

# CITY OF TIGARD, OREGON

FY 2017-18

## ADOPTED BUDGET

### *BUDGET COMMITTEE*

Bill Ludwig  
Nathan Rix  
Clifford Rone  
Thomas Schweizer  
Stephanie Veal  
Rajendra Patel, Alternate

Mayor John L. Cook  
Councilor Tom Anderson  
Councilor John Goodhouse  
Councilor Jason Snider  
Councilor Marc Woodard

### *CITY LEADERSHIP TEAM*

City Manager  
Assistant City Manager  
Central Services Director  
Chief of Police  
Community Development Director  
Finance and Information Services Director  
Human Resources Director  
Library Director  
Public Works Director  
City Attorney

Marty Wine  
Eric Zimmerman  
Nadine Robinson  
Kathy McAlpine  
Kenny Asher  
Toby LaFrance  
Dana Bennett  
Margaret Barnes  
Brian Rager  
Jordan Ramis PC



Prepared by the following City of Tigard Staff:

Marty Wine, City Manager  
Liz Newton, Assistant City Manager  
Toby LaFrance, Finance & Information Services Director  
Joe Barrett, Senior Management Analyst  
Steve Kang, Senior Management Analyst  
Liz Lutz, Confidential Executive Assistant

**A special thank you to departments and staff for their contributions to the Budget Document**  
[www.tigard-or.gov](http://www.tigard-or.gov)



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Tigard**

**Oregon**

For the Fiscal Year Beginning

**July 1, 2016**

Executive Director

---

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of Tigard for its annual budget for the fiscal year beginning July 1, 2016.

In order to receive the award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

# TABLE OF CONTENTS

## ***INTRODUCTION***

2017-2018 Budget Transmittal .....	1
Council Goals.....	4
Citywide Performance Measures .....	7
City Information .....	12
Citywide Organization Chart - By Program .....	14
City of Tigard Map .....	15

## ***READER'S GUIDE***

User's Guide to the Budget Document.....	17
Budget Process.....	21
Basis of Budgeting.....	24
Fund Structure .....	25
Program Budget Structure.....	26

## ***BUDGET SUMMARY***

Where the money comes from.....	29
Where the money goes... ..	30
Fund Balance.....	34
Ending Fund Reserves Summary by Fund .....	36
Summary of All Funds.....	37
Summary of Contingency.....	43
Comprehensive Long Term Financial Forecast.....	44

## ***REVENUE ANALYSIS***

Current Revenue Summary by Fund .....	55
General Fund .....	56
Assessed Value.....	57
Property Tax Revenue .....	58
State Revenue Sharing.....	62
Franchise Fee .....	64
Enterprise Funds - User Fees .....	66
Connection Fees .....	67
Permit Revenue.....	68
County Shared Revenue .....	69
Fine and Forfeiture Revenue .....	70
Interest Earnings .....	71
Interfund Transfers .....	72

## ***PROGRAM SUMMARIES***

Expenditure Summary by Program .....	81
Operating Budget History .....	82
Staffing Levels.....	86

**COMMUNITY SERVICES PROGRAM**

Community Services Organization Chart ..... 89  
Expenditure/FTE Summary..... 91

**Police**

Organization Chart/FTE Summary..... 92  
Department Description and Performance Measures..... 93  
Police Administration..... 94  
Police Operations ..... 98  
Police Support Services ..... 102

**Library**

Organization Chart/FTE Summary..... 106  
Department Description and Performance Measures..... 107  
Library Administration..... 108  
Library Reader Services..... 112  
Library Technical Services..... 115  
Library Circulation ..... 117

**Social Services and Community Events** ..... 120

**PUBLIC WORKS PROGRAM**

Organization Chart..... 123  
Expenditure/FTE Summary..... 125  
Department Description and Performance Measures ..... 126

**Public Works**

Public Works Administration ..... 128  
Parks Maintenance..... 131  
Parks and Grounds-Historical..... 134  
Recreation ..... 135  
Street Maintenance ..... 137  
PW Engineering..... 140  
Fleet Maintenance Historical ..... 143  
Property Management Historical..... 144  
Water ..... 145  
Sanitary Sewer ..... 149  
Stormwater..... 152  
Street Lights and Signals..... 155

**COMMUNITY DEVELOPMENT PROGRAM**

Organization Chart, Expenditure/FTE ..... 157  
Department Description and Performance Measures ..... 158

**Community Development**

Community Development Planning ..... 160  
Building ..... 164  
Economic Development..... 167  
Development Services Historical ..... 170  
Community Planning Historical ..... 171

**POLICY AND ADMINISTRATION PROGRAM**

Organization Chart..... 173  
Expenditure/FTE Summary..... 174

**Mayor & Council**

Organization Chart..... 175  
Department Description and Performance Measures..... 176  
Mayor and Council ..... 177

**City Management**

Organization Chart/FTE Summary ..... 179  
Department Description and Performance Measures..... 180  
City Manager’s Office ..... 181  
Human Resources ..... 183  
Risk Management ..... 185

**Central Services**

Organization Chart/FTE Summary..... 188  
Department Description and Performance Measures..... 189  
Communications..... 191  
Municipal Court ..... 194  
City Recorder/Records..... 196  
Fleet Maintenance..... 200  
Property Management..... 202

**Finance and Information Services**

Organization Chart/FTE Summary..... 204  
Department Description and Performance Measures..... 205  
Finance and Information Services Administration..... 206  
Financial Operations ..... 208  
Utility Billing ..... 210  
Information Technology..... 212  
Contracts and Purchasing..... 214

***CAPITAL IMPROVEMENT PLAN***

Capital Improvement Plan Summary ..... 217  
Impact of CIP on Operating Costs..... 220  
Prioritization and Development of the CIP ..... 225  
Streets ..... 230  
Parks ..... 258  
Water ..... 288  
Sanitary Sewer ..... 302  
Stormwater..... 309  
Facilities..... 324

***DEBT SERVICE***

Debt Service Summary ..... 327  
Outstanding Debt Issues ..... 329

**Debt Service Schedules**

General Obligation Bond-Library ..... 330  
General Obligation Bond-Parks ..... 331  
General Obligation Bonds Summary ..... 332  
Tigard Transportation Build America Bond..... 333  
Tigard Transportation Build America Bond Summary ..... 334  
Assessment-69th Avenue Local Improvement District..... 335  
Assessment-Bancroft Improvement Bonds Summary..... 336  
Water Revenue Debt-Water Revenue Bond 2012 ..... 337  
Water Revenue Debt-Water Revenue Bond 2015 ..... 338  
Water Revenue Debt-ARRA Water Loan..... 339  
Water Revenue Debt Summary ..... 340

***FUND SUMMARIES***

Fund Summaries Introduction ..... 341

**General Funds**

General Fund..... 342

**Enterprise Funds**

Sanitary Sewer Fund ..... 346  
Stormwater Fund ..... 348  
Water Fund ..... 349  
Water CIP Fund..... 352  
Water Debt Service Fund ..... 354  
Water Quality/Quantity Fund ..... 355

**Special Revenue Fund**

Building Fund ..... 357  
City Gas Tax Fund..... 360  
Criminal Forfeiture Fund ..... 362  
  
Electrical Inspection Fund..... 363  
Gas Tax Fund ..... 364  
Library Donations & Bequests Fund ..... 366  
Parks Bond..... 367  
Parks SDC Fund ..... 368  
Parks Utility Fund ..... 369  
Street Maintenance Fund ..... 370  
Transportation Development Tax..... 372  
Transportation SDC Fund..... 373  
Urban Forestry Fund..... 374  
Underground Utility Fund..... 375

**Debt Service Fund**

Bancroft Debt Services Fund..... 376  
General Obligation Debt Service Fund..... 377

**Capital Projects Fund**

Facilities Capital Projects Fund ..... 378  
Parks Capital Fund ..... 379  
Transportation CIP Fund ..... 380

**Internal Services Funds**

Central Services Fund ..... 382  
Fleet/Property Management Fund ..... 384  
Insurance Fund..... 385

***APPENDIX***

Schedule of Appropriations ..... 387  
Financial Policies..... 398  
Glossary of Budget Related Terms ..... 405  
Advisory Committees..... 409  
Staffing Summary..... 412  
Management/Professional Group Salary Schedule ..... 414  
Tigard Police Officers Assn. Salary Schedule ..... 419  
Oregon Public Employees Union Salary Schedule ..... 420



*Tigard Skate Park, located near Tigard City Hall.  
Photo by SkateOregon*