

# Required Supplementary Information



CITY OF TIGARD, OREGON  
GENERAL FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
For the fiscal year ended June 30, 2006

REVENUES:	Budgeted Amounts		Actual Amounts	Variance Over (Under)
	Original	Final		
Taxes	\$ 9,582,474	\$ 9,582,474	\$ 9,998,252	\$ 415,778
Franchise fees	2,822,409	2,822,409	3,042,187	219,778
Licenses and permits	291,575	291,575	354,545	62,970
Intergovernmental revenues	2,875,495	2,916,735	2,882,918	(33,817)
Charges for services	720,120	720,120	1,110,496	390,376
Fines and forfeitures	650,827	650,827	702,469	51,642
Interest earnings	204,000	204,000	290,879	86,879
Miscellaneous	25,000	25,000	18,892	(6,108)
Total revenues	<u>17,171,900</u>	<u>17,213,140</u>	<u>18,400,638</u>	<u>1,187,499</u>
EXPENDITURES:				
Community services	11,969,249	12,011,989	11,377,118	634,871
Public works	2,629,088	2,672,342	2,273,569	398,773
Development services	2,941,422	2,941,422	2,673,696	267,726
Policy and administration	343,085	371,120	363,848	7,272
Contingency	1,000,000	927,211	-	927,211
Total expenditures	<u>18,882,844</u>	<u>18,924,084</u>	<u>16,688,231</u>	<u>2,235,853</u>
Change in fund balance before other financing sources (uses)	<u>(1,710,944)</u>	<u>(1,710,944)</u>	<u>1,712,407</u>	<u>3,423,352</u>
Other financing sources (uses):				
Operating transfer in	2,677,233	2,677,233	1,945,005	(732,228)
Operating transfer out	<u>(4,507,732)</u>	<u>(4,507,732)</u>	<u>(3,454,072)</u>	<u>1,053,660</u>
Total other financing sources (uses)	<u>(1,830,499)</u>	<u>(1,830,499)</u>	<u>(1,509,067)</u>	<u>321,432</u>
Change in fund balance	<u>(3,541,443)</u>	<u>(3,541,443)</u>	<u>203,340</u>	<u>3,744,784</u>
UNDESIGNATED, UNRESERVED - FUND BALANCE BEGINNING OF YEAR	<u>8,671,679</u>	<u>8,671,679</u>	<u>8,185,744</u>	<u>(485,935)</u>
UNDESIGNATED, UNRESERVED - FUND BALANCE END OF YEAR	<u>\$ 5,130,236</u>	<u>\$ 5,130,236</u>	<u>\$ 8,389,084</u>	<u>\$ 3,258,849</u>

CITY OF TIGARD, OREGON  
 GAS TAX FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 For the fiscal year ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance Over (Under)
	Original	Final		
<b>REVENUES:</b>				
Federal grants	\$ 228,025	\$ 228,025	\$ -	\$ (228,025)
State gas tax	2,232,900	2,232,900	\$2,187,565	(45,335)
County gas tax	175,000	175,000	195,101	20,101
Street lighting fees	8,420	8,420	14,129	5,709
Interest earnings	31,300	31,300	71,287	39,987
Miscellaneous	111,636	111,636	35,088	(76,548)
<b>Total revenues</b>	<b>2,787,281</b>	<b>2,787,281</b>	<b>2,503,170</b>	<b>(284,111)</b>
<b>EXPENDITURES:</b>				
Development services	445,000	445,000	419,815	25,185
Contingency	350,000	280,000	-	280,000
Capital projects	1,943,361	2,013,361	306,656	1,706,705
<b>Total expenditures</b>	<b>2,738,361</b>	<b>2,738,361</b>	<b>726,471</b>	<b>2,011,890</b>
Change in fund balance before other financing (uses)	48,920	48,920	1,776,699	1,727,779
Other financing (uses): Transfer out	(1,305,617)	(1,305,617)	(1,035,860)	269,757
Change in fund balance	(1,256,697)	(1,256,697)	740,839	1,997,536
UNDESIGNATED, UNRESERVED FUND BALANCE, BEGINNING OF YEAR	1,552,821	1,552,821	1,979,159	426,338
UNDESIGNATED, UNRESERVED FUND BALANCE, END OF YEAR	\$ 296,124	\$ 296,124	\$ 2,719,998	\$ 2,423,874

CITY OF TIGARD, OREGON  
PARKS SDC FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
For the fiscal year ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance Over (Under)
	Original	Final		
<b>REVENUES:</b>				
System development charges	\$ 1,608,286	\$ 1,608,286	\$ 1,249,686	\$ (358,600)
Interest earnings	61,380	61,380	46,973	(14,407)
Total revenues	<u>1,669,666</u>	<u>1,669,666</u>	<u>1,296,659</u>	<u>(373,007)</u>
Change in fund balance before other financing sources (uses)	<u>1,669,666</u>	<u>1,669,666</u>	<u>1,296,659</u>	<u>(373,007)</u>
Other financing sources (uses):				
Transfer in	1,900,000	1,900,000	1,900,000	-
Transfer out	<u>(1,909,917)</u>	<u>(1,909,917)</u>	<u>(403,956)</u>	<u>1,505,961</u>
Total other financing sources	<u>(9,917)</u>	<u>(9,917)</u>	<u>1,496,044</u>	<u>1,505,961</u>
Change in fund balance	1,659,749	1,659,749	2,792,703	1,132,954
UNDESIGNATED, UNRESERVED FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
UNDESIGNATED, UNRESERVED FUND BALANCE, END OF YEAR	<u>\$ 1,659,749</u>	<u>\$ 1,659,749</u>	<u>\$ 2,792,703</u>	<u>\$ 1,132,954</u>

