

## Other Supplementary Schedules

Schedules included in this section are:

Property Tax Transactions and Outstanding Balances

Bond and Bond Interest Transactions

Future Debt Service Requirements of Long Term Notes Payable

Future Debt Service Requirements of Bancroft Improvement Bonds

Future Debt Service Requirements of General Obligation Bonds







**CITY OF TIGARD, OREGON**  
**SCHEDULE OF BOND AND BOND INTEREST TRANSACTIONS**  
For the fiscal year ended June 30, 2007

	Bond Transactions					Interest Transactions		
	Original Issue	Outstanding June 30, 2006	Additions	Matured/ Called	Paid	Outstanding June 30, 2007	Matured	Paid
<b><u>Bancroft Bonds</u></b>								
Issued June 27, 2002	\$ 1,307,969	\$ 869,923	\$ -	\$ 40,776	\$ (40,776)	\$ 829,147	\$ 63,215	\$ (63,215)
Issued December 3, 2003	1,947,678	1,413,023	-	897,140	(897,140)	515,883	38,918	(38,918)
		<u>\$ 2,282,946</u>	<u>\$ -</u>	<u>\$ 937,916</u>	<u>\$ (937,916)</u>	<u>\$ 1,345,030</u>	<u>\$ 102,133</u>	<u>\$ (102,133)</u>
<b><u>General Obligation Bonds</u></b>								
Issued December 4, 2002	\$ 13,000,000	<u>\$ 11,572,205</u>	<u>\$ -</u>	<u>\$ 505,836</u>	<u>\$ (505,836)</u>	<u>\$ 11,066,369</u>	<u>\$ 469,578</u>	<u>\$ (469,578)</u>

**CITY OF TIGARD, OREGON**  
**SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENTS**  
**OF LONG-TERM NOTES PAYABLE**  
**June 30, 2007**

Issued - January 23, 2002  
 3.00% to 4.35%  
 Original Issue - \$ 2,290,248

<u>Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Coupon Rate</u>	<u>Total Debt Service</u>
January 1, 2008	\$ 229,201	\$ 51,072	3.80%	\$ 280,273
January 1, 2009	235,690	42,363	4.00%	278,053
January 1, 2010	247,318	32,935	4.10%	280,253
January 1, 2011	259,053	22,795	4.25%	281,848
January 1, 2012	270,925	11,785	4.35%	282,710
Totals	<u>\$ 1,242,187</u>	<u>\$ 160,950</u>		<u>\$ 1,403,137</u>

**CITY OF TIGARD, OREGON**  
**SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENTS**  
**OF BANCROFT IMPROVEMENT BONDS**  
**June 30, 2007**

Year of Maturity	Total Requirements		Issued June 27, 2002 7.25%		Issued December 3, 2003 3.90%	
	Principal	Interest	Principal	Interest	Principal	Interest
2007-2008	\$ 92,207	\$ 49,493	\$ 21,500	\$ 30,192	\$ 70,707	\$ 19,301
2008-2009	118,891	74,533	45,400	58,016	73,491	16,517
2009-2010	125,085	68,289	48,700	54,666	76,385	13,623
2010-2011	131,693	61,685	52,300	51,070	79,393	10,615
2011-2012	138,720	54,698	56,200	47,210	82,520	7,488
2012-2013	146,071	47,301	60,300	43,063	85,771	4,238
2013-2022	588,866	157,438	544,723	156,577	44,143	861
Totals	<u>\$ 1,341,533</u>	<u>\$ 513,437</u>	<u>\$ 829,123</u>	<u>\$ 440,794</u>	<u>\$ 512,410</u>	<u>\$ 72,643</u>

**CITY OF TIGARD, OREGON**  
**SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENTS**  
**OF GENERAL OBLIGATION BONDS**  
**June 30, 2007**

Fiscal Year of Maturity	Total Debt Requirement	Issued: December 4, 2002 3.00% to 4.75%	
		Principal	Interest
2007-2008	\$ 972,814	\$ 518,411	\$ 454,403
2008-2009	974,913	536,063	438,850
2009-2010	976,563	553,795	422,768
2010-2011	976,383	571,890	404,493
2011-2012	974,758	590,281	384,477
2012-2013	977,118	613,891	363,227
2013-2014	972,993	632,787	340,206
2014-2015	972,518	656,991	315,527
2015-2016	975,719	686,471	289,248
2016-2017	972,348	711,246	261,102
2017-2018	972,273	741,399	230,874
2018-2019	975,367	776,929	198,438
2019-2020	976,342	812,866	163,476
2020-2021	975,291	849,207	126,084
2021-2022	972,157	885,985	86,172
2022-2023	<u>972,244</u>	<u>928,157</u>	<u>44,087</u>
	<u>\$ 15,589,801</u>	<u>\$ 11,066,369</u>	<u>\$ 4,523,432</u>



# STATISTICAL SECTION

This part of the City of Tigard’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, required supplementary information, and supplementary information says about the City’s overall financial health.

<u>Contents</u>	<u>Page</u>
<b>Financial Trends</b> .....	<b>129</b>
These schedules contain trend information to help the reader understand how financial performance has changed over time.	
<b>Revenue Capacity</b> .....	<b>138</b>
These schedules contain information to help the reader assess the City’s most significant local revenue source, property taxes.	
<b>Debt Capacity</b> .....	<b>142</b>
These schedules present information to help the reader assess the affordability of the City’s current levels of outstanding debt and the City’s ability to issue additional debt in the future.	
<b>Demographic and Economic Information</b> .....	<b>148</b>
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City’s financial activities take place.	
<b>Operating Information</b> .....	<b>151</b>
These schedules contain service and infrastructure data to help the reader understand how the information in the City’s financial report relates to the services the City provides and the activities it performs.	

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented GASB Statement 34 in the fiscal year 2003 and is implementing GASB Statement 44 with this report.





**CITY OF TIGARD, OREGON**  
**NET ASSETS BY COMPONENT**  
for the last five fiscal years  
(accrual basis for accounting)

	Fiscal Year				
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Governmental activities					
Invested in capital assets, net of related debt	\$ 165,584,303	\$ 167,289,278	\$ 169,543,524	\$ 168,577,473	\$ 173,401,138
Restricted	2,529,038	1,782,382	1,367,179	2,812,994	1,490,484
Unrestricted	<u>21,057,629</u>	<u>21,197,594</u>	<u>21,178,146</u>	<u>21,685,865</u>	<u>25,234,231</u>
Total governmental activities net assets	<u>189,170,970</u>	<u>190,269,254</u>	<u>192,088,849</u>	<u>193,076,332</u>	<u>200,125,853</u>
Business-type activities					
Invested in capital assets, net of related debt	48,011,698	51,186,594	51,861,963	58,058,208	64,000,824
Restricted	5,816,599	5,548,698	3,761,976	3,761,976	3,761,976
Unrestricted	<u>18,755,869</u>	<u>19,877,044</u>	<u>20,374,983</u>	<u>20,480,106</u>	<u>18,342,390</u>
Total business-type activities net assets	<u>72,584,166</u>	<u>76,612,336</u>	<u>75,998,922</u>	<u>82,300,290</u>	<u>86,105,190</u>
Primary government					
Invested in capital assets, net of related debt	213,596,001	218,475,872	221,405,487	226,635,681	237,401,962
Restricted	8,345,637	7,331,080	5,129,155	6,574,970	5,252,460
Unrestricted	<u>39,813,498</u>	<u>41,074,638</u>	<u>41,553,129</u>	<u>42,165,971</u>	<u>43,576,621</u>
Total primary government net assets	<u>\$ 261,755,136</u>	<u>\$ 266,881,590</u>	<u>\$ 268,087,771</u>	<u>\$ 275,376,622</u>	<u>\$ 286,231,043</u>

**CITY OF TIGARD, OREGON**  
**CHANGES IN NET ASSETS**  
**for the last five fiscal years**  
**(accrual basis of accounting)**

	Fiscal Year				
	2003	2004	2005	2006	2007
<b>Expenses</b>					
Governmental activities					
Community services	\$ 8,058,670	\$ 8,744,613	\$ 10,253,764	\$ 11,241,521	\$ 11,656,248
Public works	1,890,644	2,735,212	2,172,874	3,078,772	2,383,009
Development services	3,311,058	3,791,317	4,224,696	4,669,452	4,714,636
Policy and administration	3,548,649	6,175,917	6,166,577	7,447,828	4,398,213
Interest on long-term debt	602,291	947,848	716,899	935,359	153,319
Total governmental activities expenses	<u>17,411,312</u>	<u>22,394,907</u>	<u>23,534,810</u>	<u>27,372,932</u>	<u>23,305,425</u>
Business-type activities					
Sewer	901,779	945,102	1,297,582	1,454,150	1,461,458
Storm Water	1,056,795	1,090,550	1,374,459	1,391,158	1,533,391
Water	5,325,045	5,555,590	8,200,928	7,291,602	7,452,480
Total business-type activities program expenses	<u>7,283,619</u>	<u>7,591,242</u>	<u>10,872,969</u>	<u>10,136,910</u>	<u>10,447,329</u>
Total primary government expenses	<u>\$ 24,694,931</u>	<u>\$ 29,986,149</u>	<u>\$ 34,407,779</u>	<u>\$ 37,509,842</u>	<u>\$ 33,752,754</u>
<b>Program Revenues</b>					
Governmental activities					
Charges for services:					
Community services	-	114,454	119,513	146,798	151,448
Public works	-	603,352	1,741,747	2,165,451	1,866,123
Development services	73,332	2,928,733	3,335,125	4,463,283	3,982,018
Policy and administration	-	822,177	908,053	1,015,976	1,146,301
Operating grants and contributions	133,253	252,805	285,888	133,509	1,537,714
Capital grants and contributions	-	-	-	-	2,596,223
Total governmental activities program revenues	<u>206,585</u>	<u>4,721,521</u>	<u>6,390,326</u>	<u>7,925,017</u>	<u>11,279,827</u>
Business-type activities					
Charges for services:					
Sewer	1,923,598	1,809,032	1,601,113	1,555,358	1,641,740
Storm Water	1,246,809	1,156,863	1,156,220	1,176,816	1,190,521
Water	6,877,765	7,202,910	7,762,153	6,953,809	6,336,186
Capital grants and contributions	-	-	-	6,077,864	3,886,120
Total business-type activities program revenues	<u>10,048,172</u>	<u>10,168,805</u>	<u>10,519,486</u>	<u>15,763,847</u>	<u>13,054,567</u>
Total primary government program revenues	<u>\$ 10,254,757</u>	<u>\$ 14,890,326</u>	<u>\$ 16,909,812</u>	<u>\$ 23,688,864</u>	<u>\$ 24,334,394</u>

Capital grants and contributions as of Fiscal year 2006-07 includes restricted revenue that is received for library operation and gas taxes. They were previously reported as Restricted intergovernmental revenues (excluding grants).

**CITY OF TIGARD, OREGON**  
**CHANGES IN NET ASSETS**  
**for the last five fiscal years**  
**(accrual basis of accounting)**

	Fiscal Year				
	2003	2004	2005	2006	2007
<b>Net (Expense) Revenue</b>					
Governmental activities	\$ (17,204,727)	\$ (17,613,386)	\$ (17,144,484)	\$ (19,447,915)	\$ (12,025,598)
Business-type activities	2,764,553	2,577,563	716,899	5,626,937	2,607,238
Total primary government net expenses	<u>\$ (14,440,174)</u>	<u>\$ (15,035,823)</u>	<u>\$ (16,427,585)</u>	<u>\$ (13,820,978)</u>	<u>\$ (9,418,360)</u>
<b>General Revenues and Other Changes in Net Assets</b>					
Governmental activities:					
Taxes					
Property taxes	\$ 10,472,108	\$ 9,763,281	\$ 10,273,332	\$ 10,804,524	\$ 11,552,817
Franchise taxes	2,567,881	2,431,324	2,670,050	3,042,187	3,835,007
Restricted intergovernmental revenues (excluding grants)	-	-	3,447,895	3,288,530	-
Unrestricted intergovernmental revenues	8,778,951	5,204,135	1,430,206	1,863,706	1,836,291
Interest earnings	912,288	890,785	859,057	922,508	1,548,735
Miscellaneous	(90,350)	422,145	283,539	513,943	302,269
Total governmental activities	<u>22,640,878</u>	<u>18,711,670</u>	<u>18,964,079</u>	<u>20,435,398</u>	<u>19,075,119</u>
Business-type activities:					
Interest earnings	593,484	426,853	604,977	580,004	1,050,352
Miscellaneous	248,885	23,754	135,092	94,427	147,310
Total business-type activities	<u>842,369</u>	<u>450,607</u>	<u>740,069</u>	<u>674,431</u>	<u>1,197,662</u>
Total primary government	<u>\$ 23,483,247</u>	<u>\$ 19,162,277</u>	<u>\$ 19,704,148</u>	<u>\$ 21,109,829</u>	<u>\$ 20,272,781</u>
<b>Change in Net Assets</b>					
Governmental activities	\$ 5,436,151	\$ 1,098,284	\$ 1,819,595	\$ 987,483	\$ 7,049,521
Business-type activities	3,606,922	3,028,170	386,586	6,301,368	3,804,900
Total primary government	<u>\$ 9,043,073</u>	<u>\$ 4,126,454</u>	<u>\$ 2,206,181</u>	<u>\$ 7,288,851</u>	<u>\$ 10,854,421</u>

Capital grants and contributions as of Fiscal year 2006-07 includes restricted revenue that is received for library operation and gas taxes. They were previously reported as Restricted intergovernmental revenues (excluding grants).

**CITY OF TIGARD, OREGON**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
for the last five fiscal years  
(modified accrual basis of accounting)

	Fiscal Year				
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
General Fund					
Reserved	\$ 58,523	\$ 69,069	\$ 54,632	\$ 20,291	\$ 209,378
Unreserved	<u>7,878,589</u>	<u>8,343,762</u>	<u>8,131,112</u>	<u>8,368,793</u>	<u>9,716,643</u>
Total general fund	<u>\$ 7,937,112</u>	<u>\$ 8,412,831</u>	<u>\$ 8,185,744</u>	<u>\$ 8,389,084</u>	<u>\$ 9,926,021</u>
All other governmental funds					
Reserved	\$ 15,612,154	\$ 7,198,519	\$ 4,821,174	\$ 2,719,998	\$ -
Unreserved, reported in:					
Special revenue funds	8,355,147	7,282,391	9,253,467	10,208,277	13,445,092
Debt service funds	-	-	-	1,811,861	2,027,633
Capital projects funds	<u>9,050</u>	<u>8,971</u>	<u>-</u>	<u>1,589,018</u>	<u>1,087,826</u>
Total all other governmental funds	<u>\$ 23,976,351</u>	<u>\$ 14,489,881</u>	<u>\$ 14,074,641</u>	<u>\$ 16,329,154</u>	<u>\$ 16,560,551</u>

**CITY OF TIGARD, OREGON**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
for the last five fiscal years  
(modified accrual basis of accounting)

	Fiscal Year				
	2003	2004	2005	2006	2007
<b>REVENUES</b>					
Taxes	\$ 10,453,992	\$ 9,775,325	\$ 10,334,295	\$ 10,817,886	\$ 11,553,044
Franchise fees	2,567,881	2,431,324	2,670,050	3,042,187	3,835,007
Special assessments	542,816	568,971	373,141	1,421,765	163,379
Licenses and permits	3,505,499	3,668,335	4,442,222	4,852,719	3,011,348
Intergovernmental revenues	4,837,982	5,456,940	5,134,991	5,285,744	5,970,228
Charges for service	1,539,676	1,819,907	2,354,372	2,689,485	3,989,491
Fines and forfeitures	480,963	613,785	646,406	702,469	850,335
Interest earnings	902,312	880,070	836,359	903,637	1,507,065
Miscellaneous	424,525	420,390	280,411	502,951	283,712
	<u>25,255,646</u>	<u>25,635,047</u>	<u>27,072,247</u>	<u>30,218,843</u>	<u>31,163,609</u>
<b>EXPENDITURES</b>					
Current operating:					
Community services	8,692,327	9,014,200	10,750,344	11,377,118	11,918,362
Public works	2,236,753	2,104,617	2,172,875	2,273,569	2,383,009
Development services	3,628,238	3,891,491	4,316,517	4,709,433	4,772,780
Policy and administration	3,884,883	4,051,476	4,334,147	4,564,400	4,717,967
Debt service:					
Principal	2,344,496	1,300,979	1,285,275	1,526,286	1,666,571
Interest	302,674	951,072	748,417	697,305	630,916
Capital outlay	6,613,827	13,210,578	4,106,999	2,352,123	3,543,422
	<u>27,703,198</u>	<u>34,524,413</u>	<u>27,714,574</u>	<u>27,500,234</u>	<u>29,633,027</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,447,552)</u>	<u>(8,889,366)</u>	<u>(642,327)</u>	<u>2,718,609</u>	<u>1,530,582</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from bond / long-term note	14,509,175	1,947,678	-	-	-
Transfers in	3,747,649	2,581,668	2,893,435	4,046,802	2,667,149
Transfers out	<u>(3,747,649)</u>	<u>(2,581,668)</u>	<u>(2,893,435)</u>	<u>(4,046,802)</u>	<u>(2,667,149)</u>
	<u>14,509,175</u>	<u>1,947,678</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 12,061,623</u>	<u>\$ (6,941,688)</u>	<u>\$ (642,327)</u>	<u>\$ 2,718,609</u>	<u>\$ 1,530,582</u>
Debt service as a percentage of noncapital expenditures	14.35%	11.81%	9.43%	9.70%	9.65%

**CITY OF TIGARD, OREGON**  
**GOVERNMENT-WIDE REVENUES**  
For the last five fiscal years\*

Fiscal Year Ended June 30	Program Revenues			General Revenues							Total
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Taxes	Franchise Taxes	Intergovernmental Revenues	Interest Earnings	Donated Assets	Gain (Loss) on Disposition of Capital Assets	Miscellaneous	
2003	\$ 14,107,966	\$ 133,253	\$ 87,760	\$ 10,472,108	\$ 2,567,881	\$ 4,704,729	\$ 1,505,772	\$ (27,850)	\$ (491,023)	\$ 677,408	\$ 33,738,004
2004	16,561,227	252,805	6,077,864	9,763,281	2,431,324	5,204,135	1,317,638	-	-	445,899	42,054,173
2005	16,623,924	285,888	-	10,273,332	2,670,050	4,878,101	1,464,034	-	-	418,631	36,613,960
2006	17,477,491	133,509	6,077,864	10,804,524	3,042,187	5,152,236	1,502,512	-	-	608,370	44,798,693
2007	7,145,890	1,537,714	2,596,223	11,552,817	3,835,007	1,836,291	2,599,087	-	-	449,579	31,552,608

\*Fiscal year 2002-03 was the first year that the new requirements of GASB 34 were implemented at the City of Tigard.

Source: Comprehensive Annual Financial Report of the City.

**CITY OF TIGARD, OREGON**  
**GOVERNMENT-WIDE EXPENSES BY FUNCTION**  
For the last five fiscal year\*

<u>Fiscal Year Ended June 30</u>	<u>Community Services</u>	<u>Public Works</u>	<u>Development Services</u>	<u>Policy and Administration</u>	<u>Interest on Long-Term Debt</u>	<u>Sewer</u>	<u>Storm Water</u>	<u>Water</u>	<u>Total</u>
2003	\$ 8,058,670	\$ 1,890,644	\$ 3,311,058	\$ 3,548,649	\$ 602,291	\$ 901,779	\$ 1,056,795	\$ 5,325,045	\$ 24,694,931
2004	8,744,613	2,735,212	3,791,317	6,175,917	947,848	945,102	1,080,550	5,555,590	29,976,149
2005	10,253,764	2,172,874	4,224,696	6,166,577	716,899	1,297,582	1,374,459	8,200,928	34,407,779
2006	11,241,521	3,078,772	4,669,452	7,447,828	935,359	1,454,150	1,391,158	7,291,602	37,509,842
2007	11,656,248	2,383,009	4,714,636	4,398,213	153,319	1,461,458	1,533,391	7,452,480	33,752,754

\*Fiscal year 2002-03 was the first year that the new requirements of GASB 34 were implemented at the City of Tigard.

Source: Comprehensive Annual Financial Report of the City.

**CITY OF TIGARD, OREGON**  
**GENERAL GOVERNMENTAL REVENUES BY SOURCES -**  
**BUDGETARY BASIS**  
**For the last ten fiscal years**

<u>Fiscal Year Ended June 30</u>	<u>Taxes</u>	<u>Franchise Fees</u>	<u>Licenses and Permits</u>	<u>Inter- governmental Revenues</u>	<u>Charges For Services</u>	<u>Fines and Forfeitures</u>	<u>Miscellaneous Revenues *</u>	<u>Total</u>
1998	\$ 8,255,173	\$ 1,755,719	\$ 2,823,031	\$ 4,085,789	\$ 375,890	\$ 378,145	\$ 1,522,273	\$ 19,196,020
1999	8,617,809	1,970,740	2,780,779	4,715,386	449,997	390,967	4,082,654	23,008,332
2000	7,876,219	1,960,768	2,271,148	4,658,795	675,323	371,594	3,404,178	21,218,025
2001	8,504,271	2,063,978	4,057,117	4,760,711	732,797	367,732	1,730,569	22,217,175
2002	9,018,360	2,674,388	3,147,960	4,778,451	443,418	415,760	1,359,360	21,837,697
2003	10,453,992	2,567,881	3,505,499	4,837,982	865,242	480,963	1,869,653	24,581,212
2004	9,775,325	2,431,324	3,668,335	5,456,940	1,148,271	613,785	1,858,371	24,952,351
2005	10,334,295	2,670,050	4,442,222	5,134,991	1,743,493	646,406	1,489,909	26,461,367
2006	10,817,886	3,042,187	4,852,719	5,285,744	2,689,485	702,469	2,828,353	30,218,843
2007	11,553,044	3,835,007	3,011,348	5,970,228	3,989,491	850,335	1,954,156	31,163,609

\* Includes special assessments collections and private donations.

Information derived from Comprehensive Annual Financial Reports for all Governmental Fund Types

**CITY OF TIGARD, OREGON**  
**GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION -**  
**BUDGETARY BASIS**  
For the last ten fiscal years

<u>Fiscal Year Ended June 30</u>	<u>Community Services</u>	<u>Public Works and Community Development</u>	<u>Policy and Administration</u>	<u>City-Wide Support Functions, Capital Projects and Other</u>	<u>Debt Service</u>	<u>Total</u>
1998	\$ 6,973,417	\$ 4,072,109	\$ 1,914,207	\$ 5,084,190	\$ 2,171,542	\$ 20,215,465
1999	7,778,333	4,476,564	2,100,829	4,349,185	6,850,522	25,555,433
2000	8,322,224	4,738,142	2,287,819	3,902,719	2,699,338	21,950,242
2001	8,696,210	4,832,637	2,593,816	3,894,954	672,656	20,690,273
2002	8,372,801	5,927,523	309,559	2,700,075	2,785,404	20,095,362
2003	8,692,327	5,864,991	279,753	2,971,446	2,647,170	20,455,687
2004	9,014,200	5,996,108	821,553	13,210,578	4,310,054	33,352,493
2005	10,750,344	6,489,391	1,017,764	4,106,999	2,033,691	24,398,189
2006	11,377,118	6,983,002	4,564,400	2,352,123	2,223,591	27,500,234
2007	11,918,362	7,155,789	4,717,967	3,566,422	2,297,487	29,656,027

**CITY OF TIGARD, OREGON**  
**MARKET VALUE AND ASSESSED VALUE OF TAXABLE PROPERTY**  
For the last ten fiscal years

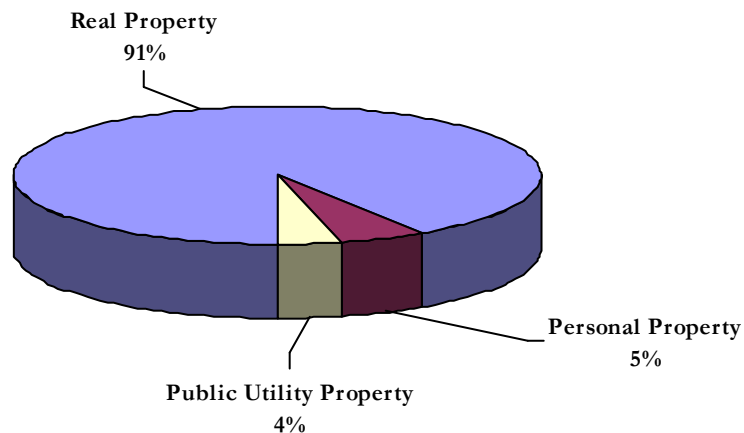
Fiscal Year Ended June 30	Assessed Value				Total Direct Tax Rate	Estimated Real Market Value (RMV)	Assessed to Value as a Percentage of RMV
	Real Property *	Personal Property *	Public Utility Property *	Total Assessed Value			
1998	\$ -	\$ -	\$ -	\$ 2,711,669,298	\$ 3.12	\$ 3,424,967,272	79.17%
1999	2,556,684,350	212,026,836	100,949,648	2,869,660,834	3.10	3,601,609,341	79.68%
2000	2,694,978,680	224,934,987	113,115,415	3,033,029,082	2.59	3,938,205,819	77.02%
2001	2,903,403,430	229,530,723	121,662,548	3,254,596,701	2.60	4,354,132,334	74.75%
2002	3,085,457,460	221,564,523	163,556,880	3,470,578,863	2.58	4,624,009,037	75.06%
2003	3,227,082,340	215,829,652	178,798,982	3,621,710,974	2.90	4,804,794,161	75.38%
2004	3,376,409,604	206,038,692	171,911,103	3,754,359,399	2.68	5,151,890,520	72.87%
2005	3,543,033,334	204,589,409	160,586,232	3,908,208,975	2.70	5,402,433,125	72.34%
2006	3,717,827,074	210,841,242	159,236,470	4,087,904,786	2.72	5,913,857,305	69.12%
2007	3,932,173,130	229,401,995	183,090,030	4,344,665,155	2.73	7,152,421,012	60.74%

Source: Washington County Department of Assessment and Taxation.

Assessed value, up until July 1, 1997, was defined as market value. A new property tax limitation known as Measure 50 passed in May 1997 which disconnected assessed value from market value for purposes of distributing property tax levies. Measure 50 reduced assessed value for 1997/98 to the 1995/96 market value less 10% plus new construction. In addition, the maximum assessed value of a property was limited to a maximum of 3% growth per year.

\* Total assessed value is available for these fiscal years; however the underlying allocation is unavailable.

**Assessed Value by Type  
for the fiscal year ended 2007**



**CITY OF TIGARD, OREGON**  
**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS**  
(Dollars per \$1,000 of Assessed Value rounded to the nearest cent)  
For the last ten fiscal  
years

Fiscal Year Ended June 30	Metzger Water District Combined	City of Tigard	Washington County	Tigard/Tualatin School District No. 23-J	Beaverton School District No. 48	Tualatin Valley Fire & Rescue District	Washington County Rural Fire District No. 2	Portland Community College	Other Taxing Agencies	Total
1998	\$ 0.27	\$ 3.12	\$ 2.60	\$ 6.60	\$ 6.16	\$ 1.54	\$ -	\$ 0.37	\$ 0.78	\$ 21.44
1999	0.28	3.10	2.57	6.65	6.17	1.53	1.15	0.35	0.81	22.61
2000	0.21	2.59	2.54	6.31	6.19	1.56	1.29	0.36	0.70	21.75
2001	0.25	2.60	2.53	7.24	6.12	1.59	1.30	0.37	0.70	22.70
2002	0.23	2.58	2.96	7.04	6.37	1.83	1.31	0.55	0.69	23.56
2003	0.23	2.90	2.91	7.90	6.56	1.82	1.12	0.49	0.63	24.56
2004	0.22	2.68	2.90	7.88	8.01	1.83	1.12	0.51	0.62	25.77
2005	0.13	2.70	2.87	7.79	6.60	1.83	1.12	0.51	0.62	24.16
2006	-	2.72	2.84	7.85	7.98	1.82	1.12	0.50	0.63	25.44
2007	-	2.73	2.45	7.67	6.29	1.82	1.12	0.49	0.60	23.16

Tax rates, expressed in dollars and cents per \$1,000 of assessed value of taxable property in each taxing district, are required by the State Constitution to be uniform throughout the district.

Taxes levied may be composed of three types of levies: (1) a base operating levy, (2) a special operating levy approved by the voters in the district and (3) a debt service levy. Each district with outstanding General Obligation bonded debt is required to levy taxes sufficient with other available funds, to meet principal and interest payments when due.

All operating levies were converted to a permanent rate by the passage of measure 50 in 1997. Permanent rates can not be changed. Prior to Measure 50, rates were dependent on both the levy and assessed value.

Assessment and tax rolls are prepared and maintained by Washington County for all taxing districts with territory in the County. The County collects all taxes against property in the County (except assessments for improvements charged to benefited property and distributes taxes collected at least monthly. No charges are made to the taxing districts for these services.

NOTE: - Not all taxing districts are charged on each parcel of property, actual rates on tax bills are a combination of the above depending upon the location of the parcel and the school district and sewer and water district boundaries. Total overlapping tax rates for property in Tigard in 2004 ranged from \$12.11/\$1,000 to \$16.64/\$1,000.

Source: Washington County Department of Assessment and Taxation.

**CITY OF TIGARD, OREGON**  
**PRINCIPAL PROPERTY TAXPAYERS**  
For current and nine years ago

<u>Taxpayer</u>	2007			1998		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total City Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total City Assessed Value</u>
Pacific Realty Associates	\$ 162,020,499	1	3.73%	\$ 131,887,503	1	4.86%
PPR Washington Square, LLC	104,186,195	2	2.76%	117,107,007	2	4.32%
EOP-Lincoln, LLC	74,446,002	3	1.71%	-	-	-
Verizon Northwest Inc	52,992,508	4	1.22%	-	-	-
Sprint Spectrum LP (PCS)	40,494,200	5	0.93%	-	-	-
Calwest Industrial Holdings, LLC	33,943,230	6	0.78%	-	-	-
Portland General Electric	27,368,574	7	0.63%	-	-	-
Robinson, Constance	24,570,740	8	0.57%	16,857,815	6	0.62%
Northwest Natural Gas	24,180,600	9	0.56%	-	-	-
Nesbitt Portland Property LLC	22,689,320	10	0.52%	-	-	-
S F Oregon Co Ltd	-	-	-	67,255,850	3	2.48%
Spieker Properties	-	-	-	23,342,951	4	0.86%
Portland Hotel Associates	-	-	-	23,172,202	5	0.85%
Real Estate Equities Joint Venture	-	-	-	13,363,353	7	0.49%
Costco/Wholesale	-	-	-	11,790,754	8	0.43%
Pacific Corporation	-	-	-	10,617,263	9	0.39%
FIG Holding Company	-	-	-	10,590,055	10	0.39%
	<u>\$ 566,891,868</u>		<u>13.41%</u>	<u>\$ 425,984,753</u>		<u>15.69%</u>

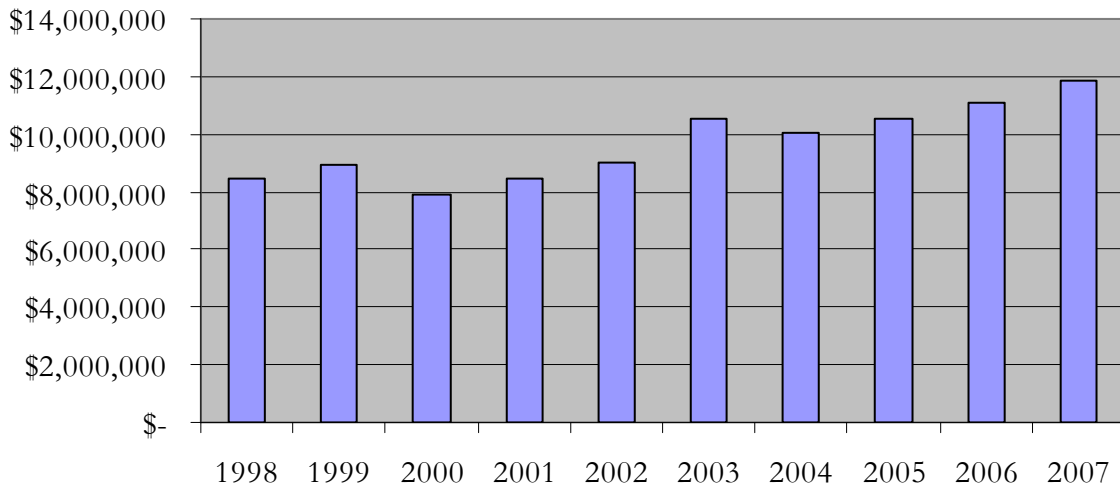
Source: Washington County Assessment & Taxation records.

**CITY OF TIGARD, OREGON**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
For the last ten fiscal years

<b>Fiscal Year Ended June 30</b>	<b>Total Tax Levy</b>	<b>Current Tax Collections</b>	<b>Percent of Levy Collections</b>	<b>Collections in Subsequent Years</b>	<b>Total Tax Collections</b>	<b>Percent Total Tax Collections To Tax Levy</b>	<b>Outstanding Delinquent Taxes</b>	<b>Percent Delinquent Taxes To Tax Levy</b>
1998	\$ 8,470,116	\$ 8,119,848	95.86%	\$ 135,325	\$ 8,255,173	97.46%	\$ 318,590	3.76%
1999	8,915,821	8,400,875	94.22%	227,801	8,628,676	96.78%	418,484	4.69%
2000	7,881,754	7,385,015	93.70%	270,169	7,655,184	97.13%	395,297	5.02%
2001	8,479,977	8,017,056	94.54%	241,309	8,258,365	97.39%	365,837	4.31%
2002	8,984,987	8,498,029	94.58%	241,336	8,739,365	97.27%	373,584	4.16%
2003	10,521,836	9,942,473	94.49%	252,892	10,195,365	96.90%	394,897	3.75%
2004	10,072,155	9,519,258	94.51%	249,358	9,768,616	96.99%	388,113	3.85%
2005	10,568,724	10,032,595	94.93%	293,729	10,326,324	97.71%	330,296	3.13%
2006	11,115,136	10,571,115	95.11%	252,844	10,823,959	97.38%	310,629	2.79%
2007	11,871,043	11,514,034	96.99%	210,217	11,724,251	98.76%	347,409	2.93%

Taxes are levied as of July 1 each year and are payable in three installments, without interest, on November 15, February 15, and May 15. Interest is charged at the rate of 1% per month on delinquent taxes. Tax liens are foreclosed after three year's delinquencies. Taxpayers receive a discount of 3% for payment in full by November 15 and 2% for payment of two thirds of the total taxes due.

City Property Taxes Levied



**CITY OF TIGARD, OREGON**  
**SPECIAL ASSESSMENT COLLECTIONS**  
For the last ten fiscal years

<b>Fiscal Year Ended June 30</b>	<b>Current Assessments Due (1)</b>	<b>Assessments Collected (2)</b>	<b>Ratio of Collections to Amount Due</b>	<b>Total Outstanding Assessments</b>
1998	\$ 275,000	\$ 173,947	63.25%	\$ 6,046,590
1999	1,565,576	2,056,305	131.34%	4,613,840
2000	329,174	971,414	295.11%	3,761,444
2001	234,907	290,268	123.57%	3,494,465
2002	240,894	343,642	142.65%	4,621,388
2003	185,975	542,816	291.88%	4,150,052
2004	637,900	557,911	87.46%	3,471,643
2005	598,804	373,141	62.31%	3,074,031
2006	821,321	1,421,765	173.11%	1,639,875
2007	937,916	163,379	17.42%	1,461,838

(1) This amount is equal to the matured principal on Bancroft improvement bonds.

(2) Represents collections of current assessments for payment of Bancroft improvement bonds as well as assessment collections on projects for which such bonds have not been issued.

Source: City assessment records

**CITY OF TIGARD, OREGON**  
**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR LONG-TERM DEBT TO**  
**TOTAL GENERAL GOVERNMENTAL EXPENDITURES**  
For the last ten fiscal years

<b>Fiscal Year Ended June 30</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>	<b>Total General Governmental Expenditures</b>	<b>Percent of Debt Service to Total General Expenditures</b>
1998	\$ 6,390,000	\$ 406,542	\$ 6,796,542	\$ 20,215,465	33.62%
1999	6,190,576	659,946	6,850,522	25,555,433	26.81%
2000	2,487,352	211,986	2,699,338	21,950,242	12.30%
2001	2,408,085	207,914	2,615,999	22,638,451	11.56%
2002	4,195,966	325,036	4,521,002	20,095,362	22.50%
2003	2,351,917	254,833	2,606,750	20,455,687	12.74%
2004	3,358,982	929,462	4,288,444	34,524,413	12.42%
2005	1,285,275	748,417	2,033,692	27,714,574	7.34%
2006	1,526,286	697,305	2,223,591	27,500,234	8.09%
2007	1,666,571	630,916	2,297,487	29,656,027	7.75%

Source: Comprehensive Annual Financial Reports of the City.

(1) Includes bond anticipation notes principal and interest.

(2) Includes bond anticipation notes interest and certificates of participation principal and interest

**CITY OF TIGARD, OREGON**

**RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE  
NET BOUNDED DEBT PER CAPITA**

For the last ten fiscal years

<b>Fiscal Year Ended June 30</b>	<b>Population</b>	<b>Assessed Value</b>	<b>Gross General Obligation Bonded Debt Out- Standing **</b>	<b>Less Debt Service Monies Available</b>	<b>Net Bonded Debt</b>	<b>Ratio of Net Bonded Debt to Assessed Value</b>	<b>Net Bonded Debt Per Capita</b>
1998	36,680	\$ 3,424,967,272	\$ 3,360,000	\$ 206,712	\$ 3,153,288	0.09%	\$ 85.97
1999	37,200	3,601,609,341	2,991,249	792,529	2,198,720	0.06%	59.11
2000	39,672	3,033,029,082	2,442,075	1,492,889	949,186	0.03%	23.93
2001	42,260	4,354,132,334	1,982,168	1,609,030	373,138	0.01%	8.83
2002	43,040	3,470,578,863	2,824,243	2,154,758	669,485	0.02%	15.55
2003	44,070	4,804,794,161	15,393,293	2,270,985	13,122,308	0.27%	297.76
2004	44,650	3,754,359,399	16,239,519	1,713,313	14,526,206	0.39%	325.33
2005	45,500	3,908,208,975	15,164,807	1,312,547	13,852,260	0.35%	304.45
2006	46,300	4,087,904,786	11,572,205	1,849,770	9,722,435	0.24%	209.99
2007	46,400 (Projected)	4,344,665,155	11,066,369	1,087,826	10,466,878	0.24%	225.58

\*\* Excludes bond anticipation notes payable.

Sources: City budget documents, Comprehensive Annual Financial Reports of the City and Washington County Department of Assessment and Taxation.

**CITY OF TIGARD, OREGON**  
**COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT**  
**June 30, 2007**

<u>Jurisdiction</u>	<u>Net Debt Outstanding</u>	<u>Percent Applicable Inside City of Tigard</u>	<u>Amount Applicable Inside City of Tigard</u>
Tigard/Tualatin School District #23-J	\$ 53,657,054	50.6127%	\$ 27,157,284
Tri-Metropolitan Transportation District	2,715,418	3.9411%	107,017
Metro	8,880,416	3.9191%	348,032
Beaverton School District #48	15,134,957	3.8039%	575,719
Portland Community College	3,144,035	4.9567%	155,840
Washington County	4,751,143	11.1634%	530,389
Tualatin Valley Fire & Rescue District	<u>355,646</u>	<u>12.4788%</u>	<u>44,380</u>
Sub-Total of Overlapping Debt	88,638,669		28,918,662
City of Tigard	<u>11,066,369</u>	100.0000%	<u>11,066,369</u>
Total for Overlapping Debt	<u>\$ 99,705,038</u>		<u>\$ 39,985,031</u>

Source: Oregon State Treasury Debt Management Division

**CITY OF TIGARD, OREGON**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**For the last ten fiscal years**

	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Debt limit	\$ 102,749,018	\$ 108,048,280	\$ 118,146,175	\$ 130,623,970	\$138,720,271	\$ 144,143,825	\$ 154,556,716	\$ 162,072,994	\$ 122,637,144	\$ 130,339,955
Total net debt applicable to limit	<u>2,475,000</u>	<u>905,000</u>	<u>695,000</u>	<u>470,000</u>	<u>245,000</u>	<u>19,526,586</u>	<u>14,428,648</u>	<u>12,060,540</u>	<u>9,289,259</u>	<u>8,843,551</u>
Legal debt margin	<u>\$ 100,274,018</u>	<u>\$ 107,143,280</u>	<u>\$ 117,451,175</u>	<u>\$ 130,153,970</u>	<u>\$138,475,271</u>	<u>\$ 124,617,239</u>	<u>\$ 140,128,068</u>	<u>\$ 150,012,454</u>	<u>\$ 113,347,885</u>	<u>\$ 121,496,404</u>
Total net debt applicable to the limit as a percentage of debt limit	2.41%	0.84%	0.59%	0.36%	0.18%	13.55%	9.34%	7.44%	7.57%	6.78%

**Legal Debt Margin Calculation at June 30, 2007**

True cash value (2006-2007)	\$ 4,344,665,155
	<u>3%</u>
Debt Limit (3% of total property real market value)	130,339,955
Debt applicable to limit:	
Gross bonded debt	\$ 11,066,369
Excludable debt - Bancroft improvement bonds	<u>(2,222,818)</u>
Debt subject to limitation	<u>8,843,551</u>
Legal debt margin - amount available for future indebtedness	<u>\$ 121,496,404</u>
Total net debt applicable to the limit	
as a percentage of debt limit	6.78%

Note: Pursuant to Oregon Revised Statutes 287.004, outstanding general obligation debt is limited to 3 percent of real market value

Source: Washington County Department of Assessment and Taxation

**CITY OF TIGARD, OREGON**

**RATIO OF DEBT BY TYPE**

For the last ten fiscal years

<u>Fiscal Year Ended June 30</u>	<u>Population</u>	<u>General Obligation Bonded Debt</u>	<u>Bancroft Bonded Debt</u>	<u>Long-Term Note Payable Debt</u>	<u>Total Government</u>	<u>(1) Percentage of Personal Income</u>	<u>(2) Per Capita</u>
1998	36,680	\$ 3,360,000	\$ 885,000	\$ -	\$ 4,245,000	0.41%	\$ 115.73
1999	37,200	2,991,249	2,086,249	-	5,077,498	0.49%	136.49
2000	39,672	2,442,075	1,747,075	-	4,189,150	0.40%	105.59
2001	42,260	1,982,168	1,512,168	-	3,494,336	0.34%	82.69
2002	43,040	2,824,243	2,579,243	2,290,248	7,693,734	0.74%	178.76
2003	44,070	15,393,293	2,393,293	2,091,727	19,878,313	1.91%	451.06
2004	44,650	16,239,519	3,703,071	1,892,200	21,834,790	2.09%	483.82
2005	45,500	15,164,807	3,104,267	1,681,637	19,950,711	N/A	446.82
2006	46,300	11,572,205	2,282,946	1,465,007	15,320,158	N/A	330.10
2007	46,400 (Projected)	11,066,369	1,345,030	1,242,187	14,141,921	N/A	304.78

(1) See page 148 for personal income data

(2) Per capita data is using Tigard's population

N/A = Not available

Sources: City budget documents, Comprehensive Annual Financial Reports of the City and Washington County Department of Assessment and Taxation.

**CITY OF TIGARD, OREGON  
DEMOGRAPHICS STATISTICS**

For the last ten fiscal years

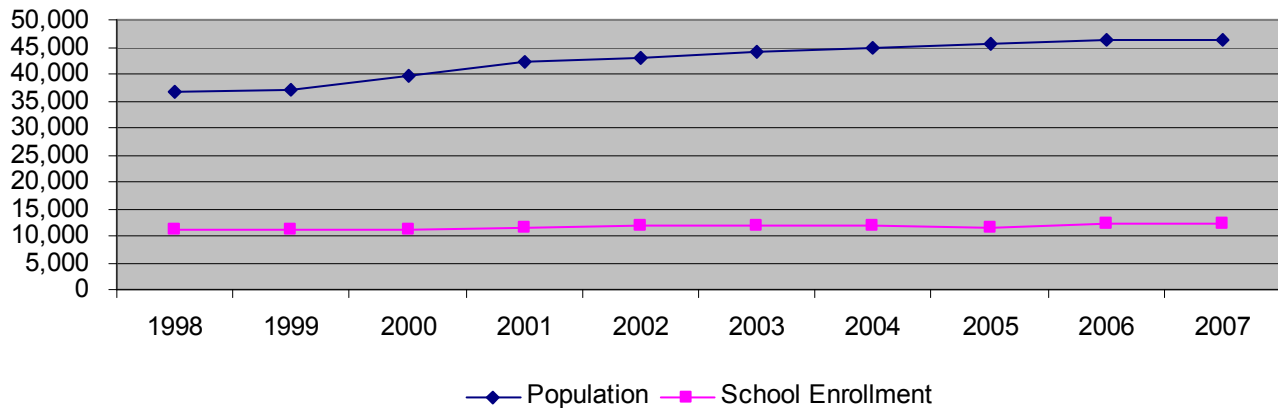
<u>Fiscal Year Ended June 30</u>	<u>(1) Population</u>	<u>Assessed Value of Taxable Property Per Capita</u>	<u>(3) School Enrollment</u>	<u>(4) Per Capita Income</u> *	<u>(4) Total Personal Income (thousands of dollars)</u> *	<u>(2) Unemployment Rate Portland Metro Area</u>
1998	36,680	\$ 73,928	11,071	\$ 29,592	\$ 1,085,443	4.30%
1999	37,200	74,537	11,080	28,803	1,071,473	4.50%
2000	39,672	76,453	11,145	27,974	1,109,793	4.10%
2001	42,260	77,014	11,500	27,128	1,146,445	4.50%
2002	43,040	80,636	11,785	26,584	1,144,177	7.50%
2003	44,070	82,181	11,686	26,145	1,152,206	8.80%
2004	44,650	83,190	11,831	25,734	1,161,384	6.80%
2005	45,500	87,530	11,653	N/A	N/A	6.30%
2006	46,300	88,081	12,134	N/A	N/A	6.30%
2007	46,400 (Projected)	93,635	12,100	N/A	N/A	4.80%

Sources of Information:

- (1) State of Oregon, Department of Administrative Services
- (2) U.S. Bureau of Labor Statistics
- (3) Tigard/Tualatin School District #23-J - City student totals not available
- (4) Washington State University - Northwest Income Indicators Project

\* - Personal income data for Tigard was not available so data was calculated using the ratio of Tigard's population to Washington County's total population. The ratio was then applied to total personal income for Washington County to arrive at an estimated personal income for the City of Tigard.

**Population and School Enrollment Trends**



**CITY OF TIGARD, OREGON**

**PRINCIPAL EMPLOYERS**

For current year and nine years ago

Employer	2007			1998		
	Employees	Rank	Percentage of total City employment	Employees	Rank	Percentage of total City employment
Renaissance Credit Services	1,116	1	3.57%	-		-
Tigard - Tualatin School District	779	2	2.49%	-		-
Macy's/Meier & Frank	704	3	2.25%	-	6	-
Nordstrom	461	4	1.47%	-	2	-
Oregon PERS	347	5	1.11%	-		-
Costco/Wholesale	341	6	1.09%	-		-
Providence Health System	303	7	0.97%	-		-
City of Tigard	272	8	0.87%	-		-
The Cheesecake Factory	250	9	0.80%	-		-
Home Depot	241	10	0.80%	-		-
Key Pacific Corporation	-		-	-	5	-
Ikon Office Solutions	-		-	-	4	-
Precision Interconnect	-		-	-	1	-
US West Direct	-		-	-	7	-
Farmers Insurance	-		-	-	3	-
Physicians Medical Lab	-		-	-	8	-
Fiskars	-		-	-	10	-
Coe Manufacturing	-		-	-	9	-
	<u>4,814</u>		<u>15.43%</u>	<u>-</u>		<u>-</u>

Source: City of Tigard Adopted Budget and Tigard Chamber of Commerce.

Number of employees for 1998 data was unavailable from the Tigard Chamber of Commerce

**CITY OF TIGARD, OREGON**  
**PROPERTY VALUE AND CONSTRUCTION**  
**For the last ten fiscal years**

Fiscal Year Ended June 30	Commercial Construction (1)		Residential Construction (1)	
	Number of Permits	Value	Number of Permits	Value
1998	28	\$ 45,381,833	147	\$ 30,720,243
1999	18	26,772,534	229	37,876,657
2000	22	55,244,410	198 (2)	37,202,497
2001	23	47,262,611	576 (2)	114,188,480
2002	12	21,583,399	387 (2)	96,339,584
2003	10	22,289,054	375 (2)	104,951,598
2004	17	59,523,557	375 (2)	99,056,117
2005	11	49,645,891	325 (2)	96,002,190
2006	8	50,744,300	299 (2)	100,965,847
2007	9	50,512,736	231 (2)	67,798,361

(1) From City of Tigard Building Department. Multi-family permits are included in the number of permits issued for residential construction.

(2) Residential totals for permits and value include amounts from Urban/Washington County as well as City of Tigard

**CITY OF TIGARD, OREGON**  
**FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION**  
For the last ten fiscal years

Function / Program	Full-time Equivalent Employees as of June 30									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Community services										
Police	69.00	69.00	72.00	76.33	75.50	75.00	76.00	77.00	78.00	80.00
Library	25.16	27.52	29.70	31.00	30.70	30.65	28.90	33.20	33.20	34.20
Parks maintenance (a)	6.50	8.50	-	-	-	-	-	-	-	-
Public works										
Administration	3.00	4.00	6.00	6.00	6.50	7.00	7.00	7.85	7.60	7.60
Parks maintenance (a)	-	-	9.50	9.50	9.75	10.25	11.00	10.75	10.75	10.75
Street maintenance	10.00	10.50	11.50	11.50	9.35	9.20	8.50	8.00	7.00	7.00
Fleet maintenance	2.00	2.50	3.00	3.00	3.22	3.10	3.25	3.00	2.50	2.50
Property management	1.00	2.50	3.00	3.00	3.38	3.25	3.25	3.25	3.25	3.25
Development services										
Administration	9.00	9.00	9.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00
Building inspection	18.50	19.00	15.00	12.50	13.50	13.50	16.30	18.30	18.80	19.80
Current planning	6.50	6.50	6.50	9.00	9.00	9.00	8.20	8.20	8.20	8.20
Long range planning	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	7.00	8.00
Capital Construction & Transportation (b)	14.00	14.50	15.50	15.50	16.00	16.00	15.50	15.50	15.50	10.50
Development Engineering (b)	-	-	-	-	-	-	-	-	-	5.00
Policy and Administration										
City management	4.50	4.50	5.50	5.80	5.80	5.80	4.00	3.80	3.80	3.80
Human resources	3.50	3.50	3.50	3.50	4.00	4.00	4.00	4.00	4.00	4.00
Information technology	3.50	4.50	4.50	4.50	8.00	8.00	6.00	6.00	7.00	8.00
Risk management	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Finance administration	1.00	1.00	1.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00
Financial operations	8.00	9.00	10.00	10.75	10.80	10.80	10.80	10.80	10.80	10.80
Office services	6.50	6.50	7.00	7.00	7.00	7.00	7.30	7.30	7.30	7.30
Municipal court	3.00	3.00	3.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00
Sanitary Sewer	6.75	7.00	7.00	7.00	6.93	6.95	7.25	7.75	7.25	7.35
Storm Sewer	4.75	7.00	7.00	7.00	6.92	6.95	7.75	8.25	7.25	6.35
Water	15.50	16.00	17.00	17.00	17.95	18.00	17.00	16.25	16.50	17.30
<b>Total</b>	<b>227.66</b>	<b>241.52</b>	<b>252.20</b>	<b>254.88</b>	<b>261.30</b>	<b>260.45</b>	<b>258.00</b>	<b>265.20</b>	<b>266.70</b>	<b>271.70</b>

Source: City of Tigard Finance Department

(a) Parks maintenance was budgeted in Community Services until FY 2001-02 at which time it was moved to the Public Works division.

(b) Development Engineering was budgeted with Capital Construction & Transportation as Engineering until FY 2006-07.

**CITY OF TIGARD, OREGON**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM**  
For the last five fiscal years

<u>Functions/Programs</u>	<u>Fiscal Year</u>				
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Governmental activities:					
Community services					
Police-number of traffic citations issued	6,993	6,815	6,006	6,800	6,900
Police-number of calls for service	50,403	49,333	53,754	51,062	51,000
Library-number of items in collection	114,094	115,618	125,570	143,500	156,500
Library-materials checked out each year	684,475	685,000	728,250	850,000	918,540
Public works					
Acres of park land maintained	1,465	170	176	176	180
Crack sealing completed annually (linear feet)	150,000	98,000	150,000	151,000	160,000
Vehicles maintained to industry standard	140	140	144	148	150
Development services					
Number of inspections (Tigard)	13,000	14,200	21,000	19,550	23,000
Number of permits (all types) in Tigard	2,760	3,300	3,600	3,351	4,500
Number of development applications	330	400	430	374	507
Policy and administration					
Number of job applications	1,000	1,800	1,900	2,000	2,000
Laptops and computers to maintain	275	325	445	500	540
Insured value of City's real property (in millions)	\$ 25.2	\$ 27.9	\$ 38.8	\$ 40.8	\$ 46.2
Number of utility bills sent	104,014	106,055	109,854	112,775	113,100
Average fine amount collected	\$ 53	\$ 68	\$ 78	\$ 97	\$ 90
Business-type activities:					
Sewer					
Miles of sewer lines cleaned (annual goal)	47.3	53.2	48.5	50.8	51.6
Miles of sewer lines video inspected (annual goal)	20.3	20.7	26.1	21.8	22.1
Storm Water					
Miles of storm sewer lines cleaned	27.8	30.2	13.7	28.5	29.6
Number of Water Quality facilities	45	60	62	70	73
Total number of catch basins cleaned	3,760	3,867	3,915	4,045	4,150
Water					
Number of accounts	16,364	16,712	17,022	17,300	17,400
Number of main breaks repaired	12	15	10	10	10

\*Fiscal year 2002-03 was the first year that the new reporting requirements of GASB 34 were implemented at the City of Tigard.

**CITY OF TIGARD, OREGON**  
**CAPITAL ASSETS STATISTICS BY FUNCTION**

For the last five fiscal years

<u>Functions/Programs</u>	<u>Fiscal Year</u>				
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Governmental activities:					
Community services					
Police stations	1	1	1	1	1
Library buildings	1	1	1	1	1
Public works					
Number of parks	11	13	13	13	13
Acres of park and green spaces	293.5	347.0	347.0	348.0	352.0
Miles of streets	142.5	150.0	150.0	150.0	150.0
Development services					
See Note					
Policy and administration					
City-owned building facilities	4	5	5	5	5
Business-type activities:					
Sewer					
Total miles of sanitary sewer lines	142.0	146.6	148.0	152.8	160.4
Storm Water					
Total miles of storm sewer lines	111.0	110.6	113.0	116.6	130.9
Number of Water Quality facilities	45	60	62	62	77
Water					
Water mains in miles	210	210	220	223.7	225.1
Number of reservoirs	13	13	13	13	13

Source: City of Tigard Finance Department

Note: No capital assets indicators are available for development services functions.

\*Fiscal year 2002-03 was the first year that the new reporting requirements of GASB 34 were implemented at the City of Tigard.

