

EXPENDITURE SUMMARY BY PROGRAM

The city adopts and manages its operating expenditures by program. The city has four operating programs: Policy & Administration, Community Development, Community Services, and Public Works. Within each of these programs are one or more departments and budgets units, or divisions. A more detailed explanation of the city's program structure can be found in the Reader's Guide section.

The following charts give a summary of the expenditures for the programs, budget classifications, and staffing levels.

Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Revised	FY 2019 Proposed	FY 2019 Approved	FY 2019 Adopted
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Expenditure by Program

Policy and Administration	\$9,784,018	\$10,704,506	\$12,127,633	\$11,767,568
Community Development	5,327,606	5,774,755	6,209,418	5,283,479
Community Services	20,784,379	21,926,403	24,373,160	23,981,642
Public Works	19,642,393	18,047,929	21,685,988	25,644,708
Total Expenditures by Program	\$55,538,396	\$56,453,592	\$64,396,199	\$66,677,397

Number of FTE by Program

Policy and Administration	53.35	54.35	61.60	58.25
Community Development	28.50	31.50	33.25	31.25
Community Services	122.80	127.20	129.40	122.80
Public Works	69.00	73.00	75.45	74.00
Number of FTE by Program	273.65	286.05	299.70	286.30

Expenditure per FTE

Policy and Administration	\$183,393	\$196,955	\$196,877	\$202,018
Community Development	186,934	183,326	186,749	169,071
Community Services	169,254	172,377	188,355	195,290
Public Works	284,672	247,232	287,422	346,550
Total Expenditure per FTE	\$236,390	\$237,846	\$253,791	\$232,893

OPERATING BUDGET HISTORY-SUMMARY

Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Revised	Proposed 2019	Approved 2019	Adopted 2019
Number of FTE	273.65	286.05	299.70	286.30		
Budget by Category						
Personal Services	\$28,886,454	\$30,389,644	\$34,728,151	\$34,300,918	\$0	\$0
Materials & Supplies	15,628,865	14,039,024	16,045,652	16,684,130	0	0
Interdepartmental Services	10,038,718	10,473,282	11,403,522	14,077,919	0	0
Capital Outlay	984,359	1,551,643	2,218,874	1,614,430	0	0
Total by Category	\$55,538,396	\$56,453,592	\$64,396,199	\$66,677,397	\$0	\$0
Budget by Program						
Policy and Administration	\$9,784,018	\$10,704,506	\$12,127,633	\$11,767,568	\$0	\$0
Community Development	5,327,606	5,774,755	6,209,418	5,283,479	0	0
Community Services	20,784,379	21,926,403	24,373,160	23,981,642	0	0
Public Works	19,642,393	18,047,929	21,685,988	25,644,708	0	0
Total by Program	\$55,538,396	\$56,453,592	\$64,396,199	\$66,677,397	\$0	\$0
Budget by Department						
Mayor and Council	\$310,930	\$322,455	\$305,717	\$297,512	\$0	\$0
City Management	2,194,006	2,113,961	2,635,751	2,240,443	0	0
Finance & Information Services	4,212,592	4,816,111	4,972,518	4,981,924	0	0
Community Development	5,327,606	5,774,755	6,209,418	5,283,479	0	0
Police	14,941,572	15,835,333	17,825,102	17,616,867	0	0
Library	5,423,550	5,650,367	6,097,217	6,192,715	0	0
Social Service / Community Events	419,257	440,703	450,841	172,060	0	0
Public Works	19,642,393	18,047,929	21,685,988	25,644,708	0	0
Central Services	3,066,489	3,451,978	3,912,846	3,935,654	0	0
City Attorney	0	0	300,801	312,035	0	0
Total by Department	\$55,538,396	\$56,453,592	\$64,396,199	\$66,677,397	\$0	\$0

OPERATING BUDGET HISTORY

Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Revised	Proposed 2019	Approved 2019	Adopted 2019
Number of FTE	273.65	286.05	299.70	286.30		
51001 - Salaries - Management	\$9,041,929	\$9,320,260	\$10,381,859	\$10,092,126	\$0	\$0
51002 - Salaries - General	4,113,051	4,552,310	5,317,970	5,436,483	0	0
51003 - Salaries - Police	4,095,896	4,251,586	4,511,640	4,493,238	0	0
51004 - Part Time - Regular	1,150,164	1,079,600	1,316,008	1,081,254	0	0
51005 - Part Time - Temporary	431,075	407,066	581,235	471,693	0	0
51006 - Overtime	796,335	934,778	1,047,727	1,008,264	0	0
51007 - Incentive Pay	439,885	433,520	536,470	465,310	0	0
52001 - Unemployment	104,007	21,015	23,428	23,397	0	0
52002 - Worker's Compensation	352,410	335,944	414,016	413,969	0	0
52003 - Social Security/Medicare	1,503,005	1,571,406	1,783,323	1,791,250	0	0
52004 - Tri-Met Tax	146,388	155,352	171,025	174,330	0	0
52005 - Retirement	2,731,128	2,840,653	3,518,734	3,813,786	0	0
52007 - VEBA - ER	203,073	229,723	250,395	231,000	0	0
52008 - Life Ins/ADD/LTD	18,300	16,787	93,669	90,370	0	0
52009 - Long Term Disability	40,662	44,523	0	0	0	0
52010 - Medical/Dental/Vision	3,337,615	3,777,372	4,584,107	4,536,536	0	0
52011 - Dental Benefits	372,348	422,401	0	0	0	0
52012 - Accrued Vacation	9,182	-4,651	196,545	177,912	0	0
Total Personal Services	\$28,886,454	\$30,389,644	\$34,728,151	\$34,300,918	\$0	\$0
53001 - Office Supplies	166,328	189,694	307,743	262,703	0	0
53002 - Small Tools & Equipment	374,283	520,356	428,197	389,164	0	0
53003 - Fuel	171,835	197,287	360,871	322,271	0	0
53004 - Books & Circulation Materials	465,321	453,566	490,000	364,500	0	0
53005 - Ammunition and Range Supplies	16,342	39,647	42,273	43,200	0	0
53006 - Technology Equipment under \$5,000	144,834	175,580	231,320	210,140	0	0
53007 - Grant Expenditures	8,714	7,410	7,901	8,301	0	0
53008 - Library Contribution Materials	8,615	8,620	0	0	0	0
53316 - CCIS-Worksite Wellness Funds	0	2,136	3,000	2,500	0	0
53530 - Water Costs: L.O. & Ptd	4,212,357	1,339,637	1,764,706	2,200,000	0	0
54001 - Professional/Contractual Services	3,521,458	3,609,827	4,363,021	4,218,338	0	0
54002 - Water Costs: Sampling	43,565	8,332	55,000	75,000	0	0
54003 - Legal Fees	310,039	288,020	244,498	185,890	0	0
54004 - Printing Services	898	2,781	7,400	15,500	0	0
54006 - Software License and Maintenance	614,808	717,918	803,864	929,834	0	0
54007 - Parks and Recreation	22,156	75,468	112,352	102,352	0	0
54101 - R & M - Facilities	327,132	338,387	317,201	336,376	0	0
54102 - R & M - Water Lines	34,464	14,071	32,000	37,000	0	0
54103 - R & M - Control Valves	1,187	24,924	28,000	28,000	0	0
54104 - R & M - Reservoir	2,545	10,696	6,000	8,000	0	0
54105 - R & M - Grounds	114,102	130,928	131,400	131,400	0	0
54106 - R & M - Pump Station	5,657	3,138	8,500	10,000	0	0
54107 - R & M - SCADA	4,403	18,943	18,000	18,000	0	0

OPERATING BUDGET HISTORY

Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Revised	Proposed 2019	Approved 2019	Adopted 2019
54108 - R & M - Wells	3,837	767	11,500	11,500	0	0
54109 - R & M - Meters	21,561	35,352	25,000	225,000	0	0
54110 - R & M - Service Lines	13,137	12,127	15,000	25,000	0	0
54112 - R & M - Fire Hydrant	14,970	17,402	20,000	120,000	0	0
54113 - R & M - Vehicles	286,913	354,577	361,770	388,270	0	0
54114 - R & M - Office Equipment	56,558	89,020	72,448	74,198	0	0
54115 - Vehicle Usage	668	82	100	150	0	0
54201 - Utilities - Electric	785,060	1,057,736	1,179,178	1,349,095	0	0
54202 - Utilities-Water/Sewer/SWM	281,087	334,746	396,000	427,500	0	0
54203 - Utilities - Natural Gas	56,120	70,847	78,000	72,261	0	0
54204 - Utilities - Garbage	0	0	1,000	1,000	0	0
54205 - Utilites - Phone/Pager/Cells	212,658	217,012	265,460	262,120	0	0
54300 - Advertising & Publicity	64,166	68,347	84,450	85,200	0	0
54301 - Fees and Charges	30,748	53,149	101,926	99,726	0	0
54302 - Dues & Subscriptions	129,977	120,569	185,116	183,255	0	0
54303 - Travel and Training	245,404	253,391	455,334	426,964	0	0
54304 - Election Expenses	34,558	0	0	0	0	0
54305 - Conservation Expenses	17,223	15,462	18,700	18,700	0	0
54306 - Credit Card Fees	364,889	433,101	295,400	329,400	0	0
54307 - Insurance	423,964	464,360	539,467	529,989	0	0
54308 - Property Damage	3,909	0	24,750	24,750	0	0
54309 - Rents and Leases	156,633	160,327	180,036	164,505	0	0
54310 - Bad Debt Expense	1,098	506	11,492	11,492	0	0
54311 - Special Department Expenses	1,528,516	1,740,154	1,516,674	1,656,282	0	0
54312 - Bank Fees	3,756	54,906	118,600	112,100	0	0
54402 - Contributions to Community Org	320,414	307,720	325,004	187,204	0	0
Total Materials & Supplies	\$15,628,865	\$14,039,024	\$16,045,652	\$16,684,130	\$0	\$0
56001 - Land	4,596	0	15,000	0	0	0
56002 - Buildings & Improvements	185,716	131,690	157,000	127,000	0	0
56003 - Vehicles	295,797	408,677	1,328,919	1,033,500	0	0
56004 - Computer Hardware and Software	319,160	817,937	225,675	232,650	0	0
56006 - Equipment	130,399	187,329	435,000	170,000	0	0
56007 - GIS Hardware and Software	48,692	6,010	57,280	51,280	0	0
Total Capital Outlay	\$984,359	\$1,551,643	\$2,218,874	\$1,614,430	\$0	\$0
58000 - Interdepartmental Costs	1,253,603	1,217,829	1,192,001	0	0	0
58100 - Indirect Charges- City Management	977,732	1,138,987	1,313,844	619,727	0	0
58110 - Indirect Charges- Human Resources	804,442	708,146	738,396	1,078,287	0	0
58120 - Indirect Charges- Risk Management	706,755	713,481	792,613	373,904	0	0
58130 - Indirect Charges- Office Services	456,549	560,034	478,833	624,194	0	0
58150 - Indirect Charges- Records	344,926	361,537	365,521	552,262	0	0
58160 - Indirect Charges- City Attorney	0	0	238,151	269,154	0	0
58200 - Indirect Charges- Finance Administrat	40,778	61,855	110,014	464,881	0	0

OPERATING BUDGET HISTORY

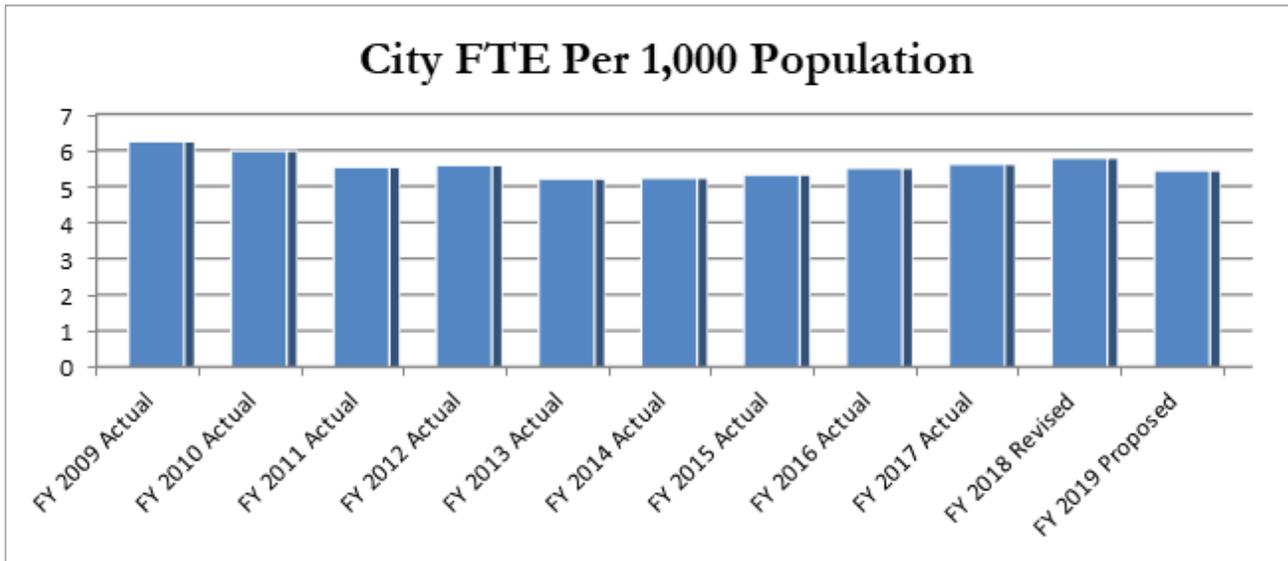
Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Revised	Proposed 2019	Approved 2019	Adopted 2019
58210 - Indirect Charges- Financial Operation	682,241	632,660	777,536	834,784	0	0
58220 - Indirect Charges- Utility Billing	1,195,470	1,282,930	1,320,602	1,172,694	0	0
58230 - Indirect Charges- Technology	1,634,858	1,711,185	1,997,052	2,136,511	0	0
58250 - Indirect Charges- Contracts and Purc	158,339	156,849	136,374	215,750	0	0
58600 - Indirect Charges- PW Admin	0	0	0	2,002,775	0	0
58625 - Indirect Charges- PW Engineering	0	0	0	1,380,304	0	0
58630 - Indirect Charges- Fleet Maintenance	213,404	341,228	346,229	663,474	0	0
58640 - Indirect Charges- Property Manageme	1,569,620	1,586,560	1,596,356	1,689,218	0	0
Total Interdepartmental Services	\$10,038,718	\$10,473,282	\$11,403,522	\$14,077,919	\$0	\$0
Total Operating Budget	\$55,538,396	\$56,453,592	\$64,396,199	\$66,677,397	\$0	\$0



City staff gather for several events throughout the year-the Wellness Fair and the Opening Day staff-sponsored picnic are a couple of examples.

STAFFING LEVELS

The City of Tigard made reductions to its budget in 2010 and 2012 that reduced the level of core services that were available to the public. Since FY 2009, Tigard's population has grown from 47,150 to an estimated 51,852 in FY 2018, representing a growth of 10 percent. The FY 2019 Proposed Budget represents a staffing level of 286.30; a reduction of over 3% compared to FY 2009's staffing level of 296.05. The FTE per 1,000 population will be 0.81 lower than pre-recession levels (5.43 in FY 2019 vs 6.24 in FY 2009.) The FY 2019 Proposed Budget includes staffing reductions of 13.4 FTE from the FY 2018 Revised Budget.

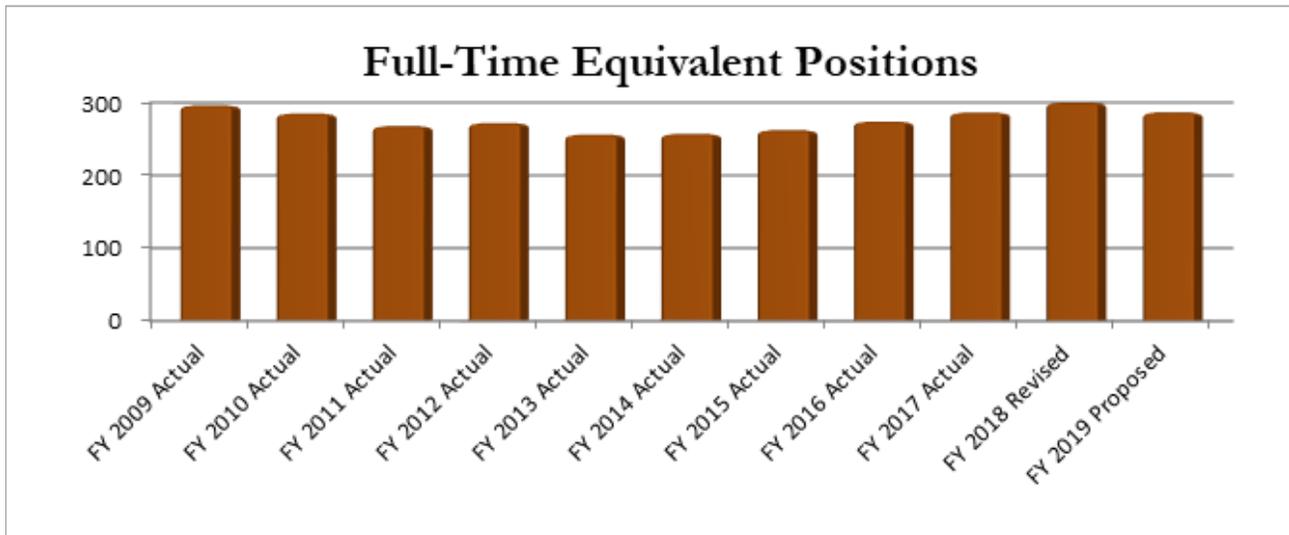


The Adopted 2018 Budget included a total FTE count of 297.85. This figure was increased by 1.75 FTE in a 1st Quarter Supplemental Budget in early FY 2018. This revised the FTE citywide to 299.60. The increased FTE included a 1.00 FTE in the newly created City Attorney division. The City Attorney division's budget will be funded by transferring each of impacted departments' legal budgets to the City Attorney division. The remainder of 0.75 FTE increase came from the Community Development to support increased activities in the Permit Counter and Community Engagement. The funding for these FTE increases came from the existing appropriations from the Part Time-Temporary and Contingency budget.

A 3rd Quarter Supplemental Budget further revised the FY 2018 budget; increasing the overall FTE count by 0.10 FTE. The addition of the City Attorney requires administrative support. This support is provided by adding an additional 0.1 FTE to an existing employee who will be brought to 1.0 FTE in order to provide support for legal services. This budget supplement increased FY 2018 Revised Budget FTE count to 299.70.

The Proposed Budget for FY 2019 FTE count of 286.30 reflects a reduction of 13.4 FTE or 4.5% from the FY 2018 Revised Budget count of 299.70 FTE. FTE reductions will enable the city to retain services unless otherwise would have been eliminated had the city waited until the city was forced to cut FTE due to the mounting budget imbalance. The FTE count for FY 2019 including the reductions are detailed in the following chart and paragraphs.

STAFFING LEVELS



The proposed FTE reductions in the Proposed Budget for FY 2019, and impacted services, include:

City Management & Central Services

The City Management and Central Services budgets reflect a reduction of 2.35 FTE for the FY 2019 Proposed Budget. In the City Management office, there is a proposed reduction of 2.00 FTE; elimination of Assistant to City Manager and Local Government Fellowship Intern. Human Resources will be reducing the HR Business Partner position's FTE from 1.00 to 0.80 FTE, representing a reduction of 0.20 FTE. Remainder of reductions, 0.15 FTE, will come from the Fleet and Property Management by Public Works reallocating this portion of the Environmental Program Coordinator back to Public Works.

Community Development

The Community Development will be reducing 2.00 FTE. The two positions eliminated are Administrative Specialist II, 1.00 FTE and Economic Development Manager, 1.00 FTE. These positions are chosen for elimination because they do not provide mandatory services; however, they are still essential positions for a fully functioning Community Development department.

Police

The Police Department will be absorbing a large part of the City's FTE reduction plan by eliminating 4.50 FTE. The 3.00 FTE reduction comes from three vacancies in Patrol. To ensure that the core function of Patrol is not severely impacted, three of the four School Resource Officers will be reassigned to Patrol. There will still be one school resource officer remaining to support the high school with a more limited capacity and scope. Additional 1.00 FTE reduction will come from eliminating an existing lieutenant position and reorganize from four to three lieutenant positions. The community may not see a direct result in the reduction of this command level position immediately, however, it will diminish the department's ability to constantly evaluate work processes, plan work strategically and meet department and city-wide goals. The remaining 0.50 FTE reduction will be through the elimination of the Peer Court program. This Program Specialist functioned as the department's liaison to the Youth Advisory Council and other area youth-focused programs as directed.

STAFFING LEVELS

Public Works

The Public Works (PW) Department will see reduction of 1.45 FTE. The reductions are coming from the elimination of one full-time and two part-time positions in the Recreation Division totaling 1.60 FTE. This is offset by the reallocation of 0.15 FTE of the Environmental Program Coordinator back to Public Works. In addition to these cuts, Public Works changed the allocations of several positions between divisions to match workload. This results in some divisions increasing or decreasing when compared to FY 2018; however, the net impact to the department as a whole is not changed.

Finance & Information Services

Finance and Information Services is looking at reduction of 1.00 FTE in the Proposed Budget for FY 2019. The reduction will come from the elimination of the Management Analyst position with 1.00 FTE. In FY 2018, this position was created to assist with various System Development Charges reporting and analysis as well as various CIP and Grant assistance needs. With this position elimination, the support for these areas will be limited.

Library

For the Proposed FY 2019 Budget, the Library is proposing a reduction of 2.10 FTE. The reductions will come from all operating divisions within Library. 0.30 FTE reduction comes from Reader Services; Librarian going from 0.80 FTE to 0.50 FTE. The Technical Services will see 0.90 FTE reduction from a Librarian going from 1.00 FTE to 0.40 FTE and Sr. Library Assistant going from 0.80 FTE to 0.50 FTE. The Circulation will also see reduction of 0.90 FTE; Library Aide with 0.50 FTE reduction and Library Assistant with 0.40 FTE reductions. With these FTE reductions, Library will see increased amount of time it takes to catalog new items to be ready for the public and may see increased wait time at the public service desks.