CURRENT REVENUE SUMMARY BY FUND

Funds	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
General Fund	$29,472,573	$30,267,599	$30,215,590	$31,086,310	$31,086,310	$31,086,310
Total General Fund	$29,472,573	$30,267,599	$30,215,590	$31,086,310	$31,086,310	$31,086,310
Sanitary Sewer Fund	$1,403,037	$1,808,825	$2,413,417	$2,072,675	$2,072,675	$2,072,675
Stormwater Fund	2,632,873	2,748,442	3,045,296	2,606,985	2,606,985	2,606,985
Water Quality/Quantity Fund	12,636	4,874	24,815	14,849	14,849	14,849
Water Fund	14,928,713	16,025,425	16,764,149	18,900,090	18,900,090	18,900,090
Water SDC Fund	1,546,465	832,110	944,038	873,948	873,948	873,948
Water CIP Fund	73,806	289,103	52,018,361	18,414	18,414	18,414
Water Debt Service Fund	36,964	35,639	0	0	0	0
Total Enterprise Funds	$20,634,494	$21,744,417	$75,210,076	$24,486,961	$24,486,961	$24,486,961
Gas Tax Fund	$3,000,822	$3,337,528	$3,107,745	$3,194,539	$3,194,539	$3,194,539
City Gas Tax Fund	872,053	678,244	806,253	679,438	679,438	679,438
Electrical Inspection Fund	205,847	177,885	192,250	187,986	187,986	187,986
Building Fund	1,721,884	1,585,225	1,615,025	1,827,269	1,827,269	1,827,269
Criminal Forfeiture Fund	129,172	68,382	44,892	44,892	44,892	44,892
Urban Forestry Fund	109,768	145,987	30,310	36,873	36,873	36,873
Parks Utility Fund	0	0	0	0	0	0
Transportation Development Tax	1,104,560	519,138	568,275	711,279	711,279	711,279
Traffic Impact Fee Fund	5,033	34,926	0	0	0	0
Underground Utility Fund	35,151	46,618	42,734	56,108	56,108	56,108
Street Maintenance Fund	2,017,673	2,013,333	2,002,952	2,083,152	2,083,152	2,083,152
Transportation SDC Fund	0	0	0	65,000	65,000	65,000
Parks Bond Fund	27,444	17,570	4,020	4,020	4,020	4,020
Parks SDC Fund	910,806	437,950	496,118	497,809	497,809	497,809
Library Donations and Bequests Fund	250	0	0	0	0	0
Total Special Revenue Funds	$10,140,462	$9,062,786	$8,910,574	$9,388,365	$9,388,365	$9,388,365
Central Services Fund	$5,531,982	$5,711,973	$6,594,484	$7,062,846	$7,062,846	$7,062,846
Fleet/Property Management Fund	1,388,722	1,488,400	1,676,387	1,812,710	1,812,710	1,812,710
Insurance Fund	52,751	47,689	21,810	41,950	41,950	41,950
Total Internal Services Funds	$6,973,455	$7,248,062	$8,292,681	$8,917,506	$8,917,506	$8,917,506
Bancroft Debt Service Fund	$75,687	$333,747	$120,000	$120,000	$120,000	$120,000
General Obligation Debt Service Fund	2,313,635	2,331,272	2,391,107	2,480,174	2,480,174	2,480,174
Total Debt Service Funds	$2,389,321	$2,665,019	$2,511,107	$2,600,174	$2,600,174	$2,600,174
Facilities Capital Projects Fund	$1,076	$139	$3,212	$3,212	$3,212	$3,212
Parks Capital Fund	40,149	139,651	44,521	3,015	3,015	3,015
Transportation CIP Fund	91,051	116,708	200,000	0	0	0
Total Capital Project Funds	$132,276	$256,498	$247,733	$6,227	$6,227	$6,227
Total Revenue	$69,742,582	$71,244,381	$125,387,761	$76,485,543	$76,485,543	$76,485,543

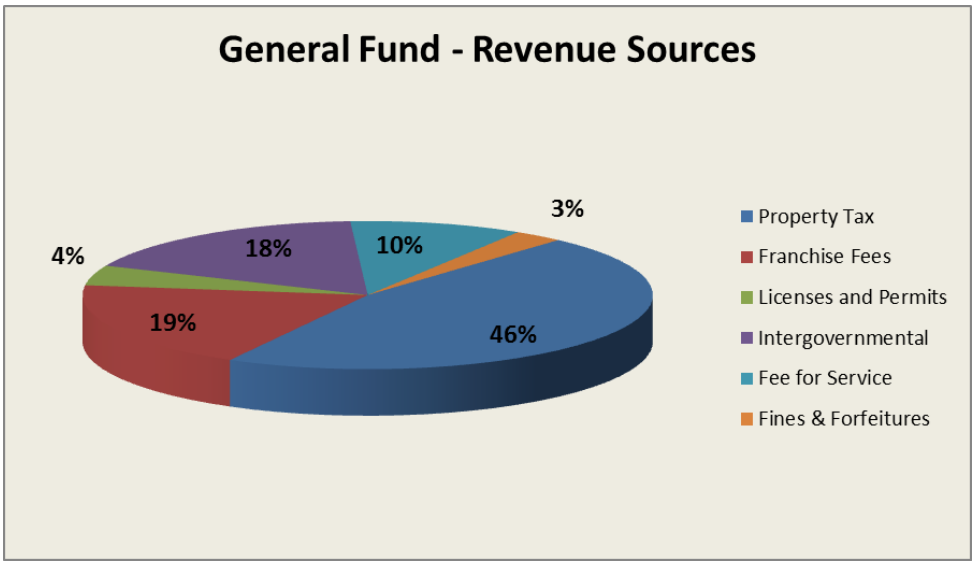
With no sales or income tax revenues, city general funds in Oregon are funded primarily by property taxes, franchise fees, state-shared revenues (e.g., cigarette tax and liquor tax revenues), and some charges/fees for services.

Our property tax system has changed significantly over the past 20 years. Limitations on property taxes were put in place twice during the 90's. These two major changes were:

Ballot Measure 5 - Taxes from fiscal year 1991-92 to 1995-96 were increasingly limited until the limit of $5 per $1,000 Real Market Value for school taxes and $10 per $1,000 Real Market Value for general government taxes was reached.

Ballot Measure 50 - This is a property tax limitation measure which was approved by Oregon's voters in May 1997. The provisions in this measure rolled 1997 assessed values back to 90 percent of the 1995 value, established permanent rate limits for each tax district, allowed voters to approve local option levies outside these rates, established a method for taxing new property at a ratio of market value to the Maximum Assessed Value (giving similar tax savings to the new property), and limited the growth of Maximum Assessed Value for existing property to a maximum of 3% each year.

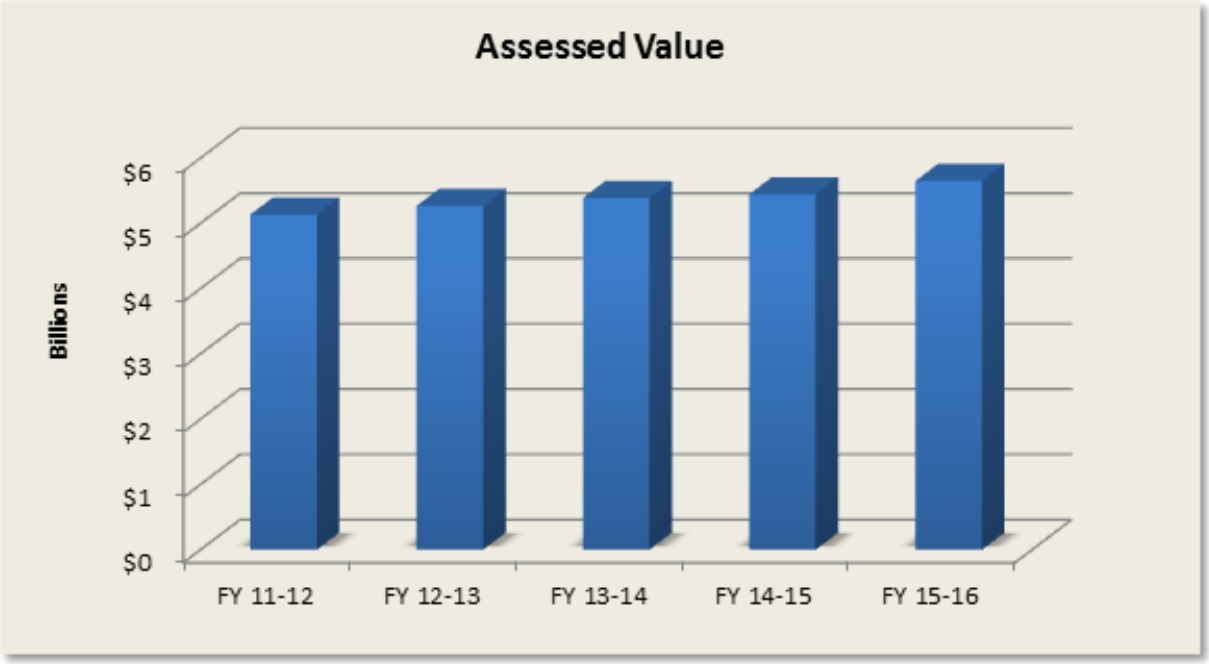
These limitations have reduced cities' main source of revenue for core services such as police, library and parks.



The purpose of this section is to describe the city's major revenue sources, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends. Throughout this budget document there are revenue trend graphs for the city in total as well as for each of the major fund types. The revenue sources and assumptions used in the budget are summarized on the following pages.

ASSESSED VALUE

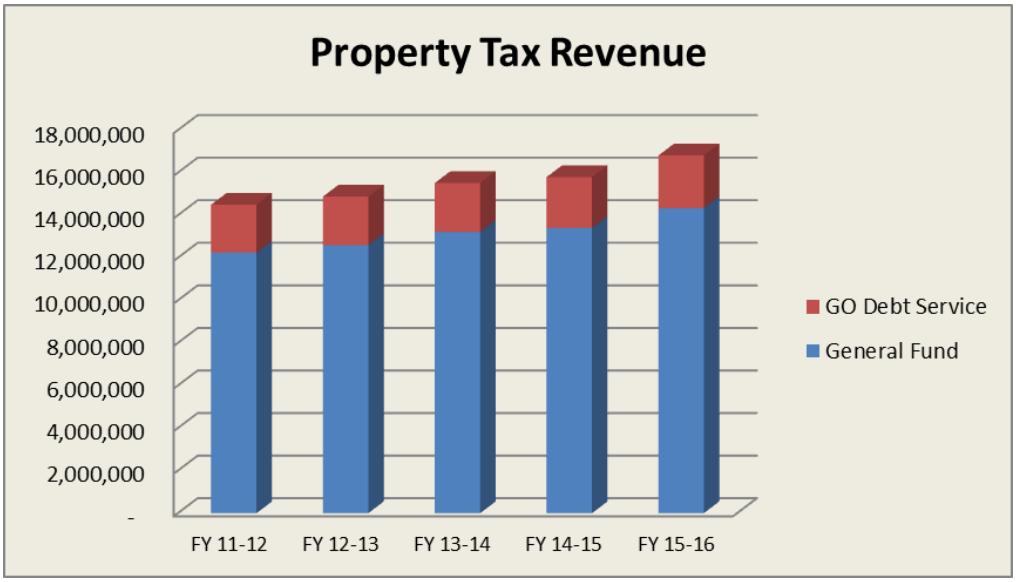
Property taxes are assessed by Washington County and are based on a property's **assessed value** not the property's **real market value**. Assessed values were established under Measure 50 and are based on the 1995-96 tax roll value less 10%. These values generally can't increase more than 3% per year unless major improvements are made to the property or voters have authorized a new levy. For FY 2015-16, Tigard's total assessed value is projected to be roughly 81% of its real market value.



The city's permanent operating tax rate is $2.51 per $1,000 of assessed value. In 2015, the total assessed value of taxable property in Tigard was approximately $5.6 billion, which generates about $16.8 million in property tax revenue, including General Obligation Debt. For FY 2015-16, it is assumed that the city's assessed property values will increase by 3.75% primarily due to higher collection rates and the city's annexation activities.

The property tax system in Oregon has been heavily influenced by Measures 5 and 50, passed in 1990 and 1997 respectively. Because both rates and growth in assessed value are constrained, the economy has a limited effect on property tax revenue. However there has been recent interest by local governments in developing a more flexible tax system within the State of Oregon.

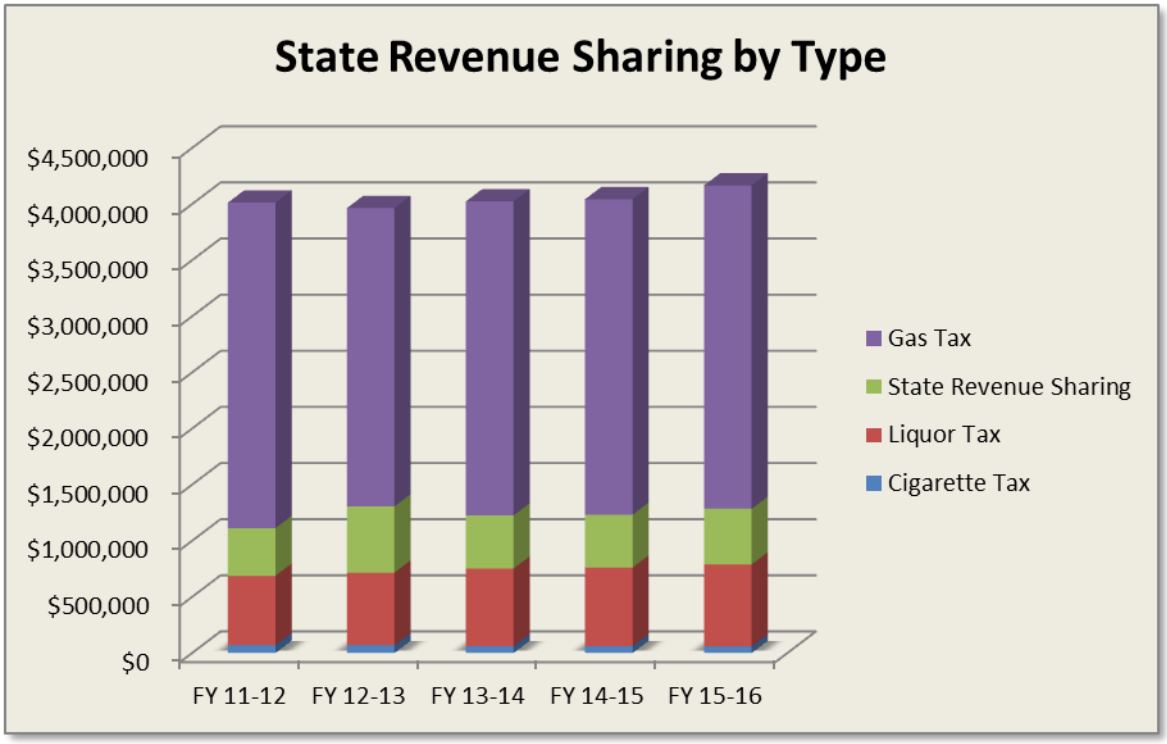
The property tax levy continues to be the General Fund's single largest revenue source, estimated at $14.3 million for FY 2015-16. Property taxes, including prior years' taxes, account for 46% of all available resources estimated for FY 2015-16. Property taxes pay for police, parks, library, planning, municipal court, and several other services.



The city has two voter approved GO Bond property tax levies. In May 2002 Tigard voters approved a $13 million General Obligation Bond to construct a new library. In November 2010 Tigard voters approved a parks bond measure allowing the city to issue up to $17 million in General Obligation Bonds for parks land acquisition. To date, the city has spent approximately $15.3 million of the parks bond. The remaining money will be used to fund additional park land and open space acquisitions and to construct various park improvements like shelters, playgrounds, trails, playing fields and restrooms.

Tax Information	Actual 2012-2013	Actual 2013-2014	Est. Actual 2014-2015	Proposed 2015-2016
Property Taxes				
General Fund	$ 12,787,066	$ 13,297,201	$ 13,404,815	$ 14,330,765
GO Debt Service	2,293,825	2,311,214	2,386,688	2,475,757
Total Tax Levied	$ 15,080,891	$ 15,608,415	$ 15,791,503	$ 16,806,522
Assessed Values				
Prior Year Assessed Value	$ 5,132,783,287	$ 5,253,663,684	$ 5,444,705,020	$ 5,608,046,171
Increase (up to 3%)	99,906,001	124,178,486	117,261,446	151,573,746
Est. Annexations & New Const.	20,974,396	33,431,425	46,079,705	58,727,985
Total Assessed Value	$ 5,253,663,684	$ 5,444,705,020	$ 5,608,046,171	$ 5,818,347,902
Tax Rates/$1,000 AV				
General Fund Permanent Rate	$ 2.51310	$ 2.51310	$ 2.51310	$ 2.51310
GO Debt Service	0.44130	0.43140	0.45762	0.45754
Tax Rate	$ 2.95440	$ 2.94450	$ 2.97072	$ 2.97064
Assessed Value of Average Home	$ 220,644	$ 228,700	$ 235,561	$ 244,395
General Fund	554.50	574.75	591.99	614.19
GO Debt Service	97.37	98.66	107.80	111.82
Total Estimated Tax per Household	$ 651.87	$ 673.41	$ 699.78	$ 726.01

State revenue sharing monies, which include gas, liquor and cigarette taxes, are allocated to cities based on population with an adjustment for local taxing efforts. Using state projections, the League of Oregon Cities has produced the per capita estimates of State Shared Revenues for cities for the coming years.



Cigarette tax is generated by two cents of the state-imposed $1.18 per pack cigarette tax. Revenue from the tax is allocated as follows: $0.22 to the state's general fund; $0.87 to the Oregon Health Plan; $0.02 to cities; $0.02 to counties; $0.02 to the Oregon Department of Transportation for transportation services to the elderly and disabled; and $0.03 to the state's tobacco use reduction account. Cities may use their share for general government purposes without program restrictions on their use.

Liquor tax revenue may be used by cities for general government purposes. It is distributed by the Oregon Liquor Control Commission in two different manners:

- 20% of the state's liquor receipts are allocated as revenues to cities on a per capita basis and distributed monthly; and
- 14% of state liquor receipts are allocated to cities on a formula basis, as outlined in ORS 221.770.

These estimates for FY 2015-16 assume no increase in the tax rates for beer, wine or distilled spirits, and no changes in the proportional allocation of revenues. Revenue will closely track the upward and downward trends in Tigard's 20% per capita liquor tax distribution

Gas tax is allocated to cities from vehicle title and registration fee and the gas tax. In 2009 the Oregon legislature approved the Jobs and Transportation Act which raised driver license and vehicle registration fees, sets date for raising fuels taxes and created stable funding base of $300 million/year for city, county and state transportation infrastructure projects. The legislation generated an additional $54.6 million annually to be allocated to cities from vehicle title and registration fee increases and an increase in the gas tax. The change in funding was phased in, reaching 100% funded in 2013.

The legislation prohibited local governments from enacting or amending charter provisions, ordinances or resolutions related to the collection of local motor vehicle taxes until Jan. 2, 2014. The legislation did not apply to Tigard because our local motor vehicle tax was in place. However, Tigard's distribution of the state gas tax is adjusted to account for revenue received from the local gas tax which was grandfathered in under the legislation.

Since the bulk of the gas taxes in Oregon are based on a per-gallon fee, the amount of money raised by gas taxes is declining. This is due to more fuel efficient cars, including electric cars, and people driving fewer miles. The Oregon legislature is starting to look at ways to change the state gas tax. One possibility is to change to a rate charged per mile driven.

State Revenue Sharing is allocated to cities based on population with an adjustment for local taxing effort. It is anticipated that receipts from state revenue sharing will be much the same as actually received in FY 2014-15.

Historical Tigard

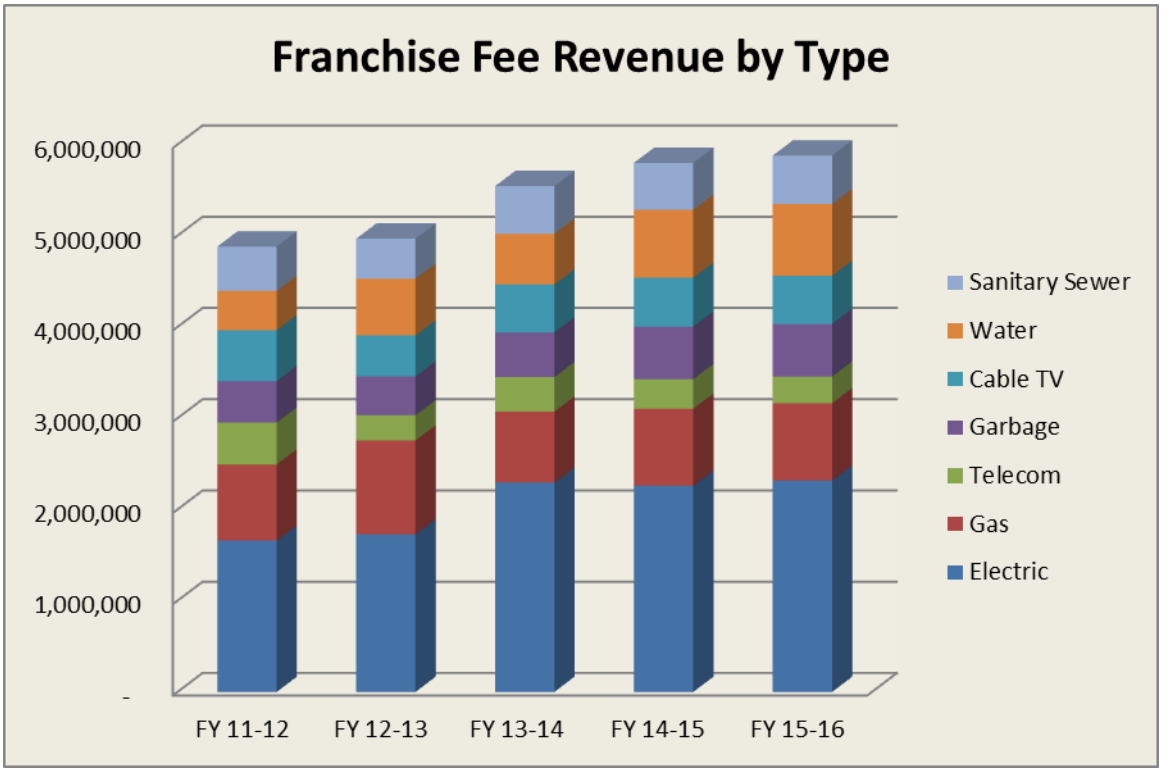
Tigard Today

Picture courtesy of the Tigard Historical Association

Franchise fees are charged as part of an agreement between local governments and utilities that use public rights-of-way. These agreements ensure that companies receiving special use of rights-of-way are paying fees to reimburse local governments for use of public services, and to prevent general taxpayers from subsidizing extraordinary use. Franchise agreements outline the terms under which utility companies use city rights-of-way, including compensation requirements. Franchise fees are typically calculated on a percentage of the revenues derived from sales of the utility company to customers in that service area or territory.

Current franchisees and franchise rates are:

Service	Provider	Rate
Cable Television	Comcast	5%
Electric	Portland General Electric	5%
Garbage	All Haulers	5%
Natural Gas	Northwest Natural Gas	5%
Sanitary Sewer	City of Tigard	5%
Telecommunications	All providers	5%
Water	City of Tigard	5%



- **Cable TV –** The Metropolitan Area Communications Commission (MACC), a consortium of cities in the metro area, administers the cable television franchise. While revenues from telecom franchise fees have been decreasing in recent years, cable franchises have increased.

- **Electricity** - Portland General Electric (PGE) pays a franchise fee representing 5 percent of their gross revenues to Tigard.

- **Garbage** – Pride Disposal and Waste Management are responsible for solid waste and recycling in Tigard. Each pays a 5% franchise fee. During FY 14 the City Council increased the solid waste franchise from 4% to 5%.

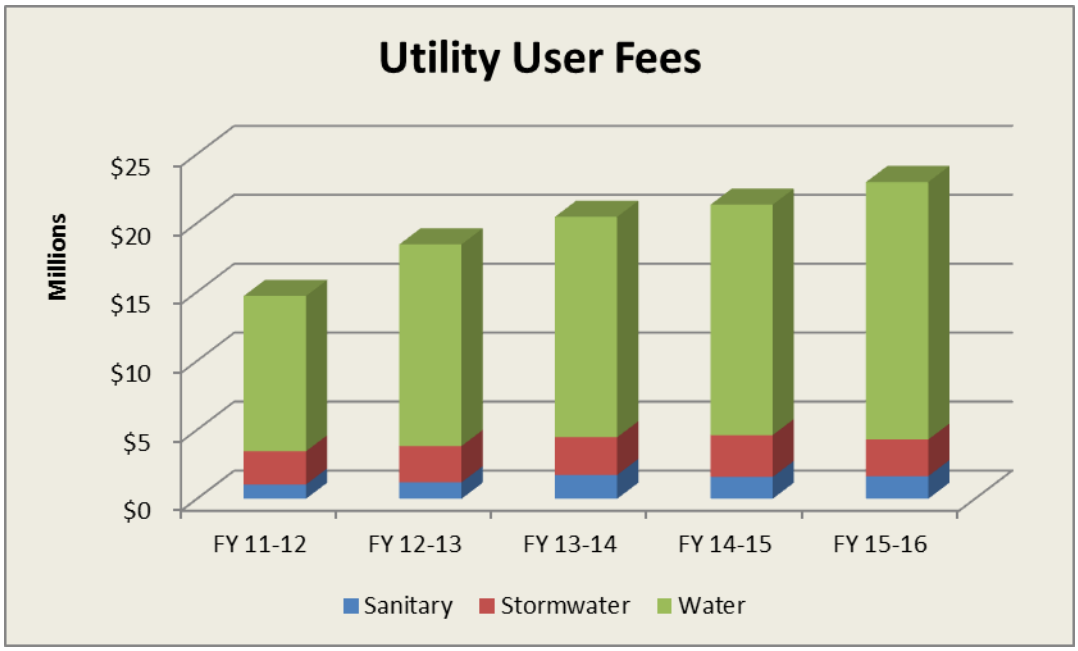
- **Natural Gas** - Northwest Natural Gas pays 5% of gross revenues as a franchise fee to Tigard. Revenue projections remain steady for FY 2015-16.

- **Sanitary Sewer** - The Sanitary Sewer Fund pays 5% of gross revenues as a franchise fee to the General Fund. As the fee is based on gross revenue, the fee will grow in relation to sewer rate increases.

- **Telecommunications** – The shift from land line telephones to wireless technologies has resulted in an erosion of telecommunications revenues in Tigard and throughout Oregon cities. Over the last few years, Tigard has seen a decrease in telecommunications franchise revenues.

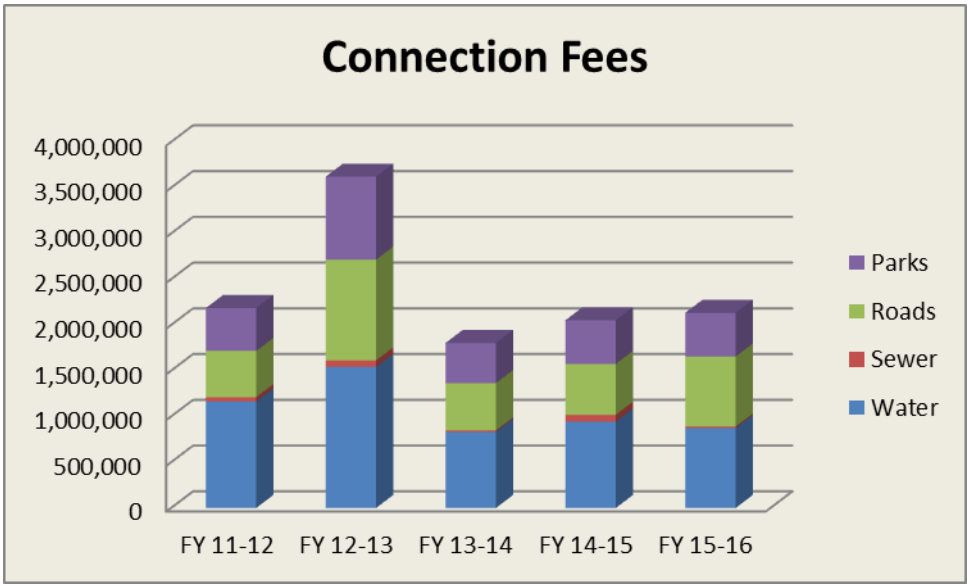
- **Water -** New water rates took effect on January 1, 2015. Water customer charge and water usage charge increased by 10.5%. Rate increases applied to all water customers, including non-residential customers. The average residential customer experienced an increase of about $5. The increase in water rates will increase franchise fee revenue proportionately.

User fees include water, sanitary sewer, and storm drainage fees charged to all users of such services. The sanitary and storm fees are established by the Clean Water Services Agency (CWS) and updated by the agency each year. The City Council, through an intergovernmental agreement with other system participants, sets the water rates.



In 2008, Tigard entered into a water partnership with the City of Lake Oswego on a long-term water source. In order to pay for the debt that is necessary to complete the project, water rates in the Tigard Water Service Area increased approximately 34% in fiscal year 2010-11 and then increased 14% per year each January through 2014. During FY 2013-14, the City of Tigard negotiated with the City of Lake Oswego to take an additional 4 million gallons per day of the capacity generated by this partnership project resulting in increased project costs for the city. Analysis determined that the city would need additional rate increases of 10.5% in January 2015 with four annual increases of 3.25% starting in 2016 and ending 2019 to alleviate the need to add more debt to the project and cover all project costs.

Connection fees include traffic development tax (TDT), storm and sanitary sewer connection charges, water connection and system development charges, parks system development charges and transportation system development charges added for FY 2015-16. The TDT is assessed on new development to help provide funds for the increased capacity transportation improvements needed to accommodate the additional vehicle traffic and demand for transit facilities generated by that development.

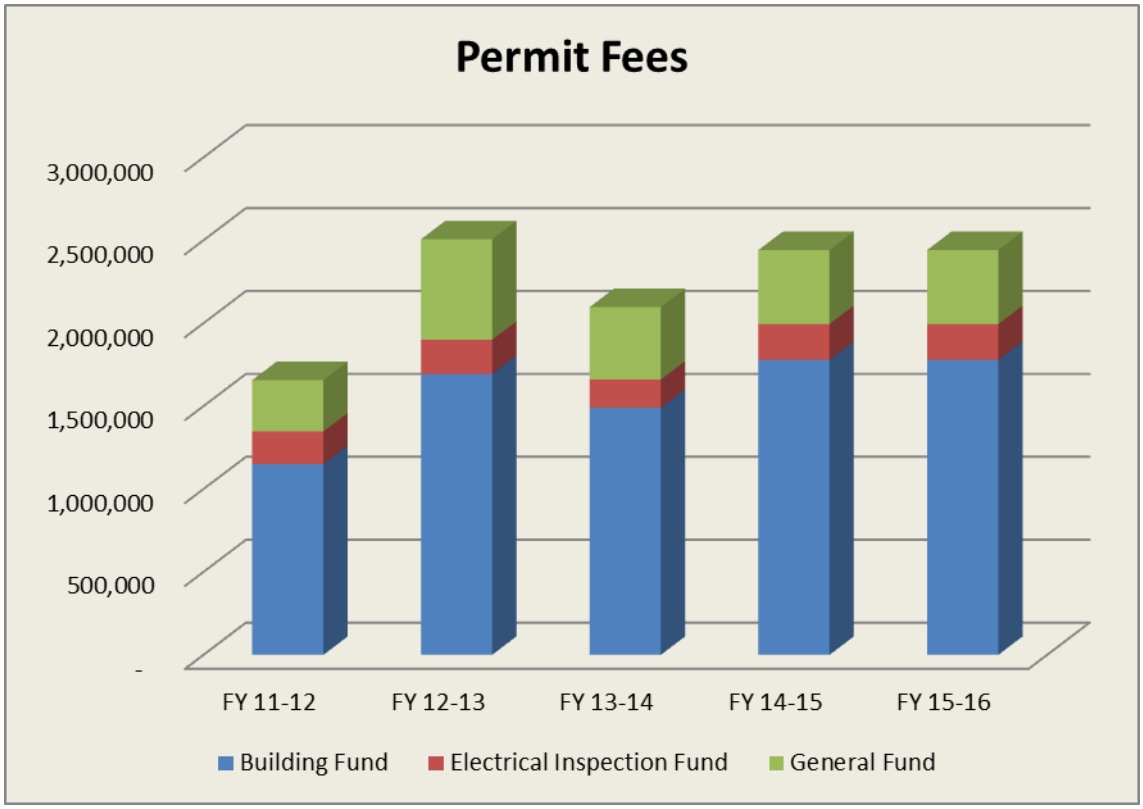


This revenue category is showing a slight increase as development activity rises in Tigard. The city anticipates development activity will continue a slow increase over the next few years.

The TDT 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. New in FY 2016 is the Transportation SDC for Tigard. It has a similar purpose as the TDT and will add to Tigard's ability to fund roads.

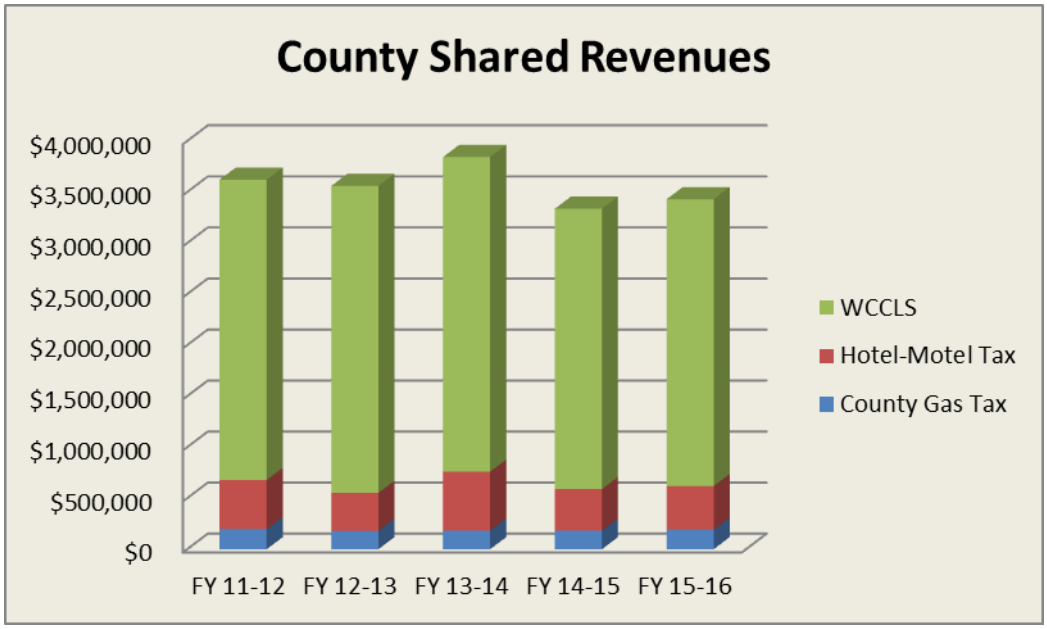
As part of the funding of the water project with Lake Oswego, water system development charges (SDC) increased. In February 2011, the water SDC increased 87%. The increase fully implemented the reimbursement portion of the water SDC. Over a four year period, the improvement portion of the water SDC will be phased in, resulting in increased water SDC fees.

Permit fee revenues are recorded in the Building Fund, the Electrical Inspection Fund and the General Fund. The primary fees that are represented in the chart include: Engineering Public Improvement Fee, Sign Permits, Land Use Planning Application Fees and all related Building Permit Fees. Nearly all fees are related to development activity and, therefore, reflect the level of that activity.



In October 2010, building fees increased to bring them in line with area communities. Combined with modest growth in activity, permit revenues have recovered, and are expected to grow at a slow but steady rate through FY 2015-16. Staff is currently reviewing the permit fees in the General Fund to see if they are sufficient.

County Shared Revenues include the Washington County gas tax, the Washington County Cooperative Library System (WCCLS) levy, and a countywide hotel/motel tax.

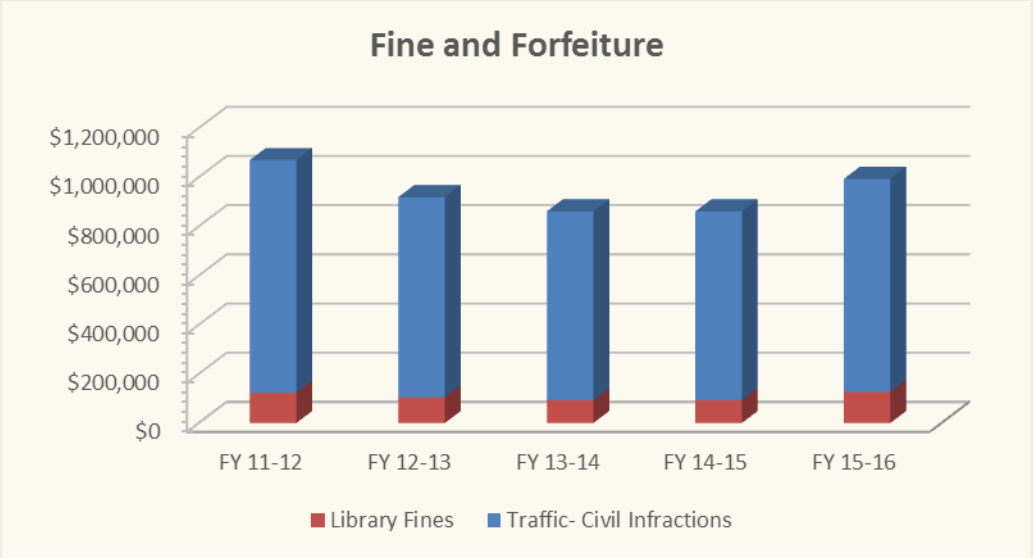


Washington County collects a one-cent per gallon tax on gasoline and distributes it to cities in the county to use for road maintenance activities. This revenue source has seen very minor growth over the past few years because under current state law the tax per gallon cannot be increased, and as mentioned in the gas tax section, higher mileage vehicles and reduced driving are leading to less overall gas tax revenue.

The hotel/motel tax is collected by Washington County at a 7% rate and is distributed to all participating jurisdictions. Tigard receives about one-third of the amount collected in the city limits. Tax collections are directly related to room rental rates, the number of hotel and motel rooms within the city, and the economy. With the slow economic recovery, the city projects that this revenue source will remain stagnant.

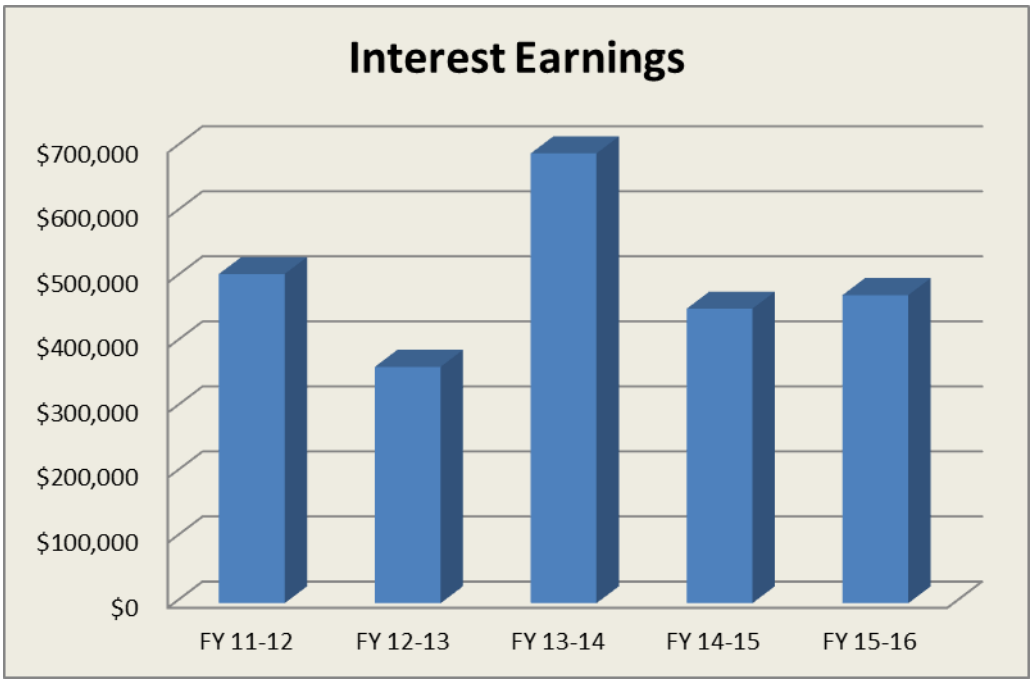
WCCLS funds come from the county property taxes generated from the county's permanent property tax rate. The $0.17 per $1,000 of assessed value five-year levy supports WCCLS member libraries, including Tigard, and central services that link the twelve libraries together. The levy was renewed in the November 2010 election at the same rate.

This source of revenue includes traffic and civil infraction citations, which are processed by the Municipal Court, and fines for late and lost materials at the Library. Fine collections are directly related to the number of citations issued. The bail schedule is updated annually by the Municipal Court Judge.



Revenue from fines and forfeitures are variable from year to year, but do not change significantly over the long-range timeframe.

Interest earnings are generated from the investment of cash on hand in various funds of the city. Interest earnings are directly attributable to the amount of cash available for investment and current interest rates.



The city is assuming an interest rate of 0.6% for its investments, and anticipates that interest earnings will be relatively flat in FY 2015-16 as interest rates remain historically low.

Interfund transfers are the transfer of revenues between funds when the revenue is received in one fund for an expense that occurs in another fund or when city functions have more than one funding source. Another primary reason for transfers is for a fund to pay for services provided by another fund (for example, Financial Operations Division providing utility billing services for the Water, Sanitary Sewer, Stormwater, and Street Maintenance Funds).

A transfer-out is an expense to the fund that is transferring the money out or buying services. A transfer-in is a resource to the fund that is receiving the money or selling the service. For every expense transfer-out, there is a corresponding resource transfer-in. The corresponding transfers must show the same dollar amount. The various types of interfund transfers are defined below:

General Resource Transfer

Transfer of resources from one fund to another which are not based upon a cost allocation plan, actual expenditure, or any expectation of a payment for services provided. This type of transfer is simply a transfer of resources from one fund to another.

Direct Resource Transfer/Capital Improvement Plan (CIP) Transfer

Transfer of resources from one fund to another which are based upon a cost allocation plan and actual expenditures or an expectation of a payment for services provided. This type of transfer is typically based upon actual expenditure needs by a certain fund and are "trued up" from the budget figure based upon actual expenditures.

Debt/Loan Repayment Transfer

Transfer of resources from one fund to another to pay either all or a portion of an interfund loan. This type of transfer is typically based upon a five-year repayment schedule for capital loans.

Indirect Cost Transfer

The Indirect Cost Transfers Out are typically budgeted along with a division's operating budget to show the true cost for that division to the city. In turn, transfers received for services provided, are allocated based upon a cost allocation plan.

Division	Indirect Cost Pool	Allocation Factors
City Management	Mayor & Council, City Management, Web Services	Agenda Items, Total Actual Expenditures (Excl. Debt), FTE's, Web Services
Finance Administration	Budget/CIP	Total Actual Expenditures, CIP Budget
Financial Operations	Reporting, Accounting/General Ledger, Accounts Payable, Payroll	Total Actual Expenditures (Excl. Debt & Capital), Journal Entries, # of Invoices, FTE's
Human Resources	Human Resources	FTE's
Risk Management	Insurance Premiums, Claims & Misc.	FTE's, # of Autos, Property Value, Other Insurance Costs, 3 yr. Avg. # of Insurance Incidents
Information Technology	IT-Support, IT-Geographic Information Systems (GIS)	# of Computers, # Printers/Copiers, Help Desk Tickets, GIS Data Layers
Design & Communications	Mail, Graphics, Copiers	Graphics Staff Time, FTE's & Actual Expenditures (Excl. Debt), # of Printers/Copiers, Total Copier Costs
City Recorder/Records	Records Management, Council Support, Records Requests	Time on Records Requests, Agenda Items, Electronic Records, # of Record Boxes, # of Microfiche
Property Management	Property Management	Square Footage
Fleet Maintenance	Fleet Maintenance	Fleet Work Order Expenses
Contracts & Purchasing	Contracts & Purchasing	P-Card Transactions, # of Purchase Orders, $ of Purchase Orders
Utility Billing	Utility Billing, Meter Reading	Meter Reading, Utility Accounts, Utility Revenues

Since the internal transfers are complex and can be difficult to follow and trace through the budget document, the following explanation is provided for each transfer, by fund. The budget document reflects a decrease in the number of transfers that are related to the Capital Improvement Plan (CIP) due to the implementation of the federally approved indirect cost plan.

From	To	Amount	Type	Description
Bancroft Debt Service Fund	Central Services Fund	239	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Bancroft Debt Service Fund	Central Services Fund	260	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Total Bancroft Debt Service Fund Transfer Out		499		
City Gas Tax Fund	Central Services Fund	3,208	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Total City Gas Tax Fund Transfer Out		3,208		
Criminal Forfeiture Fund	Central Services Fund	455	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Criminal Forfeiture Fund	Central Services Fund	105	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Total Criminal Forfeiture Fund Transfer Out		560		
Electrical Inspection Fund	Central Services Fund	1,993	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Electrical Inspection Fund	Building Fund	180,000	Direct	Transfer of funds to support electrical inspections by Building Division
Total Electrical Inspection Fund Transfer Out		181,993		
Facilities Capital Projects Fund	Central Services Fund	20,583	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Facilities Capital Projects Fund	Central Services Fund	8,742	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Total Facilities Capital Projects Fund Transfer Out		29,325		
Gas Tax Fund	Transportation CIP Fund	202,044	General	System Infrastructure Projects. Based on PW Engineering estimate of 1,750 hours of system infrastructure work per PW staff load from 02/18/2015.
Gas Tax Fund	Facilities Capital Projects Fund	27,345	General	Transfer of Funds for New City Facility
Total Gas Tax Fund Transfer Out		229,389		

From	To	Amount	Type	Description
General Fund	Central Services Fund	6,269	In-Direct	Fund Level Indirect Transfer to Central Service Fund
General Fund	Water Fund	27,460	Direct	Water Building Lease: Year 8 of 10
General Fund	Facilities Capital Projects Fund	132,607	General	Transfer of Funds for New City Facility
General Fund	Facilities Capital Projects Fund	12,500		PW Yard Building Relocation
General Fund	Parks Utility Fund	2,250,000	General	Establish Parks Utility Fund. Transfer over to new fund amount of Parks and Maintenance Division
General Fund	Facilities Capital Projects Fund	1,006,100	CIP	CIP - 91013 : Permit Center/City Hall/Police Building Wall Repairs
Total General Fund Transfer Out		3,434,936		
General Obligation Debt Service Fund	Central Services Fund	1,893	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Total General Obligation Debt Service Fund Transfer Out		1,893		
Insurance Fund	Central Services Fund	265	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Insurance Fund	Central Services Fund	718	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Total Insurance Fund Transfer Out		983		
Library Donations and Bequests Fund	Facilities Capital Projects Fund	100,000	Direct	Transfer of funds for needed miscellaneous library improvements
Total Library Donations and Bequests Fund Transfer Out		100,000		
Parks Bond Fund	Parks Capital Fund	770,000	CIP	CIP - 92028 : Downtown Land Acquisition
Parks Bond Fund	Central Services Fund	15,364	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Parks Bond Fund	Parks Capital Fund	46,000	CIP	CIP - 92035 : City of Tigard / Tigard-Tualatin School District Park Development
Parks Bond Fund	Parks Capital Fund	550,649	CIP	CIP - 92026 : Park Land Acquisition
Total Parks Bond Fund Transfer Out		1,382,013		
Parks Capital Fund	Central Services Fund	55,881	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Parks Capital Fund	Central Services Fund	68,051	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Total Parks Capital Fund Transfer Out		123,932		

From	To	Amount	Type	Description
Parks SDC Fund	Parks Capital Fund	295,593	CIP	CIP - 92016 : Dirksen Nature Park
Parks SDC Fund	Central Services Fund	1,161	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Parks SDC Fund	Central Services Fund	9,341	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Parks SDC Fund	Parks Capital Fund	89,000	CIP	CIP - 92035 : City of Tigard / Tigard-Tualatin School District Park Development
Parks SDC Fund	Parks Capital Fund	420,000	CIP	CIP - 92046 : Fanno Creek Trail Connection (RFFA Grant)
Parks SDC Fund	Parks Capital Fund	10,000	CIP	CIP - 92034 : Tigard Street Trail and Public Space (Main St. to Tiedeman Ave. / Tigard St.)
Parks SDC Fund	Parks Capital Fund	20,319	General	System Infrastructure Projects. Based on PW Engineering estimate of 185 hours of system infrastructure work per PW staff load from 02/18/2015.
Parks SDC Fund	Parks Capital Fund	335,000	CIP	CIP - 92026 : Park Land Acquisition
Total Parks SDC Fund Transfer Out		1,180,414		
Sanitary Sewer Fund	Facilities Capital Projects Fund	18,736	General	Transfer of Funds for New City Facility
Sanitary Sewer Fund	Water Fund	13,413	Direct	Water Building Lease: Year 8 of 10
Sanitary Sewer Fund	Central Services Fund	12,285	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Sanitary Sewer Fund	Facilities Capital Projects Fund	12,500		PW Yard Building Relocation
Sanitary Sewer Fund	Parks Capital Fund	20,000	CIP	CIP - 92016 : Dirksen Nature Park
Total Sanitary Sewer Fund Transfer Out		76,934		
Stormwater Fund	Parks Capital Fund	145,000	CIP	CIP - 92016 : Dirksen Nature Park
Stormwater Fund	Transportation CIP Fund	19,000	CIP	CIP - 95023 : Walnut Street Improvements
Stormwater Fund	Facilities Capital Projects Fund	35,478	General	Transfer of Funds for New City Facility
Stormwater Fund	Parks Capital Fund	200,000	CIP	CIP - 92046 : Fanno Creek Trail Connection (RFFA Grant)
Stormwater Fund	Water Fund	17,878	Direct	Water Building Lease: Year 8 of 10
Stormwater Fund	Facilities Capital Projects Fund	12,500		PW Yard Building Relocation
Stormwater Fund	Fleet/Property Management Fund	3,500		Tech Adjustment-funding to pay for maintenance and utilities of city owned property at 13001 Gallin Ct.
Total Stormwater Fund Transfer Out		433,356		

From	To	Amount	Type	Description
Street Maintenance Fund	Central Services Fund	128,735	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Street Maintenance Fund	Gas Tax Fund	100,000	Direct	Transfer of funds to support right-of-way maintenance costs totalling $100K.
Total Street Maintenance Fund Transfer Out		228,735		
Transportation CIP Fund	Central Services Fund	12,797	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Transportation CIP Fund	Central Services Fund	44,613	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Total Transportation CIP Fund Transfer Out		57,410		
Transportation Development Tax	Transportation CIP Fund	455,000	CIP	CIP - 95033 : Pacific Highway / Gaarde / McDonald Intersection Improvements
Transportation Development Tax	Transportation CIP Fund	39,404	CIP	CIP - 95041 : Upper Boones Ferry Road / Durham Road Adaptive Signal Coordination
Transportation Development Tax	Central Services Fund	197	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Transportation Development Tax	Central Services Fund	8,839	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Transportation Development Tax	Transportation CIP Fund	23,250	CIP	CIP - 95023 : Walnut Street Improvements
Total Transportation Development Tax Transfer Out		526,690		
Transportation SDC Fund	Transportation CIP Fund	10,000	CIP	General Support of Transportation Projects
Transportation SDC Fund	Central Services Fund	1,000	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Total Transportation SDC Fund Transfer Out		11,000		
Underground Utility Fund	Central Services Fund	175	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Underground Utility Fund	Transportation CIP Fund	319,750	CIP	CIP - 95023 : Walnut Street Improvements
Underground Utility Fund	Central Services Fund	552	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Total Underground Utility Fund Transfer Out		320,477		

From	To	Amount	Type	Description
Urban Forestry Fund	Parks Capital Fund	100,000	CIP	CIP - 92017 : Tree Canopy Replacement Program
Urban Forestry Fund	Parks Capital Fund	50,000	CIP	CIP - 92037 : Damaged Tree Replacement Program
Urban Forestry Fund	Parks Capital Fund	100,000	CIP	CIP - 92016 : Dirksen Nature Park
Urban Forestry Fund	Central Services Fund	175	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Urban Forestry Fund	Central Services Fund	1,675	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Total Urban Forestry Fund Transfer Out		251,850		
Water CIP Fund	Central Services Fund	231,256	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Total Water CIP Fund Transfer Out		231,256		
Water Debt Service Fund	Central Services Fund	4,896	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Water Debt Service Fund	Central Services Fund	3,010	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Total Water Debt Service Fund Transfer Out		7,906		
Water Fund	Water CIP Fund	648,952	CIP	CIP - 96045 : 550 Zone Connection to Price Reservoir
Water Fund	Water Debt Service Fund	4,719,850	Debt/Loan Repayments	Water System Revenue Bonds Series 2012
Water Fund	Water Debt Service Fund	161,183	Debt/Loan Repayments	ARRA Loan
Water Fund	Water CIP Fund	150,000	CIP	CIP - 96008 : Water Main Line Oversizing Program
Water Fund	Water Debt Service Fund	1,378,240	Debt/Loan Repayments	Water System Revenue Bonds Series 2015
Water Fund	Facilities Capital Projects Fund	12,500		PW Yard Building Relocation
Water Fund	Water CIP Fund	119,197	CIP	CIP - 96044 : Aquifer Storage & Recovery Well #2 Electrical Rehabilitation
Water Fund	Water CIP Fund	90,000	CIP	CIP - 96031 : Fire Flow Improvement Program
Water Fund	Water CIP Fund	100,000	CIP	CIP - 96028 : Fire Hydrant Replacement Program
Water Fund	Water CIP Fund	17,092,000	CIP	CIP - 96018 : Lake Oswego/Tigard Water Partnership
Water Fund	Water CIP Fund	200,000	CIP	CIP - 96003 : Water Meter Replacement Program
Water Fund	Transportation CIP Fund	15,000	CIP	CIP - 95023 : Walnut Street Improvements
Water Fund	Central Services Fund	53,132	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Water Fund	Water CIP Fund	142,172	CIP	CIP - 96024 : Waterline Replacement Program
Total Water Fund Transfer Out		24,882,226		

From	To	Amount	Type	Description
Water Quality/Quantity Fund	Fleet/Property Management Fund	16,147	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Water Quality/Quantity Fund	Central Services Fund	429	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Total Water Quality/Quantity Fund Transfer Out		16,576		
Water SDC Fund	Water CIP Fund	298,600	CIP	CIP - 96045 : 550 Zone Connection to Price Reservoir
Water SDC Fund	Central Services Fund	263	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Water SDC Fund	Central Services Fund	267	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Total Water SDC Fund Transfer Out		299,130		
		34,012,691		