

FUND SUMMARIES INTRODUCTION

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

In FY 2014-15, the city will use the following funds:

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

GENERAL FUND

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

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

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

The Total Budget and Total Requirements in the General Fund show a modest increase in the fiscal year 2014-15 budget when compared to the previous fiscal year budget. Program Expenditures for operations is increasing 4.5%.

GENERAL FUND

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14
Resources							
40000 - Beginning Fund Balance	7,327,165	7,250,007	8,156,853	10,142,274	10,142,274	10,142,274	24.3%
Total Beginning Fund Balance	7,327,165	7,250,007	8,156,853	10,142,274	10,142,274	10,142,274	24.3%
40100 - Current Property Taxes	12,239,138	12,591,428	12,809,347	13,193,627	13,193,627	13,193,627	3.0%
40101 - Prior Year Property Taxes	132,050	195,638	211,188	211,188	211,188	211,188	0.0%
Total Taxes	12,371,188	12,787,066	13,020,535	13,404,815	13,404,815	13,404,815	3.0%
41000 - Franchise Application Fees	0	0	2,000	2,000	2,000	2,000	0.0%
41001 - Franchise Fees - Electric	1,658,046	2,180,790	2,194,008	2,259,828	2,259,828	2,259,828	3.0%
41002 - Franchise Fees - Gas	835,411	1,180,312	839,588	843,786	843,786	843,786	0.5%
41003 - Franchise - Telecomm	458,341	419,137	360,000	324,000	324,000	324,000	-10.0%
41004 - Franchise Fees - Garbage	453,595	363,191	548,578	576,007	576,007	576,007	5.0%
41005 - Franchise Fees - Cable TV	559,125	578,388	524,585	535,629	535,629	535,629	2.1%
41006 - Franchise Fees - Water	430,277	499,338	689,168	744,301	744,301	744,301	8.0%
41007 - Franchise Fees - Sanitary Swr	485,842	503,037	443,473	514,081	514,081	514,081	15.9%
Total Franchise Fees	4,880,635	5,724,192	5,601,400	5,799,632	5,799,632	5,799,632	3.5%
43001 - Business Tax	673,789	668,659	675,157	678,689	678,689	678,689	0.5%
43107 - Erosion Control Plan Check Fee	142	6,175	389	6,484	6,484	6,484	1566.8%
43112 - CDC Review Fees	27,313	32,931	4,172	34,578	34,578	34,578	728.8%
43113 - Address Fee	4,250	1,500	810	1,575	1,575	1,575	94.4%
43114 - Engineering Public Improvement	103,404	255,920	36,000	142,716	142,716	142,716	296.4%
43115 - Sign Permit Fees	16,766	20,043	4,576	21,045	21,045	21,045	359.9%
43116 - Land Use Application Fee	88,174	150,848	56,260	158,390	158,390	158,390	181.5%
43117 - Long Range Planning Surcharge	19,663	29,878	8,854	31,372	31,372	31,372	254.3%
43130 - Miscellaneous Fees/Charges	0	50,698	63,645	52,219	52,219	52,219	-18.0%
43134 - Street Maintenance Fee	0	5,100	0	0	0	0	0.0%
43401 - Alarm Permit Fees	46,395	50,000	47,000	47,000	47,000	47,000	0.0%
43402 - Liquor Permit Fees	3,135	3,125	3,272	3,344	3,344	3,344	2.2%
43403 - Candidate Filing Fees	0	0	0	0	0	0	0.0%
Total Licenses and Permits	983,030	1,274,877	900,135	1,177,412	1,177,412	1,177,412	30.8%
40201 - Hotel/Motel Tax	482,522	372,750	407,798	407,798	407,798	407,798	0.0%
44100 - Cigarette Tax	70,566	68,973	57,241	61,375	61,375	61,375	7.2%
44101 - Liquor Tax	616,774	647,376	791,567	699,675	699,675	699,675	-11.6%
44102 - State Revenue Sharing	425,492	590,495	452,088	471,528	471,528	471,528	4.3%
44103 - 911 Emergency Tax	237,116	118,148	0	0	0	0	0.0%
44501 - Intergovernmental Revenue	839,715	888,031	1,056,888	919,112	919,112	919,112	-13.0%
44800 - Federal Grants	214,665	159,067	143,935	10,391	10,391	10,391	-92.8%
44801 - State Grants	6,941	36,637	12,264	1,226	1,226	1,226	-90.0%
44802 - Grants- Other	0	1,394	2,500	0	0	0	-100.0%
44803 - WCCLS Grants	2,941,089	3,007,711	2,693,623	2,747,495	2,747,495	2,747,495	2.0%
Total Intergovernmental	5,834,880	5,890,582	5,617,904	5,318,600	5,318,600	5,318,600	-5.3%

GENERAL FUND

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14
45301 - Lien Search Fees	44,205	65,555	46,890	49,000	49,000	49,000	4.5%
45303 - Vehicle Release Fee	17,900	16,810	27,328	16,810	16,810	16,810	-38.5%
45304 - Passport Processing Fees	32,470	33,710	61,961	33,710	33,710	33,710	-45.6%
45305 - Park Revenue	67,055	66,803	42,677	66,803	66,803	66,803	56.5%
45306 - HELP - Need Desc 45306	7,390	6,490	0	6,490	6,490	6,490	100.0%
45310 - Library Copier Receipts	0	36	1,882	36	36	36	-98.1%
45311 - Library Miscellaneous Income	15,584	14,157	12,249	12,078	12,078	12,078	-1.4%
45319 - Miscellaneous Fees & Charges	42,431	-2,510	0	0	0	0	0.0%
45320 - Rental Income	6,000	3,500	20,401	3,500	3,500	3,500	-82.8%
45321 - Community Garden Rental Income	520	478	0	478	478	478	100.0%
45322 - Police Copies	0	13,265	0	0	0	0	0.0%
45330 - Donations / Gifts	10,296	8,050	0	0	0	0	0.0%
45580 - Interdepartmental Services Revenue	2,797	2,239,626	3,017,265	2,499,329	2,499,329	2,499,329	-17.2%
Total Charges for Services	246,649	2,465,971	3,230,653	2,688,234	2,688,234	2,688,234	-16.8%
46001 - Traffic Fines	946,111	814,112	968,115	865,417	865,417	865,417	-10.6%
46002 - Civil Infractions	679	0	1,000	1,000	1,000	1,000	0.0%
46010 - Library Fines	122,781	104,649	129,668	126,815	126,815	126,815	-2.2%
Total Fines & Forfeitures	1,069,571	918,761	1,098,783	993,232	993,232	993,232	-9.6%
47000 - Interest Earnings	42,105	99,825	103,722	103,722	103,722	103,722	0.0%
Total Interest Earnings	42,105	99,825	103,722	103,722	103,722	103,722	0.0%
48000 - Other Revenue	0	20,440	0	0	0	0	0.0%
48001 - Recovered Expenditures	56,475	55,320	73,754	55,873	55,873	55,873	-24.2%
48002 - Surplus	0	5,000	0	0	0	0	0.0%
Total Miscellaneous	56,475	80,760	73,754	55,873	55,873	55,873	-24.2%
49001 - Debt Proceeds	0	230,537	361,000	254,000	254,000	254,000	-29.6%
49002 - Proceeds from Loan Repayment	0	0	0	0	0	0	0.0%
Total Other Financing Sources	0	230,537	361,000	254,000	254,000	254,000	-29.6%
49200 - Transfer In from Gas Tax Fund	142,231	0	0	0	0	0	0.0%
49230 - Transfer In from Building Fund	199,844	0	0	0	0	0	0.0%
49240 - Transfer In from Criminal Forfeiture Fund	30,833	56,807	0	0	0	0	0.0%
49400 - Transfer In from Capital Projects Fund	3,341	0	0	0	0	0	0.0%
49420 - Transfer In from Parks Capital Fund	291,693	0	0	0	0	0	0.0%
49460 - Transfer In from Transportation CIP Fund	240,218	0	0	0	0	0	0.0%
49500 - Transfer In from Sanitary Sewer Fund	402,447	0	0	0	0	0	0.0%
49510 - Transfer In from Stormwater Fund	232,801	0	0	0	0	0	0.0%
49530 - Transfer In from Water Fund	731,771	0	0	0	0	0	0.0%
49532 - Transfer In from Water CIP Fund	754,971	0	0	0	0	0	0.0%
Total Transfers In	3,030,150	56,807	0	0	0	0	0.0%

GENERAL FUND

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14
Total Resources	35,841,848	36,779,386	38,164,739	39,937,794	39,937,794	39,937,794	4.6%
Requirements							
Program Expenditures							
Community Development	2,831,974	2,667,927	3,015,448	3,047,095	3,047,095	3,047,095	1.0%
Community Services	19,638,468	18,636,381	20,136,393	21,016,260	21,016,260	21,016,260	4.4%
Policy and Administration	819,034	711,385	802,516	809,798	838,936	838,936	4.5%
Public Works	4,573,737	4,662,773	5,477,765	5,865,265	5,865,265	5,865,265	7.1%
Total Program Expenditures	27,863,213	26,678,466	29,432,122	30,738,418	30,767,556	30,767,556	4.5%
Total Loan to CCDA	375,000	80,000	361,000	254,000	254,000	254,000	-29.6%
Total Transfers Out	353,628	310,084	916,292	834,967	834,967	834,967	-8.9%
Total Contingency	0	0	1,192,780	1,385,000	1,385,000	1,385,000	16.1%
Total Budget	28,591,841	27,068,550	31,902,194	33,212,385	33,241,523	33,241,523	4.2%
Reserve for Future Expense	7,250,007	9,710,836	6,262,545	6,725,409	6,696,271	6,696,271	6.9%
Total Requirements	35,841,848	36,779,386	38,164,739	39,937,794	39,937,794	39,937,794	4.6%

ENTERPRISE FUND-SANITARY SEWER

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

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

ENTERPRISE FUND-SANITARY SEWER

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14
Resources							
40000 - Beginning Fund Balance	8,267,131	7,403,656	6,197,119	4,566,728	4,566,728	4,566,728	-26.3%
Total Beginning Fund Balance	8,267,131	7,403,656	6,197,119	4,566,728	4,566,728	4,566,728	-26.3%
43120 - Sewer Connection Fees	46,701	70,958	25,750	74,506	74,506	74,506	189.3%
43130 - Miscellaneous Fees/Charges	0	0	408,050	512,627	512,627	512,627	25.6%
Total Licenses and Permits	46,701	70,958	433,800	587,133	587,133	587,133	35.3%
45100 - Utility Sales	1,037,743	1,244,358	1,534,777	1,234,777	1,234,777	1,634,777	6.5%
45199 - Bad Debt	-12,010	-50,251	-50,500	-50,500	-50,500	-50,500	0.0%
45319 - Miscellaneous Fees & Charges	0	9,079	0	0	0	0	0.0%
Total Charges for Services	1,025,732	1,203,187	1,484,277	1,184,277	1,184,277	1,584,277	6.7%
47000 - Interest Earnings	9,554	502	100,333	100,333	100,333	100,333	0.0%
Total Interest Earnings	9,554	502	100,333	100,333	100,333	100,333	0.0%
48001 - Recovered Expenditures	119,854	128,390	128,788	141,674	141,674	141,674	10.0%
Total Miscellaneous	119,854	128,390	128,788	141,674	141,674	141,674	10.0%
49200 - Transfer In from Gas Tax Fund	0	0	50,000	45,400	45,400	45,400	-9.2%
49421 - Transfer In from Parks Bond Fund	0	0	0	21,800	21,800	21,800	100.0%
49425 - Transfer In from Parks SDC Fund	0	0	0	375,450	375,450	375,450	100.0%
49500 - Transfer In from Sanitary Sewer Fund	0	0	0	0	0	0	0.0%
49510 - Transfer In from Stormwater Fund	0	0	120,000	272,400	272,400	272,400	127.0%
49511 - Transfer In from Water Quality/Quantity Fund	0	276,292	936,000	439,200	439,200	439,200	-53.1%
49530 - Transfer In from Water Fund	0	0	0	0	0	0	0.0%
49532 - Transfer In from Water CIP Fund	0	0	285,000	215,650	215,650	215,650	-24.3%
Total Transfers In	0	276,292	1,391,000	1,369,900	1,369,900	1,369,900	-1.5%
Total Resources	9,468,972	9,082,985	9,735,317	7,950,045	7,950,045	8,350,045	-14.2%
Requirements							
Program Expenditures							
Public Works	866,961	1,359,653	1,973,373	1,926,260	1,946,260	1,946,260	-1.4%
Total Program Expenditures	866,961	1,359,653	1,973,373	1,926,260	1,946,260	1,946,260	-1.4%
Total Loan to CCDA	0	200,000	0	0	0	0	0.0%
Total Transfers Out	879,680	36,384	230,149	79,849	79,849	79,849	-65.3%
Total Work in Progress	350,410	1,211,556	5,924,653	2,944,011	2,944,011	2,944,011	-50.3%
Total Contingency	0	0	220,000	400,000	400,000	400,000	81.8%
Total Budget	2,097,051	2,807,593	8,348,175	5,350,120	5,370,120	5,370,120	-35.7%
Reserve for Future Expense	7,371,920	6,275,393	1,387,142	2,599,925	2,579,925	2,979,925	114.8%
Total Requirements	9,468,972	9,082,985	9,735,317	7,950,045	7,950,045	8,350,045	-14.2%

ENTERPRISE FUND-STORMWATER

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

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14
Resources							
40000 - Beginning Fund Balance	1,522,777	2,195,002	2,516,647	3,795,745	3,795,745	3,795,745	50.8%
Total Beginning Fund Balance	1,522,777	2,195,002	2,516,647	3,795,745	3,795,745	3,795,745	50.8%
45100 - Utility Sales	1,608,130	1,843,686	1,423,938	2,170,387	2,170,387	2,170,387	52.4%
45103 - Tigard SWM Surcharge	796,610	799,904	629,892	863,904	863,904	863,904	37.2%
45199 - Bad Debt	-2,550	-13,896	0	0	0	0	0.0%
Total Charges for Services	2,402,189	2,629,694	2,053,830	3,034,291	3,034,291	3,034,291	47.7%
47000 - Interest Earnings	9,105	140	7,936	7,936	7,936	7,936	0.0%
47100 - Gain/Loss on Investments	-2,752	0	0	0	0	0	0.0%
Total Interest Earnings	6,354	140	7,936	7,936	7,936	7,936	0.0%
48001 - Recovered Expenditures	373	3,039	0	3,069	3,069	3,069	100.0%
Total Miscellaneous	373	3,039	0	3,069	3,069	3,069	100.0%
49200 - Transfer In from Gas Tax Fund	0	0	0	0	0	0	0.0%
49425 - Transfer In from Parks SDC Fund	0	0	0	0	0	0	0.0%
49500 - Transfer In from Sanitary Sewer Fund	0	0	0	0	0	0	0.0%
49530 - Transfer In from Water Fund	0	0	0	0	0	0	0.0%
Total Transfers In	0	0	0	0	0	0	0.0%
Total Resources	3,931,694	4,827,875	4,578,413	6,841,041	6,841,041	6,841,041	49.4%
Requirements							
Program Expenditures							
Public Works	1,217,997	1,540,384	1,442,387	1,558,912	1,558,912	1,580,912	9.6%
Total Program Expenditures	1,217,997	1,540,384	1,442,387	1,558,912	1,558,912	1,580,912	9.6%
Total Transfers Out	284,832	82,752	598,916	350,956	350,956	350,956	-41.4%
Total Work in Progress	233,863	323,461	1,165,375	338,873	338,873	338,873	-70.9%
Total Contingency	0	0	100,000	150,000	150,000	150,000	50.0%
Total Budget	1,736,692	1,946,597	3,306,678	2,398,741	2,398,741	2,420,741	-26.8%
Reserve for Future Expense	2,195,002	2,881,278	1,271,735	4,442,300	4,442,300	4,420,300	247.6%
Total Requirements	3,931,694	4,827,875	4,578,413	6,841,041	6,841,041	6,841,041	49.4%

ENTERPRISE FUND-WATER QUALITY/QUANTITY

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

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14 Revised
Resources							
40000 - Beginning Fund Balance	1,551,368	1,570,633	1,242,369	1,199,825	1,199,825	1,199,825	-3.4%
Total Beginning Fund Balance	1,551,368	1,570,633	1,242,369	1,199,825	1,199,825	1,199,825	-3.4%
43122 - Fee In-Lieu H2O Quantity	8,525	8,800	3,250	9,240	9,240	9,240	184.3%
43123 - Fee in Lieu Water Quality	1,575	450	1,000	473	473	473	-52.7%
Total Licenses and Permits	10,100	9,250	4,250	9,713	9,713	9,713	128.5%
47000 - Interest Earnings	9,164	3,386	15,102	15,102	15,102	15,102	0.0%
Total Interest Earnings	9,164	3,386	15,102	15,102	15,102	15,102	0.0%
Total Resources	1,570,633	1,583,269	1,261,721	1,224,640	1,224,640	1,224,640	-2.9%
Requirements							
Program Expenditures							
Program Expenditures	0	0	0	0	0	0	0.0%
Total Work in Progress	0	0	0	0	0	0	0.0%
Total Transfers Out	0	292,137	943,659	439,200	439,200	439,200	-53.5%
Total Contingency	0	0	0	25,000	25,000	25,000	100.0%
Total Budget	0	292,137	943,659	464,200	464,200	464,200	-50.8%
Reserve for Future Exp	1,570,633	1,291,132	318,062	760,440	760,440	760,440	139.1%
Total Requirements	1,570,633	1,583,269	1,261,721	1,224,640	1,224,640	1,224,640	-2.9%

ENTERPRISE FUND-WATER

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

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

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

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

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

ENTERPRISE FUND-WATER

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14
Resources							
40000 - Beginning Fund Balance	3,642,090	8,427,291	9,701,503	16,125,957	16,125,957	16,125,957	66.2%
Total Beginning Fund Balance	3,642,090	8,427,291	9,701,503	16,125,957	16,125,957	16,125,957	66.2%
43126 - Developer Overhead	8,966	9,203	10,030	9,663	9,663	9,663	-3.7%
43128 - Fire Service Reimbursement	2,800	1,400	0	1,470	1,470	1,470	100.0%
43130 - Miscellaneous Fees/Charges	0	0	3,172	3,267	3,267	3,267	3.0%
Total Licenses and Permits	11,766	10,603	13,202	14,400	14,400	14,400	9.1%
45100 - Utility Sales	11,626,748	14,666,628	14,075,199	18,057,552	18,057,552	16,557,552	17.6%
45101 - Other Utility Sales	8,188	4,949	4,456	4,456	4,456	4,456	0.0%
45102 - Leaks/Misreads Credits	-18,969	-18,600	-22,984	-22,984	-22,984	-22,984	0.0%
45104 - Meter Sales	111,804	107,997	27,762	27,762	27,762	27,762	0.0%
45105 - Fire Hydrant Flow Testing Svc	975	975	4,006	6,006	6,006	6,006	49.9%
45150 - Late Penalties/Charges	114,850	126,675	121,136	121,136	121,136	121,136	0.0%
45151 - Returned Check Fees	1,540	1,660	1,290	1,290	1,290	1,290	0.0%
45199 - Bad Debt	-14,302	-28,395	-20,544	-20,544	-20,544	-20,544	0.0%
45319 - Miscellaneous Fees & Charges	1,800	1,939	372	372	372	372	0.0%
45320 - Rental Income	50,642	33,234	49,476	33,234	33,234	33,234	-32.8%
Total Charges for Services	11,883,277	14,897,062	14,240,169	18,208,280	18,208,280	16,708,280	17.3%
47000 - Interest Earnings	8,433	330	30,644	30,644	30,644	30,644	0.0%
Total Interest Earnings	8,433	330	30,644	30,644	30,644	30,644	0.0%
48000 - Other Revenue	2,929	10,000	0	0	0	0	0.0%
48001 - Recovered Expenditures	32,008	10,718	0	10,825	10,825	10,825	100.0%
Total Miscellaneous	34,937	20,718	0	10,825	10,825	10,825	100.0%
49100 - Transfer In from General Fund	27,460	27,460	27,460	27,460	27,460	27,460	0.0%
49500 - Transfer In from Sanitary Sewer Fund	13,413	13,413	13,413	13,413	13,413	13,413	0.0%
49510 - Transfer In from Stormwater Fund	17,878	17,878	17,878	17,878	17,878	17,878	0.0%
Total Transfers In	58,751	58,751	58,751	58,751	58,751	58,751	0.0%
Total Resources	15,639,254	23,414,755	24,044,269	34,448,857	34,448,857	32,948,857	37.0%

ENTERPRISE FUND-WATER

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14
Requirements							
Program Expenditures							
	0	0	0	0	0	0	0.0%
Public Works	5,331,984	6,739,875	8,239,852	8,376,282	8,376,282	8,376,282	1.7%
Total Program Expenditures	5,331,984	6,739,875	8,239,852	8,376,282	8,376,282	8,376,282	1.7%
Total Transfers Out	1,879,979	3,967,787	5,785,926	5,767,077	5,767,077	5,767,077	-0.3%
Total Contingency	0	0	350,000	500,000	500,000	500,000	42.9%
Total Budget	7,211,963	10,707,662	14,375,778	14,643,359	14,643,359	14,643,359	1.9%
Reserve for Future Expense	8,427,291	12,707,093	9,668,491	19,805,498	19,805,498	18,305,498	89.3%
Total Requirements	15,639,254	23,414,755	24,044,269	34,448,857	34,448,857	32,948,857	37.0%

ENTERPRISE FUND-WATER CIP

The Water CIP Fund accounts for major capital improvement projects for the water system. Resources in this fund consist largely of transfers from the Water Fund and borrowing proceeds. In fiscal year 2014-15, the fund will have a beginning fund balance of over \$43 million from water revenue bonds. These dollars will be utilized to continue to fund the city's long-term water project.

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

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

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

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

In May 2012, \$102.5 million of water revenue bonds were issued. The majority of the proceeds were deposited into the Water CIP Fund to pay for capital projects for the water system, including the Lake Oswego/Tigard Water Partnership. In December 2013, the partnership agreed to amend its intergovernmental agreement to transfer an additional 4 million gallons per day from Lake Oswego to Tigard. During FY 2014-15, the city anticipates acquiring an additional \$52 million dollars of water revenue bonds. This accounts for the substantial fund balance in this fund.

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

ENTERPRISE FUND-WATER CIP

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14 Revised
Resources							
40000 - Beginning Fund Balance	1,202,897	93,177,930	84,231,728	43,359,624	43,359,624	43,359,624	-48.5%
Total Beginning Fund Balance	1,202,897	93,177,930	84,231,728	43,359,624	43,359,624	43,359,624	-48.5%
44800 - Federal Grants	1,585,506	0	0	0	0	0	0.0%
Total Intergovernmental	1,585,506	0	0	0	0	0	0.0%
47000 - Interest Earnings	435	68,593	13,096	13,096	13,096	13,096	0.0%
Total Interest Earnings	435	68,593	13,096	13,096	13,096	13,096	0.0%
48001 - Recovered Expenditures	0	5,213	0	5,265	5,265	5,265	100.0%
Total Miscellaneous	0	5,213	0	5,265	5,265	5,265	100.0%
49001 - Debt Proceeds	99,634,079	0	0	52,000,000	52,000,000	52,000,000	100.0%
Total Other Financing Sources	99,634,079	0	0	52,000,000	52,000,000	52,000,000	100.0%
49100 - Transfer In from General Fund	181,216	71,930	0	0	0	0	0.0%
49425 - Transfer In from Parks SDC Fund	151,369	49,610	0	0	0	0	0.0%
49500 - Transfer In from Sanitary Sewer Fund	0	0	100,000	0	0	0	-100.0%
49530 - Transfer In from Water Fund	732,866	229,408	652,443	888,104	888,104	888,104	36.1%
49531 - Transfer In from Water SDC Fund	361,575	0	1,027,000	345,000	345,000	345,000	-66.4%
49532 - Transfer In from Water CIP Fund	0	0	0	0	0	0	0.0%
Total Transfers In	1,427,026	350,948	1,779,443	1,233,104	1,233,104	1,233,104	-30.7%
Total Resources	103,849,943	93,602,684	86,024,267	96,611,089	96,611,089	96,611,089	12.3%
Requirements							
Program Expenditures							
Program Expenditures	0	0	0	0	0	0	0.0%
Total Debt Service	0	0	0	0	0	0	0.0%
Total Work in Progress	9,535,084	10,202,553	76,254,443	73,586,632	73,586,632	80,910,333	6.1%
Total Transfers Out	1,136,929	123,207	831,672	215,650	215,650	215,650	-74.1%
Total Budget	10,672,013	10,325,760	77,086,115	73,802,282	73,802,282	81,125,983	5.2%
Reserve for Future Exp	93,177,930	83,276,923	8,938,152	22,808,807	22,808,807	15,485,106	73.2%
Total Requirements	103,849,943	93,602,684	86,024,267	96,611,089	96,611,089	96,611,089	12.3%

ENTERPRISE FUND-WATER DEBT SERVICE

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

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14 Revised
Resources							
40000 - Beginning Fund Balance	0	6,569,045	6,763,142	6,605,801	6,605,801	6,605,801	-2.3%
Total Beginning Fund Balance	0	6,569,045	6,763,142	6,605,801	6,605,801	6,605,801	-2.3%
47000 - Interest Earnings	3,962	36,964	0	0	0	0	0.0%
Total Interest Earnings	3,962	36,964	0	0	0	0	0.0%
49001 - Debt Proceeds	12,538,672	0	0	0	0	0	0.0%
Total Other Financing Sources	12,538,672	0	0	0	0	0	0.0%
49530 - Transfer In from Water Fund	65,652	3,700,863	4,881,034	4,719,850	4,719,850	4,719,850	-3.3%
Total Transfers In	65,652	3,700,863	4,881,034	4,719,850	4,719,850	4,719,850	-3.3%
Total Resources	12,608,287	10,306,872	11,644,176	11,325,651	11,325,651	11,325,651	-2.7%
Requirements							
Program Expenditures							
Program Expenditures	0	0	0	0	0	0	0.0%
Total Debt Service	6,039,242	3,701,072	4,881,034	4,881,033	4,881,033	4,881,033	0.0%
Total Transfers Out	0	0	0	3,010	3,010	3,010	100.0%
Total Contingency	0	0	0	0	0	0	0.0%
Total Budget	6,039,242	3,701,072	4,881,034	4,884,043	4,884,043	4,884,043	0.1%
Reserve for Future Exp	6,569,045	6,605,800	6,763,142	6,441,608	6,441,608	6,441,608	-4.8%
Total Requirements	12,608,287	10,306,872	11,644,176	11,325,651	11,325,651	11,325,651	-2.7%

ENTERPRISE FUND-WATER SDC

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

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

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

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14 Revised
Resources							
40000 - Beginning Fund Balance	730,308	1,536,402	2,652,904	2,860,840	2,860,840	2,860,840	7.8%
Total Beginning Fund Balance	730,308	1,536,402	2,652,904	2,860,840	2,860,840	2,860,840	7.8%
43300 - System Development Charges	376,412	660,425	361,575	693,446	693,446	443,446	22.6%
43301 - SDC Reimbursement	787,666	881,294	0	925,359	925,359	500,359	100.0%
Total Licenses and Permits	1,164,078	1,541,719	361,575	1,618,805	1,618,805	943,805	161.0%
47000 - Interest Earnings	3,590	4,746	233	233	233	233	0.0%
Total Interest Earnings	3,590	4,746	233	233	233	233	0.0%
Total Resources	1,897,977	3,082,867	3,014,712	4,479,878	4,479,878	3,804,878	26.2%
Requirements							
Program Expenditures							
Program Expenditures	0	0	0	0	0	0	0.0%
Total Work in Progress	0	0	0	0	0	0	0.0%
Total Transfers Out	361,575	4,814	165	345,263	345,263	345,263	209150.3%
Total Contingency	0	0	100,000	100,000	100,000	100,000	0.0%
Total Budget	361,575	4,814	100,165	445,263	445,263	445,263	344.5%
Reserve for Future Exp	1,536,402	3,078,053	2,914,547	4,034,615	4,034,615	3,359,615	15.3%
Total Requirements	1,897,977	3,082,867	3,014,712	4,479,878	4,479,878	3,804,878	26.2%

SPECIAL REVENUE FUND-BUILDING

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

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

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14
Resources							
40000 - Beginning Fund Balance	702,023	933,406	1,220,661	2,055,678	2,055,678	2,055,678	68.4%
Total Beginning Fund Balance	702,023	933,406	1,220,661	2,055,678	2,055,678	2,055,678	68.4%
43101 - Plumbing Permits	116,477	173,444	116,160	182,117	182,117	161,151	38.7%
43102 - Mechanical Permits	176,995	273,296	174,400	286,961	286,961	253,924	45.6%
43104 - Building Permits	447,961	659,270	496,300	692,234	692,234	612,540	23.4%
43105 - Metro Construction Excise 5%	1,622	5,435	1,791	5,706	5,706	5,706	218.6%
43106 - Building Plan Check Fee	370,349	396,426	290,500	416,247	416,247	368,326	26.8%
43107 - Erosion Control Plan Check Fee	4,109	1,656	1,198	1,739	1,739	1,739	45.2%
43108 - Fire Life Safety Plan Ck Fee	118,559	109,301	100,500	114,766	114,766	101,554	1.0%
43109 - Plumbing Plan Check Fee	764	1,794	1,217	1,884	1,884	1,884	54.8%
43111 - Mechanical Plan Check Fee	24,881	42,773	28,840	44,911	44,911	39,741	37.8%
43112 - CDC Review Fees	772	1,052	1,412	1,104	1,104	1,104	-21.8%
43118 - Sewer Inspection Fee	4,345	11,095	3,737	11,650	11,650	11,650	211.7%
43120 - Sewer Connection Fees	35	315	0	331	331	331	100.0%
43130 - Miscellaneous Fees/Charges	0	0	2,043	0	0	0	-100.0%
43135 - Info Processing & Archiving	14,918	18,432	15,000	19,354	19,354	19,354	29.0%
43301 - SDC Reimbursement	0	0	19	0	0	0	-100.0%
Total Licenses and Permits	1,281,786	1,694,289	1,233,117	1,779,004	1,779,004	1,579,004	28.0%
44502 - Beaverton School CET 4%	1,481	4,578	1,813	1,813	1,813	1,813	0.0%
44503 - Tigard-Tualatin School CET 4%	10,917	14,672	6,468	6,468	6,468	6,468	0.0%
Total Intergovernmental	12,398	19,250	8,281	8,281	8,281	8,281	0.0%
45151 - Returned Check Fees	20	60	0	0	0	0	0.0%
45199 - Bad Debt	0	50	0	0	0	0	0.0%
45319 - Miscellaneous Fees & Charges	6,992	7,035	0	7,035	7,035	7,035	100.0%
Total Charges for Services	7,012	7,145	0	7,035	7,035	7,035	100.0%
47000 - Interest Earnings	3,242	286	19,782	19,782	19,782	19,782	0.0%
Total Interest Earnings	3,242	286	19,782	19,782	19,782	19,782	0.0%
48001 - Recovered Expenditures	0	913	10,090	923	923	923	-90.9%
Total Miscellaneous	0	913	10,090	923	923	923	-90.9%
49220 - Transfer In from Electrical Inspection Fund	197,037	200,000	180,000	180,000	180,000	180,000	0.0%
Total Transfers In	197,037	200,000	180,000	180,000	180,000	180,000	0.0%
Total Resources	2,203,498	2,855,290	2,671,931	4,050,703	4,050,703	3,850,703	44.1%

SPECIAL REVENUE FUND-BUILDING

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14
Requirements							
Program Expenditures							
Community Development	1,070,249	1,269,162	1,525,079	1,608,518	1,608,518	1,608,518	5.5%
Total Program Expenditures	1,070,249	1,269,162	1,525,079	1,608,518	1,608,518	1,608,518	5.5%
Total Transfers Out	199,844	0	0	0	0	0	0.0%
Total Contingency	0	0	191,500	200,000	200,000	200,000	4.4%
Total Budget	1,270,093	1,269,162	1,716,579	1,808,518	1,808,518	1,808,518	5.4%
Reserve for Future Expense	933,405	1,586,128	955,352	2,242,185	2,242,185	2,042,185	113.8%
Total Requirements	2,203,498	2,855,290	2,671,931	4,050,703	4,050,703	3,850,703	44.1%

SPECIAL REVENUE FUND-CITY GAS TAX

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

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14 Revised
Resources							
40000 - Beginning Fund Balance	511,352	1,003,162	1,488,999	1,531,510	1,531,510	1,531,510	2.9%
Total Beginning Fund Balance	511,352	1,003,162	1,488,999	1,531,510	1,531,510	1,531,510	2.9%
44200 - Gas Tax	739,478	830,031	720,877	739,620	739,620	739,620	2.6%
44801 - State Grants	0	0	3,142	314	314	314	-90.0%
Total Intergovernmental	739,478	830,031	724,019	739,934	739,934	739,934	2.2%
47000 - Interest Earnings	8,737	10,601	34,584	34,584	34,584	34,584	0.0%
Total Interest Earnings	8,737	10,601	34,584	34,584	34,584	34,584	0.0%
48001 - Recovered Expenditures	70,834	31,421	31,735	31,735	31,735	31,735	0.0%
Total Miscellaneous	70,834	31,421	31,735	31,735	31,735	31,735	0.0%
Total Resources	1,330,401	1,875,215	2,279,337	2,337,763	2,337,763	2,337,763	2.6%
Requirements							
Program Expenditures							
Program Expenditures	0	0	0	0	0	0	0.0%
Total Debt Service	327,239	324,420	319,390	315,860	315,860	315,860	-1.1%
Total Work in Progress	0	0	0	0	0	0	0.0%
Total Transfers Out	0	3,043	1,003,778	733,125	733,125	733,125	-27.0%
Total Contingency	0	0	50,000	50,000	50,000	50,000	0.0%
Total Budget	327,239	327,462	1,373,168	1,098,985	1,098,985	1,098,985	-20.0%
Reserve for Future Exp	1,003,162	1,547,753	906,169	1,238,778	1,238,778	1,238,778	36.7%
Total Requirements	1,330,401	1,875,215	2,279,337	2,337,763	2,337,763	2,337,763	2.6%

SPECIAL REVENUE FUND– CRIMINAL FORFEITURE

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

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14
Resources							
40000 - Beginning Fund Balance	60,871	53,124	41,569	122,480	122,480	122,480	194.6%
Total Beginning Fund Balance	60,871	53,124	41,569	122,480	122,480	122,480	194.6%
46000 - Forfeitures	22,725	53,526	43,000	43,000	43,000	43,000	0.0%
46003 - Property Evidence Forfeitures	0	66,662	0	0	0	0	0.0%
Total Fines & Forfeitures	22,725	120,187	43,000	43,000	43,000	43,000	0.0%
47000 - Interest Earnings	362	31	1,892	1,892	1,892	1,892	0.0%
Total Interest Earnings	362	31	1,892	1,892	1,892	1,892	0.0%
48000 - Other Revenue	0	8,953	0	0	0	0	0.0%
Total Miscellaneous	0	8,953	0	0	0	0	0.0%
Total Resources	83,958	182,296	86,461	167,372	167,372	167,372	93.6%
Requirements							
Program Expenditures							
Community Services	0	0	50,000	50,000	50,000	50,000	0.0%
Total Program Expenditures	0	0	50,000	50,000	50,000	50,000	0.0%
Total Transfers Out	30,833	56,807	401	455	455	455	13.5%
Total Budget	30,833	56,807	50,401	50,455	50,455	50,455	0.1%
Reserve for Future Expense	53,124	125,489	36,060	116,917	116,917	116,917	224.2%
Total Requirements	83,958	182,296	86,461	167,372	167,372	167,372	93.6%

SPECIAL REVENUE FUND— ELECTRICAL INSPECTION

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

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14 Revised
Resources							
40000 - Beginning Fund Balance	141,565	124,797	118,014	153,181	153,181	153,181	29.8%
Total Beginning Fund Balance	141,565	124,797	118,014	153,181	153,181	153,181	29.8%
43103 - Electrical Permit Fees	172,849	202,192	170,331	212,302	212,302	187,302	10.0%
43110 - Electrical Plan Check Fee	6,209	3,563	4,506	3,741	3,741	3,741	-17.0%
Total Licenses and Permits	179,058	205,755	174,837	216,043	216,043	191,043	9.3%
47000 - Interest Earnings	1,210	92	1,207	1,207	1,207	1,207	0.0%
Total Interest Earnings	1,210	92	1,207	1,207	1,207	1,207	0.0%
Total Resources	321,834	330,644	294,058	370,431	370,431	345,431	17.5%
Requirements							
Program Expenditures							
Program Expenditures	0	0	0	0	0	0	0.0%
Total Transfers Out	197,037	202,630	181,795	180,000	180,000	180,000	-1.0%
Total Contingency	0	0	50,000	50,000	50,000	50,000	0.0%
Total Budget	197,037	202,630	231,795	230,000	230,000	230,000	-0.8%
Reserve for Future Exp	124,797	128,014	62,263	140,431	140,431	115,431	85.4%
Total Requirements	321,834	330,644	294,058	370,431	370,431	345,431	17.5%

SPECIAL REVENUE FUND– GAS TAX

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

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

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

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14
Resources							
40000 - Beginning Fund Balance	1,981,045	1,572,667	1,526,663	363,400	363,400	363,400	-76.2%
Total Beginning Fund Balance	1,981,045	1,572,667	1,526,663	363,400	363,400	363,400	-76.2%
43119 - Street Lighting Fees	677	214	2,186	225	225	225	-89.7%
43125 - Fee In-Lieu Bicycle Striping	0	0	416	0	0	0	-100.0%
Total Licenses and Permits	677	214	2,602	225	225	225	-91.4%
44200 - Gas Tax	2,628,133	2,656,702	2,910,855	2,809,993	2,809,993	2,809,993	-3.5%
44201 - Other Gas Tax	185,294	178,664	199,397	180,450	180,450	180,450	-9.5%
44501 - Intergovernmental Revenue	0	0	636,600	0	0	0	-100.0%
Total Intergovernmental	2,813,427	2,835,365	3,746,852	2,990,443	2,990,443	2,990,443	-20.2%
45319 - Miscellaneous Fees & Charges	0	13,436	0	0	0	0	0.0%
Total Charges for Services	0	13,436	0	0	0	0	0.0%
47000 - Interest Earnings	27,052	43,011	55,732	55,732	55,732	55,732	0.0%
Total Interest Earnings	27,052	43,011	55,732	55,732	55,732	55,732	0.0%
48001 - Recovered Expenditures	58,369	60,738	60,297	61,345	61,345	61,345	1.7%
Total Miscellaneous	58,369	60,738	60,297	61,345	61,345	61,345	1.7%
49001 - Debt Proceeds	0	48,059	0	0	0	0	0.0%
Total Other Financing Sources	0	48,059	0	0	0	0	0.0%
49412 - Transfer In from Street Maintenance Fund	75,000	100,000	100,000	100,000	100,000	100,000	0.0%
Total Transfers In	75,000	100,000	100,000	100,000	100,000	100,000	0.0%
Total Resources	4,955,570	4,673,489	5,492,146	3,571,145	3,571,145	3,571,145	-35.0%

SPECIAL REVENUE FUND– GAS TAX

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14
Requirements							
Program Expenditures							
Public Works	1,780,653	1,889,207	2,244,308	2,205,002	2,205,002	2,205,002	-1.8%
Total Program Expenditures	1,780,653	1,889,207	2,244,308	2,205,002	2,205,002	2,205,002	-1.8%
Total Debt Service	621,818	615,928	606,378	599,676	599,676	599,676	-1.1%
Total Transfers Out	980,432	508,418	2,604,452	686,133	686,133	686,133	-73.7%
Total Contingency	0	0	35,000	70,000	70,000	70,000	100.0%
Total Budget	3,382,904	3,013,553	5,490,138	3,560,811	3,560,811	3,560,811	-35.1%
Reserve for Future Expense	1,572,666	1,659,936	2,008	10,334	10,334	10,334	414.6%
Total Requirements	4,955,570	4,673,489	5,492,146	3,571,145	3,571,145	3,571,145	-35.0%

SPECIAL REVENUE FUND– LIBRARY DONATIONS & BEQUESTS

The Library Donations and Bequest Fund accounts for the money remaining from several donations and bequests that were provided to the Library for various special projects and artwork. A transfer to the Facilities Capital Projects Fund is appropriated in FY 2014-15 for any of these projects or artwork that arise.

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14 Revised
Resources							
40000 - Beginning Fund Balance	471,335	474,398	474,398	474,648	474,648	474,648	0.1%
Total Beginning Fund Balance	471,335	474,398	474,398	474,648	474,648	474,648	0.1%
47000 - Interest Earnings	3,062	250	0	0	0	0	0.0%
Total Interest Earnings	3,062	250	0	0	0	0	0.0%
Total Resources	474,398	474,648	474,398	474,648	474,648	474,648	0.1%
Requirements							
Program Expenditures							
Program Expenditures	0	0	0	0	0	0	0.0%
Total Transfers Out	0	0	100,000	100,000	100,000	100,000	0.0%
Total Budget	0	0	100,000	100,000	100,000	100,000	0.0%
Reserve for Future Exp	474,398	474,648	374,398	374,648	374,648	374,648	0.1%
Total Requirements	474,398	474,648	474,398	474,648	474,648	474,648	0.1%

SPECIAL REVENUE FUND– PARKS BOND

In November 2010, voters approved a \$17 million parks bond for purchase of land and greenspaces to be used for parks. A minimum of 80% of the proceeds can be used for land acquisitions with the remaining 20% to be utilized for park improvements. Funding for land acquisitions and improvements will come from the Parks Bond Fund, with expenditures recorded in the Parks Capital Fund. The majority of the park bond resources will be expended during FY 2014-2015 with the remaining monies to be programmed on the Fanno Creek Re-meander parks project in FY 2017.

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14 Revised
Resources							
40000 - Beginning Fund Balance	7,906,647	5,903,399	4,872,068	2,346,595	2,346,595	2,346,595	-51.8%
Total Beginning Fund Balance	7,906,647	5,903,399	4,872,068	2,346,595	2,346,595	2,346,595	-51.8%
47000 - Interest Earnings	43,335	27,444	4,020	4,020	4,020	4,020	0.0%
Total Interest Earnings	43,335	27,444	4,020	4,020	4,020	4,020	0.0%
48001 - Recovered Expenditures	400,000	0	0	0	0	0	0.0%
Total Miscellaneous	400,000	0	0	0	0	0	0.0%
Total Resources	8,349,981	5,930,843	4,876,088	2,350,615	2,350,615	2,350,615	-51.8%
Requirements							
Program Expenditures							
Program Expenditures	0	0	0	0	0	0	0.0%
Total Debt Service	0	0	0	0	0	0	0.0%
Total Work in Progress	0	0	0	0	0	0	0.0%
Total Transfers Out	2,446,583	2,015,585	4,876,088	1,997,143	1,997,143	1,997,143	-59.0%
Total Contingency	0	0	0	0	0	0	0.0%
Total Budget	2,446,583	2,015,585	4,876,088	1,997,143	1,997,143	1,997,143	-59.0%
Reserve for Future Exp	5,903,399	3,915,258	0	353,472	353,472	353,472	-82202890.8%
Total Requirements	8,349,981	5,930,843	4,876,088	2,350,615	2,350,615	2,350,615	-51.8%

SPECIAL REVENUE FUND– PARKS SDC

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

In June 2012, the city completed its update of the Parks SDCs. These rates are adjusted annually using an average of two indices, one reflecting changes in development/construction costs and one reflecting changes in land acquisition costs.

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14 Revised
Resources							
40000 - Beginning Fund Balance	2,426,083	2,326,272	1,873,432	1,124,011	1,124,011	1,124,011	-40.0%
Total Beginning Fund Balance	2,426,083	2,326,272	1,873,432	1,124,011	1,124,011	1,124,011	-40.0%
43300 - System Development Charges	467,997	906,034	257,825	676,336	676,336	476,336	84.8%
Total Licenses and Permits	467,997	906,034	257,825	676,336	676,336	476,336	84.8%
47000 - Interest Earnings	11,051	4,772	19,782	19,782	19,782	19,782	0.0%
Total Interest Earnings	11,051	4,772	19,782	19,782	19,782	19,782	0.0%
Total Resources	2,905,131	3,237,078	2,151,039	1,820,129	1,820,129	1,620,129	-24.7%
Requirements							
Program Expenditures							
Program Expenditures	0	0	0	0	0	0	0.0%
Total Debt Service	282,710	0	0	0	0	0	0.0%
Total Work in Progress	0	0	0	12,000	12,000	12,000	100.0%
Total Transfers Out	296,148	1,277,782	2,065,005	1,127,217	1,127,217	1,127,217	-45.4%
Total Contingency	0	0	75,000	75,000	75,000	75,000	0.0%
Total Budget	578,858	1,277,782	2,140,005	1,214,217	1,214,217	1,214,217	-43.3%
Reserve for Future Exp	2,326,272	1,959,296	11,034	605,912	605,912	405,912	3578.7%
Total Requirements	2,905,131	3,237,078	2,151,039	1,820,129	1,820,129	1,620,129	-24.7%

SPECIAL REVENUE FUND– STREET MAINTENANCE FEE

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

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

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

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14 Revised
Resources							
40000 - Beginning Fund Balance	454,022	1,038,949	1,106,917	1,317,786	1,317,786	1,317,786	19.1%
Total Beginning Fund Balance	454,022	1,038,949	1,106,917	1,317,786	1,317,786	1,317,786	19.1%
43129 - Line Extension Rebate	1,746,506	2,024,032	0	0	0	0	0.0%
43130 - Miscellaneous Fees / Charges	0	0	1,946,284	2,004,673	2,004,673	2,004,673	3.0%
Total Licenses and Permits	1,746,506	2,024,032	1,946,284	2,004,673	2,004,673	2,004,673	3.0%
45199 - Bad Debt	-1,336	-7,899	-5,050	-5,050	-5,050	-5,050	0.0%
45319 - Miscellaneous Fees & Charges	181	0	0	0	0	0	0.0%
Total Charges for Services	-1,155	-7,899	-5,050	-5,050	-5,050	-5,050	0.0%
47000 - Interest Earnings	1,136	266	2,043	2,043	2,043	2,043	0.0%
Total Interest Earnings	1,136	266	2,043	2,043	2,043	2,043	0.0%
48001 - Recovered Expenditures	0	1,274	0	1,286	1,286	1,286	100.0%
Total Miscellaneous	0	1,274	0	1,286	1,286	1,286	100.0%
49412 - Transfer In from Street Maintenance Fund	0	0	0	0	0	0	0.0%
Total Transfers In	0	0	0	0	0	0	0.0%
Total Resources	2,200,510	3,056,622	3,050,194	3,320,738	3,320,738	3,320,738	8.9%
Requirements							
Program Expenditures							
Program Expenditures	0	0	0	0	0	0	0.0%
Total Work in Progress	1,006,238	1,654,509	1,660,000	1,900,000	1,900,000	1,900,000	14.5%
Total Transfers Out	155,323	177,900	208,883	207,805	207,805	207,805	-0.5%
Total Contingency	0	0	200,000	200,000	200,000	200,000	0.0%
Total Budget	1,161,561	1,832,409	2,068,883	2,307,805	2,307,805	2,307,805	11.5%
Reserve for Future Exp	1,038,949	1,224,213	981,311	1,012,933	1,012,933	1,012,933	3.2%
Total Requirements	2,200,510	3,056,622	3,050,194	3,320,738	3,320,738	3,320,738	8.9%

SPECIAL REVENUE FUND— TRAFFIC IMPACT FEE

The Traffic Impact Fee (TIF) Fund was implemented to account for the revenues and expenditures associated with the Traffic Impact Fee which was a charge on new development assessed by Washington County, but collected by cities. The TIF was replaced by the Transportation Development Tax on July 1, 2009 and was phased out over an approximately three-year period.

Remaining resources collected under the TIF program will be expended during 2014-15 fiscal year.

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14 Revised
Resources							
40000 - Beginning Fund Balance	851,621	885,315	822,454	355,923	355,923	355,923	-56.7%
Total Beginning Fund Balance	851,621	885,315	822,454	355,923	355,923	355,923	-56.7%
43321 - TIF Fees- Residential	25,258	0	0	0	0	0	0.0%
43323 - TIF Fees- Office	14,667	2,430	0	0	0	0	0.0%
43324 - TIF Fees- Industrial	40	0	0	0	0	0	0.0%
43325 - TIF Fees- Mass Transit	2,282	162	0	0	0	0	0.0%
43326 - TIF Fees- Institutional	884	0	0	0	0	0	0.0%
Total Licenses and Permits	43,131	2,592	0	0	0	0	0.0%
47000 - Interest Earnings	8,838	2,441	4,000	0	0	0	-100.0%
Total Interest Earnings	8,838	2,441	4,000	0	0	0	-100.0%
48001 - Recovered Expenditures	428	0	0	0	0	0	0.0%
Total Miscellaneous	428	0	0	0	0	0	0.0%
Total Resources	904,018	890,348	826,454	355,923	355,923	355,923	-56.9%
Requirements							
Program Expenditures							
Program Expenditures	0	0	0	0	0	0	0.0%
Total Work in Progress	0	0	0	0	0	0	0.0%
Total Transfers Out	18,703	59,236	818,307	355,923	355,923	355,923	-56.5%
Total Contingency	0	0	8,147	0	0	0	-100.0%
Total Budget	18,703	59,236	826,454	355,923	355,923	355,923	-56.9%
Reserve for Future Exp	885,315	831,112	0	0	0	0	-100.0%
Total Requirements	904,018	890,348	826,454	355,923	355,923	355,923	-56.9%

SPECIAL REVENUE FUND— TRANSPORTATION DEVELOPMENT TAX

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

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

Since the TDT was approved by Washington County voters, the Washington County Board of Commissioners has granted a discount to developers and slowed the phase-in of the TDT. While development activity has been slow, the revenue that has been collected on the limited activity has been negatively impacted.

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14 Revised
Resources							
40000 - Beginning Fund Balance	469,018	951,050	894,189	1,388,324	1,388,324	1,388,324	55.3%
Total Beginning Fund Balance	469,018	951,050	894,189	1,388,324	1,388,324	1,388,324	55.3%
43320 - TDT Fees	503,663	1,101,901	176,678	1,156,996	1,156,996	556,996	215.3%
Total Licenses and Permits	503,663	1,101,901	176,678	1,156,996	1,156,996	556,996	215.3%
47000 - Interest Earnings	2,637	2,659	11,279	11,279	11,279	11,279	0.0%
Total Interest Earnings	2,637	2,659	11,279	11,279	11,279	11,279	0.0%
Total Resources	975,319	2,055,609	1,082,146	2,556,599	2,556,599	1,956,599	80.8%
Requirements							
Program Expenditures							
Program Expenditures	0	0	0	0	0	0	0.0%
Total Work in Progress	0	0	0	12,000	12,000	12,000	100.0%
Total Transfers Out	24,269	224,158	779,724	781,124	781,124	781,124	0.2%
Total Contingency	0	0	250,000	250,000	250,000	250,000	0.0%
Total Budget	24,269	224,158	1,029,724	1,043,124	1,043,124	1,043,124	1.3%
Reserve for Future Exp	951,050	1,831,451	52,422	1,513,475	1,513,475	913,475	1642.5%
Total Requirements	975,319	2,055,609	1,082,146	2,556,599	2,556,599	1,956,599	80.8%

SPECIAL REVENUE FUND– URBAN FORESTRY

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

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14 Revised
Resources							
40000 - Beginning Fund Balance	1,297,714	1,175,199	1,051,549	1,121,300	1,121,300	1,121,300	6.6%
Total Beginning Fund Balance	1,297,714	1,175,199	1,051,549	1,121,300	1,121,300	1,121,300	6.6%
47000 - Interest Earnings	9,293	3,518	4,060	4,060	4,060	4,060	0.0%
Total Interest Earnings	9,293	3,518	4,060	4,060	4,060	4,060	0.0%
48101 - Tree Replacement Revenue	29,034	106,250	25,000	26,250	26,250	26,250	5.0%
Total Miscellaneous	29,034	106,250	25,000	26,250	26,250	26,250	5.0%
Total Resources	1,336,042	1,284,967	1,080,609	1,151,610	1,151,610	1,151,610	6.6%
Requirements							
Program Expenditures							
Program Expenditures	0	0	0	0	0	0	0.0%
Total Work in Progress	0	0	0	0	0	0	0.0%
Total Transfers Out	160,843	36,498	156,229	250,175	250,175	250,175	60.1%
Total Contingency	0	0	0	0	0	0	0.0%
Total Budget	160,843	36,498	156,229	250,175	250,175	250,175	60.1%
Reserve for Future Exp	1,175,199	1,248,469	924,380	901,435	901,435	901,435	-2.5%
Total Requirements	1,336,042	1,284,967	1,080,609	1,151,610	1,151,610	1,151,610	6.6%

SPECIAL REVENUE FUND– UNDERGROUND UTILITY

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

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14 Revised
Resources							
40000 - Beginning Fund Balance	505,718	532,555	555,182	526,832	526,832	526,832	-5.1%
Total Beginning Fund Balance	505,718	532,555	555,182	526,832	526,832	526,832	-5.1%
43124 - Fee In-Lieu Undergrounding	23,828	33,880	15,629	35,574	35,574	35,574	127.6%
Total Licenses and Permits	23,828	33,880	15,629	35,574	35,574	35,574	127.6%
47000 - Interest Earnings	3,009	1,271	7,160	7,160	7,160	7,160	0.0%
Total Interest Earnings	3,009	1,271	7,160	7,160	7,160	7,160	0.0%
Total Resources	532,555	567,706	577,971	569,566	569,566	569,566	-1.5%
Requirements							
Program Expenditures							
Program Expenditures	0	0	0	0	0	0	0.0%
Total Work in Progress	0	0	0	0	0	0	0.0%
Total Transfers Out	0	151	252,089	205,057	205,057	205,057	-18.7%
Total Contingency	0	0	50,000	50,000	50,000	50,000	0.0%
Total Budget	0	151	302,089	255,057	255,057	255,057	-15.6%
Reserve for Future Exp	532,555	567,555	275,882	314,509	314,509	314,509	14.0%
Total Requirements	532,555	567,706	577,971	569,566	569,566	569,566	-1.5%

DEBT SERVICE FUND– BANCROFT DEBT SERVICES

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

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14 Revised
Resources							
40000 - Beginning Fund Balance	393,832	367,466	411,392	323,473	323,473	323,473	-21.4%
Total Beginning Fund Balance	393,832	367,466	411,392	323,473	323,473	323,473	-21.4%
42000 - Spec Assmt Principal	0	0	120,000	120,000	120,000	120,000	0.0%
42001 - Spec Assmt Principal - 2003 Dartmouth	6,223	6,454	0	0	0	0	0.0%
42002 - Spec Assmt Principal	32,553	36,717	0	0	0	0	0.0%
Total Special Assessments	38,776	43,170	120,000	120,000	120,000	120,000	0.0%
47000 - Interest Earnings	1,930	164	37,468	0	0	0	-100.0%
47001 - Interest - Assmts 2003 Dartmouth	247	344	0	0	0	0	0.0%
47002 - Interest - Assmts 69th Ave	56,283	32,008	0	0	0	0	0.0%
47003 - Interest - Assmts 1998 Dartmouth	327	0	0	0	0	0	0.0%
Total Interest Earnings	58,788	32,516	37,468	0	0	0	-100.0%
Total Resources	491,395	443,153	568,860	443,473	443,473	443,473	-22.0%
Requirements							
Program Expenditures							
Program Expenditures	0	0	0	0	0	0	0.0%
Total Debt Service	119,099	118,888	499,997	103,411	103,411	103,411	-79.3%
Total Transfers Out	4,830	792	3,821	239	239	239	-93.7%
Total Contingency	0	0	0	0	0	0	0.0%
Total Budget	123,929	119,681	503,818	103,650	103,650	103,650	-79.4%
Reserve for Future Exp	367,466	323,472	65,042	339,823	339,823	339,823	422.5%
Total Requirements	491,395	443,153	568,860	443,473	443,473	443,473	-22.0%

DEBT SERVICE FUND– GENERAL OBLIGATION DEBT SERVICE

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

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14 Revised
Resources							
40000 - Beginning Fund Balance	181,836	272,622	459,866	522,984	522,984	522,984	13.7%
Total Beginning Fund Balance	181,836	272,622	459,866	522,984	522,984	522,984	13.7%
40100 - Current Property Taxes	2,253,643	2,283,223	2,305,993	2,375,173	2,375,173	2,375,173	3.0%
40101 - Prior Year Property Taxes	11,098	10,602	11,515	11,515	11,515	11,515	0.0%
Total Taxes	2,264,741	2,293,825	2,317,508	2,386,688	2,386,688	2,386,688	3.0%
47000 - Interest Earnings	21,995	20,001	4,612	4,612	4,612	4,612	0.0%
Total Interest Earnings	21,995	20,001	4,612	4,612	4,612	4,612	0.0%
48001 - Recovered Expenditures	0	-191	0	-193	-193	-193	-100.0%
Total Miscellaneous	0	-191	0	-193	-193	-193	-100.0%
Total Resources	2,468,571	2,586,256	2,781,986	2,914,091	2,914,091	2,914,091	4.7%
Requirements							
Program Expenditures							
Program Expenditures	0	0	0	0	0	0	0.0%
Total Debt Service	2,195,950	2,191,500	2,193,701	2,194,701	2,194,701	2,194,701	0.0%
Total Transfers Out	0	0	0	1,529	1,529	1,529	100.0%
Total Contingency	0	0	0	0	0	0	0.0%
Total Budget	2,195,950	2,191,500	2,193,701	2,196,230	2,196,230	2,196,230	0.1%
Reserve for Future Exp	272,622	394,756	588,285	717,861	717,861	717,861	22.0%
Total Requirements	2,468,571	2,586,256	2,781,986	2,914,091	2,914,091	2,914,091	4.7%

CAPITAL PROJECTS FUND– FACILITIES CAPITAL PROJECTS

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

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14 Revised
Resources							
40000 - Beginning Fund Balance	417,479	428,823	751,957	878,435	878,435	878,435	16.8%
Total Beginning Fund Balance	417,479	428,823	751,957	878,435	878,435	878,435	16.8%
47000 - Interest Earnings	2,136	1,076	3,212	3,212	3,212	3,212	0.0%
Total Interest Earnings	2,136	1,076	3,212	3,212	3,212	3,212	0.0%
49100 - Transfer In from General Fund	14,736	195,188	880,192	807,507	807,507	807,507	-8.3%
49200 - Transfer In from Gas Tax Fund	0	27,345	27,345	27,345	27,345	27,345	0.0%
49500 - Transfer In from Sanitary Sewer Fund	9,849	18,736	18,736	18,736	18,736	18,736	0.0%
49510 - Transfer In from Stormwater Fund	0	35,478	35,478	35,478	35,478	35,478	0.0%
49530 - Transfer In from Water Fund	9,849	42,825	42,825	42,825	42,825	42,825	0.0%
49980 - Transfer In from Library Don. & Beq. Fund	0	0	100,000	100,000	100,000	100,000	0.0%
Total Transfers In	34,433	319,572	1,104,576	1,031,891	1,031,891	1,031,891	-6.6%
Total Resources	454,047	749,471	1,859,745	1,913,538	1,913,538	1,913,538	2.9%
Requirements							
Program Expenditures							
Program Expenditures	0	0	0	0	0	0	0.0%
Total Work in Progress	21,050	71,528	747,585	674,900	674,900	674,900	-9.7%
Total Transfers Out	4,174	7,720	19,384	8,742	8,742	8,742	-54.9%
Total Contingency	0	0	50,000	50,000	50,000	50,000	0.0%
Total Budget	25,225	79,248	816,969	733,642	733,642	733,642	-10.2%
Reserve for Future Exp	428,823	670,223	1,042,776	1,179,896	1,179,896	1,179,896	13.1%
Total Requirements	454,047	749,471	1,859,745	1,913,538	1,913,538	1,913,538	2.9%

CAPITAL PROJECTS FUND– PARKS CAPITAL

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

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14 Revised
Resources							
40000 - Beginning Fund Balance	69,078	52,934	139,479	174,509	174,509	174,509	25.1%
Total Beginning Fund Balance	69,078	52,934	139,479	174,509	174,509	174,509	25.1%
44501 - Intergovernmental Revenue	0	40,102	163,074	41,506	41,506	41,506	-74.5%
Total Intergovernmental	0	40,102	163,074	41,506	41,506	41,506	-74.5%
47000 - Interest Earnings	406	47	3,015	3,015	3,015	3,015	0.0%
Total Interest Earnings	406	47	3,015	3,015	3,015	3,015	0.0%
48001 - Recovered Expenditures	40,459	0	0	0	0	0	0.0%
Total Miscellaneous	40,459	0	0	0	0	0	0.0%
49100 - Transfer In from General Fund	33,967	0	0	0	0	0	0.0%
49200 - Transfer In from Gas Tax Fund	0	0	50,000	0	0	0	-100.0%
49260 - Transfer In from Tree Replacement Fund	156,830	33,977	150,000	250,000	250,000	250,000	66.7%
49421 - Transfer In from Parks Bond Fund	2,396,213	2,015,585	4,851,205	1,975,343	1,975,343	1,975,343	-59.3%
49425 - Transfer In from Parks SDC Fund	152,656	1,225,647	2,051,808	750,606	750,606	750,606	-63.4%
49500 - Transfer In from Sanitary Sewer Fund	0	4,235	82,000	32,500	32,500	32,500	-60.4%
49510 - Transfer In from Stormwater Fund	0	2,543	286,560	10,000	10,000	10,000	-96.5%
49530 - Transfer In from Water Fund	0	0	0	24,500	24,500	24,500	100.0%
Total Transfers In	2,739,665	3,281,987	7,471,573	3,042,949	3,042,949	3,042,949	-59.3%
Total Resources	2,849,608	3,375,070	7,777,141	3,261,979	3,261,979	3,261,979	-58.1%
Requirements							
Program Expenditures							
Program Expenditures	0	0	0	0	0	0	0.0%
Total Debt Service	0	0	0	0	0	0	0.0%
Total Work in Progress	2,334,477	3,359,440	7,634,647	3,042,949	3,042,949	3,042,949	-60.1%
Total Transfers Out	462,197	0	100,397	55,881	55,881	55,881	-44.3%
Total Contingency	0	0	0	0	0	0	0.0%
Total Budget	2,796,674	3,359,440	7,735,044	3,098,830	3,098,830	3,098,830	-59.9%
Reserve for Future Exp	52,934	15,630	42,097	163,149	163,149	163,149	287.6%
Total Requirements	2,849,608	3,375,070	7,777,141	3,261,979	3,261,979	3,261,979	-58.1%

CAPITAL PROJECTS FUND– TRANSPORTATION CIP

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

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14 Revised
Resources							
40000 - Beginning Fund Balance	0	92,333	200,369	356,422	356,422	356,422	77.9%
Total Beginning Fund Balance	0	92,333	200,369	356,422	356,422	356,422	77.9%
44800 - Federal Grants	0	91,051	0	0	0	0	0.0%
44802 - Grants- Other	0	0	0	200,000	200,000	200,000	100.0%
Total Intergovernmental	0	91,051	0	200,000	200,000	200,000	100.0%
49200 - Transfer In from Gas Tax Fund	799,492	481,073	2,477,107	613,388	613,388	613,388	-75.2%
49205 - Transfer In from City Gas Tax Fund	0	0	1,000,000	733,125	733,125	733,125	-26.7%
49405 - Transfer In from Trans. Dev. Tax Fund	62,978	221,783	769,350	780,927	780,927	780,927	1.5%
49410 - Transfer In from Traffic Impact Fee Fund	18,703	52,854	816,000	355,923	355,923	355,923	-56.4%
49411 - Transfer In from Underground Utility Fund	0	0	250,000	204,882	204,882	204,882	-18.0%
49425 - Transfer In from Parks SDC Fund	0	0	0	0	0	0	0.0%
49500 - Transfer In from Sanitary Sewer Fund	0	0	16,000	15,200	15,200	15,200	-5.0%
49510 - Transfer In from Stormwater Fund	0	26,852	139,000	15,200	15,200	15,200	-89.1%
49530 - Transfer In from Water Fund	12,205	-5,309	209,624	91,798	91,798	91,798	-56.2%
49940 - Transfer In from Urban Renewal Cap Imp Fund	0	0	0	0	0	0	0.0%
Total Transfers In	893,378	777,253	5,677,081	2,810,443	2,810,443	2,810,443	-50.5%
Total Resources	893,378	960,637	5,877,450	3,366,865	3,366,865	3,366,865	-42.7%
Requirements							
Program Expenditures	0	0	0	0	0	0	0.0%
Total Work in Progress	560,827	888,069	5,677,081	3,008,136	3,008,136	3,008,136	-47.0%
Total Transfers Out	240,218	0	0	44,613	44,613	44,613	100.0%
Total Contingency	0	0	0	0	0	0	0.0%
Total Budget	801,045	888,069	5,677,081	3,052,749	3,052,749	3,052,749	-46.2%
Reserve for Future Exp	92,333	72,568	200,369	314,116	314,116	314,116	56.8%
Total Requirements	893,378	960,637	5,877,450	3,366,865	3,366,865	3,366,865	-42.7%

INTERNAL SERVICE FUND– CENTRAL SERVICES

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

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14
Resources							
40000 - Beginning Fund Balance	163,674	213,796	199,348	417,867	417,867	417,867	109.6%
Total Beginning Fund Balance	163,674	213,796	199,348	417,867	417,867	417,867	109.6%
43130 - Miscellaneous Fees/Charges	0	0	31,620	32,569	32,569	32,569	3.0%
Total Licenses and Permits	0	0	31,620	32,569	32,569	32,569	3.0%
45319 - Miscellaneous Fees & Charges	32,968	50,118	0	0	0	0	0.0%
45580 - Interdepartmental Services Revenue	4,559,093	5,467,309	5,829,965	6,490,581	6,490,581	6,490,581	11.3%
Total Charges for Services	4,592,061	5,517,427	5,829,965	6,490,581	6,490,581	6,490,581	11.3%
47000 - Interest Earnings	1,777	400	593	593	593	593	0.0%
Total Interest Earnings	1,777	400	593	593	593	593	0.0%
48000 - Other Revenue	0	2,000	0	0	0	0	0.0%
48001 - Recovered Expenditures	164	12,155	0	12,277	12,277	12,277	100.0%
Total Miscellaneous	164	14,155	0	12,277	12,277	12,277	100.0%
49100 - Transfer In from General Fund	8,163	15,506	8,640	0	0	0	-100.0%
49205 - Transfer In from City Gas Tax Fund	0	3,043	3,778	0	0	0	-100.0%
49220 - Transfer In from Electrical Inspection Fund	0	2,630	1,795	0	0	0	-100.0%
49240 - Transfer In from Criminal Forfeiture Fund	0	0	401	455	455	455	13.5%
49260 - Transfer In from Tree Replacement Fund	4,013	2,521	6,229	175	175	175	-97.2%
49300 - Transfer In from Bancroft Bond Debt Svc Fund	4,830	792	3,821	239	239	239	-93.7%
49350 - Transfer In from Gen Ob Debt Svc Fund	0	0	0	1,529	1,529	1,529	100.0%
49400 - Transfer In from Capital Projects Fund	833	7,720	19,384	8,742	8,742	8,742	-54.9%
49405 - Transfer In from Trans. Dev. Tax Fund	0	2,375	10,374	197	197	197	-98.1%
49410 - Transfer In from Traffic Impact Fee Fund	0	6,382	2,307	0	0	0	-100.0%
49411 - Transfer In from Underground Utility Fund	0	151	2,089	175	175	175	-91.6%
49412 - Transfer In from Street Maintenance Fund	80,323	77,900	108,883	107,805	107,805	107,805	-1.0%
49420 - Transfer In from Parks Capital Fund	170,504	0	100,397	55,881	55,881	55,881	-44.3%
49421 - Transfer In from Parks Bond Fund	0	0	24,883	0	0	0	-100.0%
49425 - Transfer In from Parks SDC Fund	34,335	2,525	13,197	1,161	1,161	1,161	-91.2%
49460 - Transfer In from Transportation CIP Fund	0	0	0	44,613	44,613	44,613	100.0%
49500 - Transfer In from Sanitary Sewer Fund	453,971	0	0	0	0	0	0.0%
49510 - Transfer In from Stormwater Fund	34,153	0	0	0	0	0	0.0%
49511 - Transfer In from Water Quality/Quantity Fund	0	3,178	7,659	0	0	0	-100.0%
49530 - Transfer In from Water Fund	327,636	0	0	0	0	0	0.0%
49531 - Transfer In from Water SDC Fund	0	4,814	165	263	263	263	59.4%
49532 - Transfer In from Water CIP Fund	381,958	123,207	546,672	0	0	0	-100.0%
49533 - Transfer In from Water Debt Service Fund	0	0	0	3,010	3,010	3,010	100.0%
49660 - Transfer In from Insurance Fund	0	810	531	718	718	718	35.2%
Total Transfers In	1,500,719	253,552	861,205	224,963	224,963	224,963	-73.9%

INTERNAL SERVICE FUND– CENTRAL SERVICES

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14
Total Resources	6,258,396	5,999,330	6,922,731	7,178,850	7,178,850	7,178,850	3.7%
Requirements							
Program Expenditures							
Policy and Administration	6,044,599	5,780,351	6,573,845	7,073,038	7,073,038	7,073,038	7.6%
Total Program Expenditures	6,044,599	5,780,351	6,573,845	7,073,038	7,073,038	7,073,038	7.6%
Total Contingency	0	0	340,000	100,000	100,000	100,000	-70.6%
Total Budget	6,044,599	5,780,351	6,913,845	7,173,038	7,173,038	7,173,038	3.7%
Reserve for Future Expense	213,796	218,980	8,886	5,812	5,812	5,812	-34.6%
Total Requirements	6,258,396	5,999,330	6,922,731	7,178,850	7,178,850	7,178,850	3.7%

INTERNAL SERVICE FUND– FLEET/PROPERTY MANAGEMENT

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

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14
Resources							
40000 - Beginning Fund Balance	77,486	135,776	86,512	60,269	60,269	60,269	-30.3%
Total Beginning Fund Balance	77,486	135,776	86,512	60,269	60,269	60,269	-30.3%
45319 - Miscellaneous Fees & Charges	0	-4,891	0	0	0	0	0.0%
45580 - Interdepartmental Services Revenue	1,605,368	1,360,802	1,639,836	1,646,995	1,646,995	1,646,995	0.4%
Total Charges for Services	1,605,368	1,355,911	1,639,836	1,646,995	1,646,995	1,646,995	0.4%
47000 - Interest Earnings	609	104	0	0	0	0	0.0%
Total Interest Earnings	609	104	0	0	0	0	0.0%
48000 - Other Revenue	0	3,606	0	0	0	0	0.0%
48001 - Recovered Expenditures	5,285	29,101	14,868	29,392	29,392	29,392	97.7%
Total Miscellaneous	5,285	32,707	14,868	29,392	29,392	29,392	97.7%
49100 - Transfer In from General Fund	96,245	0	0	0	0	0	0.0%
49511 - Transfer In from Water Quality/Quantity Fund	0	12,667	0	0	0	0	0.0%
Total Transfers In	96,245	12,667	0	0	0	0	0.0%
Total Resources	1,784,993	1,537,165	1,741,216	1,736,656	1,736,656	1,736,656	-0.3%
Requirements							
Program Expenditures							
Public Works	1,649,217	1,450,064	1,725,713	1,650,805	1,650,805	1,650,805	-4.3%
Total Program Expenditures	1,649,217	1,450,064	1,725,713	1,650,805	1,650,805	1,650,805	-4.3%
Total Contingency	0	0	12,868	75,000	75,000	75,000	482.8%
Total Budget	1,649,217	1,450,064	1,738,581	1,725,805	1,725,805	1,725,805	-0.7%
Reserve for Future Expense	135,776	87,101	2,635	10,851	10,851	10,851	311.8%
Total Requirements	1,784,993	1,537,165	1,741,216	1,736,656	1,736,656	1,736,656	-0.3%

INTERNAL SERVICE FUND– INSURANCE

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

Description	FY 2012 Actual	FY 2013 Actual	2014 Revised	2015 Proposed	2015 Approved	2015 Adopted	Adopted vs FY 14
Resources							
40000 - Beginning Fund Balance	751,292	811,896	776,772	843,157	843,157	843,157	8.5%
Total Beginning Fund Balance	751,292	811,896	776,772	843,157	843,157	843,157	8.5%
45319 - Miscellaneous Fees & Charges	0	-739	0	0	0	0	0.0%
Total Charges for Services	0	-739	0	0	0	0	0.0%
47000 - Interest Earnings	4,344	380	7,810	7,810	7,810	7,810	0.0%
Total Interest Earnings	4,344	380	7,810	7,810	7,810	7,810	0.0%
48001 - Recovered Expenditures	56,260	53,111	14,000	14,000	14,000	14,000	0.0%
Total Miscellaneous	56,260	53,111	14,000	14,000	14,000	14,000	0.0%
Total Resources	811,896	864,647	798,582	864,967	864,967	864,967	8.3%
Requirements							
Program Expenditures							
Policy and Administration	0	33,570	50,000	50,000	50,000	50,000	0.0%
Total Program Expenditures	0	33,570	50,000	50,000	50,000	50,000	0.0%
Total Transfers Out	0	810	531	718	718	718	35.2%
Total Contingency	0	0	10,000	25,000	25,000	25,000	150.0%
Total Budget	0	34,380	60,531	75,718	75,718	75,718	25.1%
Reserve for Future Expense	811,896	830,267	738,051	789,249	789,249	789,249	6.9%
Total Requirements	811,896	864,647	798,582	864,967	864,967	864,967	8.3%