

E-Mail this form to the Washington County  
TSCC administrator at:  
[sswastsc@co.washington.or.us](mailto:sswastsc@co.washington.or.us)

**FORM LB-1 (WC) - Municipal and Other Special Districts**  
(Other than Education and Urban Renewal Districts)

**Governing Body Name:**

**City of Tigard**

**FINANCIAL SUMMARY—RESOURCES**

<b>TOTAL OF ALL FUNDS</b>	Actual Amount 2018 – 2019	Adopted Budget This Year: 2019 – 2020	Proposed Budget Next Year: 2020 – 2021
1. Beginning Fund Balance / Net Working Capital	132,938,369	142,498,162	162,973,239
2. Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	70,792,247	69,118,614	76,482,193
3. Federal, State & all Other Grants, Gifts, Allocations & Donations	16,143,264	15,869,826	18,948,915
4. Revenue from Bonds & Other Debt	0	0	2,501,000
5. Interfund Transfers/Internal Service Reimbursements	20,457,720	27,214,561	46,456,313
6. All Other Resources Except Current Year Property Taxes	5,865,752	3,330,176	2,853,850
7. Current Year Property Taxes Estimated to be Received	19,117,685	19,507,041	20,438,013
<b>8. Total Resources</b>	<b>265,315,037</b>	<b>277,538,380</b>	<b>330,653,523</b>

**FINANCIAL SUMMARY—REQUIREMENTS BY OBJECT CLASSIFICATION**

9. Personnel Services	31,964,130	38,379,075	39,739,160
10. Materials and Services	14,561,039	19,965,981	21,703,341
11. Capital Outlay	15,002,016	25,810,966	44,832,134
12. Debt Service	11,561,593	11,659,000	11,221,000
13. Interfund Transfers.	34,297,941	44,062,547	62,277,235
14. Contingencies.	0	3,571,804	4,000,000
15. Special Payments	0	0	0
16. Unappropriated Ending Balance and Reserved for Future Expenditure	157,928,318	134,089,007	146,880,653
<b>17. Total Requirements</b>	<b>265,315,037</b>	<b>277,538,380</b>	<b>330,653,523</b>

**FINANCIAL SUMMARY—REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM\***

Name of Organizational Unit or Program (FTE) for Unit or Program			
Name Policy & Administration	11,331,705	14,545,040	16,614,467
FTE	63.55	66.95	72.95
Name Community Development	4,948,319	6,003,280	6,794,855
FTE	31.75	33.75	34.75
Name Community Services	22,054,228	26,277,896	26,625,062
FTE	124.30	124.20	125.20
Name Public Works	23,611,872	30,166,726	30,929,242
FTE	78.35	83.35	86.35
Name			
FTE			
Name			
FTE			
Name			
FTE			
Name			
FTE			
Non-Departmental / Non-Program	203,368,913	200,545,438	249,689,897
FTE	0.00	0.00	0.00
<b>Total Requirements</b>	<b>265,315,037</b>	<b>277,538,380</b>	<b>330,653,523</b>
<b>Total FTE</b>	<b>297.95</b>	<b>308.25</b>	<b>319.25</b>

**STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING\***

The FY 2020-2021 Proposed Expenditure Budget totals \$183.8 million. This is a \$44.4 million, or 32 percent increase over FY 2019-2020 and is almost entirely due to a number of capital projects moving from design to construction phases. Of the 32 percent increase in the budget, 28.5 percent comes from capital projects that use funds designated for that purpose. There are no General Fund resources going to capital projects in the budget. The remaining 3.5 percent portion of the increase is in operations to pay for inflationary increases and a small number of new services and projects that are funded by dedicated reserves or revenues.

Before the pandemic, the budget was set to make modest investments along four themes:

- Refreshing the Strategic Plan - A new look is coming to the city's vision that will set the course for our future decisions. The draft vision is "Tigard: an equitable community that is walkable, healthy, and accessible for everyone".
- Planning for Future Facility Needs - For the past decade, the City of Tigard has been planning for updates, upgrades or replacement of its aging city facilities. Tigard is in the conceptual design stage for the future use of city-owned property.
- Implementing Performance Audit Recommendations - A 2019 independent review of general fund services examined general fund operations, workload data, costs, service levels, and organizational structure. The performance audit produced 69 recommendations and 58 measures which the City has immediately began to implement. A host of 2020-21 general fund investments in the proposed budget serve to follow through on audit recommendations and lower risks.
- Aligning with Council Goals - This budget addresses Council Goals with: Startup funding for an Innovation Program; A Permanently Affordable Home Ownership Assistance; and additional Police Officers with an approved Local Option Levy

**PROPERTY TAX LEVIES**

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Proposed
Permanent Rate Levy (Rate Limit \$2.513 Per \$1000)	2.5131	2.5131	2.5131
Local Option Levy	0	0	0
Levy for General Obligation Bonds	0.38	0.3649	0.3968

**STATEMENT OF INDEBTEDNESS**

Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1
General Obligation Bonds	13,575,000	0
Other Bonds	121,525,637	29,072,000
Other Borrowings	0	0
<b>Total</b>	<b>135,100,637</b>	<b>29,072,000</b>
**If more space is needed to complete any section of this form, use the space below.		