,860,840	4,397,081	53.7%
43300 - System Development Charges	660,425	442,650	443,446	464,782	4.8%
43301 - SDC Reimbursement	881,294	389,460	500,359	408,933	-18.3%
Total Licenses and Permits	1,541,719	832,110	943,805	873,715	-7.4%
47000 - Interest Earnings	4,746	0	233	233	0.0%
Total Interest Earnings	4,746	0	233	233	-100.0%
Total Resources	3,082,867	3,910,163	3,804,878	5,271,029	38.5%
Requirements					
Program Expenditures					
Program Expenditures	0	0	0	0	0.0%
Total Work in Progress	0	0	0	0	0.0%
Total Transfers Out	4,814	162	345,263	299,130	-13.4%
Total Contingency	0	0	100,000	100,000	0.0%
Total Budget	4,814	162	445,263	399,130	-10.4%
Ending Fund Balance	3,078,053	3,910,001	3,359,615	4,871,899	45.0%
Total Requirements	3,082,867	3,910,163	3,804,878	5,271,029	61.5%

The Building Fund is used to track building permit revenues and expenditures. All activities of the city's Building Division are appropriated in this fund. The Building Division, a part of the Community Development Department, is responsible for reviewing plans, issuing permits, and inspecting construction to ascertain compliance with the State of Oregon specialty codes. The specialty codes include building, fire, plumbing, mechanical, electrical codes and other State of Oregon rules and statutes. The division enforces requirements of the Tigard Municipal Code and Community Development codes and ordinances.

Revenues collected in the Building Fund are dedicated to supporting the divisional activities and related administrative expenses. The amount of the charge for a building-related fee is detailed in ORS 455.210 and OAR 918-020-0220.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	933,406	1,586,128	2,055,678	2,213,677	7.7%
Total Beginning Fund Balance	933,406	1,586,128	2,055,678	2,213,677	7.7%
43101 - Plumbing Permits	173,444	122,459	161,151	140,828	-12.6%
43102 - Mechanical Permits	273,296	282,690	253,924	325,094	28.0%
43104 - Building Permits	659,270	603,984	612,540	694,582	13.4%
43105 - Metro Construction Excise 5%	5,435	3,638	5,706	4,184	-26.7%
43106 - Building Plan Check Fee	396,426	263,493	368,326	303,017	-17.7%
43107 - Erosion Control Plan Check Fee	1,656	375	1,739	469	-73.0%
43108 - Fire Life Safety Plan Ck Fee	109,301	97,756	101,554	112,420	10.7%
43109 - Plumbing Plan Check Fee	1,794	2,336	1,884	2,687	42.6%
43111 - Mechanical Plan Check Fee	42,773	51,249	39,741	58,937	48.3%
43112 - CDC Review Fees	1,052	1,102	1,104	1,378	24.8%
43118 - Sewer Inspection Fee	11,095	113,347	11,650	130,350	1018.9%
43120 - Sewer Connection Fees	315	0	331	0	0.0%
43132 - Reimbursement Application Fee	0	225	0	0	0.0%
43135 - Info Processing & Archiving	18,432	15,038	19,354	17,293	-10.6%
Total Licenses and Permits	1,694,289	1,557,692	1,579,004	1,791,239	13.4%
44502 - Beaverton School CET 4%	4,578	489	1,813	1,813	0.0%
44503 - Tigard-Tualatin School CET 4%	14,672	9,406	6,468	6,468	0.0%
Total Intergovernmental	19,250	9,895	8,281	8,281	-100.0%
45151 - Returned Check Fees	60	20	0	0	0.0%
45199 - Bad Debt	50	0	0	0	0.0%
45319 - Miscellaneous Fees & Charges	7,035	3,166	7,035	7,035	0.0%
Total Charges for Services	7,145	3,186	7,035	7,035	-100.0%
47000 - Interest Earnings	286	857	19,782	19,782	0.0%
Total Interest Earnings	286	857	19,782	19,782	-100.0%
48001 - Recovered Expenditures	913	13,596	923	932	1.0%
Total Miscellaneous	913	13,596	923	932	1.0%
49220 - Transfer In from Electrical Inspection Fund	200,000	180,000	180,000	180,000	0.0%
Total Transfers In	200,000	180,000	180,000	180,000	-100.0%
Total Resources	2,855,290	3,351,353	3,850,703	4,220,946	9.6%

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Requirements					
Program Expenditures					
Community Development	1,269,162	1,383,072	1,608,518	1,949,847	21.2%
Total Program Expenditures	1,269,162	1,383,072	1,608,518	1,949,847	21.2%
Total Contingency	0	0	200,000	250,000	25.0%
Total Budget	1,269,162	1,383,072	1,808,518	2,199,847	21.6%
Reserve for Future Expense	1,586,128	1,968,281	2,042,185	2,021,099	-1.0%
Total Requirements	2,855,290	3,351,353	3,850,703	4,220,946	9.6%

The City Gas Tax Fund is used to account for revenues generated from and projects funded by Tigard's local gas tax. The tax was developed by a citizen task force in 2006 as a means to fund improvements to the Greenburg Road/Pacific Highway/Main Street intersection. The plan was to sunset the tax after paying for the project. In 2009, a change in state law forbade cities from changing their local gas tax, resulting in an inability to sunset the tax. The decision was made by the Tigard City Council to have the tax remain in effect permanently as a source to fund other future transportation project needs as recommended by a citizen task force. The Greenburg Road/Pacific Highway/ Main Street intersection project was completed in December 2010. Revenue coming into the fund is currently being used to pay debt service on that project. The Tigard Transportation Advisory Committee (TTAC) advises council of potential transportation projects that can be funded by this revenue. Based on recommendation of TTAC, the city has funded two additional transportation projects with City Gas Tax Funds. They are the Pacific Highway/Gaarde Street/McDonald Street Intersection Improvements, and the 72nd Avenue/Dartmouth Street Intersection Improvements that was completed in December 2014.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	1,003,162	1,547,753	1,681,510	126,479	-92.5%
Total Beginning Fund Balance	1,003,162	1,547,753	1,681,510	126,479	-92.5%
44200 - Gas Tax	830,031	638,852	739,620	612,771	-17.2%
44801 - State Grants	0	0	314	31	-90.1%
Total Intergovernmental	830,031	638,852	739,934	612,802	-17.2%
47000 - Interest Earnings	10,601	14,913	34,584	34,584	0.0%
Total Interest Earnings	10,601	14,913	34,584	34,584	-100.0%
48001 - Recovered Expenditures	31,421	24,479	31,735	32,052	1.0%
Total Miscellaneous	31,421	24,479	31,735	32,052	1.0%
Total Resources	1,875,215	2,225,996	2,487,763	805,917	-67.6%
Requirements					
Program Expenditures					
Program Expenditures	0	0	0	0	0.0%
Total Debt Service	324,420	319,390	315,860	316,560	0.2%
Total Work in Progress	0	0	0	0	0.0%
Total Transfers Out	3,043	169,673	883,125	3,208	-99.6%
Total Contingency	0	0	50,000	300,000	500.0%
Total Budget	327,462	489,063	1,248,985	619,768	-50.4%
Ending Fund Balance	1,547,753	1,736,934	1,238,778	186,149	-85.0%
Total Requirements	1,875,215	2,225,996	2,487,763	805,917	167.6%

The Criminal Forfeiture Fund records revenues received from the seizure of assets used in criminal activity. Prior to FY 2014, a transfer out to the General Fund was established each fiscal year in order for the Tigard Police Department to have as-needed access to fund-allowable police and drug enforcement activities. Beginning in FY 2014, the police related expenditures are made directly out of the fund.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	53,124	125,489	122,480	171,842	40.3%
Total Beginning Fund Balance	53,124	125,489	122,480	171,842	40.3%
44800 - Federal Grants	0	59,704	0	0	0.0%
Total Intergovernmental	0	59,704	0	0	0.0%
46000 - Forfeitures	53,526	0	43,000	43,000	0.0%
46001 - Traffic Fines	0	601	0	0	0.0%
46003 - Property Evidence Forfeitures	66,662	8,073	0	0	0.0%
Total Fines & Forfeitures	120,187	8,674	43,000	43,000	-100.0%
47000 - Interest Earnings	31	4	1,892	1,892	0.0%
Total Interest Earnings	31	4	1,892	1,892	-100.0%
48000 - Other Revenue	8,953	0	0	0	0.0%
Total Miscellaneous	8,953	0	0	0	0.0%
Total Resources	182,296	193,871	167,372	216,734	29.5%
Requirements					
Program Expenditures					
Community Services	0	10,499	50,000	70,000	40.0%
Total Program Expenditures	0	10,499	50,000	70,000	40.0%
Total Transfers Out	56,807	394	455	560	23.1%
Total Budget	56,807	10,893	50,455	70,560	39.8%
Reserve for Future Expense	125,489	182,978	116,917	146,174	25.0%
Total Requirements	182,296	193,871	167,372	216,734	29.5%

The Electrical Inspection Fund records revenues related to electrical permits and plan check fees in the city. The fees are established by single or multi-family dwelling units or by type of service, and are established following the guidelines detailed in ORS 455.210 and OAR 918-020-0220. These guidelines specify that the fees charged are necessary and are to be set at a level that reasonably recovers costs. The revenues are then transferred to the Building Fund to support the costs associated with these fees.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	124,797	128,014	153,181	123,229	-19.6%
Total Beginning Fund Balance	124,797	128,014	153,181	123,229	-19.6%
43103 - Electrical Permit Fees	202,192	174,572	187,302	183,301	-2.1%
43110 - Electrical Plan Check Fee	3,563	3,313	3,741	3,478	-7.0%
Total Licenses and Permits	205,755	177,885	191,043	186,779	-2.2%
47000 - Interest Earnings	92	0	1,207	1,207	0.0%
Total Interest Earnings	92	0	1,207	1,207	-100.0%
Total Resources	330,644	305,899	345,431	311,215	-9.9%
Requirements					
Program Expenditures					
Program Expenditures	0	0	0	0	0.0%
Total Transfers Out	202,630	181,763	180,000	181,993	1.1%
Total Contingency	0	0	50,000	50,000	0.0%
Total Budget	202,630	181,763	230,000	231,993	0.9%
Ending Fund Balance	128,014	124,136	115,431	79,222	-31.4%
Total Requirements	330,644	305,899	345,431	311,215	109.9%

The Gas Tax Fund records shared revenues from the State of Oregon and Washington County taxes on the sale of motor vehicle fuel. The city utilizes these revenues to fund various construction, reconstruction, improvements, repairs, maintenance, and operation of public highways, roads, and streets. These monies may also be used for street lighting and cleaning, storm drainage, traffic control devices, administrative costs and debt service.

State of Oregon gas tax and vehicle registration fees are shared with cities and counties throughout the State using a formula set by the legislature. The expenditure of state gas tax revenue is restricted to the uses outlined in Article IX, section 3a of the Oregon Constitution.

Washington County collects one cent per gallon for all motor vehicle fuel sold within the county. Portions of this collection are distributed to cities within the county according to a formula set by the county.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	1,572,667	1,659,936	571,900	704,872	23.3%
Total Beginning Fund Balance	1,572,667	1,659,936	571,900	704,872	23.3%
43119 - Street Lighting Fees	214	4,469	225	4,692	1985.3%
43125 - Fee In-Lieu Bicycle Striping	0	1,124	0	1,180	100.0%
Total Licenses and Permits	214	5,593	225	5,872	2509.8%
44200 - Gas Tax	2,656,702	2,797,766	2,809,993	2,880,519	2.5%
44201 - Other Gas Tax	178,664	181,469	180,450	189,598	5.1%
Total Intergovernmental	2,835,365	2,979,236	2,990,443	3,070,117	2.7%
45319 - Miscellaneous Fees & Charges	13,436	1,957	0	0	0.0%
Total Charges for Services	13,436	1,957	0	0	0.0%
47000 - Interest Earnings	43,011	64,410	55,732	55,732	0.0%
Total Interest Earnings	43,011	64,410	55,732	55,732	-100.0%
48000 - Other Revenue	0	84,160	0	0	0.0%
48001 - Recovered Expenditures	60,738	49,472	61,345	62,818	2.4%
Total Miscellaneous	60,738	133,632	61,345	62,818	2.4%
49001 - Debt Proceeds	48,059	152,701	0	0	0.0%
Total Other Financing Sources	48,059	152,701	0	0	0.0%
49412 - Transfer In from Street Maintenance Fund	100,000	100,000	100,000	100,000	0.0%
Total Transfers In	100,000	100,000	100,000	100,000	-100.0%
Total Resources	4,673,489	5,097,464	3,779,645	3,999,411	5.8%

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Requirements					
Program Expenditures					
	0	0	0	0	0.0%
Public Works	1,889,207	1,862,350	2,205,002	2,166,046	-1.8%
Total Program Expenditures	1,889,207	1,862,350	2,205,002	2,166,046	-1.8%
Total Debt Service	615,928	606,378	599,676	592,425	-1.2%
Total Transfers Out	508,418	1,643,466	907,023	229,389	-74.7%
Total Contingency	0	0	57,610	200,000	247.2%
Total Budget	3,013,553	4,112,194	3,769,311	3,187,860	-15.4%
Reserve for Future Expense	1,659,936	985,270	10,334	811,551	7753.2%
Total Requirements	4,673,489	5,097,464	3,779,645	3,999,411	5.8%

The Library Donations and Bequest Fund accounts for money remaining from several donations and bequests that were provided to the Library for various special projects and artwork. A transfer to the Facilities Capital Projects Fund is appropriated in FY 2015-16 for any of these projects or artwork that arise.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	474,398	474,648	474,648	374,648	-21.1%
Total Beginning Fund Balance	474,398	474,648	474,648	374,648	-21.1%
47000 - Interest Earnings	250	0	0	0	0.0%
Total Interest Earnings	250	0	0	0	0.0%
Total Resources	474,648	474,648	474,648	374,648	-21.1%
Requirements					
Program Expenditures					
Program Expenditures	0	0	0	0	0.0%
Total Transfers Out	0	0	100,000	100,000	0.0%
Total Budget	0	0	100,000	100,000	0.0%
Ending Fund Balance	474,648	474,648	374,648	274,648	-26.7%
Total Requirements	474,648	474,648	474,648	374,648	121.1%

In November 2010, voters approved a $17 million parks bond for purchase of land and greenspaces to be used for parks. A minimum of 80% of the proceeds can be used for land acquisitions with the remaining 20% to be utilized for park improvements. Funding for land acquisitions and improvements will come from the Parks Bond Fund, with expenditures recorded in the Parks Capital Fund.

Remaining park bond resources will be expended during FY 2015-2016:

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	5,903,399	3,915,258	2,626,595	1,700,000	-35.3%
Total Beginning Fund Balance	5,903,399	3,915,258	2,626,595	1,700,000	-35.3%
47000 - Interest Earnings	27,444	17,570	4,020	4,020	0.0%
Total Interest Earnings	27,444	17,570	4,020	4,020	-100.0%
Total Resources	5,930,843	3,932,829	2,630,615	1,704,020	-35.2%
Requirements					
Program Expenditures					
Program Expenditures	0	0	0	0	0.0%
Total Debt Service	0	0	0	0	0.0%
Total Work in Progress	0	0	0	0	0.0%
Total Transfers Out	2,015,585	1,537,761	2,277,143	1,382,013	-39.3%
Total Contingency	0	0	0	0	0.0%
Total Budget	2,015,585	1,537,761	2,277,143	1,382,013	-39.3%
Ending Fund Balance	3,915,258	2,395,068	353,472	322,007	-8.9%
Total Requirements	5,930,843	3,932,829	2,630,615	1,704,020	135.2%

The Parks System Development Charge (SDC) Fund was established to track the revenues and expenditures associated with the collection of the Parks SDCs. Parks SDCs are charged when a building permit is issued for any new residential, multi-family, or commercial construction. Funds collected are used for the acquisition, development, and expansion of additional recreation spaces and facilities that are included in the city's Parks Master Plan.

During FY 2015-16, the city will implement a new Parks SDC that incorporates the River Terrace subdivision. These rates are adjusted annually using an average of two indices, one reflecting changes in development/construction costs and one reflecting changes in land acquisition costs.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	2,326,272	1,959,296	1,124,011	1,000,054	-11.0%
Total Beginning Fund Balance	2,326,272	1,959,296	1,124,011	1,000,054	-11.0%
43300 - System Development Charges	906,034	437,950	476,336	478,027	0.4%
Total Licenses and Permits	906,034	437,950	476,336	478,027	0.4%
47000 - Interest Earnings	4,772	0	19,782	19,782	0.0%
Total Interest Earnings	4,772	0	19,782	19,782	-100.0%
Total Resources	3,237,078	2,397,246	1,620,129	1,497,863	-7.5%
Requirements					
Program Expenditures					
Program Expenditures	0	0	0	0	0.0%
Total Debt Service	0	0	0	0	0.0%
Total Work in Progress	0	0	12,000	6,800	-43.3%
Total Transfers Out	1,277,782	828,826	1,130,602	1,180,414	4.4%
Total Contingency	0	0	71,615	100,000	39.6%
Total Budget	1,277,782	828,826	1,214,217	1,287,214	6.0%
Ending Fund Balance	1,959,296	1,568,420	405,912	210,649	-48.1%
Total Requirements	3,237,078	2,397,246	1,620,129	1,497,863	107.5%

The Parks Utility Fund is a special revenue fund that is used for maintenance and operation of city parks, trails, and green-spaces. The fund will be seeded with General Fund revenue the first year in FY 2016. Future years will be funded by a monthly fee to be charged to Tigard residents that will be included on utility bills. Revenues generated by the fee will be used to continue to pay for operations and maintenance of city parks, trails, green-spaces, as well as right-of-ways thereafter.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	0	0	0	0	100.0%
Total Beginning Fund Balance	0	0	0	0	100.0%
49100 - Transfer In from General Fund	0	0	0	2,250,000	100.0%
Total Transfers In	0	0	0	2,250,000	100.0%
Total Resources	0	0	0	2,250,000	100.0%
Requirements					
Program Expenditures					
Public Works	0	0	0	2,203,414	100.0%
Total Program Expenditures	0	0	0	2,203,414	#Div/0!
Total Contingency	0	0	0	40,000	100.0%
Total Budget	0	0	0	2,243,414	#Div/0!
Reserve for Future Expense	0	0	0	6,586	#Div/0!
Total Requirements	0	0	0	2,250,000	#Div/0!

The Street Maintenance Fee Fund was established to track the revenues and expenditures associated with the Street Maintenance Fee that was approved through Ordinance No. 03-10 by the City Council in November 2003 and updated with revised fees in January 2010.

The Street Maintenance Fee is a monthly fee designed specifically for the maintenance of existing roads in Tigard. Monthly fees are billed to and collected from both residential and non-residential customers through the city's utility billing system.

The fee provides a stable source of revenue designated for the use in the maintenance of existing streets and right-of-way maintenance within the city. This includes applying new street surfaces such as slurry seals, pavement overlays, and repairing deteriorating streets.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	1,038,949	1,224,213	1,317,786	1,360,585	3.2%
Total Beginning Fund Balance	1,038,949	1,224,213	1,317,786	1,360,585	3.2%
43129 - Line Extension Rebate	2,024,032	2,019,140	0	0	0.0%
43130 - Miscellaneous Fees/Charges	0	0	2,004,673	2,084,860	4.0%
Total Licenses and Permits	2,024,032	2,019,140	2,004,673	2,084,860	4.0%
45199 - Bad Debt	-7,899	-10,808	-5,050	-5,050	0.0%
Total Charges for Services	-7,899	-10,808	-5,050	-5,050	0.0%
47000 - Interest Earnings	266	0	2,043	2,043	0.0%
Total Interest Earnings	266	0	2,043	2,043	-100.0%
48001 - Recovered Expenditures	1,274	5,000	1,286	1,299	1.0%
Total Miscellaneous	1,274	5,000	1,286	1,299	1.0%
49412 - Transfer In from Street Maintenance Fund	0	0	0	0	0.0%
Total Transfers In	0	0	0	0	0.0%
Total Resources	3,056,622	3,237,546	3,320,738	3,443,737	3.7%
Requirements					
Program Expenditures					
Program Expenditures	0	0	0	0	0.0%
Total Work in Progress	1,654,509	1,660,180	1,900,000	1,830,000	-3.7%
Total Transfers Out	177,900	206,928	207,805	228,735	10.1%
Total Contingency	0	0	200,000	200,000	0.0%
Total Budget	1,832,409	1,867,108	2,307,805	2,258,735	-2.1%
Ending Fund Balance	1,224,213	1,370,438	1,012,933	1,185,002	17.0%
Total Requirements	3,056,622	3,237,546	3,320,738	3,443,737	96.3%

The Transportation Development Tax (TDT) Fund accounts for a Washington County Tax approved by the voters in November 2008 that is administered and collected by the City of Tigard. The tax went into effect on July 1, 2009, replacing the Traffic Impact Fee (TIF) program.

Like TIF, TDT is assessed on new development to help provide funds for the increased capacity transportation improvements need to accommodate the additional vehicle traffic and demand for transit facilities generated by that development. It provides funds for these capacity improvements to county and city arterials, certain collectors, and certain state and transit facilities as listed in the County's Capital Improvements Project List. The TDT is categorized as an Improvement Fee. Revenue must be dedicated to capital improvements that expand capacity and may not be used for maintenance, repair, or other non-capital improvements.

Since the TDT was approved by Washington County voters, the Washington County Board of Commissioners has granted a discount to developers and slowed the phase-in of the TDT. However, the tax has been fully phased-in as of October 2014.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	951,050	1,831,451	1,388,324	1,112,633	-19.9%
Total Beginning Fund Balance	951,050	1,831,451	1,388,324	1,112,633	-19.9%
43320 - TDT Fees	1,101,901	517,727	556,996	700,000	25.7%
Total Licenses and Permits	1,101,901	517,727	556,996	700,000	25.7%
47000 - Interest Earnings	2,659	1,411	11,279	11,279	0.0%
Total Interest Earnings	2,659	1,411	11,279	11,279	-100.0%
Total Resources	2,055,609	2,350,590	1,956,599	1,823,912	-6.8%
Requirements					
Program Expenditures					
Program Expenditures	0	0	0	0	0.0%
Total Work in Progress	0	0	12,000	6,800	-43.3%
Total Transfers Out	224,158	875,840	805,578	526,690	-34.6%
Total Contingency	0	0	225,546	250,000	10.8%
Total Budget	224,158	875,840	1,043,124	783,490	-24.9%
Ending Fund Balance	1,831,451	1,474,749	913,475	1,040,422	13.9%
Total Requirements	2,055,609	2,350,590	1,956,599	1,823,912	106.8%

The Transportation System Development Charge (SDC) Fund was established to track the revenues and expenditures associated with the collection of transportation SDCs. The charges are collected upon issue of a building permit for any new residential, multi-family, or commercial construction. The fees supporting the fund are anticipated to be adopted prior to FY 2016. To assist with infrastructure capacity needs in River Terrace, an additional SDC will be charged for that area.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	0	0	0	0	100.0%
Total Beginning Fund Balance	0	0	0	0	100.0%
43300 - System Development Charges	0	0	0	60,000	100.0%
43301 - SDC Reimbursement	0	0	0	5,000	100.0%
Total Licenses and Permits	0	0	0	65,000	100.0%
Total Resources	0	0	0	65,000	100.0%
Requirements					
Program Expenditures					
Program Expenditures	0	0	0	0	0.0%
Total Transfers Out	0	0	0	11,000	100.0%
Total Contingency	0	0	0	50,000	100.0%
Total Budget	0	0	0	61,000	100.0%
Ending Fund Balance	0	0	0	4,000	100.0%
Total Requirements	0	0	0	65,000	100.0%

The Urban Forestry Fund was established to account for funds collected from developers in lieu of preserving trees. Monies collected in this fund can be used by the city to plant trees in public rights-of-way and other public properties. These resources can also be used to provide care and maintenance to the trees planted by the city for three years after the planting.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	1,175,199	1,248,469	1,121,300	1,129,996	0.8%
Total Beginning Fund Balance	1,175,199	1,248,469	1,121,300	1,129,996	0.8%
47000 - Interest Earnings	3,518	0	4,060	4,060	0.0%
Total Interest Earnings	3,518	0	4,060	4,060	-100.0%
48101 - Tree Replacement Revenue	106,250	145,987	26,250	32,813	25.0%
Total Miscellaneous	106,250	145,987	26,250	32,813	25.0%
Total Resources	1,284,967	1,394,456	1,151,610	1,166,869	1.3%
Requirements					
Program Expenditures					
Program Expenditures	0	0	0	0	0.0%
Total Work in Progress	0	0	0	0	0.0%
Total Transfers Out	36,498	44,595	250,175	251,850	0.7%
Total Contingency	0	0	0	50,000	100.0%
Total Budget	36,498	44,595	250,175	301,850	20.7%
Ending Fund Balance	1,248,469	1,349,861	901,435	865,019	-4.0%
Total Requirements	1,284,967	1,394,456	1,151,610	1,166,869	98.7%

The Underground Utility Fund was established to record funds that are received in lieu of undergrounding utilities. The resources in this fund are used primarily to support various capital improvement projects that require underground utility components.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	532,555	567,555	526,832	425,300	-19.3%
Total Beginning Fund Balance	532,555	567,555	526,832	425,300	-19.3%
43124 - Fee In-Lieu Undergrounding	33,880	46,618	35,574	48,948	37.6%
Total Licenses and Permits	33,880	46,618	35,574	48,948	37.6%
47000 - Interest Earnings	1,271	0	7,160	7,160	0.0%
Total Interest Earnings	1,271	0	7,160	7,160	-100.0%
Total Resources	567,706	614,173	569,566	481,408	-15.5%
Requirements					
Program Expenditures					
Program Expenditures	0	0	0	0	0.0%
Total Work in Progress	0	0	0	0	0.0%
Total Transfers Out	151	37,593	205,057	320,477	56.3%
Total Contingency	0	0	50,000	50,000	0.0%
Total Budget	151	37,593	255,057	370,477	45.3%
Ending Fund Balance	567,555	576,579	314,509	110,931	-64.7%
Total Requirements	567,706	614,173	569,566	481,408	115.5%

The Bancroft Debt Service Fund accounts for revenues and debt service payments related to two local improvement districts (LID) within the city. In July of 2002, the city sold bonds for the 69th Avenue LID project. In December of 2003, the city sold bonds to finance the remaining portion of the Dartmouth LID project. Bonds for the Dartmouth LID were paid off in November 2013 leaving the 69th Avenue as the city's remaining LID project. Fund revenues are derived from assessments on properties that participate within these districts. The reserve for future expense is to be used to protect against fluctuations and non-payment of assessments by property owners and to provide cash flow to pay debt service as scheduled.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	367,466	323,472	323,473	563,718	74.3%
Total Beginning Fund Balance	367,466	323,472	323,473	563,718	74.3%
42000 - Spec Assmt Principal	0	0	120,000	120,000	0.0%
42001 - Spec Assmt Principal - 2003 Dartmouth	6,454	198,616	0	0	0.0%
42002 - Spec Assmt Principal	36,717	60,215	0	0	0.0%
Total Special Assessments	43,170	258,831	120,000	120,000	-100.0%
47000 - Interest Earnings	164	-47	0	0	0.0%
47001 - Interest - Assmts 2003 Dartmouth	344	17,075	0	0	0.0%
47002 - Interest - Assmts 69th Ave	32,008	57,888	0	0	0.0%
Total Interest Earnings	32,516	74,916	0	0	0.0%
Total Resources	443,153	657,219	443,473	683,718	54.2%
Requirements					
Program Expenditures					
Program Expenditures	0	0	0	0	0.0%
Total Debt Service	118,888	502,152	103,411	103,200	-0.2%
Total Transfers Out	792	3,752	239	499	108.8%
Total Contingency	0	0	0	0	0.0%
Total Budget	119,681	505,904	103,650	103,699	0.0%
Ending Fund Balance	323,472	151,315	339,823	580,019	70.7%
Total Requirements	443,153	657,219	443,473	683,718	45.8%

The General Obligation Debt Service Fund accounts for revenues and debt service payments related to the 2002 voter-approved bond measure for a new library and the 2011 voter-approved bond measure for the purchase and development of parks. Property taxes collected through the debt levies will be used to repay these bonds and ending fund balance is used to protect against fluctuations in property tax payments and provide cash flow to match collections and payments.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	272,622	394,756	522,984	836,941	60.0%
Total Beginning Fund Balance	272,622	394,756	522,984	836,941	60.0%
40100 - Current Property Taxes	2,283,223	2,270,970	2,375,173	2,464,242	3.8%
40101 - Prior Year Property Taxes	10,602	26,105	11,515	11,515	0.0%
Total Taxes	2,293,825	2,297,075	2,386,688	2,475,757	3.7%
47000 - Interest Earnings	20,001	34,197	4,612	4,612	0.0%
Total Interest Earnings	20,001	34,197	4,612	4,612	-100.0%
48001 - Recovered Expenditures	-191	0	-193	-195	1.0%
Total Miscellaneous	-191	0	-193	-195	1.0%
Total Resources	2,586,256	2,726,028	2,914,091	3,317,115	13.8%
Requirements					
Program Expenditures					
Program Expenditures	0	0	0	0	0.0%
Total Debt Service	2,191,500	2,193,700	2,194,701	2,194,525	0.0%
Total Transfers Out	0	0	1,529	1,893	23.8%
Total Contingency	0	0	0	0	0.0%
Total Budget	2,191,500	2,193,700	2,196,230	2,196,418	0.0%
Ending Fund Balance	394,756	532,328	717,861	1,120,697	56.1%
Total Requirements	2,586,256	2,726,028	2,914,091	3,317,115	86.2%

The Facilities Capital Projects Fund is used largely for general construction, reconstruction, replacement, and expansion related to the city's facilities. Transfers into this fund come from the various other funds that will benefit directly from these projects. The fund is currently building a reserve to construct a new Public Works facility with transfers from the General Fund, Water Fund, Sanitary Sewer Fund, Stormwater Fund and Gas Tax Fund supporting this reserve.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	428,823	670,223	878,435	675,181	-23.1%
Total Beginning Fund Balance	428,823	670,223	878,435	675,181	-23.1%
47000 - Interest Earnings	1,076	139	3,212	3,212	0.0%
Total Interest Earnings	1,076	139	3,212	3,212	-100.0%
49100 - Transfer In from General Fund	195,188	194,323	807,507	1,138,707	41.0%
49200 - Transfer In from Gas Tax Fund	27,345	27,345	27,345	27,345	0.0%
49500 - Transfer In from Sanitary Sewer Fund	18,736	18,736	18,736	18,736	0.0%
49510 - Transfer In from Stormwater Fund	35,478	35,478	35,478	35,478	0.0%
49530 - Transfer In from Water Fund	42,825	42,825	42,825	0	0.0%
49980 - Transfer In from Library Don. & Beq. Fund	0	0	100,000	100,000	0.0%
Total Transfers In	319,572	318,707	1,031,891	1,320,266	27.9%
Total Resources	749,471	989,069	1,913,538	1,998,659	4.4%
Requirements					
Program Expenditures					
Program Expenditures	0	0	0	0	0.0%
Total Work in Progress	71,528	64,867	674,900	1,106,100	63.9%
Total Transfers Out	7,720	19,036	8,742	29,325	235.4%
Total Contingency	0	0	50,000	50,000	0.0%
Total Budget	79,248	83,903	733,642	1,185,425	61.6%
Ending Fund Balance	670,223	905,167	1,179,896	813,234	-31.1%
Total Requirements	749,471	989,069	1,913,538	1,998,659	95.6%

The Parks Capital Fund tracks various parks and greenspaces projects. Revenues accounted for in the Parks Capital Fund include various federal and state grants, intergovernmental revenues, and transfers-in.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	52,934	15,630	174,509	298,740	71.2%
Total Beginning Fund Balance	52,934	15,630	174,509	298,740	71.2%
44501 - Intergovernmental Revenue	40,102	127,999	41,506	0	0.0%
Total Intergovernmental	40,102	127,999	41,506	0	-100.0%
47000 - Interest Earnings	47	0	3,015	3,015	0.0%
Total Interest Earnings	47	0	3,015	3,015	-100.0%
48001 - Recovered Expenditures	0	11,652	0	0	0.0%
Total Miscellaneous	0	11,652	0	0	0.0%
49100 - Transfer In from General Fund	0	9,638	44,500	0	0.0%
49200 - Transfer In from Gas Tax Fund	0	69,233	0	0	0.0%
49260 - Transfer In from Tree Replacement Fund	33,977	38,478	250,000	250,000	0.0%
49421 - Transfer In from Parks Bond Fund	2,015,585	1,468,949	2,077,343	1,366,649	-34.2%
49425 - Transfer In from Parks SDC Fund	1,225,647	815,866	753,991	1,169,912	55.2%
49500 - Transfer In from Sanitary Sewer Fund	4,235	74,828	32,500	20,000	-38.5%
49510 - Transfer In from Stormwater Fund	2,543	68,231	10,000	345,000	3350.0%
49530 - Transfer In from Water Fund	0	0	24,500	0	0.0%
49940 - Transfer In from Urban Renewal Cap Imp Fund	0	0	0	0	0.0%
Total Transfers In	3,281,987	2,545,223	3,192,834	3,151,561	-1.3%
Total Resources	3,375,070	2,700,504	3,411,864	3,453,316	1.2%
Requirements					
Program Expenditures					
Program Expenditures	0	0	0	0	0.0%
Total Debt Service	0	0	0	0	0.0%
Total Work in Progress	3,359,440	2,104,416	3,192,834	3,151,561	-1.3%
Total Transfers Out	0	98,594	55,881	123,932	121.8%
Total Contingency	0	0	0	0	0.0%
Total Budget	3,359,440	2,203,010	3,248,715	3,275,493	0.8%
Ending Fund Balance	15,630	497,494	163,149	177,823	9.0%
Total Requirements	3,375,070	2,700,504	3,411,864	3,453,316	98.8%

The Transportation CIP Fund tracks all capital improvement projects that are funded with transportation revenues including Gas Tax, Traffic Impact Fees (TIF) and Transportation Development Tax (TDT). Resources to the fund include state and federal grants and transfers-in.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	92,333	72,568	356,422	379,619	6.5%
Total Beginning Fund Balance	92,333	72,568	356,422	379,619	6.5%
44501 - Intergovernmental Revenue	0	-1,080	0	0	0.0%
44800 - Federal Grants	91,051	117,789	0	0	0.0%
44802 - Grants- Other	0	0	200,000	0	0.0%
Total Intergovernmental	91,051	116,708	200,000	0	-100.0%
49200 - Transfer In from Gas Tax Fund	481,073	1,546,888	834,278	202,044	-75.8%
49205 - Transfer In from City Gas Tax Fund	0	165,963	1,983,125	0	0.0%
49405 - Transfer In from Trans. Dev. Tax Fund	221,783	865,653	805,381	517,654	-35.7%
49410 - Transfer In from Traffic Impact Fee Fund	52,854	356,874	465,923	0	0.0%
49411 - Transfer In from Underground Utility Fund	0	35,542	204,882	319,750	56.1%
49415 - Transfer In from Transportation SDC Fund	0	0	0	10,000	100.0%
49425 - Transfer In from Parks SDC Fund	0	0	0	0	0.0%
49500 - Transfer In from Sanitary Sewer Fund	0	954	15,200	0	0.0%
49510 - Transfer In from Stormwater Fund	26,852	113,193	15,200	19,000	25.0%
49530 - Transfer In from Water Fund	-5,309	190,946	91,798	15,000	-83.7%
49940 - Transfer In from Urban Renewal Cap Imp Fund	0	111	0	0	0.0%
Total Transfers In	777,253	3,276,123	4,415,787	1,083,448	-75.5%
Total Resources	960,637	3,465,399	4,972,209	1,463,067	-70.6%
Requirements					
Program Expenditures					
Program Expenditures	0	0	0	0	0.0%
Total Work in Progress	888,069	3,218,069	4,613,480	1,073,448	-76.7%
Total Transfers Out	0	0	44,613	57,410	28.7%
Total Contingency	0	0	0	0	0.0%
Total Budget	888,069	3,218,069	4,658,093	1,130,858	-75.7%
Ending Fund Balance	72,568	247,331	314,116	332,209	5.8%
Total Requirements	960,637	3,465,399	4,972,209	1,463,067	170.6%

The Central Service Fund was established to track the revenues and expenditures of the central administrative functions in the city. The resources for this fund are largely interdepartmental charges to other city funds. These charges are allocated to departments through a federally approved indirect cost plan. The basis for these allocated costs is reviewed each year based on anticipated use or benefits that are provided to other city departments or divisions.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	213,796	218,979	417,867	182,372	-56.4%
Total Beginning Fund Balance	213,796	218,979	417,867	182,372	-56.4%
43130 - Miscellaneous Fees/Charges	0	0	32,569	33,872	4.0%
Total Licenses and Permits	0	0	32,569	33,872	4.0%
44501 - Intergovernmental Revenue	0	0	58,464	0	0.0%
Total Intergovernmental	0	0	58,464	0	-100.0%
45319 - Miscellaneous Fees & Charges	50,118	53,857	0	0	0.0%
45580 - Interdepartmental Services Revenue	5,467,309	5,593,709	6,490,581	6,986,481	7.6%
Total Charges for Services	5,517,427	5,647,565	6,490,581	6,986,481	7.6%
47000 - Interest Earnings	400	0	593	22,593	3709.9%
Total Interest Earnings	400	0	593	22,593	3709.9%
48000 - Other Revenue	2,000	50,648	0	0	0.0%
48001 - Recovered Expenditures	12,155	13,760	12,277	12,400	1.0%
48002 - Surplus	0	0	0	7,500	100.0%
Total Miscellaneous	14,155	64,408	12,277	19,900	62.1%
49100 - Transfer In from General Fund	15,506	8,485	0	6,269	100.0%
49205 - Transfer In from City Gas Tax Fund	3,043	3,710	0	3,208	100.0%
49220 - Transfer In from Electrical Inspection Fund	2,630	1,763	0	1,993	100.0%
49240 - Transfer In from Criminal Forfeiture Fund	0	394	455	560	23.1%
49260 - Transfer In from Tree Replacement Fund	2,521	6,117	175	1,850	957.1%
49300 - Transfer In from Bancroft Bond Debt Svc Fund	792	3,752	239	499	108.8%
49350 - Transfer In from Gen Ob Debt Svc Fund	0	0	1,529	1,893	23.8%
49400 - Transfer In from Capital Projects Fund	7,720	19,036	8,742	29,325	235.4%
49405 - Transfer In from Trans. Dev. Tax Fund	2,375	10,188	197	9,036	4486.8%
49410 - Transfer In from Traffic Impact Fee Fund	6,382	2,266	0	0	0.0%
49411 - Transfer In from Underground Utility Fund	151	2,051	175	727	315.4%
49412 - Transfer In from Street Maintenance Fund	77,900	106,928	107,805	128,735	19.4%
49415 - Transfer In from Transportation SDC Fund	0	0	0	1,000	100.0%
49420 - Transfer In from Parks Capital Fund	0	98,594	55,881	123,932	121.8%
49421 - Transfer In from Parks Bond Fund	0	24,436	0	15,364	100.0%
49425 - Transfer In from Parks SDC Fund	2,525	12,960	1,161	10,502	804.6%
49460 - Transfer In from Transportation CIP Fund	0	0	44,613	57,410	28.7%
49500 - Transfer In from Sanitary Sewer Fund	0	0	26,910	12,285	-54.3%
49511 - Transfer In from Water Quality/Quantity Fund	3,178	7,521	0	429	100.0%
49530 - Transfer In from Water Fund	0	0	47,590	53,132	11.6%
49531 - Transfer In from Water SDC Fund	4,814	162	263	530	101.5%
49532 - Transfer In from Water CIP Fund	123,207	536,854	0	231,256	100.0%
49533 - Transfer In from Water Debt Service Fund	0	0	3,010	7,906	162.7%
49660 - Transfer In from Insurance Fund	810	521	718	983	36.9%
Total Transfers In	253,552	845,738	299,463	698,824	133.4%
Total Resources	5,999,330	6,776,690	7,311,814	7,944,042	8.6%

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Requirements					
Program Expenditures					
Policy and Administration	5,782,025	6,351,518	7,073,038	7,562,957	6.9%
Total Program Expenditures	5,782,025	6,351,518	7,073,038	7,562,957	6.9%
Total Contingency	0	0	100,000	150,000	50.0%
Total Budget	5,782,025	6,351,518	7,173,038	7,712,957	7.5%
Reserve for Future Expense	217,305	425,173	138,776	231,085	66.5%
Total Requirements	5,999,330	6,776,690	7,311,814	7,944,042	8.6%

The Fleet/Property Management Fund tracks the revenues and expenditures of the Fleet Maintenance Division and Property Management Division. The resources for this fund are largely interdepartmental charges to other city funds that are based on a federally approved cost allocation plan that is revised each year. The cost allocation plan is based on anticipated use of benefits that are provided to other city departments or divisions.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	135,776	87,102	60,269	113,138	87.7%
Total Beginning Fund Balance	135,776	87,102	60,269	113,138	87.7%
45319 - Miscellaneous Fees & Charges	-4,891	0	0	0	0.0%
45580 - Interdepartmental Services Revenue	1,360,802	1,484,616	1,646,995	1,783,024	8.3%
Total Charges for Services	1,355,911	1,484,616	1,646,995	1,783,024	8.3%
47000 - Interest Earnings	104	0	0	0	0.0%
Total Interest Earnings	104	0	0	0	0.0%
48000 - Other Revenue	3,606	0	0	0	0.0%
48001 - Recovered Expenditures	29,101	3,784	29,392	29,686	1.0%
Total Miscellaneous	32,707	3,784	29,392	29,686	1.0%
49100 - Transfer In from General Fund	0	0	9,425	0	0.0%
49200 - Transfer In from Gas Tax Fund	0	0	41,325	0	0.0%
49511 - Transfer In from Water Quality/Quantity Fund	12,667	0	0	16,147	100.0%
Total Transfers In	12,667	0	50,750	16,147	-68.2%
Total Resources	1,537,165	1,575,502	1,787,406	1,941,995	8.6%
Requirements					
Program Expenditures					
	0	0	0	0	0.0%
Policy and Administration	0	0	0	1,848,862	100.0%
Public Works	1,450,064	1,488,494	1,723,305	0	-100.0%
Total Program Expenditures	1,450,064	1,488,494	1,723,305	1,848,862	7.3%
Total Contingency	0	0	53,250	75,000	40.8%
Total Budget	1,450,064	1,488,494	1,776,555	1,923,862	8.3%
Reserve for Future Expense	87,101	87,009	10,851	18,133	67.1%
Total Requirements	1,537,165	1,575,502	1,787,406	1,941,995	8.6%

The Insurance Fund is an internal service fund established to track worker's compensation and other insurance related revenues as well as limited expenditures. Expenditures in this fund are for self-insured retentions on losses unfunded by traditional insurance policies, management of insurance/ claim activity and reduction of significant liability exposures.

Description	FY 2013 Actual	FY 2014 Actual	2015 Revised	2016 Proposed	Proposed vs FY 15 Revised
Resources					
40000 - Beginning Fund Balance	811,896	830,267	843,157	832,184	-1.3%
Total Beginning Fund Balance	811,896	830,267	843,157	832,184	-1.3%
45319 - Miscellaneous Fees & Charges	-739	0	0	0	0.0%
Total Charges for Services	-739	0	0	0	0.0%
47000 - Interest Earnings	380	0	7,810	7,810	0.0%
Total Interest Earnings	380	0	7,810	7,810	-100.0%
48001 - Recovered Expenditures	53,111	47,689	14,000	34,140	143.9%
Total Miscellaneous	53,111	47,689	14,000	34,140	143.9%
Total Resources	864,647	877,955	864,967	874,134	1.1%
Requirements					
Program Expenditures					
Policy and Administration	33,570	18,842	50,000	50,000	-100.0%
Total Program Expenditures	33,570	18,842	50,000	50,000	0.0%
Total Transfers Out	810	521	718	983	36.9%
Total Contingency	0	0	25,000	25,000	0.0%
Total Budget	34,380	19,364	75,718	75,983	0.3%
Reserve for Future Expense	830,267	858,592	789,249	798,151	1.1%
Total Requirements	864,647	877,955	864,967	874,134	1.1%