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## 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 addition to active funds, the City also shows inactive funds for historical purposes.

In FY 2009-10, the City will use the following funds:

<u>Fund Type</u>	<u>Fund Name</u>	
General	General Fund	
Enterprise	Sanitary Sewer Fund	Water CIP Fund
	Stormwater Fund	Water Quality/Quantity Fund
	Water Fund	Water SDC
Special Revenue	Building Fund	Tree Replacement
	City Gas Tax Fund	Library Fund
	Criminal Forfeiture Fund	Gas Tax Fund
	Electrical Inspection	
Debt Service	Bancroft Debt Services Fund	
	General Obligation Debt Service Fund	
Capital Projects	Facilities Fund	Street Maintenance Fund
	Parks Capital Fund	Traffic Impact Fee Fund
	Tigard Triangle LID #1	Underground Utility Fund
	Parks SDC Fund	Transportation Development Tax Fund
Internal Service	Central Services Fund	
	Fleet/Property Management Fund	
	Insurance Fund	
Trust and Agency	Deferred Compensation Fund	
	General Employees Pension	

## GENERAL FUND

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The General Fund is used to account for all revenues and expenditures of a general nature not required to be recorded in another fund. Revenues received from property taxes, fees and charges for services, franchise fees, fines, interest, revenue from other agencies, and transfers from other funds.

Property taxes make up the largest single source of General Fund revenue. Other agency revenues include Hotel/Motel Tax, Washington County Cooperative Library Services (WCCLS) distribution, state revenue sharing monies such as liquor and cigarette taxes, 911 taxes, and other state shared revenues. Franchise fees include fees for use of the public right-of-ways paid by private utilities as a percentage of the utility's gross proceeds collected in the City.

In FY 2008-09, the City's General Fund will be loaning \$150,000 to the City Center Development Agency (CCDA) that will be used to begin implementing task identified in the development strategy for downtown. The General Fund will also contribute just over \$690,000 toward the various capital improvement projects such as Canterbury Park development, the construction of a third City Entryway Monument Sign, and other parks and facilities improvements and development.

Current fund resources are projected in decrease by just over 3% in FY 2009-10 when compared to the FY 2008-09 projected resources. The major factor for this decrease in resources is a drop in the Beginning Fund Balance between the two years. The City, largely due to the prolong economic downturn felt throughout the nation has seen revenues, particularly though tied to construction and development, hold fairly steady or drop when compared to historical trends. The City anticipates this will continue through the next fiscal year and then begin to slowly show some gains. The General Fund also sees a reduction of roughly \$100,000 a year in revenue as the Tree Replacement Fund, created last fiscal year, will now be the home fund for all Tree Replacement monies. The creation of this fund also contributes to the General Fund's Beginning Fund Balance decline as \$843,000 in Tree Replacement Funds will be transferred in total between FY 2008-09 and FY 2009-10 from the General Fund to the Tree Replacement Fund. These funds are for specific use only and this move will make the accounting and use of these funds much easier to track.

Total program expenditures show an increase of just over 13.3% from FY 2008-09 projections. The main contributing factors for this increase are the City being largely fully staffed for the first time in quite a while and due to the wrapping up of a number of technology capital expenses.

## GENERAL FUND SUMMARY

Description		Actuals		Revised	Proposed	Approved	Adopted
		2006-07	2007-08	2008-09	2009-10	2009-10	2009-10
<b>Resources</b>							
3000	Beginning Fund Balance	\$8,390,366	\$10,146,715	\$10,308,127	\$8,336,126	\$8,539,276	\$8,545,876
<b>Total Fund Balance &amp; Reserves</b>		<b>\$8,390,366</b>	<b>\$10,146,715</b>	<b>\$10,308,127</b>	<b>\$8,336,126</b>	<b>\$8,539,276</b>	<b>\$8,545,876</b>
<b>Property Taxes</b>							
4000	Current Property Taxes	\$10,435,114	\$10,930,023	\$11,471,766	\$11,460,610	\$11,460,610	\$11,460,610
4010	Prior Year Taxes	\$192,939	\$166,500	\$155,000	\$180,000	180,000	180,000
<b>Total Property Taxes</b>		<b>\$10,628,054</b>	<b>\$11,096,523</b>	<b>\$11,626,766</b>	<b>\$11,640,610</b>	<b>\$11,640,610</b>	<b>\$11,640,610</b>
<b>Grants</b>							
4100	Federal Grants	\$265,635	\$532,441	\$250,000	\$329,602	\$329,602	\$329,602
4150	State Grants	\$11,161	\$56,730	\$43,286	\$37,890	37,890	37,890
<b>Total Grants</b>		<b>\$276,796</b>	<b>\$589,170</b>	<b>\$293,286</b>	<b>\$367,492</b>	<b>\$367,492</b>	<b>\$367,492</b>
<b>Interagency Revenues</b>							
4200	Cigarette Tax	\$83,449	\$78,054	\$74,980	\$68,172	\$68,172	\$68,172
4210	Liquor Tax	\$481,496	\$544,968	\$535,000	\$501,783	501,783	501,783
4230	State Revenue Sharing	\$354,403	\$403,140	\$371,075	\$411,575	411,575	411,575
4240	911 Emergency Tax	\$237,734	\$362,193	\$244,000	\$253,320	253,320	253,320
4250	Intergovernmental Revenue	\$251,533	\$509,215	\$710,794	\$1,008,149	1,008,149	1,008,149
4260	Hotel/Motel Tax	\$427,676	\$465,540	\$385,000	\$503,955	503,955	503,955
4270	WCCLS Revenues	\$1,260,919	\$2,196,844	\$2,507,837	\$2,552,989	2,552,989	2,552,989
<b>Total Interagency Revenues</b>		<b>\$3,097,209</b>	<b>\$4,559,954</b>	<b>\$4,828,686</b>	<b>\$5,299,942</b>	<b>\$5,299,942</b>	<b>\$5,299,942</b>
<b>Fees &amp; Charges</b>							
4300	Business License	\$256,675	\$628,152	\$575,000	\$628,026	\$628,026	\$628,026
4310	Tree Replacement Revenue	\$0	\$101,805	\$70,000	\$0	0	0
4315	Vehicle Release Fee	\$28,413	\$35,080	\$30,000	\$42,892	42,892	42,892
4320	Alarm Permit Fees	\$39,605	\$43,160	\$40,000	\$44,000	44,000	44,000
4325	Liquor Permit Fees	\$3,235	\$3,110	\$3,150	\$2,700	2,700	2,700
4335	Lien Search Fee	\$67,015	\$42,175	\$65,000	\$40,000	40,000	40,000
4350	Passport Processing Fee	\$67,116	\$113,586	\$131,000	\$80,000	80,000	80,000
4351	Passport Photograph Fees	\$0	\$0	\$14,540	\$11,400	11,400	11,400
4380	Copier Receipts	\$2,299	\$2,289	\$2,300	\$2,100	2,100	2,100
4390	Facility Reservation Fees	\$42,570	\$47,396	\$0	\$45,000	45,000	45,000
4399	Miscellaneous Fees & Charges	\$120,488	\$64,875	\$151,000	\$53,600	53,600	53,600
4415	Erosion Control Plan Check Fees	\$885	\$560	\$500	\$400	400	400
4435	CDC Review Fees	\$15,082	\$12,494	\$15,000	\$9,000	9,000	9,000
4438	Address Fee	\$25,530	\$16,250	\$15,000	\$3,000	3,000	3,000
4440	Engineering Public Improvements	\$424,946	\$215,400	\$275,000	\$120,000	120,000	120,000
4450	Sign Permit Fees	\$6,448	\$6,495	\$7,000	\$5,000	5,000	5,000
4453	Land Use Application Fee	\$387,631	\$161,389	\$250,000	\$225,000	225,000	225,000
4455	Long Range Planning Surcharge	\$54,265	\$24,901	\$32,000	\$31,500	31,500	31,500
4480	Fee In-Lieu Undergrounding	\$0	\$0	\$90,000	\$0	0	0
4482	Fee In-Lieu Bicycle Striping	\$0	\$0	\$6,700	\$0	0	0
4550	Library Miscellaneous Income	\$11,550	\$13,364	\$14,000	\$14,900	14,900	14,900
4599	Bad Debt Expense	(\$131)	(\$55)	\$0	\$0	0	0
<b>Total Fees &amp; Charges</b>		<b>\$1,553,621</b>	<b>\$1,532,425</b>	<b>\$1,787,190</b>	<b>\$1,358,518</b>	<b>\$1,358,518</b>	<b>\$1,358,518</b>
<b>Fines &amp; Forfeitures</b>							
4601	Fines & Forfeitures -- Traffic	\$720,816	\$732,883	\$794,000	\$747,541	\$747,541	\$747,541
4605	Civil Infractions	\$33,397	\$7,856	\$35,000	\$3,000	3,000	3,000
4620	Library Fines	\$94,840	\$106,329	\$109,030	\$130,335	130,335	130,335
<b>Total Fines &amp; Forfeitures</b>		<b>\$849,054</b>	<b>\$847,069</b>	<b>\$938,030</b>	<b>\$880,876</b>	<b>\$880,876</b>	<b>\$880,876</b>

## GENERAL FUND SUMMARY

	Description	Actuals		Revised	Proposed	Approved	Adopted
		2006-07	2007-08	2008-09	2009-10	2009-10	2009-10
<b>Franchise Fees</b>							
4651	Franchise Fees -- Electric	\$1,371,065	\$1,533,455	\$1,533,455	\$1,530,062	1,530,062	1,530,062
4652	Franchise Fees -- Gas	\$965,974	\$995,996	\$1,197,196	\$1,020,000	1,020,000	1,020,000
4653	Franchise Fees -- Telephone	\$431,425	\$738,715	\$368,400	\$359,548	359,548	359,548
4654	Franchise Fees -- Garbage	\$368,984	\$469,312	\$383,300	\$390,000	390,000	390,000
4655	Franchise Fees -- Cable TV	\$365,519	\$372,820	\$374,042	\$397,260	397,260	397,260
4656	Franchise Fees -- Water	\$279,939	\$367,827	\$360,125	\$423,127	423,127	423,127
4657	Franchise Fees -- Sanitary Sewer	\$52,101	\$73,043	\$69,665	\$72,244	72,244	72,244
<b>Total Franchise Fees</b>		<b>\$3,835,008</b>	<b>\$4,551,169</b>	<b>\$4,286,183</b>	<b>\$4,192,242</b>	<b>\$4,192,242</b>	<b>\$4,192,242</b>
<b>Interest and Rental Earnings</b>							
4700	Interest Earnings	\$496,955	\$505,110	\$268,435	\$118,185	\$118,185	\$118,185
4705	Interest Earned from Others	\$23,787	\$25,282	\$0	\$0	0	0
4710	Rental Income	\$29,115	\$19,816	\$37,715	\$22,500	22,500	22,500
<b>Total Interest and Rental Earnings</b>		<b>\$549,857</b>	<b>\$550,208</b>	<b>\$306,150</b>	<b>\$140,685</b>	<b>\$140,685</b>	<b>\$140,685</b>
<b>Bond and Note Proceeds</b>							
<b>Total Bond and Note Proceeds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>							
4790	Recovered Expenditures	\$30,854	\$35,203	\$20,000	\$30,000	30,000	30,000
4793	Cash Over and Short	\$350	\$332	\$0	\$0	0	0
4795	Donations/Gifts	\$125	\$0	\$0	\$0	0	0
4799	Other Revenue	\$0	\$5	\$0	\$0	0	0
<b>Total Other Revenues</b>		<b>\$31,329</b>	<b>\$35,540</b>	<b>\$20,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>
<b>Transfers In</b>							
4900	Interdepartmental Charges	\$2,125,619	\$2,349,984	\$0	\$4,197,187	\$4,197,187	\$4,197,189
4920	Transfer In - Gas Tax Fund	\$0	\$0	\$1,235,685	\$0	0	140,000
4921	Transfer In - Electrical Inspections	\$0	\$0	\$5,984	\$0	0	0
4930	Transfer In - Facilities Fund	\$0	\$0	\$0	\$0	0	0
4935	Transfer In - Criminal Forfeit	\$0	\$0	\$10,000	\$0	0	0
4941	Transfer In - Tigard Tri. #1	\$0	\$0	\$0	\$0	0	0
<b>Total Fund Transfers</b>		<b>\$2,125,619</b>	<b>\$2,349,984</b>	<b>\$1,251,669</b>	<b>\$4,197,187</b>	<b>\$4,197,187</b>	<b>\$4,337,189</b>
<b>TOTAL RESOURCES</b>		<b>\$31,336,913</b>	<b>\$36,258,755</b>	<b>\$35,646,087</b>	<b>\$36,443,678</b>	<b>\$36,646,828</b>	<b>\$36,793,430</b>
<b>Requirements</b>							
<b>Program Expenditures</b>							
	Policy and Legislation	\$123,051	\$141,355	\$232,381	\$321,237	\$321,237	\$321,237
	City Administration	\$251,845	\$256,139	\$499,657	\$483,976	483,976	483,976
	Community Development	\$2,708,094	\$3,128,507	\$5,228,660	\$5,289,178	5,319,178	5,325,778
	Community Services	\$11,918,361	\$13,786,441	\$19,123,074	\$20,068,571	20,068,571	20,068,571
	Public Works	\$2,383,008	\$2,759,993	\$4,454,718	\$4,441,525	4,441,525	4,581,525
<b>Total Program Expenditures</b>		<b>\$17,384,359</b>	<b>\$20,072,435</b>	<b>\$29,538,489</b>	<b>\$30,604,487</b>	<b>\$30,634,487</b>	<b>\$30,781,087</b>
<b>Loans</b>							
	Loan to CCDA	\$0	\$0	\$380,000	\$150,000	\$150,000	\$150,000
<b>Total Loans</b>		<b>\$0</b>	<b>\$0</b>	<b>\$380,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>
<b>Capital Improvement Program</b>							
<b>Total Capital Improvement Program</b>		<b>\$0</b>	<b>\$0</b>	<b>\$910,845</b>	<b>\$691,667</b>	<b>\$768,667</b>	<b>\$768,667</b>
<b>Transfers Out</b>		<b>\$4,026,533</b>	<b>\$5,392,264</b>	<b>\$975,000</b>	<b>\$1,121,607</b>	<b>\$971,607</b>	<b>\$971,607</b>
<b>Total Transfers to Other Funds</b>		<b>\$4,026,533</b>	<b>\$5,392,264</b>	<b>\$975,000</b>	<b>\$1,121,607</b>	<b>\$971,607</b>	<b>\$971,607</b>
<b>Contingency</b>							
	Contingency	\$0	\$0	\$734,574	\$750,000	\$750,000	\$750,000
<b>Total Contingency</b>		<b>\$0</b>	<b>\$0</b>	<b>\$734,574</b>	<b>\$750,000</b>	<b>\$750,000</b>	<b>\$750,000</b>
<b>Total Budget</b>		<b>\$21,410,892</b>	<b>\$25,464,698</b>	<b>\$32,538,908</b>	<b>\$33,317,761</b>	<b>\$33,274,761</b>	<b>\$33,421,361</b>
<b>Ending Fund Balance</b>		<b>\$10,146,715</b>	<b>\$10,794,057</b>	<b>\$3,771,651</b>	<b>\$3,125,916</b>	<b>\$3,372,066</b>	<b>\$3,372,068</b>
<b>Total Requirements</b>		<b>\$31,557,607</b>	<b>\$36,258,755</b>	<b>\$36,310,559</b>	<b>\$36,443,678</b>	<b>\$36,646,828</b>	<b>\$36,793,430</b>

## ENTERPRISE FUND-STORMWATER

Clean Water Services (CWS) is a special district within Washington County that provides sanitary sewer and stormwater treatment and sets all fees related to these services. CWS contracts with the City to bill and collect the stormwater charge within the city limits of Tigard and to provide stormwater system maintenance within this area. Funds collected are used for the operation, maintenance, repair, and upgrade of the stormwater facilities.

The City imposed a \$1.00 per month fee in FY 2008-09 for stormwater service to help generate the revenue necessary to operate and maintain the system as well as construct capital projects. This is partly necessary due to CWS not increasing the stormwater fee in over the last few years. The City plans to impose another \$1.00 per month fee in FY 2009-10 to further help with revenue generation.

Description	Actuals		Revised	Proposed	Approved	Adopted
	2006-07	2007-08	2008-09	2009-10	2009-10	2009-10
<b>Resources</b>						
3000 Beginning Fund Balance	\$1,729,365	\$592,672	\$1,669,368	\$276,292	\$301,292	\$441,292
<b>Total Fund Balance &amp; Reserves</b>	<b>\$1,729,365</b>	<b>\$592,672</b>	<b>\$1,669,368</b>	<b>\$276,292</b>	<b>\$301,292</b>	<b>\$441,292</b>
<b>Property Taxes</b>						
<b>Total Property Taxes</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants</b>						
<b>Total Grants</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interagency Revenues</b>						
<b>Total Interagency Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fees &amp; Charges</b>						
4530 Stormwater Service Chrg	\$1,163,140	\$1,231,541	\$1,589,700	\$1,763,097	1,763,097	1,763,097
4540 Reimbursement District Revenues	\$0	\$358,128	\$0	\$0	0	0
4599 Bad Debt Expense	(\$5,248)	(\$5,348)	\$0	\$0	0	0
<b>Total Fees &amp; Charges</b>	<b>\$1,157,892</b>	<b>\$1,584,322</b>	<b>\$1,589,700</b>	<b>\$1,763,097</b>	<b>\$1,763,097</b>	<b>\$1,763,097</b>
<b>Fines &amp; Forfeitures</b>						
4630 Miscellaneous Charges	\$5,718	\$9,506	\$0	\$0	0	0
<b>Total Fines &amp; Forfeitures</b>	<b>\$5,718</b>	<b>\$9,506</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Franchise Fees</b>						
<b>Total Franchise Fees</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest and Rental Earnings</b>						
4700 Interest Earnings	\$28,096	\$28,313	\$15,500	\$6,861	\$6,861	\$6,861
<b>Total Interest and Rental Earnings</b>	<b>\$28,096</b>	<b>\$28,313</b>	<b>\$15,500</b>	<b>\$6,861</b>	<b>\$6,861</b>	<b>\$6,861</b>
<b>Bond and Note Proceeds</b>						
<b>Total Bond and Note Proceeds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>						
4790 Recovered Expenditures	\$0	\$6,220	\$0	\$0	0	0
<b>Total Other Revenues</b>	<b>\$0</b>	<b>\$6,220</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>						
<b>Total Fund Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$2,921,071</b>	<b>\$2,221,032</b>	<b>\$3,274,568</b>	<b>\$2,046,250</b>	<b>\$2,071,250</b>	<b>\$2,211,250</b>
<b>Requirements</b>						
<b>Program Expenditures</b>						
Public Works	\$925,451	\$841,346	\$1,605,982	\$1,269,116	\$1,269,117	\$1,409,117
<b>Total Program Expenditures</b>	<b>\$925,451</b>	<b>\$841,346</b>	<b>\$1,605,982</b>	<b>\$1,269,116</b>	<b>\$1,269,117</b>	<b>\$1,409,117</b>
<b>Loans</b>						
Loan to CCDA	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Loans</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Improvement Program</b>						
<b>Total Capital Improvement Program</b>	<b>\$229,580</b>	<b>\$95,573</b>	<b>\$685,000</b>	<b>\$310,000</b>	<b>\$345,000</b>	<b>\$345,000</b>
<b>Transfers Out</b>						
<b>Total Transfers to Other Funds</b>	<b>\$267,470</b>	<b>\$343,309</b>	<b>\$0</b>	<b>\$391,935</b>	<b>\$391,935</b>	<b>\$391,935</b>
<b>Contingency</b>						
Contingency	\$0	\$0	\$300,000	\$50,000	\$40,000	\$40,000
<b>Total Contingency</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$50,000</b>	<b>\$40,000</b>	<b>\$40,000</b>
<b>Total Budget</b>	<b>\$1,422,501</b>	<b>\$1,280,228</b>	<b>\$2,590,982</b>	<b>\$2,021,051</b>	<b>\$2,046,052</b>	<b>\$2,186,052</b>
Ending Fund Balance	\$592,672	\$940,804	\$683,586	\$25,199	\$25,199	\$25,199
<b>Total Requirements</b>	<b>\$2,015,173</b>	<b>\$2,221,032</b>	<b>\$3,274,568</b>	<b>\$2,046,250</b>	<b>\$2,071,250</b>	<b>\$2,211,250</b>

## ENTERPRISE FUND-SANITARY SEWER

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Clean Water Services (CWS) is a special district within Washington County that provides sanitary sewer and stormwater treatment. CWS contracts with the City to bill and collect CWS sewer charges within the city limits of Tigard. In addition, the City maintains sanitary sewer lines within its jurisdiction on behalf of CWS.

Sewer connection fees are charged to developers and property owners upon connection to the sewer system. CWS sets the amount of the connection fee each year. The City keeps approximately 16% of the connection fee and sends the remaining 84% to CWS each month.

CWS also sets the monthly sewer service charges. Sewer charges paid by customers are comprised of a base charge plus a consumption charge, which is based on the customer's water consumption from the previous winter average period. The City retains only a percentage of these revenues and the remainder goes to CWS. Each year, CWS readjusts the percentage that the City retains.

Although, CWS has increased sewer rates 3.5% each year over the last few years, the City has not shared in these increased revenues. The rate increases have been implemented to assist CWS in paying its debt service on construction bonds. Also, as CWS has readjusted the percentage split, the City has begun to experience a decline in the amount of revenues it retains even though its customer base has grown. The City has been working with CWS on the rates charged into local and regional components, which should help the City to generate the necessary revenues to maintain, upgrade, and expand the sewer system within its service area.

## ENTERPRISE FUND-SANITARY SEWER

	Description	Actuals		Revised	Proposed	Approved	Adopted
		2006-07	2007-08	2008-09	2009-10	2009-10	2009-10
<b>Resources</b>							
	3000 Beginning Fund Balance	\$10,153,172	\$8,326,159	\$9,241,212	\$9,380,581	\$9,075,084	\$9,255,084
<b>Total Fund Balance &amp; Reserves</b>		<b>\$10,153,172</b>	<b>\$8,326,159</b>	<b>\$9,241,212</b>	<b>\$9,380,581</b>	<b>\$9,075,084</b>	<b>\$9,255,084</b>
<b>Property Taxes</b>							
<b>Total Property Taxes</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants</b>							
<b>Total Grants</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interagency Revenues</b>							
<b>Total Interagency Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fees &amp; Charges</b>							
	4399 Miscellaneous Fees & Charges	\$44,998	\$8,669	\$0	\$0	0	0
	4470 Sewer Connection Fees	\$190,970	\$136,331	\$135,000	\$50,000	50,000	50,000
	4520 Sewer Service Charges	\$1,259,411	\$1,638,111	\$1,323,635	\$1,444,877	1,444,877	1,444,877
	4540 Reimbursement District Revenues	\$414,561	\$323,738	\$150,000	\$160,000	160,000	160,000
	4599 Bad Debt Expense	(\$33,167)	(\$21,435)	\$0	\$0	0	0
<b>Total Fees &amp; Charges</b>		<b>\$1,876,772</b>	<b>\$2,085,415</b>	<b>\$1,608,635</b>	<b>\$1,654,877</b>	<b>\$1,654,877</b>	<b>\$1,654,877</b>
<b>Fines &amp; Forfeitures</b>							
<b>Total Fines &amp; Forfeitures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Franchise Fees</b>							
<b>Total Franchise Fees</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest and Rental Earnings</b>							
	4700 Interest Earnings	\$402,195	\$424,081	\$219,178	\$91,715	\$91,715	\$91,715
<b>Total Interest and Rental Earnings</b>		<b>\$402,195</b>	<b>\$424,081</b>	<b>\$219,178</b>	<b>\$91,715</b>	<b>\$91,715</b>	<b>\$91,715</b>
<b>Bond and Note Proceeds</b>							
<b>Total Bond and Note Proceeds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>							
	4790 Recovered Expenditures	\$40	\$373,379	\$0	\$0	0	0
<b>Total Other Revenues</b>		<b>\$40</b>	<b>\$373,379</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>							
<b>Total Fund Transfers</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>		<b>\$12,432,179</b>	<b>\$11,209,034</b>	<b>\$11,069,025</b>	<b>\$11,127,173</b>	<b>\$10,821,676</b>	<b>\$11,001,676</b>
<b>Requirements</b>							
<b>Program Expenditures</b>							
	Public Works	\$835,000	\$709,916	\$763,969	\$710,763	\$710,763	\$890,763
<b>Total Program Expenditures</b>		<b>\$835,000</b>	<b>\$709,916</b>	<b>\$763,969</b>	<b>\$710,763</b>	<b>\$710,763</b>	<b>\$890,763</b>
<b>Loans</b>							
	Loan to CCDA						
<b>Total Loans</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Improvement Program</b>		<b>\$898,720</b>	<b>\$777,660</b>	<b>\$1,565,000</b>	<b>\$1,826,000</b>	<b>\$1,676,000</b>	<b>\$1,676,000</b>
<b>Total Capital Improvement Program</b>		<b>\$898,720</b>	<b>\$777,660</b>	<b>\$1,565,000</b>	<b>\$1,826,000</b>	<b>\$1,676,000</b>	<b>\$1,676,000</b>
<b>Transfers Out</b>							
<b>Total Transfers to Other Funds</b>		<b>\$388,342</b>	<b>\$619,248</b>	<b>\$0</b>	<b>\$411,698</b>	<b>\$411,698</b>	<b>\$411,698</b>
<b>Contingency</b>							
	Contingency				\$446,395	\$423,895	\$423,895
<b>Total Contingency</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$446,395</b>	<b>\$423,895</b>	<b>\$423,895</b>
<b>Total Budget</b>		<b>\$2,122,062</b>	<b>\$2,106,824</b>	<b>\$2,328,969</b>	<b>\$3,394,857</b>	<b>\$3,222,357</b>	<b>\$3,402,357</b>
	Ending Fund Balance	\$8,326,159	\$9,102,210	\$8,740,056	\$7,732,316	\$7,599,319	\$7,599,319
<b>Total Requirements</b>		<b>\$10,448,221</b>	<b>\$11,209,034</b>	<b>\$11,069,025</b>	<b>\$11,127,173</b>	<b>\$10,821,676</b>	<b>\$11,001,676</b>

## **ENTERPRISE FUND-WATER**

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The City of Tigard manages the operation of the Tigard water system through intergovernmental agreements with the cities of King City and Durham and the Tigard Water District. This fund is the primary operating fund of the water system and accounts for all costs related to the water operation. The fund also accounts for ongoing maintenance projects and routine capital improvement projects.

In FY 2005-06, the City began to transfer the Water Fund's excess fund balance to the Water CIP Fund. This was done in preparation of the City obtaining a permanent water source. The City continues to transfer excess fund balance from the Water Fund to the Water CIP Fund.

In FY 2006-07, the City began charging a 5% franchise fee to the Water Fund for use of the City's rights-of-way. This franchise fee reduces the amount of water sales revenues retained in the Water Fund.

The primary projects in Capital Improvements are meter installations and replacements, service line replacements, telemetry upgrade, and various other water supply and distribution projects.

## ENTERPRISE FUND-WATER

Description	Actuals		Revised	Proposed	Approved	Adopted
	2006-07	2007-08	2008-09	2009-10	2009-10	2009-10
<b>Resources</b>						
3000 Beginning Fund Balance	\$1,374,887	\$3,346,712	\$2,812,606	\$4,696,186	\$4,696,186	\$4,771,186
<b>Total Fund Balance &amp; Reserves</b>	<b>\$1,374,887</b>	<b>\$3,346,712</b>	<b>\$2,812,606</b>	<b>\$4,696,186</b>	<b>\$4,696,186</b>	<b>\$4,771,186</b>
<b>Property Taxes</b>						
<b>Total Property Taxes</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants</b>						
<b>Total Grants</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interagency Revenues</b>						
<b>Total Interagency Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fees &amp; Charges</b>						
4330 Returned Check Fees	\$2,160	\$2,080	\$0	\$0	0	0
4371 SDC Reimbursement	\$223,874	\$117,156	\$200,000	\$60,000	60,000	60,000
4372 Developer Overhead	\$71,152	\$171,391	\$75,000	\$25,000	25,000	25,000
4375 Engineering Overhead	\$14,230	\$32,147	\$15,000	\$0	0	0
4378 Fire Service Reimbursement	\$5,600	\$4,200	\$4,500	\$0	0	0
4399 Miscellaneous Fees & Charges	\$17,279	\$20,277	\$8,500	\$7,500	7,500	7,500
4500 Water Sales - Metered	\$7,007,986	\$6,910,551	\$7,857,494	\$8,462,541	8,462,541	8,462,541
4505 Water Sales-Other	\$32,041	\$11,985	\$38,250	\$7,500	7,500	7,500
4506 Leaks/Misreads Credits	(\$23,289)	(\$15,900)	(\$15,000)	(\$15,000)	(15,000)	(15,000)
4510 Meter Sales	\$110,906	\$61,787	\$75,000	\$23,000	23,000	23,000
4599 Bad Debt Expense	(\$19,392)	(\$13,695)	\$0	\$0	0	0
<b>Total Fees &amp; Charges</b>	<b>\$7,442,547</b>	<b>\$7,301,980</b>	<b>\$8,258,744</b>	<b>\$8,570,541</b>	<b>\$8,570,541</b>	<b>\$8,570,541</b>
<b>Fines &amp; Forfeitures</b>						
4645 Late Penalties/Charges	\$37,241	\$48,310	\$0	\$0	0	0
<b>Total Fines &amp; Forfeitures</b>	<b>\$37,241</b>	<b>\$48,310</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Franchise Fees</b>						
<b>Total Franchise Fees</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest and Rental Earnings</b>						
4700 Interest Earnings	\$133,290	\$188,897	\$41,100	\$47,857	\$47,857	\$47,857
4710 Rental Income	\$42,073	\$55,824	\$35,000	\$0	0	0
<b>Total Interest and Rental Earnings</b>	<b>\$175,364</b>	<b>\$244,721</b>	<b>\$76,100</b>	<b>\$47,857</b>	<b>\$47,857</b>	<b>\$47,857</b>
<b>Bond and Note Proceeds</b>						
<b>Total Bond and Note Proceeds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>						
4790 Recovered Expenditures	\$0	\$9,859	\$0	\$0	0	0
4799 Other Revenue	\$0	\$20	\$0	\$0	0	0
<b>Total Other Revenues</b>	<b>\$0</b>	<b>\$9,879</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>						
<b>Total Fund Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>						
	<b>\$9,030,038</b>	<b>\$10,951,602</b>	<b>\$11,147,450</b>	<b>\$13,314,584</b>	<b>\$13,314,584</b>	<b>\$13,389,584</b>
<b>Requirements</b>						
<b>Program Expenditures</b>						
Public Works	\$4,521,476	\$4,313,089	\$7,538,915	\$6,607,336	\$6,607,336	\$6,682,336
<b>Total Program Expenditures</b>	<b>\$4,521,476</b>	<b>\$4,313,089</b>	<b>\$7,538,915</b>	<b>\$6,607,336</b>	<b>\$6,607,336</b>	<b>\$6,682,336</b>
<b>Loans</b>						
Loan to CCDA	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Loans</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Improvement Program</b>						
<b>Total Capital Improvement Program</b>	<b>\$583,727</b>	<b>\$272,849</b>	<b>\$476,700</b>	<b>\$834,578</b>	<b>\$834,578</b>	<b>\$834,578</b>
<b>Transfers Out</b>						
<b>Total Transfers to Other Funds</b>	<b>\$1,269,663</b>	<b>\$1,474,392</b>	<b>\$0</b>	<b>\$5,585,646</b>	<b>\$5,735,646</b>	<b>\$5,735,646</b>
<b>Contingency</b>						
Contingency	\$0	\$0	\$0	\$275,000	\$125,000	\$125,000
<b>Total Contingency</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$275,000</b>	<b>\$125,000</b>	<b>\$125,000</b>
<b>Total Budget</b>						
	<b>\$6,374,866</b>	<b>\$6,060,330</b>	<b>\$8,015,615</b>	<b>\$13,302,560</b>	<b>\$13,302,560</b>	<b>\$13,377,560</b>
Ending Fund Balance	\$3,346,712	\$4,891,272	\$3,131,835	\$12,024	\$12,024	\$12,024
<b>Total Requirements</b>	<b>\$9,721,578</b>	<b>\$10,951,602</b>	<b>\$11,147,450</b>	<b>\$13,314,584</b>	<b>\$13,314,584</b>	<b>\$13,389,584</b>

## ENTERPRISE FUND-WATER CIP

The Water CIP Fund accounts for major capital projects of the Water System. Fund resources consist of periodic transfers from the Water fund and interest earnings on fund balance. In FY 2008-09, the City began the process of securing a long term water supply by forming a partnership with Lake Oswego and Sherwood. The implementation of this long term water supply will require revenue bond issuance by the City in the near future.

	Description	Actuals		Revised	Proposed	Approved	Adopted
		2006-07	2007-08	2008-09	2009-10	2009-10	2009-10
<b>Resources</b>							
3000	Beginning Fund Balance	\$9,586,685	\$6,201,037	\$2,511,910	\$38,486	\$38,486	\$38,486
<b>Total Fund Balance &amp; Reserves</b>		<b>\$9,586,685</b>	<b>\$6,201,037</b>	<b>\$2,511,910</b>	<b>\$38,486</b>	<b>\$38,486</b>	<b>\$38,486</b>
<b>Property Taxes</b>							
<b>Total Property Taxes</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants</b>							
<b>Total Grants</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interagency Revenues</b>							
<b>Total Interagency Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fees &amp; Charges</b>							
4370	System Development Fees	\$351,120	\$183,744	\$250,000	\$90,000	90,000	90,000
<b>Total Fees &amp; Charges</b>		<b>\$351,120</b>	<b>\$183,744</b>	<b>\$250,000</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$90,000</b>
<b>Fines &amp; Forfeitures</b>							
<b>Total Fines &amp; Forfeitures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Franchise Fees</b>							
<b>Total Franchise Fees</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest and Rental Earnings</b>							
4700	Interest Earnings	\$339,900	\$249,157	\$220,000	\$24,564	\$24,564	\$24,564
<b>Total Interest and Rental Earnings</b>		<b>\$339,900</b>	<b>\$249,157</b>	<b>\$220,000</b>	<b>\$24,564</b>	<b>\$24,564</b>	<b>\$24,564</b>
<b>Bond and Note Proceeds</b>							
4775	Note Proceeds	\$0	\$0	\$0	\$2,600,000	2,600,000	2,600,000
<b>Total Bond and Note Proceeds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,600,000</b>	<b>\$2,600,000</b>	<b>\$2,600,000</b>
<b>Other Revenues</b>							
4790	Recovered Expenditures	\$0	\$9,270	\$0	\$0	0	0
4799	Other Revenue	\$0	\$0	\$18,000,000	\$0	0	0
<b>Total Other Revenues</b>		<b>\$0</b>	<b>\$9,270</b>	<b>\$18,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>							
4900	Interdepartmental Charges	\$780,000	\$950,000	\$0	\$4,811,585	\$4,961,585	\$4,961,585
<b>Total Fund Transfers</b>		<b>\$780,000</b>	<b>\$950,000</b>	<b>\$0</b>	<b>\$4,811,585</b>	<b>\$4,961,585</b>	<b>\$4,961,585</b>
<b>TOTAL RESOURCES</b>		<b>\$11,057,705</b>	<b>\$7,593,208</b>	<b>\$20,981,910</b>	<b>\$7,564,635</b>	<b>\$7,714,635</b>	<b>\$7,714,635</b>
<b>Requirements</b>							
<b>Program Expenditures</b>							
<b>Total Program Expenditures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Loans</b>							
	Loan to CCDA					\$150,000	\$150,000
<b>Total Loans</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>
<b>Capital Improvement Program</b>							
<b>Total Capital Improvement Program</b>		<b>\$4,308,565</b>	<b>\$5,630,750</b>	<b>\$10,541,579</b>	<b>\$7,558,611</b>	<b>\$7,558,611</b>	<b>\$7,558,611</b>
<b>Transfers Out</b>							
<b>Total Transfers to Other Funds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Contingency</b>							
	Contingency	\$0	\$0	\$1,581,150	\$0	\$0	\$0
<b>Total Contingency</b>		<b>\$0</b>	<b>\$0</b>	<b>\$1,581,150</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Budget</b>		<b>\$4,308,565</b>	<b>\$5,630,750</b>	<b>\$12,122,729</b>	<b>\$7,558,611</b>	<b>\$7,558,611</b>	<b>\$7,708,611</b>
	Ending Fund Balance	\$6,201,037	\$1,962,458	\$8,859,181	\$6,024	\$156,024	\$6,024
<b>Total Requirements</b>		<b>\$10,509,601</b>	<b>\$7,593,208</b>	<b>\$20,981,910</b>	<b>\$7,564,635</b>	<b>\$7,714,635</b>	<b>\$7,714,635</b>

## ENTERPRISE FUND-WATER QUALITY/QUANTITY

This is a subsidiary fund of the Stormwater Fund. The City charges Water Quality/Quantity fees, which are established by Clean Water Services (CWS), on certain development activities in the City. Revenues collected are used to fund offsite stormwater system improvements and capacity improvements to the stormwater system. Fund revenues fluctuate as they are directly related to development. Some developers are choosing to build their own on-site stormwater detention facilities instead of paying the fees.

	Description	Actuals		Revised	Proposed	Approved	Adopted
		2006-07	2007-08	2008-09	2009-10	2009-10	2009-10
<b>Resources</b>							
3000	Beginning Fund Balance	\$2,100,829	\$2,187,587	\$1,972,842	\$1,559,034	\$1,559,034	\$1,559,034
<b>Total Fund Balance &amp; Reserves</b>		<b>\$2,100,829</b>	<b>\$2,187,587</b>	<b>\$1,972,842</b>	<b>\$1,559,034</b>	<b>\$1,559,034</b>	<b>\$1,559,034</b>
<b>Property Taxes</b>							
<b>Total Property Taxes</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants</b>							
<b>Total Grants</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interagency Revenues</b>							
<b>Total Interagency Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fees &amp; Charges</b>							
4473	Charges in Lieu of Assessments	\$2,312	\$0	\$0	\$0	0	0
4475	Fee In-Lieu Water Quantity	\$26,706	\$7,425	\$29,000	\$4,500	4,500	4,500
4478	Fee In-Lieu Water Quality	\$3,375	\$1,350	\$3,500	\$1,000	1,000	1,000
<b>Total Fees &amp; Charges</b>		<b>\$32,393</b>	<b>\$8,775</b>	<b>\$32,500</b>	<b>\$5,500</b>	<b>\$5,500</b>	<b>\$5,500</b>
<b>Fines &amp; Forfeitures</b>							
<b>Total Fines &amp; Forfeitures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Franchise Fees</b>							
<b>Total Franchise Fees</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest and Rental Earnings</b>							
4700	Interest Earnings	\$96,811	\$98,332	\$51,250	\$19,868	\$19,868	\$19,868
<b>Total Interest and Rental Earnings</b>		<b>\$96,811</b>	<b>\$98,332</b>	<b>\$51,250</b>	<b>\$19,868</b>	<b>\$19,868</b>	<b>\$19,868</b>
<b>Bond and Note Proceeds</b>							
<b>Total Bond and Note Proceeds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>							
<b>Total Other Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>							
<b>Total Fund Transfers</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>		<b>\$2,230,033</b>	<b>\$2,294,694</b>	<b>\$2,056,592</b>	<b>\$1,584,402</b>	<b>\$1,584,402</b>	<b>\$1,584,402</b>
<b>Requirements</b>							
<b>Program Expenditures</b>							
<b>Total Program Expenditures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Loans</b>							
	Loan to CCDA						
<b>Total Loans</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Improvement Program</b>							
<b>Total Capital Improvement Program</b>		<b>\$16,798</b>	<b>\$116,307</b>	<b>\$640,000</b>	<b>\$330,000</b>	<b>\$330,000</b>	<b>\$330,000</b>
<b>Transfers Out</b>							
<b>Total Transfers to Other Funds</b>		<b>\$25,647</b>	<b>\$37,262</b>	<b>\$0</b>	<b>\$115,793</b>	<b>\$115,793</b>	<b>\$115,793</b>
<b>Contingency</b>							
	Contingency	\$0	\$0	\$100,000	\$56,683	\$56,683	\$56,683
<b>Total Contingency</b>		<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$56,683</b>	<b>\$56,683</b>	<b>\$56,683</b>
<b>Total Budget</b>		<b>\$42,445</b>	<b>\$153,569</b>	<b>\$740,000</b>	<b>\$502,476</b>	<b>\$502,476</b>	<b>\$502,476</b>
	Ending Fund Balance	\$2,187,587	\$2,024,137	\$1,316,592	\$1,081,926	\$1,081,926	\$1,081,926
<b>Total Requirements</b>		<b>\$2,230,032</b>	<b>\$2,177,706</b>	<b>\$2,056,592</b>	<b>\$1,584,402</b>	<b>\$1,584,402</b>	<b>\$1,584,402</b>

## **ENTERPRISE FUND-WATER SDC**

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The Water SDC Fund is a subsidiary of the Water Fund. Water system development charges (SDCs) are charged when new water meters are sold and installed. The total amount charged for each meter includes a portion of future capacity-increasing projects, a portion for the cost of the meter, and a portion charges as an SDC reimbursement in the Water Fund. This fund accounts for the capacity-related funds and may only be spent on capacity-related projects.

Water SDCs were last updated in July 2000 based upon a water rate study. It is anticipated the water rate study and SDC will be updated once the City secures a long term water supply and the corresponding capital project costs are known.

The projected fund SDC revenues are signification down when compared to historical figures as they are directly related to development and the purchase of new water meters. With development down, not only in Tigard, but throughout the state and the country, these revenues are in decline. The City anticipates these lower revenues will continue through FY 2009-10. Expenditures vary from year to year based on projects planned.

## ENTERPRISE FUND-WATER SDC

Description	Actuals		Revised	Proposed	Approved	Adopted
	2006-07	2007-08	2008-09	2009-10	2009-10	2009-10
<b>Resources</b>						
3000 Beginning Fund Balance	\$1,070,299	\$791,573	\$1,618	\$143,237	\$143,237	\$143,237
<b>Total Fund Balance &amp; Reserves</b>	<b>\$1,070,299</b>	<b>\$791,573</b>	<b>\$1,618</b>	<b>\$143,237</b>	<b>\$143,237</b>	<b>\$143,237</b>
<b>Property Taxes</b>						
<b>Total Property Taxes</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants</b>						
<b>Total Grants</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interagency Revenues</b>						
<b>Total Interagency Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fees &amp; Charges</b>						
4370 System Development Fees	\$318,098	\$180,874	\$250,000	\$85,000	85,000	85,000
<b>Total Fees &amp; Charges</b>	<b>\$318,098</b>	<b>\$180,874</b>	<b>\$250,000</b>	<b>\$85,000</b>	<b>\$85,000</b>	<b>\$85,000</b>
<b>Fines &amp; Forfeitures</b>						
<b>Total Fines &amp; Forfeitures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Franchise Fees</b>						
<b>Total Franchise Fees</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest and Rental Earnings</b>						
4700 Interest Earnings	\$50,060	\$50,813	\$4,000	\$4,838	\$4,838	\$4,838
<b>Total Interest and Rental Earnings</b>	<b>\$50,060</b>	<b>\$50,813</b>	<b>\$4,000</b>	<b>\$4,838</b>	<b>\$4,838</b>	<b>\$4,838</b>
<b>Bond and Note Proceeds</b>						
<b>Total Bond and Note Proceeds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>						
<b>Total Other Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>						
<b>Total Fund Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>						
	<b>\$1,438,457</b>	<b>\$1,023,260</b>	<b>\$255,618</b>	<b>\$233,075</b>	<b>\$233,075</b>	<b>\$233,075</b>
<b>Requirements</b>						
<b>Program Expenditures</b>						
<b>Total Program Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Loans</b>						
Loan to CCDA						
<b>Total Loans</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Improvement Program</b>						
	\$171,839	\$27,012	\$165,000	\$230,749	\$230,749	\$230,749
<b>Total Capital Improvement Program</b>	<b>\$171,839</b>	<b>\$27,012</b>	<b>\$165,000</b>	<b>\$230,749</b>	<b>\$230,749</b>	<b>\$230,749</b>
<b>Transfers Out</b>						
	\$780,000	\$950,000	\$0	\$0	\$0	\$0
<b>Total Transfers to Other Funds</b>	<b>\$780,000</b>	<b>\$950,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Contingency</b>						
<b>Total Contingency</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Budget</b>						
	<b>\$951,839</b>	<b>\$977,012</b>	<b>\$165,000</b>	<b>\$230,749</b>	<b>\$230,749</b>	<b>\$230,749</b>
Ending Fund Balance	\$791,573	\$46,248	\$90,618	\$2,326	\$2,326	\$2,326
<b>Total Requirements</b>	<b>\$1,743,412</b>	<b>\$1,023,260</b>	<b>\$255,618</b>	<b>\$233,075</b>	<b>\$233,075</b>	<b>\$233,075</b>

## **SPECIAL REVENUE FUND-BUILDING**

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The Building Fund is used to track building permit revenues and expenditures. All expenditures related to the City's Building Inspection Division are budgeted in this fund. This division is responsible for reviewing plans, issuing permits, and inspection of construction to ascertain compliance with the State of Oregon specialty codes. The specialty code includes building, plumbing, mechanical, and electrical codes and other rules and statutes. The Building Inspection Division also enforces other requirements of the Tigard Municipal Code, Community Development Codes, and ordinances, including the Housing Code.

The building fees in this fund are dedicated to supporting the Building Inspection Division and related administrative expenses. The amount of a building related fee is set following the guidelines in ORS 455.210 and OAR 918-020-0220. Revenue estimates are based on the projections of construction activity in both the commercial and residential sectors.

Since all the expenditures for the Building Inspection Division are budgeted in this fund, transfers are made from the Electrical Inspection Fund and the General Fund to support those activities. Transfers are made based upon the projected level of activity in those areas.

Due to the current economic climate, building activity experience an extremely sharp decline. Permit revenues for FY 2009-10 are down significantly from historical levels and the City, assuming no increase to the fees, projects this to continue at least through FY 2009-10. In the late fall of FY 2008-09, the City took action relating to this decline by cutting 10.00 FTE and miscellaneous materials & services from the Building Division's budget. Even after these reductions, the Building Fund is not able to sustain the City's building inspection program in FY 2008-09 without an operating loan from the General Fund.

## SPECIAL REVENUE FUND-BUILDING

	Description	Actuals		Revised	Proposed	Approved	Adopted
		2006-07	2007-08	2008-09	2009-10	2009-10	2009-10
<b>Resources</b>							
3000	Beginning Fund Balance	\$1,739,248	\$1,514,590	\$1,499,751	\$117,551	\$117,551	\$129,551
<b>Total Fund Balance &amp; Reserves</b>		<b>\$1,739,248</b>	<b>\$1,514,590</b>	<b>\$1,499,751</b>	<b>\$117,551</b>	<b>\$117,551</b>	<b>\$129,551</b>
<b>Property Taxes</b>							
<b>Total Property Taxes</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants</b>							
<b>Total Grants</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interagency Revenues</b>							
<b>Total Interagency Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fees &amp; Charges</b>							
4399	Miscellaneous Fees & Charges	\$17,905	\$2,084	\$2,400	\$2,200	\$2,200	\$2,200
4400	Plumbing Permits	\$177,292	\$111,954	\$117,865	\$53,000	\$73,000	\$73,000
4403	Mechanical Permits	\$141,001	\$112,716	\$119,688	\$75,000	\$105,000	\$105,000
4408	Building Permits	\$613,468	\$402,698	\$652,000	\$165,000	\$290,000	\$290,000
4410	Metro Construction Excise Tax	\$4,559	\$3,566	\$2,000	\$1,500	\$1,500	\$1,500
4411	Beaverton School CET 1%	\$0	\$4	\$0	\$0	\$0	\$0
4412	Tigard-Tualatin School CET 1%	\$0	\$433	\$0	\$0	\$0	\$0
4413	Building Plan Check Fees	\$375,587	\$281,932	\$423,800	\$107,250	\$182,250	\$182,250
4415	Erosion Control Plan Check Fees	\$10,319	\$5,974	\$6,100	\$3,300	\$3,300	\$3,300
4418	Fire/Life/Safety Plan Check Fee	\$92,814	\$67,494	\$90,000	\$50,000	\$50,000	\$50,000
4420	Plumbing Plan Check Fees	\$6,487	\$1,243	\$5,131	\$0	\$0	\$0
4433	Mechanical Plan Check Fees	\$13,470	\$12,967	\$16,000	\$8,250	\$8,250	\$8,250
4435	CDC Review Fees	\$1,448	\$2,856	\$2,800	\$2,000	\$2,000	\$2,000
4460	Sewer Inspection Fee	\$9,845	\$5,411	\$5,685	\$1,700	\$1,700	\$1,700
<b>Total Fees &amp; Charges</b>		<b>\$1,464,193</b>	<b>\$1,011,331</b>	<b>\$1,443,469</b>	<b>\$469,200</b>	<b>\$719,200</b>	<b>\$719,200</b>
<b>Fines &amp; Forfeitures</b>							
<b>Total Fines &amp; Forfeitures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Franchise Fees</b>							
<b>Total Franchise Fees</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest and Rental Earnings</b>							
4700	Interest Earnings	\$82,276	\$74,327	\$40,000	\$8,168	\$8,168	\$8,168
<b>Total Interest and Rental Earnings</b>		<b>\$82,276</b>	<b>\$74,327</b>	<b>\$40,000</b>	<b>\$8,168</b>	<b>\$8,168</b>	<b>\$8,168</b>
<b>Bond and Note Proceeds</b>							
<b>Total Bond and Note Proceeds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>							
4790	Recovered Expenditures	\$500	\$190	\$500	\$0	0	0
<b>Total Other Revenues</b>		<b>\$500</b>	<b>\$190</b>	<b>\$500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>							
4900	Interdepartmental Charges	\$386,546	\$258,441	\$0	\$0	\$0	\$0
4910	Transfer In - General Fund	\$0	\$0	\$0	\$606,075	\$356,075	\$356,075
4921	Transfer In - Electrical Inspections	\$0	\$0	\$173,542	\$122,860	\$122,860	\$122,860
<b>Total Fund Transfers</b>		<b>\$386,546</b>	<b>\$258,441</b>	<b>\$173,542</b>	<b>\$728,935</b>	<b>\$478,935</b>	<b>\$478,935</b>
<b>TOTAL RESOURCES</b>		<b>\$3,672,763</b>	<b>\$2,858,880</b>	<b>\$3,157,262</b>	<b>\$1,323,854</b>	<b>\$1,323,855</b>	<b>\$1,335,855</b>
<b>Requirements</b>							
<b>Program Expenditures</b>							
	Community Development	\$1,594,083	\$1,532,817	\$2,620,933	\$1,054,695	\$1,054,695	\$1,066,695
<b>Total Program Expenditures</b>		<b>\$1,594,083</b>	<b>\$1,532,817</b>	<b>\$2,620,933</b>	<b>\$1,054,695</b>	<b>\$1,054,695</b>	<b>\$1,066,695</b>
<b>Loans</b>							
	Loan to CCDA						
<b>Total Loans</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Improvement Program</b>							
<b>Total Capital Improvement Program</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers Out</b>		<b>\$380,014</b>	<b>\$277,780</b>	<b>\$0</b>	<b>\$141,405</b>	<b>\$141,405</b>	<b>\$141,405</b>
<b>Total Transfers to Other Funds</b>		<b>\$380,014</b>	<b>\$277,780</b>	<b>\$0</b>	<b>\$141,405</b>	<b>\$141,405</b>	<b>\$141,405</b>
<b>Contingency</b>							
	Contingency	\$0	\$0	\$390,000	\$120,000	\$120,000	\$120,000
<b>Total Contingency</b>		<b>\$0</b>	<b>\$0</b>	<b>\$390,000</b>	<b>\$120,000</b>	<b>\$120,000</b>	<b>\$120,000</b>
<b>Total Budget</b>		<b>\$1,974,097</b>	<b>\$1,810,597</b>	<b>\$3,010,933</b>	<b>\$1,316,100</b>	<b>\$1,316,100</b>	<b>\$1,328,100</b>
	Ending Fund Balance	\$1,514,590	\$1,048,283	\$146,329	\$7,755	\$7,755	\$7,755
<b>Total Requirements</b>		<b>\$3,488,686</b>	<b>\$2,858,880</b>	<b>\$3,157,262</b>	<b>\$1,323,854</b>	<b>\$1,323,855</b>	<b>\$1,335,855</b>

## SPECIAL REVENUE FUND-CITY GAS TAX

This fund is used to account for revenues generated from Tigard's local gas tax. The tax was developed by a citizen task force who recommended it as a way to fund improvements to the Greenburg Rd./99W/Main St. intersection and was approved by the Tigard City Council in December 2006. All proceeds generated are dedicated to this one project, and the tax will expire once the cost of the project, projected at \$5 million, is raised.

Description	Actuals		Revised	Proposed	Approved	Adopted
	2006-07	2007-08	2008-09	2009-10	2009-10	2009-10
<b>Resources</b>						
3000 Beginning Fund Balance	\$0	\$0	\$381,250	\$777,185	\$777,185	\$777,185
<b>Total Fund Balance &amp; Reserves</b>	<b>\$0</b>	<b>\$0</b>	<b>\$381,250</b>	<b>\$777,185</b>	<b>\$777,185</b>	<b>\$777,185</b>
<b>Property Taxes</b>						
<b>Total Property Taxes</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants</b>						
<b>Total Grants</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interagency Revenues</b>						
<b>Total Interagency Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fees &amp; Charges</b>						
4302 City Gas Tax	\$0	\$696,783	\$710,000	\$650,000	\$650,000	\$650,000
<b>Total Fees &amp; Charges</b>	<b>\$0</b>	<b>\$696,783</b>	<b>\$710,000</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>\$650,000</b>
<b>Fines &amp; Forfeitures</b>						
<b>Total Fines &amp; Forfeitures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Franchise Fees</b>						
<b>Total Franchise Fees</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest and Rental Earnings</b>						
4700 Interest Earnings	\$0	\$16,572	\$58,750	\$7,217	\$7,217	\$7,217
<b>Total Interest and Rental Earnings</b>	<b>\$0</b>	<b>\$16,572</b>	<b>\$58,750</b>	<b>\$7,217</b>	<b>\$7,217</b>	<b>\$7,217</b>
<b>Bond and Note Proceeds</b>						
<b>Total Bond and Note Proceeds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>						
<b>Total Other Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>						
4900 Interdepartmental Charges	\$0	\$110,404	\$0	\$0	\$0	\$0
<b>Total Fund Transfers</b>	<b>\$0</b>	<b>\$110,404</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$0</b>	<b>\$823,759</b>	<b>\$1,150,000</b>	<b>\$1,434,402</b>	<b>\$1,434,402</b>	<b>\$1,434,402</b>
<b>Requirements</b>						
<b>Program Expenditures</b>						
<b>Total Program Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Loans</b>						
Loan to CCDA						
<b>Total Loans</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Improvement Program</b>						
<b>Total Capital Improvement Program</b>	<b>\$0</b>	<b>\$185,074</b>	<b>\$1,150,000</b>	<b>\$620,000</b>	<b>\$620,000</b>	<b>\$620,000</b>
<b>Transfers Out</b>						
<b>Total Transfers to Other Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Contingency</b>						
Contingency	\$0	\$638,685	\$0	\$109,412	\$109,412	\$109,412
<b>Total Contingency</b>	<b>\$0</b>	<b>\$638,685</b>	<b>\$0</b>	<b>\$109,412</b>	<b>\$109,412</b>	<b>\$109,412</b>
<b>Total Budget</b>	<b>\$0</b>	<b>\$823,759</b>	<b>\$1,150,000</b>	<b>\$729,412</b>	<b>\$729,412</b>	<b>\$729,412</b>
Ending Fund Balance		\$638,685	\$0	\$704,990	\$704,990	\$704,990
<b>Total Requirements</b>	<b>\$0</b>	<b>\$1,462,444</b>	<b>\$1,150,000</b>	<b>\$1,434,402</b>	<b>\$1,434,402</b>	<b>\$1,434,402</b>

## SPECIAL REVENUE FUND– CRIMINAL FORFEITURE

Revenues in the Criminal Forfeiture Fund are received from seizure of assets used in criminal activity. The passage of Ballot Measure 3 by voters in November, 2000, which limited the ability of police agencies to seize assets, was ruled unconstitutional. Therefore, in Fiscal Year 2004-05, the City began establishing appropriations in this fund again and allowing transfers to the General Fund on an as needed basis and used in the Police Department for allowable police and drug enforcement activities.

Description	Actuals		Revised 2008-09	Proposed 2009-10	Approved 2009-10	Adopted 2009-10
	2006-07	2007-08				
<b>Resources</b>						
3000 Beginning Fund Balance	\$64,228	\$51,756	\$8,435	\$56,109	\$56,109	\$56,109
<b>Total Fund Balance &amp; Reserves</b>	<b>\$64,228</b>	<b>\$51,756</b>	<b>\$8,435</b>	<b>\$56,109</b>	<b>\$56,109</b>	<b>\$56,109</b>
<b>Property Taxes</b>						
<b>Total Property Taxes</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants</b>						
<b>Total Grants</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interagency Revenues</b>						
<b>Total Interagency Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fees &amp; Charges</b>						
<b>Total Fees &amp; Charges</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fines &amp; Forfeitures</b>						
<b>Total Fines &amp; Forfeitures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Franchise Fees</b>						
<b>Total Franchise Fees</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest and Rental Earnings</b>						
4700 Interest Earnings	\$2,533	\$2,436	\$1,517	\$534	\$534	\$534
4720 Criminal Forfeiture Revenue	\$0	(\$239)	\$5,000	\$5,000	5,000	5,000
<b>Total Interest and Rental Earnings</b>	<b>\$2,533</b>	<b>\$2,197</b>	<b>\$6,517</b>	<b>\$5,534</b>	<b>\$5,534</b>	<b>\$5,534</b>
<b>Bond and Note Proceeds</b>						
<b>Total Bond and Note Proceeds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>						
<b>Total Other Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>						
4900 Interdepartmental Charges	\$0	(\$1,000)	\$0	\$0	\$0	\$0
<b>Total Fund Transfers</b>	<b>\$0</b>	<b>(\$1,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$66,761</b>	<b>\$52,953</b>	<b>\$14,952</b>	<b>\$61,643</b>	<b>\$61,643</b>	<b>\$61,643</b>
<b>Requirements</b>						
<b>Program Expenditures</b>						
<b>Total Program Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Loans</b>						
Loan to CCDA						
<b>Total Loans</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Improvement Program</b>						
<b>Total Capital Improvement Program</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers Out</b>						
<b>Total Transfers to Other Funds</b>	<b>\$15,004</b>	<b>\$1,044</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>Contingency</b>						
Contingency	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Contingency</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Budget</b>	<b>\$15,004</b>	<b>\$1,044</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
Ending Fund Balance	\$51,756	\$51,909	\$4,952	\$51,643	\$51,643	\$51,643
<b>Total Requirements</b>	<b>\$66,760</b>	<b>\$52,953</b>	<b>\$14,952</b>	<b>\$61,643</b>	<b>\$61,643</b>	<b>\$61,643</b>

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

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This fund records shared revenues from State and County taxes on sale and use of motor vehicle fuel. Funds are used for construction, reconstruction, improvement, repair, maintenance, operation, and use of public highways, roads, streets, and roadside rest areas. Monies may also be used for street lighting and cleaning, storm drainage, traffic control devices, and cost of administration.

State gasoline tax and vehicle registration fees are shared with cities and counties throughout the State using a formula set by the legislature. State gas tax rates have not increased in some time and budget for FY 2009-10 does have a slight increase from the current fiscal year's projection. This increase is largely due to the significant cost per gallon that the nation has experienced. This reduction has led to a greater consumption of gasoline from the public and therefore slightly higher revenues.

Washington County collects one cent per gallon of gas sold within the County as a County gas tax. Taxes are distributed to cities within the County according to a formula set by the County.

Funds are budgeted for the Street Lights and Signals program and the street maintenance program operated by Public Works. In addition, the Capital Improvement Program includes various street improvement projects that are outlined in the City's Five Year Capital Improvement Plan. Some of these projects are part of the downtown revitalization effort currently underway.

## SPECIAL REVENUE FUND- GAS TAX

Description	Actuals		Revised	Proposed	Approved	Adopted
	2006-07	2007-08	2008-09	2009-10	2009-10	2009-10
<b>Resources</b>						
3000 Beginning Fund Balance	\$2,719,998	\$2,349,403	\$1,884,139	\$1,541,243	\$1,541,243	\$1,681,243
<b>Total Fund Balance &amp; Reserves</b>	<b>\$2,719,998</b>	<b>\$2,349,403</b>	<b>\$1,884,139</b>	<b>\$1,541,243</b>	<b>\$1,541,243</b>	<b>\$1,681,243</b>
<b>Property Taxes</b>						
<b>Total Property Taxes</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants</b>						
4100 Federal Grants	\$136,725	\$0	\$255,730	\$0	\$0	\$0
4150 State Grants	\$0	\$0	\$270,566	\$510,356	\$510,356	\$510,356
<b>Total Grants</b>	<b>\$136,725</b>	<b>\$0</b>	<b>\$526,296</b>	<b>\$510,356</b>	<b>\$510,356</b>	<b>\$510,356</b>
<b>Interagency Revenues</b>						
4220 State Gas Tax Share	\$2,149,401	\$2,196,640	\$2,213,500	\$2,014,047	2,014,048	2,014,048
4221 County Gas Tax	\$199,693	\$213,098	\$0	\$199,412	199,413	199,413
<b>Total Interagency Revenues</b>	<b>\$2,349,094</b>	<b>\$2,409,738</b>	<b>\$2,213,500</b>	<b>\$2,213,459</b>	<b>\$2,213,461</b>	<b>\$2,213,461</b>
<b>Fees &amp; Charges</b>						
4302 City Gas Tax	\$110,404	\$0	\$0	\$0	0	0
4399 Miscellaneous Fees & Charges	\$3,000	\$26,150	\$0	\$0	0	0
4465 Street Lighting Fees	\$13,526	\$4,922	\$13,000	\$4,000	4,000	4,000
4480 Fee In-Lieu Undergrounding	\$0	\$0	\$10,000	\$0	0	0
4482 Fee In-Lieu Bicycle Striping	\$14,796	\$3,776	\$0	\$2,500	2,500	2,500
<b>Total Fees &amp; Charges</b>	<b>\$141,726</b>	<b>\$34,848</b>	<b>\$23,000</b>	<b>\$6,500</b>	<b>\$6,500</b>	<b>\$6,500</b>
<b>Fines &amp; Forfeitures</b>						
<b>Total Fines &amp; Forfeitures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Franchise Fees</b>						
<b>Total Franchise Fees</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest and Rental Earnings</b>						
4700 Interest Earnings	\$152,252	\$153,754	\$36,000	\$37,071	\$37,071	\$37,071
<b>Total Interest and Rental Earnings</b>	<b>\$152,252</b>	<b>\$153,754</b>	<b>\$36,000</b>	<b>\$37,071</b>	<b>\$37,071</b>	<b>\$37,071</b>
<b>Bond and Note Proceeds</b>						
4770 Bond Proceeds	\$0	\$0	\$0	\$6,350,000	\$6,350,000	\$6,350,000
<b>Total Bond and Note Proceeds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,350,000</b>	<b>\$6,350,000</b>	<b>\$6,350,000</b>
<b>Other Revenues</b>						
4790 Recovered Expenditures	\$0	\$609	\$0	\$0	0	0
4799 Other Revenue	\$0	\$0	\$1,130,000	\$0	0	0
<b>Total Other Revenues</b>	<b>\$0</b>	<b>\$609</b>	<b>\$1,130,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>						
4941 Transfer In - Tigard Tri. #1	\$0	\$0	\$155,500	\$0	0	0
<b>Total Fund Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$155,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$5,499,795</b>	<b>\$4,948,352</b>	<b>\$5,968,435</b>	<b>\$10,658,629</b>	<b>\$10,658,631</b>	<b>\$10,798,631</b>
<b>Requirements</b>						
<b>Program Expenditures</b>						
Community Development	\$470,605	\$530,473	\$532,260	\$592,373	\$592,374	\$592,374
<b>Total Program Expenditures</b>	<b>\$470,605</b>	<b>\$530,473</b>	<b>\$532,260</b>	<b>\$592,373</b>	<b>\$592,374</b>	<b>\$592,374</b>
<b>Loans</b>						
Loan to CCDA						
<b>Total Loans</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Improvement Program</b>						
	\$1,389,782	\$378,186	\$3,357,296	\$4,207,170	\$4,207,170	\$4,207,170
<b>Total Capital Improvement Program</b>	<b>\$1,389,782</b>	<b>\$378,186</b>	<b>\$3,357,296</b>	<b>\$4,207,170</b>	<b>\$4,207,170</b>	<b>\$4,207,170</b>
<b>Transfers Out</b>						
	\$1,086,782	\$1,234,008	\$1,235,685	\$1,804,921	\$1,804,921	\$1,944,921
<b>Total Transfers to Other Funds</b>	<b>\$1,086,782</b>	<b>\$1,234,008</b>	<b>\$1,235,685</b>	<b>\$1,804,921</b>	<b>\$1,804,921</b>	<b>\$1,944,921</b>
<b>Contingency</b>						
Contingency	\$0	\$0	\$0	\$87,750	\$87,750	\$87,750
<b>Total Contingency</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$87,750</b>	<b>\$87,750</b>	<b>\$87,750</b>
<b>Total Budget</b>	<b>\$2,947,169</b>	<b>\$2,142,667</b>	<b>\$5,125,241</b>	<b>\$6,692,213</b>	<b>\$6,692,214</b>	<b>\$6,832,214</b>
Ending Fund Balance	\$2,349,403	\$2,805,685	\$843,194	\$3,966,416	\$3,966,416	\$3,966,416
<b>Total Requirements</b>	<b>\$5,296,573</b>	<b>\$4,948,352</b>	<b>\$5,968,435</b>	<b>\$10,658,629</b>	<b>\$10,658,631</b>	<b>\$10,798,631</b>

**SPECIAL REVENUE FUND– ELECTRICAL INSPECTION**

The Electrical Inspection program is funded from revenues from electrical permits and plan check fees. The fees are established by single or multi-family dwelling unit or by type of service and are established following the guidelines in ORS 455.210 and OAR 918-020-0220. These guidelines specify that the fees charged are necessary and set at a level to reasonably recover costs.

Description		Actuals		Revised	Proposed	Approved	Adopted
		2006-07	2007-08	2008-09	2009-10	2009-10	2009-10
<b>Resources</b>							
3000	Beginning Fund Balance	\$278,806	\$165,614	\$88,187	\$52,331	\$52,331	\$52,331
<b>Total Fund Balance &amp; Reserves</b>		<b>\$278,806</b>	<b>\$165,614</b>	<b>\$88,187</b>	<b>\$52,331</b>	<b>\$52,331</b>	<b>\$52,331</b>
<b>Property Taxes</b>							
<b>Total Property Taxes</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants</b>							
<b>Total Grants</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interagency Revenues</b>							
<b>Total Interagency Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fees &amp; Charges</b>							
4405	Electrical Permits	\$231,570	\$188,138	\$201,055	\$120,000	120,000	120,000
4430	Electrical Plan Check Fees	\$5,456	\$5,443	\$6,218	\$3,000	3,000	3,000
<b>Total Fees &amp; Charges</b>		<b>\$237,025</b>	<b>\$193,582</b>	<b>\$207,273</b>	<b>\$123,000</b>	<b>\$123,000</b>	<b>\$123,000</b>
<b>Fines &amp; Forfeitures</b>							
<b>Total Fines &amp; Forfeitures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Franchise Fees</b>							
<b>Total Franchise Fees</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest and Rental Earnings</b>							
4700	Interest Earnings	\$12,279	\$10,634	\$3,750	\$1,378	\$1,378	\$1,378
<b>Total Interest and Rental Earnings</b>		<b>\$12,279</b>	<b>\$10,634</b>	<b>\$3,750</b>	<b>\$1,378</b>	<b>\$1,378</b>	<b>\$1,378</b>
<b>Bond and Note Proceeds</b>							
<b>Total Bond and Note Proceeds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>							
<b>Total Other Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>							
<b>Total Fund Transfers</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>		<b>\$528,111</b>	<b>\$369,829</b>	<b>\$299,210</b>	<b>\$176,709</b>	<b>\$176,709</b>	<b>\$176,709</b>
<b>Requirements</b>							
<b>Program Expenditures</b>							
<b>Total Program Expenditures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Loans</b>							
	Loan to CCDA						
<b>Total Loans</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Improvement Program</b>							
<b>Total Capital Improvement Program</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers Out</b>							
<b>Total Transfers to Other Funds</b>		<b>\$289,441</b>	<b>\$256,472</b>	<b>\$179,526</b>	<b>\$122,860</b>	<b>\$122,860</b>	<b>\$122,860</b>
<b>Contingency</b>							
	Contingency	\$0	\$0	\$26,900	\$24,780	\$24,780	\$24,780
<b>Total Contingency</b>		<b>\$0</b>	<b>\$0</b>	<b>\$26,900</b>	<b>\$24,780</b>	<b>\$24,780</b>	<b>\$24,780</b>
<b>Total Budget</b>		<b>\$289,441</b>	<b>\$256,472</b>	<b>\$206,426</b>	<b>\$147,640</b>	<b>\$147,640</b>	<b>\$147,640</b>
	Ending Fund Balance	\$165,614	\$113,357	\$92,784	\$29,069	\$29,069	\$29,069
<b>Total Requirements</b>		<b>\$455,054</b>	<b>\$369,829</b>	<b>\$299,210</b>	<b>\$176,709</b>	<b>\$176,709</b>	<b>\$176,709</b>

## SPECIAL REVENUE FUND– TREE REPLACEMENT

The Tree Replacement Fund has been reestablished to account for funds collected from developers in lieu of preserving trees. Funds are to be used by the City to plant trees in the public rights-of-way and other public properties.

In FY 2008-09, \$575,000 in tree replacement monies was transferred from the General Fund, where these fees have been collected over the past couple of years, to the Tree Replacement Fund. FY 2009-10 sees an additional \$268,000 in tree replacement funds being transferred from the General Fund into the Tree Replacement Fund.

	Description	Actuals		Revised 2008-09	Proposed 2009-10	Approved 2009-10	Adopted 2009-10
		2006-07	2007-08				
<b>Resources</b>							
	3000 Beginning Fund Balance	\$0	\$0	\$0	\$500,000	\$500,000	\$500,000
<b>Total Fund Balance &amp; Reserves</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>
<b>Property Taxes</b>							
<b>Total Property Taxes</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants</b>							
<b>Total Grants</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interagency Revenues</b>							
<b>Total Interagency Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fees &amp; Charges</b>							
	4310 Tree Replacement Revenue	\$0	\$0	\$0	\$100,000	100,000	100,000
<b>Total Fees &amp; Charges</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>
<b>Fines &amp; Forfeitures</b>							
<b>Total Fines &amp; Forfeitures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Franchise Fees</b>							
<b>Total Franchise Fees</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest and Rental Earnings</b>							
<b>Total Interest and Rental Earnings</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Bond and Note Proceeds</b>							
<b>Total Bond and Note Proceeds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>							
	4790 Recovered Expenditures	\$0	\$0	\$0	\$0	0	0
<b>Total Other Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>							
	4910 Transfer In - General Fund	\$0	\$0	\$575,000	\$268,000	268,000	268,000
<b>Total Fund Transfers</b>		<b>\$0</b>	<b>\$0</b>	<b>\$575,000</b>	<b>\$268,000</b>	<b>\$268,000</b>	<b>\$268,000</b>
<b>TOTAL RESOURCES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$575,000</b>	<b>\$868,000</b>	<b>\$868,000</b>	<b>\$868,000</b>
<b>Requirements</b>							
<b>Program Expenditures</b>							
<b>Total Program Expenditures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Loans</b>							
	Loan to CCDA						
<b>Total Loans</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Improvement Program</b>							
<b>Total Capital Improvement Program</b>		<b>\$0</b>	<b>\$0</b>	<b>\$45,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>
<b>Transfers Out</b>							
<b>Total Transfers to Other Funds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b>Contingency</b>							
	Contingency						
<b>Total Contingency</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Budget</b>		<b>\$0</b>	<b>\$0</b>	<b>\$45,000</b>	<b>\$225,000</b>	<b>\$225,000</b>	<b>\$225,000</b>
	Ending Fund Balance	\$0	\$0	\$530,000	\$643,000	\$643,000	\$643,000
<b>Total Requirements</b>		<b>\$0</b>	<b>\$0</b>	<b>\$575,000</b>	<b>\$868,000</b>	<b>\$868,000</b>	<b>\$868,000</b>

**SPECIAL REVENUE FUND– LIBRARY**

This Fund was created in FY 2008-09 to account for the remaining amounts from several bequests that were made in prior years to be used for projects at the Library.

Description	Actuals		Revised 2008-09	Proposed 2009-10	Approved 2009-10	Adopted 2009-10
	2006-07	2007-08				
<b>Resources</b>						
3000 Beginning Fund Balance	\$0	\$0	\$0	\$448,500	\$448,500	\$448,500
<b>Total Fund Balance &amp; Reserves</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$448,500</b>	<b>\$448,500</b>	<b>\$448,500</b>
<b>Property Taxes</b>						
<b>Total Property Taxes</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants</b>						
<b>Total Grants</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interagency Revenues</b>						
<b>Total Interagency Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fees &amp; Charges</b>						
<b>Total Fees &amp; Charges</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fines &amp; Forfeitures</b>						
<b>Total Fines &amp; Forfeitures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Franchise Fees</b>						
<b>Total Franchise Fees</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest and Rental Earnings</b>						
4700 Interest Earnings	\$0	\$0	\$0	\$4,524	\$4,524	\$4,524
<b>Total Interest and Rental Earnings</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,524</b>	<b>\$4,524</b>	<b>\$4,524</b>
<b>Bond and Note Proceeds</b>						
<b>Total Bond and Note Proceeds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>						
<b>Total Other Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>						
4930 Transfer In - Facilities Fund	\$0	\$0	\$448,500	\$0	0	0
<b>Total Fund Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$448,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$448,500</b>	<b>\$453,024</b>	<b>\$453,024</b>	<b>\$453,024</b>
<b>Requirements</b>						
<b>Program Expenditures</b>						
<b>Total Program Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Loans</b>						
<b>Total Loans</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Improvement Program</b>						
<b>Total Capital Improvement Program</b>	<b>\$0</b>	<b>\$0</b>	<b>\$448,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers Out</b>						
<b>Total Transfers to Other Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>
<b>Contingency</b>						
<b>Total Contingency</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Budget</b>	<b>\$0</b>	<b>\$0</b>	<b>\$448,500</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>
Ending Fund Balance				\$353,024	\$353,024	\$353,024
<b>Total Requirements</b>	<b>\$0</b>	<b>\$0</b>	<b>\$448,500</b>	<b>\$453,024</b>	<b>\$453,024</b>	<b>\$453,024</b>

## DEBT SERVICE FUND– BANCROFT DEBT SERVICES

Revenue in this fund is derived from assessments on properties that participate in local improvement districts and from proceeds of Bancroft Bonds to retire short term debt issued to fund the local improvements. The City currently has two bonds outstanding related to local improvement districts (LID). In July 2002, the City sold bonds for the 69<sup>th</sup> Avenue LID project. In December 2003, the City sold bonds to finance the remaining portion of the Dartmouth LID, which had been in litigation and was decided in favor of the City in September 2003. The ending fund balance is 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		Actuals		Revised 2008-09	Proposed 2009-10	Approved 2009-10	Adopted 2009-10
		2006-07	2007-08				
<b>Resources</b>							
3000	Beginning Fund Balance	\$1,589,017	\$871,720	\$675,211	\$982,391	\$982,391	\$982,391
<b>Total Fund Balance &amp; Reserves</b>		<b>\$1,589,017</b>	<b>\$871,720</b>	<b>\$675,211</b>	<b>\$982,391</b>	<b>\$982,391</b>	<b>\$982,391</b>
<b>Property Taxes</b>							
<b>Total Property Taxes</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants</b>							
<b>Total Grants</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interagency Revenues</b>							
<b>Total Interagency Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fees &amp; Charges</b>							
<b>Total Fees &amp; Charges</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fines &amp; Forfeitures</b>							
<b>Total Fines &amp; Forfeitures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Franchise Fees</b>							
<b>Total Franchise Fees</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest and Rental Earnings</b>							
4700	Interest Earnings	\$50,798	\$42,026	\$95,689	\$10,458	\$10,458	\$10,458
4705	Interest Earned from Others	\$105,477	\$100,108	\$0	\$0	0	0
<b>Total Interest and Rental Earnings</b>		<b>\$156,276</b>	<b>\$142,134</b>	<b>\$95,689</b>	<b>\$10,458</b>	<b>\$10,458</b>	<b>\$10,458</b>
<b>Bond and Note Proceeds</b>							
4755	Bancroft Collections	\$0	\$0	\$123,618	\$124,726	124,726	124,726
<b>Total Bond and Note Proceeds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$123,618</b>	<b>\$124,726</b>	<b>\$124,726</b>	<b>\$124,726</b>
<b>Other Revenues</b>							
4750	Miscellaneous Income	\$163,379	\$120,678	\$0	\$0	\$0	\$0
4790	Recovered Expenditures	\$0	\$2,662	\$0	\$0	0	0
<b>Total Other Revenues</b>		<b>\$163,379</b>	<b>\$123,340</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>							
<b>Total Fund Transfers</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>		<b>\$1,908,671</b>	<b>\$1,137,193</b>	<b>\$894,518</b>	<b>\$1,117,575</b>	<b>\$1,117,575</b>	<b>\$1,117,575</b>
<b>Requirements</b>							
<b>Program Expenditures</b>							
<b>Total Program Expenditures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Loans	Debt Service	\$1,040,048	\$124,224	\$193,378	\$193,409	\$193,409	\$193,409
<b>Total Loans</b>		<b>\$1,040,048</b>	<b>\$124,224</b>	<b>\$193,378</b>	<b>\$193,409</b>	<b>\$193,409</b>	<b>\$193,409</b>
<b>Capital Improvement Program</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Capital Improvement Program</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers Out</b>							
<b>Total Transfers to Other Funds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Contingency</b>							
<b>Total Contingency</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Budget</b>		<b>\$1,040,048</b>	<b>\$124,224</b>	<b>\$193,378</b>	<b>\$193,409</b>	<b>\$193,409</b>	<b>\$193,409</b>
	Ending Fund Balance	\$871,720	\$1,012,969	\$701,140	\$924,166	\$924,166	\$924,166
<b>Total Requirements</b>		<b>\$1,911,768</b>	<b>\$1,137,193</b>	<b>\$894,518</b>	<b>\$1,117,575</b>	<b>\$1,117,575</b>	<b>\$1,117,575</b>

## DEBT SERVICE FUND– GENERAL OBLIGATION DEBT SERVICE

On May 21, 2002, voters approved a bond measure in the amount of \$13.0 million for a new Library. The City sold the bonds to the Oregon Economic and Community Development Department, and thereby was able to obtain a more favorable interest rate at a lower cost than if the bonds had been sold independently. Taxes collected through the tax levy will repay this bonded debt. The ending fund balance is used to protect against fluctuations in property tax payments and to provide cash flow to match collections and payments.

Description		Actuals		Revised 2008-09	Proposed 2009-10	Approved 2009-10	Adopted 2009-10
		2006-07	2007-08				
<b>Resources</b>							
3000	Beginning Fund Balance	\$260,752	\$219,905	\$317,889	\$108,033	\$108,033	\$108,033
<b>Total Fund Balance &amp; Reserves</b>		<b>\$260,752</b>	<b>\$219,905</b>	<b>\$317,889</b>	<b>\$108,033</b>	<b>\$108,033</b>	<b>\$108,033</b>
<b>Property Taxes</b>							
4000	Current Property Taxes	\$916,203	\$909,628	\$976,563	\$976,563	\$976,563	\$976,563
4010	Prior Year Taxes	\$8,788	\$93,357	\$13,000	\$15,000	\$15,000	\$15,000
<b>Total Property Taxes</b>		<b>\$924,991</b>	<b>\$1,002,985</b>	<b>\$989,563</b>	<b>\$991,563</b>	<b>\$991,563</b>	<b>\$991,563</b>
<b>Grants</b>							
<b>Total Grants</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interagency Revenues</b>							
<b>Total Interagency Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fees &amp; Charges</b>							
<b>Total Fees &amp; Charges</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fines &amp; Forfeitures</b>							
<b>Total Fines &amp; Forfeitures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Franchise Fees</b>							
<b>Total Franchise Fees</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest and Rental Earnings</b>							
4700	Interest Earnings	\$8,873	\$7,067	\$6,250	\$1,478	\$1,478	\$1,478
<b>Total Interest and Rental Earnings</b>		<b>\$8,873</b>	<b>\$7,067</b>	<b>\$6,250</b>	<b>\$1,478</b>	<b>\$1,478</b>	<b>\$1,478</b>
<b>Bond and Note Proceeds</b>							
<b>Total Bond and Note Proceeds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>							
<b>Total Other Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>							
<b>Total Fund Transfers</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>		<b>\$1,194,616</b>	<b>\$1,229,957</b>	<b>\$1,313,702</b>	<b>\$1,101,074</b>	<b>\$1,101,074</b>	<b>\$1,101,074</b>
<b>Requirements</b>							
<b>Program Expenditures</b>							
<b>Total Program Expenditures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Loans	Debt Service	\$975,414	\$972,814	\$974,913	\$976,563	\$976,563	\$976,563
<b>Total Loans</b>		<b>\$975,414</b>	<b>\$972,814</b>	<b>\$974,913</b>	<b>\$976,563</b>	<b>\$976,563</b>	<b>\$976,563</b>
<b>Capital Improvement Program</b>							
<b>Total Capital Improvement Program</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers Out</b>							
<b>Total Transfers to Other Funds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Contingency</b>							
	Contingency	\$0	\$0	\$146,000	\$0	\$0	\$0
<b>Total Contingency</b>		<b>\$0</b>	<b>\$0</b>	<b>\$146,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Budget</b>		<b>\$975,414</b>	<b>\$972,814</b>	<b>\$1,120,913</b>	<b>\$976,563</b>	<b>\$976,563</b>	<b>\$976,563</b>
	Ending Fund Balance	\$219,905	\$257,143	\$192,789	\$124,511	\$124,511	\$124,511
<b>Total Requirements</b>		<b>\$1,195,318</b>	<b>\$1,229,957</b>	<b>\$1,313,702</b>	<b>\$1,101,074</b>	<b>\$1,101,074</b>	<b>\$1,101,074</b>

## CAPITAL PROJECTS FUND- FACILITIES

This fund is used to set aside funds for the future renewal, replacement, and expansion of City facilities. Transfers into this fund this year come from the General, Water, Sanitary Sewer, Stormwater, and others.

Description		Actuals		Requested 2009-10	Proposed 2009-10	Approved 2009-10	Adopted 2009-10
		2006-07	2007-08				
<b>Resources</b>							
3000	Beginning Fund Balance	\$1,357,642	\$1,479,214	\$348,440	\$348,440	\$348,440	\$348,440
<b>Total Fund Balance &amp; Reserves</b>		<b>\$1,357,642</b>	<b>\$1,479,214</b>	<b>\$348,440</b>	<b>\$348,440</b>	<b>\$348,440</b>	<b>\$348,440</b>
<b>Property Taxes</b>							
<b>Total Property Taxes</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants</b>							
<b>Total Grants</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interagency Revenues</b>							
<b>Total Interagency Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fees &amp; Charges</b>							
<b>Total Fees &amp; Charges</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fines &amp; Forfeitures</b>							
<b>Total Fines &amp; Forfeitures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Franchise Fees</b>							
<b>Total Franchise Fees</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest and Rental Earnings</b>							
4700	Interest Earnings	\$76,269	\$52,643	\$3,932	\$3,932	\$3,932	\$3,932
<b>Total Interest and Rental Earnings</b>		<b>\$76,269</b>	<b>\$52,643</b>	<b>\$3,932</b>	<b>\$3,932</b>	<b>\$3,932</b>	<b>\$3,932</b>
<b>Bond and Note Proceeds</b>							
<b>Total Bond and Note Proceeds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>							
4790	Recovered Expenditures	\$0	\$652	\$0	\$0	0	0
<b>Total Other Revenues</b>		<b>\$0</b>	<b>\$100,652</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>							
4900	Interdepartmental Charges	\$384,221	\$51,000	\$0	\$263,625	\$263,625	\$263,625
4910	Transfer In - General Fund	\$0	\$0	\$0	\$86,375	\$86,375	\$86,375
<b>Total Fund Transfers</b>		<b>\$384,221</b>	<b>\$51,000</b>	<b>\$0</b>	<b>\$350,000</b>	<b>\$350,000</b>	<b>\$350,000</b>
<b>TOTAL RESOURCES</b>		<b>\$1,818,132</b>	<b>\$1,683,510</b>	<b>\$352,372</b>	<b>\$702,372</b>	<b>\$702,372</b>	<b>\$702,372</b>
<b>Requirements</b>							
<b>Program Expenditures</b>							
<b>Total Program Expenditures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Loans</b>							
	Loan to CCDA						
<b>Total Loans</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Improvement Program</b>		<b>\$338,918</b>	<b>\$1,225,728</b>	<b>\$55,000</b>	<b>\$155,000</b>	<b>\$155,000</b>	<b>\$155,000</b>
<b>Total Capital Improvement Program</b>		<b>\$338,918</b>	<b>\$1,225,728</b>	<b>\$55,000</b>	<b>\$155,000</b>	<b>\$155,000</b>	<b>\$155,000</b>
<b>Transfers Out</b>							
<b>Total Transfers to Other Funds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Contingency</b>							
	Contingency	\$0	\$0	\$0	\$23,250	\$23,250	\$23,250
<b>Total Contingency</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,250</b>	<b>\$23,250</b>	<b>\$23,250</b>
<b>Total Budget</b>		<b>\$338,918</b>	<b>\$1,225,728</b>	<b>\$55,000</b>	<b>\$178,250</b>	<b>\$178,250</b>	<b>\$178,250</b>
<b>Ending Fund Balance</b>		<b>\$1,479,214</b>	<b>\$457,782</b>	<b>\$297,372</b>	<b>\$524,122</b>	<b>\$524,122</b>	<b>\$524,122</b>
<b>Total Requirements</b>		<b>\$1,818,133</b>	<b>\$1,683,510</b>	<b>\$352,372</b>	<b>\$702,372</b>	<b>\$702,372</b>	<b>\$702,372</b>

## CAPITAL PROJECTS FUND— PARKS CAPITAL

This fund was established to track various parks and greenspaces projects. Revenues include the City's remaining portion of the Metro Greenspace levy of just over \$1 million to support the acquisition of park land and greenspace and just over \$100,000 in state grant monies for the Fanno Creek Trail project.

Description	Actuals		Revised	Proposed	Approved	Adopted
	2006-07	2007-08	2008-09	2009-10	2009-10	2009-10
<b>Resources</b>						
3000 Beginning Fund Balance	\$454,218	\$548,418	\$1,057,535	\$193,738	\$193,738	\$203,738
<b>Total Fund Balance &amp; Reserves</b>	<b>\$454,218</b>	<b>\$548,418</b>	<b>\$1,057,535</b>	<b>\$193,738</b>	<b>\$193,738</b>	<b>\$203,738</b>
<b>Property Taxes</b>						
<b>Total Property Taxes</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants</b>						
4100 Federal Grants	\$0	\$0	\$179,349	\$0	\$0	\$0
4150 State Grants	\$0	\$150,000	\$230,671	\$110,000	\$110,000	\$110,000
<b>Total Grants</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$410,020</b>	<b>\$110,000</b>	<b>\$110,000</b>	<b>\$110,000</b>
<b>Interagency Revenues</b>						
<b>Total Interagency Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fees &amp; Charges</b>						
4310 Tree Replacement Revenue	\$199,409	\$0	\$0	\$0	\$0	\$0
4399 Miscellaneous Fees & Charges	\$0	\$750	\$0	\$0	\$0	\$0
<b>Total Fees &amp; Charges</b>	<b>\$199,409</b>	<b>\$750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fines &amp; Forfeitures</b>						
<b>Total Fines &amp; Forfeitures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Franchise Fees</b>						
<b>Total Franchise Fees</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest and Rental Earnings</b>						
4700 Interest Earnings	\$73,224	\$81,228	\$20,000	\$13,954	\$13,954	\$13,954
<b>Total Interest and Rental Earnings</b>	<b>\$73,224</b>	<b>\$81,228</b>	<b>\$20,000</b>	<b>\$13,954</b>	<b>\$13,954</b>	<b>\$13,954</b>
<b>Bond and Note Proceeds</b>						
<b>Total Bond and Note Proceeds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>						
4790 Recovered Expenditures	\$0	\$54,116	\$34,702	\$0	\$0	\$0
4795 Donations/Gifts	\$0	\$65,879	\$0	\$0	\$0	\$0
4799 Other Revenue	\$0	\$404,400	\$808,816	\$1,001,316	\$1,001,316	\$1,001,316
<b>Total Other Revenues</b>	<b>\$0</b>	<b>\$524,396</b>	<b>\$843,518</b>	<b>\$1,001,316</b>	<b>\$1,001,316</b>	<b>\$1,001,316</b>
<b>Fund Transfers</b>						
4900 Interdepartmental Charges	\$526,936	\$1,858,420	\$0	\$0	\$0	\$0
4910 Transfer In - General Fund	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Fund Transfers</b>	<b>\$526,936</b>	<b>\$1,858,420</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$1,253,788</b>	<b>\$3,163,212</b>	<b>\$2,331,073</b>	<b>\$1,319,008</b>	<b>\$1,319,008</b>	<b>\$1,329,008</b>
<b>Requirements</b>						
<b>Program Expenditures</b>						
<b>Total Program Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Loans</b> Debt Service	\$282,025	\$280,273	\$278,053	\$0	\$0	\$0
<b>Total Loans</b>	<b>\$282,025</b>	<b>\$280,273</b>	<b>\$278,053</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Improvement Program</b>	\$423,344	\$2,235,141	\$1,493,956	\$1,111,316	\$1,111,316	\$1,121,316
<b>Total Capital Improvement Program</b>	<b>\$423,344</b>	<b>\$2,235,141</b>	<b>\$1,493,956</b>	<b>\$1,111,316</b>	<b>\$1,111,316</b>	<b>\$1,121,316</b>
<b>Transfers Out</b>	\$0	\$422,620	\$0	\$0	\$0	\$0
<b>Total Transfers to Other Funds</b>	<b>\$0</b>	<b>\$422,620</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Contingency</b>						
Contingency	\$0	\$0	\$0	\$150,000	\$150,000	\$150,000
<b>Total Contingency</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>
<b>Total Budget</b>	<b>\$705,369</b>	<b>\$2,938,034</b>	<b>\$1,772,009</b>	<b>\$1,261,316</b>	<b>\$1,261,316</b>	<b>\$1,271,316</b>
Ending Fund Balance	\$548,418	\$225,178	\$559,064	\$57,692	\$57,692	\$57,692
<b>Total Requirements</b>	<b>\$1,253,788</b>	<b>\$3,163,212</b>	<b>\$2,331,073</b>	<b>\$1,319,008</b>	<b>\$1,319,008</b>	<b>\$1,329,008</b>

## CAPITAL PROJECTS FUND– PARKS SDC

This fund was established to track the revenues associated with the collection of Parks System Development Charges (SDCs). Parks SDCs are charged when a building permit is issued for any new residential, multi-family, or commercial construction, additions, alterations, or change in use. Funds collected are used to fund the acquisition, development, and expansion of additional recreational spaces and facilities that are included in the City's Park Master Plan.

Description		Actuals		Revised	Proposed	Approved	Adopted
		2006-07	2007-08	2008-09	2009-10	2009-10	2009-10
<b>Resources</b>							
3000	Beginning Fund Balance	\$2,792,703	\$3,407,337	\$1,802,715	\$2,169,472	\$2,169,472	\$2,185,472
<b>Total Fund Balance &amp; Reserves</b>		<b>\$2,792,703</b>	<b>\$3,407,337</b>	<b>\$1,802,715</b>	<b>\$2,169,472</b>	<b>\$2,169,472</b>	<b>\$2,185,472</b>
<b>Property Taxes</b>							
<b>Total Property Taxes</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants</b>							
<b>Total Grants</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interagency Revenues</b>							
<b>Total Interagency Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fees &amp; Charges</b>							
4370	System Development Fees	\$950,666	\$451,560	\$800,000	\$175,000	175,000	175,000
<b>Total Fees &amp; Charges</b>		<b>\$950,666</b>	<b>\$451,560</b>	<b>\$800,000</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>\$175,000</b>
<b>Fines &amp; Forfeitures</b>							
<b>Total Fines &amp; Forfeitures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Franchise Fees</b>							
<b>Total Franchise Fees</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest and Rental Earnings</b>							
4700	Interest Earnings	\$150,530	\$154,039	\$57,586	\$31,300	\$31,300	\$31,300
<b>Total Interest and Rental Earnings</b>		<b>\$150,530</b>	<b>\$154,039</b>	<b>\$57,586</b>	<b>\$31,300</b>	<b>\$31,300</b>	<b>\$31,300</b>
<b>Bond and Note Proceeds</b>							
<b>Total Bond and Note Proceeds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>							
<b>Total Other Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>							
<b>Total Fund Transfers</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>		<b>\$3,893,899</b>	<b>\$4,012,936</b>	<b>\$2,660,301</b>	<b>\$2,375,772</b>	<b>\$2,375,772</b>	<b>\$2,391,772</b>
<b>Requirements</b>							
<b>Program Expenditures</b>							
<b>Total Program Expenditures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Loans</b>	Debt Service	\$0	\$0	\$0	\$280,253	\$280,253	\$280,253
	Loan to CCDA						
<b>Total Loans</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$280,253</b>	<b>\$280,253</b>	<b>\$280,253</b>
<b>Capital Improvement Program</b>							
<b>Total Capital Improvement Program</b>		<b>\$0</b>	<b>\$0</b>	<b>\$1,704,885</b>	<b>\$511,016</b>	<b>\$564,016</b>	<b>\$580,016</b>
<b>Transfers Out</b>							
<b>Total Transfers to Other Funds</b>		<b>\$486,562</b>	<b>\$926,000</b>	<b>\$0</b>	<b>\$379,812</b>	<b>\$379,812</b>	<b>\$379,812</b>
<b>Contingency</b>							
	Contingency	\$0	\$0	\$0	\$157,593	\$157,593	\$157,593
<b>Total Contingency</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$157,593</b>	<b>\$157,593</b>	<b>\$157,593</b>
<b>Total Budget</b>		<b>\$486,562</b>	<b>\$926,000</b>	<b>\$1,704,885</b>	<b>\$1,328,674</b>	<b>\$1,381,674</b>	<b>\$1,397,674</b>
<b>Ending Fund Balance</b>		<b>\$3,407,337</b>	<b>\$3,086,936</b>	<b>\$955,416</b>	<b>\$1,047,098</b>	<b>\$994,098</b>	<b>\$994,098</b>
<b>Total Requirements</b>		<b>\$3,893,899</b>	<b>\$4,012,936</b>	<b>\$2,660,301</b>	<b>\$2,375,772</b>	<b>\$2,375,772</b>	<b>\$2,391,772</b>

**CAPTIAL PROJECTS FUND– TIGARD TRIANGLE LID #1**

This fund was established in FY 2008-09 for the potential creation of a new local improvement district (LID) to improve streets, which includes 68<sup>th</sup> Avenue, 69<sup>th</sup> Avenue, 70<sup>th</sup> Avenue, Dartmouth Street, and Clinton Street, in the Tigard Triangle. The Preliminary Engineer’s Report for the district was completed in FY 2006-07. It is anticipated that activity in the district will now start in FY 2010-11.

Description	Actuals		Revised	Proposed	Approved	Adopted
	2006-07	2007-08	2008-09	2009-10	2009-10	2009-10
<b>Resources</b>						
	\$0	\$0	\$0	\$0		
<b>Total Fund Balance &amp; Reserves</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Property Taxes</b>						
<b>Total Property Taxes</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Grants</b>						
<b>Total Grants</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Interagency Revenues</b>						
<b>Total Interagency Revenues</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Fees &amp; Charges</b>						
<b>Total Fees &amp; Charges</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Fines &amp; Forfeitures</b>						
<b>Total Fines &amp; Forfeitures</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Franchise Fees</b>						
<b>Total Franchise Fees</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Interest and Rental Earnings</b>						
<b>Total Interest and Rental Earnings</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Bond and Note Proceeds</b>						
4770 Bond Proceeds	\$0	\$0	\$2,455,500	\$0	\$0	\$0
<b>Total Bond and Note Proceeds</b>	\$0	\$0	\$2,455,500	\$0	\$0	\$0
<b>Other Revenues</b>						
<b>Total Other Revenues</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Fund Transfers</b>						
<b>Total Fund Transfers</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL RESOURCES</b>	\$0	\$0	\$2,455,500	\$0	\$0	\$0
<b>Requirements</b>						
<b>Program Expenditures</b>						
<b>Total Program Expenditures</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Loans</b>						
Loan to CCDA						
<b>Total Loans</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital Improvement Program</b>						
	\$0	\$0	\$2,200,000	\$0	\$0	\$0
<b>Total Capital Improvement Program</b>	\$0	\$0	\$2,200,000	\$0	\$0	\$0
<b>Transfers Out</b>						
<b>Total Transfers to Other Funds</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Contingency</b>						
Contingency						
<b>Total Contingency</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Budget</b>	\$0	\$0	\$2,200,000	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$255,500	\$0	\$0	\$0
<b>Total Requirements</b>	\$0	\$0	\$2,455,500	\$0	\$0	\$0

## CAPITAL PROJECTS FUND— UNDERGROUND UTILITY

This fund was established to record funds received in lieu of under-grounding utilities. The monies in this fund primarily go to support various capital improvement projects requiring underground utility work.

Description		Actuals		Revised	Proposed	Approved	Adopted
		2006-07	2007-08	2008-09	2009-10	2009-10	2009-10
<b>Resources</b>							
3000	Beginning Fund Balance	\$238,567	\$401,848	\$488,848	\$604,937	\$604,937	\$604,937
<b>Total Fund Balance &amp; Reserves</b>		<b>\$238,567</b>	<b>\$401,848</b>	<b>\$488,848</b>	<b>\$604,937</b>	<b>\$604,937</b>	<b>\$604,937</b>
<b>Property Taxes</b>							
<b>Total Property Taxes</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants</b>							
<b>Total Grants</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interagency Revenues</b>							
<b>Total Interagency Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fees &amp; Charges</b>							
4480	Fee In-Lieu Undergrounding	\$148,324	\$103,096	\$70,000	\$51,000	\$51,000	\$51,000
<b>Total Fees &amp; Charges</b>		<b>\$148,324</b>	<b>\$103,096</b>	<b>\$70,000</b>	<b>\$51,000</b>	<b>\$51,000</b>	<b>\$51,000</b>
<b>Fines &amp; Forfeitures</b>							
<b>Total Fines &amp; Forfeitures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Franchise Fees</b>							
<b>Total Franchise Fees</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest and Rental Earnings</b>							
4700	Interest Earnings	\$14,958	\$21,818	\$14,580	\$5,414	\$5,414	\$5,414
<b>Total Interest and Rental Earnings</b>		<b>\$14,958</b>	<b>\$21,818</b>	<b>\$14,580</b>	<b>\$5,414</b>	<b>\$5,414</b>	<b>\$5,414</b>
<b>Bond and Note Proceeds</b>							
<b>Total Bond and Note Proceeds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>							
<b>Total Other Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>							
<b>Total Fund Transfers</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>		<b>\$401,848</b>	<b>\$526,762</b>	<b>\$573,428</b>	<b>\$661,351</b>	<b>\$661,351</b>	<b>\$661,351</b>
<b>Requirements</b>							
<b>Program Expenditures</b>							
<b>Total Program Expenditures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Loans</b>							
	Loan to CCDA						
<b>Total Loans</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Improvement Program</b>							
<b>Total Capital Improvement Program</b>		<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>
<b>Transfers Out</b>							
<b>Total Transfers to Other Funds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Contingency</b>							
	Contingency	\$0	\$0	\$45,000	\$52,941	\$52,941	\$52,941
<b>Total Contingency</b>		<b>\$0</b>	<b>\$0</b>	<b>\$45,000</b>	<b>\$52,941</b>	<b>\$52,941</b>	<b>\$52,941</b>
<b>Total Budget</b>		<b>\$0</b>	<b>\$0</b>	<b>\$345,000</b>	<b>\$352,941</b>	<b>\$352,941</b>	<b>\$352,941</b>
<b>Ending Fund Balance</b>		<b>\$401,848</b>	<b>\$526,762</b>	<b>\$228,428</b>	<b>\$308,410</b>	<b>\$308,410</b>	<b>\$308,410</b>
<b>Total Requirements</b>		<b>\$401,848</b>	<b>\$526,762</b>	<b>\$573,428</b>	<b>\$661,351</b>	<b>\$661,351</b>	<b>\$661,351</b>

## **CAPTIAL PROJECTS FUND– TRANSPORTATION DEVELOPMENT TAX FUND**

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The Countywide Transportation Development Tax (TDT) is 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 needed 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.

**CAPTIAL PROJECTS FUND– TRANSPORTATION DEVELOPMENT TAX FUND**

Description	Actuals		Revised	Proposed	Approved	Adopted
	2006-07	2007-08	2008-09	2009-10	2009-10	2009-10
<b>Resources</b>						
<i>Total Fund Balance &amp; Reserves</i>	\$0	\$0	\$0	\$0	\$0	\$0
<i>Property Taxes</i>						
<i>Total Property Taxes</i>	\$0	\$0	\$0	\$0	\$0	\$0
<i>Grants</i>						
<i>Total Grants</i>	\$0	\$0	\$0	\$0	\$0	\$0
<i>Interagency Revenues</i>						
<i>Total Interagency Revenues</i>	\$0	\$0	\$0	\$0	\$0	\$0
<i>Fees &amp; Charges</i>						
TDT Fees	\$0	\$0	\$0	\$0	\$100,622	\$100,622
<i>Total Fees &amp; Charges</i>	\$0	\$0	\$0	\$0	\$100,622	\$100,622
<i>Fines &amp; Forfeitures</i>						
<i>Total Fines &amp; Forfeitures</i>	\$0	\$0	\$0	\$0	\$0	\$0
<i>Franchise Fees</i>						
<i>Total Franchise Fees</i>	\$0	\$0	\$0	\$0	\$0	\$0
<i>Interest and Rental Earnings</i>						
<i>Total Interest and Rental Earnings</i>	\$0	\$0	\$0	\$0	\$0	\$0
<i>Bond and Note Proceeds</i>						
<i>Total Bond and Note Proceeds</i>	\$0	\$0	\$0	\$0	\$0	\$0
<i>Other Revenues</i>						
<i>Total Other Revenues</i>	\$0	\$0	\$0	\$0	\$0	\$0
<i>Fund Transfers</i>						
<i>Total Fund Transfers</i>	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL RESOURCES</b>	\$0	\$0	\$0	\$0	\$100,622	\$100,622
<b>Requirements</b>						
<i>Program Expenditures</i>						
<i>Total Program Expenditures</i>	\$0	\$0	\$0	\$0	\$0	\$0
<i>Loans</i>						
<i>Total Loans</i>	\$0	\$0	\$0	\$0	\$0	\$0
<i>Capital Improvement Program</i>	\$0	\$0	\$0	\$0	\$100,000	\$100,000
<i>Total Capital Improvement Program</i>	\$0	\$0	\$0	\$0	\$100,000	\$100,000
<i>Transfers Out</i>						
<i>Indirect Charges</i>						
<i>Total Transfers to Other Funds</i>	\$0	\$0	\$0	\$0	\$0	\$0
<i>Contingency</i>						
<i>Total Contingency</i>	\$0	\$0	\$0	\$0	\$622	\$622
<i>Total Budget</i>	\$0	\$0	\$0	\$0	\$100,622	\$100,622
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Requirements</b>	\$0	\$0	\$0	\$0	\$100,622	\$100,622

## **CAPTIAL PROJECTS FUND– STREET MAINTENANCE**

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The Street Maintenance Fee Fund was established to track the revenues and expenditures for the Street Maintenance Fee that was approved through Ordinance No. 03-10 by the City Council on November 18, 2003. Both businesses and residences pay this fee. For single and multi-family units, the fee is \$2.18 per unit per month. Non-residential customers pay \$0.78 per parking space. Gasoline stations pay \$0.78 per fueling pump station. The rates are established using the City's 5-year maintenance and reconstruction plan for corrective and preventative maintenance of the City's street infrastructure.

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

Under the Tigard Municipal Code, the program was reviewed after three years and the rates re-established based on the annual average cost of an updated 5-year plan. While it is probable that rates will be adjusted during FY 2009-10, the budgeted revenues do not include any rate changes as they were not known at the time the budget was created.

## CAPITAL PROJECTS FUND– STREET MAINTENANCE

Description	Actuals		Revised	Proposed	Approved	Adopted
	2006-07	2007-08	2008-09	2009-10	2009-10	2009-10
<b>Resources</b>						
3000 Beginning Fund Balance	\$439,421	\$232,388	\$179,394	\$304,125	\$304,125	\$304,125
<b>Total Fund Balance &amp; Reserves</b>	<b>\$439,421</b>	<b>\$232,388</b>	<b>\$179,394</b>	<b>\$304,125</b>	<b>\$304,125</b>	<b>\$304,125</b>
<b>Property Taxes</b>						
<b>Total Property Taxes</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants</b>						
<b>Total Grants</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interagency Revenues</b>						
<b>Total Interagency Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fees &amp; Charges</b>						
4305 Street Maintenance Fee	\$859,360	\$873,977	\$800,000	\$860,000	860,000	860,000
4506 Leaks/Misreads Credits	\$0	\$0	(\$2,000)	\$0	0	0
4599 Bad Debt Expense	(\$3,674)	(\$4,665)	\$0	\$0	0	0
<b>Total Fees &amp; Charges</b>	<b>\$855,686</b>	<b>\$869,312</b>	<b>\$798,000</b>	<b>\$860,000</b>	<b>\$860,000</b>	<b>\$860,000</b>
<b>Fines &amp; Forfeitures</b>						
<b>Total Fines &amp; Forfeitures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Franchise Fees</b>						
<b>Total Franchise Fees</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest and Rental Earnings</b>						
4700 Interest Earnings	\$6,767	\$4,919	\$0	\$0	\$0	\$0
<b>Total Interest and Rental Earnings</b>	<b>\$6,767</b>	<b>\$4,919</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Bond and Note Proceeds</b>						
<b>Total Bond and Note Proceeds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>						
4790 Recovered Expenditures	\$500	\$0	\$0	\$0	0	0
<b>Total Other Revenues</b>	<b>\$500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>						
<b>Total Fund Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$1,302,374</b>	<b>\$1,106,620</b>	<b>\$977,394</b>	<b>\$1,164,125</b>	<b>\$1,164,125</b>	<b>\$1,164,125</b>
<b>Requirements</b>						
<b>Program Expenditures</b>						
<b>Total Program Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Loans</b>						
Loan to CCDA						
<b>Total Loans</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Improvement Program</b>						
<b>Total Capital Improvement Program</b>	<b>\$928,223</b>	<b>\$793,374</b>	<b>\$810,511</b>	<b>\$776,000</b>	<b>\$776,000</b>	<b>\$776,000</b>
<b>Transfers Out</b>						
<b>Total Transfers to Other Funds</b>	<b>\$124,647</b>	<b>\$112,198</b>	<b>\$0</b>	<b>\$84,000</b>	<b>\$84,000</b>	<b>\$84,000</b>
<b>Contingency</b>						
Contingency	\$0	\$0	\$127,000	\$151,765	\$151,765	\$151,765
<b>Total Contingency</b>	<b>\$0</b>	<b>\$0</b>	<b>\$127,000</b>	<b>\$151,765</b>	<b>\$151,765</b>	<b>\$151,765</b>
<b>Total Budget</b>	<b>\$1,052,870</b>	<b>\$905,572</b>	<b>\$937,511</b>	<b>\$1,011,765</b>	<b>\$1,011,765</b>	<b>\$1,011,765</b>
Ending Fund Balance	\$232,388	\$201,048	\$39,883	\$152,360	\$152,360	\$152,360
<b>Total Requirements</b>	<b>\$1,285,258</b>	<b>\$1,106,620</b>	<b>\$977,394</b>	<b>\$1,164,125</b>	<b>\$1,164,125</b>	<b>\$1,164,125</b>

## **CAPTIAL PROJECTS FUND– TRAFFIC IMPACT FEE**

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The Traffic Impact Fee (TIF) is a charge on new development assessed by Washington County, but collected by cities. It is based upon the number of trips per day that each type of development is estimated to generate. The County maintains a table of standards for all possible uses. The standard trips per day for each development are multiplied by the rate per trip to determine the amount of the TIF. Fund revenues may only be used for highway and transit capital improvements that provide additional capacity to major transportation systems and to pay the costs of administering the program.

Fund revenues are dependent upon development projects, and therefore, vary from year to year based on the level of economic activity. TIF revenues in FY 2008-09 are projected to be much lower than was budgeted due to the significant slowdown in construction within the City limits and staff anticipates this trend to continue into FY 2009-10.

**CAPTIAL PROJECTS FUND– TRAFFIC IMPACT FEE**

Description		Actuals		Revised	Proposed	Approved	Adopted
		2006-07	2007-08	2008-09	2009-10	2009-10	2009-10
<b>Resources</b>							
3000	Beginning Fund Balance	\$2,705,611	\$3,181,841	\$1,955,970	\$1,167,220	\$1,167,220	\$1,167,220
<b>Total Fund Balance &amp; Reserves</b>		<b>\$2,705,611</b>	<b>\$3,181,841</b>	<b>\$1,955,970</b>	<b>\$1,167,220</b>	<b>\$1,167,220</b>	<b>\$1,167,220</b>
<b>Property Taxes</b>							
<b>Total Property Taxes</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants</b>							
<b>Total Grants</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interagency Revenues</b>							
<b>Total Interagency Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fees &amp; Charges</b>							
4360	TIF Fees - Residential	\$679,170	\$287,245	\$0	\$120,000	60,000	60,000
4361	TIF Fees - Commercial	\$61,729	\$100,417	\$0	\$65,000	32,000	32,000
4362	TIF Fees - Office	\$94,214	\$119,731	\$0	\$40,000	18,724	18,724
4363	TIF Fees - Industrial	\$4,425	\$0	\$0	\$0	0	0
4364	TIF Fees - Mass Transit	\$93,408	\$64,245	\$0	\$45,000	23,000	23,000
4365	TIF Fees - Institutional	\$17,776	\$7,830	\$0	\$7,000	4,000	4,000
4370	System Development Fees	\$0	\$0	\$620,000	\$0	0	0
<b>Total Fees &amp; Charges</b>		<b>\$950,722</b>	<b>\$579,468</b>	<b>\$620,000</b>	<b>\$277,000</b>	<b>\$137,724</b>	<b>\$137,724</b>
<b>Fines &amp; Forfeitures</b>							
<b>Total Fines &amp; Forfeitures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Franchise Fees</b>							
<b>Total Franchise Fees</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest and Rental Earnings</b>							
4700	Interest Earnings	\$155,936	\$142,940	\$125,000	\$24,878	\$24,878	\$24,878
<b>Total Interest and Rental Earnings</b>		<b>\$155,936</b>	<b>\$142,940</b>	<b>\$125,000</b>	<b>\$24,878</b>	<b>\$24,878</b>	<b>\$24,878</b>
<b>Bond and Note Proceeds</b>							
<b>Total Bond and Note Proceeds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>							
4790	Recovered Expenditures	\$500	\$0	\$0	\$0	0	0
<b>Total Other Revenues</b>		<b>\$500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>							
<b>Total Fund Transfers</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>		<b>\$3,812,769</b>	<b>\$3,904,249</b>	<b>\$2,700,970</b>	<b>\$1,469,098</b>	<b>\$1,329,822</b>	<b>\$1,329,822</b>
<b>Requirements</b>							
<b>Program Expenditures</b>							
<b>Total Program Expenditures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Loans</b>							
	Loan to CCDA						
<b>Total Loans</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Improvement Program</b>		<b>\$460,540</b>	<b>\$1,283,017</b>	<b>\$2,365,000</b>	<b>\$1,050,000</b>	<b>\$950,000</b>	<b>\$950,000</b>
<b>Total Capital Improvement Program</b>		<b>\$460,540</b>	<b>\$1,283,017</b>	<b>\$2,365,000</b>	<b>\$1,050,000</b>	<b>\$950,000</b>	<b>\$950,000</b>
<b>Transfers Out</b>		<b>\$116,345</b>	<b>\$127,195</b>	<b>\$0</b>	<b>\$294,570</b>	<b>294,570</b>	<b>294,570</b>
<b>Total Transfers to Other Funds</b>		<b>\$116,345</b>	<b>\$127,195</b>	<b>\$0</b>	<b>\$294,570</b>	<b>\$294,570</b>	<b>\$294,570</b>
<b>Contingency</b>							
	Contingency	\$0	\$0	\$0	\$100,000	\$60,724	\$60,724
<b>Total Contingency</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$60,724</b>	<b>\$60,724</b>
<b>Total Budget</b>		<b>\$576,885</b>	<b>\$1,410,212</b>	<b>\$2,365,000</b>	<b>\$1,444,570</b>	<b>\$1,305,294</b>	<b>\$1,305,294</b>
	Ending Fund Balance	\$3,181,841	\$2,494,037	\$335,970	\$24,528	\$24,528	\$24,528
<b>Total Requirements</b>		<b>\$3,758,727</b>	<b>\$3,904,249</b>	<b>\$2,700,970</b>	<b>\$1,469,098</b>	<b>\$1,329,822</b>	<b>\$1,329,822</b>

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## INTERNAL SERVICE FUND— CENTRAL SERVICES

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This is an internal service fund established to track the revenues and expenditures of the central administrative functions in the City. The resources for this fund are interdepartmental charges to City funds. The basis for these allocated costs reviewed each year based on anticipated use or benefits that are provided to other City departments or divisions.

The following bases of allocation are used for those functions budgeted in the Central Services Fund:

<b>DIVISION</b>	<b>BASIS OF ALLOCATION</b>
<b>City Management</b>	Size of Budget
<b>Human Resources</b>	Number of FTE
<b>Risk Management</b>	FTE / Auto Assignment / Property / Bond Premium
<b>Office Services</b>	Percentage of Hours Spent on Projects
<b>City Recorder/Records</b>	Percentage of Council Items Processed / Percentage of Records Requests
<b>Financial &amp; Information Svcs Admin</b>	Size of Budget
<b>Financial Operations</b>	Size of Budget
<b>Utility Billing</b>	Revenue generated by Water, Sanitary Sewer, and Stormwater Divisions
<b>Information Technology</b>	Computer Assignment/Number of Software Licenses

**INTERNAL SERVICE FUND– CENTRAL SERVICES**

Description	Actuals		Revised	Proposed	Approved	Adopted
	2006-07	2007-08	2008-09	2009-10	2009-10	2009-10
<b>Resources</b>						
3000 Beginning Fund Balance	(\$460,710)	(\$452,081)	\$1,162,098	\$533,750	\$533,750	\$533,750
<b>Total Fund Balance &amp; Reserves</b>	<b>\$958,708</b>	<b>(\$452,081)</b>	<b>\$1,162,098</b>	<b>\$533,750</b>	<b>\$533,750</b>	<b>\$533,750</b>
<b>Property Taxes</b>						
<b>Total Property Taxes</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants</b>						
<b>Total Grants</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interagency Revenues</b>						
<b>Total Interagency Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fees &amp; Charges</b>						
4399 Miscellaneous Fees & Charges	\$23,582	\$40,218	\$10,000	\$0	0	0
<b>Total Fees &amp; Charges</b>	<b>\$23,582</b>	<b>\$40,218</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fines &amp; Forfeitures</b>						
<b>Total Fines &amp; Forfeitures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Franchise Fees</b>						
<b>Total Franchise Fees</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest and Rental Earnings</b>						
4700 Interest Earnings	\$51,851	\$24,998	\$35,000	\$7,338	\$7,338	\$7,338
<b>Total Interest and Rental Earnings</b>	<b>\$51,851</b>	<b>\$24,998</b>	<b>\$35,000</b>	<b>\$7,338</b>	<b>\$7,338</b>	<b>\$7,338</b>
<b>Bond and Note Proceeds</b>						
<b>Total Bond and Note Proceeds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>						
4790 Recovered Expenditures	\$779	\$6,221	\$0	\$0	0	0
<b>Total Other Revenues</b>	<b>\$779</b>	<b>\$6,221</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>						
4900 Interdepartmental Charges	\$4,588,737	\$7,078,278	\$5,814,973	\$6,500,899	\$6,500,899	\$6,500,899
<b>Total Fund Transfers</b>	<b>\$4,588,737</b>	<b>\$7,078,278</b>	<b>\$5,814,973</b>	<b>\$6,500,899</b>	<b>\$6,600,899</b>	<b>\$6,600,899</b>
<b>TOTAL RESOURCES</b>	<b>\$5,623,656</b>	<b>\$6,697,633</b>	<b>\$7,022,071</b>	<b>\$7,041,987</b>	<b>\$7,141,987</b>	<b>\$7,141,987</b>
<b>Requirements</b>						
<b>Program Expenditures</b>						
City Administration	\$4,106,733	\$4,534,599	\$6,104,413	\$6,517,284	\$6,617,284	\$6,617,284
<b>Total Program Expenditures</b>	<b>\$4,508,005</b>	<b>\$6,165,382</b>	<b>\$6,104,413</b>	<b>\$6,517,284</b>	<b>\$6,617,284</b>	<b>\$6,617,284</b>
<b>Loans</b>						
Loan to CCDA						
<b>Total Loans</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Improvement Program</b>						
<b>Total Capital Improvement Program</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers Out</b>						
<b>Total Transfers to Other Funds</b>	<b>\$148,314</b>	<b>\$0</b>	<b>\$0</b>	<b>\$265,426</b>	<b>\$265,426</b>	<b>\$265,426</b>
<b>Contingency</b>						
Contingency				\$250,000	\$250,000	\$250,000
<b>Total Contingency</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>
<b>Total Budget</b>	<b>\$4,656,319</b>	<b>\$6,165,382</b>	<b>\$6,104,413</b>	<b>\$7,032,710</b>	<b>\$7,132,710</b>	<b>\$7,132,710</b>
Ending Fund Balance	(\$452,081)	\$532,251	\$917,658	\$9,278	\$9,278	\$9,278
<b>Total Requirements</b>	<b>\$4,204,238</b>	<b>\$6,697,633</b>	<b>\$7,022,071</b>	<b>\$7,041,987</b>	<b>\$7,141,987</b>	<b>\$7,141,987</b>

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**INTERNAL SERVICE FUND– FLEET/PROPERTY MANAGEMENT**

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

The following bases of allocation are used for those functions budgeted in the Fleet and Property Management Fund:

<b>DIVISION</b>	<b>BASIS OF ALLOCATION</b>
<b>Fleet Maintenance</b>	Vehicle Assignment
<b>Property Management</b>	Square Footage of Office/Building Space

**INTERNAL SERVICE FUND– FLEET/PROPERTY MANAGEMENT**

Description	Actuals		Revised	Proposed	Approved	Adopted
	2006-07	2007-08	2008-09	2009-10	2009-10	2009-10
<b>Resources</b>						
3000 Beginning Fund Balance	\$75,068	\$110,282	\$117,273	\$115,536	\$115,536	\$115,536
<b>Total Fund Balance &amp; Reserves</b>	<b>\$75,068</b>	<b>\$110,282</b>	<b>\$117,273</b>	<b>\$115,536</b>	<b>\$115,536</b>	<b>\$115,536</b>
<b>Property Taxes</b>						
<b>Total Property Taxes</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants</b>						
<b>Total Grants</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interagency Revenues</b>						
<b>Total Interagency Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fees &amp; Charges</b>						
4399 Miscellaneous Fees & Charges	\$382	\$0	\$0	\$0	0	0
<b>Total Fees &amp; Charges</b>	<b>\$382</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fines &amp; Forfeitures</b>						
<b>Total Fines &amp; Forfeitures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Franchise Fees</b>						
<b>Total Franchise Fees</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest and Rental Earnings</b>						
4700 Interest Earnings	\$3,709	\$2,813	\$1,450	\$1,228	\$1,228	\$1,228
<b>Total Interest and Rental Earnings</b>	<b>\$3,709</b>	<b>\$2,813</b>	<b>\$1,450</b>	<b>\$1,228</b>	<b>\$1,228</b>	<b>\$1,228</b>
<b>Bond and Note Proceeds</b>						
<b>Total Bond and Note Proceeds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>						
4790 Recovered Expenditures	\$0	\$1,426	\$0	\$0	0	0
<b>Total Other Revenues</b>	<b>\$0</b>	<b>\$1,426</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>						
4900 Interdepartmental Charges	\$1,200,391	\$1,255,157	\$1,453,571	\$1,658,332	\$1,658,332	\$1,658,332
<b>Total Fund Transfers</b>	<b>\$1,200,391</b>	<b>\$1,255,157</b>	<b>\$1,453,571</b>	<b>\$1,658,332</b>	<b>\$1,658,332</b>	<b>\$1,658,332</b>
<b>TOTAL RESOURCES</b>	<b>\$1,279,549</b>	<b>\$1,369,679</b>	<b>\$1,572,294</b>	<b>\$1,775,096</b>	<b>\$1,775,096</b>	<b>\$1,775,096</b>
<b>Requirements</b>						
<b>Program Expenditures</b>						
Public Works	\$1,086,321	\$1,256,143	\$1,453,571	\$1,658,331	\$1,658,331	\$1,658,331
<b>Total Program Expenditures</b>	<b>\$1,086,321</b>	<b>\$1,256,143</b>	<b>\$1,453,571</b>	<b>\$1,658,331</b>	<b>\$1,658,331</b>	<b>\$1,658,331</b>
<b>Loans</b>						
Loan to CCDA						
<b>Total Loans</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Improvement Program</b>						
<b>Total Capital Improvement Program</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers Out</b>						
<b>Total Transfers to Other Funds</b>	<b>\$79,793</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Contingency</b>						
Contingency				\$100,000	\$100,000	\$100,000
<b>Total Contingency</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>
<b>Total Budget</b>	<b>\$1,166,114</b>	<b>\$1,256,143</b>	<b>\$1,453,571</b>	<b>\$1,758,331</b>	<b>\$1,758,331</b>	<b>\$1,758,331</b>
Ending Fund Balance	\$110,282	\$113,536	\$118,723	\$16,765	\$16,765	\$16,765
<b>Total Requirements</b>	<b>\$1,276,396</b>	<b>\$1,369,679</b>	<b>\$1,572,294</b>	<b>\$1,775,096</b>	<b>\$1,775,096</b>	<b>\$1,775,096</b>

## INTERNAL SERVICE FUND– INSURANCE

This fund is used to record the refund of worker's compensation costs and other insurance related revenues from prior years. Funds will eventually be used to self-insure portions of the City's liabilities.

	Description	Actuals		Revised 2008-09	Proposed 2009-10	Approved 2009-10	Adopted 2009-10
		2006-07	2007-08				
<b>Resources</b>							
3000	Beginning Fund Balance	\$618,504	\$657,237	\$749,997	\$874,095	\$874,095	\$874,095
<b>Total Fund Balance &amp; Reserves</b>		<b>\$618,504</b>	<b>\$657,237</b>	<b>\$749,997</b>	<b>\$874,095</b>	<b>\$874,095</b>	<b>\$874,095</b>
<b>Property Taxes</b>							
<b>Total Property Taxes</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants</b>							
<b>Total Grants</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interagency Revenues</b>							
<b>Total Interagency Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fees &amp; Charges</b>							
4399	Miscellaneous Fees & Charges	\$0	\$942	\$0	\$0	0	0
<b>Total Fees &amp; Charges</b>		<b>\$0</b>	<b>\$942</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fines &amp; Forfeitures</b>							
<b>Total Fines &amp; Forfeitures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Franchise Fees</b>							
<b>Total Franchise Fees</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest and Rental Earnings</b>							
4700	Interest Earnings	\$31,082	\$34,117	\$23,350	\$7,849	\$7,849	\$7,849
<b>Total Interest and Rental Earnings</b>		<b>\$31,082</b>	<b>\$34,117</b>	<b>\$23,350</b>	<b>\$7,849</b>	<b>\$7,849</b>	<b>\$7,849</b>
<b>Bond and Note Proceeds</b>							
<b>Total Bond and Note Proceeds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>							
4790	Recovered Expenditures	\$5,411	\$69,137	\$30,000	\$60,000	60,000	60,000
<b>Total Other Revenues</b>		<b>\$5,411</b>	<b>\$69,137</b>	<b>\$30,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>
<b>Fund Transfers</b>							
<b>Total Fund Transfers</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>		<b>\$654,997</b>	<b>\$761,433</b>	<b>\$803,347</b>	<b>\$941,944</b>	<b>\$941,944</b>	<b>\$941,944</b>
<b>Requirements</b>							
<b>Program Expenditures</b>							
<b>Total Program Expenditures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Loans</b>							
	Loan to CCDA						
<b>Total Loans</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Improvement Program</b>							
<b>Total Capital Improvement Program</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers Out</b>							
<b>Total Transfers to Other Funds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Contingency</b>							
	Contingency						
<b>Total Contingency</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Budget</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance</b>		<b>\$657,237</b>	<b>\$757,313</b>	<b>\$803,347</b>	<b>\$941,944</b>	<b>\$941,944</b>	<b>\$941,944</b>
<b>Total Requirements</b>		<b>\$657,237</b>	<b>\$757,313</b>	<b>\$803,347</b>	<b>\$941,944</b>	<b>\$941,944</b>	<b>\$941,944</b>