



**City of Tualatin**  
**Fiscal Year 2016 - 2017**  
**Adopted Budget - Revenues**

**Summary of Resources by Source**

	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Adopted FY 16-17
Property Taxes	\$ 8,762,636	\$ 9,171,688	\$ 9,355,880	\$ 9,804,740
Licenses and Permits	1,776,633	3,171,519	1,395,400	2,209,405
Franchise Fees	2,135,959	2,213,242	2,159,000	2,200,000
State Shared Revenue	-	-	-	-
Intergovernmental Revenue	4,066,946	5,141,872	5,914,580	4,477,480
Fees & Charges	653,720	674,953	683,280	714,600
Charges for Service	15,293,139	18,006,223	17,081,050	19,591,305
Fines & Forfeitures	1,260,675	1,363,156	1,372,500	1,222,500
Principal	-	-	-	-
Investment Earnings	190,378	192,369	161,760	192,835
Transfers	9,530,402	7,326,480	9,471,575	10,012,245
Other Revenue	1,385,483	5,546,242	169,620	395,250
Total Current Resources	\$ 45,055,971	\$ 52,807,744	\$ 47,764,645	\$ 50,820,360
Beginning Fund Balance	30,930,991	30,359,360	31,199,525	33,313,150
<b>Total Resources</b>	<b>\$ 75,986,962</b>	<b>\$ 83,167,104</b>	<b>\$ 78,964,170</b>	<b>\$ 84,133,510</b>



The City continues to experience stable revenue growth, with most categories either maintaining previous levels or showing increases for 2016/2017.

**Property taxes** make up almost half of the general fund revenues. The City of Tualatin has one of the lowest permanent tax rates in the Portland Metropolitan Area at a levy rate of \$2.2665 per \$1,000 of assessed value. Property tax revenues are based upon assessed value of a property, which differs from the property's real market value, and are limited by Measures 5 and 50, passed by Oregon voters in the 1990's. As the economy has improved, assessed value has experienced larger growth in the City, increasing property tax revenue the past few years. This trend of assessed value growth with the increased development is projected to continue in 2016/2017.

**Licenses, Permits & Fees** are for building and development fees, business and rental licenses, library and recreation fees, as well as franchise fees from utility companies for use of the City's right-of-way. Other

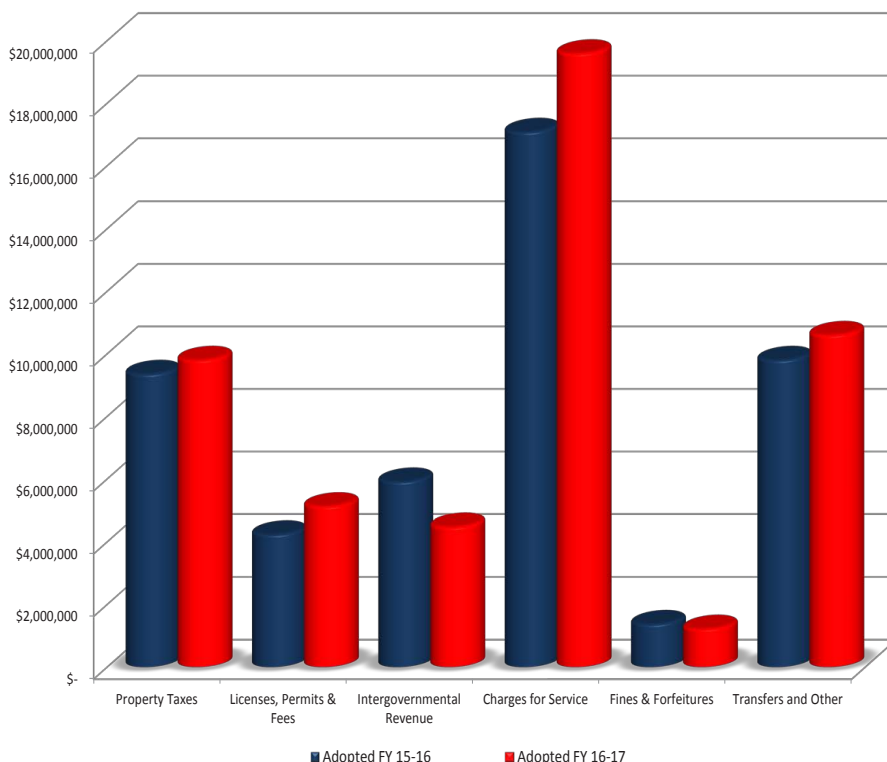
fees that the City charges are also recorded in this category. As development activity has increased, as well as the registrations in our recreational offerings, projected increases in this category continue.

**Intergovernmental revenues** are revenues received from the State of Oregon for the City's share of cigarette, liquor and gas taxes, as well as for the Tualatin Public Library from the Washington County Cooperative Library System and the City's share from inclusion in the Clackamas County Library District. The City received a one-time grant from the State of Oregon for a trail along the Tualatin River Greenway in 2015/2016.

**Charges for Service**, primarily for water, sewer and storm drain utility charges, is the largest single category in the City's revenue budget. Over one-third of the revenue in this category is related to sewer and storm drain rates set by Clean Water Services (CWS), with a corresponding expenditure in the appropriate fund to record the pass through payment to CWS. Water rates are set by the City of Tualatin and continue to track the recommendation of the recently updated Water System Master Plan. Other items in this category include system development charges, and police services contracts with the City of Durham and with TriMet for an officer assigned to the Westside Transit Police force.

**Fines and Forfeitures** are for Municipal Court fines for traffic violations and are projected to decrease slightly in FY 16/17.

**Transfers and Others** record the costs of services provided primarily by the General Fund for services provided to the utility and development funds, but recorded in the General Fund.





## The Property Tax System

While property tax revenue makes up only a portion of most city budgets, it is usually a critical resource supporting daily operations. Therefore, it is important to understand the Oregon property tax system because it affects how the city is financed. Both the Oregon Constitution and Oregon Revised Statutes (ORS) limit the amount and types of tax a city may impose.

The Oregon Constitution contains several key provisions on property tax limitations. The oldest provision, adopted in 1916, limited the amount of property taxes that a local government may levy (collect) without a vote of the people. The voter approved tax levy was called a **tax base**.

The second limitation came in 1990 with the passage of Ballot Measure 5 [Article XI, Section 11(b), Oregon Constitution]. The measure introduced **tax rate limits** – one for schools (kindergarten through community colleges) and one for all other local governments, including cities.

The third limitation was adopted by the voters in November 1996 and is referred to as Ballot Measure 50. This limitation, created a new property tax system by repealing the tax base system created in 1916 and replacing it with a **permanent tax rate system** with some options. Ballot Measures 5 and 50 govern the state's current property tax system.

## Property Tax Collection & Measure 5 Limitations

Before a city collects property taxes, a county assessor must determine assessed values for property. This is done annually, when the assessor reviews tax bills each year and applies the limitations, in order, described in Ballot Measure 50 and Ballot Measure 5.

As an Oregon local government, cities (along with other taxing districts serving a given area) are limited to collecting no more than \$10.00 per \$1,000 of market value for any property. The actual amount

an individual property owner pays in property taxes each year still depends on four factors:

1. The total amount levied by the various local government taxing units;
2. The currency and accuracy of the market value of the individual property relative to all others within the taxing jurisdictions. The “market value” of property is to be determined as of January 1 of each year.
3. The total amount of taxable assessed value within the taxing jurisdictions; and
4. The \$10.00 tax rate limit.

The Tax rate is generally expressed in Dollars per \$1,000 of assessed value. The tax rate of each taxing district in which property is located is added together and the total may not exceed \$10.00 per \$1,000 of market value. Cities whose total tax rate for all taxing local government units is over \$10.00 will receive less than the total amount levied. Voter approved debt service is not included in the \$10.00 limit; so the actual total tax rate may be higher than \$10.00, but the portion that goes for operations may not exceed \$10.00.

## Ballot Measure 50 Limitations

As stated above, Ballot Measure 50 changed the Oregon property tax system. Some key features of the measure include:

- In the first year, a roll back of assessed values to 10 percent below the 1995-96 level;
- The establishment of a permanent tax rate set by the state;
- A cap on assessed value growth of 3 percent annually, except for new construction, subdivision, re-modeling, rezoning, loss of special assessment or exemption;
- Allowance for a Local Option Levy (see following discussion on Other Levies);



**Tax Rate Effect on a \$125,000 House**  
Rate x 100 = Tax Bill

Taxing Jurisdictions	Tax Rate *x	Value = \$125,000 /1,000	Total Tax on a \$125,000 House
City X	\$4.00	125	\$500.00
City Y	\$2.66	125	\$332.50
Park District	\$1.25	125	\$156.25
Total tax bill for local governments	\$7.91	125	\$988.75

- Limitations on debt financing to bonds for capital construction or improvements; and
- New requirements on voter turnout for Local Options Levies and Bonded Debt.

After Ballot Measure 50 was adopted, the Oregon Legislature adopted enabling laws and the state established each jurisdiction's permanent property tax rate. No action of the city may increase the permanent rate. The only way a city may increase its property tax collections is to request additional funds through a local option levy for either general or specific purposes. The legislation also provided guidelines for determining project eligibility for bonded debt.

Property Assessment: Policies and Administration  
Assessment of property is primarily done by the county assessor. The Oregon Department of Revenue appraises manufacturing properties valued over \$1 million, public utilities, and certain timberland. County assessors must track both market and assessed values (as noted above, Ballot Measure 5 requires market value and Ballot Measure 50 requires assessed value). Oregon law requires all real property in each county to be appraised using a method of appraisal approved by the Department of Revenue administrative rules.

**Computation of the Local Government Tax Rate**

Taxing District	Operating Levy	Assessed Value = (Value/1,000)	Permanent Tax Rate
City X	\$ 1,000,000.00	\$250,000.00	\$4.00
City Y	\$ 2,000,000.00	\$750,000.00	\$2.66
Park District	\$ 500,000.00	\$400,000.00	\$1.25
Total tax rate for local governments			\$7.91
Additional taxing capacity remaining under BM 5 \$10.00 limitation)			\$2.09



To do the appraisal, the assessor divides each county into “appraisal areas,” “neighborhoods,” “value areas,” or “hot spots.” Each year appraisers from the assessor’s office estimate the real market value for properties within identified re-appraisal areas. Properties that are not included in the re-appraisal area are valued based upon market trends identified by the assessor’s certified ratio study.

Oregon law required that all property be valued as of the assessment date for the tax rate. Ballot Measure 50 changed the definition of the assessment date from July 1 at 1:00 a.m. to January 1 at 1:00 a.m. By choosing one particular day in the assessment year as the basis for taxation, the Legislature has tried to ensure that all taxpayers are treated equitably.

Ballot Measure 50 created a maximum assessed value of property, which in 1997-98 was the 1995-96 value minus 10 percent, and limited future growth

of maximum assessed value to three (3) percent per year with certain exceptions. These exceptions are properties that have experienced new construction, remodeling, subdivisions, partitions or re-zoning. The taxable value of a property is whichever is the lower, real market value or the maximum assessed value. Ballot Measure 50 legislation created a board of Property Tax Appeals (formerly called the Board of Equalization) and eliminated the Board of Ratio Review. Property owners who think that the value is too high may appeal to the board after they receive their tax statement in the third week of October and up to 5:00 p.m. on December 31. The Board of Property Tax Appeals is composed of three members selected by the county clerk. The board is a very important part of maintaining a fair and equitable property tax system in Oregon. If property owners, after appealing locally, are still not satisfied, they have further appeal rights at Magistrate, Tax Court and the Supreme Court.

Type of Property Tax Levies			
Type of Levy	Length	Purpose	Other Limitations
A. Tax Rate	Indefinite	General	3% annual increase in assessed value' subject to BM limitations
B. Local Option Levy			
1. Fixed dollar	1 -- 5 years 1- 10 years	Operating Capital Purposes	Levy uniformly; include estimate not to be received
2. Tax Rate	same	Operating Capital Purposes	Levied as maximum per \$1,000 AV; must estimate amount raised each year
C. Debt Service	Terms of bonds	Specific	Restricted to annual principal and interest payments



Local option levies for capital purposes may be for up to 10 years or the useful life of the assets. The asset (“project”) is also defined in statute to include the acquisition of land, the acquisition of buildings, additions to buildings that increase its square footage, construction of a building, the acquisition and installation of machinery and equipment that will become an integral part of a building, or the purchase of furnishings, equipment or other tangible property with an expected life of more than one year.

### Taxes Versus Fees under Ballot Measure 5

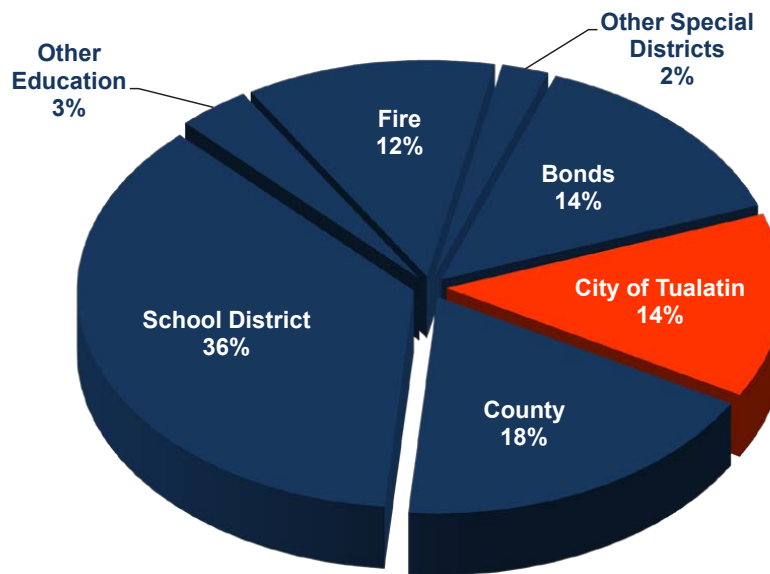
Part of Ballot Measure 5 legislation allows cities to distinguish between taxes and fees. This is important because how a fee or tax is classified determines whether it is inside or outside the \$10.00 tax rate limit. The council may adopt an ordinance or resolution that classifies whether or not a tax, fee, charge or assessment is subject to the limitation. Taxpayers then have 60 days in which to challenge the classification. The council may also petition the Oregon Tax Court to determine that its classification is correct. If the city chooses not to classify

revenues, ten or more taxpayers may challenge the tax, fee, charge or assessment within 60 days after the statement imposing the tax, fee, charge or assessment is mailed to any one of the petitioners. The city may enact a classification ordinance/resolution at any time. It is important to know that changing the amount of the tax, fee, charge or assessment does not open the door for taxpayer challenges. However, if the city changes the characteristics, attributes or purposes of the revenue, a new 60-day time frame for taxpayer challenge is created. Finally, depending on the outcome of a challenge, the city may be required to refund “excess funds” to the petitioners.

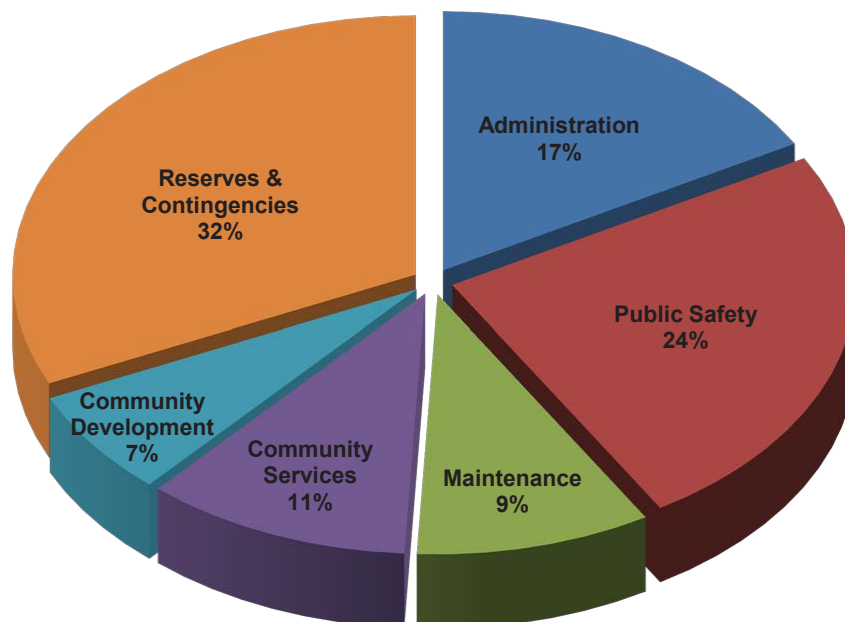
### Summary

Local Government leaders need a sound understanding of local finances to be good stewards of the public’s money. While financial administration is not a highly visible management responsibility, good money management is essential to ensuring that the ways and means can be found to fund the city’s functions and that adequate internal controls are in place to ensure the city’s financial integrity.

*\*Article provided by permission from the League of Oregon Cities, February 2009 Local Focus*



Annual property taxes are based upon the assessed value, as opposed to the market value, of your property. The average Tualatin resident pays \$16.21 per \$1,000 of assessed value. Therefore, a homeowner with an assessed value of \$200,000 pays property tax of \$3,242 annually. Of this amount, the City of Tualatin receives approximately 14%, or \$454. The remaining amount is allocated to other entities, such as the County, school districts and the fire district. For a complete list of entities, consult your property tax statement.



The amount of your property tax bill that is received by the City of Tualatin is allocated as indicated above.





### Revenue by Funds and Departments

Policy & Administration  
General Fund

Community Development  
General Fund  
Building Fund

Community Services  
General Fund  
Park Development Fund  
Tualatin Scholarship Fund

Public Safety  
General Fund

Public Works

Water  
- Water Operating Fund  
- Water Development Fund

Sewer  
- Sewer Operating Fund  
- Sewer Development Fund

Storm Drain  
- Storm Drain Operating Fund  
- Storm Drain Development Fund

Streets  
- Road Utility Fee Fund  
- Road Operating Fund  
- Road Development Fund  
- Transportation Development Tax Fund  
- Core Area Parking District Fund

General Obligation Bond Fund

Enterprise Bond Fund





Account Description	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17	Approved FY 16-17	Adopted FY 16-17
Beginning Fund Balance	6,704,781.30	7,068,465.87	7,104,000.00	8,546,500.00	8,564,500.00	8,721,180.00
<b>BEGINNING FUND BALANCE</b>	<b>6,704,781.30</b>	<b>7,068,465.87</b>	<b>7,104,000.00</b>	<b>8,546,500.00</b>	<b>8,564,500.00</b>	<b>8,721,180.00</b>
Property Taxes - Current Year	7,606,168.59	8,022,911.73	8,267,880.00	8,716,740.00	8,716,740.00	8,716,740.00
Property Taxes - Prior Year	164,907.53	157,478.15	130,000.00	130,000.00	130,000.00	130,000.00
Interest on Taxes - WashCo	19,464.65	18,272.01	20,000.00	20,000.00	20,000.00	20,000.00
Interest on Taxes - ClackCo	3,396.99	3,203.30	3,000.00	3,000.00	3,000.00	3,000.00
<b>PROPERTY TAXES</b>	<b>7,793,937.76</b>	<b>8,201,865.19</b>	<b>8,420,880.00</b>	<b>8,869,740.00</b>	<b>8,869,740.00</b>	<b>8,869,740.00</b>
Franchise Fees	2,135,958.87	2,213,242.49	2,159,000.00	2,200,000.00	2,200,000.00	2,200,000.00
Special Franchise Payment	0.00	0.00	0.00	0.00	0.00	0.00
<b>FRANCHISE FEES</b>	<b>2,135,958.87</b>	<b>2,213,242.49</b>	<b>2,159,000.00</b>	<b>2,200,000.00</b>	<b>2,200,000.00</b>	<b>2,200,000.00</b>
Liquor License Fee	2,960.00	3,420.00	3,300.00	3,700.00	3,700.00	3,700.00
Alarm Fees	24,347.00	22,625.00	22,500.00	22,500.00	22,500.00	22,500.00
Business License Fee	135,090.50	136,311.75	130,000.00	130,000.00	130,000.00	130,000.00
Metro Business License	19,798.49	17,373.84	10,000.00	10,000.00	10,000.00	10,000.00
Rental License	45,600.00	38,566.25	35,000.00	35,000.00	35,000.00	35,000.00
Architectural Review	21,830.00	30,080.00	22,000.00	25,000.00	25,000.00	25,000.00
Signs	13,495.00	21,250.00	18,000.00	18,000.00	18,000.00	18,000.00
Other Land Use Appl Fees	36,300.34	19,713.50	15,000.00	15,000.00	15,000.00	15,000.00
Public Works Permit Fees	4,713.10	72,359.41	8,000.00	10,000.00	10,000.00	10,000.00
Water Quality Permit Fees	0.00	52,690.57	3,000.00	0.00	0.00	0.00
<b>LICENSES AND PERMITS</b>	<b>304,134.43</b>	<b>414,390.32</b>	<b>266,800.00</b>	<b>269,200.00</b>	<b>269,200.00</b>	<b>269,200.00</b>
Grants - DUII Grant	1,125.00	0.00	0.00	0.00	0.00	0.00
Grants - Other Grant Revenue	8,591.42	3,829.14	8,450.00	750.00	750.00	750.00
Grants - Seat Belt Grant	4,974.43	7,137.73	4,000.00	4,000.00	4,000.00	4,000.00
Grants - Tualatin School Dist	50,000.00	54,280.00	54,900.00	59,920.00	59,920.00	59,920.00
Grants - Misc Grants	11,570.29	4,531.00	9,900.00	9,400.00	9,400.00	9,400.00
Grants - Other Grant Revenue	3,045.27	0.00	0.00	0.00	0.00	0.00
Cigarette Taxes	35,396.29	35,658.56	31,500.00	31,650.00	31,650.00	31,650.00
OLCC per Capita	369,059.68	385,871.11	433,760.00	433,760.00	433,760.00	433,760.00
OLCC Formula Shared Rev	293,552.88	305,798.72	339,000.00	339,000.00	339,000.00	339,000.00
Grants - PCN Operations Grant	0.00	0.00	0.00	0.00	0.00	0.00
Grants - Metro CET Grant	18,100.00	40,000.00	50,000.00	35,000.00	35,000.00	35,000.00
Motel Taxes	248,728.82	259,674.95	250,000.00	300,000.00	300,000.00	300,000.00
Library Revenue-WashCo	1,342,882.00	1,376,454.00	1,418,865.00	1,540,660.00	1,540,660.00	1,540,660.00
Library Revenue-ClackCo	80,168.00	85,243.00	85,905.00	89,350.00	89,350.00	89,350.00
Payments in Lieu of Prop Taxes	1,211.26	850.04	0.00	0.00	0.00	0.00
<b>INTERGOVERNMENTAL</b>	<b>2,468,405.34</b>	<b>2,559,328.25</b>	<b>2,686,280.00</b>	<b>2,843,490.00</b>	<b>2,843,490.00</b>	<b>2,843,490.00</b>
Lien Search Fees	12,883.10	14,016.05	12,000.00	15,000.00	15,000.00	15,000.00
Maps, Codebooks, Copies	331.21	816.33	500.00	750.00	750.00	750.00
Passport Execution Fee	44,950.00	47,375.00	40,000.00	50,000.00	50,000.00	50,000.00
Passport Photos	13,097.00	16,303.00	10,000.00	10,000.00	10,000.00	10,000.00
Fingerprint Fees	0.00	7,255.00	7,000.00	10,000.00	10,000.00	10,000.00
Police Reports & Photos	4,806.78	4,536.00	4,500.00	4,500.00	4,500.00	4,500.00
Vehicle Impound Fee	20,100.00	9,500.00	20,000.00	10,000.00	10,000.00	10,000.00
Picnic Shelter Fees	9,354.00	8,316.00	7,900.00	10,200.00	10,200.00	10,200.00



## Revenue

## general fund revenue

Account Description	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17	Approved FY 16-17	Adopted FY 16-17
Ball Field Fees	16,721.50	9,956.00	16,000.00	13,000.00	13,000.00	13,000.00
Alcohol Permit Fees	2,750.00	2,800.00	3,700.00	0.00	0.00	0.00
Juanita Pohl Ctr Use Fees	20,930.10	25,527.00	22,000.00	23,200.00	23,200.00	38,200.00
Brown's Ferry Comm Ctr	1,435.00	1,487.50	1,600.00	800.00	800.00	800.00
Heritage Center	3,707.50	5,810.00	5,000.00	5,200.00	5,200.00	5,200.00
Concession Fee	3,588.22	5,131.79	3,500.00	3,750.00	3,750.00	3,750.00
Grant Great Program	11,660.00	9,620.00	9,000.00	9,500.00	9,500.00	9,500.00
Recreation User Fees	95,155.81	111,755.46	96,500.00	84,500.00	84,500.00	84,500.00
Recreation Program Fees	0.00	-64.00	0.00	0.00	0.00	0.00
Street Tree Fees	8,760.00	29,957.00	12,000.00	12,000.00	12,000.00	12,000.00
Library Program User Fees	2,330.00	1,320.00	3,000.00	3,000.00	3,000.00	3,000.00
Community Room Rental	297.50	222.50	500.00	500.00	500.00	500.00
Fleet Services	6,297.54	6,226.23	8,000.00	6,500.00	6,500.00	6,500.00
Durham Police	116,700.00	120,200.00	123,800.00	132,080.00	132,080.00	132,080.00
Police Services	118,667.44	117,242.28	146,000.00	150,495.00	150,495.00	150,495.00
<b>CHARGES FOR SERVICES</b>	<b>514,522.70</b>	<b>555,309.14</b>	<b>552,500.00</b>	<b>554,975.00</b>	<b>554,975.00</b>	<b>569,975.00</b>
Municipal Court Fines	1,127,344.19	1,248,320.35	1,300,000.00	1,150,000.00	1,150,000.00	1,150,000.00
Other Court Fines	50,147.88	44,400.62	0.00	0.00	0.00	0.00
Other Restitution	1,889.30	45.00	2,000.00	2,000.00	2,000.00	2,000.00
Library Fines, Cards, Books	76,244.83	67,211.55	70,500.00	70,500.00	70,500.00	70,500.00
<b>FINES AND FORFEITURES</b>	<b>1,255,626.20</b>	<b>1,359,977.52</b>	<b>1,372,500.00</b>	<b>1,222,500.00</b>	<b>1,222,500.00</b>	<b>1,222,500.00</b>
Interest on Investments	41,860.07	41,571.68	40,000.00	70,000.00	70,000.00	70,000.00
<b>INVESTMENT EARNINGS</b>	<b>41,860.07</b>	<b>41,571.68</b>	<b>40,000.00</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>70,000.00</b>
Rental Income - Property	1,100.00	1,300.00	1,200.00	1,200.00	1,200.00	1,200.00
Rental Income-Other Space Rntl	11,117.37	12,446.20	12,610.00	25,560.00	25,560.00	25,560.00
Rental Income - T-Mobile	13,564.10	15,575.31	19,600.00	17,140.00	17,140.00	17,140.00
Donations - Art	0.00	0.00	0.00	0.00	0.00	0.00
Donations - Other Library	35,258.58	26,668.37	30,800.00	26,800.00	26,800.00	26,800.00
Donations - Other Police	23,043.36	120.00	0.00	0.00	0.00	0.00
Donations - Community Services	30,196.76	0.00	0.00	0.00	0.00	0.00
Donations - Concerts-Commons	15,100.00	14,850.00	15,000.00	16,000.00	16,000.00	16,000.00
Donations-Other Spons Programs	0.00	1,730.00	0.00	0.00	0.00	16,250.00
Donations - Donations Assorted	3,180.00	3,390.00	6,400.00	19,360.00	19,360.00	7,360.00
Donations - Police K-9	200.00	0.00	0.00	0.00	0.00	0.00
Donations - Miscellaneous	710.00	1,080.00	0.00	0.00	0.00	0.00
Insurance Proceeds	49,063.99	16,513.32	0.00	0.00	0.00	0.00
Other Misc Income	63,792.49	20,555.75	25,000.00	25,000.00	25,000.00	25,000.00
Employee Store	0.00	0.00	0.00	0.00	0.00	0.00
Cash OverShort	-12.44	-37.91	0.00	0.00	0.00	0.00
Metro Area Mayors Forum	1,380.00	5,226.00	1,600.00	1,600.00	1,600.00	1,600.00
<b>MISCELLANEOUS</b>	<b>247,694.21</b>	<b>119,417.04</b>	<b>112,210.00</b>	<b>132,660.00</b>	<b>132,660.00</b>	<b>136,910.00</b>
Transfer In - Building Fund	260,260.00	289,190.00	312,840.00	355,570.00	355,570.00	355,570.00
Transfer In - Road Utility	160,980.00	153,020.00	135,670.00	125,080.00	125,080.00	125,080.00
Transfer In - Road Operating	467,980.00	469,990.00	549,890.00	757,590.00	757,590.00	757,590.00
Transfer In - Core Area Pkg	24,030.00	23,470.00	26,950.00	26,950.00	26,950.00	26,950.00
Transfer In - Road Development	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In - Bancroft Bond	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In - LID Fund	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In - Ops Warehouse	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In - Park Development	17,790.00	25,970.00	31,040.00	36,700.00	36,700.00	36,700.00
Transfer In - Park Improvement	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In - Water Fund	848,580.00	912,530.00	1,152,200.00	1,437,620.00	1,437,620.00	1,437,620.00
Transfer In - Sewer Fund	806,990.00	884,910.00	882,680.00	979,850.00	979,850.00	979,850.00
Transfer In - Storm Drain Fund	424,810.00	487,170.00	525,650.00	678,700.00	678,700.00	678,700.00
Transfer In - Water Devel Fund	17,600.00	2,560.00	0.00	3,410.00	3,410.00	3,410.00
Transfer In - Sewer Devel Fund	16,080.00	9,770.00	5,030.00	8,950.00	8,950.00	8,950.00
Transfer In - Storm Drain Dev	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In - Water Reservoir	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In - Operations Fund	0.00	0.00	0.00	1,115,835.00	1,115,835.00	1,115,835.00
Transfer In - TDC Admin Fund	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In - CURD Projects	61,925.00	80,180.04	0.00	0.00	0.00	0.00
Transfer In - Leveton Projects	104,595.00	54,540.00	87,070.00	86,260.00	86,260.00	86,260.00
<b>TRANSFERS IN</b>	<b>3,211,620.00</b>	<b>3,393,300.04</b>	<b>3,709,020.00</b>	<b>5,612,515.00</b>	<b>5,612,515.00</b>	<b>5,612,515.00</b>
<b>GENERAL FUND</b>	<b>24,678,540.88</b>	<b>25,926,867.54</b>	<b>26,423,190.00</b>	<b>30,321,580.00</b>	<b>30,339,580.00</b>	<b>30,515,510.00</b>



Account Description	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17	Approved FY 16-17	Adopted FY 16-17
Beginning Fund Balance	1,830,951.36	1,797,857.74	1,744,260.00	1,649,645.00	1,649,645.00	1,649,645.00
<b>BEGINNING FUND BALANCE</b>	<b>1,830,951.36</b>	<b>1,797,857.74</b>	<b>1,744,260.00</b>	<b>1,649,645.00</b>	<b>1,649,645.00</b>	<b>1,649,645.00</b>
Permits - Structural	238,565.81	304,614.72	383,000.00	383,000.00	383,000.00	383,000.00
Permits - Plumbing	53,537.13	72,797.50	73,000.00	73,000.00	73,000.00	73,000.00
Permits - Erosion Control	25,250.00	17,247.50	10,000.00	36,000.00	36,000.00	36,000.00
Permits - Mechanical	114,497.38	119,510.20	125,000.00	125,000.00	125,000.00	125,000.00
Permits - Manufactured Homes	0.00	160.00	0.00	0.00	0.00	0.00
Permits - Signs, Excav, Demo	9,502.00	10,034.00	5,000.00	5,000.00	5,000.00	5,000.00
Fees - Structural	169,040.82	315,346.77	136,000.00	150,000.00	150,000.00	150,000.00
Fees - Plumbing	7,638.75	16,429.50	13,000.00	13,000.00	13,000.00	13,000.00
Fees - Erosion Control	7,200.00	7,509.60	4,500.00	6,000.00	6,000.00	6,000.00
Fees - Mechanical	107,197.30	109,931.95	120,000.00	120,000.00	120,000.00	120,000.00
Fees - Fire & Safety	85,813.40	159,662.40	52,000.00	90,000.00	90,000.00	90,000.00
Fees - Miscellaneous	3,192.05	4,741.90	2,100.00	2,205.00	2,205.00	2,205.00
Admin Fee - Metro	2,864.64	4,348.62	2,000.00	2,000.00	2,000.00	2,000.00
Admin Fee - School Dist	1,543.47	2,696.18	3,000.00	3,000.00	3,000.00	3,000.00
<b>LICENSES AND PERMITS</b>	<b>825,842.75</b>	<b>1,145,030.84</b>	<b>928,600.00</b>	<b>1,008,205.00</b>	<b>1,008,205.00</b>	<b>1,008,205.00</b>
Maps, Codebooks, Copies	0.00	0.00	100.00	100.00	100.00	100.00
<b>CHARGES FOR SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>
Interest on Investments	10,914.12	10,959.36	10,000.00	10,000.00	10,000.00	10,000.00
<b>INVESTMENT EARNINGS</b>	<b>10,914.12</b>	<b>10,959.36</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
Other Misc Income	0.00	38.00	200.00	200.00	200.00	200.00
<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>38.00</b>	<b>200.00</b>	<b>200.00</b>	<b>200.00</b>	<b>200.00</b>
Transfer In - Water Fund	7,110.00	9,200.00	9,710.00	10,185.00	10,185.00	10,185.00
Transfer In - Sewer Fund	4,175.00	5,400.00	5,700.00	5,985.00	5,985.00	5,985.00
Transfer In - Storm Drain Fund	4,175.00	5,400.00	5,700.00	5,985.00	5,985.00	5,985.00
<b>TRANSFERS IN</b>	<b>15,460.00</b>	<b>20,000.00</b>	<b>21,110.00</b>	<b>22,155.00</b>	<b>22,155.00</b>	<b>22,155.00</b>
<b>BUILDING FUND</b>	<b><u>2,683,168.23</u></b>	<b><u>2,973,885.94</u></b>	<b><u>2,704,270.00</u></b>	<b><u>2,690,305.00</u></b>	<b><u>2,690,305.00</u></b>	<b><u>2,690,305.00</u></b>



## Revenue

## park development fund revenue

Account Description	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17	Approved FY 16-17	Adopted FY 16-17
Beginning Fund Balance	759,374.99	761,554.31	2,722,520.00	906,020.00	906,020.00	951,020.00
<b>BEGINNING FUND BALANCE</b>	<b>759,374.99</b>	<b>761,554.31</b>	<b>2,722,520.00</b>	<b>906,020.00</b>	<b>906,020.00</b>	<b>951,020.00</b>
Greenspaces	0.00	88,859.30	0.00	0.00	0.00	0.00
CDBG Grant Revenue	0.00	133,000.00	0.00	0.00	0.00	0.00
MSTIP Revenues	0.00	750,000.00	0.00	0.00	0.00	0.00
Other Grants - State Grant	0.00	3,200.00	1,585,800.00	15,860.00	15,860.00	15,860.00
<b>INTERGOVERNMENTAL</b>	<b>0.00</b>	<b>975,059.30</b>	<b>1,585,800.00</b>	<b>15,860.00</b>	<b>15,860.00</b>	<b>15,860.00</b>
Parks - SDC's	36,589.00	867,282.00	473,200.00	1,775,610.00	1,775,610.00	1,775,610.00
<b>CHARGES FOR SERVICES</b>	<b>36,589.00</b>	<b>867,282.00</b>	<b>473,200.00</b>	<b>1,775,610.00</b>	<b>1,775,610.00</b>	<b>1,775,610.00</b>
Interest on Investments	4,029.38	10,566.10	3,000.00	6,000.00	6,000.00	6,000.00
<b>INVESTMENT EARNINGS</b>	<b>4,029.38</b>	<b>10,566.10</b>	<b>3,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>
Donations - Community Services	0.00	600,000.00	0.00	0.00	0.00	0.00
Other Misc Income	0.00	0.00	20,000.00	0.00	0.00	20,000.00
<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>600,000.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000.00</b>
Transfer In - General Fund	0.00	14,000.00	0.00	0.00	420,000.00	420,000.00
Transfer In - Road Operating	0.00	0.00	10,000.00	0.00	0.00	0.00
<b>TRANSFERS IN</b>	<b>0.00</b>	<b>14,000.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>420,000.00</b>	<b>420,000.00</b>
<b>PARK DEVELOPMENT FUND</b>	<b><u>799,993.37</u></b>	<b><u>3,228,461.71</u></b>	<b><u>4,814,520.00</u></b>	<b><u>2,703,490.00</u></b>	<b><u>3,123,490.00</u></b>	<b><u>3,188,490.00</u></b>



Account Description	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17	Approved FY 16-17	Adopted FY 16-17
Beginning Fund Balance	50,578.67	50,546.71	50,500.00	50,670.00	50,670.00	50,670.00
<b>BEGINNING FUND BALANCE</b>	<b>50,578.67</b>	<b>50,546.71</b>	<b>50,500.00</b>	<b>50,670.00</b>	<b>50,670.00</b>	<b>50,670.00</b>
Interest on Investments	268.04	257.33	250.00	380.00	380.00	380.00
<b>INVESTMENT EARNINGS</b>	<b>268.04</b>	<b>257.33</b>	<b>250.00</b>	<b>380.00</b>	<b>380.00</b>	<b>380.00</b>
Other Misc Income	0.00	0.00	0.00	0.00	0.00	0.00
<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TUALATIN SCHOLARSHIP FUND</b>	<b><u>50,846.71</u></b>	<b><u>50,804.04</u></b>	<b><u>50,750.00</u></b>	<b><u>51,050.00</u></b>	<b><u>51,050.00</u></b>	<b><u>51,050.00</u></b>



## Revenue

## operations fund revenue

Account Description	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17	Approved FY 16-17	Adopted FY 16-17
Beginning Fund Balance	2,409,801.73	772,693.23	1,060,515.00	1,115,835.00	1,115,835.00	1,115,835.00
<b>BEGINNING FUND BALANCE</b>	<b>2,409,801.73</b>	<b>772,693.23</b>	<b>1,060,515.00</b>	<b>1,115,835.00</b>	<b>1,115,835.00</b>	<b>1,115,835.00</b>
Other Restitution	4,479.13	3,178.80	0.00	0.00	0.00	0.00
<b>FINES AND FORFEITURES</b>	<b>4,479.13</b>	<b>3,178.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Interest on Investments	6,188.57	5,973.56	8,000.00	0.00	0.00	0.00
<b>INVESTMENT EARNINGS</b>	<b>6,188.57</b>	<b>5,973.56</b>	<b>8,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Rental Income-Other Space Rntl	11,117.48	12,403.80	12,610.00	0.00	0.00	0.00
Insurance Proceeds	191.23	8,487.78	0.00	0.00	0.00	0.00
Other Misc Income	5,732.19	976.63	4,000.00	0.00	0.00	0.00
Cash OverShort	4,590.89	4,433.07	0.00	0.00	0.00	0.00
<b>MISCELLANEOUS</b>	<b>21,631.79</b>	<b>26,301.28</b>	<b>16,610.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Transfer In - Road Utility	79,915.00	96,430.00	95,760.00	0.00	0.00	0.00
Transfer In - Road Operating	234,960.00	289,310.00	281,870.00	0.00	0.00	0.00
Transfer In - Core Area Pkg	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In - Water Fund	1,169,600.00	1,407,570.00	1,280,330.00	0.00	0.00	0.00
Transfer In - Sewer Fund	330,330.00	441,350.00	529,020.00	0.00	0.00	0.00
Transfer In - Storm Drain Fund	521,160.00	603,650.00	639,180.00	0.00	0.00	0.00
<b>TRANSFERS IN</b>	<b>2,335,965.00</b>	<b>2,838,310.00</b>	<b>2,826,160.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OPERATIONS FUND</b>	<b><u>4,778,066.22</u></b>	<b><u>3,646,456.87</u></b>	<b><u>3,911,285.00</u></b>	<b><u>1,115,835.00</u></b>	<b><u>1,115,835.00</u></b>	<b><u>1,115,835.00</u></b>



Account Description	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17	Approved FY 16-17	Adopted FY 16-17
Beginning Fund Balance	5,402,366.97	5,058,604.33	4,517,405.00	3,419,810.00	3,989,810.00	3,989,810.00
<b>BEGINNING FUND BALANCE</b>	<b>5,402,366.97</b>	<b>5,058,604.33</b>	<b>4,517,405.00</b>	<b>3,419,810.00</b>	<b>3,989,810.00</b>	<b>3,989,810.00</b>
Reimb Project Admin Costs	0.00	0.00	0.00	0.00	0.00	0.00
Sherwood Water	82,308.13	92,687.75	0.00	0.00	0.00	0.00
Water Service Charge	267,855.62	278,655.23	297,000.00	309,325.00	309,325.00	309,325.00
Usage Charge	4,255,054.64	4,754,698.89	4,409,000.00	4,867,155.00	4,867,155.00	4,867,155.00
Fire Service	137,606.95	139,876.23	140,000.00	140,000.00	140,000.00	140,000.00
Bulk Water Fees	4,440.00	2,434.85	1,000.00	1,000.00	1,000.00	1,000.00
Bulk Water Revenue	2,239.80	1,150.00	1,500.00	1,500.00	1,500.00	1,500.00
Installation	11,828.00	8,640.00	2,000.00	2,000.00	2,000.00	2,000.00
Reconnect Fee	21,685.11	10,660.00	20,000.00	2,500.00	2,500.00	2,500.00
Water Facility Charge	446,849.57	446,556.53	458,700.00	478,195.00	478,195.00	478,195.00
Carry Chrg - Late Payments	11,172.00	23,717.93	11,000.00	11,000.00	11,000.00	11,000.00
<b>CHARGES FOR SERVICES</b>	<b>5,241,039.82</b>	<b>5,759,077.41</b>	<b>5,340,200.00</b>	<b>5,812,675.00</b>	<b>5,812,675.00</b>	<b>5,812,675.00</b>
Interest on Investments	25,786.73	27,552.16	18,000.00	18,900.00	18,900.00	18,900.00
<b>INVESTMENT EARNINGS</b>	<b>25,786.73</b>	<b>27,552.16</b>	<b>18,000.00</b>	<b>18,900.00</b>	<b>18,900.00</b>	<b>18,900.00</b>
Rental Income - T-Mobile	13,563.99	15,575.30	19,600.00	17,140.00	17,140.00	17,140.00
Other Misc Income	0.00	4.60	500.00	20,500.00	20,500.00	20,500.00
<b>MISCELLANEOUS</b>	<b>13,563.99</b>	<b>15,579.90</b>	<b>20,100.00</b>	<b>37,640.00</b>	<b>37,640.00</b>	<b>37,640.00</b>
Transfer In - Water Devel Fund	0.00	450,000.00	610,000.00	289,000.00	289,000.00	289,000.00
<b>TRANSFERS IN</b>	<b>0.00</b>	<b>450,000.00</b>	<b>610,000.00</b>	<b>289,000.00</b>	<b>289,000.00</b>	<b>289,000.00</b>
<b>WATER FUND</b>	<b><u>10,682,757.51</u></b>	<b><u>11,310,813.80</u></b>	<b><u>10,505,705.00</u></b>	<b><u>9,578,025.00</u></b>	<b><u>10,148,025.00</u></b>	<b><u>10,148,025.00</u></b>





## Revenue

## water development fund revenue

Account Description	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17	Approved FY 16-17	Adopted FY 16-17
Beginning Fund Balance	983,646.45	924,226.37	544,800.00	545,535.00	545,535.00	545,535.00
<b>BEGINNING FUND BALANCE</b>	<b>983,646.45</b>	<b>924,226.37</b>	<b>544,800.00</b>	<b>545,535.00</b>	<b>545,535.00</b>	<b>545,535.00</b>
Water Facility Charge	0.00	0.00	0.00	0.00	0.00	0.00
System Development Charge	93,806.00	357,208.00	200,000.00	500,000.00	500,000.00	500,000.00
<b>CHARGES FOR SERVICES</b>	<b>93,806.00</b>	<b>357,208.00</b>	<b>200,000.00</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>500,000.00</b>
Interest on Investments	6,004.14	3,935.43	2,725.00	2,700.00	2,700.00	2,700.00
<b>INVESTMENT EARNINGS</b>	<b>6,004.14</b>	<b>3,935.43</b>	<b>2,725.00</b>	<b>2,700.00</b>	<b>2,700.00</b>	<b>2,700.00</b>
Other Misc Income	0.00	0.00	0.00	0.00	0.00	0.00
<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Transfer In - Water Fund	300,000.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS IN</b>	<b>300,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>WATER DEVELOPMENT FUND</b>	<b><u>1,383,456.59</u></b>	<b><u>1,285,369.80</u></b>	<b><u>747,525.00</u></b>	<b><u>1,048,235.00</u></b>	<b><u>1,048,235.00</u></b>	<b><u>1,048,235.00</u></b>



Account Description	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17	Approved FY 16-17	Adopted FY 16-17
Beginning Fund Balance	1,202,346.65	3,016,316.20	2,845,765.00	2,758,900.00	2,758,900.00	2,758,900.00
<b>BEGINNING FUND BALANCE</b>	<b>1,202,346.65</b>	<b>3,016,316.20</b>	<b>2,845,765.00</b>	<b>2,758,900.00</b>	<b>2,758,900.00</b>	<b>2,758,900.00</b>
User Charge - CWS Base	3,676,184.60	3,845,937.98	3,946,930.00	4,065,400.00	4,065,400.00	4,065,400.00
User Charge - CWS Usage	1,405,317.28	1,528,812.77	1,636,630.00	1,685,730.00	1,685,730.00	1,685,730.00
User Charge - COT Base	858,234.13	899,089.90	921,780.00	949,435.00	949,435.00	949,435.00
User Charge - COT Usage	334,951.11	364,202.60	390,680.00	402,400.00	402,400.00	402,400.00
User Charge - LO CWS Base	144,691.14	148,999.42	144,060.00	148,385.00	148,385.00	148,385.00
User Charge - LO CWS Usage	70,668.24	69,470.13	75,005.00	77,255.00	77,255.00	77,255.00
User Charge - LO COT Base	33,809.55	34,766.26	34,270.00	35,300.00	35,300.00	35,300.00
User Charge - LO COT Usage	16,746.57	16,512.17	17,810.00	18,345.00	18,345.00	18,345.00
User Charge - Tigard CWS Base	4,529.52	4,665.60	4,720.00	4,860.00	4,860.00	4,860.00
User Charge - Tigard CWS Usage	4,914.00	5,054.40	5,380.00	5,540.00	5,540.00	5,540.00
User Charge - Tigard COT Base	892.08	990.36	1,125.00	1,160.00	1,160.00	1,160.00
User Charge - Tigard COT Usage	947.76	1,075.86	945.00	975.00	975.00	975.00
Sewer Inspection	1,085.00	2,345.00	1,000.00	1,030.00	1,030.00	1,030.00
Industrial Discharge	94,259.79	93,504.00	75,000.00	77,250.00	77,250.00	77,250.00
<b>CHARGES FOR SERVICES</b>	<b>6,647,230.77</b>	<b>7,015,426.45</b>	<b>7,255,335.00</b>	<b>7,473,065.00</b>	<b>7,473,065.00</b>	<b>7,473,065.00</b>
Interest on Investments	15,805.93	14,488.42	11,545.00	13,795.00	13,795.00	13,795.00
<b>INVESTMENT EARNINGS</b>	<b>15,805.93</b>	<b>14,488.42</b>	<b>11,545.00</b>	<b>13,795.00</b>	<b>13,795.00</b>	<b>13,795.00</b>
Other Misc Income	0.00	0.00	500.00	500.00	500.00	500.00
<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>
Transfer In - Infrastr Reserve	1,975,733.39	0.00	0.00	0.00	0.00	0.00
Transfer In - Storm Drain	0.00	0.00	0.00	113,390.00	113,390.00	113,390.00
Transfer In - Sewer Dev	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS IN</b>	<b>1,975,733.39</b>	<b>0.00</b>	<b>0.00</b>	<b>113,390.00</b>	<b>113,390.00</b>	<b>113,390.00</b>
<b>SEWER FUND</b>	<b><u>9,841,116.74</u></b>	<b><u>10,046,231.07</u></b>	<b><u>10,113,145.00</u></b>	<b><u>10,359,650.00</u></b>	<b><u>10,359,650.00</u></b>	<b><u>10,359,650.00</u></b>



## Revenue

## sewer development fund revenue

Account Description	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17	Approved FY 16-17	Adopted FY 16-17
Beginning Fund Balance	3,785,927.40	3,896,331.37	4,335,155.00	3,866,430.00	3,931,430.00	3,931,430.00
<b>BEGINNING FUND BALANCE</b>	<b>3,785,927.40</b>	<b>3,896,331.37</b>	<b>4,335,155.00</b>	<b>3,866,430.00</b>	<b>3,931,430.00</b>	<b>3,931,430.00</b>
System Development Charge	436,347.64	755,929.55	400,000.00	400,000.00	400,000.00	400,000.00
<b>CHARGES FOR SERVICES</b>	<b>436,347.64</b>	<b>755,929.55</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>400,000.00</b>
Interest on Investments	20,251.41	19,836.20	23,400.00	23,400.00	23,400.00	23,400.00
<b>INVESTMENT EARNINGS</b>	<b>20,251.41</b>	<b>19,836.20</b>	<b>23,400.00</b>	<b>23,400.00</b>	<b>23,400.00</b>	<b>23,400.00</b>
<b>SEWER DEVELOPMENT FUND</b>	<b><u>4,242,526.45</u></b>	<b><u>4,672,097.12</u></b>	<b><u>4,758,555.00</u></b>	<b><u>4,289,830.00</u></b>	<b><u>4,354,830.00</u></b>	<b><u>4,354,830.00</u></b>



Account Description	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17	Approved FY 16-17	Adopted FY 16-17
Beginning Fund Balance	574,466.96	784,155.09	655,980.00	629,540.00	629,540.00	629,540.00
<b>BEGINNING FUND BALANCE</b>	<b>574,466.96</b>	<b>784,155.09</b>	<b>655,980.00</b>	<b>629,540.00</b>	<b>629,540.00</b>	<b>629,540.00</b>
User Charge - CWS Regional	490,987.40	533,716.85	562,240.00	601,015.00	601,015.00	601,015.00
User Charge - COT Local	1,353,364.47	1,596,464.28	1,686,715.00	1,803,040.00	1,803,040.00	1,803,040.00
User Charge - Lake Oswego CWS	13,252.20	14,336.81	15,420.00	16,485.00	16,485.00	16,485.00
User Charge - Lake Oswego COT	36,529.20	42,918.13	46,260.00	49,455.00	49,455.00	49,455.00
User Charge - Tigard CWS	0.00	0.00	0.00	0.00	0.00	0.00
User Charge - Tigard COT	9,108.00	9,614.00	8,000.00	8,555.00	8,555.00	8,555.00
Surcharge - COT	0.00	0.00	124,080.00	124,080.00	124,080.00	124,080.00
<b>CHARGES FOR SERVICES</b>	<b>1,903,241.27</b>	<b>2,197,050.07</b>	<b>2,442,715.00</b>	<b>2,602,630.00</b>	<b>2,602,630.00</b>	<b>2,602,630.00</b>
Interest on Investments	3,257.65	4,519.02	2,840.00	3,150.00	3,150.00	3,150.00
<b>INVESTMENT EARNINGS</b>	<b>3,257.65</b>	<b>4,519.02</b>	<b>2,840.00</b>	<b>3,150.00</b>	<b>3,150.00</b>	<b>3,150.00</b>
Other Misc Income	0.00	400.00	0.00	0.00	0.00	0.00
<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>400.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Transfer In - Storm Drain Dev	0.00	0.00	363,000.00	0.00	0.00	0.00
<b>TRANSFERS IN</b>	<b>0.00</b>	<b>0.00</b>	<b>363,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>STORM DRAIN FUND</b>	<b><u>2,480,965.88</u></b>	<b><u>2,986,124.18</u></b>	<b><u>3,464,535.00</u></b>	<b><u>3,235,320.00</u></b>	<b><u>3,235,320.00</u></b>	<b><u>3,235,320.00</u></b>



## Revenue

## storm drain development fund revenue

Account Description	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17	Approved FY 16-17	Adopted FY 16-17
Beginning Fund Balance	287,532.41	327,671.33	584,500.00	555,950.00	555,950.00	555,950.00
<b>BEGINNING FUND BALANCE</b>	<b>287,532.41</b>	<b>327,671.33</b>	<b>584,500.00</b>	<b>555,950.00</b>	<b>555,950.00</b>	<b>555,950.00</b>
User Charges - Lake Oswego	0.00	0.00	0.00	0.00	0.00	0.00
Storm Water Quantity Fees	28,080.94	92,448.06	25,000.00	30,000.00	30,000.00	30,000.00
Storm Water Quality Fees	10,501.62	30,691.36	10,000.00	45,000.00	45,000.00	45,000.00
<b>CHARGES FOR SERVICES</b>	<b>38,582.56</b>	<b>123,139.42</b>	<b>35,000.00</b>	<b>75,000.00</b>	<b>75,000.00</b>	<b>75,000.00</b>
Interest on Investments	1,556.36	2,108.73	3,030.00	2,780.00	2,780.00	2,780.00
<b>INVESTMENT EARNINGS</b>	<b>1,556.36</b>	<b>2,108.73</b>	<b>3,030.00</b>	<b>2,780.00</b>	<b>2,780.00</b>	<b>2,780.00</b>
<b>STORM DRAIN DEVELOPMENT FUND</b>	<b><u>327,671.33</u></b>	<b><u>452,919.48</u></b>	<b><u>622,530.00</u></b>	<b><u>633,730.00</u></b>	<b><u>633,730.00</u></b>	<b><u>633,730.00</u></b>



Account Description	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17	Approved FY 16-17	Adopted FY 16-17
Beginning Fund Balance	574,752.80	161,357.30	30,000.00	130,000.00	130,000.00	130,000.00
<b>BEGINNING FUND BALANCE</b>	<b>574,752.80</b>	<b>161,357.30</b>	<b>30,000.00</b>	<b>130,000.00</b>	<b>130,000.00</b>	<b>130,000.00</b>
Road Utility Fee	648,043.42	669,275.62	677,280.00	706,900.00	706,900.00	706,900.00
Tigard Rd Utility Fees	5,677.08	5,677.08	6,000.00	7,700.00	7,700.00	7,700.00
<b>LICENSES AND PERMITS</b>	<b>653,720.50</b>	<b>674,952.70</b>	<b>683,280.00</b>	<b>714,600.00</b>	<b>714,600.00</b>	<b>714,600.00</b>
SidewalkTree Program	326,216.11	326,712.59	327,000.00	330,250.00	330,250.00	330,250.00
<b>CHARGES FOR SERVICES</b>	<b>326,216.11</b>	<b>326,712.59</b>	<b>327,000.00</b>	<b>330,250.00</b>	<b>330,250.00</b>	<b>330,250.00</b>
Interest on Investments	640.31	-657.00	1,000.00	500.00	500.00	500.00
<b>INVESTMENT EARNINGS</b>	<b>640.31</b>	<b>-657.00</b>	<b>1,000.00</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>
Other Misc Income	0.00	0.00	0.00	0.00	0.00	0.00
<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ROAD UTILITY FEE FUND</b>	<b><u>1,555,329.72</u></b>	<b><u>1,162,365.59</u></b>	<b><u>1,041,280.00</u></b>	<b><u>1,175,350.00</u></b>	<b><u>1,175,350.00</u></b>	<b><u>1,175,350.00</u></b>



## Revenue

## road operating fund revenue

Account Description	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17	Approved FY 16-17	Adopted FY 16-17
Beginning Fund Balance <b>BEGINNING FUND BALANCE</b>	871,295.78 <b>871,295.78</b>	576,154.14 <b>576,154.14</b>	917,105.00 <b>917,105.00</b>	2,046,015.00 <b>2,046,015.00</b>	2,156,015.00 <b>2,156,015.00</b>	2,156,015.00 <b>2,156,015.00</b>
Developers Street Signs <b>LICENSES AND PERMITS</b>	0.00 <b>0.00</b>	0.00 <b>0.00</b>	0.00 <b>0.00</b>	0.00 <b>0.00</b>	0.00 <b>0.00</b>	0.00 <b>0.00</b>
State Gas Tax Washington County Gas Tax <b>INTERGOVERNMENTAL</b>	1,511,479.87 86,909.14 <b>1,598,389.01</b>	1,519,371.22 88,007.14 <b>1,607,378.36</b>	1,552,500.00 90,000.00 <b>1,642,500.00</b>	1,528,130.00 90,000.00 <b>1,618,130.00</b>	1,528,130.00 90,000.00 <b>1,618,130.00</b>	1,528,130.00 90,000.00 <b>1,618,130.00</b>
Interest on Investments <b>INVESTMENT EARNINGS</b>	4,024.76 <b>4,024.76</b>	4,531.63 <b>4,531.63</b>	3,950.00 <b>3,950.00</b>	10,230.00 <b>10,230.00</b>	10,230.00 <b>10,230.00</b>	10,230.00 <b>10,230.00</b>
Other Misc Income <b>MISCELLANEOUS</b>	0.00 <b>0.00</b>	19,500.00 <b>19,500.00</b>	0.00 <b>0.00</b>	200,000.00 <b>200,000.00</b>	200,000.00 <b>200,000.00</b>	200,000.00 <b>200,000.00</b>
Transfer In - Road Utility Transfer In - Road Development Transfer In - TDT Transfer In - Infrastr Reserve Transfer In - Storm Drain Fund <b>TRANSFERS IN</b>	92,570.00 0.00 0.00 52,788.66 0.00 <b>145,358.66</b>	93,820.00 0.00 0.00 0.00 0.00 <b>93,820.00</b>	96,755.00 1,082,980.00 250,000.00 0.00 0.00 <b>1,429,735.00</b>	139,960.00 0.00 2,751,000.00 0.00 27,560.00 <b>2,918,520.00</b>	139,960.00 0.00 2,751,000.00 0.00 27,560.00 <b>2,918,520.00</b>	139,960.00 0.00 2,751,000.00 0.00 27,560.00 <b>2,918,520.00</b>
<b>ROAD OPERATING FUND</b>	<b><u>2,619,068.21</u></b>	<b><u>2,301,384.13</u></b>	<b><u>3,993,290.00</u></b>	<b><u>6,792,895.00</u></b>	<b><u>6,902,895.00</u></b>	<b><u>6,902,895.00</u></b>





Account Description	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17	Approved FY 16-17	Adopted FY 16-17
Beginning Fund Balance	1,067,528.11	1,077,104.18	1,082,980.00	0.00	0.00	0.00
<b>BEGINNING FUND BALANCE</b>	<b>1,067,528.11</b>	<b>1,077,104.18</b>	<b>1,082,980.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
System Fees -Washington County	3,076.44	3,076.44	0.00	0.00	0.00	0.00
System Fees - Clackamas County	0.00	0.00	0.00	0.00	0.00	0.00
<b>LICENSES AND PERMITS</b>	<b>3,076.44</b>	<b>3,076.44</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Reimb Project Admin Costs	0.00	0.00	0.00	0.00	0.00	0.00
<b>CHARGES FOR SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Interest on Investments	6,038.17	5,725.11	0.00	0.00	0.00	0.00
<b>INVESTMENT EARNINGS</b>	<b>6,038.17</b>	<b>5,725.11</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Other Misc Income	461.46	461.46	0.00	0.00	0.00	0.00
<b>MISCELLANEOUS</b>	<b>461.46</b>	<b>461.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ROAD DEVELOPMENT FUND</b>	<b><u>1,077,104.18</u></b>	<b><u>1,086,367.19</u></b>	<b><u>1,082,980.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>



## Revenue

## transportation development tax fund revenue

Account Description	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17	Approved FY 16-17	Adopted FY 16-17
Beginning Fund Balance	2,012,736.70	2,691,147.90	1,667,940.00	5,397,120.00	5,397,120.00	5,397,120.00
<b>BEGINNING FUND BALANCE</b>	<b>2,012,736.70</b>	<b>2,691,147.90</b>	<b>1,667,940.00</b>	<b>5,397,120.00</b>	<b>5,397,120.00</b>	<b>5,397,120.00</b>
System Fees -Washington County	610,599.88	1,576,041.59	200,000.00	932,000.00	932,000.00	932,000.00
System Fees - Clackamas County	32,980.41	32,980.42	0.00	0.00	0.00	0.00
<b>LICENSES AND PERMITS</b>	<b>643,580.29</b>	<b>1,609,022.01</b>	<b>200,000.00</b>	<b>932,000.00</b>	<b>932,000.00</b>	<b>932,000.00</b>
Interest on Investments	33,181.89	34,629.92	25,020.00	27,000.00	27,000.00	27,000.00
<b>INVESTMENT EARNINGS</b>	<b>33,181.89</b>	<b>34,629.92</b>	<b>25,020.00</b>	<b>27,000.00</b>	<b>27,000.00</b>	<b>27,000.00</b>
Other Misc Income	1,649.02	18,139.23	0.00	0.00	0.00	0.00
<b>MISCELLANEOUS</b>	<b>1,649.02</b>	<b>18,139.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TRANSPORTATION DEV TAX FUND</b>	<b><u>2,691,147.90</u></b>	<b><u>4,352,939.06</u></b>	<b><u>1,892,960.00</u></b>	<b><u>6,356,120.00</u></b>	<b><u>6,356,120.00</u></b>	<b><u>6,356,120.00</u></b>



Account Description	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17	Approved FY 16-17	Adopted FY 16-17
Beginning Fund Balance	127,048.75	134,680.14	89,180.00	95,000.00	95,000.00	95,000.00
Reserve for Lot Construction	0.00	0.00	45,500.00	45,500.00	45,500.00	45,500.00
<b>BEGINNING FUND BALANCE</b>	<b>127,048.75</b>	<b>134,680.14</b>	<b>134,680.00</b>	<b>140,500.00</b>	<b>140,500.00</b>	<b>140,500.00</b>
Core Area Parking - Current	55,561.73	49,088.75	55,000.00	52,000.00	52,000.00	52,000.00
Core Area Parking - Prior	0.00	0.00	0.00	0.00	0.00	0.00
<b>CHARGES FOR SERVICES</b>	<b>55,561.73</b>	<b>49,088.75</b>	<b>55,000.00</b>	<b>52,000.00</b>	<b>52,000.00</b>	<b>52,000.00</b>
Municipal Court Fines	570.01	0.00	0.00	0.00	0.00	0.00
<b>FINES AND FORFEITURES</b>	<b>570.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Interest on Investments	684.40	698.97	600.00	1,000.00	1,000.00	1,000.00
<b>INVESTMENT EARNINGS</b>	<b>684.40</b>	<b>698.97</b>	<b>600.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>
Other Misc Income	0.00	0.00	0.00	0.00	0.00	0.00
<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>CORE AREA PARKING DIST FUND</b>	<b><u>183,864.89</u></b>	<b><u>184,467.86</u></b>	<b><u>190,280.00</u></b>	<b><u>193,500.00</u></b>	<b><u>193,500.00</u></b>	<b><u>193,500.00</u></b>



## Revenue

## general obligation bond fund

### revenue

Account Description	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17	Approved FY 16-17	Adopted FY 16-17
Beginning Fund Balance	88,093.15	95,209.61	97,500.00	105,000.00	105,000.00	105,000.00
<b>BEGINNING FUND BALANCE</b>	<b>88,093.15</b>	<b>95,209.61</b>	<b>97,500.00</b>	<b>105,000.00</b>	<b>105,000.00</b>	<b>105,000.00</b>
Property Taxes - Current Year	945,360.63	948,662.43	925,000.00	925,000.00	925,000.00	925,000.00
Property Taxes - Prior Year	20,496.14	18,620.87	10,000.00	10,000.00	10,000.00	10,000.00
Interest on Taxes - WashCo	2,419.23	2,160.56	0.00	0.00	0.00	0.00
Interest on Taxes - ClackCo	422.21	378.77	0.00	0.00	0.00	0.00
<b>PROPERTY TAXES</b>	<b>968,698.21</b>	<b>969,822.63</b>	<b>935,000.00</b>	<b>935,000.00</b>	<b>935,000.00</b>	<b>935,000.00</b>
Payments in Lieu of Prop Taxes	152.13	105.66	0.00	0.00	0.00	0.00
<b>INTERGOVERNMENTAL</b>	<b>152.13</b>	<b>105.66</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Interest on Investments	646.82	666.10	3,000.00	1,000.00	1,000.00	1,000.00
<b>INVESTMENT EARNINGS</b>	<b>646.82</b>	<b>666.10</b>	<b>3,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>
Other Misc Income	481.80	911.13	0.00	0.00	0.00	0.00
<b>MISCELLANEOUS</b>	<b>481.80</b>	<b>911.13</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Transfer In - General Fund	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS IN</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>GENERAL OBLIGATION BOND FUND</b>	<b><u>1,058,072.11</u></b>	<b><u>1,066,715.13</u></b>	<b><u>1,035,500.00</u></b>	<b><u>1,041,000.00</u></b>	<b><u>1,041,000.00</u></b>	<b><u>1,041,000.00</u></b>



Account Description	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17	Approved FY 16-17	Adopted FY 16-17
Beginning Fund Balance	442,841.67	444,921.60	445,920.00	485,000.00	485,000.00	485,000.00
<b>BEGINNING FUND BALANCE</b>	<b>442,841.67</b>	<b>444,921.60</b>	<b>445,920.00</b>	<b>485,000.00</b>	<b>485,000.00</b>	<b>485,000.00</b>
Interest on Investments	2,302.45	979.63	2,000.00	2,000.00	2,000.00	2,000.00
<b>INVESTMENT EARNINGS</b>	<b>2,302.45</b>	<b>979.63</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>2,000.00</b>
Transfer In - Road Utility	0.00	0.00	0.00	6,480.00	6,480.00	6,480.00
Transfer In - Road Operating	0.00	0.00	0.00	19,440.00	19,440.00	19,440.00
Transfer In - Water Fund	536,265.00	517,049.72	502,550.00	558,900.00	558,900.00	558,900.00
Transfer In - Sewer Fund	0.00	0.00	0.00	32,405.00	32,405.00	32,405.00
Transfer In - Storm Drain Fund	0.00	0.00	0.00	19,440.00	19,440.00	19,440.00
<b>TRANSFERS IN</b>	<b>536,265.00</b>	<b>517,049.72</b>	<b>502,550.00</b>	<b>636,665.00</b>	<b>636,665.00</b>	<b>636,665.00</b>
Refunding bonds issued	0.00	4,300,000.00	0.00	0.00	0.00	0.00
Premiums on bond issued	0.00	445,493.50	0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>4,745,493.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ENTERPRISE BOND FUND</b>	<b><u>981,409.12</u></b>	<b><u>5,708,444.45</u></b>	<b><u>950,470.00</u></b>	<b><u>1,123,665.00</u></b>	<b><u>1,123,665.00</u></b>	<b><u>1,123,665.00</u></b>



AMERICA'S  
**BEST COMMUNITY**  
TUALATIN, OREGON