

## NON-DEPARTMENT Interfund Transfer Budget

Interfund transfers are authorized by ORS 294.352 and ORS 294.361 and represent transfers of resources between funds for the transfer of equity between funds or the repayment of costs incurred by one fund on behalf of another fund.

Financial Summary of Transfers - All Funds	FY04 Budget
Transient Room Tax Fund	
Transfer to General - Fund 100	\$ <u>371,653</u>
<b>Total Transient Room Tax - Fund 208</b>	<b>\$ 371,653</b>
Bancroft Redemption Fund	
Transfer to General - Fund 100	\$ 381,919
Transfer to Museum - Fund 203	\$ 16,993
Transfer to Development Assessment Capital - Fund 419	\$ <u>75,000</u>
<b>Total Bancroft Redemption - Fund 305</b>	<b>\$ 473,912</b>
Development Assessment Capital Fund	
Transfer to General - Fund 100	\$ 21,000
Transfer to Bancroft Redemption - Fund 305	\$ <u>36,101</u>
<b>Total Development Assessment Capital - Fund 419</b>	<b>\$ 57,101</b>
Development Projects Fund	
Transfer to General - Fund 100	\$ <u>366,088</u>
<b>Total Development Projects - Fund 420</b>	<b>\$ 366,088</b>
Transportation SDC Fund	
Transfer to Bond Sinking - Fund 306	\$ <u>10,398</u>
<b>Total Transportation SDC - Fund 435</b>	<b>\$ 10,398</b>
Sewer SDC Fund	
Transfer to Bond Sinking - Fund 306	\$ <u>71,286</u>
<b>Total Sewer SDC - Fund 436</b>	<b>\$ 71,286</b>
Sewer Operations Fund	
Transfer to Sewer Capital Projects - Fund 409	\$ <u>1,269,557</u>
<b>Total Sewer Operations - Fund 611</b>	<b>\$ 1,269,557</b>
Regional Wastewater Fund	
Transfer to Regional Wastewater Capital - Fund 433	\$ <u>1,231,098</u>
<b>Total Regional Wastewater - Fund 612</b>	<b>\$ 1,231,098</b>

Financial Summary of Transfers - All Funds	FY04 Budget
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Emergency Medical Services Fund		
Transfer to General - Fund 100	\$ 195,000	
<b>Total Emergency Medical Services - Fund 615</b>		<b>\$ 195,000</b>

Booth-Kelly Fund		
Transfer to General - Fund 100	\$ 221,514	
<b>Total Booth-Kelly - Fund 618</b>		<b>\$ 221,514</b>

Regional Fiber Consortium Fund		
Transfer to General - Fund 100	\$ 13,560	
<b>Total Regional Fiber Consortium - Fund 629</b>		<b>\$ 13,560</b>

Insurance Fund		
Transfer to General - Fund 100	\$ 50,000	
<b>Total Insurance - Fund 707</b>		<b>\$ 50,000</b>

<b>Total Interfund Transfers</b>		<b>\$ 4,331,167 **</b>
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FY04 Adopted is a reduction from FY03 Adopted (decline of \$13,196,289).

The significant reduction for FY04 is due to the FY03 establishment of separate designated Systems Development Charges (SDC) funds as required by GASB 34. In doing so, the City set specific transfers to move SDC activities from existing generic (SDC) funds to the specific SDC funds. In that the transfers were one time and non recurring (FY03 only), the level of transfers is longer required in FY04 which reflects a decline in total transfers from FY03 Adopted Budget.

\*\*= Includes operating transfers