Tigard Business Meeting AGENDA

Tigard City Council & Town Center Development Agency

Meeting Date and Time:	October 13, 2026 - 6:30 p.m. Business Meeting
Meeting Location:	Hybrid - City of Tigard - Town Hall - 13125 SW Hall Blvd., Tigard, OR 97223

Public Notice: In accordance with Oregon House Bill 2560, this will be a hybrid meeting where some Council, staff, or public will participate in person and some will participate remotely.

How to comment:

- Written public comment may be submitted electronically at www.tigard-or.gov/Comments by noon the day before the meeting date.
- If attending the meeting in person, please fill out the public comment sign-in sheet at the front of the room and come to the microphone when your name is called.
- If you prefer to call in, please call 503-966-4101 when instructed to be placed in the queue.
- You may comment by video through the Teams app. Go to this link to learn how to participate by video: https://www.tigard-or.gov/your-government/video-public-testimony-registration
- Individuals wishing to provide public testimony should plan to speak for no more than 2 minutes. If there are a large number of speakers, the Mayor or Presiding Officer may reduce the time per speaker to 1 minute and may limit the number of speakers in order to allow as many people as possible an opportunity to be heard.

Upon request, the City will endeavor to arrange for the following services:

- Qualified sign language interpreters for persons with speech or hearing impairments; and
- Qualified bilingual interpreters.

Since these services must be scheduled with outside service providers, it is important to allow as much lead time as possible. Please notify the City of your need by 5:00 p.m. on the Thursday preceding the meeting by contacting: City Recorder Lindsay Bartholomew at 503-718-2417 / lindsay.bartholomew@tigard-or.gov or 503-684-2772 (TDD - Telecommunications Devices for the Deaf).

See Attached Agenda

View Livestream Online: https://www.tigard-or.gov/boxcast

Cable Viewers: The City Council meeting will be shown live on Channel 21 (1st Tuesdays) and Channel 28 (2nd & 4th Tuesdays) at 6:30 p.m. The meeting will be rebroadcast at the following times on Channel 28:

Thursday 6:00 p.m. Friday 10:00 p.m. Saturday 7:30 p.m. Sunday 11:30 a.m. Monday 6:00 a.m.

Tigard Business Meeting
AGENDA

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Meeting Date and Time: October 13, 2026 - 6:30 p.m. Business Meeting

Meeting Location: Hybrid - City of Tigard - Town Hall - 13125 SW Hall Blvd., Tigard, OR 97223

6:30 p.m.

1. Business Meeting

   A. Call to Order

   B. Roll Call

   C. Pledge of Allegiance

   D. Call to Council and Staff for Non-Agenda Items

2. Public Comment **6:35 p.m. estimated time**

   A. Public Comment – Written

   B. Public Comment – In Person

   C. Public Comment – Phone-In or Video

3. City Manager Report **6:45 p.m. estimated time**

4. Tigard Turns the Tide Update (Requested by Councilor Ghoddusi) **6:50 p.m. estimated time**

5. Tigard Transportation Advisory Committee (TTAC) Annual Update **7:00 p.m. estimated time**

6. Public Hearing: FY 2027 Fall Supplemental Budget **7:30 p.m. estimated time**

7. Public Hearing: FY 2027 Fall TCDA Supplemental Budget **8:00 p.m. estimated time**

8. Non-Agenda Items

9. Executive Session: The Tigard City Council may go into Executive Session. If an Executive Session is called to order, the appropriate ORS citation will be announced identifying the applicable statute. All discussions are confidential and those present may disclose nothing from the Session. Representatives of the news media are allowed to attend Executive Sessions, as provided by ORS 192.660(4), but must not disclose any information discussed. No Executive Session may be held for the purpose of taking any final action or making any final decision. Executive Sessions are closed to the public.

10. Adjournment **8:10 p.m. estimated time**

AIS-6299 **4.**

Business Meeting

Meeting Date: 10/13/2026

Length (in minutes): 10 Minutes

Agenda Title: Tigard Turns the Tide Update (Requested by Councilor Ghoddusi)

Authored By: Lindsay Bartholomew

Presented By: Executive Director of Tigard Turns the Tide Sunshine Navarro Shively

Item Type: Update, Discussion, Direct Staff

Information

Explanation of Issue

Councilor Ghoddusi requested time on the agenda for Sunshine Navarro Shively to talk about Tigard Turns the Tide.

Action Requested

This is an update, no action requested.

Background Information

Tigard Turns the Tide is a nonprofit, community coalition that engages all sectors of the Tigard community to build positive futures for youth. Founded in 1982, the coalition works to build resiliency, promote mental wellness, and turn the tide on underage substance use so Tigard youth can reach their full potential.

Executive Director Sunshine Navarro Shively will discuss two new campaigns launched this school year and the organization's dual approach to substance use prevention. First, "Talk. They Hear You" is a national media campaign by SAMHSA (the federal Substance Abuse and Mental Health Administration) that aims to help Tigard and Tualatin parents/caregivers talk with their children early about alcohol and other drug use. Second, the Positive Community Norms (PCN) Training, provided by the Montana Institute, helps correct community misperceptions about social norms to reduce harm and increase health. Using the Science of the Positive framework, select students from Tigard High School and Tualatin High School learn to develop an evidence-based messaging campaign to empower their peers to make healthier choices about substance use.

Alternatives & Recommendation

N/A

Additional Resources

Tigard Turns the Tide - Website
Talk. They Hear You Campaign - Website
SAMHSA (the federal Substance Abuse and Mental Health Administration) - Website
Montana Institute - Website

Attachments

Supplemental - Presentation

City of Tigard

Tigard City Council Presentation

Sunshine Navarro Shively
Executive Director
October 13, 2026

TIGARD
TURNS THE TIDE

OUR MISSION

To engage all sectors of the Tigard community to ***build positive futures for youth***. Our community coalition works towards ***building resiliency***, ***promoting mental wellness***, and ***preventing underage drinking and drug use*** so youth can reach their full potential.



WWW.TIGARDTURNSTHETIDE.ORG

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What is a community coalition?

A coalition is an alliance of individuals and/or organizations working together to **achieve a common purpose**.



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Our Initiatives

COMMUNITY COALTION

COMMUNITIES THAT CARE

STUDD CLUB @ TIGARD HS

Parent/Community Focused Campaign

Youth Focused Campaign

STUDD (Stop Tigard Underage Drinking & Drug Use) Club



- More than 60 students signed up at Tigard HS
- 15 school and community events per school year (more than one per month)

Coalition Work & Communities That Care Prevention Framework

Uses prevention science to:

- Promote healthy youth development
- Improve youth outcomes
- Reduce problem behaviors for a healthier Tigard community



Coalition Members

Alex Richardson
Christy Cunningham Pelett
Connie Ramaekers
Faraz Ghoddusi
Jonathan Moehring
Kim Pinto
Lana Shotwell
Laura Freer (Facilitator)
Leandro Barrientos
Lisa Burton
Margaret Doherty
Sunshine Navarro Shively
Susan Salkield
Vikki Villarreal

TIGARD TURNS THE TIDE

Coalition Work & Communities That Care

Phase	Key milestones	Results
03	Identified Priority Problems in the Community*	• Underage cannabis use • Poor mental health in youth
03	Determined Key Contributing Factors to Priority Problems	• Need for support of positive youth development • Need for building coping skills/resilience in youth
04	Identify and determine strategies that address the identified priority problems	• ***Talk. They Hear You*** • ***Positive Community Norms (PCN) Training for Youth***

*Priority problems based on coalition members' feedback, 2024 Student Health Survey data, and Washington County Health data.

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Talk. They Hear You Media Campaign for Adults/the Community



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Talk. They Hear You

National Media Campaign by the Substance Abuse and Mental Health Services Administration









Multi-organizational partnership between Talk. They Hear You, Tigard Turns the Tide, Tigard-Tualatin School District, and Tualatin Together

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Talk. They Hear You

National Media Campaign by the Substance Abuse and Mental Health Services Administration

Campaign goals:

- Increase parents' **awareness** of the prevalence and risk of underage substance use
- Equip parents with the **knowledge, skills, and confidence** to prevent underage drinking and substance use
- Increase parents' **actions** to prevent underage drinking and substance use



When parents talk about underage drinking and substance use → ***Their children do hear them.***

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Talk. They Hear You

National Media Campaign by the Substance Abuse and Mental Health Services Administration



Talking to Kids About Alcohol and Other Drugs: 5 Conversation Goals

Research suggests that one of the most important factors in healthy child development is a strong, open relationship with a parent. It is important to start talking to your children about alcohol and other drugs before they are exposed to them—as early as 9 years old.

Young people are more likely to listen when they know you're on their side. Reinforce why you don't want your child to drink or use other drugs—because you want your child to be happy and safe. The conversation will go a lot better if you're open and you show concern.

1 Show you disapprove of underage drinking and other drug misuse.

Over 80 percent of young people ages 10–18 say their parents are the leading influence on their decision whether to drink. Send a clear and strong message that you disapprove of underage drinking and use or misuse of other drugs.

2 Show you care about your child's health, wellness, and success.

3 Show you're a good source of information about alcohol and other drugs.

You want your child to make informed decisions about alcohol and other drugs with reliable information about its dangers. You don't want your child to learn about alcohol and other drugs from unreliable sources. Establish yourself as a trustworthy source of information.

1 www.underagedrinking.samhsa.gov





Hable con los niños sobre el alcohol y otras drogas: 5 objetivos de conversación

Las investigaciones sugieren que uno de los factores más importantes para un desarrollo infantil saludable es una relación fuerte y abierta con los padres. Es importante empezar a hablar con sus hijos sobre el alcohol y otras drogas antes de que estén expuestos a ellas: a partir de los 9 años.

2 Demuestre que se preocupa por la salud, el bienestar y el éxito de su hijo.

Los jóvenes están más dispuestos a escuchar cuando saben que usted está de su lado. Refuerce el motivo por el que no quiere que su hijo beba o consuma otras drogas: porque quiere que sea feliz y esté seguro. La conversación irá mucho mejor si usted es sincero y muestra preocupación.

3 Demuestre que usted es una buena fuente de información sobre el alcohol y otras drogas.

Usted quiere que su hijo tome decisiones fundadas acerca del alcohol y otras drogas con información fiable sobre sus peligros. Usted no desea que su hijo aprenda sobre el alcohol y otras drogas de fuentes poco fiables. Establézcase como una fuente de información digna de confianza.



Magnets, stickers, and other resources in English and Spanish included in your packet.

TIGARD TURNS THE TIDE

Positive Community Norms (PCN) Training and Media Campaign for Youth



Science of the Positive Framework

TIGARD
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30-Day Substance Use (Alcohol)

In the past 30 days, how many 11th graders at Tigard High School reported consuming alcohol?

A) 90.1%

B) 76.2%

C) 49.5%

D) 9.9%



Source: 2024 Oregon Student Health Survey, Tigard High School results

TIGARD TURNS THE TIDE

30-Day Substance Use (Cannabis)

In the past 30 days, how many 11th graders at Tigard High School reported using cannabis/marijuana?

A) 92.1%

B) 68.2%

C) 22.6%

D) 4.3%



Source: 2024 Oregon Student Health Survey, Tigard High School results

TIGARD TURNS THE TIDE



Core Assumption

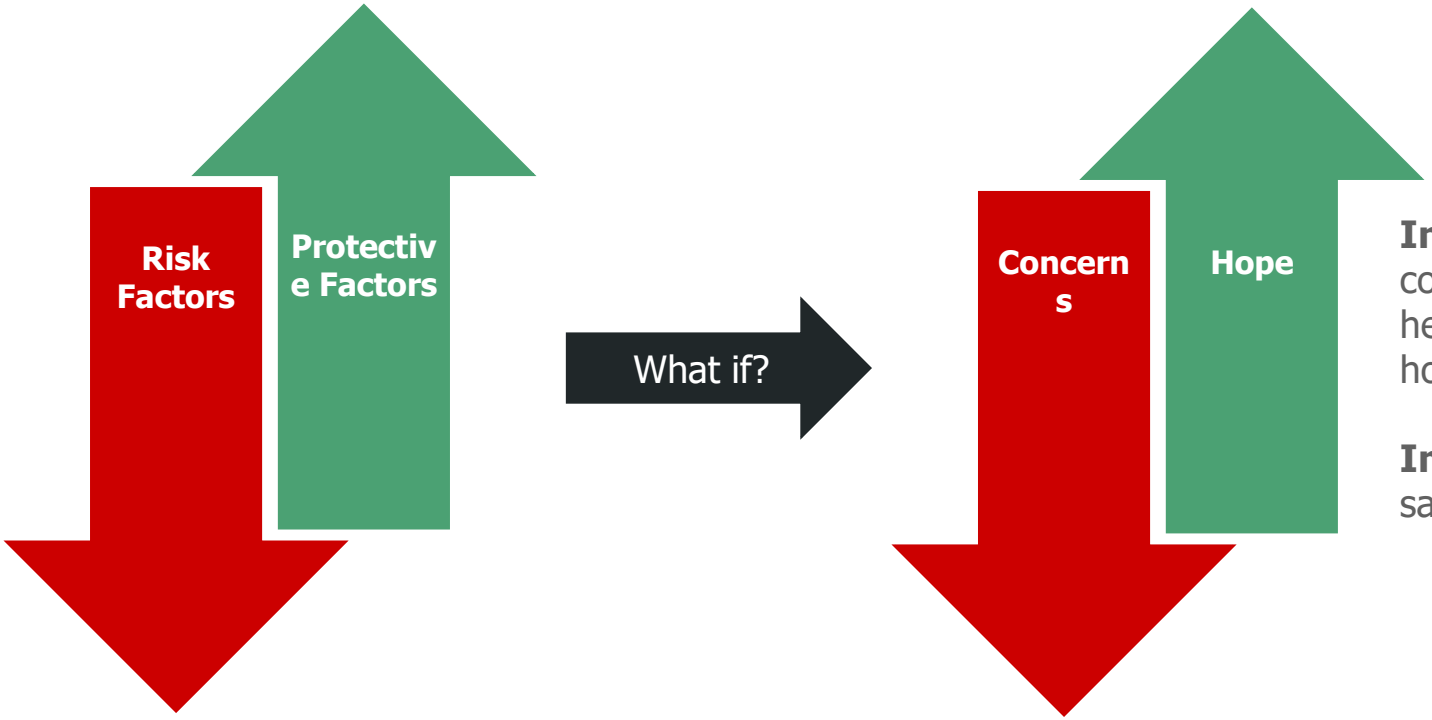
of The Science of the Positive:

The **POSITIVE**
exists, it is real,
and is worth
growing

Linkenbach, J. (2007, 2009-2011,2015-2016). The Science of the Positive: The Seven Core Principles Workbook: A Publication of The Montana Institute, LLC.

© The Montana Institute, LLC

Science of the Positive



Increase positive community norms of health, optimism, and hope.

Improve the health and safety of our community.

Source: Montana Institute, Positive Community Norms Training

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Social Norms Theory



NORM	What MOST people do or believe
PERCEPTION OF THE NORM	What we ***think*** MOST people do or believe
MISPERCEPTION OF THE NORM	Too often, what we ***think*** MOST people are doing is **wrong**

We tend to **OVERESTIMATE** risky behaviors and **UNDERESTIMATE** healthy ones.

Source: Montana Institute, Positive Community Norms Training

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Science of the Positive



TIGARD TURNS THE TIDE



Misperceptions of norms are hidden risk factors.

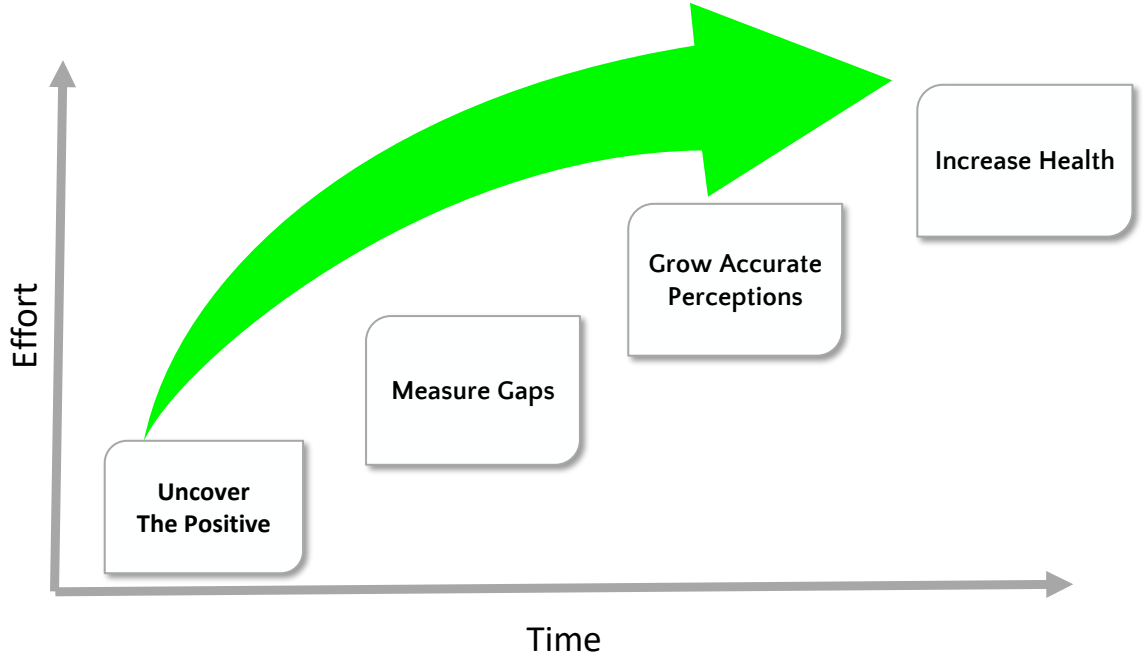
Accurate perceptions of norms are hidden protective factors

Wambeam, R.A, Canen, E. L., Linkenbach, J. & Otto, J. (2014). *Youth misperception of peer substance use norms: A hidden risk factor for state and community prevention.* Prevention Science (2014) 15:75–84 DOI 10.1007/s11121-013-0384-8

science positive

© The Montana Institute, LLC

Positive Community Norms Logic Model



Linkenbach J. An Introduction to Positive Community Norms: A Guide to PCN Leadership, Communication and Integration. Bozeman, MT: The Montana Institute, LLC. 2015, 2025. Available at www.MontanaInstitute.com

© The Montana Institute, LLC

Positive Community Norms Training for Youth: Oct 9

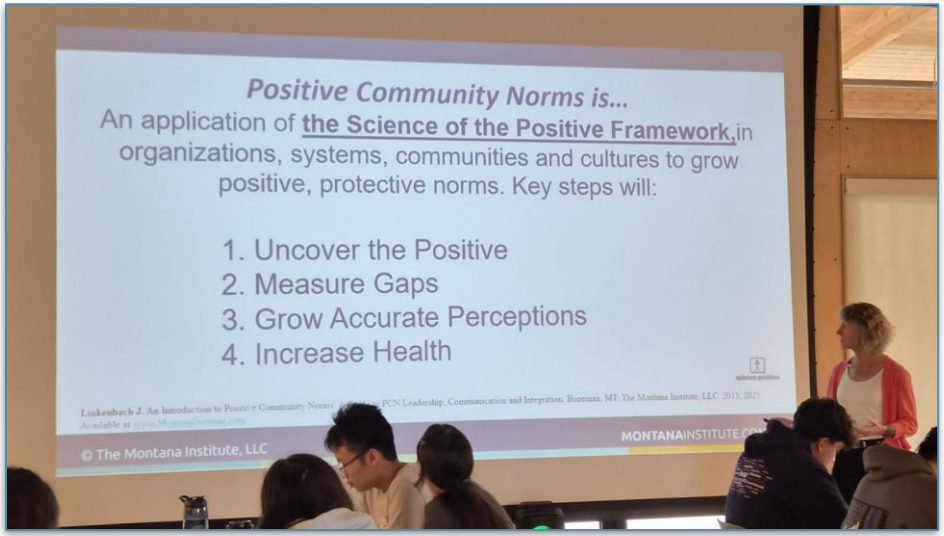


TIGARD
TURNS THE TIDE

Positive Community Norms Training for Youth

- Two trainers hired from the Montana Institute
- All day training from 8:30 AM to 3:30 PM training on Friday, Oct. 10, a non-school day for students
- 19 students from Tigard and Tualatin High Schools participated
- Learned about Science of the Positive framework
- Gained skills to develop a Positive Community Norms campaign at the high schools and the community



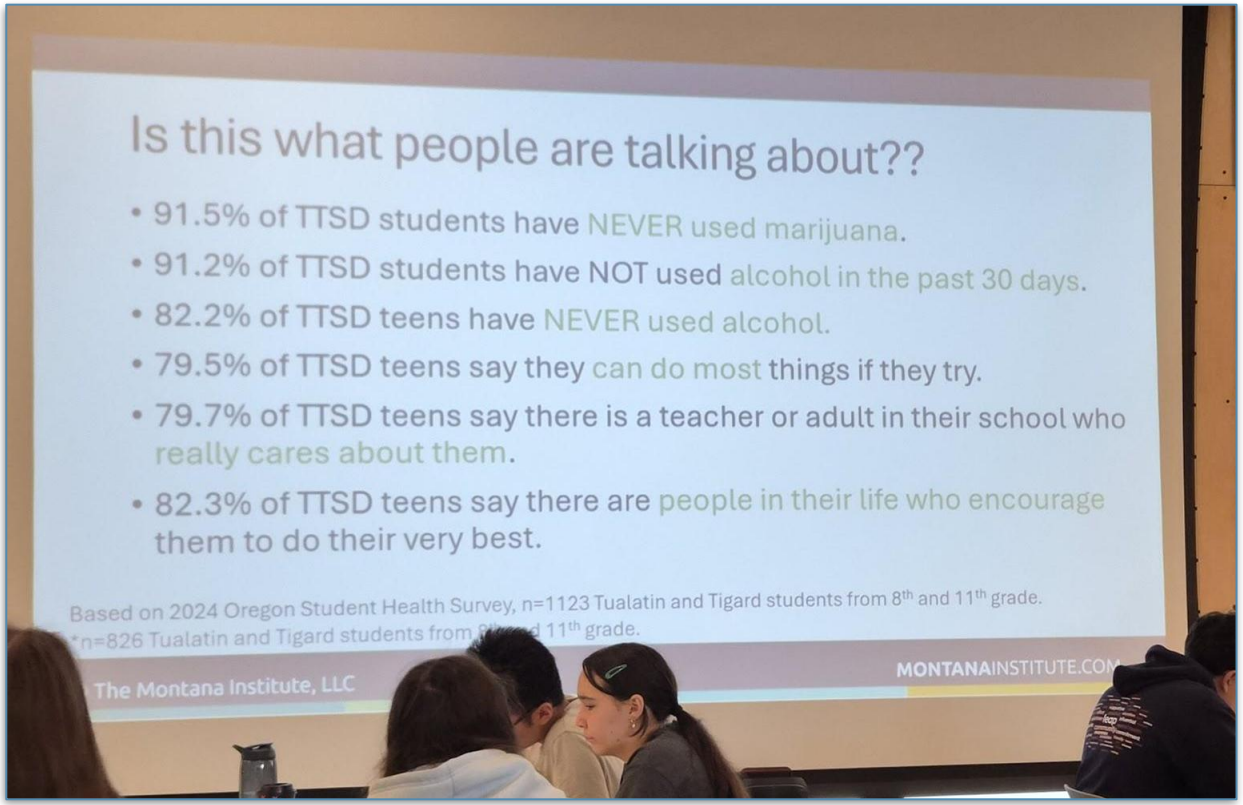




Training funded by Washington County CHIP grants awarded to Tigard Turns the Tide and Tualatin Together. Each coalition paid for half the total cost of hiring trainers and providing the training for STUDD and LEAP students.

TIGARD TURNS THE TIDE

Positive Community Norms Training for Youth



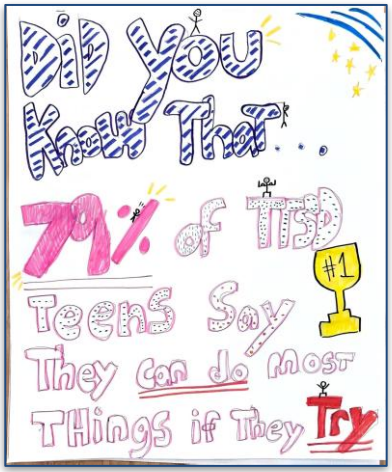
The truth is…

MOST students and teens have <u>not</u> used any substances.

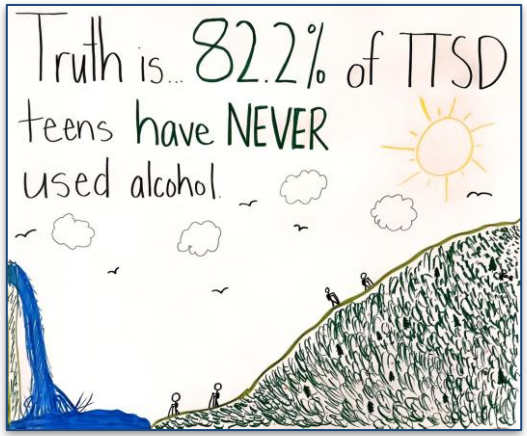
Source: 2024 Oregon Student Health Survey, n=1,123 Tigard and Tualatin students from 8th and 11th grades.

TIGARD TURNS THE TIDE

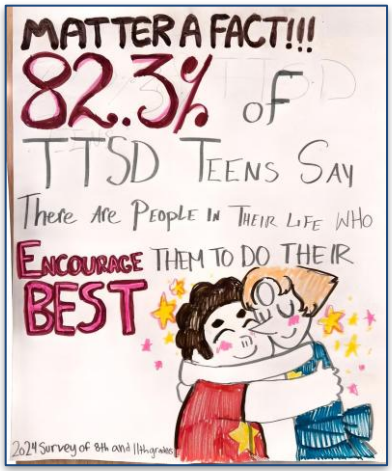
Positive Community Norms Messages Developed by Youth



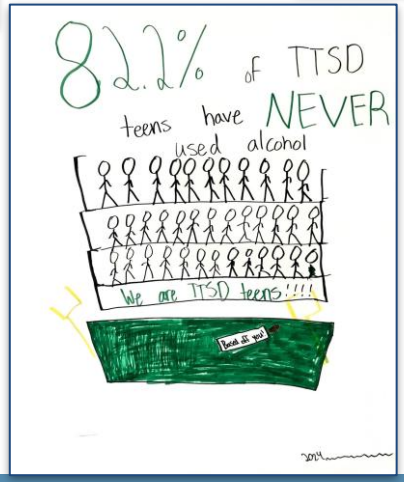
The PCN campaign is a strictly youth-led, adult-advised campaign.



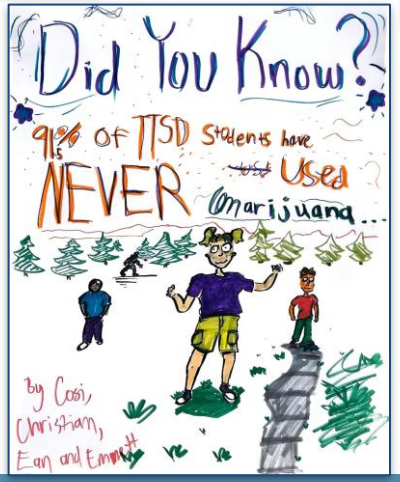
Students from Tigard HS's STUDD Club and Tualatin HS's LEAP Alliance will lead the campaigns at their school.



CHIP funding includes provision for hiring a design firm to develop and produce the students' campaign designs.



How and *where* the messaging is promoted will be decided by the students very soon.



Tigard teens are wonderful and capable of amazing things! #STUDDClub

MESSAGE, COMMUNICATIONS & IMPLEMENTATION TIMELINE

POSITIVE IS OUT THERE

OCTOBER 2026 | NOVEMBER 2026 | DECEMBER 2026 | JANUARY 2027 | FEBRUARY 2027 | MARCH 2027

Launch & Message/Communications Plan Development

Montana Institute + Kraken Creative
Technical Assistance & Message Development

Pilot Testing
Test Messages & Gather Feedback

Implementation
Launch, Engage, Monitor & Adjust

STUDD/LEAP Meetings
Youth Message Development & Preparation for Pilot Testing

Secure School & Community Partners
Engage Partners & Plan for Implementation

OCTOBER 2026
Launch & Plan

- Launch the PCN effort
- Develop core message and communications plan
- Begin technical assistance with Montana Institute and Kraken Creative
- Engage STUDD/LEAP youth to shape messages

NOVEMBER 2026
Refine & Prepare

- Continue technical assistance and message development
- Meet during STUDD/LEAP meetings to review and strengthen messages
- Develop communications materials
- Prepare for pilot testing

DECEMBER 2026
Pilot & Partner

- Pilot test PCN messages
- Gather feedback from youth and community
- Refine messages based on what we learn
- Secure school and community partners
- Plan for implementation January – March

JANUARY 2027
Launch

- Launch PCN communications across schools and community settings
- Activate partners and planned opportunities
- Engage STUDD/LEAP youth in implementation

FEBRUARY 2027
Implement & Engage

- Continue implementation
- Expand partner involvement
- Monitor engagement and gather feedback

MARCH 2027
Sustain & Learn

- Continue implementation
- Learn and adjust based on feedback
- Build momentum for next opportunities

BUILD → REFINE → TEST → PARTNER → LAUNCH → LEARN & ADJUST

A copy of this timeline is included in your packet.

TIGARD TURNS THE TIDE

What can you do?



- Find the good in a teenager and share it with them
- Encourage your high school student join the STUDD club at Tigard High School
- Speak to your child or a young person about making good choices when it comes to using drugs and alcohol
- Join our coalition to positively affect substance use and mental health in Tigard!

Contact me at sunshine@tigardturnsthetide.org

Visit our website

TIGARD TURNS THE TIDE

AIS-6273 **5.**

Business Meeting

Meeting Date: 10/13/2026

Length (in minutes): 30 Minutes

Agenda Title: Tigard Transportation Advisory Committee (TTAC) Annual Update

Authored By: Tiffany Gehrke

Presented By: Principal Transportation Planner Gehrke & TTAC Chair Michael Hendrickson

Item Type: Update, Discussion, Direct Staff
Joint Meeting-Board or Other Juris.

Information

Explanation of Issue

This presentation will update the City Council on the Tigard Transportation Advisory Committee's activities over the past year, as well as what the committee envisions as future tasks and opportunities in 2027.

Action Requested

No action required. This is an update for Council.

Background Information

The Tigard Transportation Advisory Committee (TTAC) held its annual meeting with City Council on:

- September 16, 2014
- October 20, 2015
- October 18, 2016
- October 24, 2017
- December 11, 2018
- November 12, 2019
- December 1, 2020
- December 14, 2021
- December 6, 2022
- December 5, 2023
- December 3, 2024
- October 14, 2025

Alternatives & Recommendation

N/A

Additional Resources

N/A

Attachments

Presentation



City *of* Tigard

Tigard Transportation Advisory Committee (TTAC)

Annual Report to City Council

October 13, 2026

Agenda

- What is the Transportation Advisory Committee?
- 2026 Year in Review
- Looking Forward to 2027
- Discussion and Q & A



Tigard Transportation Advisory Committee

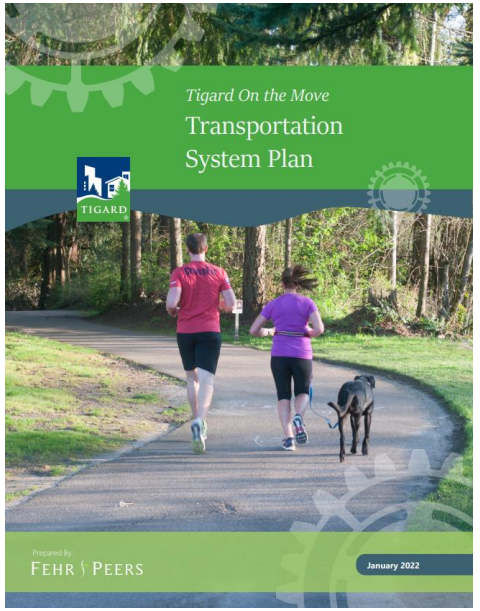
- One of Tigard's Boards and Commissions
- 9 voting members
- Appointed by City Council with representation of:
  - Pedestrian Advocate
  - Bicycle Advocate
  - Transit User
  - *ADA Advocate – new this year*
- Monthly hybrid meetings on the first Wednesday of each month at the Tigard Public Library
- Committee accepts public comment and input

Tigard Transportation Advisory Committee

- Michael Hendrickson (22-27) (Chair)
- Barrett Johnson (24-26) (Vice Chair)
- Lori Severino (26-28)
- Mick Stevens (25-27)
- Jane Honeyman (26-28)
- Shawne Martinez (22-27)
- Sarah Bentley (25-27)
- Kerry Campbell (25-27)
- Henry Taylor-Goalby (26-28)
- Faraz Ghoddusi (Councilor Liaison)

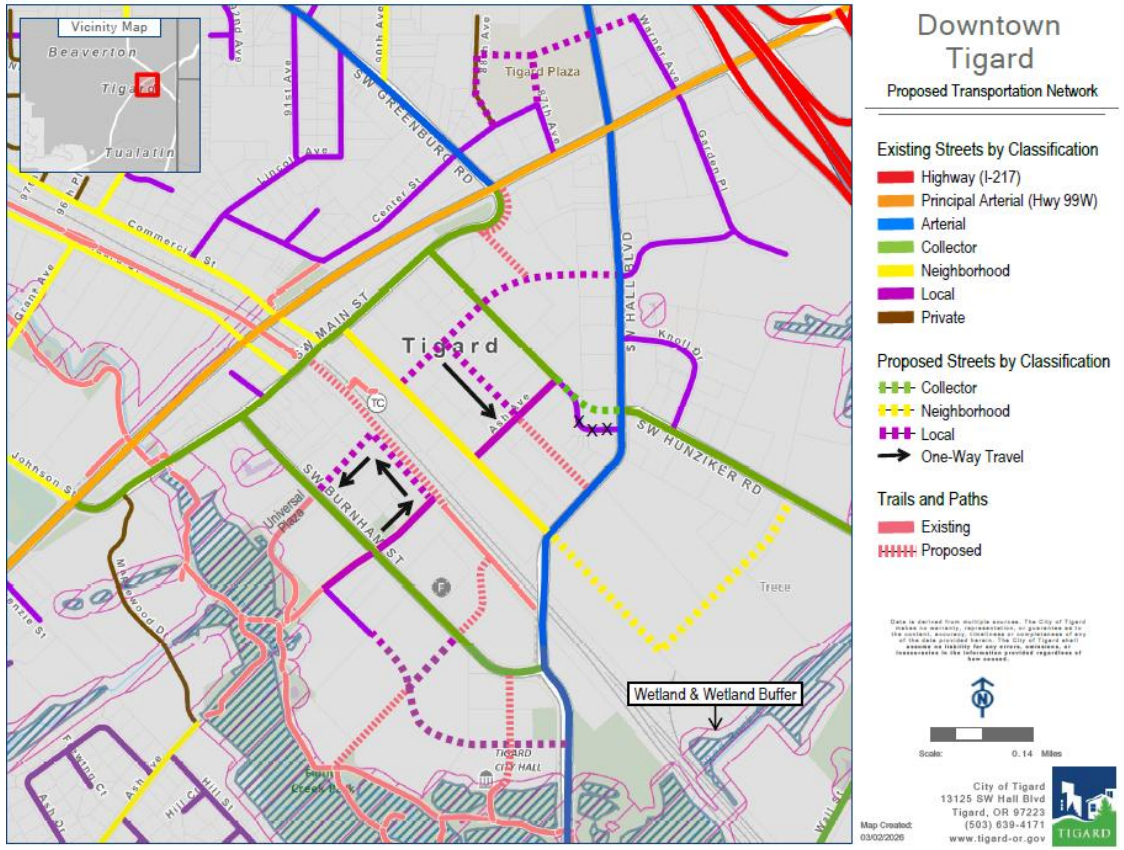
Tigard Transportation Advisory Committee (cont.)

- **Advises Council and Teammates on:**
  - Complete Streets policy implementation
  - Capital project and program development
  - Transportation System Plan (TSP) implementation
  - Transportation safety issues
  - Accessibility and Mobility issues



2026 Year in Review

- Input on McDonald St
- Input on Downtown Reimagined
- Input on River Terrace 2.0
- E-Scooter Safety
- Input on Bylaws
- Input on role, meeting frequency, duration, format, and topics



TIGARD

2026 Year in Review (cont.)

- Letters of Support
  - 72nd Ave (SS4A & BUILD Grant Pursuits)
  - Ash Creek Nature Link (Metro Large Scale Community Visions)
  - SRTS Program (Metro RTO Grant)
- Input on ADA Parking



2026 Year in Review (cont.)

- Summer TTAC/TCAC Tour
- Beginning discussion of City Council Guiding Questions





TIGARD

Looking Forward to 2027

Continue/Expand Topics	New Topics
ADA Updates	TriMet to River Terrace
ODOT Updates	Opportunities to create pathway connections in existing neighborhoods
Construction/Project Updates	E-bikes vs. E-motos
Updates from Regional Transportation Meetings	Summary of Council & Committee topics that impact transportation
Safe Streets Action Plan Updates	Police Updates
Safe Routes to School Updates	Transportation Funding & Budgets
Trail Maintenance Update	TSP Updates (Committee Reports)
Upcoming design decisions and alterations	What are other cities & states doing?



Looking Forward to 2027

Continue/Expand Activity	New Activity
More Advocacy Opportunities	Focus on Climate Lens
More Frequent Workshop-style meetings	Youth Multi-modal Safety Education
Host Transportation-themed movies/documentaries	Seasonal Safety Topics in Newsletter
City Council Guiding Questions Development	User Experience Reports
	Tour New Developments
	Allow for alternate meeting locations
	Host an open house (or two)



Discussion

Thank you!

Tiffany Gehrke

Principal Transportation Planner
City of Tigard
Tiffany.Gehrke@Tigard-or.gov
971.271.2281



AIS-6259 **6.**

Business Meeting

Meeting Date: 10/13/2026

Length (in minutes): 30 Minutes

Agenda Title: Public Hearing: FY 2027 Fall Supplemental Budget

Authored By: Molly Lowe

Presented By: Finance Director Kang and Budget Manager Kennedy

Item Type: Motion Requested
Resolution
Public Hearing
Budget Committee

Information

Explanation of Issue

Presenting the Fiscal Year 2026-2027 (FY 2027) First Quarter Fall Budget Supplemental to City Council for review and adoption.

Action Requested

Staff recommends City Council adopt the FY 2027 Fall Budget Supplemental.

Background Information

Dates of Previous and Potential Future Considerations

This is the first supplemental adjustment since the budget was adopted on June 9, 2026.

Public Involvement

A public notice about the budget supplemental public hearing was published in accordance with ORS 294.471(3). The Budget Committee has also been invited to attend and provide input on the supplemental budget.

Impacts (Community, Budget, Policies and Plans/Strategic Connection)

The following is the summary of items that require council action for the FY 2027 Fall Budget Supplemental:

Carryforwards from FY 2026 Budget:

Q1IT01 Carry forward funding for the remaining technical services needed to migrate the City's main web mapping application from GeoCortex to VertiGIS Studio Web.

Q1IT02 Carry forward funding to print an updated folded street map for public use. Competing GIS priorities delayed the work in FY 2026.

Q1LIB01 Carry forward funding for furniture and sound masking equipment. Purchase orders were issued in FY 2026, but delivery and installation occurred in August 2026.

Q1HR01 Carry forward funding for the City's recruitment, onboarding, learning, and related

subscriptions following a change to the contract’s billing period.

Q1HR02 Carry forward funding to convert the Human Resources area of the Permit Center. Leadership changes and vendor issues delayed the work in FY 2026.

New Requests:
Q1CM01 Appropriate funding to distribute remaining Washington County grant proceeds to Tualatin and Sherwood for houseless programming, consistent with the cities' agreement after Houseless Liaison personnel costs are covered.

Q1FIN01 Fund consultant assistance to develop the City's program inventory, cost allocation and scoring approach, and implementation roadmap for priority based budgeting.

Q1FIN02 Adjust FY 2027 beginning fund balances to reflect actual FY 2026 year-end balances in place of the estimates used to prepare the adopted budget.

Q1FIN03 Appropriate funding to recognize accounts receivable balances determined to be uncollectible across the affected City funds.

Q1COMMS01 Fund accessibility remediation and translation of key City plans and reports so they can be posted together on the City's website and made available to more community members and employees.

Q1COMMS02 Purchase City-owned equipment to support public information, project updates, events, and emergency communications while reducing reliance on personal equipment and outside vendors.

Q1PW01 Appropriate funding to correct a scrivener error that resulted in a missed transfer out of the Street Maintenance Fund and into the Gas Tax Fund to help fund pavement management.

Capital Improvement Projects:
Q1PWCIP-01 Reappropriate funding in FY 2027 to pay for replacement equipment at Bonita Park that was ordered but not received before the end of FY 2026.

Q1PWCIP-02 Restore funding to resume the stormwater and pavement project. Work was paused in FY 2024 because of a conflict with a neighboring property owner, which has since been resolved.

Q1PWCIP-03 Reappropriate funding for restroom removal, which was delayed until after July 1, 2026, at the request of the Chamber of Commerce and Downtown Business Alliance.

Q1PWCIP-04 Reappropriate grant and City funding for construction. The notice to proceed was issued in July 2026, shifting the expense into FY 2027.

Q1PWCIP-05 Reappropriate funding for the waterline relocation project because construction began after the start of FY 2027.

Q1PWCIP-06 Reappropriate funding to complete the plan after project startup was delayed by project manager availability.

Q1PWCIP-07 Increase the project budget and extend work into FY 2027 to complete the River Terrace 2.0 (RT2.0) addendum and evaluate improvements needed in the 410 pressure zone.

Q1PWCIP-08 Increase the project budget for a construction change order because a portion of the original design does not fit an existing structure.

Q1PWCIP-10 Reappropriate funding for design, engineering, and a wetland delineation report to coordinate the trail project with Clean Water Services' planned sewer trunk line.

Alternatives & Recommendation

Council may elect not to adopt the FY 2027 Fall Budget Supplemental and provide direction to staff to amend requests.

Additional Resources

The FY 2027 Fall Budget Supplemental will increase the overall city budget by $4,557,897 across 36 funds. Please refer to the attached exhibits which summarize the fiscal impact of this budget supplemental by fund.

Fiscal Impact

Cost:	$4,557,897
Budgeted (yes or no):	No
Where Budgeted (department/program):	N/A

Additional Fiscal Notes:

The FY 2027 Q1 Fall Supplemental Budget increases total appropriations by $4,557,897 across 36 funds.

Attachments

Resolution
Exhibit A
Exhibit B
Exhibit C
Presentation

CITY OF TIGARD, OREGON
TIGARD CITY COUNCIL
RESOLUTION NO. 26-

A RESOLUTION TO ADOPT THE FY 2027 FALL BUDGET SUPPLEMENTAL

WHEREAS, the city acknowledges those items that were unknown at the time the FY 2027 budget was adopted; and

WHEREAS, the city recognizes approximately $4,557,897 of unanticipated budget in program expenditures, transfers, Capital Improvement Projects, and reserves for future expenditures; and

WHEREAS, the increase in budget is offset by unanticipated fund balance from prior year budgets and reserve for future expenditures.

NOW, THEREFORE, BE IT RESOLVED by the Tigard City Council that:

SECTION 1: The FY 2026-27 Budget is hereby amended as detailed in Exhibit A.

SECTION: This resolution is effective immediately upon passage.

PASSED: This _____day of _____2026.

_____
Mayor - City of Tigard

ATTEST:

_____
City Recorder - City of Tigard

City of Tigard

Summary of Appropriation Adjustments

Exhibit A

Fund	Category	FY2027 Adopted Budget	Supplemental Adjustments	FY2027 Revised Q1 Budget
General Fund (100)	***Resources***			
	Beginning Fund Balance	30,936,659	2,054,210	32,990,869
	Total Resources	**77,387,438**	**2,054,210**	**79,441,648**
	Requirements			
	Total Budget	**48,694,357**	**238,732**	**48,933,089**
	Reserve for Future Expenditures	28,693,081	1,815,478	30,508,559
	Total Requirements	**77,387,438**	**2,054,210**	**79,441,648**
Gas Tax Fund (200)	***Resources***			
	Beginning Fund Balance	11,771,881	1,295,999	13,067,880
	Total Resources	**18,629,278**	**1,295,999**	**19,925,277**
	Requirements			
	Total Budget	**8,139,353**	**-**	**8,139,353**
	Reserve for Future Expenditures	10,489,925	1,295,999	11,785,924
	Total Requirements	**18,629,278**	**1,295,999**	**19,925,277**
City Gas Tax Fund (205)	***Resources***			
	Beginning Fund Balance	1,470,165	(182,654)	1,287,511
	Total Resources	**2,343,972**	**(182,654)**	**2,161,318**
	Requirements			
	Total Budget	**267,000**	**-**	**267,000**
	Reserve for Future Expenditures	2,076,972	(182,654)	1,894,318
	Total Requirements	**2,343,972**	**(182,654)**	**2,161,318**
Transportation TNC Fund (207)	***Resources***			
	Beginning Fund Balance	323,573	80,532	404,105
	Total Resources	**451,516**	**80,532**	**532,048**
	Requirements			
	Total Budget	**148,000**	**-**	**148,000**
	Reserve for Future Expenditures	303,516	80,532	384,048
	Total Requirements	**451,516**	**80,532**	**532,048**
Transient Lodging Tax Fund (210)	***Resources***			
	Beginning Fund Balance	2,823,253	(18,762)	2,804,491
	Total Resources	**3,747,182**	**(18,762)**	**3,728,420**
	Requirements			
	Total Budget	**757,000**	**-**	**757,000**
	Reserve for Future Expenditures	2,990,182	(18,762)	2,971,420
	Total Requirements	**3,747,182**	**(18,762)**	**3,728,420**
Tigard CET Fund (212)	***Resources***			
	Beginning Fund Balance	5,309,455	687,092	5,996,547
	Total Resources	**6,624,737**	**687,092**	**7,311,829**
	Requirements			
	Total Budget	**2,400,000**	**-**	**2,400,000**
	Reserve for Future Expenditures	4,224,737	687,092	4,911,829
	Total Requirements	**6,624,737**	**687,092**	**7,311,829**
Electrical Inspection Fund (220)	***Resources***			
	Beginning Fund Balance	670,090	(69,034)	601,056
	Total Resources	**973,739**	**(69,034)**	**904,705**
	Requirements			
	Total Budget	**262,500**	**-**	**262,500**
	Reserve for Future Expenditures	711,239	(69,034)	642,205
	Total Requirements	**973,739**	**(69,034)**	**904,705**
Building Fund (230)	***Resources***			
	Beginning Fund Balance	15,867,813	(1,096,949)	14,770,864
	Total Resources	**19,021,950**	**(1,096,949)**	**17,925,001**
	Requirements			
	Total Budget	**4,073,817**	**-**	**4,073,817**
	Reserve for Future Expenditures	14,948,132	(1,096,949)	13,851,183
	Total Requirements	**19,021,950**	**(1,096,949)**	**17,925,001**

City of Tigard

Summary of Appropriation Adjustments

Exhibit A

Criminal Forfeiture Fund (240)	***Resources***			
	Beginning Fund Balance	1,726,512	552,272	2,278,784
	Total Resources	**1,795,572**	**552,272**	**2,347,844**
	Requirements			
	Total Budget	**656,090**	**-**	**656,090**
	Reserve for Future Expenditures	1,139,482	552,272	1,691,754
	Total Requirements	**1,795,572**	**552,272**	**2,347,844**
Urban Forestry Fund (260)	***Resources***			
	Beginning Fund Balance	1,013,878	184,524	1,198,402
	Total Resources	**1,072,840**	**184,524**	**1,257,364**
	Requirements			
	Total Budget	**250,000**	**-**	**250,000**
	Reserve for Future Expenditures	822,840	184,524	1,007,364
	Total Requirements	**1,072,840**	**184,524**	**1,257,364**
Parks Utility Fund (270)	***Resources***			
	Beginning Fund Balance	1,225,035	215,482	1,440,517
	Total Resources	**8,896,566**	**215,482**	**9,112,048**
	Requirements			
	Total Budget	**6,048,382**	**22,000**	**6,070,382**
	Reserve for Future Expenditures	2,848,184	193,482	3,041,666
	Total Requirements	**8,896,566**	**215,482**	**9,112,048**
Police Levy Fund (280)	***Resources***			
	Beginning Fund Balance	1,854,681	365,081	2,219,762
	Total Resources	**4,451,102**	**365,081**	**4,816,183**
	Requirements			
	Total Budget	**2,637,063**	**-**	**2,637,063**
	Reserve for Future Expenditures	1,814,039	365,081	2,179,120
	Total Requirements	**4,451,102**	**365,081**	**4,816,183**
Facilities Fund (400)	***Resources***			
	Beginning Fund Balance	1,159,071	(233,725)	925,346
	Total Resources	**3,725,434**	**(233,725)**	**3,491,709**
	Requirements			
	Total Budget	**1,740,000**	**-**	**1,740,000**
	Reserve for Future Expenditures	1,985,434	(233,725)	1,751,709
	Total Requirements	**3,725,434**	**(233,725)**	**3,491,709**
Transportation Development Tax Fund (405)	***Resources***			
	Beginning Fund Balance	27,111,838	865,363	27,977,201
	Total Resources	**30,214,580**	**865,363**	**31,079,943**
	Requirements			
	Total Budget	**4,293,000**	**-**	**4,293,000**
	Reserve for Future Expenditures	25,921,580	865,363	26,786,943
	Total Requirements	**30,214,580**	**865,363**	**31,079,943**
Underground Utility Fund (411)	***Resources***			
	Beginning Fund Balance	770,279	2,812	773,091
	Total Resources	**811,088**	**2,812**	**813,900**
	Requirements			
	Total Budget	**130,000**	**-**	**130,000**
	Reserve for Future Expenditures	681,088	2,812	683,900
	Total Requirements	**811,088**	**2,812**	**813,900**
Street Maintenance Fee Fund (412)	***Resources***			
	Beginning Fund Balance	5,294,629	2,505,327	7,799,956
	Total Resources	**9,891,007**	**2,505,327**	**12,396,334**
	Requirements			
	Total Budget	**5,083,673**	**927,000**	**6,010,673**
	Reserve for Future Expenditures	4,807,334	1,578,327	6,385,661
	Total Requirements	**9,891,007**	**2,505,327**	**12,396,334**

City of Tigard **Exhibit A**

Summary of Appropriation Adjustments

Transportation SDC Fund (415)	***Resources***			
	Beginning Fund Balance	14,413,055	(473,032)	13,940,023
	Total Resources	**16,328,133**	**(473,032)**	**15,855,101**
	Requirements			
	Total Budget	**3,675,500**	**-**	**3,675,500**
	Reserve for Future Expenditures	12,652,633	(473,032)	12,179,601
	Total Requirements	**16,328,133**	**(473,032)**	**15,855,101**
Parks Capital Fund (420)	***Resources***			
	Beginning Fund Balance	300,696	98,675	399,371
	Total Resources	**6,565,696**	**833,675**	**7,399,371**
	Requirements			
	Total Budget	**6,265,000**	**735,000**	**7,000,000**
	Reserve for Future Expenditures	300,696	98,675	399,371
	Total Requirements	**6,565,696**	**833,675**	**7,399,371**
Parks SDC Fund (425)	***Resources***			
	Beginning Fund Balance	13,889,631	(6,854)	13,882,777
	Total Resources	**16,622,562**	**(6,854)**	**16,615,708**
	Requirements			
	Total Budget	**3,716,910**	**258,659**	**3,975,569**
	Reserve for Future Expenditures	12,905,652	(265,513)	12,640,139
	Total Requirements	**16,622,562**	**(6,854)**	**16,615,708**
Transportation CIP Fund (460)	***Resources***			
	Beginning Fund Balance	4,004,420	(2,303,127)	1,701,293
	Total Resources	**18,464,310**	**(2,303,127)**	**16,161,183**
	Requirements			
	Total Budget	**14,459,890**	**1,000**	**14,460,890**
	Reserve for Future Expenditures	4,004,420	(2,304,127)	1,700,293
	Total Requirements	**18,464,310**	**(2,303,127)**	**16,161,183**
Sanitary Sewer Fund (500)	***Resources***			
	Beginning Fund Balance	9,697,489	2,618,094	12,315,583
	Total Resources	**15,886,430**	**2,618,094**	**18,504,524**
	Requirements			
	Total Budget	**5,052,548**	**239,000**	**5,291,548**
	Reserve for Future Expenditures	10,833,881	2,379,094	13,212,975
	Total Requirements	**15,886,430**	**2,618,094**	**18,504,524**
Stormwater Fund (510)	***Resources***			
	Beginning Fund Balance	7,432,656	1,236,050	8,668,706
	Total Resources	**14,705,477**	**1,821,050**	**16,526,527**
	Requirements			
	Total Budget	**10,421,065**	**817,000**	**11,238,065**
	Reserve for Future Expenditures	4,284,412	1,004,050	5,288,462
	Total Requirements	**14,705,477**	**1,821,050**	**16,526,527**
Water Quality/Quantity Fund (511)	***Resources***			
	Beginning Fund Balance	1,563,748	(1,731)	1,562,017
	Total Resources	**1,626,298**	**(1,731)**	**1,624,567**
	Requirements			
	Total Budget	**-**	**-**	**-**
	Reserve for Future Expenditures	1,626,298	(1,731)	1,624,567
	Total Requirements	**1,626,298**	**(1,731)**	**1,624,567**
Water Fund (530)	***Resources***			
	Beginning Fund Balance	43,396,801	7,117,658	50,514,459
	Total Resources	**75,186,302**	**7,117,658**	**82,303,960**
	Requirements			
	Total Budget	**33,506,435**	**807,000**	**34,313,435**
	Reserve for Future Expenditures	41,679,868	6,310,658	47,990,526
	Total Requirements	**75,186,302**	**7,117,658**	**82,303,960**

City of Tigard **Exhibit A**

Summary of Appropriation Adjustments

Water SDC Fund (531)	***Resources***			
	Beginning Fund Balance	13,890,473	151,160	14,041,633
	Total Resources	**16,296,092**	**151,160**	**16,447,252**
	Requirements			
	Total Budget	**2,871,500**	**-**	**2,871,500**
	Reserve for Future Expenditures	13,424,592	151,160	13,575,752
	Total Requirements	**16,296,092**	**151,160**	**16,447,252**
Water CIP Fund (532)	***Resources***			
	Beginning Fund Balance	8,525,466	(6,836,323)	1,689,143
	Total Resources	**23,790,466**	**(6,489,323)**	**17,301,143**
	Requirements			
	Total Budget	**15,265,000**	**347,000**	**15,612,000**
	Reserve for Future Expenditures	8,525,466	(6,836,323)	1,689,143
	Total Requirements	**23,790,466**	**(6,489,323)**	**17,301,143**
Water Debt Service Fund (533)	***Resources***			
	Beginning Fund Balance	2,909,950	11,343	2,921,293
	Total Resources	**10,238,460**	**11,343**	**10,249,803**
	Requirements			
	Total Budget	**7,206,346**	**-**	**7,206,346**
	Reserve for Future Expenditures	3,032,114	11,343	3,043,457
	Total Requirements	**10,238,460**	**11,343**	**10,249,803**
Central Service Fund (600)	***Resources***			
	Beginning Fund Balance	2,650,791	2,695,063	5,345,854
	Total Resources	**18,277,563**	**2,695,063**	**20,972,626**
	Requirements			
	Total Budget	**16,395,380**	**165,506**	**16,560,886**
	Reserve for Future Expenditures	1,882,183	2,529,557	4,411,740
	Total Requirements	**18,277,563**	**2,695,063**	**20,972,626**
IT Replacement Fund (605)	***Resources***			
	Beginning Fund Balance	6,131,701	157,399	6,289,100
	Total Resources	**6,801,167**	**157,399**	**6,958,566**
	Requirements			
	Total Budget	**301,063**	**-**	**301,063**
	Reserve for Future Expenditures	6,500,104	157,399	6,657,503
	Total Requirements	**6,801,167**	**157,399**	**6,958,566**
Facilities Replacement Fund (615)	***Resources***			
	Beginning Fund Balance	7,329,102	549,180	7,878,282
	Total Resources	**7,622,266**	**549,180**	**8,171,446**
	Requirements			
	Total Budget	**2,520,000**	**-**	**2,520,000**
	Reserve for Future Expenditures	5,102,266	549,180	5,651,446
	Total Requirements	**7,622,266**	**549,180**	**8,171,446**
Public Works Admin Fund (630)	***Resources***			
	Beginning Fund Balance	711,369	395,163	1,106,532
	Total Resources	**4,677,151**	**395,163**	**5,072,314**
	Requirements			
	Total Budget	**2,488,494**	**-**	**2,488,494**
	Reserve for Future Expenditures	2,188,657	395,163	2,583,820
	Total Requirements	**4,677,151**	**395,163**	**5,072,314**
Public Works Engineering Fund (640)	***Resources***			
	Beginning Fund Balance	5,195,439	(1,307,142)	3,888,297
	Total Resources	**9,937,408**	**(1,307,142)**	**8,630,266**
	Requirements			
	Total Budget	**5,464,638**	**-**	**5,464,638**
	Reserve for Future Expenditures	4,472,770	(1,307,142)	3,165,628
	Total Requirements	**9,937,408**	**(1,307,142)**	**8,630,266**

City of Tigard

Exhibit A

Summary of Appropriation Adjustments

Fleet Management Fund (650)	***Resources***			
	Beginning Fund Balance	926,838	581,788	1,508,626
	Total Resources	**4,527,145**	**581,788**	**5,108,933**
	Requirements			
	Total Budget	**3,796,038**	**-**	**3,796,038**
	Reserve for Future Expenditures	731,107	581,788	1,312,895
	Total Requirements	**4,527,145**	**581,788**	**5,108,933**
Fleet/Vehicle Replacement Fund (655)	***Resources***			
	Beginning Fund Balance	8,781,070	2,557,618	11,338,688
	Total Resources	**11,596,237**	**2,557,618**	**14,153,855**
	Requirements			
	Total Budget	**1,147,000**	**-**	**1,147,000**
	Reserve for Future Expenditures	10,449,237	2,557,618	13,006,855
	Total Requirements	**11,596,237**	**2,557,618**	**14,153,855**
Insurance Fund (660)	***Resources***			
	Beginning Fund Balance	2,093,438	(216,642)	1,876,796
	Total Resources	**2,259,066**	**(216,642)**	**2,042,424**
	Requirements			
	Total Budget	**552,000**	**-**	**552,000**
	Reserve for Future Expenditures	1,707,066	(216,642)	1,490,424
	Total Requirements	**2,259,066**	**(216,642)**	**2,042,424**
Library Fund (980)	***Resources***			
	Beginning Fund Balance	473,550	83,760	557,310
	Total Resources	**492,492**	**83,760**	**576,252**
	Requirements			
	Total Budget	**-**	**-**	**-**
	Reserve for Future Expenditures	492,492	83,760	576,252
	Total Requirements	**492,492**	**83,760**	**576,252**
All Funds				
	100 - POLICY & ADMINISTRATION	1,423,453	-	1,423,453
	200 - ENGAGEMENT & INNOVATION	14,697,452	337,338	15,034,790
	300 - INVESTMENT & INFRASTRUCTURE	65,597,048	492,900	66,089,948
	400 - POLICE	29,224,359	-	29,224,359
	700 - DEBT SERVICE	7,633,825	-	7,633,825
	800 - CIP	48,492,563	1,937,000	50,429,563
	850 - TRANSFERS OUT	50,605,594	1,790,659	52,396,253
	880 - CONTINGENCY	3,030,000	-	3,030,000
		$ 220,704,294	**$ 4,557,897**	**$ 225,262,191**

General Fund Supplemental Update (100)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1LIB01	Q1CM01	Q1FIN02	FY2027 Revised Q1 Budget
Resources					
Beginning Fund Balance	**$ 30,936,659**	**$ -**	**$ -**	**$ 2,054,210**	**$ 32,990,869**
Property Taxes	$ 22,994,378	$ -	$ -	$ -	**$ 22,994,378**
Franchise Fees	$ 9,457,850	$ -	$ -	$ -	**$ 9,457,850**
Licenses & Permits	$ 1,378,270	$ -	$ -	$ -	**$ 1,378,270**
Intergovernmental	$ 8,650,614	$ -	$ -	$ -	**$ 8,650,614**
Charges for Services	$ 510,506	$ -	$ -	$ -	**$ 510,506**
Fines & Forfeitures	$ 1,662,588	$ -	$ -	$ -	**$ 1,662,588**
Investment Earnings	$ 1,012,329	$ -	$ -	$ -	**$ 1,012,329**
Other Revenue	$ 179,375	$ -	$ -	$ -	**$ 179,375**
Transfers In	$ 604,870	$ -	$ -	$ -	**$ 604,870**
Total Resources	**$ 77,387,438**	**$ -**	**$ -**	**$ 2,054,210**	**$ 79,441,648**
Requirements					
Mayor & City Council	$ 461,427	$ -	$ -	$ -	**$ 461,427**
Engagement & Innovation	$ 8,935,648	$ 27,373	$ 211,359	$ -	**$ 9,174,380**
Investment & Infrastructure	$ 7,158,194	$ -	$ -	$ -	**$ 7,158,194**
Police	$ 26,011,243	$ -	$ -	$ -	**$ 26,011,243**
Program Expenditures Total	**$ 42,566,511**	**$ 27,373**	**$ 211,359**	**$ -**	**$ 42,805,243**
Debt Service	$ -	$ -	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	$ -	$ -	**$ -**
Transfers Out	$ 5,127,846	$ -	$ -	$ -	**$ 5,127,846**
Contingency	$ 1,000,000	$ -	$ -	$ -	**$ 1,000,000**
Total Budget	**$ 48,694,357**	**$ 27,373**	**$ 211,359**	**$ -**	**$ 48,933,089**
Reserve For Future Expenditures	**$ 28,693,081**	**$ (27,373)**	**$ (211,359)**	**$ 2,054,210**	**$ 30,508,559**
Total Requirements	**$ 77,387,438**	**$ -**	**$ -**	**$ 2,054,210**	**$ 79,441,648**

Gas Tax Fund Supplemental Update (200)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	FY2027 Revised Q1 Budget
Resources			
Beginning Fund Balance	**$ 11,771,881**	**$ 1,295,999**	**$ 13,067,880**
Property Taxes	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	**$ -**
Licenses & Permits	$ 20,000	$ -	**$ 20,000**
Intergovernmental	$ 5,715,330	$ -	**$ 5,715,330**
Charges for Services	$ 31,735	$ -	**$ 31,735**
Fines & Forfeitures	$ -	$ -	**$ -**
Investment Earnings	$ 470,875	$ -	**$ 470,875**
Other Revenue	$ 19,457	$ -	**$ 19,457**
Transfers In	$ 600,000	$ -	**$ 600,000**
Total Resources	**$ 18,629,278**	**$ 1,295,999**	**$ 19,925,277**
Requirements			
Mayor & City Council	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	**$ -**
Investment & Infrastructure	$ 3,473,827	$ -	**$ 3,473,827**
Police	$ -	$ -	**$ -**
Program Expenditures Total	**$ 3,473,827**	**$ -**	**$ 3,473,827**
Debt Service	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	**$ -**
Transfers Out	$ 4,665,526	$ -	**$ 4,665,526**
Contingency	$ -	$ -	**$ -**
Total Budget	**$ 8,139,353**	**$ -**	**$ 8,139,353**
Reserve For Future Expenditures	**$ 10,489,925**	**$ 1,295,999**	**$ 11,785,924**
Total Requirements	**$ 18,629,278**	**$ 1,295,999**	**$ 19,925,277**

City Gas Tax Fund Supplemental Update (205)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	FY2027 Revised Q1 Budget
Resources			
Beginning Fund Balance	**$ 1,470,165**	**$ (182,654)**	**$ 1,287,511**
Property Taxes	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	**$ -**
Licenses & Permits	$ 815,000	$ -	**$ 815,000**
Intergovernmental	$ -	$ -	**$ -**
Charges for Services	$ -	$ -	**$ -**
Fines & Forfeitures	$ -	$ -	**$ -**
Investment Earnings	$ 58,807	$ -	**$ 58,807**
Other Revenue	$ -	$ -	**$ -**
Transfers In	$ -	$ -	**$ -**
Total Resources	**$ 2,343,972**	**$ (182,654)**	**$ 2,161,318**
Requirements			
Mayor & City Council	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	**$ -**
Investment & Infrastructure	$ 267,000	$ -	**$ 267,000**
Police	$ -	$ -	**$ -**
Program Expenditures Total	**$ 267,000**	**$ -**	**$ 267,000**
Debt Service	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	**$ -**
Transfers Out	$ -	$ -	**$ -**
Contingency	$ -	$ -	**$ -**
Total Budget	**$ 267,000**	**$ -**	**$ 267,000**
Reserve For Future Expenditures	**$ 2,076,972**	**$ (182,654)**	**$ 1,894,318**
Total Requirements	**$ 2,343,972**	**$ (182,654)**	**$ 2,161,318**

Transportation TNC Fund Supplemental Update (207)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	FY2027 Revised Q1 Budget
Resources			
Beginning Fund Balance	**$ 323,573**	**$ 80,532**	**$ 404,105**
Property Taxes	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	**$ -**
Licenses & Permits	$ 115,000	$ -	**$ 115,000**
Intergovernmental	$ -	$ -	**$ -**
Charges for Services	$ -	$ -	**$ -**
Fines & Forfeitures	$ -	$ -	**$ -**
Investment Earnings	$ 12,943	$ -	**$ 12,943**
Other Revenue	$ -	$ -	**$ -**
Transfers In	$ -	$ -	**$ -**
Total Resources	**$ 451,516**	**$ 80,532**	**$ 532,048**
Requirements			
Mayor & City Council	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	**$ -**
Investment & Infrastructure	$ -	$ -	**$ -**
Police	$ -	$ -	**$ -**
Program Expenditures Total	**$ -**	**$ -**	**$ -**
Debt Service	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	**$ -**
Transfers Out	$ 48,000	$ -	**$ 48,000**
Contingency	$ 100,000	$ -	**$ 100,000**
Total Budget	**$ 148,000**	**$ -**	**$ 148,000**
Reserve For Future Expenditures	**$ 303,516**	**$ 80,532**	**$ 384,048**
Total Requirements	**$ 451,516**	**$ 80,532**	**$ 532,048**

Transient Lodging Tax Fund Supplemental Update (210)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	FY2027 Revised Q1 Budget
Resources			
Beginning Fund Balance	**$ 2,823,253**	**$ (18,762)**	**$ 2,804,491**
Property Taxes	$ 825,000	$ -	**$ 825,000**
Franchise Fees	$ -	$ -	**$ -**
Licenses & Permits	$ -	$ -	**$ -**
Intergovernmental	$ -	$ -	**$ -**
Charges for Services	$ -	$ -	**$ -**
Fines & Forfeitures	$ -	$ -	**$ -**
Investment Earnings	$ 98,929	$ -	**$ 98,929**
Other Revenue	$ -	$ -	**$ -**
Transfers In	$ -	$ -	**$ -**
Total Resources	**$ 3,747,182**	**$ (18,762)**	**$ 3,728,420**
Requirements			
Mayor & City Council	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	**$ -**
Investment & Infrastructure	$ 247,000	$ -	**$ 247,000**
Police	$ -	$ -	**$ -**
Program Expenditures Total	**$ 247,000**	**$ -**	**$ 247,000**
Debt Service	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	**$ -**
Transfers Out	$ 510,000	$ -	**$ 510,000**
Contingency	$ -	$ -	**$ -**
Total Budget	**$ 757,000**	**$ -**	**$ 757,000**
Reserve For Future Expenditures	**$ 2,990,182**	**$ (18,762)**	**$ 2,971,420**
Total Requirements	**$ 3,747,182**	**$ (18,762)**	**$ 3,728,420**

Tigard CET Fund Supplemental Update (212)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	FY2027 Revised Q1 Budget
Resources			
Beginning Fund Balance	**$ 5,309,455**	**$ 687,092**	**$ 5,996,547**
Property Taxes	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	**$ -**
Licenses & Permits	$ -	$ -	**$ -**
Intergovernmental	$ 1,116,840	$ -	**$ 1,116,840**
Charges for Services	$ -	$ -	**$ -**
Fines & Forfeitures	$ -	$ -	**$ -**
Investment Earnings	$ 198,442	$ -	**$ 198,442**
Other Revenue	$ -	$ -	**$ -**
Transfers In	$ -	$ -	**$ -**
Total Resources	**$ 6,624,737**	**$ 687,092**	**$ 7,311,829**
Requirements			
Mayor & City Council	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	**$ -**
Investment & Infrastructure	$ 2,400,000	$ -	**$ 2,400,000**
Police	$ -	$ -	**$ -**
Program Expenditures Total	**$ 2,400,000**	**$ -**	**$ 2,400,000**
Debt Service	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	**$ -**
Transfers Out	$ -	$ -	**$ -**
Contingency	$ -	$ -	**$ -**
Total Budget	**$ 2,400,000**	**$ -**	**$ 2,400,000**
Reserve For Future Expenditures	**$ 4,224,737**	**$ 687,092**	**$ 4,911,829**
Total Requirements	**$ 6,624,737**	**$ 687,092**	**$ 7,311,829**

Electrical Inspection Fund Supplemental Update (220)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	FY2027 Revised Q1 Budget
Resources			
Beginning Fund Balance	**$ 670,090**	**$ (69,034)**	**$ 601,056**
Property Taxes	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	**$ -**
Licenses & Permits	$ 288,653	$ -	**$ 288,653**
Intergovernmental	$ -	$ -	**$ -**
Charges for Services	$ -	$ -	**$ -**
Fines & Forfeitures	$ -	$ -	**$ -**
Investment Earnings	$ 14,996	$ -	**$ 14,996**
Other Revenue	$ -	$ -	**$ -**
Transfers In	$ -	$ -	**$ -**
Total Resources	**$ 973,739**	**$ (69,034)**	**$ 904,705**
Requirements			
Mayor & City Council	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	**$ -**
Investment & Infrastructure	$ -	$ -	**$ -**
Police	$ -	$ -	**$ -**
Program Expenditures Total	**$ -**	**$ -**	**$ -**
Debt Service	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	**$ -**
Transfers Out	$ 262,500	$ -	**$ 262,500**
Contingency	$ -	$ -	**$ -**
Total Budget	**$ 262,500**	**$ -**	**$ 262,500**
Reserve For Future Expenditures	**$ 711,239**	**$ (69,034)**	**$ 642,205**
Total Requirements	**$ 973,739**	**$ (69,034)**	**$ 904,705**

Building Fund Supplemental Update (230)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	FY2027 Revised Q1 Budget
Resources			
Beginning Fund Balance	**$ 15,867,813**	**$ (1,096,949)**	**$ 14,770,864**
Property Taxes	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	**$ -**
Licenses & Permits	$ 2,149,453	$ -	**$ 2,149,453**
Intergovernmental	$ 78,409	$ -	**$ 78,409**
Charges for Services	$ 7,675	$ -	**$ 7,675**
Fines & Forfeitures	$ -	$ -	**$ -**
Investment Earnings	$ 655,305	$ -	**$ 655,305**
Other Revenue	$ 795	$ -	**$ 795**
Transfers In	$ 262,500	$ -	**$ 262,500**
Total Resources	**$ 19,021,950**	**$ (1,096,949)**	**$ 17,925,001**
Requirements			
Mayor & City Council	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	**$ -**
Investment & Infrastructure	$ 3,959,791	$ -	**$ 3,959,791**
Police	$ -	$ -	**$ -**
Program Expenditures Total	**$ 3,959,791**	**$ -**	**$ 3,959,791**
Debt Service	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	**$ -**
Transfers Out	$ -	$ -	**$ -**
Contingency	$ 114,026	$ -	**$ 114,026**
Total Budget	**$ 4,073,817**	**$ -**	**$ 4,073,817**
Reserve For Future Expenditures	**$ 14,948,132**	**$ (1,096,949)**	**$ 13,851,183**
Total Requirements	**$ 19,021,950**	**$ (1,096,949)**	**$ 17,925,001**

Criminal Forfeiture Fund Supplemental Update (240)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	FY2027 Revised Q1 Budget
Resources			
Beginning Fund Balance	**$ 1,726,512**	**$ 552,272**	**$ 2,278,784**
Property Taxes	$ -	$ -	$ -
Franchise Fees	$ -	$ -	$ -
Licenses & Permits	$ -	$ -	$ -
Intergovernmental	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -
Fines & Forfeitures	$ -	$ -	$ -
Investment Earnings	$ 69,060	$ -	$ 69,060
Other Revenue	$ -	$ -	$ -
Transfers In	$ -	$ -	$ -
Total Resources	**$ 1,795,572**	**$ 552,272**	**$ 2,347,844**
Requirements			
Mayor & City Council	$ -	$ -	$ -
Engagement & Innovation	$ -	$ -	$ -
Investment & Infrastructure	$ -	$ -	$ -
Police	$ 656,090	$ -	$ 656,090
Program Expenditures Total	**$ 656,090**	**$ -**	**$ 656,090**
Debt Service	$ -	$ -	$ -
Loan to TCDA	$ -	$ -	$ -
Capital Improvement	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -
Contingency	$ -	$ -	$ -
Total Budget	**$ 656,090**	**$ -**	**$ 656,090**
Reserve For Future Expenditures	**$ 1,139,482**	**$ 552,272**	**$ 1,691,754**
Total Requirements	**$ 1,795,572**	**$ 552,272**	**$ 2,347,844**

Urban Forestry Fund Supplemental Update (260)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	FY2027 Revised Q1 Budget
Resources			
Beginning Fund Balance	**$ 1,013,878**	**$ 184,524**	**$ 1,198,402**
Property Taxes	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	**$ -**
Licenses & Permits	$ -	$ -	**$ -**
Intergovernmental	$ -	$ -	**$ -**
Charges for Services	$ -	$ -	**$ -**
Fines & Forfeitures	$ -	$ -	**$ -**
Investment Earnings	$ 40,555	$ -	**$ 40,555**
Other Revenue	$ 18,407	$ -	**$ 18,407**
Transfers In	$ -	$ -	**$ -**
Total Resources	**$ 1,072,840**	**$ 184,524**	**$ 1,257,364**
Requirements			
Mayor & City Council	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	**$ -**
Investment & Infrastructure	$ -	$ -	**$ -**
Police	$ -	$ -	**$ -**
Program Expenditures Total	**$ -**	**$ -**	**$ -**
Debt Service	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	**$ -**
Transfers Out	$ 250,000	$ -	**$ 250,000**
Contingency	$ -	$ -	**$ -**
Total Budget	**$ 250,000**	**$ -**	**$ 250,000**
Reserve For Future Expenditures	**$ 822,840**	**$ 184,524**	**$ 1,007,364**
Total Requirements	**$ 1,072,840**	**$ 184,524**	**$ 1,257,364**

Parks Utility Fund Supplemental Update (270)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	Q1FIN03	FY2027 Revised Q1 Budget
Resources				
Beginning Fund Balance	**$ 1,225,035**	**$ 215,482**	**$ -**	**$ 1,440,517**
Property Taxes	$ -	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	$ -	**$ -**
Licenses & Permits	$ 3,096,398	$ -	$ -	**$ 3,096,398**
Intergovernmental	$ -	$ -	$ -	**$ -**
Charges for Services	$ 202,132	$ -	$ -	**$ 202,132**
Fines & Forfeitures	$ -	$ -	$ -	**$ -**
Investment Earnings	$ 49,001	$ -	$ -	**$ 49,001**
Other Revenue	$ 10,000	$ -	$ -	**$ 10,000**
Transfers In	$ 4,314,000	$ -	$ -	**$ 4,314,000**
Total Resources	**$ 8,896,566**	**$ 215,482**	**$ -**	**$ 9,112,048**
Requirements				
Mayor & City Council	$ -	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	$ -	**$ -**
Investment & Infrastructure	$ 5,868,382	$ -	$ 22,000	**$ 5,890,382**
Police	$ -	$ -	$ -	**$ -**
Program Expenditures Total	**$ 5,868,382**	**$ -**	**$ 22,000**	**$ 5,890,382**
Debt Service	$ -	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	$ -	**$ -**
Transfers Out	$ -	$ -	$ -	**$ -**
Contingency	$ 180,000	$ -	$ -	**$ 180,000**
Total Budget	**$ 6,048,382**	**$ -**	**$ 22,000**	**$ 6,070,382**
Reserve For Future Expenditures	**$ 2,848,184**	**$ 215,482**	**$ (22,000)**	**$ 3,041,666**
Total Requirements	**$ 8,896,566**	**$ 215,482**	**$ -**	**$ 9,112,048**

Police Levy Fund Supplemental Update (280)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	FY2027 Revised Q1 Budget
Resources			
Beginning Fund Balance	**$ 1,854,681**	**$ 365,081**	**$ 2,219,762**
Property Taxes	$ 2,522,234	$ -	**$ 2,522,234**
Franchise Fees	$ -	$ -	**$ -**
Licenses & Permits	$ -	$ -	**$ -**
Intergovernmental	$ -	$ -	**$ -**
Charges for Services	$ -	$ -	**$ -**
Fines & Forfeitures	$ -	$ -	**$ -**
Investment Earnings	$ 74,187	$ -	**$ 74,187**
Other Revenue	$ -	$ -	**$ -**
Transfers In	$ -	$ -	**$ -**
Total Resources	**$ 4,451,102**	**$ 365,081**	**$ 4,816,183**
Requirements			
Mayor & City Council	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	**$ -**
Investment & Infrastructure	$ -	$ -	**$ -**
Police	$ 2,557,063	$ -	**$ 2,557,063**
Program Expenditures Total	**$ 2,557,063**	**$ -**	**$ 2,557,063**
Debt Service	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	**$ -**
Transfers Out	$ -	$ -	**$ -**
Contingency	$ 80,000	$ -	**$ 80,000**
Total Budget	**$ 2,637,063**	**$ -**	**$ 2,637,063**
Reserve For Future Expenditures	**$ 1,814,039**	**$ 365,081**	**$ 2,179,120**
Total Requirements	**$ 4,451,102**	**$ 365,081**	**$ 4,816,183**

Facilities Fund Supplemental Update (400)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	FY2027 Revised Q1 Budget
Resources			
Beginning Fund Balance	**$ 1,159,071**	**$ (233,725)**	**$ 925,346**
Property Taxes	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	**$ -**
Licenses & Permits	$ -	$ -	**$ -**
Intergovernmental	$ 200,000	$ -	**$ 200,000**
Charges for Services	$ -	$ -	**$ -**
Fines & Forfeitures	$ -	$ -	**$ -**
Investment Earnings	$ 106,363	$ -	**$ 106,363**
Other Revenue	$ -	$ -	**$ -**
Transfers In	$ 2,260,000	$ -	**$ 2,260,000**
Total Resources	**$ 3,725,434**	**$ (233,725)**	**$ 3,491,709**
Requirements			
Mayor & City Council	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	**$ -**
Investment & Infrastructure	$ -	$ -	**$ -**
Police	$ -	$ -	**$ -**
Program Expenditures Total	**$ -**	**$ -**	**$ -**
Debt Service	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	**$ -**
Capital Improvement	$ 1,740,000	$ -	**$ 1,740,000**
Transfers Out	$ -	$ -	**$ -**
Contingency	$ -	$ -	**$ -**
Total Budget	**$ 1,740,000**	**$ -**	**$ 1,740,000**
Reserve For Future Expenditures	**$ 1,985,434**	**$ (233,725)**	**$ 1,751,709**
Total Requirements	**$ 3,725,434**	**$ (233,725)**	**$ 3,491,709**

Transportation Development Tax Fund Supplemental Update (405)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	FY2027 Revised Q1 Budget
Resources			
Beginning Fund Balance	**$ 27,111,838**	**$ 865,363**	**$ 27,977,201**
Property Taxes	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	**$ -**
Licenses & Permits	$ 2,018,268	$ -	**$ 2,018,268**
Intergovernmental	$ -	$ -	**$ -**
Charges for Services	$ -	$ -	**$ -**
Fines & Forfeitures	$ -	$ -	**$ -**
Investment Earnings	$ 1,084,474	$ -	**$ 1,084,474**
Other Revenue	$ -	$ -	**$ -**
Transfers In	$ -	$ -	**$ -**
Total Resources	**$ 30,214,580**	**$ 865,363**	**$ 31,079,943**
Requirements			
Mayor & City Council	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	**$ -**
Investment & Infrastructure	$ -	$ -	**$ -**
Police	$ -	$ -	**$ -**
Program Expenditures Total	**$ -**	**$ -**	**$ -**
Debt Service	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	**$ -**
Transfers Out	$ 4,293,000	$ -	**$ 4,293,000**
Contingency	$ -	$ -	**$ -**
Total Budget	**$ 4,293,000**	**$ -**	**$ 4,293,000**
Reserve For Future Expenditures	**$ 25,921,580**	**$ 865,363**	**$ 26,786,943**
Total Requirements	**$ 30,214,580**	**$ 865,363**	**$ 31,079,943**

Underground Utility Fund Supplemental Update (411)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	FY2027 Revised Q1 Budget
Resources			
Beginning Fund Balance	**$ 770,279**	**$ 2,812**	**$ 773,091**
Property Taxes	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	**$ -**
Licenses & Permits	$ 10,000	$ -	**$ 10,000**
Intergovernmental		$ -	**$ -**
Charges for Services	$ -	$ -	**$ -**
Fines & Forfeitures	$ -	$ -	**$ -**
Investment Earnings	$ 30,809	$ -	**$ 30,809**
Other Revenue	$ -	$ -	**$ -**
Transfers In	$ -	$ -	**$ -**
Total Resources	**$ 811,088**	**$ 2,812**	**$ 813,900**
Requirements			
Mayor & City Council	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	**$ -**
Investment & Infrastructure	$ -	$ -	**$ -**
Police	$ -	$ -	**$ -**
Program Expenditures Total	**$ -**	**$ -**	**$ -**
Debt Service	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	**$ -**
Transfers Out	$ 130,000	$ -	**$ 130,000**
Contingency	$ -	$ -	**$ -**
Total Budget	**$ 130,000**	**$ -**	**$ 130,000**
Reserve For Future Expenditures	**$ 681,088**	**$ 2,812**	**$ 683,900**
Total Requirements	**$ 811,088**	**$ 2,812**	**$ 813,900**

Street Maintenance Fee Fund Supplemental Update (412)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1PWCIP-02	PW01	Q1FIN02	Q1FIN03	FY2027 Revised Q1 Budget
Resources						
Beginning Fund Balance	**$ 5,294,629**	**$ -**	**$ -**	**$ 2,505,327**	**$ -**	**$ 7,799,956**
Property Taxes	$ -	$ -	$ -	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	$ -	$ -	$ -	**$ -**
Licenses & Permits	$ 4,382,687	$ -	$ -	$ -	$ -	**$ 4,382,687**
Intergovernmental	$ -	$ -	$ -	$ -	$ -	**$ -**
Charges for Services	$ -	$ -	$ -	$ -	$ -	**$ -**
Fines & Forfeitures	$ -	$ -	$ -	$ -	$ -	**$ -**
Investment Earnings	$ 213,691	$ -	$ -	$ -	$ -	**$ 213,691**
Other Revenue	$ -	$ -	$ -	$ -	$ -	**$ -**
Transfers In	$ -	$ -	$ -	$ -	$ -	**$ -**
Total Resources	**$ 9,891,007**	**$ -**	**$ -**	**$ 2,505,327**	**$ -**	**$ 12,396,334**
Requirements						
Mayor & City Council	$ -	$ -	$ -	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	$ -	$ -	$ -	**$ -**
Investment & Infrastructure	$ -	$ -	$ -	$ -	$ -	**$ -**
Police	$ -	$ -	$ -	$ -	$ -	**$ -**
Program Expenditures Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Debt Service	$ -	$ -	$ -	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	$ -	$ -	$ -	**$ -**
Capital Improvement	$ 5,083,673	$ -	$ -	$ -	$ 32,000	**$ 5,115,673**
Transfers Out	$ -	$ 295,000	$ 600,000	$ -	$ -	**$ 895,000**
Contingency	$ -	$ -	$ -	$ -	$ -	**$ -**
Total Budget	**$ 5,083,673**	**$ 295,000**	**$ 600,000**	**$ -**	**$ 32,000**	**$ 6,010,673**
Reserve For Future Expenditures	**$ 4,807,334**	**$ (295,000)**	**$ (600,000)**	**$ 2,505,327**	**$ (32,000)**	**$ 6,385,661**
Total Requirements	**$ 9,891,007**	**$ -**	**$ -**	**$ 2,505,327**	**$ -**	**$ 12,396,334**

Transportation SDC Fund Supplemental Update (415)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	FY2027 Revised Q1 Budget
Resources			
Beginning Fund Balance	**$ 14,413,055**	**$ (473,032)**	**$ 13,940,023**
Property Taxes	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	**$ -**
Licenses & Permits	$ 1,338,556	$ -	**$ 1,338,556**
Intergovernmental	$ -	$ -	**$ -**
Charges for Services	$ -	$ -	**$ -**
Fines & Forfeitures	$ -	$ -	**$ -**
Investment Earnings	$ 576,522	$ -	**$ 576,522**
Other Revenue	$ -	$ -	**$ -**
Transfers In	$ -	$ -	**$ -**
Total Resources	**$ 16,328,133**	**$ (473,032)**	**$ 15,855,101**
Requirements			
Mayor & City Council	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	**$ -**
Investment & Infrastructure	$ -	$ -	**$ -**
Police	$ -	$ -	**$ -**
Program Expenditures Total	**$ -**	**$ -**	**$ -**
Debt Service	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	**$ -**
Transfers Out	$ 3,675,500	$ -	**$ 3,675,500**
Contingency	$ -	$ -	**$ -**
Total Budget	**$ 3,675,500**	**$ -**	**$ 3,675,500**
Reserve For Future Expenditures	**$ 12,652,633**	**$ (473,032)**	**$ 12,179,601**
Total Requirements	**$ 16,328,133**	**$ (473,032)**	**$ 15,855,101**

Parks Capital Fund Supplemental Update (420)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1PWCIP-01	Q1PWCIP-04	Q1PWCIP-10	Q1FIN02	FY2027 Revised Q1 Budget
Resources						
Beginning Fund Balance	**$ 300,696**	**$ -**	**$ -**	**$ -**	**$ 98,675**	**$ 399,371**
Property Taxes	$ -	$ -	$ -	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	$ -	$ -	$ -	**$ -**
Licenses & Permits	$ -	$ -	$ -	$ -	$ -	**$ -**
Intergovernmental	$ 1,748,000	$ -	$ 396,341	$ 80,000	$ -	**$ 2,224,341**
Charges for Services	$ -	$ -	$ -	$ -	$ -	**$ -**
Fines & Forfeitures	$ -	$ -	$ -	$ -	$ -	**$ -**
Investment Earnings	$ -	$ -	$ -	$ -	$ -	**$ -**
Other Revenue	$ -	$ -	$ -	$ -	$ -	**$ -**
Transfers In	$ 4,517,000	$ 100,000	$ 88,659	$ 70,000	$ -	**$ 4,775,659**
Total Resources	**$ 6,565,696**	**$ 100,000**	**$ 485,000**	**$ 150,000**	**$ 98,675**	**$ 7,399,371**
Requirements						
Mayor & City Council	$ -	$ -	$ -	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	$ -	$ -	$ -	**$ -**
Investment & Infrastructure	$ -	$ -	$ -	$ -	$ -	**$ -**
Police	$ -	$ -	$ -	$ -	$ -	**$ -**
Program Expenditures Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Debt Service	$ -	$ -	$ -	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	$ -	$ -	$ -	**$ -**
Capital Improvement	$ 6,265,000	$ 100,000	$ 485,000	$ 150,000	$ -	**$ 7,000,000**
Transfers Out	$ -	$ -	$ -	$ -	$ -	**$ -**
Contingency	$ -	$ -	$ -	$ -	$ -	**$ -**
Total Budget	**$ 6,265,000**	**$ 100,000**	**$ 485,000**	**$ 150,000**	**$ -**	**$ 7,000,000**
Reserve For Future Expenditures	**$ 300,696**	**$ -**	**$ -**	**$ -**	**$ 98,675**	**$ 399,371**
Total Requirements	**$ 6,565,696**	**$ 100,000**	**$ 485,000**	**$ 150,000**	**$ 98,675**	**$ 7,399,371**

Parks SDC Fund Supplemental Update (425)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1PWCIP-01	Q1PWCIP-04	Q1PWCIP-10	Q1FIN02	FY2027 Revised Q1 Budget
Resources						
Beginning Fund Balance	**$ 13,889,631**	**$ -**	**$ -**	**$ -**	**$ (6,854)**	**$ 13,882,777**
Property Taxes	$ -	$ -	$ -	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	$ -	$ -	$ -	**$ -**
Licenses & Permits	$ 2,175,000	$ -	$ -	$ -	$ -	**$ 2,175,000**
Intergovernmental	$ -	$ -	$ -	$ -	$ -	**$ -**
Charges for Services	$ -	$ -	$ -	$ -	$ -	**$ -**
Fines & Forfeitures	$ -	$ -	$ -	$ -	$ -	**$ -**
Investment Earnings	$ 557,931	$ -	$ -	$ -	$ -	**$ 557,931**
Other Revenue	$ -	$ -	$ -	$ -	$ -	**$ -**
Transfers In	$ -	$ -	$ -	$ -	$ -	**$ -**
Total Resources	**$ 16,622,562**	**$ -**	**$ -**	**$ -**	**$ (6,854)**	**$ 16,615,708**
Requirements						
Mayor & City Council	$ -	$ -	$ -	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	$ -	$ -	$ -	**$ -**
Investment & Infrastructure	$ -	$ -	$ -	$ -	$ -	**$ -**
Police	$ -	$ -	$ -	$ -	$ -	**$ -**
Program Expenditures Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Debt Service	$ -	$ -	$ -	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	$ -	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	$ -	$ -	$ -	**$ -**
Transfers Out	$ 3,716,910	$ 100,000	$ 88,659	$ 70,000	$ -	**$ 3,975,569**
Contingency	$ -	$ -	$ -	$ -	$ -	**$ -**
Total Budget	**$ 3,716,910**	**$ 100,000**	**$ 88,659**	**$ 70,000**	**$ -**	**$ 3,975,569**
Reserve For Future Expenditures	**$ 12,905,652**	**$ (100,000)**	**$ (88,659)**	**$ (70,000)**	**$ (6,854)**	**$ 12,640,139**
Total Requirements	**$ 16,622,562**	**$ -**	**$ -**	**$ -**	**$ (6,854)**	**$ 16,615,708**

Transportation CIP Fund Supplemental Update (460)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	Q1FIN03	FY2027 Revised Q1 Budget
Resources				
Beginning Fund Balance	**$ 4,004,420**	**$ (2,303,127)**	**$ -**	**$ 1,701,293**
Property Taxes	$ -	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	$ -	**$ -**
Licenses & Permits	$ -	$ -	$ -	**$ -**
Intergovernmental	$ 71,890	$ -	$ -	**$ 71,890**
Charges for Services	$ -	$ -	$ -	**$ -**
Fines & Forfeitures	$ -	$ -	$ -	**$ -**
Investment Earnings	$ -	$ -	$ -	**$ -**
Other Revenue	$ -	$ -	$ -	**$ -**
Transfers In	$ 14,388,000	$ -	$ -	**$ 14,388,000**
Total Resources	**$ 18,464,310**	**$ (2,303,127)**	**$ -**	**$ 16,161,183**
Requirements				
Mayor & City Council	$ -	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	$ -	**$ -**
Investment & Infrastructure	$ -	$ -	$ -	**$ -**
Police	$ -	$ -	$ -	**$ -**
Program Expenditures Total	**$ -**	**$ -**	**$ -**	**$ -**
Debt Service	$ -	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	$ -	**$ -**
Capital Improvement	$ 14,459,890	$ -	$ 1,000	**$ 14,460,890**
Transfers Out	$ -	$ -	$ -	**$ -**
Contingency	$ -	$ -	$ -	**$ -**
Total Budget	**$ 14,459,890**	**$ -**	**$ 1,000**	**$ 14,460,890**
Reserve For Future Expenditures	**$ 4,004,420**	**$ (2,303,127)**	**$ (1,000)**	**$ 1,700,293**
Total Requirements	**$ 18,464,310**	**$ (2,303,127)**	**$ -**	**$ 16,161,183**

Sanitary Sewer Fund Supplemental Update (500)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1PWCIP-03	Q1FIN02	Q1FIN03	FY2027 Revised Q1 Budget
Resources					
Beginning Fund Balance	**$ 9,697,489**	**$ -**	**$ 2,618,094**	**$ -**	**$ 12,315,583**
Property Taxes	$ -	$ -	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	$ -	$ -	**$ -**
Licenses & Permits	$ 150,000	$ -	$ -	$ -	**$ 150,000**
Intergovernmental	$ -	$ -	$ -	$ -	**$ -**
Charges for Services	$ 5,651,041	$ -	$ -	$ -	**$ 5,651,041**
Fines & Forfeitures	$ -	$ -	$ -	$ -	**$ -**
Investment Earnings	$ 387,900	$ -	$ -	$ -	**$ 387,900**
Other Revenue	$ -	$ -	$ -	$ -	**$ -**
Transfers In	$ -	$ -	$ -	$ -	**$ -**
Total Resources	**$ 15,886,430**	**$ -**	**$ 2,618,094**	**$ -**	**$ 18,504,524**
Requirements					
Mayor & City Council	$ -	$ -	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	$ -	$ -	**$ -**
Investment & Infrastructure	$ 3,699,372	$ -	$ -	$ 173,000	**$ 3,872,372**
Police	$ -	$ -	$ -	$ -	**$ -**
Program Expenditures Total	**$ 3,699,372**	**$ -**	**$ -**	**$ 173,000**	**$ 3,872,372**
Debt Service	$ -	$ -	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	$ -	$ -	**$ -**
Capital Improvement	$ 253,000	$ 66,000	$ -	$ -	**$ 319,000**
Transfers Out	$ 950,176	$ -	$ -	$ -	**$ 950,176**
Contingency	$ 150,000	$ -	$ -	$ -	**$ 150,000**
Total Budget	**$ 5,052,548**	**$ 66,000**	**$ -**	**$ 173,000**	**$ 5,291,548**
Reserve For Future Expenditures	**$ 10,833,881**	**$ (66,000)**	**$ 2,618,094**	**$ (173,000)**	**$ 13,212,975**
Total Requirements	**$ 15,886,430**	**$ -**	**$ 2,618,094**	**$ -**	**$ 18,504,524**

Stormwater Fund Supplemental Update (510)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1PWCIP-02	Q1PWCIP-08	Q1FIN02	Q1FIN03	FY2027 Revised Q1 Budget
Resources						
Beginning Fund Balance	**$ 7,432,656**	**$ -**	**$ -**	**$ 1,236,050**	**$ -**	**$ 8,668,706**
Property Taxes	$ -	$ -	$ -	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	$ -	$ -	$ -	**$ -**
Licenses & Permits	$ 30,000	$ -	$ -	$ -	$ -	**$ 30,000**
Intergovernmental	$ -	$ -	$ -	$ -	$ -	**$ -**
Charges for Services	$ 6,170,515	$ -	$ -	$ -	$ -	**$ 6,170,515**
Fines & Forfeitures	$ -	$ -	$ -	$ -	$ -	**$ -**
Investment Earnings	$ 297,306	$ -	$ -	$ -	$ -	**$ 297,306**
Other Revenue	$ 5,000	$ -	$ -	$ -	$ -	**$ 5,000**
Transfers In	$ 770,000	$ 585,000	$ -	$ -	$ -	**$ 1,355,000**
Total Resources	**$ 14,705,477**	**$ 585,000**	**$ -**	**$ 1,236,050**	**$ -**	**$ 16,526,527**
Requirements						
Mayor & City Council	$ -	$ -	$ -	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	$ -	$ -	$ -	**$ -**
Investment & Infrastructure	$ 4,122,448	$ -	$ -	$ -	$ 61,000	**$ 4,183,448**
Police	$ -	$ -	$ -	$ -	$ -	**$ -**
Program Expenditures Total	**$ 4,122,448**	**$ -**	**$ -**	**$ -**	**$ 61,000**	**$ 4,183,448**
Debt Service	$ -	$ -	$ -	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	$ -	$ -	$ -	**$ -**
Capital Improvement	$ 5,426,000	$ 656,000	$ 100,000	$ -	$ -	**$ 6,182,000**
Transfers Out	$ 622,617	$ -	$ -	$ -	$ -	**$ 622,617**
Contingency	$ 250,000	$ -	$ -	$ -	$ -	**$ 250,000**
Total Budget	**$ 10,421,065**	**$ 656,000**	**$ 100,000**	**$ -**	**$ 61,000**	**$ 11,238,065**
Reserve For Future Expenditures	**$ 4,284,412**	**$ (71,000)**	**$ (100,000)**	**$ 1,236,050**	**$ (61,000)**	**$ 5,288,462**
Total Requirements	**$ 14,705,477**	**$ 585,000**	**$ -**	**$ 1,236,050**	**$ -**	**$ 16,526,527**

Water Quality/Quantity Fund Supplemental Update (511)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	FY2027 Revised Q1 Budget
Resources			
Beginning Fund Balance	**$ 1,563,748**	**$ (1,731)**	**$ 1,562,017**
Property Taxes	$ -	$ -	$ -
Franchise Fees	$ -	$ -	$ -
Licenses & Permits	$ -	$ -	$ -
Intergovernmental	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -
Fines & Forfeitures	$ -	$ -	$ -
Investment Earnings	$ 62,550	$ -	$ 62,550
Other Revenue	$ -	$ -	$ -
Transfers In	$ -	$ -	$ -
Total Resources	**$ 1,626,298**	**$ (1,731)**	**$ 1,624,567**
Requirements			
Mayor & City Council	$ -	$ -	$ -
Engagement & Innovation	$ -	$ -	$ -
Investment & Infrastructure	$ -	$ -	$ -
Police	$ -	$ -	$ -
Program Expenditures Total	**$ -**	**$ -**	**$ -**
Debt Service	$ -	$ -	$ -
Loan to TCDA	$ -	$ -	$ -
Capital Improvement	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -
Contingency	$ -	$ -	$ -
Total Budget	**$ -**	**$ -**	**$ -**
Reserve For Future Expenditures	**$ 1,626,298**	**$ (1,731)**	**$ 1,624,567**
Total Requirements	**$ 1,626,298**	**$ (1,731)**	**$ 1,624,567**

Water Fund Supplemental Update (530)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1PWCIP-02	Q1PWCIP-05	Q1PWCIP-06	Q1PWCIP-07	Q1FIN02	Q1FIN03	FY2027 Revised Q1 Budget
Resources								
Beginning Fund Balance	**$ 43,396,801**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,117,658**	**$ -**	**$ 50,514,459**
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Licenses & Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Charges for Services	$ 29,988,629	$ -	$ -	$ -	$ -	$ -	$ -	**$ 29,988,629**
Fines & Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Investment Earnings	$ 1,735,872	$ -	$ -	$ -	$ -	$ -	$ -	**$ 1,735,872**
Other Revenue	$ 65,000	$ -	$ -	$ -	$ -	$ -	$ -	**$ 65,000**
Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Total Resources	**$ 75,186,302**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,117,658**	**$ -**	**$ 82,303,960**
Requirements								
Mayor & City Council	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Investment & Infrastructure	$ 12,051,416	$ -	$ -	$ -	$ -	$ -	$ 170,000	**$ 12,221,416**
Police	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Program Expenditures Total	**$ 12,051,416**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 170,000**	**$ 12,221,416**
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Transfers Out	$ 20,955,019	$ 290,000	$ 220,000	$ 60,000	$ 67,000	$ -	$ -	**$ 21,592,019**
Contingency	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ -	**$ 500,000**
Total Budget	**$ 33,506,435**	**$ 290,000**	**$ 220,000**	**$ 60,000**	**$ 67,000**	**$ -**	**$ 170,000**	**$ 34,313,435**
Reserve For Future Expenditures	**$ 41,679,868**	**$ (290,000)**	**$ (220,000)**	**$ (60,000)**	**$ (67,000)**	**$ 7,117,658**	**$ (170,000)**	**$ 47,990,526**
Total Requirements	**$ 75,186,302**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,117,658**	**$ -**	**$ 82,303,960**

Water SDC Fund Supplemental Update (531)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	FY2027 Revised Q1 Budget
Resources			
Beginning Fund Balance	**$ 13,890,473**	**$ 151,160**	**$ 14,041,633**
Property Taxes	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	**$ -**
Licenses & Permits	$ 1,850,000	$ -	**$ 1,850,000**
Intergovernmental	$ -	$ -	**$ -**
Charges for Services	$ -	$ -	**$ -**
Fines & Forfeitures	$ -	$ -	**$ -**
Investment Earnings	$ 555,619	$ -	**$ 555,619**
Other Revenue	$ -	$ -	**$ -**
Transfers In	$ -	$ -	**$ -**
Total Resources	**$ 16,296,092**	**$ 151,160**	**$ 16,447,252**
Requirements			
Mayor & City Council	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	**$ -**
Investment & Infrastructure	$ -	$ -	**$ -**
Police	$ -	$ -	**$ -**
Program Expenditures Total	**$ -**	**$ -**	**$ -**
Debt Service	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	**$ -**
Transfers Out	$ 2,871,500	$ -	**$ 2,871,500**
Contingency	$ -	$ -	**$ -**
Total Budget	**$ 2,871,500**	**$ -**	**$ 2,871,500**
Reserve For Future Expenditures	**$ 13,424,592**	**$ 151,160**	**$ 13,575,752**
Total Requirements	**$ 16,296,092**	**$ 151,160**	**$ 16,447,252**

Water CIP Fund Supplemental Update (532)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1PWCIP-05	Q1PWCIP-06	Q1PWCIP-07	Q1FIN02	FY2027 Revised Q1 Budget
Resources						
Beginning Fund Balance	**$ 8,525,466**	**$ -**	**$ -**	**$ -**	**$ (6,836,323)**	**$ 1,689,143**
Property Taxes	$ -	$ -	$ -	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	$ -	$ -	$ -	**$ -**
Licenses & Permits	$ -	$ -	$ -	$ -	$ -	**$ -**
Intergovernmental	$ -	$ -	$ -	$ -	$ -	**$ -**
Charges for Services	$ -	$ -	$ -	$ -	$ -	**$ -**
Fines & Forfeitures	$ -	$ -	$ -	$ -	$ -	**$ -**
Investment Earnings	$ -	$ -	$ -	$ -	$ -	**$ -**
Other Revenue	$ -	$ -	$ -	$ -	$ -	**$ -**
Transfers In	$ 15,265,000	$ 220,000	$ 60,000	$ 67,000	$ -	**$ 15,612,000**
Total Resources	**$ 23,790,466**	**$ 220,000**	**$ 60,000**	**$ 67,000**	**$ (6,836,323)**	**$ 17,301,143**
Requirements						
Mayor & City Council	$ -	$ -	$ -	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	$ -	$ -	$ -	**$ -**
Investment & Infrastructure	$ -	$ -	$ -	$ -	$ -	**$ -**
Police	$ -	$ -	$ -	$ -	$ -	**$ -**
Program Expenditures Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Debt Service	$ -	$ -	$ -	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	$ -	$ -	$ -	**$ -**
Capital Improvement	$ 15,265,000	$ 220,000	$ 60,000	$ 67,000	$ -	**$ 15,612,000**
Transfers Out	$ -	$ -	$ -	$ -	$ -	**$ -**
Contingency	$ -	$ -	$ -	$ -	$ -	**$ -**
Total Budget	**$ 15,265,000**	**$ 220,000**	**$ 60,000**	**$ 67,000**	**$ -**	**$ 15,612,000**
Reserve For Future Expenditures	**$ 8,525,466**	**$ -**	**$ -**	**$ -**	**$ (6,836,323)**	**$ 1,689,143**
Total Requirements	**$ 23,790,466**	**$ 220,000**	**$ 60,000**	**$ 67,000**	**$ (6,836,323)**	**$ 17,301,143**

Water Debt Service Fund Supplemental Update (533)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	FY2027 Revised Q1 Budget
Resources			
Beginning Fund Balance	**$ 2,909,950**	**$ 11,343**	**$ 2,921,293**
Property Taxes	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	**$ -**
Licenses & Permits	$ -	$ -	**$ -**
Intergovernmental	$ -	$ -	**$ -**
Charges for Services	$ -	$ -	**$ -**
Fines & Forfeitures	$ -	$ -	**$ -**
Investment Earnings	$ 122,164	$ -	**$ 122,164**
Other Revenue	$ -	$ -	**$ -**
Transfers In	$ 7,206,346	$ -	**$ 7,206,346**
Total Resources	**$ 10,238,460**	**$ 11,343**	**$ 10,249,803**
Requirements			
Mayor & City Council	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	**$ -**
Investment & Infrastructure	$ -	$ -	**$ -**
Police	$ -	$ -	**$ -**
Program Expenditures Total	**$ -**	**$ -**	**$ -**
Debt Service	$ 7,206,346	$ -	**$ 7,206,346**
Loan to TCDA	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	**$ -**
Transfers Out	$ -	$ -	**$ -**
Contingency	$ -	$ -	**$ -**
Total Budget	**$ 7,206,346**	**$ -**	**$ 7,206,346**
Reserve For Future Expenditures	**$ 3,032,114**	**$ 11,343**	**$ 3,043,457**
Total Requirements	**$ 10,238,460**	**$ 11,343**	**$ 10,249,803**

Central Services Fund Supplemental Update (600)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1IT01	Q1IT02	Q1FIN01	Q1FIN02	Q1HR01	Q1COMMS01	Q1COMMS02	Q1HR02	FY2027 Revised Q1 Budget
Resources										
Beginning Fund Balance	**$ 2,650,791**	**$ -**	**$ -**	**$ -**	**$ 2,695,063**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,345,854**
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Licenses & Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Charges for Services	$ 14,692,894	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 14,692,894**
Fines & Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Investment Earnings	$ 106,032	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 106,032**
Other Revenue	$ 14,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 14,000**
Transfers In	$ 813,846	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 813,846**
Total Resources	**$ 18,277,563**	**$ -**	**$ -**	**$ -**	**$ 2,695,063**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,972,626**
Requirements										
City Recorder	$ 550,534	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 550,534**
City Attorney	$ 411,510	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 411,510**
Engagement & Innovation	$ 5,209,861	$ -	$ -	$ -	$ -	$ 51,646	$ 1,780	$ 20,180	$ 25,000	**$ 5,308,467**
Investment & Infrastructure	$ 9,345,995	$ 10,900	$ 6,000	$ 50,000	$ -	$ -	$ -	$ -	$ -	**$ 9,412,895**
Police	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Program Expenditures Total	**$ 15,517,900**	**$ 10,900**	**$ 6,000**	**$ 50,000**	**$ -**	**$ 51,646**	**$ 1,780**	**$ 20,180**	**$ 25,000**	**$ 15,683,406**
Debt Service	$ 427,480	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 427,480**
Loan to TCDA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Contingency	$ 450,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 450,000**
Total Budget	**$ 16,395,380**	**$ 10,900**	**$ 6,000**	**$ 50,000**	**$ -**	**$ 51,646**	**$ 1,780**	**$ 20,180**	**$ 25,000**	**$ 16,560,886**
Reserve For Future Expenditures	**$ 1,882,183**	**$ (10,900)**	**$ (6,000)**	**$ (50,000)**	**$ 2,695,063**	**$ (51,646)**	**$ (1,780)**	**$ (20,180)**	**$ (25,000)**	**$ 4,411,740**
Total Requirements	**$ 18,277,563**	**$ -**	**$ -**	**$ -**	**$ 2,695,063**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,972,626**

Information Tech Replacement Fund Supplemental Update (605)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	FY2027 Revised Q1 Budget
Resources			
Beginning Fund Balance	**$ 6,131,701**	**$ 157,399**	**$ 6,289,100**
Property Taxes	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	**$ -**
Licenses & Permits	$ -	$ -	**$ -**
Intergovernmental	$ -	$ -	**$ -**
Charges for Services	$ 424,198	$ -	**$ 424,198**
Fines & Forfeitures	$ -	$ -	**$ -**
Investment Earnings	$ 245,268	$ -	**$ 245,268**
Other Revenue	$ -	$ -	**$ -**
Transfers In	$ -	$ -	**$ -**
Total Resources	**$ 6,801,167**	**$ 157,399**	**$ 6,958,566**
Requirements			
Mayor & City Council	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	**$ -**
Investment & Infrastructure	$ 301,063	$ -	**$ 301,063**
Police	$ -	$ -	**$ -**
Program Expenditures Total	**$ 301,063**	**$ -**	**$ 301,063**
Debt Service	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	**$ -**
Transfers Out	$ -	$ -	**$ -**
Contingency	$ -	$ -	**$ -**
Total Budget	**$ 301,063**	**$ -**	**$ 301,063**
Reserve For Future Expenditures	**$ 6,500,104**	**$ 157,399**	**$ 6,657,503**
Total Requirements	**$ 6,801,167**	**$ 157,399**	**$ 6,958,566**

Facilities Replacement Fund Supplemental Update (615)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	FY2027 Revised Q1 Budget
Resources			
Beginning Fund Balance	**$ 7,329,102**	**$ 549,180**	**$ 7,878,282**
Property Taxes	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	**$ -**
Licenses & Permits	$ -	$ -	**$ -**
Intergovernmental	$ -	$ -	**$ -**
Charges for Services	$ -	$ -	**$ -**
Fines & Forfeitures	$ -	$ -	**$ -**
Investment Earnings	$ 293,164	$ -	**$ 293,164**
Other Revenue	$ -	$ -	**$ -**
Transfers In	$ -	$ -	**$ -**
Total Resources	**$ 7,622,266**	**$ 549,180**	**$ 8,171,446**
Requirements			
Mayor & City Council	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	**$ -**
Investment & Infrastructure	$ 500,000	$ -	**$ 500,000**
Police	$ -	$ -	**$ -**
Program Expenditures Total	**$ 500,000**	**$ -**	**$ 500,000**
Debt Service	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	**$ -**
Transfers Out	$ 2,020,000	$ -	**$ 2,020,000**
Contingency	$ -	$ -	**$ -**
Total Budget	**$ 2,520,000**	**$ -**	**$ 2,520,000**
Reserve For Future Expenditures	**$ 5,102,266**	**$ 549,180**	**$ 5,651,446**
Total Requirements	**$ 7,622,266**	**$ 549,180**	**$ 8,171,446**

Public Works Admin Fund Supplemental Update (630)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	FY2027 Revised Q1 Budget
Resources			
Beginning Fund Balance	**$ 711,369**	**$ 395,163**	**$ 1,106,532**
Property Taxes	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	**$ -**
Licenses & Permits	$ 5,000	$ -	**$ 5,000**
Intergovernmental	$ -	$ -	**$ -**
Charges for Services	$ 3,932,328	$ -	**$ 3,932,328**
Fines & Forfeitures	$ -	$ -	**$ -**
Investment Earnings	$ 28,455	$ -	**$ 28,455**
Other Revenue	$ -	$ -	**$ -**
Transfers In	$ -	$ -	**$ -**
Total Resources	**$ 4,677,151**	**$ 395,163**	**$ 5,072,314**
Requirements			
Mayor & City Council	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	**$ -**
Investment & Infrastructure	$ 2,488,494	$ -	**$ 2,488,494**
Police	$ -	$ -	**$ -**
Program Expenditures Total	**$ 2,488,494**	**$ -**	**$ 2,488,494**
Debt Service	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	**$ -**
Transfers Out	$ -	$ -	**$ -**
Contingency	$ -	$ -	**$ -**
Total Budget	**$ 2,488,494**	**$ -**	**$ 2,488,494**
Reserve For Future Expenditures	**$ 2,188,657**	**$ 395,163**	**$ 2,583,820**
Total Requirements	**$ 4,677,151**	**$ 395,163**	**$ 5,072,314**

Public Works Engineering Fund Supplemental Update (640)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	FY2027 Revised Q1 Budget
Resources			
Beginning Fund Balance	**$ 5,195,439**	**$ (1,307,142)**	**$ 3,888,297**
Property Taxes	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	**$ -**
Licenses & Permits	$ 610,000	$ -	**$ 610,000**
Intergovernmental	$ -	$ -	**$ -**
Charges for Services	$ 3,054,250	$ -	**$ 3,054,250**
Fines & Forfeitures	$ -	$ -	**$ -**
Investment Earnings	$ 207,818	$ -	**$ 207,818**
Other Revenue	$ 2,500	$ -	**$ 2,500**
Transfers In	$ 867,402	$ -	**$ 867,402**
Total Resources	**$ 9,937,408**	**$ (1,307,142)**	**$ 8,630,266**
Requirements			
Mayor & City Council	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	**$ -**
Investment & Infrastructure	$ 5,464,638	$ -	**$ 5,464,638**
Police	$ -	$ -	**$ -**
Program Expenditures Total	**$ 5,464,638**	**$ -**	**$ 5,464,638**
Debt Service	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	**$ -**
Transfers Out	$ -	$ -	**$ -**
Contingency	$ -	$ -	**$ -**
Total Budget	**$ 5,464,638**	**$ -**	**$ 5,464,638**
Reserve For Future Expenditures	**$ 4,472,770**	**$ (1,307,142)**	**$ 3,165,628**
Total Requirements	**$ 9,937,408**	**$ (1,307,142)**	**$ 8,630,266**

Fleet/Property Management Fund Supplemental Update (650)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	FY2027 Revised Q1 Budget
Resources			
Beginning Fund Balance	**$ 926,838**	**$ 581,788**	**$ 1,508,626**
Property Taxes	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	**$ -**
Licenses & Permits	$ -	$ -	**$ -**
Intergovernmental	$ -	$ -	**$ -**
Charges for Services	$ 3,550,913	$ -	**$ 3,550,913**
Fines & Forfeitures	$ -	$ -	**$ -**
Investment Earnings	$ 49,394	$ -	**$ 49,394**
Other Revenue	$ -	$ -	**$ -**
Transfers In	$ -	$ -	**$ -**
Total Resources	**$ 4,527,145**		**$ 5,108,933**
Requirements			
Mayor & City Council	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	**$ -**
Investment & Infrastructure	$ 3,556,038	$ -	**$ 3,556,038**
Police	$ -	$ -	**$ -**
Program Expenditures Total	**$ 3,556,038**	**$ -**	**$ 3,556,038**
Debt Service	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	**$ -**
Transfers Out	$ 240,000	$ -	**$ 240,000**
Contingency	$ -	$ -	**$ -**
Total Budget	**$ 3,796,038**	**$ -**	**$ 3,796,038**
Reserve For Future Expenditures	**$ 731,107**	**$ -**	**$ 1,312,895**
Total Requirements	**$ 4,527,145**	**$ -**	**$ 5,108,933**

Fleet/Vehicle Replacement Fund Supplemental Update (655)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	FY2027 Revised Q1 Budget
Resources			
Beginning Fund Balance	**$ 8,781,070**	**$ 2,557,618**	**$ 11,338,688**
Property Taxes	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	**$ -**
Licenses & Permits	$ -	$ -	**$ -**
Intergovernmental	$ -	$ -	**$ -**
Charges for Services	$ 2,308,001	$ -	**$ 2,308,001**
Fines & Forfeitures	$ -	$ -	**$ -**
Investment Earnings	$ 407,166	$ -	**$ 407,166**
Other Revenue	$ 100,000	$ -	**$ 100,000**
Transfers In	$ -	$ -	**$ -**
Total Resources	**$ 11,596,237**	**$ 2,557,618**	**$ 14,153,855**
Requirements			
Mayor & City Council	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	**$ -**
Investment & Infrastructure	$ 1,147,000	$ -	**$ 1,147,000**
Police	$ -	$ -	**$ -**
Program Expenditures Total	**$ 1,147,000**	**$ -**	**$ 1,147,000**
Debt Service	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	**$ -**
Transfers Out	$ -	$ -	**$ -**
Contingency	$ -	$ -	**$ -**
Total Budget	**$ 1,147,000**	**$ -**	**$ 1,147,000**
Reserve For Future Expenditures	**$ 10,449,237**	**$ 2,557,618**	**$ 13,006,855**
Total Requirements	**$ 11,596,237**	**$ 2,557,618**	**$ 14,153,855**

Insurance Fund Supplemental Update (660)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	FY2027 Revised Q1 Budget
Resources			
Beginning Fund Balance	**$ 2,093,438**	**$ (216,642)**	**$ 1,876,796**
Property Taxes	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	**$ -**
Licenses & Permits	$ -	$ -	**$ -**
Intergovernmental	$ -	$ -	**$ -**
Charges for Services	$ -	$ -	**$ -**
Fines & Forfeitures	$ -	$ -	**$ -**
Investment Earnings	$ 80,628	$ -	**$ 80,628**
Other Revenue	$ 85,000	$ -	**$ 85,000**
Transfers In	$ -	$ -	**$ -**
Total Resources	**$ 2,259,066**	**$ (216,642)**	**$ 2,042,424**
Requirements			
Mayor & City Council	$ -	$ -	**$ -**
Engagement & Innovation	$ 552,000	$ -	**$ 552,000**
Investment & Infrastructure	$ -	$ -	**$ -**
Police	$ -	$ -	**$ -**
Program Expenditures Total	**$ 552,000**	**$ -**	**$ 552,000**
Debt Service	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	**$ -**
Transfers Out	$ -	$ -	**$ -**
Contingency	$ -	$ -	**$ -**
Total Budget	**$ 552,000**	**$ -**	**$ 552,000**
Reserve For Future Expenditures	**$ 1,707,066**	**$ (216,642)**	**$ 1,490,424**
Total Requirements	**$ 2,259,066**	**$ (216,642)**	**$ 2,042,424**

Library Fund Supplemental Update (680)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	FY2027 Revised Q1 Budget
Resources			
Beginning Fund Balance	**$ 473,550**	**$ 83,760**	**$ 557,310**
Property Taxes	$ -	$ -	$ -
Franchise Fees	$ -	$ -	$ -
Licenses & Permits	$ -	$ -	$ -
Intergovernmental	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -
Fines & Forfeitures	$ -	$ -	$ -
Investment Earnings	$ 18,942	$ -	$ 18,942
Other Revenue	$ -	$ -	$ -
Transfers In	$ -	$ -	$ -
Total Resources	**$ 492,492**	**$ 83,760**	**$ 576,252**
Requirements			
Mayor & City Council	$ -	$ -	$ -
Engagement & Innovation	$ -	$ -	$ -
Investment & Infrastructure	$ -	$ -	$ -
Police	$ -	$ -	$ -
Program Expenditures Total	**$ -**	**$ -**	**$ -**
Debt Service	$ -	$ -	$ -
Loan to TCDA	$ -	$ -	$ -
Capital Improvement	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -
Contingency	$ -	$ -	$ -
Total Budget	**$ -**	**$ -**	**$ -**
Reserve For Future Expenditures	**$ 492,492**	**$ 83,760**	**$ 576,252**
Total Requirements	**$ 492,492**	**$ 83,760**	**$ 576,252**

CITY OF TIGARD - BUDGET SUPPLEMENTAL

FY 2027 Supplemental Budget Request

Item #	Fund	Division	Object Code	Request Title	Funding Source	Amount	Description	Justification
Q1CM01	100 - GENERAL FUND	1800 - STRATEGIC INITIATIVES	54001 - PROFESSIONAL/ CONTRACTUAL SERVI	Houseless Liaison Grant Disbursement	MISCELLANEOUS REVENUE	211,359	Disbursing payments to City of Tualatin and City of Sherwood for houseless programming funded through Washington County IGA.	As part of an agreement with the Cities of Tualatin and Sherwood, any unspent funds remaining after covering Houseless Liaison personnel costs will be split by the three parties and disbursed by the City of Tigard to the cities for houseless programming expenses.
Q1COMMS01	600 - CENTRAL SERVICES FUND	1300 - DESIGN AND COMMUNICATIONS	54000 - MISCELLANEOUS M & S	Remediation and translation of Strategic Plans	MISCELLANEOUS REVENUE	1,780	Supplemental funding is requested to remediate, translate and share key city plans across the organization. This work will ensure the documents meet accessibility standards and are available to more community members and employees. All documents will be posted together in one location on the city's website for easier access. Documents include the City of Tigard Strategic Plan, Economic Development Strategic Plan, Library Strategic Plan, Racial Equity Plan, Tigard's Equitable Engagement Report and Tigard Police Department Strategic Plan. The total cost is $1,779.74. A $900 refund from accessibility training will help offset the expense, leaving a supplemental funding request of $879.74.	Accessibility and legal requirements for sharing City of Tigard Strategic Plans.
Q1COMMS02	600 - CENTRAL SERVICES FUND	1300 - DESIGN AND COMMUNICATIONS	56004 - COMPUTER HARDWARE AND SOFTWARE	Photography and videography equipment	UNANTICIPATED FUND BALANCE	20,180	Funding is requested to purchase a baseline package of city-owned photography and video equipment. This equipment will allow the Communications and Design team to continue monthly videos, produce stronger visual content and offer more ways to share information with community members. The department has staff with the skills to operate the equipment and produce professional content. However, dedicated city-owned equipment is needed to maintain the current level of service and support consistent production. This investment will reduce reliance on personal equipment and outside vendors while allowing the city to respond more quickly to communication needs.	The equipment will support councilor videos, department photos, event coverage, educational materials, emergency information, project updates and other visual storytelling. It will also help the city reach people who may be more likely to engage with video or photography than text-based communications.

Item #	Fund	Division	Object Code	Request Title	Funding Source	Amount	Description	Justification
Q1FIN01	600 - CENTRAL SERVICES FUND	2000 - FINANCE ADMINISTRATION	54001 - PROFESSIONAL/ CONTRACTUAL SERVI	Priority Based Budgeting	UNANTICIPATED FUND BALANCE	50,000	The city is looking into implementing Priority Based Budgeting, through GFOA's recommendations and interviews with other local municipalities, the City wants to engage with a consultant to help us walk through a roadmap and decide on an implementation methodology. To implement a Priority Based Budget an organization will need to ask three questions: What do we do?, What does it cost? and Why are we in business? To answer these questions, costs are allocated to programs and then those programs are scored. Once a Priority Based Budget is established an organization can then work to allocate resources to programs that are most aligned with their results.	Going through this process will take a citywide effort of inventorying and prioritizing existing programs. In order to do this, we will need a non-bias consultant to help decide on scoring result areas, basic program attributes, and definitions and understanding of the existing inventory of programs.
Q1FIN02	100 - GENERAL FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	2,054,210	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN02	200 - GAS TAX FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	1,295,999	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN02	205 - CITY GAS TAX FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	(182,654)	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.

Item #	Fund	Division	Object Code	Request Title	Funding Source	Amount	Description	Justification
Q1FIN02	207 - TRANSPORTATION TNC FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	80,532	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN02	210 - TRANSIENT LODGING TAX FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	(18,762)	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN02	212 - TIGARD CET FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	687,092	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN02	220 - ELECTRICAL INSPECTION FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	(69,034)	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.

Item #	Fund	Division	Object Code	Request Title	Funding Source	Amount	Description	Justification
Q1FIN02	230 - BUILDING FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	(1,096,949)	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN02	240 - CRIMINAL FORFEITURE FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	552,272	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN02	260 - URBAN FORESTRY FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	184,524	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN02	270 - PARK AND RECREATION FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	215,482	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.

Item #	Fund	Division	Object Code	Request Title	Funding Source	Amount	Description	Justification
Q1FIN02	280 - POLICE LEVY FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	365,081	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN02	350 - GENERAL OBLIGATION DEBT SERVICE FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	-	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN02	400 - FACILITIES FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	(233,725)	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN02	405 - TRANSPORTATION DEVELOPMENT TAX	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	865,363	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.

Item #	Fund	Division	Object Code	Request Title	Funding Source	Amount	Description	Justification
Q1FIN02	411 - UNDERGROUND UTILITY FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	2,812	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN02	412 - STREET MAINTENANCE FEE FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	2,505,327	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN02	415 - TRANSPORTATION SDC FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	(473,032)	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN02	420 - PARKS CAPITAL FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	98,675	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.

Item #	Fund	Division	Object Code	Request Title	Funding Source	Amount	Description	Justification
Q1FIN02	425 - PARKS SDC FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	(6,854)	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN02	460 - TRANSPORTATION CIP FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	(2,303,127)	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN02	500 - SANITARY SEWER FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	2,618,094	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN02	510 - STORMWATER FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	1,236,050	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.

Item #	Fund	Division	Object Code	Request Title	Funding Source	Amount	Description	Justification
Q1FIN02	511 - WATER QUALITY/QUANTITY FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	(1,731)	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN02	530 - WATER FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	7,117,658	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN02	531 - WATER SDC FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	151,160	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN02	532 - WATER CIP FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	(6,836,323)	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.

Item #	Fund	Division	Object Code	Request Title	Funding Source	Amount	Description	Justification
Q1FIN02	533 - WATER DEBT SERVICE FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	11,343	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN02	600 - CENTRAL SERVICES FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	2,695,063	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN02	605 - INFORMATION TECH REPLACEMENT	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	157,399	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN02	615 - FACILITIES REPLACEMENT FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	549,180	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.

Item #	Fund	Division	Object Code	Request Title	Funding Source	Amount	Description	Justification
Q1FIN02	630 - PUBLIC WORKS ADMIN FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	395,163	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN02	640 - PUBLIC WORKS ENGINEERING FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	(1,307,142)	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN02	650 - FLEET/FACILITIES FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	581,788	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN02	655 - FLEET/VEHICLE REPLACEMENT FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	2,557,618	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.

Item #	Fund	Division	Object Code	Request Title	Funding Source	Amount	Description	Justification
Q1FIN02	660 - INSURANCE FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	(216,642)	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN02	980 - LIBRARY FUND	0000 - UNDEFINED	40000 - BEGINNING FUND BALANCE	Beginning Fund Balance Reconciliation (Audited)	UNANTICIPATED FUND BALANCE	83,760	This is an annual process to reconcile Budgeted Beginning Fund Balances against Actual Audited Revenues and Expenses to calculate next year's REAL Beginning Fund Balances.	The Budgeting process is started in March of the prior year and Beginning Fund Balances for the subsequent Budget Year are estimates, based on forecasts that most of the time do not always come 100% to fruition. This process reconciles the Actual change in Fund Balances between Revenues and Expenses for each fund and adjusts the Budgeted Beginning Fund Balances to be Actual Fund Balances in the system.
Q1FIN03	270 - PARK AND RECREATION FUND	2100 - FINANCIAL OPERATIONS	54310 - BAD DEBT EXPENSE	Bad Debt Expense	UNANTICIPATED FUND BALANCE	22,000	Cleanup of Accounts Receivable	Amounts deemed uncollectable
Q1FIN03	412 - STREET MAINTENANCE FEE FUND	2100 - FINANCIAL OPERATIONS	54310 - BAD DEBT EXPENSE	Bad Debt Expense	UNANTICIPATED FUND BALANCE	32,000	Cleanup of Accounts Receivable	Amounts deemed uncollectable
Q1FIN03	500 - SANITARY SEWER FUND	2100 - FINANCIAL OPERATIONS	54310 - BAD DEBT EXPENSE	Bad Debt Expense	UNANTICIPATED FUND BALANCE	173,000	Cleanup of Accounts Receivable	Amounts deemed uncollectable
Q1FIN03	510 - STORMWATER FUND	2100 - FINANCIAL OPERATIONS	54310 - BAD DEBT EXPENSE	Bad Debt Expense	UNANTICIPATED FUND BALANCE	61,000	Cleanup of Accounts Receivable	Amounts deemed uncollectable
Q1FIN03	460 - TRANSPORTATION CIP FUND	2100 - FINANCIAL OPERATIONS	54310 - BAD DEBT EXPENSE	Bad Debt Expense	UNANTICIPATED FUND BALANCE	1,000	Cleanup of Accounts Receivable	Amounts deemed uncollectable
Q1FIN03	530 - WATER FUND	2100 - FINANCIAL OPERATIONS	54310 - BAD DEBT EXPENSE	Bad Debt Expense	UNANTICIPATED FUND BALANCE	170,000	Cleanup of Accounts Receivable	Amounts deemed uncollectable
Q1HR01	600 - CENTRAL SERVICES FUND	1100 - HUMAN RESOURCES	multiple	NeoGov Subscriptions	CARRYFORWARD	51,647	These funds cover NeoGov subscriptions for Document Export, Governmentjobs.com, Insight, Learn, Onboard, SSO, and New Hire Export.	During the cleanup of and resigning of the NeoGov contract in previous budget years the subscription date was changed to a period that did not fall within the 2026 budget. Thus, we were not able to cover it with the funds budgeted on 2026.

Item #	Fund	Division	Object Code	Request Title	Funding Source	Amount	Description	Justification
Q1HR02	600 - CENTRAL SERVICES FUND	1100 - HUMAN RESOURCES	56006 - EQUIPMENT	HR Department Reset	CARRYFORWARD	25,000	Funds to cover the conversion of the HR section of the Permit Center.	These are funds that were part of the Budget Package that added FTE for our HRBP and Management analyst. due to leadership changes and vendor issues this work was not completed in FY26
Q1IT01	600 - CENTRAL SERVICES FUND	2320 - GIS SERVICES	54001 - PROFESSIONAL/ CONTRACTUAL SERVI	VertiGIS Studio Web Migration	CARRYFORWARD	10,900	GIS professional technical services contract for the migration of the city's main web mapping application GeoCortex to VertiGIS Studio Web.	The GIS Division, still backlogged due to commitments with the Tyler implementation, have not been able to fully complete the professional service contract with VertiGIS Ltd. Remaining professional services are down to 20%. Carrying forward this amount will allow the division to have important technical expertise in the remaining key stages of the implementation. over the next 6 months.
Q1IT02	600 - CENTRAL SERVICES FUND	2320 - GIS SERVICES	53001 - OFFICE SUPPLIES	Tigard Street Map Printing	CARRYFORWARD	6,000	Printing of the City of Tigard street map. Funding for hard copy folded map printing for public.	Shifting priorities for the GIS Division resulted in missing the ability to complete printing of the Tigard Street Map within FY 2026. This map is an important public service and would update the street system which has expanded considerably in the last 10 years.
Q1LIB01	100 - GENERAL FUND	5000 - LIBRARY ADMINISTRATION	54311 - SPECIAL DEPARTMENT EXPENSES	2nd floor furniture	CARRYFORWARD	27,373	In FY26, furniture and equipment was selected for the second floor of the library for better ease of use and accessibility for library patrons. The library worked with known vendors to select high quality, durable items. The process to select items and get Purchase Orders created took an unexpectedly long time.	Purchase Orders were created in FY26. However, due to unexpected delays in ordering and receiving furniture and sound masking equipment, deliveries and installation occurred in August, 2026.

CITY OF TIGARD - BUDGET SUPPLEMENTAL

FY 2027 Supplemental Budget Request

Item #	Fund	Division	Object Code	Request Title	Funding Source	Amount	Description	Justification
Q1PWCIP-01	420 - PARKS CAPITAL FUND	8000 - CIP	56005 - CAPITAL IMPROVEMENT PROJECTS	CP92053 Parks Major Maintenance	CARRYFORWARD	100,000	Replacement park equipment at Bonita Park was not received until after 7/1/26. Carryforward unspent appropriations from FY26 in Fund 425R to pay for the equipment.	Equipment not received when anticipated, expense needs to be paid in FY27
Q1PWCIP-01	425 - PARKS SDC FUND	8000 - CIP	57420 - TRANSFER OUT TO PARKS CAPITAL	CP92053 Parks Major Maintenance	CARRYFORWARD	100,000	Replacement park equipment at Bonita Park was not received until after 7/1/26. Carryforward unspent appropriations from FY26 in Fund 425R to pay for the equipment.	Equipment not received when anticipated, expense needs to be paid in FY27
Q1PWCIP-02	510 - STORMWATER FUND	8000 - CIP	56005 - CAPITAL IMPROVEMENT PROJECTS	CP94052 Ash Avenue and Ash Drive	MULTIPLE	656,000	This project was stopped in FY2024 because of a conflict with a neighbor. That neighbor has now moved so the project can resume	Complete original project now that conflict is resolved
Q1PWCIP-02	412 - STREET MAINTENANCE FEE FUND	8000 - CIP	57510 - TRANSFER OUT TO STORM FUND	CP94052 Ash Avenue and Ash Drive	MULTIPLE	295,000	This project was stopped in FY2024 because of a conflict with a neighbor. That neighbor has now moved so the project can resume	Complete original project now that conflict is resolved
Q1PWCIP-02	530 - WATER FUND	8000 - CIP	57510 - TRANSFER OUT TO STORM FUND	CP94052 Ash Avenue and Ash Drive	MULTIPLE	290,000	This project was stopped in FY2024 because of a conflict with a neighbor. That neighbor has now moved so the project can resume	Complete original project now that conflict is resolved
Q1PWCIP-03	500 - SANITARY SEWER FUND	8000 - CIP	56005 - CAPITAL IMPROVEMENT PROJECTS	CP93064 Rotary Plaza Restroom	CARRYFORWARD	66,000	Construction to remove the restroom was delayed	Chamber of Commerce and Downtown Business Alliance requested construction occur after 7/1/26; need to carryforward the money to accommodate this request
Q1PWCIP-04	420 - PARKS CAPITAL FUND	8000 - CIP	56005 - CAPITAL IMPROVEMENT PROJECTS	CP92068 Cook Family Park Accessible Boat Ramp	CARRYFORWARD	485,000	Carryforward unspent appropriations from FY2026 to FY2027	Construction contract notice to proceed was not issued until 7/13/26 - move grant appropriations and internal City of Tigard funds to FY2027 to cover expense
Q1PWCIP-04	425 - PARKS SDC FUND	8000 - CIP	57420 - TRANSFER OUT TO PARKS CAPITAL	CP92068 Cook Family Park Accessible Boat Ramp	CARRYFORWARD	88,659	Carryforward unspent appropriations from FY2026 to FY2027	Construction contract notice to proceed was not issued until 7/13/26 - move grant appropriations and internal City of Tigard funds to FY2027 to cover expense
Q1PWCIP-05	532 - WATER CIP FUND	8000 - CIP	56005 - CAPITAL IMPROVEMENT PROJECTS	CP96046 Red Rock Creek Waterline Relocation	CARRYFORWARD	220,000	Carryforward unspent appropriations from FY2026 to FY2027	Construction contract notice to proceed was not issued until after July 13, 2026. Carryforward funds to cover expense
Q1PWCIP-05	530 - WATER FUND	8000 - CIP	57532 - TRANSFER OUT TO WATER CIP FUND	CP96046 Red Rock Creek Waterline Relocation	CARRYFORWARD	220,000	Carryforward unspent appropriations from FY2026 to FY2027	Construction contract notice to proceed was not issued until after July 13, 2026. Carryforward funds to cover expense
Q1PWCIP-06	532 - WATER CIP FUND	8000 - CIP	56005 - CAPITAL IMPROVEMENT PROJECTS	CP96071 Water Management Conservation Plan	CARRYFORWARD	60,000	Carryforward unspent appropriations from FY2026 to FY2027	Project start up was delayed due to Project Manager's availability. Carryforward money to cover expense
Q1PWCIP-06	530 - WATER FUND	8000 - CIP	57532 - TRANSFER OUT TO WATER CIP FUND	CP96071 Water Management Conservation Plan	CARRYFORWARD	60,000	Carryforward unspent appropriations from FY2026 to FY2027	Project start up was delayed due to Project Manager's availability. Carryforward money to cover expense

Item #	Fund	Division	Object Code	Request Title	Funding Source	Amount	Description	Justification
Q1PWCIP-07	532 - WATER CIP FUND	8000 - CIP	56005 - CAPITAL IMPROVEMENT PROJECTS	CP96062 Water System Plan Addendums	UNANTICIPATED FUND BALANCE	67,000	Contract amendment extending project into FY2027. This request increases the Total Project Cost	Additional work to complete the RT2.0 addendum to the Water System Plan and system improvements identified as needed in the 410 pressure zone to support Kingston Terrace and RT2.0 supply, pumping, and storage needs
Q1PWCIP-07	530 - WATER FUND	8000 - CIP	57532 - TRANSFER OUT TO WATER CIP FUND	CP96062 Water System Plan Addendums	UNANTICIPATED FUND BALANCE	67,000	Contract amendment extending project into FY2027. This request increases the Total Project Cost	Additional work to complete the RT2.0 addendum to the Water System Plan and system improvements identified as needed in the 410 pressure zone to support Kingston Terrace and RT2.0 supply, pumping, and storage needs
Q1PWCIP-08	510 - STORMWATER FUND	8000 - CIP	56005 - CAPITAL IMPROVEMENT PROJECTS	CP94057 121st Avenue Bridge and Summer Creek Bank Stabilization	UNANTICIPATED FUND BALANCE	100,000	Increase the construction contract scope and fee which will increase the Total Project Cost due to an unforeseen construction change order	It was discovered that a portion of the project as designed would not fit properly with an existing structure
Q1PWCIP-10	420 - PARKS CAPITAL FUND	8000 - CIP	56005 - CAPITAL IMPROVEMENT PROJECTS	CP92067 Bagan Wetland Park Trail Connection - Phase 1	CARRYFORWARD	150,000	Clean Water Services (CWS) is installing a sanitary sewer trunkline through the park property. FY2027 did not include appropriations at budget adoption because the project was put on hold to align with Clean Water Services timeline. Carryforward unspent appropriations from FY2026 to continue and complete Design and Engineering and complete a wetland delineation report that is required for CWS to proceed with their project.	Clean Water Services has progressed to 60% design. It has been determined that the city should proceed with Design and Engineering prior to construction beginning in FY2029.
Q1PWCIP-10	425 - PARKS SDC FUND	8000 - CIP	57420 - TRANSFER OUT TO PARKS CAPITAL	CP92067 Bagan Wetland Park Trail Connection - Phase 1	CARRYFORWARD	70,000	Clean Water Services (CWS) is installing a sanitary sewer trunkline through the park property. FY2027 did not include appropriations at budget adoption because the project was put on hold to align with Clean Water Services timeline. Carryforward unspent appropriations from FY2026 to continue and complete Design and Engineering and complete a wetland delineation report that is required for CWS to proceed with their project.	Clean Water Services has progressed to 60% design. It has been determined that the city should proceed with Design and Engineering prior to construction beginning in FY2029.

FY2027 Q1 Budget Supplemental

October 13th, 2026

Summary

The FY2027 1st Quarter Budget Supplemental will increase the city's appropriations by $4,557,897 and the Town Center Development Agency appropriations by $1,348,410.

In **TOTAL** there are:

10 Capital Supplemental Requests

- 6 Carryforward and 4 New Requests

6 Carryforward Supplemental Requests

7 NEW Supplemental Requests

The Proposed funding for these changes are:

- $476,341 from Grants and other revenue
- $3,565,103 from Reserves for future expenses
  - Includes $270,125 from Carryforward funds from FY2026

Carryforwards from FY2026 to FY2027 Budget

- **Community Development**

Q1CD03 – **TCDA** Building Improvement Grants

$149,205

- **Information Technology**

Q1IT01 – VertiGIS Studio Web Migration

$10,900

Q1IT02 – Tigard Street Map Printing

$6,000

- **Library**

Q1LIB01 – 2nd Floor Furniture

$27,373

- **Human Resources**

Q1HR01 – NeoGov Subscriptions

$51,647

Q1HR02 – HR Department Reset

$25,000

Capital Improvement Program (CIP)

CARRYFORWARDS:

- CIP 92053 Parks Major Maintenance
  - $100,000 (Transfer from Parks SDC Fund)
- CIP 92067 Bagan Wetland Park Trail Connection – Phase 1
  - $150,000 (Transfer from Parks SDC Fund and Metro Local Share Grant)
- CIP 93064 Rotary Plaza Restroom
  - $66,000 (Utilizing Sanitary Sewer Fund Balance)
- CIP 92068 Cook Family Park Accessible Boat Ramp
  - $485,000 (Transfer from Parks SDC Fund and State and Federal Grants)
- CIP 96046 Red Rock Creek Waterline Relocation
  - $220,000 (Transfer from Water Fund)
- CIP 96071 Water Management Conservation Plan
  - $60,000 (Transfer from Water Fund)

NEW REQUESTS:

- CIP 96062 Water System Plan Addendums
  - $67,000 (Transfer from Water Fund)
- CIP 94057 121st Avenue Bridge and Summer Creek Bank Stabilization
  - $100,000 (Utilizing Stormwater Fund Balance)
- CIP 92085 Universal Plaza Splash Pad
  - $525,000 (Utilizing Urban Renewal Downtown Fund Balance) **(TCDA)**
- CIP 94052 Ash Avenue and Ash Drive
  - $656,000 (Transfer from Street Maintenance and Water Fund, while also utilizing Stormwater Fund Balance)

TOTAL Impact on CIP: $2,429,000

New Requests & Transfers for Budget Appropriation

- **Finance**

Priority Based Budgeting

$50,000

Bad Debt Expense

$459,000 (impacts on Enterprise Funds for uncollectable accounts)

- **Strategic Initiatives**

Houseless Liaison Grant Disbursement

$211,359

- **Design & Communications**

Remediation and translation of Strategic Plans

$1,780

Photography and Videography equipment

$20,180

- **Public Works**

In Road/Pavement Management Support

$600,000

Beginning Fund Balance Reconciliation
$14,315,670 (Revenue based adjustment across 36 different funds)

Summary (Appropriation Schedule)

All Funds		FY2027 Adopted Budget	Supplemental Request Adjustments	FY2027 Revised Q1 Budget
	100 - POLICY & ADMINISTRATION	1,423,453	-	1,423,453
	200 - ENGAGEMENT & INNOVATION	14,697,452	337,338	15,034,790
	300 - INVESTMENT & INFRASTRUCTURE	65,597,048	492,900	66,624,948
	400 - POLICE	29,224,359	-	29,224,359
	700 - DEBT SERVICE	7,633,825	-	7,633,825
	800 - CIP	48,492,563	1,937,000	50,429,563
	850 - TRANSFERS OUT	50,605,594	1,790,659	51,796,253
	880 - CONTINGENCY	3,030,000	-	3,030,000
		$ 220,704,294	**$ 4,557,897**	**$ 225,262,191**

Summary (TCDA Appropriation Schedule)

All Funds		FY2027 Adopted Budget	Supplemental Request Adjustments	FY2027 Revised Q1 Budget
	CITY CENTER URA	427,432	674,205	1,101,637
	TIGARD TRIANGLE URA	937,184	-	937,184
	DEBT SERVICE	2,126,000	-	2,126,000
	TRANSFER	3,327,000	674,205	4,001,205
	CAPITAL IMPROVEMENTS	655,000	-	655,000
	CONTINGENCY	-	-	-
		$ 7,472,616	**$ 1,348,410**	**$ 8,821,026**

Questions

October 13th, 2026

AIS-6260 **7.**

Business Meeting

Meeting Date: 10/13/2026

Length (in minutes): 10 Minutes

Agenda Title: Public Hearing: FY 2027 Fall TCDA Supplemental Budget

Authored By: Molly Lowe

Presented By: Finance Director Kang and Budget Manager Kennedy

Item Type: Motion Requested
Resolution
Public Hearing
Budget Committee
Town Center Development Agency

Information

Explanation of Issue

Presenting the Fiscal Year 2026-2027 (FY 2027) First Quarter Fall Budget Supplemental for the Town Center Development Agency (TCDA) Board for review and adoption.

Action Requested

Staff recommends that the Board adopt the FY 2027 Fall TCDA Supplemental Budget.

Background Information

Dates of Previous and Potential Future Considerations

On June 9, 2026, the Board adopted the Town Center Development Agency FY 2027 Budget.

Public Involvement

A public notice about the budget supplemental public hearing was published in accordance with ORS 294.471(3). The Budget Committee has also been invited to attend and provide input on the supplemental budget.

Impacts (Community, Budget, Policies and Plans/Strategic Connection)

The following is a summary of items that require Board action for the FY 2027 Fall TCDA Budget Supplemental:

Carryforwards from FY 2026 Budget:

Q1CD03 Carry forward funding to reimburse recipients for eligible permanent building improvements in the City Center under existing grant agreements.

Capital Improvement Projects:

Q1PWCIP-09 Universal Plaza Splash Pad plumbing and surface improvements needed to meet Oregon Health Authority standards, including ultraviolet disinfection, a rinse shower, and drainage improvements. As of October 12, 2026, staff recommend removing Q1PWCIP-09 from this budget supplemental. Staff plan to return to Council on December 8, 2026, to provide a project update that includes the proposed solution for the splash pad, anticipated project schedule, and proposed funding

plan for the improvements. Appropriations are currently available to cover this early planning effort through the December 8th Council meeting, where staff plan to return to seek approval for a budget amendment and authorization to proceed with the project.

Alternatives & Recommendation

The Board could choose not to adopt the FY 2027 Fall TCDA Budget Supplemental and provide direction to staff to amend requests.

As of October 12, 2026, staff recommend removing Q1PWCIP-09 from this budget supplemental and approval of the revised Resolution and Exhibit A, with Q1PWCIP-09 removed.

Additional Resources

N/A

Fiscal Impact

Cost:	0
Budgeted (yes or no):	No
Where Budgeted (department/program):	N/A

Additional Fiscal Notes:

The proposed Supplemental Requests within TCDA will be funded by interfund transfers from the corresponding Debt Service Fund with no increase to the actual total appropriations.

Attachments

Revised - Resolution

Revised - Exhibit A

Revised - Exhibit B

CITY OF TIGARD, OREGON
TIGARD TOWN CENTER DEVELOPMENT AGENCY
RESOLUTION NO. 26-

A RESOLUTION TO ADOPT THE FY 2027 FALL BUDGET SUPPLEMENTAL TO TOWN CENTER DEVELOPMENT AGENCY (TCDA) URBAN DEVELOPMENT FOR BUDGET ADJUSTMENTS TO CAPITAL IMPROVEMENT PROJECTS AND DEBT SERVICE

WHEREAS, the TCDA acknowledges those items that were unknown at the time the FY 2027 budget was adopted; and

WHEREAS, the TCDA recognizes approximately $298,410 of unanticipated budget in operations and transfers; and

WHEREAS, the increase in budget is offset by unanticipated fund balance and reserves for future expenditures.

NOW, THEREFORE, BE IT RESOLVED by the Tigard Town Center Development Agency that:

SECTION 1: The FY 2026-27 Budget is hereby amended as detailed in Exhibit A.

SECTION: This resolution is effective immediately upon passage.

PASSED: This _____ day of _____ 2026.

_____
Chair – City of Tigard
Town Center Development Agency

ATTEST:

_____
City Recorder – City of Tigard
Town Center Development Agency

Town Center Development Agency

Exhibit A

Summary of Appropriation Adjustments

Fund	Category	FY2027 Adopted Budget	Supplemental Adjustments	FY2027 Revised Q1 Budget
City Center Debt Service (930)	***Resources***			
	Beginning Fund Balance	1,265,342	507,164	1,772,506
	Total Resources	**2,417,621**	**507,164**	**2,924,785**
	Requirements			
	Total Budget	**1,745,000**	**149,205**	**1,894,205**
	Reserve for Future Expenditures	672,621	357,959	1,030,580
	Total Requirements	**2,417,621**	**507,164**	**2,924,785**
Triangle Debt Service (935)	***Resources***			
	Beginning Fund Balance	1,869,148	(100,186)	1,768,962
	Total Resources	**3,816,400**	**(100,186)**	**3,716,214**
	Requirements			
	Total Budget	**3,063,000**	**-**	**3,063,000**
	Reserve for Future Expenditures	753,400	(100,186)	653,214
	Total Requirements	**3,816,400**	**(100,186)**	**3,716,214**
City Center Capital (940)	***Resources***			
	Beginning Fund Balance	512	2,328	2,840
	Total Resources	**1,000,512**	**151,533**	**1,152,045**
	Requirements			
	Total Budget	**972,432**	**149,205**	**1,121,637**
	Reserve for Future Expenditures	28,080	2,328	30,408
	Total Requirements	**1,000,512**	**151,533**	**1,152,045**
Triangle Capital Fund (945)	***Resources***			
	Beginning Fund Balance	208,222	457,162	665,384
	Total Resources	**1,896,469**	**457,162**	**2,353,631**
	Requirements			
	Total Budget	**1,692,184**	**-**	**1,692,184**
	Reserve for Future Expenditures	204,285	457,162	661,447
	Total Requirements	**1,896,469**	**457,162**	**2,353,631**

All Funds				
	CITY CENTER URA	427,432	149,205	576,637
	TIGARD TRIANGLE URA	937,184	-	937,184
	DEBT SERVICE	2,126,000	-	2,126,000
	TRANSFER	3,327,000	149,205	3,476,205
	CAPITAL IMPROVEMENTS	655,000	-	655,000
	CONTINGENCY	-	-	-
		$ 7,472,616	**$ 298,410**	**$ 7,771,026**

City Center Debt Service Fund Supplemental Update (930)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1CD03	Q1FIN02	FY2027 Revised Q1 Budget
Resources				
Beginning Fund Balance	**$ 1,265,342**	**$ -**	**$ 507,164**	**$ 1,772,506**
Property Taxes	$ 1,114,319	$ -	$ -	**$ 1,114,319**
Franchise Fees	$ -	$ -	$ -	**$ -**
Licenses & Permits	$ -	$ -	$ -	**$ -**
Intergovernmental	$ -	$ -	$ -	**$ -**
Charges for Services	$ -	$ -	$ -	**$ -**
Fines & Forfeitures	$ -	$ -	$ -	**$ -**
Investment Earnings	$ 37,960	$ -	$ -	**$ 37,960**
Other Revenue	$ -	$ -	$ -	**$ -**
Transfers In	$ -	$ -	$ -	**$ -**
Total Resources	**$ 2,417,621**	**$ -**	**$ 507,164**	**$ 2,924,785**
Requirements				
Mayor & City Council	$ -	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	$ -	**$ -**
Investment & Infrastructure	$ -	$ -	$ -	**$ -**
Police	$ -	$ -	$ -	**$ -**
Program Expenditures Total	**$ -**	**$ -**	**$ -**	**$ -**
Debt Service	$ 745,000	$ -	$ -	**$ 745,000**
Loan to TCDA	$ -	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	$ -	**$ -**
Transfers Out	$ 1,000,000	$ 149,205	$ -	**$ 1,149,205**
Contingency	$ -	$ -	$ -	**$ -**
Total Budget	**$ 1,745,000**	**$ 149,205**	**$ -**	**$ 1,894,205**
Reserve For Future Expenditures	**$ 672,621**	**$ (149,205)**	**$ 507,164**	**$ 1,030,580**
Total Requirements	**$ 2,417,621**	**$ -**	**$ 507,164**	**$ 2,924,785**

Triangle Debt Service Fund Supplemental Update (935)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	FY2027 Revised Q1 Budget
Resources			
Beginning Fund Balance	**$ 1,869,148**	**$ (100,186)**	**$ 1,768,962**
Property Taxes	$ 1,942,579	$ -	**$ 1,942,579**
Franchise Fees	$ -	$ -	**$ -**
Licenses & Permits	$ -	$ -	**$ -**
Intergovernmental	$ -	$ -	**$ -**
Charges for Services	$ -	$ -	**$ -**
Fines & Forfeitures	$ -	$ -	**$ -**
Investment Earnings	$ 4,673	$ -	**$ 4,673**
Other Revenue	$ -	$ -	**$ -**
Transfers In	$ -	$ -	**$ -**
Total Resources	**$ 3,816,400**	**$ (100,186)**	**$ 3,716,214**
Requirements			
Mayor & City Council	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	**$ -**
Investment & Infrastructure	$ -	$ -	**$ -**
Police	$ -	$ -	**$ -**
Program Expenditures Total	**$ -**	**$ -**	**$ -**
Debt Service	$ 1,381,000	$ -	**$ 1,381,000**
Loan to TCDA	$ -	$ -	**$ -**
Capital Improvement	$ -	$ -	**$ -**
Transfers Out	$ 1,682,000	$ -	**$ 1,682,000**
Contingency	$ -	$ -	**$ -**
Total Budget	**$ 3,063,000**	**$ -**	**$ 3,063,000**
Reserve For Future Expenditures	**$ 753,400**	**$ (100,186)**	**$ 653,214**
Total Requirements	**$ 3,816,400**	**$ (100,186)**	**$ 3,716,214**

City Center Capital Fund Supplemental Update (940)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1CD03	Q1FIN02	FY2027 Revised Q1 Budget
Resources				
Beginning Fund Balance	**$ 512**	**$ -**	**$ 2,328**	**$ 2,840**
Property Taxes	$ -	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	$ -	**$ -**
Licenses & Permits	$ -	$ -	$ -	**$ -**
Intergovernmental	$ -	$ -	$ -	**$ -**
Charges for Services	$ -	$ -	$ -	**$ -**
Fines & Forfeitures	$ -	$ -	$ -	**$ -**
Investment Earnings	$ -	$ -	$ -	**$ -**
Other Revenue	$ -	$ -	$ -	**$ -**
Transfers In	$ 1,000,000	$ 149,205	$ -	**$ 1,149,205**
Total Resources	**$ 1,000,512**	**$ 149,205**	**$ 2,328**	**$ 1,152,045**
Requirements				
Mayor & City Council	$ -	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	$ -	**$ -**
Investment & Infrastructure	$ -	$ -	$ -	**$ -**
TCDA - City Center	$ 427,432	$ 149,205	$ -	**$ 576,637**
Program Expenditures Total	**$ 427,432**	**$ 149,205**	**$ -**	**$ 576,637**
Debt Service	$ -	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	$ -	**$ -**
Capital Improvement	$ 405,000	$ -	$ -	**$ 405,000**
Transfers Out	$ 140,000	$ -	$ -	**$ 140,000**
Contingency	$ -	$ -	$ -	**$ -**
Total Budget	**$ 972,432**	**$ 149,205**	**$ -**	**$ 1,121,637**
Reserve For Future Expenditures	**$ 28,080**	**$ -**	**$ 2,328**	**$ 30,408**
Total Requirements	**$ 1,000,512**	**$ 149,205**	**$ 2,328**	**$ 1,152,045**

Triangle Capital Fund Supplemental Update (945)

REVENUE CATEGORY	FY2027 Adopted Q1 Budget	Q1FIN02	FY2027 Revised Q1 Budget
Resources			
Beginning Fund Balance	**$ 208,222**	**$ 457,162**	**$ 665,384**
Property Taxes	$ -	$ -	**$ -**
Franchise Fees	$ -	$ -	**$ -**
Licenses & Permits	$ -	$ -	**$ -**
Intergovernmental	$ -	$ -	**$ -**
Charges for Services	$ -	$ -	**$ -**
Fines & Forfeitures	$ -	$ -	**$ -**
Investment Earnings	$ 6,247	$ -	**$ 6,247**
Other Revenue	$ -	$ -	**$ -**
Debt Proceeds	$ -	$ -	**$ -**
Transfers In	$ 1,682,000	$ -	**$ 1,682,000**
Total Resources	**$ 1,896,469**	**$ 457,162**	**$ 2,353,631**
Requirements			
Mayor & City Council	$ -	$ -	**$ -**
Engagement & Innovation	$ -	$ -	**$ -**
Investment & Infrastructure	$ -	$ -	**$ -**
TCDA-Tigard Triangle	$ 937,184	$ -	**$ 937,184**
Program Expenditures Total	**$ 937,184**	**$ -**	**$ 937,184**
Debt Service	$ -	$ -	**$ -**
Loan to TCDA	$ -	$ -	**$ -**
Capital Improvement	$ 250,000	$ -	**$ 250,000**
Transfers Out	$ 505,000	$ -	**$ 505,000**
Contingency	$ -	$ -	**$ -**
Total Budget	**$ 1,692,184**	**$ -**	**$ 1,692,184**
Reserve For Future Expenditures	**$ 204,285**	**$ 457,162**	**$ 661,447**
Total Requirements	**$ 1,896,469**	**$ 457,162**	**$ 2,353,631**

CITY OF TIGARD - TCDA - BUDGET SUPPLEMENTAL

FY 2027 Supplemental Budget Request

Item #	Fund	Division	Object Code	Request Title	Funding Source	Amount	Description	Justification
Q1CD03	940 - CITY CENTER CAPITAL FUND	3700 - ECONOMIC DEVELOPMENT	54001 - PROFESSIONAL/ CONTRACTUAL SERVI	TCDA Building Improvement Grants	CARRYFORWARD	149,205	Funds will be used to reimburse grantees for permanent building improvements made in the City Center, as part of the Tigard Building Improvement Grant Program	The funds were not budgeted for FY27 to cover internal grant agreements that expired during the fiscal year. Funds are available for this specific purpose and need to be carried forward so that recipients can be reimbursed.
Q1CD03	930 - CITY CENTER DEBT SERVICE FUND	8500 - TRANSFERS OUT	57940 - PASSTHROUGH ACCOUNT	TCDA Building Improvement Grants	CARRYFORWARD	149,205	Funds will be used to reimburse grantees for permanent building improvements made in the City Center, as part of the Tigard Building Improvement Grant Program	The funds were not budgeted for FY27 to cover internal grant agreements that expired during the fiscal year. Funds are available for this specific purpose and need to be carried forward so that recipients can be reimbursed.