

## SCHEDULE OF APPROPRIATIONS

Fund	Program	Proposed	Budget Committee Changes	Approved	Council Changes	Adopted
General Fund						
	Policy and Administration	854,157	0	854,157	0	854,157
	Community Development	3,212,930	0	3,212,930	14,000	3,226,930
	Community Services	20,744,094	0	20,744,094	0	20,744,094
	Public Works	4,789,978	0	4,789,978	33,850	4,823,828
	Debt Service	0	0	0	0	0
	Loan to CCDA	375,000	0	375,000	0	375,000
	Transfer	965,385	96,245	1,061,630	0	1,061,630
	Capital Improvements	0	0	0	0	0
	Contingency	1,000,000	-96,245	903,755	0	903,755
		31,941,544	0	31,941,544	47,850	31,989,394
Gas Tax Fund						
	Policy and Administration	0	0	0	0	0
	Community Development	0	0	0	0	0
	Community Services	0	0	0	0	0
	Public Works	1,937,574	0	1,937,574	87,386	2,024,960
	Debt Service	621,632	0	621,632	0	621,632
	Loan to CCDA	0	0	0	0	0
	Transfer	657,328	0	657,328	0	657,328
	Capital Improvements	0	0	0	0	0
	Contingency	300,000	0	300,000	0	300,000
		3,516,534	0	3,516,534	87,386	3,603,920
City Gas Tax Fund						
	Policy and Administration	0	0	0	0	0
	Community Development	0	0	0	0	0
	Community Services	0	0	0	0	0
	Public Works	0	0	0	0	0
	Debt Service	327,426	0	327,426	0	327,426
	Loan to CCDA	0	0	0	0	0
	Transfer	0	0	0	0	0
	Capital Improvements	0	0	0	0	0
	Contingency	50,000	0	50,000	0	50,000
		377,426	0	377,426	0	377,426

## SCHEDULE OF APPROPRIATIONS

Fund	Program	Proposed	Budget Committee Changes	Approved	Council Changes	Adopted
Electrical Inspection Fund						
	Policy and Administration	0	0	0	0	0
	Community Development	0	0	0	0	0
	Community Services	0	0	0	0	0
	Public Works	0	0	0	0	0
	Debt Service	0	0	0	0	0
	Loan to CCDA	0	0	0	0	0
	Transfer	197,037	0	197,037	0	197,037
	Capital Improvements	0	0	0	0	0
	Contingency	30,000	0	30,000	0	30,000
		227,037	0	227,037	0	227,037
Building Fund						
	Policy and Administration	0	0	0	0	0
	Community Development	1,179,625	0	1,179,625	0	1,179,625
	Community Services	0	0	0	0	0
	Public Works	0	0	0	0	0
	Debt Service	0	0	0	0	0
	Loan to CCDA	0	0	0	0	0
	Transfer	199,844	0	199,844	0	199,844
	Capital Improvements	0	0	0	0	0
	Contingency	200,000	0	200,000	0	200,000
		1,579,469	0	1,579,469	0	1,579,469
Criminal Forfeiture Fund						
	Policy and Administration	0	0	0	0	0
	Community Development	0	0	0	0	0
	Community Services	0	0	0	0	0
	Public Works	0	0	0	0	0
	Debt Service	0	0	0	0	0
	Loan to CCDA	0	0	0	0	0
	Transfer	15,000	0	15,000	0	15,000
	Capital Improvements	0	0	0	0	0
	Contingency	0	0	0	0	0
		15,000	0	15,000	0	15,000

## SCHEDULE OF APPROPRIATIONS

Fund	Program	Proposed	Budget Committee Changes	Approved	Council Changes	Adopted
Urban Forestry Fund						
	Policy and Administration	0	0	0	0	0
	Community Development	0	0	0	0	0
	Community Services	0	0	0	0	0
	Public Works	0	0	0	0	0
	Debt Service	0	0	0	0	0
	Loan to CCDA	0	0	0	0	0
	Transfer	160,878	0	160,878	0	160,878
	Capital Improvements	0	0	0	0	0
	Contingency	0	0	0	0	0
		160,878	0	160,878	0	160,878
Bancroft Debt Service Fund						
	Policy and Administration	0	0	0	0	0
	Community Development	0	0	0	0	0
	Community Services	0	0	0	0	0
	Public Works	0	0	0	0	0
	Debt Service	193,422	0	193,422	0	193,422
	Loan to CCDA	0	0	0	0	0
	Transfer	4,830	0	4,830	0	4,830
	Capital Improvements	0	0	0	0	0
	Contingency	0	0	0	0	0
		198,252	0	198,252	0	198,252
General Obligation Debt Service Fund						
	Policy and Administration	0	0	0	0	0
	Community Development	0	0	0	0	0
	Community Services	0	0	0	0	0
	Public Works	0	0	0	0	0
	Debt Service	2,195,951	0	2,195,951	0	2,195,951
	Loan to CCDA	0	0	0	0	0
	Transfer	0	0	0	0	0
	Capital Improvements	0	0	0	0	0
	Contingency	0	0	0	0	0
		2,195,951	0	2,195,951	0	2,195,951

## SCHEDULE OF APPROPRIATIONS

Fund	Program	Proposed	Budget Committee Changes	Approved	Council Changes	Adopted
Facilities Capital Projects Fund						
	Policy and Administration	0	0	0	0	0
	Community Development	0	0	0	0	0
	Community Services	0	0	0	0	0
	Public Works	0	0	0	0	0
	Debt Service	0	0	0	0	0
	Loan to CCDA	0	0	0	0	0
	Transfer	42,878	0	42,878	0	42,878
	Capital Improvements	310,800	0	310,800	0	310,800
	Contingency	70,000	0	70,000	0	70,000
		423,678	0	423,678	0	423,678
Transportation Development Tax						
	Policy and Administration	0	0	0	0	0
	Community Development	0	0	0	0	0
	Community Services	0	0	0	0	0
	Public Works	0	0	0	0	0
	Debt Service	0	0	0	0	0
	Loan to CCDA	0	0	0	0	0
	Transfer	351,984	0	351,984	0	351,984
	Capital Improvements	0	0	0	0	0
	Contingency	40,000	0	40,000	0	40,000
		391,984	0	391,984	0	391,984
Traffic Impact Fee Fund						
	Policy and Administration	0	0	0	0	0
	Community Development	0	0	0	0	0
	Community Services	0	0	0	0	0
	Public Works	0	0	0	0	0
	Debt Service	0	0	0	0	0
	Loan to CCDA	0	0	0	0	0
	Transfer	73,307	0	73,307	0	73,307
	Capital Improvements	0	0	0	0	0
	Contingency	20,000	0	20,000	0	20,000
		93,307	0	93,307	0	93,307

## SCHEDULE OF APPROPRIATIONS

Fund	Program	Proposed	Budget Committee Changes	Approved	Council Changes	Adopted
Underground Utility Fund						
	Policy and Administration	0	0	0	0	0
	Community Development	0	0	0	0	0
	Community Services	0	0	0	0	0
	Public Works	0	0	0	0	0
	Debt Service	0	0	0	0	0
	Loan to CCDA	0	0	0	0	0
	Transfer	0	0	0	0	0
	Capital Improvements	0	0	0	0	0
	Contingency	0	0	0	0	0
		0	0	0	0	0
Street Maintenance Fund						
	Policy and Administration	0	0	0	0	0
	Community Development	0	0	0	0	0
	Community Services	0	0	0	0	0
	Public Works	0	0	0	0	0
	Debt Service	0	0	0	0	0
	Loan to CCDA	0	0	0	0	0
	Transfer	155,323	0	155,323	0	155,323
	Capital Improvements	1,115,400	0	1,115,400	0	1,115,400
	Contingency	100,000	0	100,000	0	100,000
		1,370,723	0	1,370,723	0	1,370,723
Parks Capital Fund						
	Policy and Administration	0	0	0	0	0
	Community Development	0	0	0	0	0
	Community Services	0	0	0	0	0
	Public Works	0	0	0	0	0
	Debt Service	0	0	0	0	0
	Loan to CCDA	0	0	0	0	0
	Transfer	462,197	0	462,197	0	462,197
	Capital Improvements	6,373,639	0	6,373,639	16,000	6,389,639
	Contingency	400,000	0	400,000	-350,000	50,000
		7,235,836	0	7,235,836	-334,000	6,901,836

## SCHEDULE OF APPROPRIATIONS

Fund	Program	Proposed	Budget Committee Changes	Approved	Council Changes	Adopted
Parks Bond Fund						
	Policy and Administration	0	0	0	0	0
	Community Development	0	0	0	0	0
	Community Services	0	0	0	0	0
	Public Works	0	0	0	0	0
	Debt Service	0	0	0	0	0
	Loan to CCDA	0	0	0	0	0
	Transfer	4,781,116	0	4,781,116	0	4,781,116
	Capital Improvements	0	0	0	0	0
	Contingency	0	0	0	0	0
		4,781,116	0	4,781,116	0	4,781,116
Parks SDC Fund						
	Policy and Administration	0	0	0	0	0
	Community Development	0	0	0	0	0
	Community Services	0	0	0	0	0
	Public Works	0	0	0	0	0
	Debt Service	282,711	0	282,711	0	282,711
	Loan to CCDA	0	0	0	0	0
	Transfer	1,527,944	0	1,527,944	16,000	1,543,944
	Capital Improvements	0	0	0	0	0
	Contingency	300,000	0	300,000	0	300,000
		2,110,655	0	2,110,655	16,000	2,126,655
Transportation CIP Fund						
	Policy and Administration	0	0	0	0	0
	Community Development	0	0	0	0	0
	Community Services	0	0	0	0	0
	Public Works	0	0	0	0	0
	Debt Service	0	0	0	0	0
	Loan to CCDA	0	0	0	0	0
	Transfer	240,218	0	240,218	0	240,218
	Capital Improvements	721,696	0	721,696	0	721,696
	Contingency	0	0	0	0	0
		961,914	0	961,914	0	961,914

## SCHEDULE OF APPROPRIATIONS

Fund	Program	Proposed	Budget Committee Changes	Approved	Council Changes	Adopted
Sanitary Sewer Fund						
	Policy and Administration	0	0	0	0	0
	Community Development	0	0	0	0	0
	Community Services	0	0	0	0	0
	Public Works	859,149	0	859,149	0	859,149
	Debt Service	0	0	0	0	0
	Loan to CCDA	0	0	0	0	0
	Transfer	888,567	0	888,567	0	888,567
	Capital Improvements	2,374,374	0	2,374,374	0	2,374,374
	Contingency	400,000	0	400,000	0	400,000
		4,522,090	0	4,522,090	0	4,522,090
Stormwater Fund						
	Policy and Administration	0	0	0	0	0
	Community Development	0	0	0	0	0
	Community Services	0	0	0	0	0
	Public Works	1,298,061	0	1,298,061	25,000	1,323,061
	Debt Service	0	0	0	0	0
	Loan to CCDA	0	0	0	0	0
	Transfer	320,310	0	320,310	0	320,310
	Capital Improvements	749,738	0	749,738	0	749,738
	Contingency	100,000	0	100,000	0	100,000
		2,468,109	0	2,468,109	25,000	2,493,109
Water Quality/Quantity Fund						
	Policy and Administration	0	0	0	0	0
	Community Development	0	0	0	0	0
	Community Services	0	0	0	0	0
	Public Works	0	0	0	0	0
	Debt Service	0	0	0	0	0
	Loan to CCDA	0	0	0	0	0
	Transfer	0	0	0	0	0
	Capital Improvements	0	0	0	0	0
	Contingency	0	0	0	0	0
		0	0	0	0	0

## SCHEDULE OF APPROPRIATIONS

Fund	Program	Proposed	Budget Committee Changes	Approved	Council Changes	Adopted
Water Fund						
	Policy and Administration	0	0	0	0	0
	Community Development	0	0	0	0	0
	Community Services	0	0	0	0	0
	Public Works	6,236,017	0	6,236,017	0	6,236,017
	Debt Service	0	0	0	0	0
	Loan to CCDA	0	0	0	0	0
	Transfer	3,006,430	732,866	3,739,296	0	3,739,296
	Capital Improvements	0	0	0	0	0
	Contingency	500,000	0	500,000	0	500,000
		9,742,447	732,866	10,475,313	0	10,475,313
Water SDC Fund						
	Policy and Administration	0	0	0	0	0
	Community Development	0	0	0	0	0
	Community Services	0	0	0	0	0
	Public Works	0	0	0	0	0
	Debt Service	0	0	0	0	0
	Loan to CCDA	0	0	0	0	0
	Transfer	361,575	0	361,575	0	361,575
	Capital Improvements	0	0	0	0	0
	Contingency	0	0	0	0	0
		361,575	0	361,575	0	361,575
Water CIP Fund						
	Policy and Administration	0	0	0	0	0
	Community Development	0	0	0	0	0
	Community Services	0	0	0	0	0
	Public Works	0	0	0	0	0
	Debt Service	0	0	0	0	0
	Loan to CCDA	0	0	0	0	0
	Transfer	5,761,407	0	5,761,407	0	5,761,407
	Capital Improvements	14,294,199	0	14,294,199	0	14,294,199
	Contingency	0	0	0	0	0
		20,055,606	0	20,055,606	0	20,055,606

## SCHEDULE OF APPROPRIATIONS

Fund	Program	Proposed	Budget Committee Changes	Approved	Council Changes	Adopted
Water Debt Service Fund						
	Policy and Administration	0	0	0	0	0
	Community Development	0	0	0	0	0
	Community Services	0	0	0	0	0
	Public Works	0	0	0	0	0
	Debt Service	1,801,926	0	1,801,926	0	1,801,926
	Loan to CCDA	0	0	0	0	0
	Transfer	0	0	0	0	0
	Capital Improvements	0	0	0	0	0
	Contingency	0	0	0	0	0
		1,801,926	0	1,801,926	0	1,801,926
Central Services Fund						
	Policy and Administration	6,374,117	2,500	6,376,617	20,000	6,396,617
	Community Development	0	0	0	0	0
	Community Services	0	0	0	0	0
	Public Works	0	0	0	0	0
	Debt Service	0	0	0	0	0
	Loan to CCDA	0	0	0	0	0
	Transfer	0	0	0	0	0
	Capital Improvements	0	0	0	0	0
	Contingency	300,000	-2,500	297,500	0	297,500
	General Government	0	0	0	0	0
		6,674,117	0	6,674,117	20,000	6,694,117
Fleet/Property Management Fund						
	Policy and Administration	0	0	0	0	0
	Community Development	0	0	0	0	0
	Community Services	0	0	0	0	0
	Public Works	1,654,384	96,245	1,750,629	16,000	1,766,629
	Debt Service	0	0	0	0	0
	Loan to CCDA	0	0	0	0	0
	Transfer	0	0	0	0	0
	Capital Improvements	0	0	0	0	0
	Contingency	100,000	0	100,000	0	100,000
		1,754,384	96,245	1,850,629	16,000	1,866,629

## SCHEDULE OF APPROPRIATIONS

Fund	Program	Proposed	Budget Committee Changes	Approved	Council Changes	Adopted
Insurance Fund						
	Policy and Administration	0	0	0	0	0
	Community Development	0	0	0	0	0
	Community Services	0	0	0	0	0
	Public Works	0	0	0	0	0
	Debt Service	0	0	0	0	0
	Loan to CCDA	0	0	0	0	0
	Transfer	0	0	0	0	0
	Capital Improvements	0	0	0	0	0
	Contingency	0	0	0	0	0
		0	0	0	0	0
Library Donations and Bequests Fund						
	Policy and Administration	0	0	0	0	0
	Community Development	0	0	0	0	0
	Community Services	0	0	0	0	0
	Public Works	0	0	0	0	0
	Debt Service	0	0	0	0	0
	Loan to CCDA	0	0	0	0	0
	Transfer	100,000	0	100,000	0	100,000
	Capital Improvements	0	0	0	0	0
	Contingency	0	0	0	0	0
		100,000	0	100,000	0	100,000
All Funds						
	Policy and Administration	7,228,274	2,500	7,230,774	20,000	7,250,774
	Community Development	4,392,555	0	4,392,555	14,000	4,406,555
	Community Services	20,744,094	0	20,744,094	0	20,744,094
	Public Works	16,775,162	96,245	16,871,407	162,236	17,033,643
	Debt Service	5,423,068	0	5,423,068	0	5,423,068
	Loan to CCDA	375,000	0	375,000	0	375,000
	Transfer	20,273,558	829,111	21,102,669	16,000	21,118,669
	Capital Improvements	25,939,846	0	25,939,846	16,000	25,955,846
	Contingency	3,910,000	-98,745	3,811,255	-350,000	3,461,255
	General Government	0	0	0	0	0
		105,061,557	829,111	105,890,668	-121,764	105,768,904

## FINANCIAL POLICIES

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The City of Tigard has an important responsibility to its citizens to carefully account for public funds, manage municipal finances wisely and plan adequate funding for services and facilities desired and needed by the public. The city has established a formal set of financial policies to ensure that the public's trust is upheld. With these financial policies, the city has established the framework under which it conducts its financial affairs, ensuring that it is, and will continue to be, capable of funding and providing outstanding local government services.

The goals of Tigard's financial policies are as follows:

- Enhance City Council's policy-making ability by providing accurate information on program and operating costs.
- Assist sound management of the city government by providing accurate and timely information on current and anticipated financial conditions.
- Provide sound principles to guide important decisions of the council and management that have significant financial impact.
- Set forth operational principles which minimize the cost and financial risk of local government consistent with services desired by the public.
- Employ revenue policies that prevent undue or unbalanced reliance on any one source, distribute the cost of municipal services fairly and provide adequate funds to operate desired programs.
- Provide and maintain essential public facilities, utilities, infrastructure and capital equipment.
- Protect and enhance the city's credit rating.
- Ensure that all surplus cash is prudently invested in accordance with the investment policy adopted by the council to protect city funds and realize a reasonable rate of return.

*The city uses the following financial policies to guide its financial affairs:*

### ***Revenue Policy***

- Maintain a diversified and stable revenue system to shelter the government from short-term fluctuations in any one-revenue source.
- One-time revenues will be used only for one-time expenditures. The city will avoid using temporary revenues to fund mainstream services.
- All revenue forecasts shall be conservative.
- Regular reports comparing actual to budgeted revenues will be prepared by the Finance Department and presented to the City Manager.
- All city funds shall be safely invested to provide a sufficient level of liquidity to meet cash flow needs and to provide the maximum yield possible in that order. One hundred percent of all idle cash will be continuously invested.

## FINANCIAL POLICIES

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- The city will maintain an unallocated fund balance or retained earnings equal to or greater than two months of general operating expenditures or expenses. This reserve will be calculated based on the adopted annual operating budget of the city. These funds will be used to avoid cash-flow interruptions, generate interest income, reduce need for short-term borrowing and assist in maintaining an investment grade bond rating capacity.

The city will also end each fiscal year with an adequate fund balance in the General Fund to provide resources necessary for cash flow from July 1 until property taxes are received in November.

### *Operating Budget Policy*

- Regular reports comparing actual to budgeted expenditures will be prepared by the Finance Department and distributed to the City Manager.
- Departmental objectives will be integrated into the city's annual budget and monthly departmental reports.
- Before the city undertakes any agreements that create fixed costs, both operating and capital, the implications of such agreements will be fully determined for current and future years.
- All non-salary benefits, such as social security, pension and insurance will be estimated and their impact on future budgets assessed annually.
- Cost analysis of salary increases will include the effect of such increases on the city's share of related fringe benefits.
- The city will annually submit documentation to obtain the Award for Distinguished Budget Presentation from the Government Finance Officers Association (GFOA).

### *Capital Improvement Policy*

- Systems development charges (SDCs) will be used for infrastructure capacity expansion and improvements, including in-house engineering and design.
- Future operating costs associated with new capital improvements will be projected and included in the operating budget forecast.
- The city will determine and use the most effective and efficient method for financing all new capital projects.
- Special funds dedicated for capital improvements will be segregated in the accounting system and used only for the intended capital purposes.

### *Fixed Asset Policy*

- The city will control capital assets by assigning accountability and responsibility to specific departments.
- The city will provide documentation of equipment loss to the insurance companies in the event of losses due to fire or theft.
- The city will maintain and provide information such as depreciation and obsolescence needed for city's enterprise funds (Water, Sanitary Sewer and Stormwater).

## FINANCIAL POLICIES

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The city will provide budget information for capital replacements and additions.

- The city will maintain inventories of all city equipment to avoid duplication of equipment.
- The city will maintain a list of all assets and their values to ensure the capital assets are properly insured.

### *Accounting Policy*

- The city will maintain high standards of accounting. Accounting principles generally accepted in the United States of America (GAAP) will be used in accordance with the standards developed by the Governmental Accounting Standards Board (GASB) and endorsed by the Government Finance Officers' Association (GFOA).
- An independent annual audit will be performed by a public accounting firm, which will issue an official opinion on the annual financial statements and management letter detailing areas that need improvement.
- Full disclosure will be provided in the financial statements and bond representations.
- Financial systems will be maintained to monitor expenditures and revenues on a monthly basis, with thorough analysis.
- The accounting system will provide monthly information about cash position and investment performance.
- The city will annually submit documentation to obtain the Certificate of Achievement for Excellence in Financial Reporting from GFOA.

### *Debt Policy*

- Capital projects financed through bond proceeds shall be financed for a period not to exceed the useful life of the project.
- Long term borrowing will be confined to capital improvements too large to be financed from current revenues.
- Issuance of assessment bonds will be pursued to finance local improvement districts approved by City Council.
- Bond anticipation notes will be used as needed to finance construction of local improvements.

### *Single Owner Local Improvement District Policy*

Local improvement districts (LIDs) are usually initiated either by the City Council or by written request of the property owners owning at least fifty percent of the property benefited by the local improvement. On occasion, the city receives requests to form a LID in which there would be only one property owner involved. City Council has established a formal policy for single owner LIDs. The following are the conditions that must be met before council will consider allowing the LID to be formed.

- The property is zoned and proposed to be used for industrial, commercial or office development.
- The applicant demonstrates the "Public Purpose" involved, which may include the creation of jobs in the community.

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## FINANCIAL POLICIES

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- The applicant demonstrates that the risk to the city government or the general taxpayer is minimized. As a guideline, the City Council will request the following:
  - a. That the applicant provide an appraisal of the property affected, such appraisal being done by an appraiser acceptable to the City Manager.
  - b. That the amount to be assessed against the property not exceed 25% of the appraised value of the land only, excluding any improvements to the property.
  - c. That financial documents be provided as required to the City Manager which can demonstrate that the property owner has the financial ability to pay the assessments levied on the property.

### ***INVESTMENT POLICY***

The following Investment Policies are intended to meet the requirements of ORS 294.035 and to provide the framework within which City of Tigard funds may be invested.

#### ***Authority***

The Finance and Information Services Director shall serve as the investment officer of the city. The investment officer is responsible for ensuring that funds are invested so as to make necessary cash available to meet current obligations and to invest excess cash in accordance with ORS 294.035 through ORS 294.047 and these Investment Policies.

The Finance and Information Services Director may assign the delegation of authority to persons responsible for investment transactions. This person would then act as investment officer with prior approval of the City Manager.

#### ***Scope***

These Investment Policies apply to all excess cash related to all activities and funds under the direction of the Tigard City Council. Cash accumulations related to bond proceeds or short-term borrowing is included unless more restrictive state or federal regulations are applicable.

Excess cash shall be defined as all liquid assets not necessary to meet current obligations.

#### ***Deferred Compensation***

Deferred compensation funds are placed with a third party for investment and are therefore excluded from the restrictions set forth in these guidelines.

#### ***Objectives***

The objectives of these policies are to provide for the preservation of city assets, the availability of such assets to meet obligations as they come due, and to provide for a reasonable rate of return on those assets, in that order.

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## FINANCIAL POLICIES

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### ***Prudent Investor***

Investments shall be made under the prudent investor's rule, which states, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation but for investment, considering the probable safety of their capital as well as the probable income to be derived."

### ***Internal Controls***

The investment officer shall maintain a system of written internal controls, which will be reviewed annually by the independent auditor.

### ***Cash Flow Analysis***

The investment officer shall maintain a historical cash flow record and a cash flow projection, which extends twelve months into the future. The projection shall be reviewed and updated on a regular basis. No fixed maturity securities shall be purchased unless the cash flow projection indicates that the funds invested will not be required until the maturity date of the investment.

### ***Bond Proceeds***

Surplus funds resulting from debt issuance shall be considered as a separate portfolio and shall not be restricted by the maturity and instrument diversification section of these policies. Such funds may be invested for periods exceeding 18 months and up to 60 months. Such maturities shall coincide with the projected cash flow needs resulting from the projected construction schedule.

### ***Diversification***

The investment officer will diversify the general portfolio to avoid unreasonable risks within the following parameters:

- Maturity Diversification

Investment maturities shall be scheduled to coincide with projected cash flow needs. Thirty percent of the portfolio will mature in less than 90 days. No investments will be made for a period to exceed 18 months unless:

This investment policy has been submitted to the Oregon Short Term Fund Board (OSTF) for comment prior to being approved by council and complies with the requirements of ORS 294.135. In this case, the maximum maturity shall be defined in policy.

If the funds are being accumulated for a specific purpose, including future construction projects, and upon approval of the council, the maximum maturity date matches the anticipated use of the funds (ORS 294.135(1)(b)).

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## FINANCIAL POLICIES

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If this investment policy has been submitted for review by the OSTF Board as specified above and in accordance with ORS 294.135(1)(a), debt service reserves may be invested to mature not longer than five years. Otherwise, debt service reserves shall not be invested to a maturity date exceeding one year as specified under ORS 294.135(3).

The investment officer may make investments having maturity longer than 18 months, but not more than 36 months, with the exception of bond proceeds. The city's investment portfolio shall not contain more than 20% of the total dollar value of its investments with maturities between 18 months and 36 months.

- Instrument Diversification

Certificates of Deposit	25% maximum
Corporate Indebtedness	35% maximum
Bankers Acceptance	50% maximum
Treasury/Agency Securities	90% maximum
Local Government	
Investment Pool	100% maximum
Demand Deposits	10% maximum
Lawfully issued Debt	
Obligations of the	
States of Oregon,	
Washington, Idaho	
and California and political	
subdivisions of those states	25% maximum

- Institution Diversification

Bank liabilities with any one qualified financial institution shall not exceed 20 percent of the portfolio. Bank liabilities of any one qualified financial institution shall not exceed one percent of the institution's total assets. Investment in Corporate Indebtedness shall not exceed 5 percent of the portfolio in any one Oregon corporate entity meeting the rating requirements of P-2/A-2 or better, or 5 percent of the portfolio in any one corporate entity outside the State of Oregon (ORS 294.035 section C).

**For purposes of these guidelines, the state local government investment pool (LGIP) shall be considered to have a one-day liquidity.**

### *Selection of Investment Instruments*

Investments shall be made by the investment officer through the exercise of his/her judgment after requesting quotes from financial institutions. Selections will be made so as to provide the highest rate of return within the parameters of these policies.

## FINANCIAL POLICIES

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### ***Qualified Institutions***

The investment officer shall maintain a list of all authorized institutions that are approved for investment purposes. The investment officer will request, analyze and keep on file periodic financial statements and related information to satisfy himself/herself as to the creditworthiness of each institution on the approved list.

### ***Reporting***

The investment officer shall prepare an investment activity report at the end of each month for review by the City Manager.

### ***Amendments***

These investment policies may be amended at the request of the investment officer, the City Manager, or members of City Council. Such amendments shall be approved by the City Council in the same manner as the investment policies.

### ***Authorized Investment Instruments***

The investment officer shall invest the money of the city only in qualifying investments according to guidelines in ORS 294.035. These investments include:

- Demand deposits with approved institutions.
- Deposits in the Oregon Local Government Investment Pool.
- Certificates of Deposit with Oregon banks.
- Banker's acceptances.
- Qualifying corporate indebtedness not to exceed 5% of the portfolio on any one corporation.
- Lawfully issued debt obligations of the United States and obligation guaranteed by the United States, the agencies of the United States or enterprises sponsored by the United States government, not to exceed 40% of the portfolio on any one government sponsored enterprise.
- Lawfully issued debt obligations of the States of Oregon, Washington, Idaho and California and political subdivisions of those states.

### ***Safekeeping***

A third-party custodian, as evidenced by safekeeping receipts, will hold securities (excluding funds invested in the state local government investment pool (LGIP), bank deposits, and Certificates of Deposits).

### ***Other Policy Considerations***

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

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## GLOSSARY OF BUDGET RELATED TERMS

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**Adopted Budget:** The budget amended and approved by the Budget Committee becomes the adopted budget after City Council takes action on it. The adopted budget becomes effective July 1.

**Ad Valorem Tax:** A tax based on value, such as a property tax.

**Appropriations:** Legal authorization granted by the City Council to spend public funds. Appropriations within each program may not be exceeded.

**Approved Budget:** The proposed budget as amended and approved by the Budget Committee and recommended to the City Council for adoption is referred to as the Approved Budget.

**Assets:** Property owned by the city, which has monetary value.

**Balanced Budget:** A budget is “balanced” when total resources (beginning fund balance plus current revenues plus transfers-in) equals total requirements (expenditures plus contingency plus transfers-out plus ending fund balance) for each fund.

**Bancroft:** Section of Oregon Law that allows benefited property owners within an LID to pay their assessments in installments. This is made possible by the sale of long term “Bancroft” bonds, proceeds of which are used to pay LID costs. Principal and interest on Bancroft bonds are paid by assessments received from property owners within an LID, though these bonds also carry the full faith and credit guarantee of the city.

**Bond:** A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

**Bond Anticipation Note (BAN):** BANs are a form of short-term borrowing in anticipation of a future sale of long-term bonds. BANs are used frequently to finance construction of local improvement district improvements and are retired by eventual sale of Bancroft bonds or collection of special assessments from benefited property owners.

**Budget:** A plan of financial operation embodying an estimate of adopted resources and expenditures for a given year. The budget is the legal spending limit for city activities.

**Budget Calendar:** Schedule of key dates or milestones followed by city departments in the preparation, review and administration of the budget.

**Budget Message:** Opening section of the budget which provides the City Council and public with a general summary of the most important aspects of the budget, changes from current and previous fiscal years and views and recommendations of the City Manager.

## GLOSSARY OF BUDGET RELATED TERMS

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**Capital Improvement Projects (CIP):** Expenditures which result in the acquisition of land, improvements to existing facilities and construction of streets, sewers, storm drains, park facilities and other public facilities.

**Capital Improvements Program:** Long-range plan for city facilities and infrastructure.

**Capital Outlays:** Expenditures equal to or greater than \$5,000, for equipment, vehicles or machinery that results in the acquisition or addition to fixed assets.

**City Center Development Agency (CCDA):** The Urban Renewal Agency approved by the voters in May, 2006. The CCDA is comprised of members of the City Council as its governing body.

**Clean Water Services (CWS):** A county-wide agency formerly named the Unified Sewerage Agency (USA). Clean Water Services owns and operates all major sewage treatment plants within Washington County. CWS establishes sewer rates and contracts with most cities to collect monthly charges from residents and perform most sewer maintenance and repair within city limits.

**Community Investment Program:** Long-range plan for city facilities and infrastructure.

**Contingency:** Appropriation established in certain funds for the funding of unforeseen events. Contingency may be appropriated for a specific purpose by the City Council by approval of a resolution.

**Debt Service:** Interest and principal on outstanding bonds due and payable during the fiscal year.

**Employee Benefits:** Benefits include social security, retirement, group health, dental and life insurance, workers' compensation and disability insurance.

**Enterprise Funds:** Governmental activities that can be operated most like a commercial business are referred to as enterprise activities and are accounted for in enterprise funds. Tigard's enterprise activities include sewer, stormwater and water utilities. Expenditures are matched with revenue from service charges to ensure the program is self-supporting.

**Expenditure:** Actual payment made by city check or wire transfer for services or goods received or obligations extinguished.

**Fees:** General term used for any charge levied by local government in connection with providing a service, permitting an activity or imposing a fine or penalty. Major types of fees include building permits, business and non-business taxes, fines and user charges.

**Fiscal Year:** Period used for accounting year. The City of Tigard has a fiscal year of July 1 through the following June 30.

## GLOSSARY OF BUDGET RELATED TERMS

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**Franchise:** A special privilege granted by a government, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

**FTE:** Abbreviation for Full Time Equivalent. Staffing levels are measured in FTE's to give a consistent comparison from year to year. In most cases, an FTE is one full time position filled for the entire year. However, in some instances an FTE may consist of several part time positions.

**Fund:** A fiscal and accounting unit with a self-balancing set of accounts in which cash and other financial resources, liabilities, equities and changes therein are recorded to carry on specific activities and/or objectives.

**Fund Balance:** Amount left over after expenditures are subtracted from resources. Each fund begins and ends each fiscal year with a positive or negative fund balance.

**General Fund:** The primary discretionary fund of the city, which accounts for general-purpose revenues (such as property tax) and general-purpose operations.

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity.

**Intergovernmental Revenues:** Revenue from other governments, primarily Federal and State grants and State shared revenues, but also payments from other local governments.

**Local Improvement District (LID):** An LID is an entity formed by a group of property owners or the city to construct public improvements (such as streets, sewers, storm drains, streetlights, etc.) to benefit properties. Costs of such improvements are then assessed among benefited properties.

**Measure 5:** A constitutional limit on property tax rates passed by voters in the State of Oregon in November 1990. This provision sets a maximum \$10 tax rate on individual properties for the aggregate of all non-school taxing jurisdictions. School's maximum rate is limited to \$5.

**Measure 47:** A Constitutional limit on individual property tax collections approved by voters in November 1996. This measure was repealed and replaced by Measure 50 before it took effect.

**Measure 50:** Passed by voters in May 1997, this legislatively referred measure repealed Measure 47, and significantly reduced future property taxes. The measure rolled back assessed values on individual property to the 1995-96 value, less 10%. It reduced 1997-98 city levy authority by an average of 17% and then converted it to a rate to be applied to assessed value in all future years. Assessed value growth was limited to 3% per year. The measure reinstated Measure 47 limits on fees and charges and on majority turnout election requirements.

## GLOSSARY OF BUDGET RELATED TERMS

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**Metro:** The only directly elected regional government in the nation. Metro is responsible for regional transportation and land use planning. It also manages the Oregon Zoo, the Oregon Convention Center, the Portland Center for the Performing Arts, and the Exposition Center. Metro is also responsible for regional solid waste disposal.

**Modified Accrual Basis:** The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds, property taxes and/or special assessments) are recognized when they become both measurable and available to finance expenditures of the current period.

**Object Classification:** Indicates type of expenditure being made, i.e., personal services, materials and services, capital outlay, etc.

**Operating Budget:** The portion of the budget that includes appropriations for direct services to the public including wages and benefits, materials and services and capital outlay. Excluded from the operating budget are capital improvement projects, debt service requirements, transfers, contingency and reserves.

**ODOT:** Oregon Department of Transportation.

**Permanent Tax Rate:** The dollar-per-thousand figure used to calculate property tax revenues. Under Measure 50, all tax bases in Oregon were converted to a permanent tax rate. This rate, when applied to assessed value of property within a jurisdiction, produces the property tax revenues used to support general city operations. Tigard's Permanent Tax Rate is \$2.5131 per \$1,000.

**Personal Services:** Compensation to city employees in the form of salaries, wages and employee benefits.

**Program Budget:** A budget wherein expenditures are based primarily on programs of work and secondarily on character, classification, and performance. Programs within the City of Tigard's adopted budget include Community Services, Public Works, Community Development, Policy & Administration and General Government.

**Proposed Budget:** City budget developed by the City Manager and submitted to the Budget Committee for their deliberation.

**Reserved Fund Balance:** Those portions of fund balance that are not appropriable for expenditure or that are legally segregated for a specific future use.

**SDC:** Abbreviation for systems development charges. SDCs are paid by developers and builders to fund expansion of infrastructure necessary due to increased usage. Such charges are collected for sewers, storm drains, streets, parks and schools.

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## GLOSSARY OF BUDGET RELATED TERMS

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**SWM:** Abbreviation for Storm & Surface Water Management. The program is closely affiliated with Clean Water Services (formerly USA) and performs the same functions for the stormwater system throughout the county.

**Special Assessment:** A charge made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**Tax Base:** Oregon law used to allow cities within the State, with voter approval, to establish a dollar amount of property tax that may be levied on property within the city. Once established, a tax base was allowed to increase by 6% each year without further voter approval. All tax bases in the State were eliminated by Measure 50 and replaced with permanent tax rates.

**Tax Increment Financing:** Financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area.

**TIF:** Abbreviation for Traffic Impact Fee. These are revenues from a County-instituted fee on development. It was approved by voters in 1989. Funds are used for highway and transit capital improvements, which provide additional capacity to major transportation systems and recovery of costs of administering the program. The city collects this fee inside its boundaries.

**Urban Renewal District:** In May of 2006, Tigard voters approved the formation of an Urban Renewal District encompassing the downtown and surrounding areas. With the formation of this district, future increases in property tax revenues from property within the district, called tax increment, will provide an important source of funding for a number of needed capital projects.

**Urban Service Area:** The area of unincorporated Washington County within the City of Tigard's area of interest, but outside Tigard city limits. The city and the county entered into an agreement in which the city provided development services to the area. Tigard collected all fees and charges from such development and used the funds to pay for the related costs of that service. In FY 2006-07, the city and county terminated the contract and the city no longer provides services to this area.

**WCCLS:** Abbreviation for Washington County Cooperative Library Services. All libraries within Washington County are partially funded through a county-wide serial levy. Funds are distributed twice each fiscal year in accordance with a formula that takes into account circulation, open hours, and collection development.

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## ADVISORY COMMITTEES

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### ***Budget Committee***

The Budget Committee is established by Oregon Local Budget Law. The Committee consists of the four elected council members, the Mayor and five members from the community appointed by the City Council for three year terms. The council also appoints a non-voting, alternate member who may fill any vacancies that may occur during the year. The committee is responsible for deliberating on the proposed budget submitted by the City Manager and for sending the approved budget to the City Council for adoption. The committee must also approve tax levies.

<b>Members</b>	<b>Jurisdiction</b>
Buehner, Gretchen	Councilor
Dirksen, Craig	Mayor
Goodrich, Dan	Citizen
Graeber, Melody	Citizen
Henderson, Marland	Councilor
Henn, Christopher	Citizen
James, Cameron	Citizen
Parker, Rick	Citizen
Wilson, Nick	Councilor
Woodard, Marc	Councilor

### ***City Center Advisory Commission***

This committee's role is defined in the City Charter and is to assist the Urban Renewal Commission in developing and carrying out an Urban Renewal Plan.

<b>Members</b>	<b>Jurisdiction</b>
Barkley, Carolyn	Citizen
Craghead, Alexander	Citizen
Ellis Gaut, Alice	Citizen
Hughes, Ralph	Citizen
Louw, Peter	Citizen
Murphy, Thomas	Citizen
Pao, Linli	Citizen
Shearer, Elise	Citizen
Thornburg, Philip	Citizen

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## ADVISORY COMMITTEES

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### ***Neighborhood Involvement Committee***

The Neighborhood Involvement Committee is charged with oversight of the Neighborhood Network Program and finding ways to engage residents in the program.

<b>Members</b>	<b>Jurisdiction</b>
Anda, Patricia	Citizen
Carver, Sue	Citizen
Christopher, Basil	Citizen
Froude, Bev	Citizen
Olson, Cathy	Citizen
Ramaekers, Connie	Citizen

### ***Intergovernmental Water Board***

The Intergovernmental Water Board consists of five members and was established through an inter-governmental agreement between the cities of Tigard, Durham and King City and the Tigard Water District. Each jurisdiction is represented by one member and one member is appointed at large.

<b>Members</b>	<b>Jurisdiction</b>
Buehner, Gretchen	Tigard
Henschel, Ken	Tigard Water District
Jehnke, Keith	Durham
Stone, Michael	Member at Large
Winn, Dick	King City

### ***Library Board***

The Library Board consists of seven citizen members appointed by the City Council to serve four year terms. The board advises the City Manager and City Council on matters related to library operations.

<b>Members</b>	<b>Jurisdiction</b>
Burke, David	Citizen
Cadiz, Laura	Citizen
Carter, Stephanie	Alternate
Hancock, Scott	Citizen
Harris, Katie	Alternate
Monahan, Linda	Citizen
Nguyen, Cecilia	Citizen
Snyder, Dan	Citizen
Storhm, John	Citizen

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## ADVISORY COMMITTEES

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### ***Park and Recreation Advisory Board***

The Park and Recreation Advisory Board consists of seven voting members, two ex-officio members, and one Youth Advisory Council representative. One ex-officio member represents the Tigard Planning Commission and one represents the Tigard-Tualatin School District 23-J. The board advises the City Council on matters pertaining to the creation, operation, and maintenance of recreation facilities under the jurisdiction of the city.

<b>Members</b>	<b>Jurisdiction</b>
Albertson, Barry (ex-officio)	Citizen
Brown, David	Citizen
Dao, Hong	Citizen
Faber, Peggy	Citizen
Henry, Marshall	Citizen
Kunkle, Gordon	Citizen
Mears, Troy	Citizen
Polivka, Holly	Citizen
Romans, Gary	Citizen

### ***Pedestrian and Bicyclist Subcommittee***

Formed in 2010 as part of the Tigard Transportation Advisory Committee, its primary focus is to advise staff and city leadership about issues affecting pedestrians and cyclists in Tigard. Their role includes enhancing and promoting the city by supporting walking, cycling and related events in the city.

<b>Members</b>	<b>Jurisdiction</b>
Basil, Christopher	Citizen
Baumgarten, David	Citizen
Boughton, Steve	Citizen
Bucsek, John	Citizen
Jenson, Jill	Citizen
Reynolds, Erik	Citizen
Ruby, Zach	Citizen
Tabor, Kristen	Citizen
Viaene, Stevie	Citizen

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## ADVISORY COMMITTEES

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### ***Planning Commission***

The Planning Commission consists of nine citizen members, appointed by the City Council to serve four year terms. The commission's responsibilities include assisting the City Council to develop, maintain, update and implement the City Comprehensive Plan; to formulate the City Community Investment Program; and to review and take action on development projects and Development Code provisions delegated to the commission.

<b>Members</b>	<b>Jurisdiction</b>
Anderson, Tom	Citizen
Doherty, Margaret	Citizen
Hasman, Stuart	Citizen
Muldoon, Matthew	Citizen
Rogers, Jason	Citizen
Ryan, Karen	Citizen
Schmidt, Donald	Citizen
Shavey, Richard	Citizen
Walsh, David	Citizen

### ***Tigard Transportation Advisory Committee (TTAC)***

Created in 2009, the TTAC is advisory to City Council and staff on transportation matters. The committee provides a venue for citizen involvement in transportation decisions.

<b>Members</b>	<b>Jurisdiction</b>
Bass, Steve	Citizen
Christopher, Basil	Citizen
Fox, Don	Citizen
Hughart, Karen	Citizen
Mitchell, Dennis	Citizen
Moreland, Kim	Citizen
Schmidt, Don	Citizen
Stanfield, Jennifer	Citizen
Stevenson, Mike	Citizen
Warren, Christopher	Citizen
Wolf, Maureen	Citizen

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## ADVISORY COMMITTEES

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### ***HCT Land Use Plan Citizen Advisory Committee (CAC)***

This committee was created in 2010 and is an adjunct committee from TTAC. Its main purpose is to advise on a study for High Capacity Transit (HCT). The Tigard HCT Corridor Land Use Plan will look at the relationship between land use and transportation in the Pacific Highway/99W corridor. The project is a partnership with the city, Metro and ODOT.

<b>Members</b>	<b>Jurisdiction</b>
Anda, Patti	Citizen
Bass, Steve	Citizen
Christopher, Basil	Citizen
Fox, Don	Citizen
Greenlaw-Fink, Sheila	Citizen
Hughart, Karen	Citizen
Mitchell, Dennis	Citizen
Moreland, Kim	Citizen
Schmidt, Don	Citizen
Stanfield, Jennifer	Citizen
Stevenson, Mike	Citizen
Warren, Christopher	Citizen
Wolf, Maureen	Citizen

### ***Tree Board***

The Tree Board was established by City Council resolution. The board consists of up to seven members, who are appointed by the City Council for two or four year terms. The role of the board is to act as a voice for Tigard citizens regarding urban forestry issues. The Tree Board is active in participating in numerous aspects of the Urban Forestry program such as reviewing tree planting, maintenance and removal requirements; assisting in developing and updating a street tree inventory; creating an Urban Forestry Management Plan; and working with the City Forester in selecting tree species for plantings on public property.

<b>Members</b>	<b>Jurisdiction</b>
Ettelstein, Mort	Citizen
Gross, Wayne	Citizen
Jackson, Paul	Citizen
Lieuallen, Bret	Citizen
Walsh, David	Citizen

## STAFFING SUMMARY

	2009	2010	2011	----- 2012 -----		
	Actual	Actual	Adopt	Proposed	Approved	Adopted
<b>Community Development</b>						
<i>Community Development</i>						
Community Development Administration	3.00	2.00	2.00	3.00	3.00	3.00
Building	6.20	6.24	7.20	8.10	8.10	8.10
Development Services	10.20	7.56	7.80	5.90	5.90	5.90
Community Planning	7.00	7.00	7.00	9.00	9.00	9.00
Capital Construction & Transportation	10.50	0.00	0.00	0.00	0.00	0.00
Development Services-Engineering	4.00	1.60	1.60	0.00	0.00	0.00
Downtown Redevelopment	1.00	1.00	1.00	1.50	1.50	1.50
Code Compliance	0.00	0.00	0.00	0.00	0.00	0.00
<b>Dept Total -Community Development</b>	<b>41.90</b>	<b>25.40</b>	<b>26.60</b>	<b>27.50</b>	<b>27.50</b>	<b>27.50</b>
<b>Program Total -Community Development</b>	<b>41.90</b>	<b>25.40</b>	<b>26.60</b>	<b>27.50</b>	<b>27.50</b>	<b>27.50</b>
<b>Community Services</b>						
<i>Library</i>						
Library Administration	3.30	3.30	3.30	3.30	3.30	3.30
Reader Services	15.70	14.70	14.70	14.70	14.70	14.70
Technical Services	7.40	6.50	6.50	6.60	6.60	6.60
Circulation	15.50	14.30	14.30	14.20	14.20	14.20
<b>Dept Total -Library</b>	<b>41.90</b>	<b>38.80</b>	<b>38.80</b>	<b>38.80</b>	<b>38.80</b>	<b>38.80</b>
<i>Police</i>						
Police Administration	3.50	3.60	3.60	3.60	3.60	3.60
Police Operations	55.00	53.50	53.50	52.50	52.50	52.50
Support Services	35.50	33.00	33.00	34.00	34.00	34.00
<b>Dept Total -Police</b>	<b>94.00</b>	<b>90.10</b>	<b>90.10</b>	<b>90.10</b>	<b>90.10</b>	<b>90.10</b>
<b>Program Total -Community Services</b>	<b>135.90</b>	<b>128.90</b>	<b>128.90</b>	<b>128.90</b>	<b>128.90</b>	<b>128.90</b>
<b>Policy and Administration</b>						
<i>Administrative Services</i>						
Design & Communications	4.50	3.05	3.05	3.25	3.25	3.25
Municipal Court	3.25	3.75	3.75	3.75	3.75	3.75
City Recorder/Records	3.00	3.25	3.25	3.35	3.35	3.35
<b>Dept Total -Administrative Services</b>	<b>10.75</b>	<b>10.05</b>	<b>10.05</b>	<b>10.35</b>	<b>10.35</b>	<b>10.35</b>
<i>City Management</i>						
City Manager's Office	5.30	4.50	4.50	4.20	4.20	4.20
Human Resources	5.00	5.00	5.00	5.00	5.00	5.00
Risk Management	2.50	2.30	2.30	2.30	2.30	2.30
<b>Dept Total -City Management</b>	<b>12.80</b>	<b>11.80</b>	<b>11.80</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>

## STAFFING SUMMARY

	2009	2010	2011	2012-----		
	Actual	Actual	Adopt	Proposed	Approved	Adopted
<i>Finance &amp; Information Services</i>						
<b>Finance &amp; Info. Services Admin.</b>	3.00	5.30	3.00	3.00	3.00	3.00
<b>Financial Operations</b>	5.50	4.50	4.50	4.50	4.50	4.50
<b>Utility Billing</b>	6.50	5.50	5.50	6.30	6.30	6.30
<b>Information Technology</b>	7.00	7.00	7.00	7.00	7.00	7.00
<b>Contracts and Purchasing</b>	0.00	0.00	2.30	2.30	2.30	2.30
<b>Dept Total -Finance &amp; Information Services</b>	22.00	22.30	22.30	23.10	23.10	23.10
<i>Mayor and Council</i>						
<b>Mayor and Council</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>Dept Total -Mayor and Council</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>Program Total -Policy and Administration</b>	45.55	44.15	44.15	44.95	44.95	44.95
<b>Public Works</b>						
<i>Public Works</i>						
<b>Public Works Administration</b>	8.85	9.35	9.75	8.75	8.75	8.75
<b>Parks and Grounds</b>	9.75	9.75	9.75	9.75	9.75	9.75
<b>Street Maintenance</b>	0.00	0.00	7.00	7.00	7.00	7.00
<b>PW Engineering</b>	0.00	11.80	11.80	11.80	11.80	11.80
<b>Fleet Maintenance</b>	2.50	2.00	2.60	2.60	2.60	2.60
<b>Property Management</b>	4.25	4.25	4.25	4.25	4.25	4.25
<b>Water</b>	16.30	13.00	12.00	12.75	12.75	12.75
<b>Sanitary Sewer</b>	5.35	5.25	5.25	6.25	6.25	6.25
<b>Stormwater</b>	7.10	7.00	7.00	6.25	6.25	6.25
<b>Street Lights and Signals</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>Dept Total -Public Works</b>	61.10	69.40	69.40	69.40	69.40	69.40
<b>Program Total -Public Works</b>	61.10	69.40	69.40	69.40	69.40	69.40
<b>Total All Programs</b>	284.45	267.85	269.05	270.75	270.75	270.75

**MANAGEMENT/PROFESSIONAL  
GROUP SALARY SCHEDULE**

**City of Tigard  
2011-2012 Salary Schedule  
Management/Supervisory/Confidential Group**

<b>Range #</b>		<b>Minimum Maximum</b>	
	<b>M13</b>	<i>Monthly</i>	\$2,901 \$3,888
M3	Confidential Police Office Assistant	<i>Hourly</i>	\$16.74 \$22.43
		<i>Annually</i>	\$34,813 \$46,652
	<b>M18</b>	<i>Monthly</i>	\$3,283 \$4,400
M3	Human Resources Assistant	<i>Hourly</i>	\$18.94 \$25.38
		<i>Annually</i>	\$39,400 \$52,797
	<b>M19</b>	<i>Monthly</i>	\$3,364 \$4,509
M3	Confidential Executive Assistant	<i>Hourly</i>	\$19.41 \$26.02
		<i>Annually</i>	\$40,361 \$54,111
	<b>M20</b>	<i>Monthly</i>	\$3,449 \$4,621
M3	Deputy City Recorder	<i>Hourly</i>	\$19.90 \$26.67
M3	Payroll Specialist	<i>Annually</i>	\$41,388 \$55,462
	<b>M21</b>	<i>Monthly</i>	\$3,535 \$4,737
M3	Acquisitions Coordinator	<i>Hourly</i>	\$20.40 \$27.33
M3	Assistant Planner	<i>Annually</i>	\$42,418 \$56,849
M3	Library Volunteer Coordinator		
	<b>M22</b>	<i>Monthly</i>	\$3,624 \$4,856
M3	Human Resources Technician	<i>Hourly</i>	\$20.90 \$28.01
M3	Risk Management Technician	<i>Annually</i>	\$43,488 \$58,273
	<b>M23</b>	<i>Monthly</i>	\$3,714 \$4,977
M3	Confidential Office Manager	<i>Hourly</i>	\$21.43 \$28.71
M3	Executive Assistant to the City Manager	<i>Annually</i>	\$44,571 \$59,721
	<b>M24</b>	<i>Monthly</i>	\$3,806 \$5,101
	Buyer	<i>Hourly</i>	\$21.96 \$29.43
		<i>Annually</i>	\$45,679 \$61,205
	<b>M25</b>	<i>Monthly</i>	\$3,902 \$5,229
M3	Accountant	<i>Hourly</i>	\$22.51 \$30.17
M3	Emergency Services Coordinator	<i>Annually</i>	\$46,822 \$62,750
M3	Microcomputer Support Technician		
M3	Program Development Specialist		
M3	Web Services Coordinator		

**MANAGEMENT/PROFESSIONAL  
GROUP SALARY SCHEDULE**

**City of Tigard  
2011-2012 Salary Schedule  
Management/Supervisory/Confidential Group**

<b>Range #</b>		<b>Minimum</b>	<b>Maximum</b>
	<b>M27</b>	<i>Monthly</i>	\$4,099      \$5,493
M3	Associate Planner	<i>Hourly</i>	\$23.65      \$31.69
M2	Circulation Supervisor	<i>Annually</i>	\$49,183      \$65,914
	<b>M29</b>	<i>Monthly</i>	\$4,307      \$5,772
M2	Building Division Services Supervisor	<i>Hourly</i>	\$24.85      \$33.30
M3	Court Operations Supervisor	<i>Annually</i>	\$51,690      \$69,260
M3	Facilities Services Supervisor		
M3	Fleet Services Coordinator		
M3	Graphic Services Supervisor		
M3	Grounds Supervisor		
M2	Library Services Supervisor		
M3	Police Records Supervisor		
M3	Project Planner		
M3	Public Information Officer - Police		
M3	Senior Accountant		
M3	Street Supervisor		
M3	Wastewater Operations Supervisor		
M3	Water Operations Supervisor		
	<b>M30</b>	<i>Monthly</i>	\$4,414      \$5,916
M2	City Recorder	<i>Hourly</i>	\$25.46      \$34.13
M3	Crime Analyst	<i>Annually</i>	\$52,967      \$70,988
M3	Engineering Inspection Supervisor		
M3	Human Resources Analyst		
M3	Management Analyst		
	<b>M31</b>	<i>Monthly</i>	\$4,525      \$6,063
M3	City Surveyor	<i>Hourly</i>	\$26.10      \$34.97
M3	Senior Planner	<i>Annually</i>	\$54,294      \$72,752
M3	Senior Transportation Planner		
	<b>M33</b>	<i>Monthly</i>	\$4,754      \$6,371
M2	Development Engineer	<i>Hourly</i>	\$27.43      \$36.76
M3	GIS Coordinator	<i>Annually</i>	\$57,044      \$76,452
M2	Project Engineer		
	<b>M34</b>	<i>Monthly</i>	\$4,873      \$6,530
M2	Senior Human Resources Analyst	<i>Hourly</i>	\$28.11      \$37.67
M2	Senior Management Analyst	<i>Annually</i>	\$58,467      \$78,362

**MANAGEMENT/PROFESSIONAL  
GROUP SALARY SCHEDULE**

**City of Tigard  
2011-2012 Salary Schedule  
Management/Supervisory/Confidential Group**

<b>Range #</b>			<b>Minimum</b>	<b>Maximum</b>
	<b>M35</b>	<i>Monthly</i>	\$4,995	\$6,693
M3	Accounting Supervisor	<i>Hourly</i>	\$28.82	\$38.61
M2	Library Communications Coordinator	<i>Annually</i>	\$59,940	\$80,321
M3	Network Administrator			
M2	Plans Examination Supervisor			
M3	Police Technology Specialist			
	<b>M36</b>	<i>Monthly</i>	\$5,119	\$6,860
M2	Inspection Supervisor	<i>Hourly</i>	\$29.53	\$39.58
M2	Principal Human Resources Analyst	<i>Annually</i>	\$61,424	\$82,317
	<b>M37</b>	<i>Monthly</i>	\$5,247	\$7,033
M2	Principal Planner	<i>Hourly</i>	\$30.28	\$40.57
M2	Redevelopment Project Manager	<i>Annually</i>	\$62,969	\$84,385
M2	Senior Project Engineer			
	<b>M38</b>	<i>Monthly</i>	\$5,379	\$7,212
M2	Police Business Manager	<i>Hourly</i>	\$31.03	\$41.61
M3	Police Sergeant	<i>Annually</i>	\$64,539	\$86,551
	<b>M39</b>	<i>Monthly</i>	\$5,513	\$7,388
M2	Administrative Services Manager	<i>Hourly</i>	\$31.81	\$42.62
M2	Assistant to the City Manager	<i>Annually</i>	\$66,157	\$88,656
M2	Library Division Manager			
M2	Parks and Facilities Manager			
M2	Utility Division Manager			
	<b>M40</b>	<i>Monthly</i>	\$5,652	\$7,573
M2	Planning Manager	<i>Hourly</i>	\$32.61	\$43.68
		<i>Annually</i>	\$67,824	\$90,871
	<b>M41</b>	<i>Monthly</i>	\$5,793	\$7,762
M2	Engineering Manager	<i>Hourly</i>	\$33.42	\$44.78
		<i>Annually</i>	\$69,516	\$93,146
	<b>M42</b>	<i>Monthly</i>	\$5,937	\$7,957
M2	Building Official	<i>Hourly</i>	\$34.25	\$45.90
		<i>Annually</i>	\$71,244	\$95,482

**MANAGEMENT/PROFESSIONAL  
GROUP SALARY SCHEDULE**

**City of Tigard  
2011-2012 Salary Schedule  
Management/Supervisory/Confidential Group**

<b>Range #</b>			<b>Minimum</b>	<b>Maximum</b>
	<b>M44</b>	<i>Monthly</i>	\$6,238	\$8,359
M2	Police Lieutenant	<i>Hourly</i>	\$35.99	\$48.22
		<i>Annually</i>	\$74,845	\$100,301
	<b>M46</b>	<i>Monthly</i>	\$6,553	\$8,782
M2	Assistant Community Development Director Assistant Finance Director Assistant Public Works Director City Engineer Information Technology Manager	<i>Hourly</i>	\$37.81	\$50.67
		<i>Annually</i>	\$78,642	\$105,387
	<b>M47</b>	<i>Monthly</i>	\$6,717	\$9,001
M2	Police Captain	<i>Hourly</i>	\$38.75	\$51.93
		<i>Annually</i>	\$80,601	\$108,015
	<b>M48</b>	<i>Monthly</i>	\$6,885	\$9,227
M2	Human Resources Director	<i>Hourly</i>	\$39.72	\$53.23
		<i>Annually</i>	\$82,621	\$110,729
	<b>M50</b>	<i>Monthly</i>	\$7,234	\$9,694
M1	Director of Community Development Director of Library Services Financial and Information Services Director Public Works Director	<i>Hourly</i>	\$41.74	\$55.93
		<i>Annually</i>	\$86,819	\$116,326
	<b>M52</b>	<i>Monthly</i>	\$7,599	\$10,184
M1	Assistant City Manager Assistant Police Chief	<i>Hourly</i>	\$43.84	\$58.75
		<i>Annually</i>	\$91,187	\$122,203
	<b>M54</b>	<i>Monthly</i>	\$7,984	\$10,700
M1	Police Chief	<i>Hourly</i>	\$46.06	\$61.73
		<i>Annually</i>	\$95,811	\$128,409

**TIGARD POLICE OFFICERS ASSOC.  
SALARY SCHEDULE**

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**City of Tigard**  
Tigard Police Officers Association  
Effective 1/1/2010

Range #	Monthly Salary Range					
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
<b>P6</b>	\$3,004	\$3,155	\$3,312	\$3,477	\$3,651	\$3,834
Detective Secretary	\$17.33	\$18.20	\$19.11	\$20.06	\$21.06	\$22.12
Police Records Specialist	\$36,048	\$37,860	\$39,744	\$41,724	\$43,812	\$46,008
<b>P10</b>	\$3,316	\$3,481	\$3,655	\$3,839	\$4,031	\$4,232
Property Evidence Specialist	\$19.13	\$20.08	\$21.09	\$22.15	\$23.26	\$24.42
	\$39,792	\$41,772	\$43,860	\$46,068	\$48,372	\$50,784
<b>P11</b>	\$3,398	\$3,568	\$3,747	\$3,934	\$4,131	\$4,338
Community Service Officer	\$19.60	\$20.58	\$21.61	\$22.70	\$23.83	\$25.03
	\$40,776	\$42,816	\$44,964	\$47,208	\$49,572	\$52,056
<b>P19</b>	\$4,242	\$4,348	\$4,566	\$4,794	\$5,034	\$5,286
Police Officer	\$24.47	\$25.08	\$26.34	\$27.66	\$29.04	\$30.50
	\$50,904	\$52,176	\$54,792	\$57,528	\$60,408	\$63,432

**OREGON PUBLIC EMPLOYEES  
UNION SALARY SCHEDULE**

**City of Tigard  
2011 - 2012 Salary Schedule  
SEIU/OPEU Group**

Range #		Monthly Salary Range						
		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
S9	<i>Monthly</i>	\$1,807	\$1,897	\$1,992	\$2,092	\$2,197	\$2,307	\$2,422
Library Aide	<i>Hourly</i>	\$10.43	\$10.94	\$11.49	\$12.07	\$12.68	\$13.31	\$13.97
	<i>Annually</i>	\$21,684	\$22,764	\$23,904	\$25,104	\$26,364	\$27,684	\$29,064
S22	<i>Monthly</i>	\$2,489	\$2,613	\$2,744	\$2,881	\$3,025	\$3,176	\$3,335
Accounting Assistant I Administrative Specialist I Court Clerk I	<i>Hourly</i>	\$14.36	\$15.08	\$15.83	\$16.62	\$17.45	\$18.32	\$19.24
	<i>Annually</i>	\$29,868	\$31,356	\$32,928	\$34,572	\$36,300	\$38,112	\$40,020
S24	<i>Monthly</i>	\$2,615	\$2,746	\$2,883	\$3,027	\$3,178	\$3,337	\$3,504
Reprographics Specialist	<i>Hourly</i>	\$15.09	\$15.84	\$16.63	\$17.46	\$18.33	\$19.25	\$20.22
	<i>Annually</i>	\$31,380	\$32,952	\$34,596	\$36,324	\$38,136	\$40,044	\$42,048
S25	<i>Monthly</i>	\$2,681	\$2,815	\$2,956	\$3,104	\$3,259	\$3,422	\$3,593
Building Maint Tech I Library Assistant Utility Worker I	<i>Hourly</i>	\$15.47	\$16.24	\$17.05	\$17.91	\$18.80	\$19.74	\$20.73
	<i>Annually</i>	\$32,172	\$33,780	\$35,472	\$37,248	\$39,108	\$41,064	\$43,116
S28	<i>Monthly</i>	\$2,888	\$3,032	\$3,184	\$3,343	\$3,510	\$3,686	\$3,870
Accounting Assistant II Administrative Specialist II Court Clerk II Customer Service Spec	<i>Hourly</i>	\$16.66	\$17.49	\$18.37	\$19.29	\$20.25	\$21.27	\$22.33
	<i>Annually</i>	\$34,656	\$36,384	\$38,208	\$40,116	\$42,120	\$44,232	\$46,440
S29	<i>Monthly</i>	\$2,960	\$3,108	\$3,263	\$3,426	\$3,597	\$3,777	\$3,966
Customer Service Field Worker Senior Library Assistant	<i>Hourly</i>	\$17.08	\$17.93	\$18.83	\$19.77	\$20.75	\$21.79	\$22.88
	<i>Annually</i>	\$35,520	\$37,296	\$39,156	\$41,112	\$43,164	\$45,324	\$47,592
S31	<i>Monthly</i>	\$3,109	\$3,264	\$3,427	\$3,598	\$3,778	\$3,967	\$4,165
Building Maintenance Tech II Engineering Tech I Utility Worker II	<i>Hourly</i>	\$17.94	\$18.83	\$19.77	\$20.76	\$21.80	\$22.89	\$24.03
	<i>Annually</i>	\$37,308	\$39,168	\$41,124	\$43,176	\$45,336	\$47,604	\$49,980
S32	<i>Monthly</i>	\$3,187	\$3,346	\$3,513	\$3,689	\$3,873	\$4,067	\$4,270
Sr Accounting Assistant Sr Administrative Specialist	<i>Hourly</i>	\$18.39	\$19.30	\$20.27	\$21.28	\$22.34	\$23.46	\$24.63
	<i>Annually</i>	\$38,244	\$40,152	\$42,156	\$44,268	\$46,476	\$48,804	\$51,240
S34	<i>Monthly</i>	\$3,348	\$3,515	\$3,691	\$3,876	\$4,070	\$4,274	\$4,488
Engineering Assistant Planning /Building Assistant Purchasing Assistant	<i>Hourly</i>	\$19.32	\$20.28	\$21.29	\$22.36	\$23.48	\$24.66	\$25.89
	<i>Annually</i>	\$40,176	\$42,180	\$44,292	\$46,512	\$48,840	\$51,288	\$53,856

**OREGON PUBLIC EMPLOYEES  
UNION SALARY SCHEDULE**

**City of Tigard  
2011 - 2012 Salary Schedule  
SEIU/OPEU Group**

Range #		Monthly Salary Range						
		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
S35	<i>Monthly</i>	\$3,432	\$3,604	\$3,784	\$3,973	\$4,172	\$4,381	\$4,600
Backflow-Cross Connection Spec CMMS Software Specialist Mechanic Permit Technician Records Management Spec Sr Building Maintenance Tech Sr Utility Worker Water Utility Tech	<i>Hourly</i>	\$19.80	\$20.79	\$21.83	\$22.92	\$24.07	\$25.28	\$26.54
	<i>Annually</i>	\$41,184	\$43,248	\$45,408	\$47,676	\$50,064	\$52,572	\$55,200
S36	<i>Monthly</i>	\$3,519	\$3,695	\$3,880	\$4,074	\$4,278	\$4,492	\$4,717
GIS Technician	<i>Hourly</i>	\$20.30	\$21.32	\$22.38	\$23.50	\$24.68	\$25.92	\$27.21
	<i>Annually</i>	\$42,228	\$44,340	\$46,560	\$48,888	\$51,336	\$53,904	\$56,604
S37	<i>Monthly</i>	\$3,606	\$3,786	\$3,975	\$4,174	\$4,383	\$4,602	\$4,832
Building Inspector I Code Compliance Officer Engineering Technician II Librarian	<i>Hourly</i>	\$20.80	\$21.84	\$22.93	\$24.08	\$25.29	\$26.55	\$27.88
	<i>Annually</i>	\$43,272	\$45,432	\$47,700	\$50,088	\$52,596	\$55,224	\$57,984
S39	<i>Monthly</i>	\$3,787	\$3,976	\$4,175	\$4,384	\$4,603	\$4,833	\$5,075
Sr Permit Tech Sr Water Utility Tech	<i>Hourly</i>	\$21.85	\$22.94	\$24.09	\$25.29	\$26.56	\$27.88	\$29.28
	<i>Annually</i>	\$45,444	\$47,712	\$50,100	\$52,608	\$55,236	\$57,996	\$60,900
S40	<i>Monthly</i>	\$3,884	\$4,078	\$4,282	\$4,496	\$4,721	\$4,957	\$5,205
Graphic Designer Information Technology Spec	<i>Hourly</i>	\$22.41	\$23.53	\$24.70	\$25.94	\$27.24	\$28.60	\$30.03
	<i>Annually</i>	\$46,608	\$48,936	\$51,384	\$53,952	\$56,652	\$59,484	\$62,460
S41	<i>Monthly</i>	\$3,980	\$4,179	\$4,388	\$4,607	\$4,837	\$5,079	\$5,333
Sr Engineering Tech Sr Librarian	<i>Hourly</i>	\$22.96	\$24.11	\$25.32	\$26.58	\$27.91	\$29.30	\$30.77
	<i>Annually</i>	\$47,760	\$50,148	\$52,656	\$55,284	\$58,044	\$60,948	\$63,996
S42	<i>Monthly</i>	\$4,080	\$4,284	\$4,498	\$4,723	\$4,959	\$5,207	\$5,467
Plans Examiner	<i>Hourly</i>	\$23.54	\$24.72	\$25.95	\$27.25	\$28.61	\$30.04	\$31.54
	<i>Annually</i>	\$48,960	\$51,408	\$53,976	\$56,676	\$59,508	\$62,484	\$65,604
S43	<i>Monthly</i>	\$4,182	\$4,391	\$4,611	\$4,842	\$5,084	\$5,338	\$5,605
Building Inspector II Bldg-Housing Code Comp Officer	<i>Hourly</i>	\$24.13	\$25.33	\$26.60	\$27.93	\$29.33	\$30.80	\$32.34
	<i>Annually</i>	\$50,184	\$52,692	\$55,332	\$58,104	\$61,008	\$64,056	\$67,260
S44	<i>Monthly</i>	\$4,286	\$4,500	\$4,725	\$4,961	\$5,209	\$5,469	\$5,742
Environmental Program Coord GIS Programmer Analyst	<i>Hourly</i>	\$24.73	\$25.96	\$27.26	\$28.62	\$30.05	\$31.55	\$33.13
	<i>Annually</i>	\$51,432	\$54,000	\$56,700	\$59,532	\$62,508	\$65,628	\$68,904

**OREGON PUBLIC EMPLOYEES  
UNION SALARY SCHEDULE**

**City of Tigard  
2011 - 2012 Salary Schedule  
SEIU/OPEU Group**

Range #		Monthly Salary Range						
		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
S45	<i>Monthly</i>	\$4,394	\$4,614	\$4,845	\$5,087	\$5,341	\$5,608	\$5,888
Engineering Construction Insp	<i>Hourly</i>	\$25.35	\$26.62	\$27.95	\$29.35	\$30.81	\$32.35	\$33.97
	<i>Annually</i>	\$52,728	\$55,368	\$58,140	\$61,044	\$64,092	\$67,296	\$70,656
S46	<i>Monthly</i>	\$4,503	\$4,728	\$4,964	\$5,212	\$5,473	\$5,747	\$6,034
Senior Plans Examiner	<i>Hourly</i>	\$25.98	\$27.28	\$28.64	\$30.07	\$31.58	\$33.16	\$34.81
	<i>Annually</i>	\$54,036	\$56,736	\$59,568	\$62,544	\$65,676	\$68,964	\$72,408
S47	<i>Monthly</i>	\$4,615	\$4,846	\$5,088	\$5,342	\$5,609	\$5,889	\$6,183
Senior Building Inspector	<i>Hourly</i>	\$26.63	\$27.96	\$29.35	\$30.82	\$32.36	\$33.98	\$35.67
	<i>Annually</i>	\$55,380	\$58,152	\$61,056	\$64,104	\$67,308	\$70,668	\$74,196
S48	<i>Monthly</i>	\$4,730	\$4,967	\$5,215	\$5,476	\$5,750	\$6,038	\$6,340
Sr Environmental Prog Coord	<i>Hourly</i>	\$27.29	\$28.66	\$30.09	\$31.59	\$33.17	\$34.83	\$36.58
	<i>Annually</i>	\$56,760	\$59,604	\$62,580	\$65,712	\$69,000	\$72,456	\$76,080

