

## FUND SUMMARIES INTRODUCTION

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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 2016-17, 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, 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

## GENERAL FUND

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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.

## GENERAL FUND

Description	FY 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	9,710,833	11,378,279	10,709,593	11,121,468	3.8%
<b>Total Beginning Fund Balance</b>	<b>9,710,833</b>	<b>11,378,279</b>	<b>10,709,593</b>	<b>11,121,468</b>	<b>3.8%</b>
40100 - Current Property Taxes	13,035,662	13,585,285	14,119,577	14,551,662	3.1%
40101 - Prior Year Property Taxes	180,546	254,085	211,188	211,188	0.0%
<b>Total Taxes</b>	<b>13,216,208</b>	<b>13,839,370</b>	<b>14,330,765</b>	<b>14,762,850</b>	<b>3.0%</b>
41000 - Franchise Application Fees	0	0	2,000	2,000	0.0%
41001 - Franchise Fees - Electric	2,294,270	2,411,315	2,316,324	2,432,140	5.0%
41002 - Franchise Fees - Gas	775,823	688,289	848,005	856,485	1.0%
41003 - Franchise - Telecomm	380,394	363,566	291,600	269,730	-7.5%
41004 - Franchise Fees - Garbage	490,172	513,602	604,807	641,095	6.0%
41005 - Franchise Fees - Cable TV	524,810	532,563	528,603	538,646	1.9%
41006 - Franchise Fees - Water	556,537	642,082	785,238	820,574	4.5%
41007 - Franchise Fees - Sanitary Swr	520,641	540,543	532,588	551,761	3.6%
<b>Total Franchise Fees</b>	<b>5,542,647</b>	<b>5,691,960</b>	<b>5,909,165</b>	<b>6,112,431</b>	<b>3.4%</b>
43001 - Business Tax	796,794	676,087	692,263	859,392	24.1%
43112 - CDC Review Fees	29,428	27,884	36,785	45,981	25.0%
43113 - Address Fee	2,800	8,150	3,500	4,375	25.0%
43114 - Engineering Public Improvement	111,151	429,416	138,939	1,948,674	1302.5%
43115 - Sign Permit Fees	19,404	19,078	24,255	30,319	25.0%
43116 - Land Use Application Fee	240,465	635,743	300,581	375,726	25.0%
43117 - Long Range Planning Surcharge	39,695	74,038	49,619	0	0.0%
43130 - Miscellaneous Fees/Charges	6,325	0	54,308	57,023	5.0%
43134 - Street Maintenance Fee	28,325	33,592	0	0	0.0%
43401 - Alarm Permit Fees	60,875	61,160	48,692	50,445	3.6%
43402 - Liquor Permit Fees	3,725	3,675	3,478	3,617	4.0%
43403 - Candidate Filing Fees	650	400	0	0	0.0%
<b>Total Licenses and Permits</b>	<b>1,339,637</b>	<b>1,969,222</b>	<b>1,352,420</b>	<b>3,375,552</b>	<b>149.6%</b>
40201 - Hotel/Motel Tax	577,666	600,805	429,003	454,743	6.0%
44100 - Cigarette Tax	61,169	65,598	57,254	53,590	-6.4%
44101 - Liquor Tax	690,560	707,861	731,994	775,914	6.0%
44102 - State Revenue Sharing	474,355	492,109	496,047	521,841	5.2%
44501 - Intergovernmental Revenue	924,982	1,114,368	855,608	855,608	0.0%
44800 - Federal Grants	50,651	85,552	41,039	4,104	-90.0%
44801 - State Grants	159,359	43,392	123	12	-90.2%
44802 - Grants- Other	10,712	13,227	1,272	127	-90.0%
44803 - WCCLS Grants	3,082,904	3,159,977	2,810,445	3,034,954	8.0%
<b>Total Intergovernmental</b>	<b>6,032,359</b>	<b>6,282,888</b>	<b>5,422,785</b>	<b>5,700,893</b>	<b>5.1%</b>
45301 - Lien Search Fees	54,670	57,575	49,490	49,985	1.0%
45303 - Vehicle Release Fee	13,610	16,510	13,610	13,610	0.0%
45304 - Passport Processing Fees	35,605	39,855	35,605	35,605	0.0%
45305 - Park Revenue	60,325	86,674	63,341	66,508	5.0%
45306 - Passport Photos	7,455	8,920	7,455	7,455	0.0%
45310 - Library Copier Receipts	836	2,187	836	836	0.0%
45311 - Library Miscellaneous Income	13,391	10,733	11,909	11,742	-1.4%

## GENERAL FUND

Description	FY 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
45319 - Miscellaneous Fees & Charges	18,067	38,731	0	0	0.0%
45320 - Rental Income	6,000	5,000	3,500	3,500	0.0%
45321 - Community Garden Rental Income	842	700	478	478	0.0%
45322 - Police Copies	12,722	13,264	0	0	0.0%
45323 - PD Distracted Driver	175	8,503	0	0	0.0%
45330 - Donations / Gifts	1,055	15,500	0	0	0.0%
45580 - Interdepartmental Services Revenue	2,541,252	1,897,059	2,851,791	2,378,785	-16.6%
<b>Total Charges for Services</b>	<b>2,766,004</b>	<b>2,201,211</b>	<b>3,038,015</b>	<b>2,568,504</b>	<b>-15.5%</b>
46001 - Traffic Fines	766,940	702,876	780,745	715,528	-8.4%
46002 - Civil Infractions	660	0	1,000	1,000	0.0%
46010 - Library Fines	93,314	91,868	91,261	91,261	0.0%
<b>Total Fines &amp; Forfeitures</b>	<b>860,914</b>	<b>794,744</b>	<b>873,006</b>	<b>807,789</b>	<b>-7.5%</b>
47000 - Interest Earnings	183,090	194,642	103,722	103,722	0.0%
<b>Total Interest Earnings</b>	<b>183,090</b>	<b>194,642</b>	<b>103,722</b>	<b>103,722</b>	<b>-100.0%</b>
48001 - Recovered Expenditures	101,067	367,075	56,432	56,432	0.0%
48002 - Surplus	17,376	48,021	0	0	0.0%
<b>Total Miscellaneous</b>	<b>118,443</b>	<b>415,096</b>	<b>56,432</b>	<b>56,432</b>	<b>-100.0%</b>
49001 - Debt Proceeds	208,299	0	0	0	0.0%
49002 - Proceeds from Loan Repayment	0	190,647	0	0	0.0%
<b>Total Other Financing Sources</b>	<b>208,299</b>	<b>190,647</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
49200 - Transfer In from Gas Tax Fund	0	0	0	12,625	100.0%
49500 - Transfer In from Sanitary Sewer Fund	0	0	0	15,250	100.0%
49510 - Transfer In from Stormwater Fund	0	0	0	15,250	100.0%
49530 - Transfer In from Water Fund	0	0	0	11,000	100.0%
<b>Total Transfers In</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54,125</b>	<b>100.0%</b>
<b>Total Resources</b>	<b>39,978,432</b>	<b>42,958,060</b>	<b>41,795,903</b>	<b>44,663,766</b>	<b>6.9%</b>

## GENERAL FUND

Description	FY 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Requirements</b>					
<b>Program Expenditures</b>					
Community Development	2,836,409	3,075,371	4,037,179	3,646,043	-9.7%
Community Services	19,409,836	20,229,847	22,231,014	22,689,234	2.1%
Policy and Administration	701,172	778,840	899,502	837,595	-6.9%
Public Works	5,051,835	5,737,899	4,118,322	4,289,438	4.2%
<b>Total Program Expenditures</b>	<b>27,999,252</b>	<b>29,821,958</b>	<b>31,286,017</b>	<b>31,462,309</b>	<b>0.6%</b>
Total Loan to CCDA	361,000	254,000	0	0	0.0%
Total Transfers Out	239,906	893,654	3,434,936	1,530,439	-55.4%
Total Contingency	0	0	1,120,000	1,173,000	4.7%
<b>Total Budget</b>	<b>28,600,158</b>	<b>30,969,611</b>	<b>35,840,953</b>	<b>34,165,748</b>	<b>-4.7%</b>
Reserve for Future Expense	11,378,275	11,988,448	5,954,950	10,498,018	76.3%
<b>Total Requirements</b>	<b>39,978,432</b>	<b>42,958,060</b>	<b>41,795,903</b>	<b>44,663,766</b>	<b>6.9%</b>

## ENTERPRISE FUND-SANITARY SEWER

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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.

## ENTERPRISE FUND-SANITARY SEWER

Description	FY 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	6,275,392	5,230,317	3,586,876	3,440,850	-4.1%
<b>Total Beginning Fund Balance</b>	<b>6,275,392</b>	<b>5,230,317</b>	<b>3,586,876</b>	<b>3,440,850</b>	<b>-4.1%</b>
43120 - Sewer Connection Fees	15,761	43,872	16,549	42,200	155.0%
<b>Total Licenses and Permits</b>	<b>15,761</b>	<b>43,872</b>	<b>16,549</b>	<b>42,200</b>	<b>155.0%</b>
44501 - Intergovernmental Revenue	0	0	221,770	338,000	52.4%
<b>Total Intergovernmental</b>	<b>0</b>	<b>0</b>	<b>221,770</b>	<b>338,000</b>	<b>52.4%</b>
45100 - Utility Sales	1,780,494	1,837,736	1,641,432	1,715,296	4.5%
45199 - Bad Debt	-63,209	-64,348	-50,500	-50,500	0.0%
45319 - Miscellaneous Fees & Charges	9,921	0	0	0	0.0%
<b>Total Charges for Services</b>	<b>1,727,206</b>	<b>1,773,388</b>	<b>1,590,932</b>	<b>1,664,796</b>	<b>4.6%</b>
47000 - Interest Earnings	0	11,319	100,333	100,333	0.0%
<b>Total Interest Earnings</b>	<b>0</b>	<b>11,319</b>	<b>100,333</b>	<b>100,333</b>	<b>-100.0%</b>
48001 - Recovered Expenditures	65,857	36,512	143,091	143,091	0.0%
<b>Total Miscellaneous</b>	<b>65,857</b>	<b>36,512</b>	<b>143,091</b>	<b>143,091</b>	<b>-100.0%</b>
49002 - Proceeds from Loan Repayment	0	63,353	0	0	0.0%
<b>Total Other Financing Sources</b>	<b>0</b>	<b>63,353</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
49200 - Transfer In from Gas Tax Fund	0	21,075	0	0	0.0%
49421 - Transfer In from Parks Bond Fund	44,376	-14,284	0	0	0.0%
49425 - Transfer In from Parks SDC Fund	0	186,163	0	0	0.0%
49500 - Transfer In from Sanitary Sewer Fund	0	0	0	0	0.0%
49510 - Transfer In from Stormwater Fund	177,291	34,306	0	0	0.0%
49511 - Transfer In from Water Quality/Quantity Fund	35,440	0	0	0	0.0%
49532 - Transfer In from Water CIP Fund	285,000	215,649	0	0	0.0%
<b>Total Transfers In</b>	<b>542,107</b>	<b>442,909</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Resources</b>	<b>8,626,324</b>	<b>7,601,670</b>	<b>5,659,551</b>	<b>5,729,270</b>	<b>1.2%</b>
<b>Requirements</b>					
<b>Program Expenditures</b>					
CIP	0	12,998	0	0	0.0%
Public Works	1,732,462	1,864,271	1,960,087	2,181,253	11.3%
<b>Total Program Expenditures</b>	<b>1,732,462</b>	<b>1,877,269</b>	<b>1,960,087</b>	<b>2,181,253</b>	<b>11.3%</b>
<b>Total Transfers Out</b>	<b>107,931</b>	<b>51,482</b>	<b>76,934</b>	<b>164,726</b>	<b>114.1%</b>
<b>Total Work in Progress</b>	<b>1,555,614</b>	<b>1,430,270</b>	<b>984,693</b>	<b>900,000</b>	<b>-8.6%</b>
<b>Total Contingency</b>	<b>0</b>	<b>0</b>	<b>400,000</b>	<b>400,000</b>	<b>0.0%</b>
<b>Total Budget</b>	<b>3,396,007</b>	<b>3,359,020</b>	<b>3,421,714</b>	<b>3,645,979</b>	<b>6.6%</b>
<b>Reserve for Future Expense</b>	<b>5,230,317</b>	<b>4,242,650</b>	<b>2,237,837</b>	<b>2,083,291</b>	<b>-6.9%</b>
<b>Total Requirements</b>	<b>8,626,324</b>	<b>7,601,670</b>	<b>5,659,551</b>	<b>5,729,270</b>	<b>1.2%</b>

## ENTERPRISE FUND-STORMWATER

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 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	2,881,278	3,538,989	3,774,154	3,958,232	4.9%
<b>Total Beginning Fund Balance</b>	<b>2,881,278</b>	<b>3,538,989</b>	<b>3,774,154</b>	<b>3,958,232</b>	<b>4.9%</b>
45100 - Utility Sales	1,945,485	2,105,244	1,788,793	1,869,289	4.5%
45103 - Tigard SWM Surcharge	802,266	808,152	807,156	807,156	0.0%
45199 - Bad Debt	-14,891	-14,215	0	0	0.0%
45319 - Miscellaneous Fees & Charges	486	0	0	0	0.0%
<b>Total Charges for Services</b>	<b>2,733,346</b>	<b>2,899,180</b>	<b>2,595,949</b>	<b>2,676,445</b>	<b>3.1%</b>
47000 - Interest Earnings	0	8,420	7,936	7,936	0.0%
<b>Total Interest Earnings</b>	<b>0</b>	<b>8,420</b>	<b>7,936</b>	<b>7,936</b>	<b>-100.0%</b>
48001 - Recovered Expenditures	15,096	1,735	3,100	3,100	0.0%
<b>Total Miscellaneous</b>	<b>15,096</b>	<b>1,735</b>	<b>3,100</b>	<b>3,100</b>	<b>-100.0%</b>
49500 - Transfer In from Sanitary Sewer Fund	0	0	0	93,500	100.0%
<b>Total Transfers In</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>93,500</b>	<b>100.0%</b>
<b>Total Resources</b>	<b>5,629,721</b>	<b>6,448,324</b>	<b>6,381,139</b>	<b>6,739,213</b>	<b>5.6%</b>
<b>Requirements</b>					
<b>Program Expenditures</b>					
CIP	0	0	0	0	0.0%
Public Works	1,448,387	1,471,734	1,738,126	1,999,819	15.1%
<b>Total Program Expenditures</b>	<b>1,448,387</b>	<b>1,486,105</b>	<b>1,738,126</b>	<b>1,999,819</b>	<b>15.1%</b>
<b>Total Transfers Out</b>	<b>412,071</b>	<b>100,438</b>	<b>433,356</b>	<b>215,286</b>	<b>-50.3%</b>
<b>Total Work in Progress</b>	<b>230,273</b>	<b>238,608</b>	<b>1,265,096</b>	<b>862,000</b>	<b>-31.9%</b>
<b>Total Contingency</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>200,000</b>	<b>0.0%</b>
<b>Total Budget</b>	<b>2,090,731</b>	<b>1,825,152</b>	<b>3,636,578</b>	<b>3,277,105</b>	<b>-9.9%</b>
<b>Reserve for Future Expense</b>	<b>3,538,989</b>	<b>4,623,172</b>	<b>2,744,561</b>	<b>3,462,108</b>	<b>26.1%</b>
<b>Total Requirements</b>	<b>5,629,721</b>	<b>6,448,324</b>	<b>6,381,139</b>	<b>6,739,213</b>	<b>5.6%</b>

## ENTERPRISE FUND-WATER

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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.

## ENTERPRISE FUND-WATER

Description	FY 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	12,707,093	16,233,500	20,245,015	6,795,798	-66.4%
<b>Total Beginning Fund Balance</b>	<b>12,707,093</b>	<b>16,233,500</b>	<b>20,245,015</b>	<b>6,795,798</b>	<b>-66.4%</b>
43126 - Developer Overhead	20,093	52,969	23,107	58,923	155.0%
43128 - Fire Service Reimbursement	4,200	2,857	4,830	12,317	155.0%
43130 - Miscellaneous Fees/Charges	0	0	3,398	3,568	5.0%
<b>Total Licenses and Permits</b>	<b>24,293</b>	<b>55,827</b>	<b>31,335</b>	<b>74,808</b>	<b>138.7%</b>
45100 - Utility Sales	15,795,287	18,570,934	18,674,450	19,514,800	4.5%
45101 - Other Utility Sales	10,919	10,652	4,456	4,456	0.0%
45102 - Leaks/Misreads Credits	-33,123	-32,483	-22,984	-22,984	0.0%
45104 - Meter Sales	50,285	30,419	27,762	27,762	0.0%
45105 - Fire Hydrant Flow Testing Srvc	1,950	3,250	8,006	8,006	0.0%
45150 - Late Penalties/Charges	108,900	121,855	121,136	121,136	0.0%
45151 - Returned Check Fees	1,700	1,700	1,290	1,290	0.0%
45199 - Bad Debt	-29,764	-15,380	-20,544	-20,544	0.0%
45319 - Miscellaneous Fees & Charges	2,800	4,650	372	372	0.0%
45320 - Rental Income	52,358	53,222	33,234	33,234	0.0%
<b>Total Charges for Services</b>	<b>15,961,312</b>	<b>18,748,819</b>	<b>18,827,178</b>	<b>19,667,528</b>	<b>4.5%</b>
47000 - Interest Earnings	0	38,550	30,644	30,644	0.0%
<b>Total Interest Earnings</b>	<b>0</b>	<b>38,550</b>	<b>30,644</b>	<b>30,644</b>	<b>-100.0%</b>
48000 - Other Revenue	0	584	0	0	0.0%
48001 - Recovered Expenditures	39,819	23,608	10,933	10,933	0.0%
<b>Total Miscellaneous</b>	<b>39,819</b>	<b>24,193</b>	<b>10,933</b>	<b>10,933</b>	<b>-100.0%</b>
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%
<b>Total Transfers In</b>	<b>58,751</b>	<b>58,751</b>	<b>58,751</b>	<b>58,751</b>	<b>-100.0%</b>
<b>Total Resources</b>	<b>28,791,268</b>	<b>35,159,639</b>	<b>39,203,856</b>	<b>26,638,462</b>	<b>-32.1%</b>

## ENTERPRISE FUND-WATER

Description	FY 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Requirements</b>					
<b>Program Expenditures</b>					
	0	0	0	0	0.0%
Public Works	7,239,686	7,177,970	8,682,558	7,249,963	-16.5%
<b>Total Program Expenditures</b>	<b>7,239,686</b>	<b>7,177,970</b>	<b>8,682,558</b>	<b>7,249,963</b>	<b>-16.5%</b>
Total Transfers Out	5,318,083	5,014,056	24,882,226	10,917,509	-56.1%
Total Contingency	0	0	500,000	500,000	0.0%
<b>Total Budget</b>	<b>12,557,768</b>	<b>12,192,026</b>	<b>34,064,784</b>	<b>18,667,472</b>	<b>-45.2%</b>
Reserve for Future Expense	16,233,500	22,967,613	5,139,072	7,970,990	55.1%
<b>Total Requirements</b>	<b>28,791,268</b>	<b>35,159,639</b>	<b>39,203,856</b>	<b>26,638,462</b>	<b>-32.1%</b>

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## ENTERPRISE FUND-WATER CIP

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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 had 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.

## ENTERPRISE FUND-WATER CIP

Description	FY 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	83,276,923	48,200,050	18,020,000	8,291,199	-54.0%
Total Beginning Fund Balance	83,276,923	48,200,050	18,020,000	8,291,199	-54.0%
47000 - Interest Earnings	234,775	25,882	13,096	13,096	0.0%
Total Interest Earnings	234,775	25,882	13,096	13,096	-100.0%
48001 - Recovered Expenditures	54,327	115,462	5,318	5,318	0.0%
Total Miscellaneous	54,327	115,462	5,318	5,318	-100.0%
49001 - Debt Proceeds	0	35,259,380	0	0	0.0%
Total Other Financing Sources	0	35,259,380	0	0	0.0%
49530 - Transfer In from Water Fund	203,278	52,659	18,542,321	2,407,000	-87.0%
49531 - Transfer In from Water SDC Fund	0	160,195	298,600	2,705,000	805.9%
49532 - Transfer In from Water CIP Fund	0	0	0	0	0.0%
Total Transfers In	203,278	212,854	18,840,921	5,112,000	-72.9%
<b>Total Resources</b>	83,769,304	83,813,628	36,879,335	13,421,613	-63.6%
<b>Requirements</b>					
<b>Program Expenditures</b>					
Program Expenditures	0	0	0	0	0.0%
Total Debt Service	0	0	0	0	0.0%
Total Work in Progress	34,747,400	66,374,764	29,168,682	10,346,000	-64.5%
Total Transfers Out	821,854	215,649	231,256	51,935	-77.5%
Total Contingency	0	0	0	0	0.0%
<b>Total Budget</b>	35,569,254	66,590,413	29,399,938	10,397,935	-64.6%
Ending Fund Balance	48,200,050	17,223,215	7,479,397	3,023,678	-59.6%
<b>Total Requirements</b>	83,769,304	83,813,628	36,879,335	13,421,613	163.6%

## ENTERPRISE FUND-WATER DEBT SERVICE

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 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	6,605,802	6,641,441	7,049,007	6,670,796	-5.4%
<b>Total Beginning Fund Balance</b>	<b>6,605,802</b>	<b>6,641,441</b>	<b>7,049,007</b>	<b>6,670,796</b>	<b>-5.4%</b>
47000 - Interest Earnings	35,639	34,370	0	0	0.0%
<b>Total Interest Earnings</b>	<b>35,639</b>	<b>34,370</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
49530 - Transfer In from Water Fund	4,881,033	4,883,926	6,259,273	8,393,283	34.1%
<b>Total Transfers In</b>	<b>4,881,033</b>	<b>4,883,926</b>	<b>6,259,273</b>	<b>8,393,283</b>	<b>34.1%</b>
<b>Total Resources</b>	<b>11,522,474</b>	<b>11,559,737</b>	<b>13,308,280</b>	<b>15,064,079</b>	<b>13.2%</b>
<b>Requirements</b>					
<b>Program Expenditures</b>					
Program Expenditures	0	0	0	0	0.0%
<b>Total Debt Service</b>	<b>4,881,033</b>	<b>4,881,033</b>	<b>6,259,275</b>	<b>8,393,284</b>	<b>34.1%</b>
<b>Total Work in Progress</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Transfers Out</b>	<b>0</b>	<b>0</b>	<b>7,906</b>	<b>0</b>	<b>-100.0%</b>
<b>Total Contingency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Budget</b>	<b>4,881,033</b>	<b>4,881,033</b>	<b>6,267,181</b>	<b>8,393,284</b>	<b>33.9%</b>
<b>Ending Fund Balance</b>	<b>6,641,441</b>	<b>6,678,704</b>	<b>7,041,099</b>	<b>6,670,795</b>	<b>-5.3%</b>
<b>Total Requirements</b>	<b>11,522,474</b>	<b>11,559,737</b>	<b>13,308,280</b>	<b>15,064,079</b>	<b>86.8%</b>

## ENTERPRISE FUND-WATER QUALITY/QUANTITY

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 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	1,291,132	1,253,044	828,705	1,259,242	52.0%
<b>Total Beginning Fund Balance</b>	<b>1,291,132</b>	<b>1,253,044</b>	<b>828,705</b>	<b>1,259,242</b>	<b>52.0%</b>
43122 - Fee In-Lieu H2O Quantity	6,325	5,275	1,271	3,241	155.0%
43123 - Fee in Lieu Water Quality	-1,451	0	-1,524	-3,241	112.7%
<b>Total Licenses and Permits</b>	<b>4,874</b>	<b>5,275</b>	<b>-253</b>	<b>0</b>	<b>-100.0%</b>
47000 - Interest Earnings	0	2,651	15,102	15,102	0.0%
<b>Total Interest Earnings</b>	<b>0</b>	<b>2,651</b>	<b>15,102</b>	<b>15,102</b>	<b>-100.0%</b>
<b>Total Resources</b>	<b>1,296,006</b>	<b>1,260,969</b>	<b>843,554</b>	<b>1,274,344</b>	<b>51.1%</b>
<b>Requirements</b>					
<b>Program Expenditures</b>					
Program Expenditures	0	0	0	0	0.0%
Total Work in Progress	0	0	0	0	0.0%
Total Transfers Out	42,962	0	16,576	37,017	123.3%
Total Contingency	0	0	50,000	50,000	0.0%
<b>Total Budget</b>	<b>42,962</b>	<b>0</b>	<b>66,576</b>	<b>87,017</b>	<b>30.7%</b>
Ending Fund Balance	1,253,044	1,260,969	776,978	1,187,327	52.8%
<b>Total Requirements</b>	<b>1,296,006</b>	<b>1,260,969</b>	<b>843,554</b>	<b>1,274,344</b>	<b>48.9%</b>

## ENTERPRISE FUND-WATER SDC

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 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	3,078,053	3,910,001	4,397,081	1,746,414	-60.3%
<b>Total Beginning Fund Balance</b>	<b>3,078,053</b>	<b>3,910,001</b>	<b>4,397,081</b>	<b>1,746,414</b>	<b>-60.3%</b>
43300 - System Development Charges	442,650	503,853	464,782	1,185,194	155.0%
43301 - SDC Reimbursement	389,460	308,896	408,933	1,042,779	155.0%
<b>Total Licenses and Permits</b>	<b>832,110</b>	<b>812,749</b>	<b>873,715</b>	<b>2,227,973</b>	<b>155.0%</b>
47000 - Interest Earnings	0	9,294	233	233	0.0%
<b>Total Interest Earnings</b>	<b>0</b>	<b>9,294</b>	<b>233</b>	<b>233</b>	<b>-100.0%</b>
<b>Total Resources</b>	<b>3,910,163</b>	<b>4,732,044</b>	<b>5,271,029</b>	<b>3,974,620</b>	<b>-24.6%</b>
<b>Requirements</b>					
<b>Program Expenditures</b>					
Program Expenditures	0	0	0	0	0.0%
Total Work in Progress	0	0	0	0	0.0%
Total Transfers Out	162	160,448	299,130	2,720,960	809.6%
Total Contingency	0	0	100,000	100,000	0.0%
<b>Total Budget</b>	<b>162</b>	<b>160,448</b>	<b>399,130</b>	<b>2,820,960</b>	<b>606.8%</b>
Ending Fund Balance	3,910,001	4,571,596	4,871,899	1,153,660	-76.3%
<b>Total Requirements</b>	<b>3,910,163</b>	<b>4,732,044</b>	<b>5,271,029</b>	<b>3,974,620</b>	<b>124.6%</b>

## **SPECIAL REVENUE FUND-BUILDING**

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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.

The city is expecting to see a significant increase in Building Fund revenue for FY 2016-2017 in large part due to anticipated 200 home developed during the year in the new River Terrace Subdivision. This increase in revenue is expected to continue for the next 5 to 6 years. While Building fees are paid up front, the work required under those fees may continue for an extended period. This may lead to an initial increase in Fund Balance but expenditures may need to increase in future fiscal years to meet the workload demand.

## SPECIAL REVENUE FUND-BUILDING

Description	FY 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	1,586,128	1,968,281	2,213,677	2,219,492	0.3%
<b>Total Beginning Fund Balance</b>	<b>1,586,128</b>	<b>1,968,281</b>	<b>2,213,677</b>	<b>2,219,492</b>	<b>0.3%</b>
43101 - Plumbing Permits	122,459	125,946	140,828	359,111	155.0%
43102 - Mechanical Permits	282,690	215,250	325,094	828,990	155.0%
43104 - Building Permits	603,984	554,679	694,582	1,771,184	155.0%
43105 - Metro Construction Excise 5%	3,638	2,989	4,184	10,669	155.0%
43106 - Building Plan Check Fee	263,493	368,911	303,017	772,693	155.0%
43107 - Erosion Control Plan Check Fee	375	0	469	469	0.0%
43108 - Fire Life Safety Plan Ck Fee	97,756	140,336	112,420	286,671	155.0%
43109 - Plumbing Plan Check Fee	2,336	1,623	2,687	6,852	155.0%
43111 - Mechanical Plan Check Fee	51,249	33,368	58,937	150,289	155.0%
43112 - CDC Review Fees	1,102	150	1,378	1,723	25.0%
43118 - Sewer Inspection Fee	113,347	3,905	130,350	332,393	155.0%
43132 - Reimbursement Application Fee	225	0	0	0	0.0%
43135 - Info Processing & Archiving	15,038	12,727	17,293	44,097	155.0%
<b>Total Licenses and Permits</b>	<b>1,557,692</b>	<b>1,459,884</b>	<b>1,791,239</b>	<b>4,565,141</b>	<b>154.9%</b>
44502 - Beaverton School CET 4%	489	676	1,813	1,813	0.0%
44503 - Tigard-Tualatin School CET 4%	9,406	12,235	6,468	6,468	0.0%
<b>Total Intergovernmental</b>	<b>9,895</b>	<b>12,912</b>	<b>8,281</b>	<b>8,281</b>	<b>-100.0%</b>
45151 - Returned Check Fees	20	-1,245	0	0	0.0%
45319 - Miscellaneous Fees & Charges	3,166	4,814	7,035	7,035	0.0%
<b>Total Charges for Services</b>	<b>3,186</b>	<b>3,569</b>	<b>7,035</b>	<b>7,035</b>	<b>-100.0%</b>
47000 - Interest Earnings	857	4,495	19,782	19,782	0.0%
<b>Total Interest Earnings</b>	<b>857</b>	<b>4,495</b>	<b>19,782</b>	<b>19,782</b>	<b>-100.0%</b>
48001 - Recovered Expenditures	13,596	801	932	932	0.0%
<b>Total Miscellaneous</b>	<b>13,596</b>	<b>801</b>	<b>932</b>	<b>932</b>	<b>-100.0%</b>
49220 - Transfer In from Electrical Inspection Fund	180,000	180,000	180,000	300,000	66.7%
<b>Total Transfers In</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>300,000</b>	<b>66.7%</b>
<b>Total Resources</b>	<b>3,351,353</b>	<b>3,629,943</b>	<b>4,220,946</b>	<b>7,120,663</b>	<b>68.7%</b>

## SPECIAL REVENUE FUND-BUILDING

Description	FY 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Requirements</b>					
<b>Program Expenditures</b>					
Community Development	1,383,072	1,565,366	1,949,847	2,414,784	23.8%
<b>Total Program Expenditures</b>	<b>1,383,072</b>	<b>1,565,366</b>	<b>1,949,847</b>	<b>2,414,784</b>	<b>23.8%</b>
<b>Total Contingency</b>	0	0	250,000	250,000	0.0%
<b>Total Budget</b>	<b>1,383,072</b>	<b>1,565,366</b>	<b>2,199,847</b>	<b>2,664,784</b>	<b>21.1%</b>
Reserve for Future Expense	1,968,281	2,064,577	2,021,099	4,455,879	120.5%
<b>Total Requirements</b>	<b>3,351,353</b>	<b>3,629,943</b>	<b>4,220,946</b>	<b>7,120,663</b>	<b>68.7%</b>

## **SPECIAL REVENUE FUND-CITY GAS TAX**

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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 72<sup>nd</sup> Avenue/Dartmouth Street Intersection Improvements that was completed in December 2014. Beginning in FY 2016-2017, this fund will help cover the costs with the Hunziker Industrial Core project, North Dakota Street Bridge Replacement, North Dakota Street Sidewalk and Bike Lane, Tideman Avenue Sidewalk, Commercial Street Sidewalk and Main Street Green Street Retrofit-Phase 2.

## SPECIAL REVENUE FUND-CITY GAS TAX

Description	FY 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	1,547,753	1,736,934	126,479	198,126	56.6%
<b>Total Beginning Fund Balance</b>	<b>1,547,753</b>	<b>1,736,934</b>	<b>126,479</b>	<b>198,126</b>	<b>56.6%</b>
44200 - Gas Tax	638,852	558,740	612,771	619,511	1.1%
44801 - State Grants	0	0	31	3	-90.3%
<b>Total Intergovernmental</b>	<b>638,852</b>	<b>558,740</b>	<b>612,802</b>	<b>619,514</b>	<b>1.1%</b>
47000 - Interest Earnings	14,913	24,532	34,584	34,584	0.0%
<b>Total Interest Earnings</b>	<b>14,913</b>	<b>24,532</b>	<b>34,584</b>	<b>34,584</b>	<b>-100.0%</b>
48001 - Recovered Expenditures	24,479	11,218	32,052	32,052	0.0%
<b>Total Miscellaneous</b>	<b>24,479</b>	<b>11,218</b>	<b>32,052</b>	<b>32,052</b>	<b>-100.0%</b>
49460 - Transfer In from Transportation CIP Fund	0	0	0	200,000	100.0%
<b>Total Transfers In</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>100.0%</b>
<b>Total Resources</b>	<b>2,225,996</b>	<b>2,331,424</b>	<b>805,917</b>	<b>1,084,276</b>	<b>34.5%</b>
<b>Requirements</b>					
<b>Program Expenditures</b>					
Program Expenditures	0	0	0	0	0.0%
<b>Total Debt Service</b>	<b>319,390</b>	<b>315,860</b>	<b>316,560</b>	<b>307,899</b>	<b>-2.7%</b>
<b>Total Work in Progress</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Transfers Out</b>	<b>169,673</b>	<b>1,977,108</b>	<b>3,208</b>	<b>334,668</b>	<b>10332.3%</b>
<b>Total Contingency</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>	<b>0.0%</b>
<b>Total Budget</b>	<b>489,063</b>	<b>2,292,968</b>	<b>619,768</b>	<b>942,567</b>	<b>52.1%</b>
Ending Fund Balance	1,736,934	38,456	186,149	141,709	-23.9%
<b>Total Requirements</b>	<b>2,225,996</b>	<b>2,331,424</b>	<b>805,917</b>	<b>1,084,276</b>	<b>65.5%</b>

## SPECIAL REVENUE FUND– CRIMINAL FORFEITURE

The Criminal Forfeiture Fund records revenues received from the seizure of assets used in criminal activity. Prior to FY 2013-2014, 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 with FY 2013-2014, the police related expenditures have been made directly out of the fund.

Description	FY 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	125,489	182,978	171,842	194,107	13.0%
<b>Total Beginning Fund Balance</b>	<b>125,489</b>	<b>182,978</b>	<b>171,842</b>	<b>194,107</b>	<b>13.0%</b>
44800 - Federal Grants	59,704	123,887	0	0	0.0%
<b>Total Intergovernmental</b>	<b>59,704</b>	<b>123,887</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
46000 - Forfeitures	0	0	43,000	43,000	0.0%
46001 - Traffic Fines	601	0	0	0	0.0%
46003 - Property Evidence Forfeitures	8,073	5,646	0	0	0.0%
<b>Total Fines &amp; Forfeitures</b>	<b>8,674</b>	<b>5,646</b>	<b>43,000</b>	<b>43,000</b>	<b>-100.0%</b>
47000 - Interest Earnings	4	-46	1,892	1,892	0.0%
<b>Total Interest Earnings</b>	<b>4</b>	<b>-46</b>	<b>1,892</b>	<b>1,892</b>	<b>-100.0%</b>
48001 - Recovered Expenditures	0	36	0	0	0.0%
<b>Total Miscellaneous</b>	<b>0</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Resources</b>	<b>193,871</b>	<b>312,500</b>	<b>216,734</b>	<b>238,999</b>	<b>10.3%</b>
<b>Requirements</b>					
<b>Program Expenditures</b>					
Community Services	10,499	95,788	70,000	150,000	114.3%
<b>Total Program Expenditures</b>	<b>10,499</b>	<b>95,788</b>	<b>70,000</b>	<b>150,000</b>	<b>114.3%</b>
<b>Total Transfers Out</b>	<b>394</b>	<b>437</b>	<b>560</b>	<b>2,744</b>	<b>390.0%</b>
<b>Total Budget</b>	<b>10,893</b>	<b>96,225</b>	<b>70,560</b>	<b>152,744</b>	<b>116.5%</b>
Reserve for Future Expense	182,978	216,275	146,174	86,255	-41.0%
<b>Total Requirements</b>	<b>193,871</b>	<b>312,500</b>	<b>216,734</b>	<b>238,999</b>	<b>10.3%</b>

## SPECIAL REVENUE FUND— ELECTRICAL INSPECTION

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. As with the Building Fund, revenues in the Electrical Inspection Fund are anticipated to increase during the next five to six years with homes being built in the River Terrace Subdivision.

Description	FY 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	128,014	124,136	123,229	169,394	37.5%
<b>Total Beginning Fund Balance</b>	<b>128,014</b>	<b>124,136</b>	<b>123,229</b>	<b>169,394</b>	<b>37.5%</b>
43103 - Electrical Permit Fees	174,572	209,790	183,301	467,418	155.0%
43110 - Electrical Plan Check Fee	3,313	9,474	3,478	8,869	155.0%
<b>Total Licenses and Permits</b>	<b>177,885</b>	<b>219,265</b>	<b>186,779</b>	<b>476,287</b>	<b>155.0%</b>
47000 - Interest Earnings	0	0	1,207	1,207	0.0%
<b>Total Interest Earnings</b>	<b>0</b>	<b>0</b>	<b>1,207</b>	<b>1,207</b>	<b>-100.0%</b>
<b>Total Resources</b>	<b>305,899</b>	<b>343,401</b>	<b>311,215</b>	<b>646,888</b>	<b>107.9%</b>
<b>Requirements</b>					
<b>Program Expenditures</b>					
Program Expenditures	0	0	0	0	0.0%
<b>Total Transfers Out</b>	<b>181,763</b>	<b>180,000</b>	<b>181,993</b>	<b>303,121</b>	<b>66.6%</b>
<b>Total Contingency</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>0.0%</b>
<b>Total Budget</b>	<b>181,763</b>	<b>180,000</b>	<b>231,993</b>	<b>353,121</b>	<b>52.2%</b>
<b>Ending Fund Balance</b>	<b>124,136</b>	<b>163,401</b>	<b>79,222</b>	<b>293,767</b>	<b>270.8%</b>
<b>Total Requirements</b>	<b>305,899</b>	<b>343,401</b>	<b>311,215</b>	<b>646,888</b>	<b>-7.9%</b>

## **SPECIAL REVENUE FUND– GAS TAX**

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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. The city's Street Maintenance Division is largely funded by Gas Tax revenues.

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.

## SPECIAL REVENUE FUND- GAS TAX

Description	FY 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	1,659,936	985,270	704,872	1,980,093	180.9%
<b>Total Beginning Fund Balance</b>	1,659,936	985,270	704,872	1,980,093	180.9%
43119 - Street Lighting Fees	4,469	22,480	4,692	11,965	155.0%
43125 - Fee In-Lieu Bicycle Striping	1,124	0	1,180	3,009	155.0%
<b>Total Licenses and Permits</b>	5,593	22,480	5,872	14,974	155.0%
44200 - Gas Tax	2,797,766	2,837,939	2,880,519	2,912,205	1.1%
44201 - Other Gas Tax	181,469	181,584	189,598	191,494	1.0%
<b>Total Intergovernmental</b>	2,979,236	3,019,523	3,070,117	3,103,699	1.1%
45319 - Miscellaneous Fees & Charges	1,957	0	0	0	0.0%
<b>Total Charges for Services</b>	1,957	0	0	0	0.0%
47000 - Interest Earnings	64,410	125,676	55,732	55,732	0.0%
<b>Total Interest Earnings</b>	64,410	125,676	55,732	55,732	-100.0%
48000 - Other Revenue	84,160	939	0	0	0.0%
48001 - Recovered Expenditures	49,472	180,694	62,818	62,818	0.0%
<b>Total Miscellaneous</b>	133,632	181,633	62,818	62,818	-100.0%
49001 - Debt Proceeds	152,701	0	0	0	0.0%
<b>Total Other Financing Sources</b>	152,701	0	0	0	0.0%
49412 - Transfer In from Street Maintenance Fund	100,000	100,000	100,000	150,000	50.0%
<b>Total Transfers In</b>	100,000	100,000	100,000	150,000	50.0%
<b>Total Resources</b>	5,097,464	4,434,581	3,999,411	5,367,316	34.2%
<b>Requirements</b>					
<b>Program Expenditures</b>					
<b>Public Works</b>	1,862,350	1,774,546	2,166,046	2,243,370	3.6%
<b>Total Program Expenditures</b>	1,862,350	1,774,546	2,166,046	2,243,370	3.6%
<b>Total Debt Service</b>	606,378	599,675	592,425	584,561	-1.3%
<b>Total Transfers Out</b>	1,643,466	495,248	229,389	1,019,001	344.2%
<b>Total Contingency</b>	0	0	200,000	200,000	0.0%
<b>Total Budget</b>	4,112,194	2,869,470	3,187,860	4,046,932	26.9%
<b>Reserve for Future Expense</b>	985,270	1,565,112	811,551	1,320,384	62.7%
<b>Total Requirements</b>	5,097,464	4,434,581	3,999,411	5,367,316	34.2%

## SPECIAL REVENUE FUND– LIBRARY DONATIONS & BEQUESTS

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 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	474,648	474,648	374,648	474,648	26.7%
<b>Total Beginning Fund Balance</b>	<b>474,648</b>	<b>474,648</b>	<b>374,648</b>	<b>474,648</b>	<b>26.7%</b>
47000 - Interest Earnings	0	0	0	0	0.0%
<b>Total Interest Earnings</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Resources</b>	<b>474,648</b>	<b>474,648</b>	<b>374,648</b>	<b>474,648</b>	<b>26.7%</b>
<b>Requirements</b>					
<b>Program Expenditures</b>					
Program Expenditures	0	0	0	0	0.0%
<b>Total Transfers Out</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>0.0%</b>
<b>Total Budget</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>0.0%</b>
<b>Ending Fund Balance</b>	<b>474,648</b>	<b>474,648</b>	<b>274,648</b>	<b>374,648</b>	<b>36.4%</b>
<b>Total Requirements</b>	<b>474,648</b>	<b>474,648</b>	<b>374,648</b>	<b>474,648</b>	<b>73.3%</b>

## SPECIAL REVENUE FUND– PARKS BOND

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.

Description	FY 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	3,915,258	2,395,068	1,700,000	784,997	-53.8%
<b>Total Beginning Fund Balance</b>	<b>3,915,258</b>	<b>2,395,068</b>	<b>1,700,000</b>	<b>784,997</b>	<b>-53.8%</b>
44501 - Intergovernmental Revenue	0	0	0	515,000	100.0%
<b>Total Intergovernmental</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>515,000</b>	<b>100.0%</b>
47000 - Interest Earnings	17,570	11,544	4,020	2,000	-50.2%
<b>Total Interest Earnings</b>	<b>17,570</b>	<b>11,544</b>	<b>4,020</b>	<b>2,000</b>	<b>-50.2%</b>
<b>Total Resources</b>	<b>3,932,829</b>	<b>2,406,612</b>	<b>1,704,020</b>	<b>1,301,997</b>	<b>-23.6%</b>
<b>Requirements</b>					
<b>Program Expenditures</b>					
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	1,537,761	243,622	1,382,013	1,285,000	-7.0%
Total Contingency	0	0	0	0	0.0%
<b>Total Budget</b>	<b>1,537,761</b>	<b>243,622</b>	<b>1,382,013</b>	<b>1,285,000</b>	<b>-7.0%</b>
Ending Fund Balance	2,395,068	2,162,990	322,007	16,997	-94.7%
<b>Total Requirements</b>	<b>3,932,829</b>	<b>2,406,612</b>	<b>1,704,020</b>	<b>1,301,997</b>	<b>123.6%</b>

## SPECIAL REVENUE FUND– PARKS SDC

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 implemented a new Parks SDC that incorporates the River Terrace subdivision. These rates are to be 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 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	1,959,296	1,568,420	1,000,054	1,192,574	19.3%
<b>Total Beginning Fund Balance</b>	<b>1,959,296</b>	<b>1,568,420</b>	<b>1,000,054</b>	<b>1,192,574</b>	<b>19.3%</b>
43300 - System Development Charges	437,950	525,540	478,027	1,218,969	155.0%
43301 - SDC Reimbursement	0	0	0	0	0.0%
<b>Total Licenses and Permits</b>	<b>437,950</b>	<b>525,540</b>	<b>478,027</b>	<b>1,218,969</b>	<b>155.0%</b>
47000 - Interest Earnings	0	3,997	19,782	19,782	0.0%
<b>Total Interest Earnings</b>	<b>0</b>	<b>3,997</b>	<b>19,782</b>	<b>19,782</b>	<b>-100.0%</b>
<b>Total Resources</b>	<b>2,397,246</b>	<b>2,097,957</b>	<b>1,497,863</b>	<b>2,431,325</b>	<b>62.3%</b>
<b>Requirements</b>					
<b>Program Expenditures</b>					
Program Expenditures	0	0	0	0	0.0%
Total Debt Service	0	0	0	0	0.0%
Total Work in Progress	0	6,752	6,800	0	-100.0%
Total Transfers Out	828,826	359,386	1,180,414	930,726	-21.2%
Total Contingency	0	0	100,000	100,000	0.0%
<b>Total Budget</b>	<b>828,826</b>	<b>366,138</b>	<b>1,287,214</b>	<b>1,030,726</b>	<b>-19.9%</b>
Ending Fund Balance	1,568,420	1,731,819	210,649	1,400,599	564.9%
<b>Total Requirements</b>	<b>2,397,246</b>	<b>2,097,957</b>	<b>1,497,863</b>	<b>2,431,325</b>	<b>37.7%</b>

## SPECIAL REVENUE FUND– PARKS UTILITY

The Parks Utility Fund is a special revenue fund that is used for maintenance and operation of city parks, trails, and green-spaces. The Tigard City Council recognized during the 2015-2016 fiscal year that the city's General Fund could not be sustained at current levels, given the growth of expenses and the city's population. The General Fund covers core services like police, the Library, community building and parks. City expenses are growing at about 4 percent annually compared to revenues of 3.5 percent. To address the gap, the Council approved a Parks Utility Fee that would take a portion of parks funding out of the General Fund and treat it more like a utility.

For the implementation of the Parks Utility Fee, a typical residential customer who receives a utility statement from the City of Tigard began seeing a monthly charge of \$3.75 in April of 2016. Typical business customers saw a monthly charge of approximately \$7.00 at the same time. All told, the fees are expected to generate a little more than \$1 million annually, or just under half of the cost of the operations and maintenance of city parks, trails, green-spaces, as well as right-of-ways thereafter. The remaining cost is covered by a transfer from the General Fund.

Description	FY 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	0	0	0	156,757	1567566900.0%
<b>Total Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>156,757</b>	<b>1567566900.0%</b>
45110 - Parks Utility Fee	0	0	0	1,000,000	100.0%
<b>Total Charges for Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>100.0%</b>
49100 - Transfer In from General Fund	0	0	2,250,000	1,350,000	-40.0%
<b>Total Transfers In</b>	<b>0</b>	<b>0</b>	<b>2,250,000</b>	<b>1,350,000</b>	<b>-40.0%</b>
<b>Total Resources</b>	<b>0</b>	<b>0</b>	<b>2,250,000</b>	<b>2,506,757</b>	<b>11.4%</b>
<b>Requirements</b>					
<b>Program Expenditures</b>					
Public Works	0	0	2,203,414	2,275,582	3.3%
<b>Total Program Expenditures</b>	<b>0</b>	<b>0</b>	<b>2,203,414</b>	<b>2,275,582</b>	<b>3.3%</b>
<b>Total Work in Progress</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Contingency</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>100,000</b>	<b>150.0%</b>
<b>Total Budget</b>	<b>0</b>	<b>0</b>	<b>2,243,414</b>	<b>2,375,582</b>	<b>5.9%</b>
Reserve for Future Expense	0	0	6,586	131,174	1891.7%
<b>Total Requirements</b>	<b>0</b>	<b>0</b>	<b>2,250,000</b>	<b>2,506,757</b>	<b>11.4%</b>

## **SPECIAL REVENUE FUND– STREET MAINTENANCE FEE**

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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 both January 2010 and March 2016.

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.

During the 2015-2016 fiscal year, the Tigard City Council approved revised fees that reflect upcoming projects scheduled in the pavement plan that emphasize road use in commercial areas. The changes are meant to continue funding needed roadwork that supports one of the city's key pieces of infrastructure.

In addition, the Tigard City Council anticipates a planned ballot measure schedule for the November 2016 general election. It would increase the Tigard City Gas Tax of 3 cents by an additional 5 cents a gallon (an amount to be confirmed at a future council meeting). The cost burden would be spread to a larger group of city road users beyond Tigard residents. The revenue would address a backlog of projects not being address in the current work plan.

If Tigard voters in November do not approve the dedicated funding source for road improvements through the planned city gas tax increase, an additional increase in the Street Maintenance Fee rates to both residents and business would occur in January 2017 that would generate an additional \$500,000 annually for the program in order to address the backlog of streets over a roughly 20 year timeframe.

**SPECIAL REVENUE FUND– STREET MAINTENANCE FEE**

Description	FY 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	1,224,213	1,370,438	1,360,585	1,510,308	11.0%
<b>Total Beginning Fund Balance</b>	<b>1,224,213</b>	<b>1,370,438</b>	<b>1,360,585</b>	<b>1,510,308</b>	<b>11.0%</b>
43129 - Line Extension Rebate	2,019,140	2,130,295	0	0	0.0%
43130 - Miscellaneous Fees/Charges	0	0	2,084,860	2,239,103	7.4%
<b>Total Licenses and Permits</b>	<b>2,019,140</b>	<b>2,130,295</b>	<b>2,084,860</b>	<b>2,239,103</b>	<b>7.4%</b>
45199 - Bad Debt	-10,808	-9,623	-5,050	0	0.0%
<b>Total Charges for Services</b>	<b>-10,808</b>	<b>-9,623</b>	<b>-5,050</b>	<b>0</b>	<b>-100.0%</b>
47000 - Interest Earnings	0	0	2,043	2,043	0.0%
<b>Total Interest Earnings</b>	<b>0</b>	<b>0</b>	<b>2,043</b>	<b>2,043</b>	<b>-100.0%</b>
48001 - Recovered Expenditures	5,000	96	1,299	1,299	0.0%
<b>Total Miscellaneous</b>	<b>5,000</b>	<b>96</b>	<b>1,299</b>	<b>1,299</b>	<b>-100.0%</b>
49412 - Transfer In from Street Maintenance Fund	0	0	0	0	0.0%
<b>Total Transfers In</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Resources</b>	<b>3,237,546</b>	<b>3,491,206</b>	<b>3,443,737</b>	<b>3,752,753</b>	<b>9.0%</b>

**Requirements**

**Program Expenditures**

Program Expenditures	0	0	0	0	0.0%
<b>Total Work in Progress</b>	<b>1,660,180</b>	<b>1,893,097</b>	<b>1,830,000</b>	<b>1,985,000</b>	<b>8.5%</b>
<b>Total Transfers Out</b>	<b>206,928</b>	<b>203,617</b>	<b>228,735</b>	<b>313,900</b>	<b>37.2%</b>
<b>Total Contingency</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>200,000</b>	<b>0.0%</b>
<b>Total Budget</b>	<b>1,867,108</b>	<b>2,096,714</b>	<b>2,258,735</b>	<b>2,498,900</b>	<b>10.6%</b>
<b>Ending Fund Balance</b>	<b>1,370,438</b>	<b>1,394,492</b>	<b>1,185,002</b>	<b>1,253,853</b>	<b>5.8%</b>
<b>Total Requirements</b>	<b>3,237,546</b>	<b>3,491,206</b>	<b>3,443,737</b>	<b>3,752,753</b>	<b>91.0%</b>

## SPECIAL REVENUE FUND—TRANSPORTATION DEVELOPMENT TAX

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 has been in effect since 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 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	1,831,451	1,474,749	1,112,633	1,279,290	15.0%
<b>Total Beginning Fund Balance</b>	<b>1,831,451</b>	<b>1,474,749</b>	<b>1,112,633</b>	<b>1,279,290</b>	<b>15.0%</b>
43320 - TDT Fees	517,727	435,910	700,000	1,785,000	155.0%
<b>Total Licenses and Permits</b>	<b>517,727</b>	<b>435,910</b>	<b>700,000</b>	<b>1,785,000</b>	<b>155.0%</b>
47000 - Interest Earnings	1,411	2,824	11,279	11,279	0.0%
<b>Total Interest Earnings</b>	<b>1,411</b>	<b>2,824</b>	<b>11,279</b>	<b>11,279</b>	<b>-100.0%</b>
49410 - Transfer In from Traffic Impact Fee Fund	0	47,039	0	0	0.0%
<b>Total Transfers In</b>	<b>0</b>	<b>47,039</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Resources</b>	<b>2,350,590</b>	<b>1,960,522</b>	<b>1,823,912</b>	<b>3,075,569</b>	<b>68.6%</b>
<b>Requirements</b>					
<b>Program Expenditures</b>					
Program Expenditures	0	0	0	0	0.0%
<b>Total Work in Progress</b>	<b>0</b>	<b>6,752</b>	<b>6,800</b>	<b>0</b>	<b>-100.0%</b>
<b>Total Transfers Out</b>	<b>875,840</b>	<b>805,570</b>	<b>526,690</b>	<b>87,486</b>	<b>-83.4%</b>
<b>Total Contingency</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>250,000</b>	<b>0.0%</b>
<b>Total Budget</b>	<b>875,840</b>	<b>812,322</b>	<b>783,490</b>	<b>337,486</b>	<b>-56.9%</b>
<b>Ending Fund Balance</b>	<b>1,474,749</b>	<b>1,148,199</b>	<b>1,040,422</b>	<b>2,738,083</b>	<b>163.2%</b>
<b>Total Requirements</b>	<b>2,350,590</b>	<b>1,960,522</b>	<b>1,823,912</b>	<b>3,075,569</b>	<b>31.4%</b>

## SPECIAL REVENUE FUND– TRANSPORTATION SDC

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 were adopted during the 2015-2016 fiscal year. To assist with infrastructure capacity needs in River Terrace, an additional SDC charge for that area was implemented.

Description	FY 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	0	0	0	54,000	539999900.0%
<b>Total Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54,000</b>	<b>539999900.0%</b>
43300 - System Development Charges	0	0	60,000	1,602,000	2570.0%
43301 - SDC Reimbursement	0	0	5,000	12,750	155.0%
<b>Total Licenses and Permits</b>	<b>0</b>	<b>0</b>	<b>65,000</b>	<b>1,614,750</b>	<b>2384.2%</b>
<b>Total Resources</b>	<b>0</b>	<b>0</b>	<b>65,000</b>	<b>1,668,750</b>	<b>2467.3%</b>
<b>Requirements</b>					
<b>Program Expenditures</b>					
Program Expenditures	0	0	0	0	0.0%
Total Work in Progress	0	0	0	0	0.0%
Total Transfers Out	0	0	11,000	221,015	1909.2%
Total Contingency	0	0	50,000	50,000	0.0%
<b>Total Budget</b>	<b>0</b>	<b>0</b>	<b>61,000</b>	<b>271,015</b>	<b>344.3%</b>
Ending Fund Balance	0	0	4,000	1,397,735	34843.3%
<b>Total Requirements</b>	<b>0</b>	<b>0</b>	<b>65,000</b>	<b>1,668,750</b>	<b>-2367.3%</b>

## SPECIAL REVENUE FUND— URBAN FORESTRY

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 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	1,248,469	1,349,861	1,129,996	1,154,033	2.1%
<b>Total Beginning Fund Balance</b>	<b>1,248,469</b>	<b>1,349,861</b>	<b>1,129,996</b>	<b>1,154,033</b>	<b>2.1%</b>
47000 - Interest Earnings	0	3,633	4,060	4,060	0.0%
<b>Total Interest Earnings</b>	<b>0</b>	<b>3,633</b>	<b>4,060</b>	<b>4,060</b>	<b>-100.0%</b>
48001 - Recovered Expenditures	0	35,000	0	0	0.0%
48101 - Tree Replacement Revenue	145,987	10,740	32,813	32,813	0.0%
<b>Total Miscellaneous</b>	<b>145,987</b>	<b>45,740</b>	<b>32,813</b>	<b>32,813</b>	<b>-100.0%</b>
<b>Total Resources</b>	<b>1,394,456</b>	<b>1,399,234</b>	<b>1,166,869</b>	<b>1,190,906</b>	<b>2.1%</b>
<b>Requirements</b>					
<b>Program Expenditures</b>					
Program Expenditures	0	0	0	0	0.0%
Total Work in Progress	0	0	0	0	0.0%
Total Transfers Out	44,595	30,224	251,850	153,382	-39.1%
Total Contingency	0	0	50,000	50,000	0.0%
<b>Total Budget</b>	<b>44,595</b>	<b>30,224</b>	<b>301,850</b>	<b>203,382</b>	<b>-32.6%</b>
Ending Fund Balance	1,349,861	1,369,010	865,019	987,524	14.2%
<b>Total Requirements</b>	<b>1,394,456</b>	<b>1,399,234</b>	<b>1,166,869</b>	<b>1,190,906</b>	<b>97.9%</b>

## SPECIAL REVENUE FUND– UNDERGROUND UTILITY

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. This fund saw a large draw down on resources during the 2015-2016 fiscal year for underground work on the Walnut Street project.

Description	FY 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	567,555	576,579	425,300	234,297	-44.9%
<b>Total Beginning Fund Balance</b>	<b>567,555</b>	<b>576,579</b>	<b>425,300</b>	<b>234,297</b>	<b>-44.9%</b>
43124 - Fee In-Lieu Undergrounding	46,618	43,648	48,948	124,817	155.0%
<b>Total Licenses and Permits</b>	<b>46,618</b>	<b>43,648</b>	<b>48,948</b>	<b>124,817</b>	<b>155.0%</b>
47000 - Interest Earnings	0	1,091	7,160	7,160	0.0%
<b>Total Interest Earnings</b>	<b>0</b>	<b>1,091</b>	<b>7,160</b>	<b>7,160</b>	<b>-100.0%</b>
<b>Total Resources</b>	<b>614,173</b>	<b>621,318</b>	<b>481,408</b>	<b>366,274</b>	<b>-23.9%</b>
<b>Requirements</b>					
<b>Program Expenditures</b>					
Program Expenditures	0	0	0	0	0.0%
<b>Total Work in Progress</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Transfers Out</b>	<b>37,593</b>	<b>122,652</b>	<b>320,477</b>	<b>249,339</b>	<b>-22.2%</b>
<b>Total Contingency</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>0.0%</b>
<b>Total Budget</b>	<b>37,593</b>	<b>122,652</b>	<b>370,477</b>	<b>299,339</b>	<b>-19.2%</b>
<b>Ending Fund Balance</b>	<b>576,579</b>	<b>498,666</b>	<b>110,931</b>	<b>66,935</b>	<b>-39.7%</b>
<b>Total Requirements</b>	<b>614,173</b>	<b>621,318</b>	<b>481,408</b>	<b>366,274</b>	<b>123.9%</b>

## DEBT SERVICE FUND– BANCROFT DEBT SERVICES

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 69<sup>th</sup> Avenue LID project. In December of 2003, the city sold bonds to finance the remaining portion of the Dartmouth LID project, which has since been pay off. 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 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	323,472	151,315	563,718	143,530	-74.5%
<b>Total Beginning Fund Balance</b>	<b>323,472</b>	<b>151,315</b>	<b>563,718</b>	<b>143,530</b>	<b>-74.5%</b>
42000 - Spec Assmt Principal	0	0	120,000	120,000	0.0%
42001 - Spec Assmt Principal - 2003 Dartmouth	198,616	0	0	0	0.0%
42002 - Spec Assmt Principal	60,215	35,359	0	0	0.0%
<b>Total Special Assessments</b>	<b>258,831</b>	<b>35,359</b>	<b>120,000</b>	<b>120,000</b>	<b>-100.0%</b>
47000 - Interest Earnings	-47	0	0	0	0.0%
47001 - Interest - Assmts 2003 Dartmouth	17,075	0	0	0	0.0%
47002 - Interest - Assmts 69th Ave	57,888	44,299	0	0	0.0%
<b>Total Interest Earnings</b>	<b>74,916</b>	<b>44,299</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Resources</b>	<b>657,219</b>	<b>230,973</b>	<b>683,718</b>	<b>263,530</b>	<b>-61.5%</b>
<b>Requirements</b>					
<b>Program Expenditures</b>					
Program Expenditures	0	0	0	0	0.0%
<b>Total Debt Service</b>	<b>502,152</b>	<b>103,514</b>	<b>103,200</b>	<b>103,100</b>	<b>-0.1%</b>
<b>Total Transfers Out</b>	<b>3,752</b>	<b>230</b>	<b>499</b>	<b>1,536</b>	<b>207.8%</b>
<b>Total Contingency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Budget</b>	<b>505,904</b>	<b>103,743</b>	<b>103,699</b>	<b>104,636</b>	<b>0.9%</b>
<b>Ending Fund Balance</b>	<b>151,315</b>	<b>127,229</b>	<b>580,019</b>	<b>158,894</b>	<b>-72.6%</b>
<b>Total Requirements</b>	<b>657,219</b>	<b>230,973</b>	<b>683,718</b>	<b>263,530</b>	<b>161.5%</b>

## DEBT SERVICE FUND– GENERAL OBLIGATION DEBT SERVICE

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 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	394,756	532,328	836,941	1,006,296	20.2%
<b>Total Beginning Fund Balance</b>	<b>394,756</b>	<b>532,328</b>	<b>836,941</b>	<b>1,006,296</b>	<b>20.2%</b>
40100 - Current Property Taxes	2,270,970	2,323,216	2,464,242	2,550,490	3.5%
40101 - Prior Year Property Taxes	26,105	42,903	11,515	11,515	0.0%
<b>Total Taxes</b>	<b>2,297,075</b>	<b>2,366,119</b>	<b>2,475,757</b>	<b>2,562,005</b>	<b>3.5%</b>
47000 - Interest Earnings	34,197	10,787	4,612	4,612	0.0%
<b>Total Interest Earnings</b>	<b>34,197</b>	<b>10,787</b>	<b>4,612</b>	<b>4,612</b>	<b>-100.0%</b>
48001 - Recovered Expenditures	0	8,006	-195	0	0.0%
<b>Total Miscellaneous</b>	<b>0</b>	<b>8,006</b>	<b>-195</b>	<b>0</b>	<b>-100.0%</b>
<b>Total Resources</b>	<b>2,726,028</b>	<b>2,917,240</b>	<b>3,317,115</b>	<b>3,572,913</b>	<b>7.7%</b>
<b>Requirements</b>					
<b>Program Expenditures</b>					
Program Expenditures	0	0	0	0	0.0%
<b>Total Debt Service</b>	<b>2,193,700</b>	<b>2,194,700</b>	<b>2,194,525</b>	<b>2,193,200</b>	<b>-0.1%</b>
<b>Total Transfers Out</b>	<b>0</b>	<b>0</b>	<b>1,893</b>	<b>1,352</b>	<b>-28.6%</b>
<b>Total Contingency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Budget</b>	<b>2,193,700</b>	<b>2,194,700</b>	<b>2,196,418</b>	<b>2,194,552</b>	<b>-0.1%</b>
<b>Ending Fund Balance</b>	<b>532,328</b>	<b>722,540</b>	<b>1,120,697</b>	<b>1,378,361</b>	<b>23.0%</b>
<b>Total Requirements</b>	<b>2,726,028</b>	<b>2,917,240</b>	<b>3,317,115</b>	<b>3,572,913</b>	<b>92.3%</b>

## CAPITAL PROJECTS FUND– FACILITIES CAPITAL PROJECTS

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 explore the construction of a new city facility with transfers from the General Fund, Water Fund, Sanitary Sewer Fund, Stormwater Fund and Gas Tax Fund supporting this reserve. Some of this reserve will be used in FY 2016-17 for the citywide Facilities Plan.

Description	FY 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	670,223	905,166	675,181	502,454	-25.6%
<b>Total Beginning Fund Balance</b>	<b>670,223</b>	<b>905,166</b>	<b>675,181</b>	<b>502,454</b>	<b>-25.6%</b>
47000 - Interest Earnings	139	2,042	3,212	3,212	0.0%
<b>Total Interest Earnings</b>	<b>139</b>	<b>2,042</b>	<b>3,212</b>	<b>3,212</b>	<b>-100.0%</b>
48001 - Recovered Expenditures	0	35	0	0	0.0%
<b>Total Miscellaneous</b>	<b>0</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
49100 - Transfer In from General Fund	194,323	807,234	1,151,207	132,607	-88.5%
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	31,236	18,736	-40.0%
49510 - Transfer In from Stormwater Fund	35,478	35,478	47,978	35,478	-26.1%
49530 - Transfer In from Water Fund	42,825	42,825	12,500	0	0.0%
49980 - Transfer In from Library Don. & Beq. Fund	0	0	100,000	100,000	0.0%
<b>Total Transfers In</b>	<b>318,707</b>	<b>931,618</b>	<b>1,370,266</b>	<b>314,166</b>	<b>-77.1%</b>
<b>Total Resources</b>	<b>989,069</b>	<b>1,838,861</b>	<b>2,048,659</b>	<b>819,832</b>	<b>-60.0%</b>
<b>Requirements</b>					
<b>Program Expenditures</b>					
Program Expenditures	0	0	0	0	0.0%
<b>Total Work in Progress</b>	<b>64,867</b>	<b>673,671</b>	<b>1,456,100</b>	<b>315,000</b>	<b>-78.4%</b>
<b>Total Transfers Out</b>	<b>19,036</b>	<b>8,402</b>	<b>29,325</b>	<b>16,794</b>	<b>-42.7%</b>
<b>Total Contingency</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>0.0%</b>
<b>Total Budget</b>	<b>83,903</b>	<b>682,074</b>	<b>1,535,425</b>	<b>381,794</b>	<b>-75.1%</b>
<b>Ending Fund Balance</b>	<b>905,167</b>	<b>1,156,788</b>	<b>513,234</b>	<b>438,038</b>	<b>-14.7%</b>
<b>Total Requirements</b>	<b>989,069</b>	<b>1,838,861</b>	<b>2,048,659</b>	<b>819,832</b>	<b>160.0%</b>

## CAPITAL PROJECTS FUND– PARKS CAPITAL

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 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	15,630	497,494	298,740	405,039	35.6%
<b>Total Beginning Fund Balance</b>	<b>15,630</b>	<b>497,494</b>	<b>298,740</b>	<b>405,039</b>	<b>35.6%</b>
44501 - Intergovernmental Revenue	127,999	0	0	0	0.0%
44800 - Federal Grants	0	0	0	539,000	100.0%
44802 - Grants- Other	0	16,000	0	0	0.0%
<b>Total Intergovernmental</b>	<b>127,999</b>	<b>16,000</b>	<b>0</b>	<b>539,000</b>	<b>100.0%</b>
47000 - Interest Earnings	0	1,063	3,015	3,015	0.0%
<b>Total Interest Earnings</b>	<b>0</b>	<b>1,063</b>	<b>3,015</b>	<b>3,015</b>	<b>-100.0%</b>
48001 - Recovered Expenditures	11,652	444	0	0	0.0%
<b>Total Miscellaneous</b>	<b>11,652</b>	<b>444</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
49100 - Transfer In from General Fund	9,638	58,960	0	0	0.0%
49200 - Transfer In from Gas Tax Fund	69,233	0	0	0	0.0%
49260 - Transfer In from Tree Replacement Fund	38,478	30,056	250,000	150,000	-40.0%
49421 - Transfer In from Parks Bond Fund	1,468,949	257,906	1,366,649	1,285,000	-6.0%
49425 - Transfer In from Parks SDC Fund	815,866	172,107	1,169,912	919,319	-21.4%
49500 - Transfer In from Sanitary Sewer Fund	74,828	17,399	20,000	0	0.0%
49510 - Transfer In from Stormwater Fund	68,231	10,532	345,000	45,000	-87.0%
49530 - Transfer In from Water Fund	0	12,500	0	4,000	100.0%
<b>Total Transfers In</b>	<b>2,545,223</b>	<b>559,459</b>	<b>3,151,561</b>	<b>2,403,319</b>	<b>-23.7%</b>
<b>Total Resources</b>	<b>2,700,504</b>	<b>1,074,460</b>	<b>3,453,316</b>	<b>3,350,373</b>	<b>-3.0%</b>
<b>Requirements</b>					
<b>Program Expenditures</b>					
Program Expenditures	0	0	0	0	0.0%
Total Debt Service	0	0	0	0	0.0%
Total Work in Progress	2,104,416	652,372	3,151,561	2,922,000	-7.3%
Total Transfers Out	98,594	53,710	123,932	0	-100.0%
Total Contingency	0	0	0	0	0.0%
<b>Total Budget</b>	<b>2,203,010</b>	<b>706,082</b>	<b>3,275,493</b>	<b>2,922,000</b>	<b>-10.8%</b>
Ending Fund Balance	497,494	368,378	177,823	428,373	140.9%
<b>Total Requirements</b>	<b>2,700,504</b>	<b>1,074,460</b>	<b>3,453,316</b>	<b>3,350,373</b>	<b>103.0%</b>

## CAPITAL PROJECTS FUND– TRANSPORTATION CIP

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

Description	FY 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
<b>40000 - Beginning Fund Balance</b>	72,568	247,331	379,619	167,821	-55.8%
<b>Total Beginning Fund Balance</b>	72,568	247,331	379,619	167,821	-55.8%
<b>44501 - Intergovernmental Revenue</b>	-1,080	-1,400	0	0	0.0%
<b>44800 - Federal Grants</b>	117,789	35,331	0	2,790,000	100.0%
<b>44801 - State Grants</b>	0	0	0	1,080,000	100.0%
<b>44802 - Grants- Other</b>	0	0	0	41,000	100.0%
<b>Total Intergovernmental</b>	116,708	33,932	0	3,911,000	100.0%
<b>48000 - Other Revenue</b>	0	0	0	1,526,000	100.0%
<b>48001 - Recovered Expenditures</b>	0	115	0	0	0.0%
<b>Total Miscellaneous</b>	0	115	0	1,526,000	100.0%
<b>49200 - Transfer In from Gas Tax Fund</b>	1,546,888	446,828	202,044	974,324	382.2%
<b>49205 - Transfer In from City Gas Tax Fund</b>	165,963	1,977,108	0	330,000	100.0%
<b>49405 - Transfer In from Trans. Dev. Tax Fund</b>	865,653	805,381	517,654	70,000	-86.5%
<b>49410 - Transfer In from Traffic Impact Fee Fund</b>	356,874	465,585	0	0	0.0%
<b>49411 - Transfer In from Underground Utility Fund</b>	35,542	122,484	319,750	244,800	-23.4%
<b>49415 - Transfer In from Transportation SDC Fund</b>	0	0	10,000	220,000	2100.0%
<b>49500 - Transfer In from Sanitary Sewer Fund</b>	954	1,934	0	0	0.0%
<b>49510 - Transfer In from Stormwater Fund</b>	113,193	2,244	19,000	97,280	412.0%
<b>49530 - Transfer In from Water Fund</b>	190,946	22,145	15,000	8,640	-42.4%
<b>49940 - Transfer In from Urban Renewal Cap Imp Fund</b>	111	0	0	0	0.0%
<b>Total Transfers In</b>	3,276,123	3,843,709	1,083,448	1,945,044	79.5%
<b>Total Resources</b>	3,465,399	4,125,087	1,463,067	7,549,865	416.0%
<b>Requirements</b>					
<b>Program Expenditures</b>					
<b>Program Expenditures</b>	0	0	0	0	0.0%
<b>Total Work in Progress</b>	3,218,069	3,920,648	1,073,448	7,172,044	568.1%
<b>Total Transfers Out</b>	0	42,880	57,410	200,000	248.4%
<b>Total Contingency</b>	0	0	0	0	0.0%
<b>Total Budget</b>	3,218,069	3,963,528	1,130,858	7,372,044	551.9%
<b>Ending Fund Balance</b>	247,331	161,559	332,209	177,821	-46.5%
<b>Total Requirements</b>	3,465,399	4,125,087	1,463,067	7,549,865	-316.0%

## INTERNAL SERVICE FUND– CENTRAL SERVICES

The Central Service Fund has been established to track the revenues and expenditures of the central administrative functions in the city including city administration, finance, central services, utility billing, and information services. 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 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	218,979	425,173	182,372	705,819	287.0%
<b>Total Beginning Fund Balance</b>	<b>218,979</b>	<b>425,173</b>	<b>182,372</b>	<b>705,819</b>	<b>287.0%</b>
43130 - Miscellaneous Fees/Charges	0	0	33,872	35,566	5.0%
<b>Total Licenses and Permits</b>	<b>0</b>	<b>0</b>	<b>33,872</b>	<b>35,566</b>	<b>5.0%</b>
44501 - Intergovernmental Revenue	0	0	0	0	0.0%
<b>Total Intergovernmental</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
45319 - Miscellaneous Fees & Charges	53,857	47,278	0	0	0.0%
45580 - Interdepartmental Services Revenue	5,593,709	6,239,285	6,986,481	7,326,403	4.9%
<b>Total Charges for Services</b>	<b>5,647,566</b>	<b>6,286,564</b>	<b>6,986,481</b>	<b>7,326,403</b>	<b>4.9%</b>
47000 - Interest Earnings	0	35,927	22,593	22,593	0.0%
<b>Total Interest Earnings</b>	<b>0</b>	<b>35,927</b>	<b>22,593</b>	<b>22,593</b>	<b>-100.0%</b>
48000 - Other Revenue	50,648	58,464	0	0	0.0%
48001 - Recovered Expenditures	13,760	16,525	12,400	13,400	8.1%
48002 - Surplus	0	0	7,500	0	0.0%
<b>Total Miscellaneous</b>	<b>64,408</b>	<b>74,989</b>	<b>19,900</b>	<b>13,400</b>	<b>-32.7%</b>
49100 - Transfer In from General Fund	8,485	0	6,269	20,372	225.0%
49200 - Transfer In from Gas Tax Fund	0	0	0	4,707	100.0%
49205 - Transfer In from City Gas Tax Fund	3,710	0	3,208	4,668	45.5%
49220 - Transfer In from Electrical Inspection Fund	1,763	0	1,993	3,121	56.6%
49240 - Transfer In from Criminal Forfeiture Fund	394	437	560	2,744	390.0%
49260 - Transfer In from Tree Replacement Fund	6,117	168	1,850	3,382	82.8%
49300 - Transfer In from Bancroft Bond Debt Svc Fund	3,752	230	499	1,536	207.8%
49350 - Transfer In from Gen Ob Debt Svc Fund	0	0	1,893	1,352	-28.6%
49400 - Transfer In from Capital Projects Fund	19,036	8,402	29,325	16,794	-42.7%
49405 - Transfer In from Trans. Dev. Tax Fund	10,188	189	9,036	17,486	93.5%
49410 - Transfer In from Traffic Impact Fee Fund	2,266	0	0	0	0.0%
49411 - Transfer In from Underground Utility Fund	2,051	168	727	4,539	524.3%
49412 - Transfer In from Street Maintenance Fund	106,928	103,617	128,735	163,900	27.3%
49415 - Transfer In from Transportation SDC Fund	0	0	1,000	1,015	1.5%
49420 - Transfer In from Parks Capital Fund	98,594	53,710	123,932	0	0.0%
49421 - Transfer In from Parks Bond Fund	24,436	0	15,364	0	0.0%
49425 - Transfer In from Parks SDC Fund	12,960	1,116	10,502	11,407	8.6%
49460 - Transfer In from Transportation CIP Fund	0	42,880	57,410	0	0.0%
49500 - Transfer In from Sanitary Sewer Fund	0	0	12,285	23,827	94.0%
49510 - Transfer In from Stormwater Fund	0	0	0	4,400	100.0%
49511 - Transfer In from Water Quality/Quantity Fund	7,521	0	429	0	0.0%
49530 - Transfer In from Water Fund	0	0	53,132	93,586	76.1%
49531 - Transfer In from Water SDC Fund	162	253	530	15,960	2911.3%
49532 - Transfer In from Water CIP Fund	536,854	0	231,256	51,935	-77.5%
49533 - Transfer In from Water Debt Service Fund	0	0	7,906	0	0.0%
49660 - Transfer In from Insurance Fund	521	690	983	270	-72.5%
<b>Total Transfers In</b>	<b>845,738</b>	<b>211,861</b>	<b>698,824</b>	<b>447,001</b>	<b>-36.0%</b>

**INTERNAL SERVICE FUND– CENTRAL SERVICES**

Description	FY 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Total Resources</b>	6,776,690	7,034,513	7,944,042	8,550,782	7.6%
<b>Requirements</b>					
<b>Program Expenditures</b>					
Policy and Administration	6,351,518	6,529,460	7,591,137	8,041,081	5.9%
<b>Total Program Expenditures</b>	6,351,518	6,529,460	7,591,137	8,041,081	5.9%
<b>Total Contingency</b>	0	0	150,000	250,000	66.7%
<b>Total Budget</b>	6,351,518	6,529,460	7,741,137	8,291,081	7.1%
<b>Reserve for Future Expense</b>	425,173	505,053	202,905	259,701	28.0%
<b>Total Requirements</b>	6,776,690	7,034,513	7,944,042	8,550,782	7.6%

## INTERNAL SERVICE FUND– FLEET/PROPERTY MANAGEMENT

The Fleet/Property Management Fund tracks the revenues and expenditures of the Fleet Maintenance Division and Property Management Division as part of the Central Services Department. 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 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	87,102	87,008	113,138	85,948	-24.0%
<b>Total Beginning Fund Balance</b>	<b>87,102</b>	<b>87,008</b>	<b>113,138</b>	<b>85,948</b>	<b>-24.0%</b>
45580 - Interdepartmental Services Revenue	1,484,616	1,560,590	1,783,024	1,927,788	8.1%
<b>Total Charges for Services</b>	<b>1,484,616</b>	<b>1,560,590</b>	<b>1,783,024</b>	<b>1,927,788</b>	<b>8.1%</b>
48001 - Recovered Expenditures	3,784	3,283	29,686	29,686	0.0%
<b>Total Miscellaneous</b>	<b>3,784</b>	<b>3,283</b>	<b>29,686</b>	<b>29,686</b>	<b>-100.0%</b>
49510 - Transfer In from Stormwater Fund	0	0	3,500	0	0.0%
49511 - Transfer In from Water Quality/Quantity Fund	0	0	16,147	37,017	129.3%
<b>Total Transfers In</b>	<b>0</b>	<b>0</b>	<b>19,647</b>	<b>37,017</b>	<b>88.4%</b>
<b>Total Resources</b>	<b>1,575,502</b>	<b>1,650,881</b>	<b>1,945,495</b>	<b>2,080,439</b>	<b>6.9%</b>
<b>Requirements</b>					
<b>Program Expenditures</b>					
Policy and Administration	0	0	1,852,362	1,911,913	3.2%
Public Works	1,488,494	1,548,395	0	0	0.0%
<b>Total Program Expenditures</b>	<b>1,488,494</b>	<b>1,548,395</b>	<b>1,852,362</b>	<b>1,911,913</b>	<b>3.2%</b>
<b>Total Contingency</b>	<b>0</b>	<b>0</b>	<b>75,000</b>	<b>75,000</b>	<b>0.0%</b>
<b>Total Budget</b>	<b>1,488,494</b>	<b>1,548,395</b>	<b>1,927,362</b>	<b>1,986,913</b>	<b>3.1%</b>
Reserve for Future Expense	87,009	102,486	18,133	93,526	415.8%
<b>Total Requirements</b>	<b>1,575,502</b>	<b>1,650,881</b>	<b>1,945,495</b>	<b>2,080,439</b>	<b>6.9%</b>

## INTERNAL SERVICE FUND– INSURANCE

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 2014 Actual	FY 2015 Actual	2016 Revised	2017 Proposed	Proposed vs FY 16 Revised
<b>Resources</b>					
40000 - Beginning Fund Balance	830,267	858,592	832,184	882,276	6.0%
<b>Total Beginning Fund Balance</b>	<b>830,267</b>	<b>858,592</b>	<b>832,184</b>	<b>882,276</b>	<b>6.0%</b>
47000 - Interest Earnings	0	0	7,810	15,620	0.0%
<b>Total Interest Earnings</b>	<b>0</b>	<b>0</b>	<b>7,810</b>	<b>15,620</b>	<b>100.0%</b>
48001 - Recovered Expenditures	47,689	44,272	34,140	39,000	14.2%
<b>Total Miscellaneous</b>	<b>47,689</b>	<b>44,272</b>	<b>34,140</b>	<b>39,000</b>	<b>14.2%</b>
<b>Total Resources</b>	<b>877,955</b>	<b>902,864</b>	<b>874,134</b>	<b>936,896</b>	<b>7.2%</b>
<b>Requirements</b>					
<b>Program Expenditures</b>					
Policy and Administration	18,842	13,365	50,000	50,000	-100.0%
<b>Total Program Expenditures</b>	<b>18,842</b>	<b>13,365</b>	<b>50,000</b>	<b>50,000</b>	<b>0.0%</b>
<b>Total Transfers Out</b>	<b>521</b>	<b>690</b>	<b>983</b>	<b>270</b>	<b>-72.5%</b>
<b>Total Contingency</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>0.0%</b>
<b>Total Budget</b>	<b>19,364</b>	<b>14,055</b>	<b>75,983</b>	<b>75,270</b>	<b>-0.9%</b>
<b>Reserve for Future Expense</b>	<b>858,592</b>	<b>888,809</b>	<b>798,151</b>	<b>861,626</b>	<b>8.0%</b>
<b>Total Requirements</b>	<b>877,955</b>	<b>902,864</b>	<b>874,134</b>	<b>936,896</b>	<b>7.2%</b>