

# BUDGET IN BRIEF

FY 2024-2025



CITY OF  
**Tigard**

# BUDGET IN BRIEF

## TIGARD BUDGET IN BRIEF

A budget is more than a technical document filled with numbers and data tables; it reflects our priorities and serves as a roadmap for the future. It creates a responsible guide for the coming fiscal year and charts a path for maintaining our investments. Our adopted budget meets the needs of our growing community, while improving our long-term fiscal health.

We continue to advance best practices we have implemented since FY 2023, and are guided by community priorities, the City Council's goals, Community Promise, and our commitment to fiscal responsibility.

This responsible budget plan will invest in five key community priorities.



### Advance Diversity, Equity, Inclusion, and Belonging (DEIB)

We continue to work on fostering an organization and community where everyone believes they belong. During FY 2025, we are continuing this work by:

- Expanding the City's bilingual incentive program.
- Advancing two park projects prioritized in our equity-centered Parks and Recreation System Plan.



### Reduce Houselessness

The City will continue to actively address houselessness in Tigard. During FY 2025, we are enhancing this work by:

- Adding a Social Services Coordinator at the Library.
- Investing \$350,000 in needed services.
- Upgrading the Strategic Initiatives Program Manager to a permanent position.
- Managing a City-County Liaison position.
- Adding a new Community Services Officer (CSO).



CONNECTIVITY & ACCESS  
IN UNDESERVED AREAS



HOUSING &  
ECONOMIC SECURITY



COMMUNITY  
RESILIENCY PLAN



INDIVIDUAL &  
FAMILY SUPPORT



SUSTAIN  
CITY SERVICES

## BUDGET IN BRIEF

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### Address Climate Change

This budget continues to support the City's work in climate mitigation and adaptation. During FY 2025, we are continuing this work by:

- Reducing emissions with the Heat Pump Cash In incentive program.
- Continuing to replace gas-powered vehicles and equipment where possible, city-wide.
- Continuing to expand and fortify the city's tree canopy.
- Continuing to invest in safe and accessible active mobility options.



### Modernize and Improve City Services

We plan to continue modernizing and improving services through hiring talented teammates and making significant investments in our Facilities Modernization Project and Tyler Enterprise Resources Planning (ERP) multi-year efforts. During FY 2025, we are enhancing this work by:

- Hiring two additional teammates in Human Resources.
- Investing in a third-party service to assist in managing paid leave.
- Maintaining our investment in Tigard Tyler.
- Investing in facilities modernization planning.
- Hiring two additional teammates in Public Works.
- Upgrading the Technical Training Coordinator to a permanent position.
- Hiring an Executive Assistant to support the Mayor and City Councilors.



### Enhance Community Safety and Accessibility

Community safety and accessibility is a community priority and a cornerstone of the City of Tigard's work. During FY 2025, we are enhancing this work by:

- Continuing the Police Mental Health Response Team agreement.
- Developing a pilot seasonal ranger program.
- Developing an action plan to guide future capital and programmatic investments focused on transportation safety.
- Implementing the Complete Street Design Policy on various projects.
- Continuing to improve sidewalk curb ramps.
- Continuing to promote safety for all users of the right-of-way.
- Continuing the City's commitment to traffic safety and photo traffic enforcement.

The City continues to recognize that improving and sustaining our long-term fiscal health is a multi-year effort that requires an ongoing commitment and focus. This budget improves services in priority areas while fulfilling our responsibility to be responsible stewards of public funds.

# UNDERSTANDING THE TIGARD BUDGET PROCESS

The Mayor, City Council, and City teammates are committed to a budget process that is transparent, accessible, and easy to understand. To make our budget more accessible and to reduce our impact on the environment, the public can engage with the budget and the budget process online.

In this Budget in Brief, you will learn about our budget process, including who proposes the budget, who makes the decisions, and who ultimately adopts our annual budget. You should have a better understanding of our principles and priorities, which help guide us and influence us. You'll also learn more about the finances, specifically where our funds come from, where they go, and how we can invest to further achieve long-term fiscal health for the City of Tigard.

We hope the pages that follow give you a better understanding of how this budget will enable Tigard to continue to meet the needs of our growing community and strengthen Tigard's long-term fiscal health.

## Key Dates for the Tigard Budget Process

### Budget for Fiscal Year 2025

<p><b>April 16, 2024</b> Budget Training</p> <p><b>April 19, 2024</b> Proposed Budget Distributed to Budget Committee</p> <p><b>April 27, 2024</b> Budget Committee Meeting</p>	<p><b>May 14, 2024</b> Budget Committee Meeting</p> <p><b>May 20, 2024</b> Budget Committee Meeting and Planned Budget Approval</p> <p><b>June 18, 2024</b> Tigard City Council Vote to Adopt FY 2025 Budget</p>
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## BUDGET IN BRIEF

### COMMUNITY PROFILE

Tigard is a dynamic, thriving, and livable riverfront community located minutes away from Oregon’s largest city that is built on the principles of support, caring for one another, and equitable opportunity for all who live and work here. Tigard is a welcoming, growing, and diversifying city with a vibrant economy that includes large employers like manufacturers as well as innovative small businesses and microenterprises. Tigard is also home to a high-performing public school system and extensive park and trail system. Tigard’s vision is to be an equitable community that is walkable, healthy, and accessible for everyone. Learn more by viewing our [Strategic Plan \(www.tigard-or.gov/your-government/strategic-plan\)](http://www.tigard-or.gov/your-government/strategic-plan).

#### Community Snapshot



Residents Who Live & Work in Tigard



Number of Businesses



**23,864**  
Residents Who Commute Out of Tigard



Microenterprises



Median Household Income



Median Home Value



Square Miles



Largest City in Oregon



Bull Mountain Highest Point



Cook Park Riverfront Lowest Point



Acres of Parks & Open Spaces



Miles of Paved Trails

Population and Growth Estimate Reports: <https://worldpopulationreview.com/us-cities/tigard-or-population>

U.S. Census Bureau Quick Facts [www.census.gov/quickfacts/fact/table/tigardcityoregon/PST045222#PST045222](http://www.census.gov/quickfacts/fact/table/tigardcityoregon/PST045222#PST045222)

Portland State University [www.pdx.edu/population-research/population-estimate-reports](http://www.pdx.edu/population-research/population-estimate-reports)

# GUIDING PRINCIPLES & GOALS

A city’s budget reflects community values and needs both now and in the future; it outlines a vision; and charts a path to achieve that shared vision. It’s a document that is not just numbers, charts, and graphs; it shows what we do as a city, why we do it, and how we will accomplish our goals. This is our guiding philosophy to our budget planning.

The City of Tigard’s plan for the Fiscal Year 2025 is to ensure we invest in community priorities, sustain service levels in a growing community, and estimate realistic fund balance forecasts.

## Community Promise

Our Community Promise is the lens we look through to consider investments, evaluate our progress, and achieve our goals. It is the test we apply to every investment in our community we make.

**COMMUNITY PROMISE**

The lens through which we evaluate and implement all our actions.

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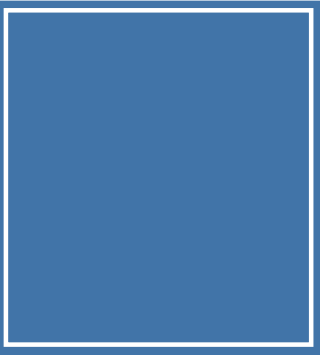
**EQUITY**  
WE will ensure just and fair inclusion where all can participate, prosper, and reach their full potential.
- 

**ENVIRONMENT**  
WE will embrace sustainability to improve our natural resources and the livability of our community.
- 

**ECONOMY**  
WE will be responsible stewards of the community’s financial resources entrusted to us.
- 

**ENGAGEMENT**  
WE will involve all voices in our community while building trusting relationships.
- 

**EXCELLENCE**  
WE will set high standards and strive to exceed community expectations.



# GUIDING PRINCIPLES & GOALS

### Council Goals for 2023–2025

The City of Tigard has a number of specific goals, priorities, and initiatives that support the City’s strategic vision of becoming an equitable community that is walkable, healthy, and accessible for everyone. Learn more by viewing our [Strategic Plan \(www.tigard-or.gov/your-government/strategic-plan\)](http://www.tigard-or.gov/your-government/strategic-plan).

The City Council has identified four goals that are key to achieving that vision, and that drive both the City of Tigard’s investments and team members’ work. These include:

## Reduce Houselessness



We will renew focus on supporting outreach and wrap around services through partners, available transitional housing, and support the business community to offset impacts.

## Address Climate Change



We will develop strategies to mitigate the carbon pollution impact of City operation, engaging with homeowners and renters, and exploring additional incentive programs for the community

## Modernize and Improve City Services



We will make progress on the City Facilities Modernization Project to have facilities that are more resilient, safer, and cost-effective with taxpayer dollars for the future.

## Enhance Community Safety and Accessibility



Council will prioritize additional community safety actions, including pedestrian safety and additional funding for law enforcement hiring, training, and accountability.

Visit [www.tigard-or.gov/councilgoals](http://www.tigard-or.gov/councilgoals) to learn more.

# STRATEGIC PRIORITIES

*These are the three priorities that support our vision:*

1

Set the standard for excellence in public service and customer experience.

2

Create a well-connected, attractive, and accessible pedestrian network.

3

Ensure development and growth support the vision.

## STRATEGIC PLAN SUMMARY

The purpose of the strategic plan is to provide guidance and direction for the city’s priorities for the next five years, through the end of 2025. Our vision highlights where we want to go and what we want to be, while our strategic priorities point to how we are going to achieve our vision.

Proactively planning provides an opportunity to grow the city in a way that is thoughtful and unique. This plan accomplishes this by leveraging and building on Tigard’s existing strengths and aiming to continue to grow Tigard as a thriving, desirable place to live, work, and play. This strategic plan also informs the allocation of limited city resources to both long- and short-term goals.

To stay informed on the progress of the strategic plan, visit [www.tigard-or.gov/your-government/strategic-plan](http://www.tigard-or.gov/your-government/strategic-plan)



## TIGARD AT A GLANCE

### Fiscal Year 2024 Highlights

In Fiscal Year 2024, the City of Tigard faced rising costs driven by inflation and lower tax revenues, and a more challenging fiscal environment. Despite those challenges Tigard continued to provide uninterrupted core services to our growing community. Along with providing the essential services that residents and employers rely on, Tigard also worked invest in Tigard’s long-term fiscal health.

# Key Facts & Figures



**3,500**

People Attended the 2nd annual El Tigre Fest.

Event included  
**68 VENDORS**



Implemented 20 is Plenty program on local residential streets citywide.

**+22,000**

New Items added to the Tigard Library



**40,000**  
SEEDLINGS



Planted 40,000 seedlings throughout Cook Park, Summerlake Park, and Dirksen Nature Park.

## YOUR CITY AT WORK

Maintained  
**187 MILES**  
of sewer pipe.



Maintained  
**5,529**  
manholes.



Swept average of  
**320 LANE MILES**  
of street each month.



Inspected  
**17 MILES**  
of stormwater  
pipe and cleaned  
**16.7 MILES**

Planted  
**22 TREES**  
as part of the Free  
Street Tree Program.

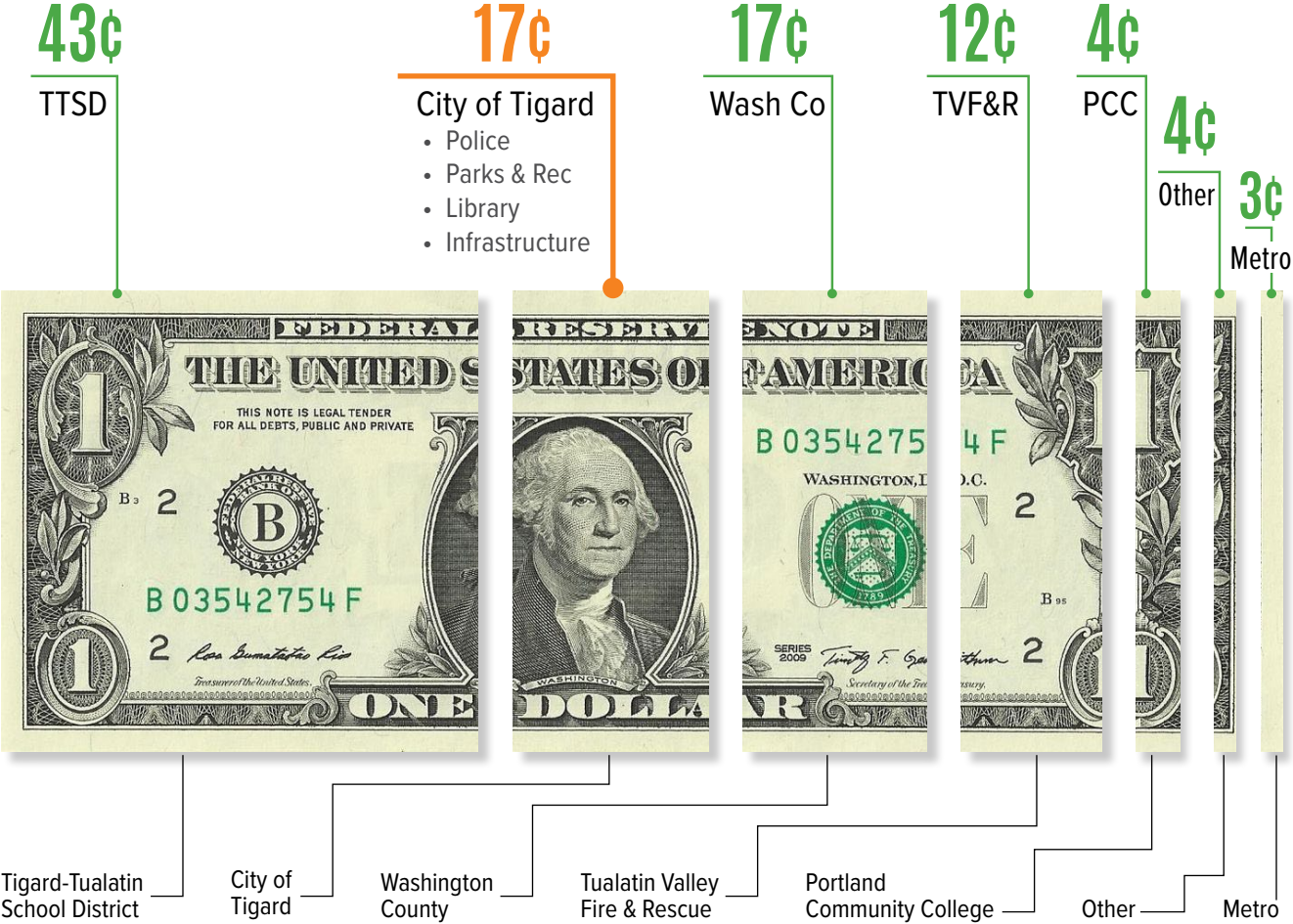


Maintained  
**563 ACRES**  
of parks & open spaces  
**16 MILES**  
of trail surface.

**100%**  
COMPLIANCE  
with drinking  
water standards.



# WHERE YOUR TAX DOLLARS GO LOCALLY



Your property tax bill consists of various taxing agencies all with different permanent tax rates. The City of Tigard has a permanent tax rate of \$2.5131 per thousand. Compared to other municipalities in Washington County, Tigard has one of the lowest rates.

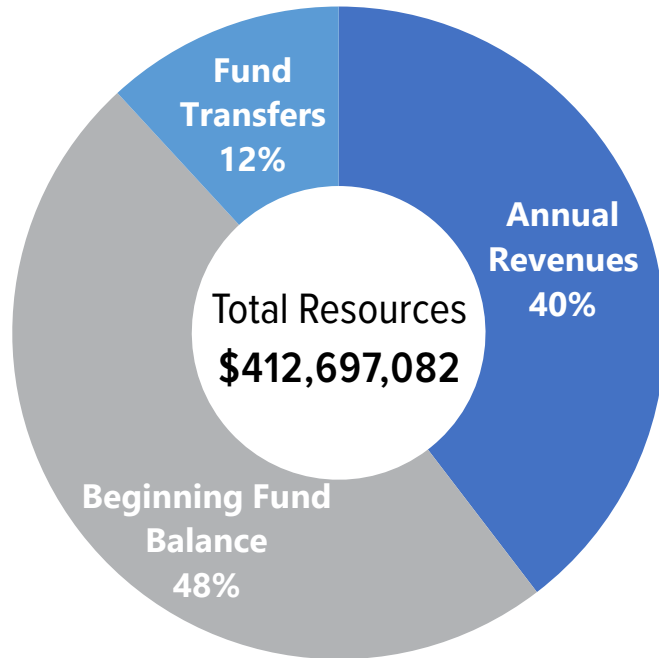
## WHERE TIGARD’S REVENUE COMES FROM

Resources to meet the City of Tigard’s obligations and service needs are derived from three primary sources: beginning fund balance, annual revenues and fund transfers.

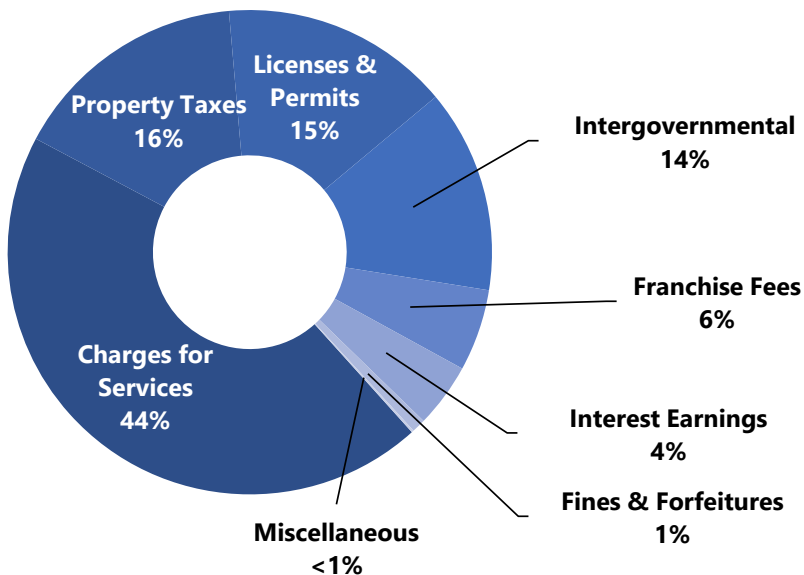
**Beginning Fund Balance** consists of revenues carried forward from previous fiscal years, including reserves for specific purposes (e.g., debt reserves and capital improvements) and monies used for cash flow.

**Annual Revenues** are those earned from city operations or taxes collected during the fiscal year. The principle sources of annual revenues are property taxes, utility fees and charges, and building and development fees and charges.

**Fund Transfers** are made when individual costs are shared and supported by multiple funds. These funds pay for direct or indirect costs.



### Annual Revenues Breakdown



ANNUAL REVENUES	
Charges for Services	72,410,692
Property Taxes	25,911,020
License & Permits	24,978,900
Intergovernmental	22,203,745
Franchise Fees	8,920,000
Interest Earnings	7,007,914
Fines & Forfeitures	1,502,000
Miscellaneous	239,600
<b>TOTAL</b>	<b>\$163,173,871</b>

# WHERE DOES THE MONEY GO?

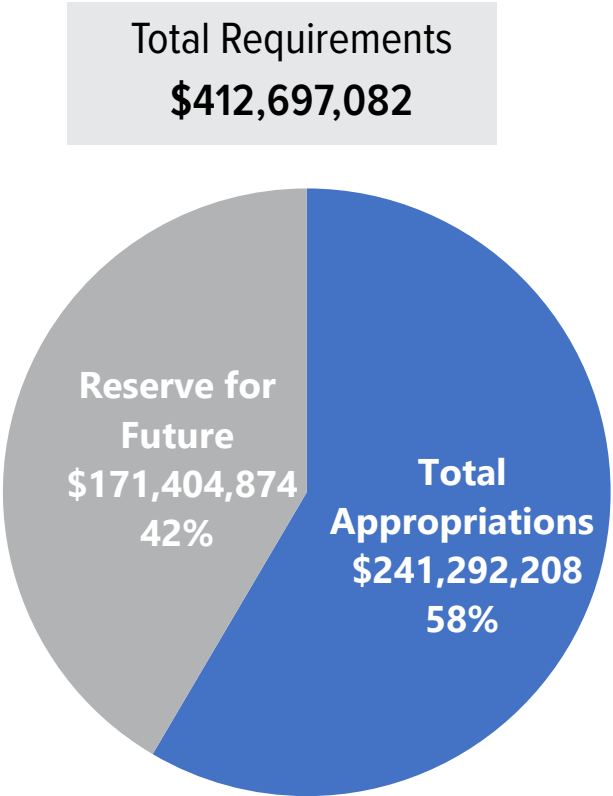
City budgetary requirements fall into three primary categories: requirements, appropriations, and operations.

**Requirements** consist of all funds appropriated for use during the fiscal year plus reserve for future expenditures (ending fund balances), which are not appropriated and are not intended to be used. Reserve for future expenditures is the city’s savings and is generally set aside for large capital projects. Money reserved for future expenditures is intended to be used in future years. If necessary, however, these reserves can be drawn upon for this fiscal year.

**Appropriations** consist of funds available for use during the fiscal year and include operations, debt service, capital improvements, transfers and contingencies.

**Operations** reflect the ongoing operating budget for the delivery of services.

The following charts provide information about each of these major categories.



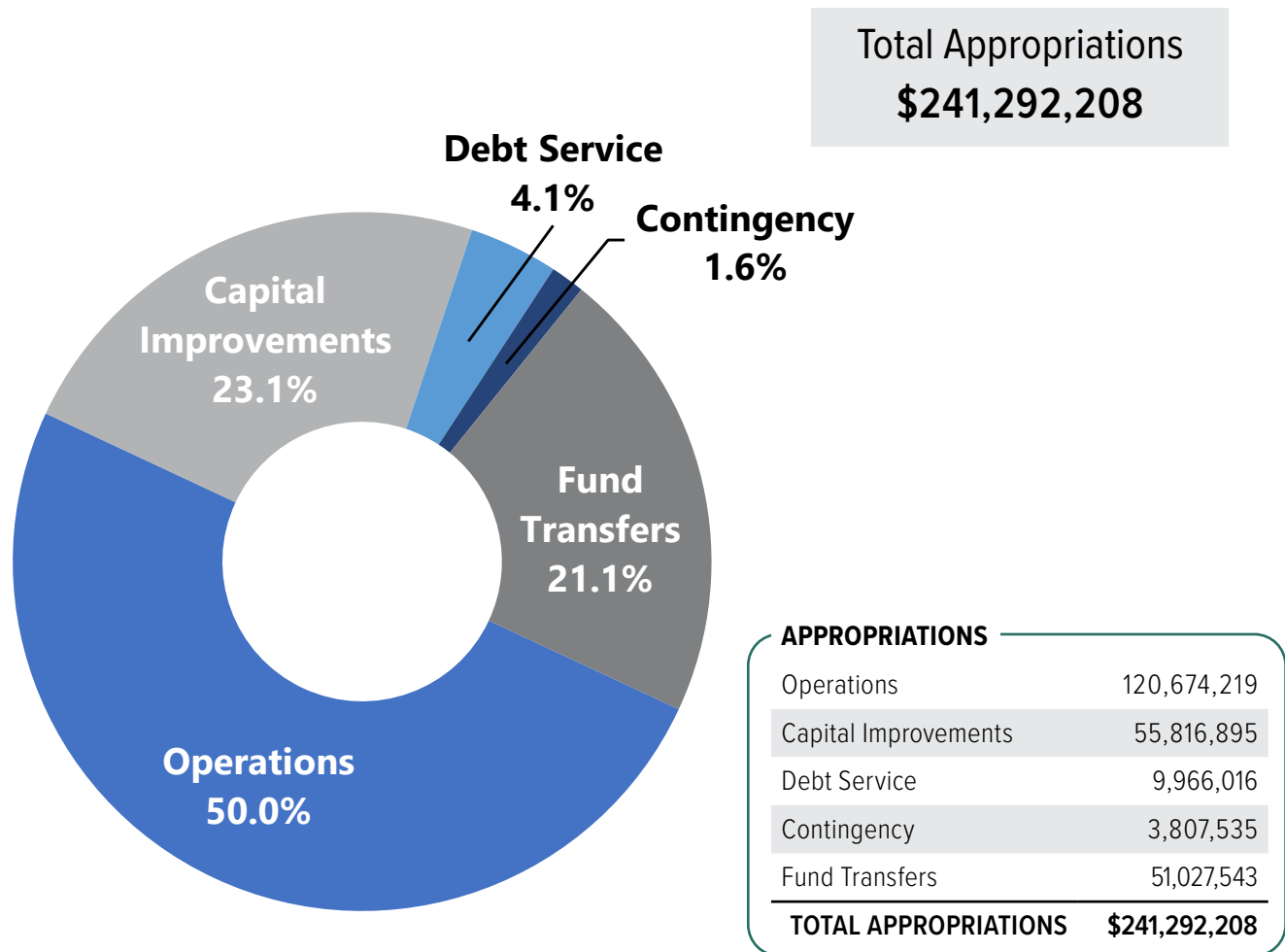
REQUIREMENTS	
<b>Current Expenditures</b>	
Operations	120,674,219
Capital Improvements	55,816,895
Debt Service	9,966,016
Contingency	3,807,535
Loan to TCDA	-
<b>Subtotal Current Expenditures</b>	<b>\$190,264,665</b>
Fund Transfers	51,027,543
<b>Total Appropriations</b>	<b>\$241,292,208</b>
<b>Reserve for Future</b>	<b>\$171,404,874</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$412,697,082</b>

The total requirements of the FY 2025 city budget are \$412,697,082. Of that amount, 58% is appropriated for use during the fiscal year, including \$3,807,535 in contingency. The remaining 42% is reserved for future expenditures. Money reserved for future expenditures is not intended to be used during the fiscal year, although it is available if needed.

## WHERE DOES THE MONEY GO?

### Appropriations

Fiscal Year 2024-2025 total appropriations are \$241,292,208 and consist of several subcategories of use. Of this amount, Operations, the city’s operating budget, account for 50.0% of the total. Appropriations are also established for debt service, capital improvements, transfers between funds, and contingencies. Debt service accounts for 4.1% of total city appropriations and pays principal and interest on outstanding voter-approved general obligation bonds and revenue bonds.



Capital improvements account for 23.1% of total appropriations and consist of major construction or acquisition projects that add to or extend the life of major city facilities and assets. Transfers between funds total 21.1% of appropriations. Money is transferred between funds to share resources or to pay expenses incurred in one fund that also benefit the program in one or more additional funds. Contingencies account for 1.6% of total appropriations and are used to pay for unexpected expenses. No money may be spent directly out of a contingency account; if needed, money must be transferred from contingency to another expense category by resolution of the City Council.

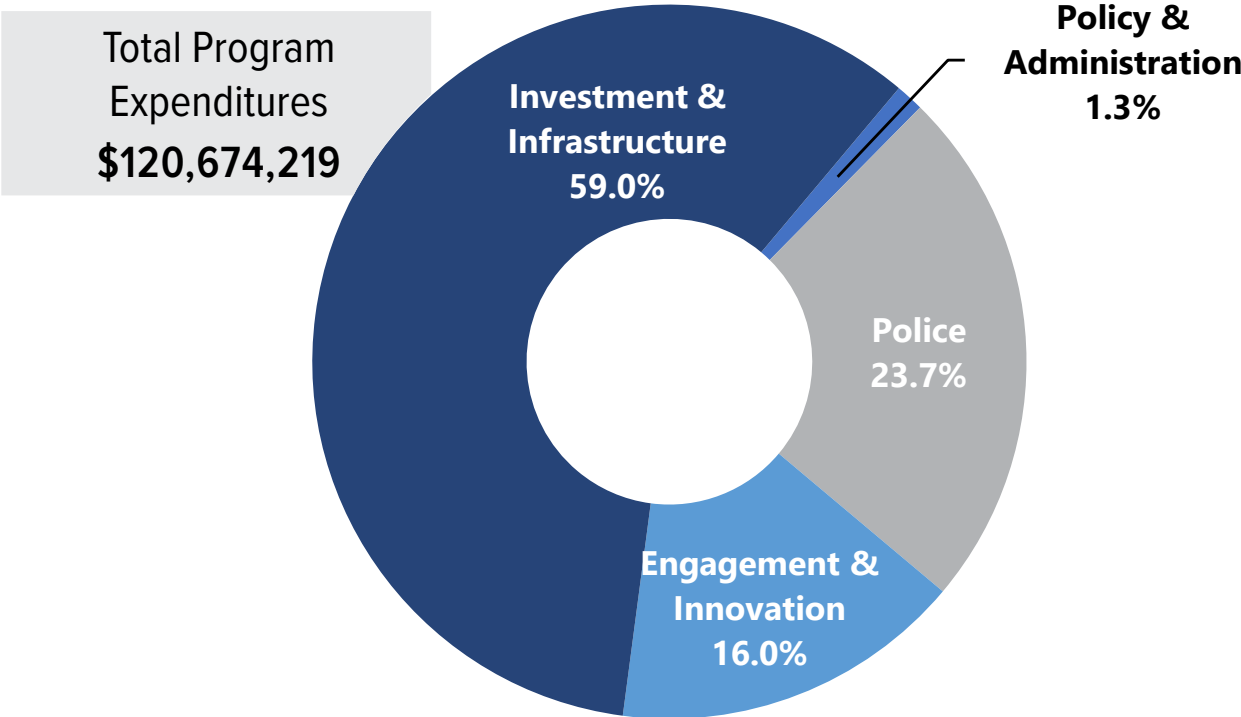
# WHERE DOES THE MONEY GO?

## Operations

Operations are the operating budget of the city and the heart of the city’s budget. Operations pay for the day-to-day costs of running the city and providing services to community members. Operations may be looked at from several different perspectives. Each perspective provides a different view of the use of these dollars. The following charts and descriptions provide three different analytical views of the city’s Operations.

Operations by program shows the major functional areas that make up the city’s total operating budget. The largest areas within the operating budget are Investment and Infrastructure (59.0%), Police (23.7%), and Engagement and Innovation (16.0%). Investment and Infrastructure accounts for 59.0% of the total operating budget and consists of Community Development, Fleet & Facilities, Public Works, Information Technology, and Finance & Court. This program area includes building permits and inspections, and land use planning services. In addition it also includes services that operate and maintain the city’s infrastructure (streets, water, parks, sanitary sewer, and stormwater). Police’s services account for 23.7% of the total operating budget. The Engagement and Innovation program accounts for 16.0% of the total operating budget and includes City Management, Design & Communications, Human Resources & Risk, and the Library. At just over 1.3% of the total operating budget, Policy and Administration includes the Mayor, City Council, City Records, and the City Attorney.

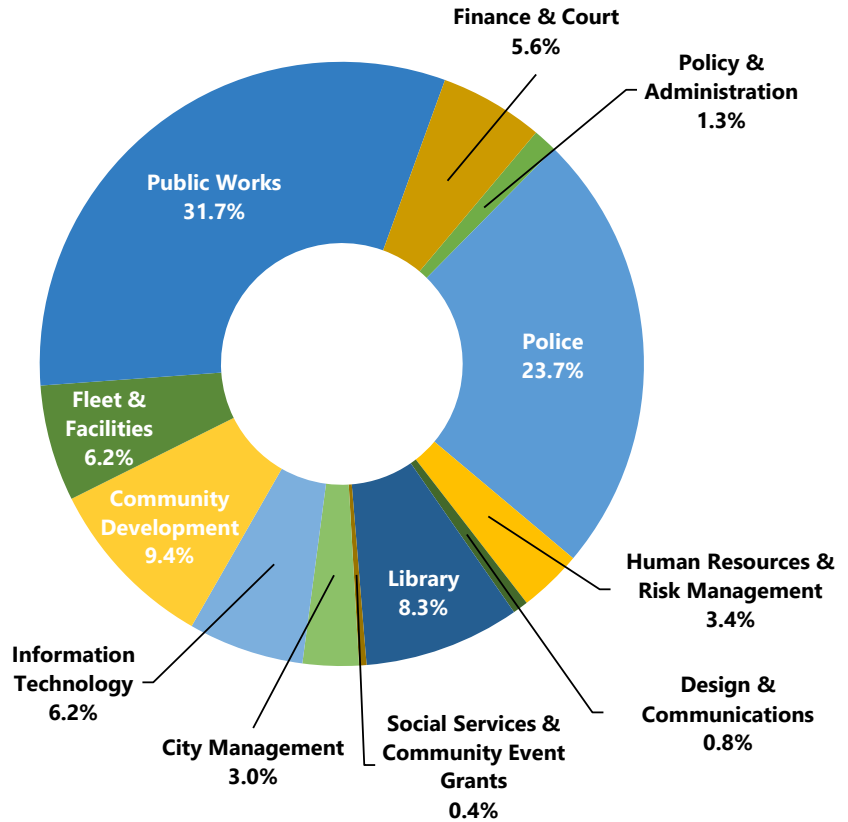
## Total Operating Budget by Program



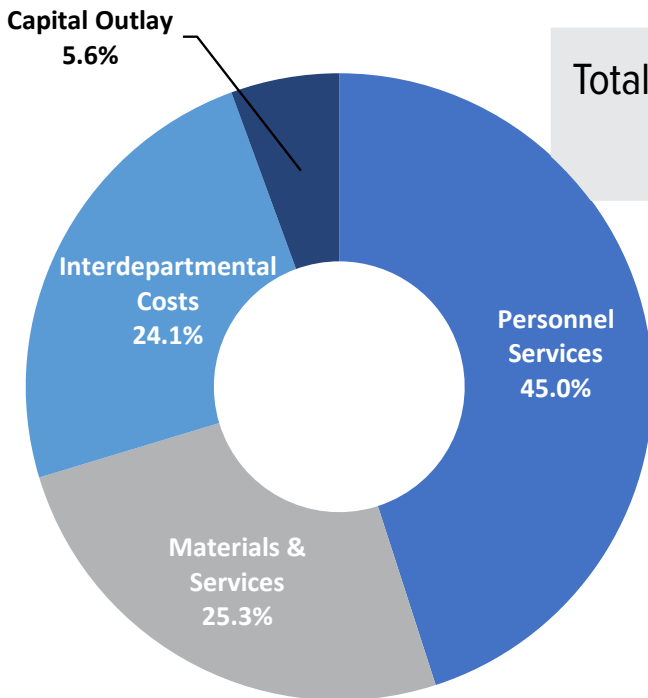
## WHERE DOES THE MONEY GO?

Another way of looking at the city's operations is by department. This view reflects the administrative structure of the city. The largest city department is Public Works with 31.7% of the budget. Police follows with 23.7% of the budget. Followed by Community Development with 9.4% and Library with 8.3%. Fleet & Facilities and Information Technology has 6.2%, Finance & Court with 5.6%, City Management with 3.0%, Policy & Administration with 1.3%, and finally Design & Communications, Social Services & Community Events with <1%.

### Total Operating Budget by Department



### Total Operating Budget by Category



**Total Program Expenditures**  
**\$120,674,219**

Finally, the third way to view the city's operations is by category. Roughly, 45.0% of the operating budget is for Personnel Services, which are the salaries and benefits for teammates who are providing programs and services to the public. Materials and Services, supplies, professional services, small equipment, etc., account for 25.3% of the operating budget. Interdepartmental expenses pay for services provided within the city and make up 24.1% of operating expenses. Finally, Capital Outlay (purchase of equipment and vehicles necessary to provide programs and services) accounts for about 5.6% of the operating budget.

## INTERNAL STRUCTURE

### **A Focus on Excellence and The Customer Experience**

The City of Tigard is committed to setting the standard for excellence in public service and customer experience, accountability, and the responsible use of taxpayer dollars. As part of that commitment, the City is constantly identifying ways to make our city government more effective, and sharing with the public any changes that help us provide excellent service and an improved customer experience for Tigard residents, employers and businesses.

### **The Role of the City Manager**

#### **A Focus on Both Operational and Fiscal Health to Achieve Excellence in Customer Service**

The City Manager is appointed by the Mayor with the consent of the City Council. The [Tigard Municipal Code](#) establishes the following duties for the City Manager:

- Exercise control and supervision of all activities, departments, and offices, except the office of municipal judge and the office of city attorney;
- Prepare and submit financial and activity reports to the Mayor and Council;
- Coordinate the work of all City departments and employees;
- Make recommendations to the Council on legislation, financial programs, capital improvements, policies, services, and other matters as requested; and
- Make available to the public usual and customary information concerning the operations of the city government.

In addition, the City Manager also serves as the chief budget and fiscal officer of the city and “shall perform the functions of budget officer” as prescribed by the Local Budget Law of Oregon.

With these duties set out in the Tigard Municipal Code and state law, the focus of the City Manager is on the both the operational and fiscal health of the city all while striving to achieve excellence in customer service.



## **MAYOR & COUNCIL**

The City Council is elected to serve Tigard residents according to the City Charter. The Mayor and City Councilors provide legislative and policy leadership for city government. The Mayor and Councilors are elected by residents to serve four-year terms on a non-partisan basis. The council hires the City Manager to run day-to-day operations and the City Attorney for city legal services. The City Council reviews, revises and adopts city laws and policies, provides oversight on city operations and sets the overall direction of the city.

The Mayor and City Councilors serve as the city’s legislative body; its members are the community’s decision makers. Much of the Council’s work is guided by the city’s strategic plan, City Council goals, and the Community Promise.

Visit [www.tigard-or.gov/councilgoals](http://www.tigard-or.gov/councilgoals) to learn more.

### **Mayor and City Council**



**Heidi Lueb**  
Mayor



**Yi-Kang Hu**  
Council President



**Jeanette Shaw**  
Councilor



**Maureen Wolf**  
Councilor



**Madi Vogel**  
Youth Councilor

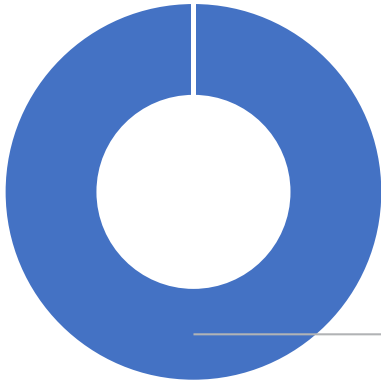
*The Mayor and City Council are elected by the people of Tigard. You can find more information about their programs, services, and funding in the City Policy and Administration section.*



**Mayor & City Council**

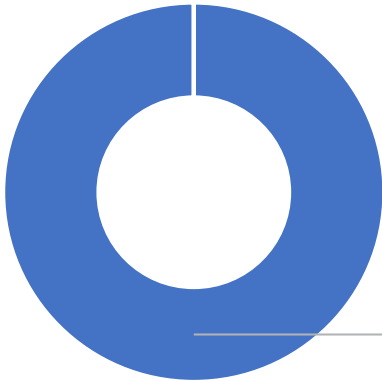
Budget Total: **\$624,628**

FTE: **1.00**



Mayor & City Council  
100%

**Budget by Division**



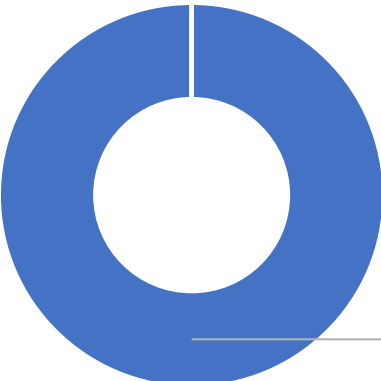
General Fund  
100%

**Budget by Fund**

**City Attorney**

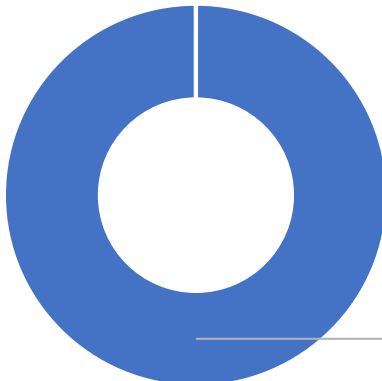
Budget Total: **\$386,920**

FTE: **1.10**



City Attorney  
100%

**Budget by Division**



Central Services Fund  
100%

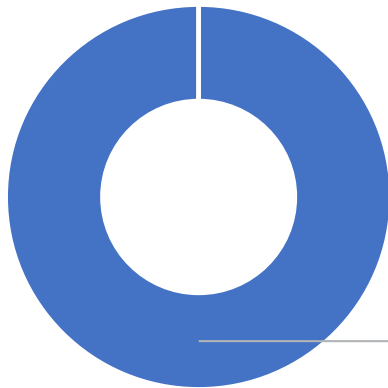
**Budget by Fund**

## BUDGET IN BRIEF

### City Recorder

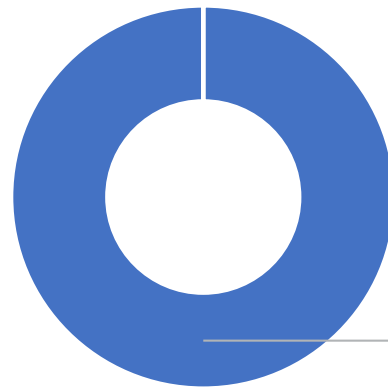
Budget Total: **\$530,789**

FTE: **3.00**



City Recorder  
100%

**Budget by Division**



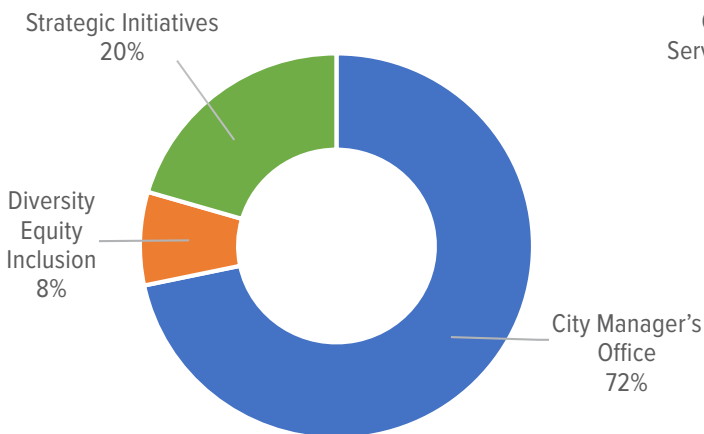
Central Services Fund  
100%

**Budget by Fund**

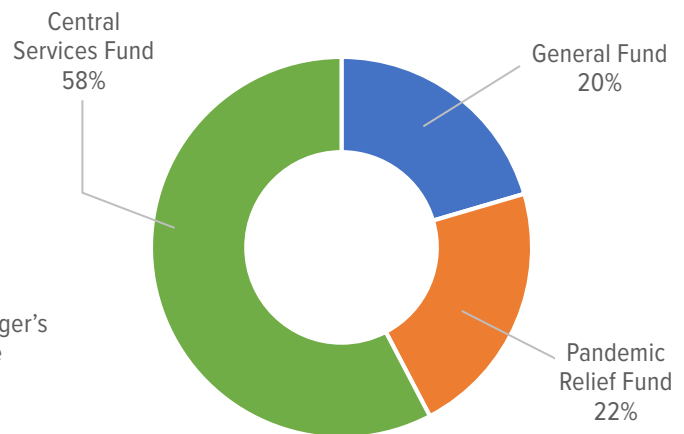
### City Management

Budget Total: **\$3,613,811**

FTE: **8.90**



**Budget by Division**

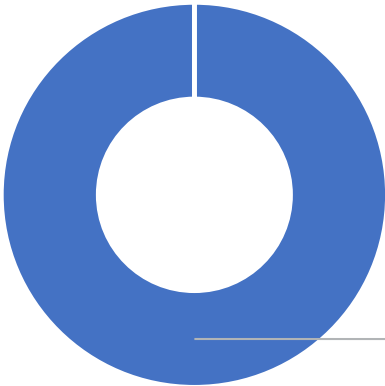


**Budget by Fund**

**Design & Communications**

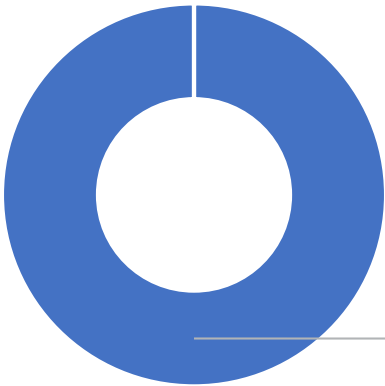
Budget Total: **\$998,176**

FTE: **5.35**



Communications  
100%

**Budget by Division**



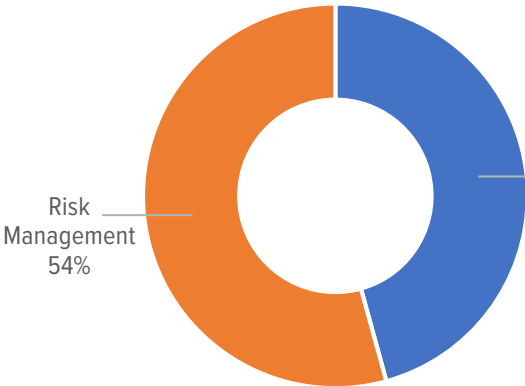
Central Services Fund  
100%

**Budget by Fund**

**Human Resources & Risk Management**

Budget Total: **\$4,100,648**

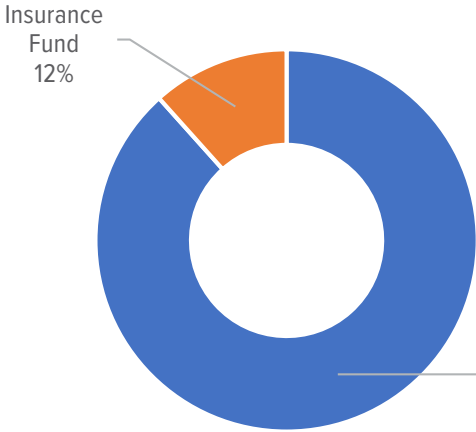
FTE: **9.50**



Risk Management  
54%

Human Resources  
46%

**Budget by Division**



Insurance Fund  
12%

Central Services Fund  
88%

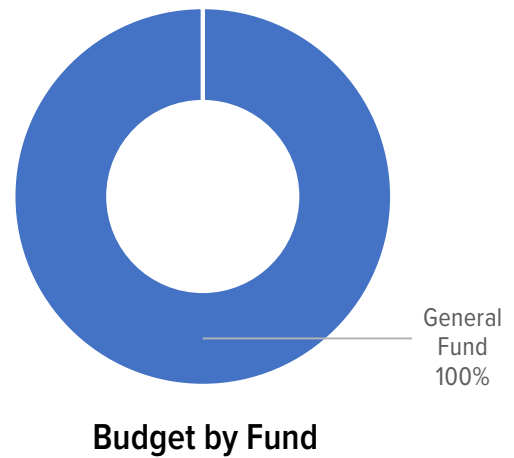
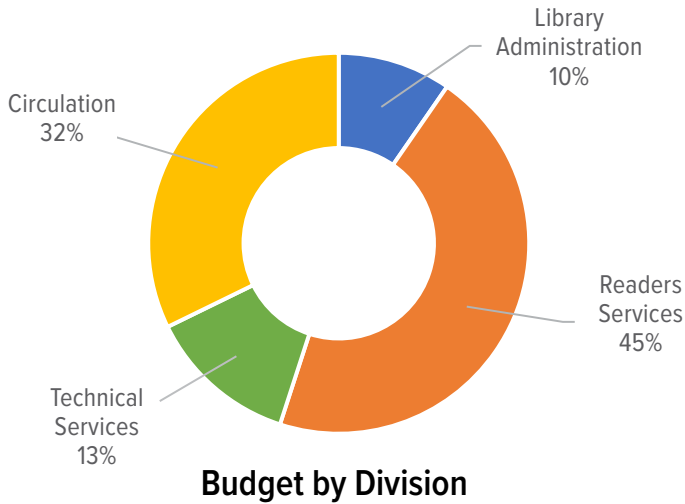
**Budget by Fund**

## BUDGET IN BRIEF

### Tigard Public Library

Budget Total: **\$10,071,124**

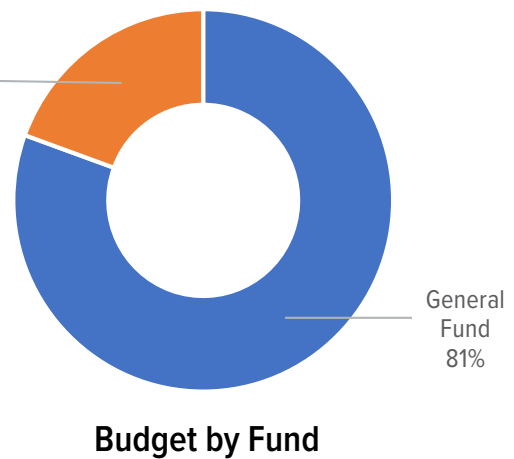
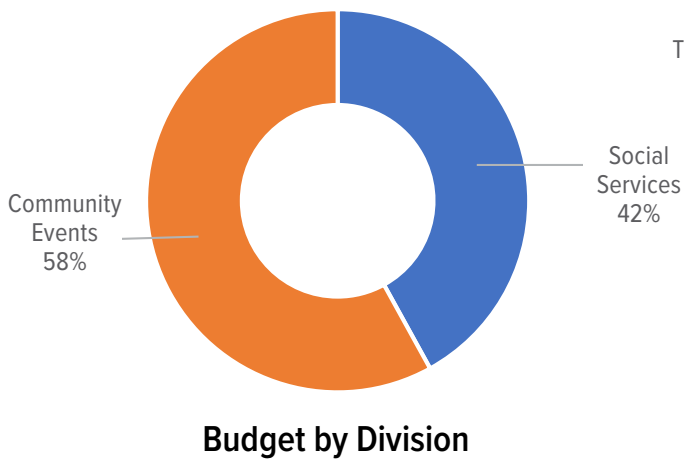
FTE: **40.30**



### Social Services & Community Event Grants

Budget Total: **\$482,850**

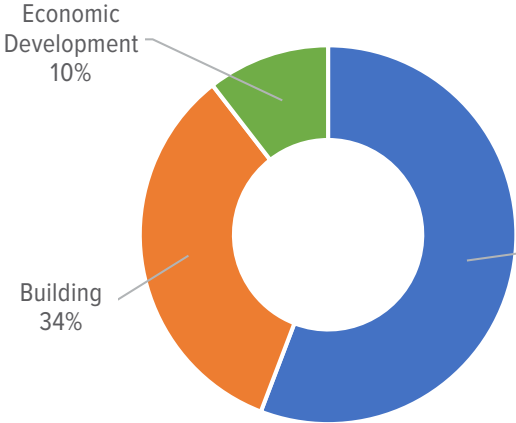
FTE: **0.00**



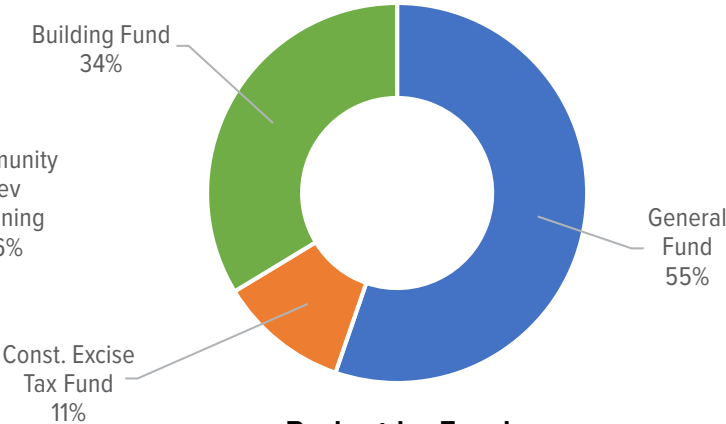
### Community Development

Budget Total: \$11,286,918

FTE: 38.00



Budget by Division

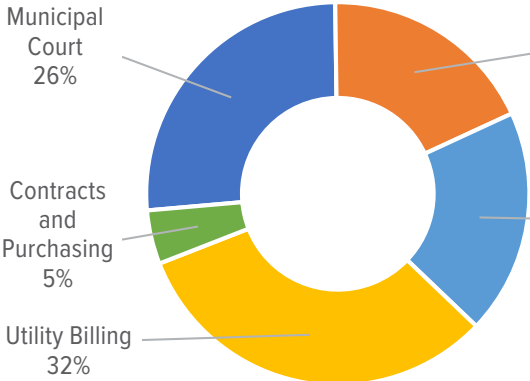


Budget by Fund

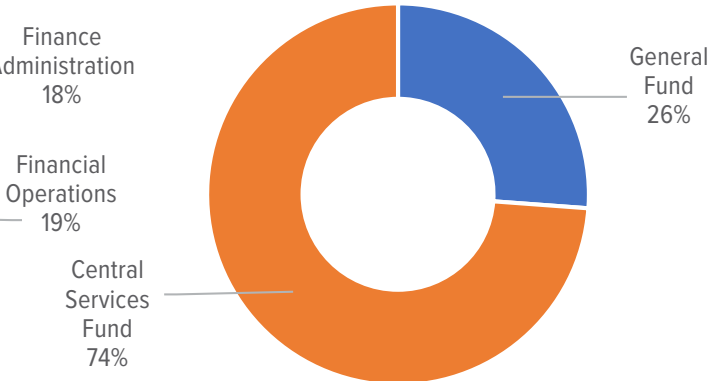
### Finance & Court

Budget Total: \$6,712,855

FTE: 32.15



Budget by Division



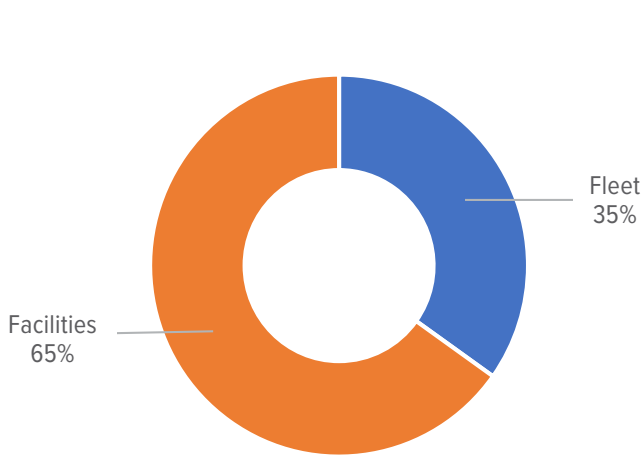
Budget by Fund

## BUDGET IN BRIEF

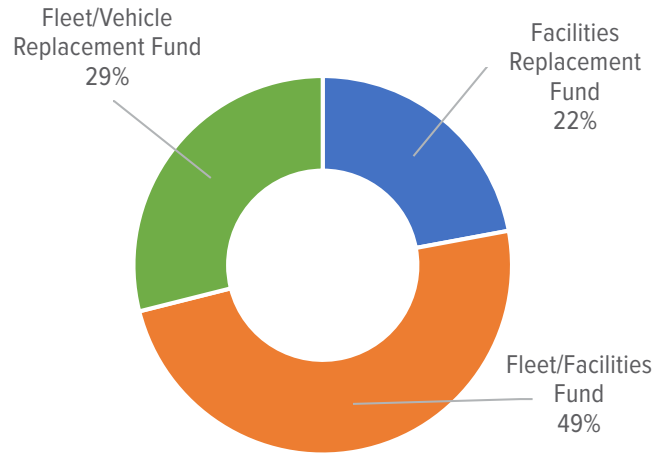
### Fleet & Facilities

Budget Total: **\$7,512,221**

FTE: **10.00**



**Budget by Division**

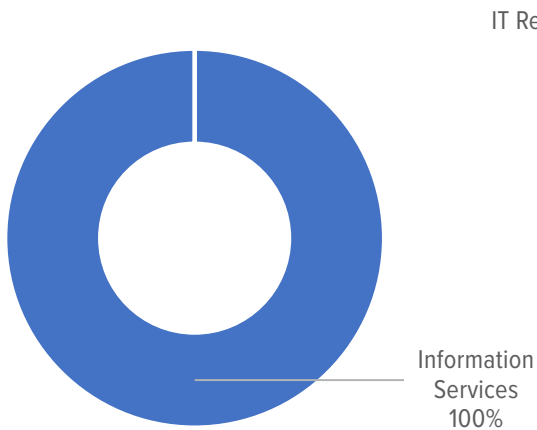


**Budget by Fund**

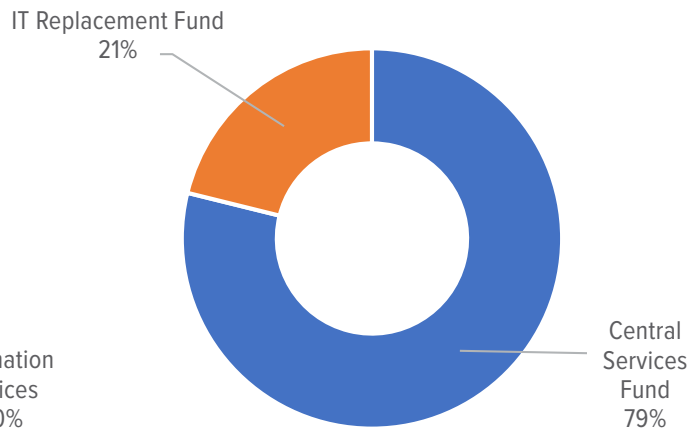
### Information Technology

Budget Total: **\$7,473,989**

FTE: **20.00**



**Budget by Division**

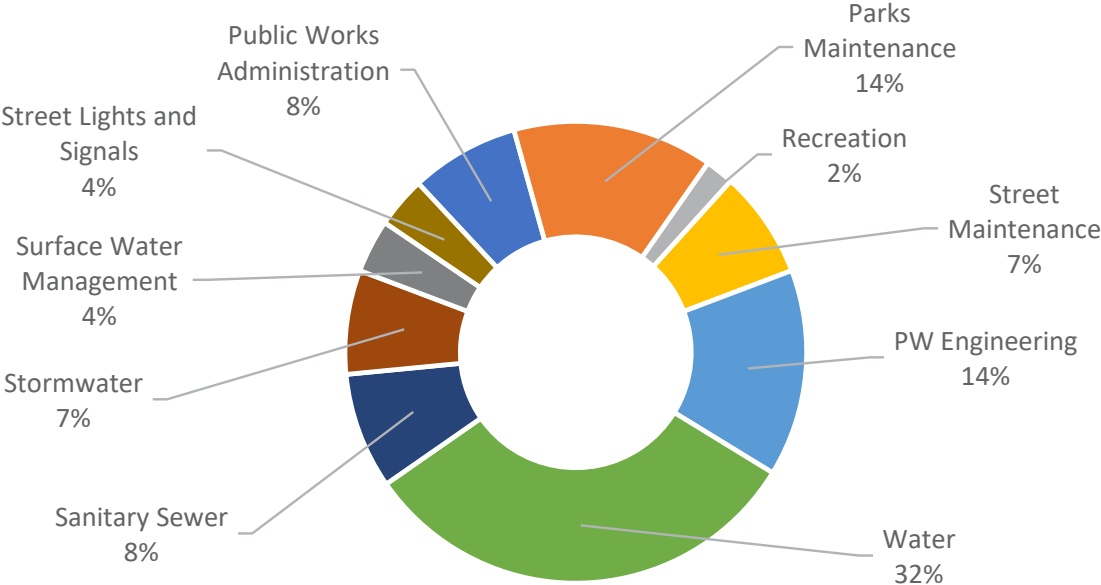


**Budget by Fund**

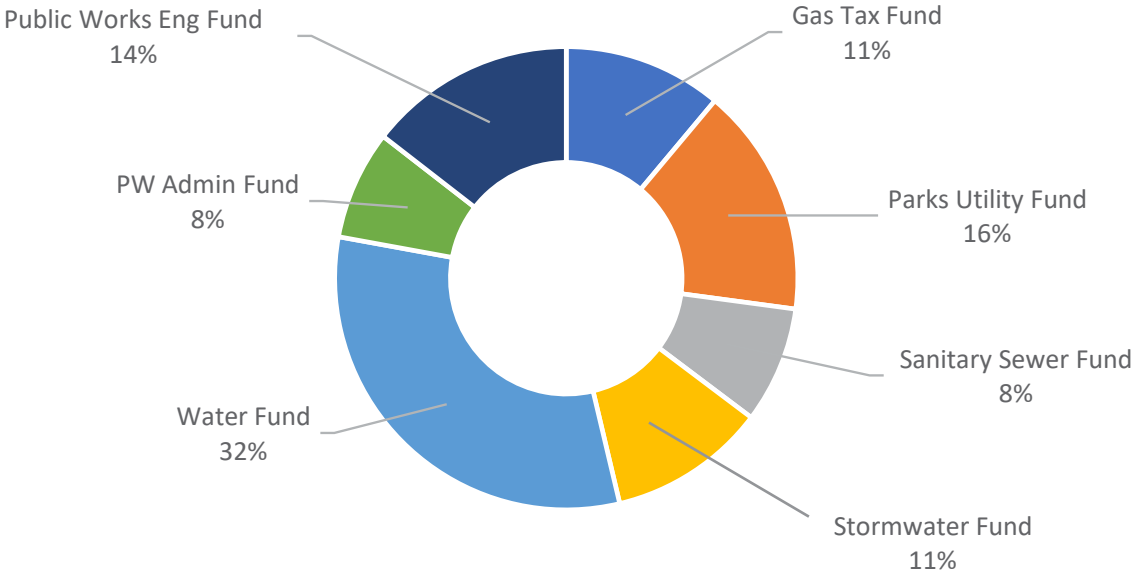
**Public Works**

**Budget Total: \$38,241,611**

**FTE: 94.00**



**Budget by Division**



**Budget by Fund**

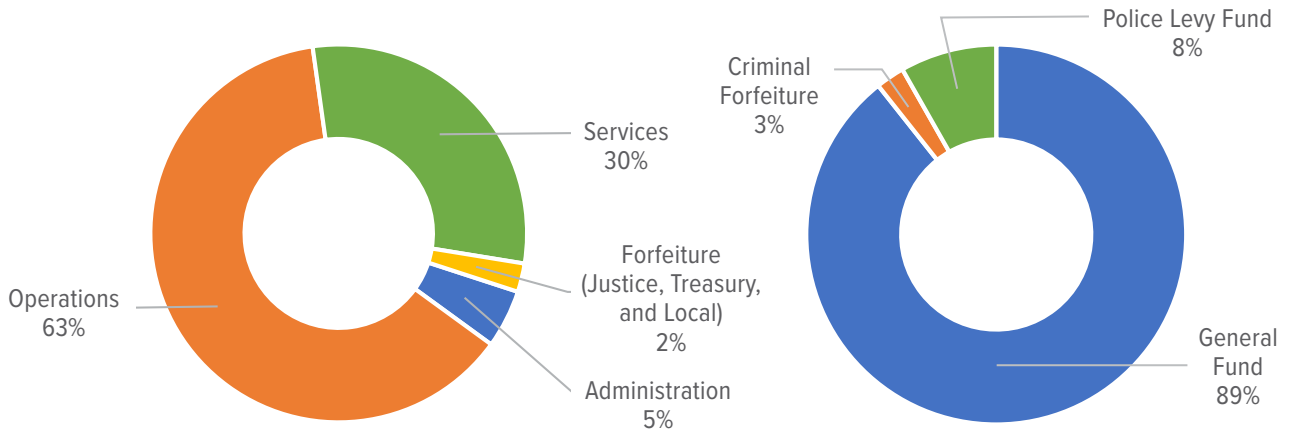


# BUDGET IN BRIEF

## Tigard Police

Budget Total: **\$28,637,678**

FTE: **96.50**



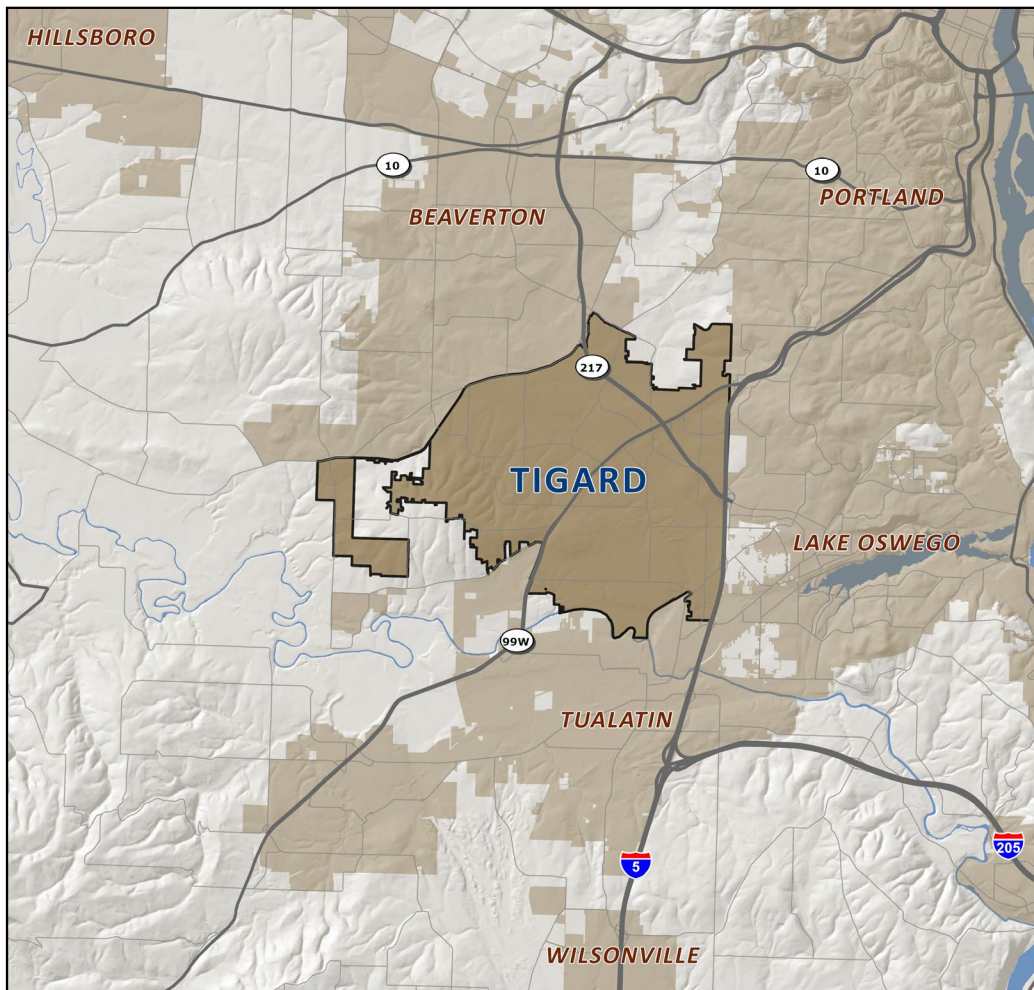
Budget by Division

Budget by Fund



# TIGARD MAP

## CITY OF TIGARD





CITY OF  
**Tigard**

13125 SW Hall Blvd. · Tigard, OR 97223  
[www.tigard-or.gov](http://www.tigard-or.gov)