

SCHEDULE OF APPROPRIATIONS

Fund	Program	Proposed	Budget Committee Changes	Recommended Approved	Council Changes	Adopted
General Fund						
	Mayor & City Council	624,628	-	624,628	-	624,628
	Engagement & Innovation	11,293,388	-	11,293,388	-	11,293,388
	Investment & Infrastructure	7,934,035	60,000	7,994,035	-	7,994,035
	Police	25,468,443	114,392	25,582,835	-	25,582,835
	Transfer	831,688	453,152	1,284,840	-	1,284,840
	Contingency	1,381,115	-	1,381,115	-	1,381,115
		47,533,297	627,544	48,160,841	-	48,160,841
Gas Tax Fund						
	Investment & Infrastructure	3,644,194	638,838	4,283,033	(40,283)	4,242,750
	Transfer	2,783,303	(126,810)	2,656,493	-	2,656,493
	Contingency	192,720	-	192,720	-	192,720
		6,620,217	512,029	7,132,246	(40,283)	7,091,963
City Gas Tax Fund						
	Transfer	3,337,170	(40,277)	3,296,892	-	3,296,892
		3,337,170	(40,277)	3,296,892	-	3,296,892
Transportation TNC Fund						
	Transfer	573	-	573	-	573
	Contingency	100,000	-	100,000	-	100,000
		100,573	-	100,573	-	100,573
Transient Lodging Tax Fund						
	Transfer	193,950	188,931	382,881	-	382,881
		193,950	188,931	382,881	-	382,881
Construction Excise Tax Fund						
	Investment & Infrastructure	500,000	750,000	1,250,000	-	1,250,000
	Transfer	15,328	-	15,328	-	15,328
	Contingency	15,000	-	15,000	-	15,000
		530,328	750,000	1,280,328	-	1,280,328
Electrical Inspection Fund						
	Transfer	265,501	-	265,501	-	265,501
		265,501	-	265,501	-	265,501

SCHEDULE OF APPROPRIATIONS

Fund	Program	Proposed	Budget Committee Changes	Recommended Approved	Council Changes	Adopted
Building Fund						
	Investment & Infrastructure	3,799,691	-	3,799,691	-	3,799,691
	Transfer	4,376	(1,171)	3,204	-	3,204
	Contingency	114,026	-	114,026	-	114,026
		3,918,093	(1,171)	3,916,921	-	3,916,921
Criminal Forfeiture Fund						
	Police	700,000	-	700,000	-	700,000
	Transfer	241	-	241	-	241
		700,241	-	700,241	-	700,241
Urban Forestry Fund						
	Transfer	235,905	(10,046)	225,859	-	225,859
		235,905	(10,046)	225,859	-	225,859
Parks Utility Fund						
	Investment & Infrastructure	5,793,944	329,554	6,123,497	9,064	6,132,561
	Transfer	11,568	(2,412)	9,156	-	9,156
	Contingency	173,891	-	173,891	-	173,891
		5,979,403	327,141	6,306,544	9,064	6,315,608
Police Levy Fund						
	Police	2,354,844	-	2,354,844	-	2,354,844
	Contingency	70,645	-	70,645	-	70,645
		2,425,489	-	2,425,489	-	2,425,489
Pandemic Relief Fund						
	Engagement & Innovation	790,000	-	790,000	-	790,000
	Transfer	918,507	-	918,507	-	918,507
		1,708,507	-	1,708,507	-	1,708,507
Bancroft Debt Service Fund						
		N/C		N/C		N/C
General Obligation Debt Service Fund						
	Debt Service	2,758,869	-	2,758,869	-	2,758,869
		2,758,869	-	2,758,869	-	2,758,869
Facilities Capital Projects Fund						
	Capital Improvements	2,945,000	-	2,945,000	-	2,945,000
		2,945,000	-	2,945,000	-	2,945,000
Transportation Development Tax						
	Transfer	2,182,228	(229,237)	1,952,991	-	1,952,991
		2,182,228	(229,237)	1,952,991	-	1,952,991
Underground Utility Fund						
	Transfer	23,454	(3,558)	19,896	-	19,896
		23,454	(3,558)	19,896	-	19,896
Street Maintenance Fund						
	Capital Improvements	6,415,000	-	6,415,000	-	6,415,000
	Transfer	602,067	(281,820)	320,248	-	320,248
		7,017,067	(281,820)	6,735,248	-	6,735,248

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Fund	Program	Proposed	Budget Committee Changes	Recommended Approved	Council Changes	Adopted
Transportation SDC Fund						
	Transfer	4,663,224	(215,439)	4,447,785	-	4,447,785
		4,663,224	(215,439)	4,447,785	-	4,447,785
Parks Capital Fund						
	Capital Improvements	5,138,895	-	5,138,895	-	5,138,895
		5,138,895	-	5,138,895	-	5,138,895
Parks Bond Fund						
	Transfer	653,645	(3,645)	650,000	-	650,000
		653,645	(3,645)	650,000	-	650,000
Parks SDC Fund						
	Transfer	3,823,770	(522,434)	3,301,336	-	3,301,336
		3,823,770	(522,434)	3,301,336	-	3,301,336
Transportation CIP Fund						
	Capital Improvements	15,572,000	-	15,572,000	-	15,572,000
		15,572,000	-	15,572,000	-	15,572,000
Sanitary Sewer Fund						
	Investment & Infrastructure	3,027,105	81,299	3,108,404	4,335	3,112,739
	Capital Improvements	1,400,000	-	1,400,000	-	1,400,000
	Transfer	755,608	(59,945)	695,662	-	695,662
	Contingency	155,372	-	155,372	-	155,372
		5,338,085	21,353	5,359,438	4,335	5,363,773
Stormwater Fund						
	Investment & Infrastructure	4,019,042	191,434	4,210,476	3,993	4,214,469
	Capital Improvements	3,779,000	-	3,779,000	-	3,779,000
	Transfer	1,265,465	(310,014)	955,451	-	955,451
	Contingency	271,727	-	271,727	-	271,727
		9,335,234	(118,580)	9,216,654	3,993	9,220,647
Water Quality/Quantity Fund						
	Transfer	20,079	(20,079)	-	-	-
		20,079	(20,079)	-	-	-
Water Fund						
	Investment & Infrastructure	11,300,326	809,220	12,109,546	(32,096)	12,077,450
	Transfer	20,246,435	(659,253)	19,587,182	-	19,587,182
	Contingency	730,037	-	730,037	-	730,037
		32,276,798	149,966	32,426,764	(32,096)	32,394,668
Water SDC Fund						
	Transfer	9,237,747	(423,395)	8,814,352	-	8,814,352
		9,237,747	(423,395)	8,814,352	-	8,814,352
Water CIP Fund						
	Capital Improvements	20,552,000	15,000	20,567,000	-	20,567,000
		20,552,000	15,000	20,567,000	-	20,567,000

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Fund	Program	Proposed	Budget Committee Changes	Recommended Approved	Council Changes	Adopted
Water Debt Service Fund						
	Debt Service	7,207,147	-	7,207,147	-	7,207,147
		7,207,147	-	7,207,147	-	7,207,147
Central Services Fund						
	City Attorney	386,920	-	386,920	-	386,920
	City Recorder	530,789	-	530,789	-	530,789
	Engagement & Innovation	6,706,222	-	6,706,222	-	6,706,222
	Investment & Infrastructure	10,825,690	24,416	10,850,106	-	10,850,106
		18,449,620	24,416	18,474,036	-	18,474,036
Information Technology Replacement Fund						
	Investment & Infrastructure	1,579,930	-	1,579,930	-	1,579,930
	Contingency	157,993	-	157,993	-	157,993
		1,737,923	-	1,737,923	-	1,737,923
Facilities Replacement Fund						
	Investment & Infrastructure	1,658,600	-	1,658,600	-	1,658,600
	Transfer	619,000	-	619,000	-	619,000
	Contingency	227,760	-	227,760	-	227,760
		2,505,360	-	2,505,360	-	2,505,360
Public Works Admin Fund						
	Investment & Infrastructure	2,785,484	-	2,785,484	129,518	2,915,002
	Transfer	916	-	916	-	916
		2,786,400	-	2,786,400	129,518	2,915,918
Public Works Engineering Fund						
	Investment & Infrastructure	5,657,988	-	5,657,988	(111,347)	5,546,641
	Transfer	3,204	-	3,204	-	3,204
		5,661,192	-	5,661,192	(111,347)	5,549,845
Fleet/Facilities Fund						
	Investment & Infrastructure	3,681,136	-	3,681,136	-	3,681,136
		3,681,136	-	3,681,136	-	3,681,136
Fleet/Vehicle Replacement Fund						
	Investment & Infrastructure	2,172,486	-	2,172,486	-	2,172,486
	Contingency	217,249	-	217,249	-	217,249
		2,389,735	-	2,389,735	-	2,389,735
Insurance Fund						
	Engagement & Innovation	477,000	-	477,000	-	477,000
		477,000	-	477,000	-	477,000
Library Donations and Bequests Fund						
	Transfer	600,045	-	600,045	-	600,045
		600,045	-	600,045	-	600,045

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All Funds						
	Mayor & City Council	624,628	-	624,628	-	624,628
	City Attorney	386,920	-	386,920	-	386,920
	City Recorder	530,789	-	530,789	-	530,789
	Engagement & Innovation	19,266,609	-	19,266,609	-	19,266,609
	Investment & Infrastructure	68,379,650	2,884,760	71,264,410	(36,816)	71,227,594
	Police	28,523,286	114,392	28,637,678	-	28,637,678
	Capital Improvements	55,801,895	15,000	55,816,895	-	55,816,895
	Transfer	53,294,997	(2,267,454)	51,027,543	-	51,027,543
	Debt Service	9,966,016	-	9,966,016	-	9,966,016
	Contingency	3,807,535	-	3,807,535	-	3,807,535
		240,582,325	746,698	241,329,023	(36,816)	241,292,207

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FINANCIAL POLICIES

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 with 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.
- Reports comparing actual to budgeted revenues will be prepared by the Finance Department and presented to the City Manager.

FINANCIAL POLICIES

- 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. All idle cash will be continuously invested.
- 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

- 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 fixed costs agreements, 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).

Reserve Policy

The City Council has adopted the following minimum fund balance reserve policies for its various operating funds:

General Fund. The minimum reserve policies are established as follows:

Cash Requirement Reserve: A minimum reserve equal to 25% of budgeted annual operating expenditures including operating transfers out in recognition of the receipt of the largest revenue source – property taxes – that are received in December and to mitigate the need to borrow to pay for recurring expenses such as payroll, utilities and other operating costs.

Emergency Reserve: A flat amount of \$1 million to help the city bridge a revenue slowdown caused by a recession or other unforeseen event.

Service Level Reserve: A reserve established to capture annual surpluses (revenues that exceed expenditures) or deficits (where expenditures exceed revenues) that cannot fall below zero.

Undesignated Reserve: Excess reserves left over after the aforementioned minimum reserves are maintained.

Internal Service Funds. The minimum reserve policies are established as follows:

Central Service Fund: A flat amount of \$500,000.

PW Admin Fund: A flat amount of \$400,000.

PW Engineering Funds: An amount equal to 25% of budgeted annual operating expenditures plus operating transfers out.

Information Technology, Facilities and Fleet/Vehicles Replacement Funds: An amount equal to not less than 75% (and not greater than 100%) of the calculated recovered replacement value to date based on the inventory of assets listing upon which replacement charges are based.

Insurance Fund: An amount not less than \$1 million in recognition of any potential exposure to self-insured loss retention (and not greater than \$1.5 million).

Capital Improvement Policy

- The city will sustain Systems Development Charges (SDCs) for the cost of demand-created facilities, improvements or infrastructure, including in-house engineering and design for the following systems:
 - Transportation – transportation systems
 - Parks – park and recreation systems
 - Water – water supply, treatment and distribution systems
- 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.
- Capital Project funds dedicated for capital improvements will be segregated in the accounting system and used only for the intended capital purposes.

Capital 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).
- 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.

FINANCIAL POLICIES

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 to consider for improvement.
- Full disclosure will be provided in the financial statements and bond representations.
- Financial systems that conform to GAAP and Local Budget Law will be maintained to monitor expenditures and revenues on a monthly basis.
- 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. Following conditions 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.
- 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 licensed in the State of Oregon and approved by the City.
 - 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 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 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.

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.

FINANCIAL POLICIES

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)).

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.

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.

FINANCIAL POLICIES

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.

GLOSSARY OF BUDGET RELATED TERMS

Accrual: Accumulation of something is, in finance, the adding together of interest or different investments over a period of time.

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.

ARPA: Abbreviation for American Rescue Plan Act (signed March 11, 2021), which provided emergency grants, lending, and investment to aid public health and economic recovery from the COVID-19 pandemic.

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.

GLOSSARY OF BUDGET RELATED TERMS

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 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.

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

Clean Water Services (CWS): 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.

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.

DEIB: Abbreviation for Diversity, Equity & Inclusion for Belonging. The DEIB division supports the city's commitment to inclusion by working effectively to remove barriers that exist due to systemic discrimination.

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.

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.

GLOSSARY OF BUDGET RELATED TERMS

FTE: Abbreviation for Full Time Equivalent. Staffing levels are measured in FTEs 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.

Governmental Accounting Standards Board (GASB): Independent, private-sector organization that establishes accounting and financial reporting standards for US state and local governments that follow GAAP.

Government Finance Officers Association (GFOA): Represents federal, state/ provincial, and local finance officials throughout the United States and Canada. GFOA supports best practices, codes of ethics, and award programs that recognize excellence in government finance.

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

Local Improvement District (LID): A 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.

Measure 47: A Constitutional limit on individual property tax collections approved by voters in November 1996.

Measure 50: Passed by voters in May 1997, this legislatively referred measure repealed Measure 47, and significantly reduced future property taxes.

Metro: 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.

GLOSSARY OF BUDGET RELATED TERMS

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: The 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, and Policy & Administration.

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

Proprietary Fund: In governmental accounting, is a business-like fund of a state or local government.

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.

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.

GLOSSARY OF BUDGET RELATED TERMS

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.

Town Center Development Agency: The Urban Renewal Agency approved by the voters in May 2006. The TCDA is comprised of members of the City Council as its governing body.

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

Audit Committee

Council Liaison: Councilor Wolf | Alternate, Council President Hu

Team Liaison: Eric Kang, Finance Director | 503-718-2776 | eric.kang@tigard-or.gov

On October 16, 2018 Council considered an amendment to the charge of the Audit Committee to include performance audit oversight. Resolution No. 18-46 was approved.

Name	Term End Date
Fiona Howell-Earle - Chair	12/2024
Heather Robbins	12/2026
Bryon Scott	12/2024
Nicci Walker	12/2024
Vacant - <i>Alternate</i>	12/2026

Budget Committee

Council Liaison: Full Council is part of membership

Team Liaison: Eric Kang, Finance Director | 503-718-2776 | eric.kang@tigard-or.gov

Kalena Plath, Budget Manager | 503-718-2621 | kalena.plath@tigard-or.gov

The Budget Committee reviews the proposed budget from the City Manager with resident committee members. There are approximately six meetings throughout the year, with the majority of those in late April/May.

Name	Term End Date
Jake Schlack - Chair	12/2025
Kelli Pement - Secretary	12/2026
Clarissa Benfield	12/2024
Aaron McCool	12/2026
Leah Voit	12/2024
Vacant - <i>Alternate</i>	12/2025

ADVISORY COMMITTEES

Committee for Community Engagement

Council Liaison: Councilor Wolf | Alternate, Councilor Shaw

Team Liaison: Nicole Hendrix | 503-718-2416 | nicoleh@tigard-or.gov

CCE's goal is to inspire active two-way community engagement, broad participation of diverse community members, and encourages shared responsibility to improve our community.

Name	Term End Date
Shaila Kotadia - Chair	12/2025
Allie Alexander	12/2026
Kristi Allen	12/2025
Jennifer Callaway	12/2025
Heidi Dixon	12/2026
Stacey Ghoddusi	12/2027
Bhushan Gupta	12/2026
Alireza Haddadi	12/2026
Jeremy Hajdu-Paulen	12/2027
Isaiah Jackman	12/2026
Israel Jacquez	12/2025
Caitlin Johnson	12/2025
Connie Ramaekers	12/2025
Diego Rivera-Vigil	12/2027
Rachel Roundy	12/2027

Library Board

Council Liaison: Vacant | Alternate, Councilor Shaw

Team Liaison: Halsted Bernard, Library Director | 503-718-2501 | halstedb@tigard-or.gov

The Board advises the Council on library policies, budget, facilities, and other needs of the community to provide quality library services.

Name	Term End Date
Kate Ristau - Chair	12/2026
Rose Hulett - Vice Chair	12/2027
Helen Allen	12/2024
Mary Bogert	12/2025
Candice Coleman	12/2025
Lili Diaz - <i>Alternate</i>	12/2027
Bart Hawkins	12/2023
Pam Michael - <i>Alternate</i>	12/2027
Jenny Stoffe	12/2028

Park & Recreation Advisory Board

Council Liaison: Councilor Shaw | Alternate, Council President Hu

Team Liaison: Rick Gruen, Parks & Infrastructure Manager | 503-718-2583 | rickg@tigard-or.gov

Board advises and advocates for park and recreation opportunities for a growing Tigard. Seven people appointed by the City Council, not more than two of whom may be non-residents of the city.

Name	Term End Date
Ellen Brown - Chair	12/2026
Natalie Newgard - Vice Chair	12/2025
Ken Barker	12/2027
Sean Ernes	12/2024
Jim Essenberg	12/2025
Wayne Gross	12/2024
Leah Matthew	12/2025
Joleine Sigler	12/2025
Denise Stephens - <i>Alternate</i>	12/2025

Planning Commission

Council Liaison: Vacant | Alternate, Councilor Wolf

Team Liaison: Susan Shanks, Interim Liaison for Community Development Director | 503-718-2454
susans@tigard-or.gov

Assists the Council to develop, maintain, update, and implement the city’s Comprehensive Plan, formulate the Capital Improvement Program, review & take action on development projects and code provisions.

Name	Term End Date
Nathan Jackson - President	12/2026
Ahsha Miranda - Vice President	12/2026
Cristina Bowerman	12/2026
George Brandt	12/2025
Bijeta Choudhury	12/2027
Dan Murphy	12/2027
April Sabbe - <i>Alternate</i>	12/2027
Craig Shuck	12/2024
Keshavan Tiruvallur	12/2026
Vacant	12/2025

ADVISORY COMMITTEES

Tigard Transportation Advisory Committee

Council Liaison: Councilor Shaw | Alternate, Vacant

Team Liaisons: Courtney Furman, Principal Engineer | 503-718-2442 | courtney.furman@tigard-or.gov

Provides a venue for resident involvement opportunities in transportation matters and increased community awareness of transportation issues that affect the city.

Name	Term End Date
Michael Hendrickson - Chair	12/2024
David Fischer - Vice Chair	12/2026
Maxine Chaney	12/2024
Laura Crawford	12/2025
Alan Eckert	12/2025
Carl Fisher	12/2024
Ruth Harshfield	12/2024
Jane Honeyman - <i>Alternate</i>	12/2025
Barrett Johnson	12/2026
Richard Keast	12/2025
Derek Lawson	12/2025
Shawne Martinez	12/2024
Jim Schiffer - <i>Alternate</i>	12/2025

Tigard Youth Advisory Council

Council Liaison: Youth City Councilor Madi Vogel

Team Liaison: Alex Richardson, Management Analyst | 503-718-2742 | alex.richardson@tigard-or.gov

A youth volunteer group whose mission is to empower, improve, and connect the lives of Tigard youth. Students participating in this group will be involved in the community, helping the youth in Tigard. Res 14-40.

Name	Term End Date
Areana Mann - President	12/2024
Shriya Myneni - Vice President	12/2024
Molly Fast	12/2024
Ayla Leniger	12/2024
Aubrey Nunn	12/2024
Kim Vargas	12/2024
Chloe Wilson	12/2024
Chelsy Vicente Xiloj	12/2024
Scarlett Vincente Xiloj	12/2024

Town Center Advisory Commission

Council Liaison: Council President Hu | Alternate, Councilor Shaw

Team Liaisons: Sean Farrelly, Redevelopment Project Manager | 503-718-2420 | sean@tigard-or.gov

The purpose of the Town Center Advisory Commission (TCAC) is to make recommendations on Tax Increment Financing (TIF) District policy, budget and implementation to improve Tigard’s TIF districts.

Name	Term End Date
Alvin Bautista	12/2025
Susana Ely	12/2026
John Goodhouse - <i>Alternate</i>	12/2026
JoJo Keating	12/2026
Patty Lofgren	12/2026
Bryan Purdin	12/2026
Elise Shearer	12/2025
Chris Sjolin	12/2026
Daniel Thompson	12/2024
Robert Tomasovic	12/2025
Gabriel Velasquez	12/2024
Derrick Wright	12/2024
Vacant - <i>Alternate</i>	12/2026

Water Advisory Board

Council Liaison: Councilor Shaw | Alternate, Councilor Wolf

Team Liaison: Brian Rager, Public Works Director | 503-718-2595 | brianr@tigard-or.gov

Resolution 19-07 established the WAB to continue working with Durham and Tigard Water District as good stewards of a fully integrated water supply system so that all current and future water system users in the Tigard Water Service Area receive a high-quality, economical water supply.

Name	Term End Date
Marie Walkiewicz - Chair	12/2024
Ken Henschel - Vice Chair	12/2027
Michael Brewin	12/2027
Joshua Drake	12/2024
Elaine Elliott	12/2024
Dr. Smart Ocholi	12/2024
Chuck Van Meter	12/2024

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MANAGEMENT/PROFESSIONAL GROUP SALARY SCHEDULE

Range #		Minimum	Maximum	
MA		<i>Monthly</i>	\$2,837.86	\$3,710.52
M3	Recreation Aide	<i>Hourly</i>	\$16.37	\$21.41
		<i>Annually</i>	\$34,054.32	\$44,526.19
		<i>Pay Period</i>	\$1,309.78	\$1,712.55
MB		<i>Monthly</i>	\$2,981.53	\$3,898.36
M3	Senior Recreation Aide	<i>Hourly</i>	\$17.20	\$22.49
		<i>Annually</i>	\$35,778.32	\$46,780.33
		<i>Pay Period</i>	\$1,376.09	\$1,799.24
M7		<i>Monthly</i>	\$3,723.52	\$4,868.52
M3	Intern I	<i>Hourly</i>	\$21.48	\$28.09
		<i>Annually</i>	\$44,682.22	\$58,422.22
		<i>Pay Period</i>	\$1,718.55	\$2,247.01
M8		<i>Monthly</i>	\$3,816.61	\$4,198.27
M3	Seasonal Utility Worker	<i>Hourly</i>	\$22.02	\$24.22
		<i>Annually</i>	\$45,799.28	\$50,379.21
		<i>Pay Period</i>	\$1,761.51	\$1,937.66
M9		<i>Monthly</i>	\$3,912.02	\$5,114.99
M3	Intern II	<i>Hourly</i>	\$22.57	\$29.51
		<i>Annually</i>	\$46,944.26	\$61,379.85
		<i>Pay Period</i>	\$1,805.55	\$2,360.76
M12		<i>Monthly</i>	\$4,212.82	\$5,508.28
M3	Intern III	<i>Hourly</i>	\$24.30	\$31.78
		<i>Annually</i>	\$50,553.84	\$66,099.38
		<i>Pay Period</i>	\$1,944.38	\$2,542.28
M13		<i>Monthly</i>	\$4,318.14	\$5,645.99
M3	Administrative Specialist II	<i>Hourly</i>	\$24.91	\$32.57
		<i>Annually</i>	\$51,817.68	\$67,751.87
		<i>Pay Period</i>	\$1,992.99	\$2,605.84
M18		<i>Monthly</i>	\$4,885.58	\$6,387.92
M3	Human Resources Assistant	<i>Hourly</i>	\$28.19	\$36.85
		<i>Annually</i>	\$58,626.95	\$76,655.02
			<i>Pay Period</i>	\$2,254.88
		M3	Risk Assistant	

MANAGEMENT/PROFESSIONALGROUP SALARY SCHEDULE

Range #		Minimum	Maximum
M19			
	<i>Monthly</i>	\$5,007.72	\$6,547.62
M3	Confidential Executive Assistant		
	<i>Hourly</i>	\$28.89	\$37.77
	<i>Annually</i>	\$60,092.62	\$78,571.39
	<i>Pay Period</i>	\$2,311.25	\$3,021.98
M20			
	<i>Monthly</i>	\$5,132.91	\$6,711.31
M3	Deputy City Recorder		
	<i>Hourly</i>	\$29.61	\$38.72
M3	Payroll Specialist		
	<i>Annually</i>	\$61,594.94	\$80,535.68
	<i>Pay Period</i>	\$2,369.04	\$3,097.53
M21			
	<i>Monthly</i>	\$5,261.23	\$6,879.09
M3	Library Volunteer Coordinator		
	<i>Hourly</i>	\$30.35	\$39.69
	<i>Annually</i>	\$63,134.81	\$82,549.07
	<i>Pay Period</i>	\$2,428.26	\$3,174.96
M22			
	<i>Monthly</i>	\$5,392.77	\$7,051.07
M3	Human Resources Specialist		
	<i>Hourly</i>	\$31.11	\$40.68
M3	Risk Management Technician*		
	<i>Annually</i>	\$64,713.18	\$84,612.80
M3	Assistant Planner		
	<i>Pay Period</i>	\$2,488.97	\$3,254.34
M23			
	<i>Monthly</i>	\$5,527.58	\$7,227.34
M3	Confidential Office Manager		
	<i>Hourly</i>	\$31.89	\$41.70
M3	Digital Communications Coordinator		
	<i>Annually</i>	\$66,331.01	\$86,728.12
M3	Executive Assistant to the City Manager		
	<i>Pay Period</i>	\$2,551.19	\$3,335.70
M3	Payroll Administrator		
M3	Program Coordinator		
M25			
	<i>Monthly</i>	\$5,807.42	\$7,593.23
M3	Accountant		
	<i>Hourly</i>	\$33.50	\$43.81
M3	Computer Support Technician		
	<i>Annually</i>	\$69,689.02	\$91,118.73
M3	Emergency Services Coordinator		
	<i>Pay Period</i>	\$2,680.35	\$3,504.57
M3	Program Development Specialist		
M3	Recreation Coordinator		
M3	Web Services Coordinator		
M27			
	<i>Monthly</i>	\$6,101.42	\$7,977.63
M3	Library Support Services Supervisor		
	<i>Hourly</i>	\$35.20	\$46.02
	<i>Annually</i>	\$73,217.03	\$95,731.62
	<i>Pay Period</i>	\$2,816.04	\$3,681.99
M28			
	<i>Monthly</i>	\$6,253.95	\$8,177.08
M3	Associate Planner		
	<i>Hourly</i>	\$36.08	\$47.18
	<i>Annually</i>	\$75,047.45	\$98,124.91
	<i>Pay Period</i>	\$2,886.44	\$3,774.03

MANAGEMENT/PROFESSIONAL GROUP SALARY SCHEDULE

Range #		Minimum	Maximum
M29			
	<i>Monthly</i>	\$6,410.30	\$8,381.50
M2	Building Division Services Supervisor	<i>Hourly</i> \$36.98	\$48.35
M2	Court Operations Supervisor	<i>Annually</i> \$76,923.64	\$100,578.03
M2	Library Services Supervisor	<i>Pay Period</i> \$2,958.60	\$3,868.39
M3	Police Records Supervisor		
M3	Project Planner		
M3	Public Information Officer - Police		
M3	Senior Accountant		
M2	Utility Billing Supervisor		
M30			
	<i>Monthly</i>	\$6,570.56	\$8,591.04
M3	Crime Analyst	<i>Hourly</i> \$37.91	\$49.56
M3	Human Resources Analyst*	<i>Annually</i> \$78,846.73	\$103,092.48
M3	Management Analyst	<i>Pay Period</i> \$3,032.57	\$3,965.10
M32			
	<i>Monthly</i>	\$6,903.20	\$9,025.96
M2	City Recorder	<i>Hourly</i> \$39.83	\$52.07
M2	Facilities Services Supervisor	<i>Annually</i> \$82,838.35	\$108,311.54
M2	Public Works Supervisor	<i>Pay Period</i> \$3,186.09	\$4,165.83
M33			
	<i>Monthly</i>	\$7,075.78	\$9,251.61
M2	Project Manager	<i>Hourly</i> \$40.82	\$53.37
	<i>Annually</i>	\$84,909.31	\$111,019.32
	<i>Pay Period</i>	\$3,265.74	\$4,269.97
M34			
	<i>Monthly</i>	\$7,252.67	\$9,482.90
M2	Human Resources Business Partner	<i>Hourly</i> \$41.84	\$54.71
M2	Senior Management Analyst	<i>Annually</i> \$87,032.04	\$113,794.81
M3	Senior Planner	<i>Pay Period</i> \$3,347.39	\$4,376.72
M35			
	<i>Monthly</i>	\$7,433.99	\$9,719.97
M3	Database Administrator	<i>Hourly</i> \$42.89	\$56.08
M3	GIS Program Administrator	<i>Annually</i> \$89,207.84	\$116,639.68
M3	IT Project Manager-Business Analyst	<i>Pay Period</i> \$3,431.07	\$4,486.14
M3	Network Administrator		
M3	Senior Transportation Planner		
M3	Systems Administrator		
M3	CyberSecurity Analyst		
M36			
	<i>Monthly</i>	\$7,619.84	\$9,962.97
M2	Inspection Supervisor	<i>Hourly</i> \$43.96	\$57.48
M2	Principal Management Analyst	<i>Annually</i> \$91,438.03	\$119,555.67
M2	Senior Human Resources Business Partner	<i>Pay Period</i> \$3,516.85	\$4,598.29

MANAGEMENT/PROFESSIONALGROUP SALARY SCHEDULE

Range #		Minimum	Maximum
M37	<i>Monthly</i>	\$7,810.33	\$10,212.05
M2	Principal Planner*	<i>Hourly</i>	\$45.06
M2	Senior Project Engineer	<i>Annually</i>	\$93,723.99
		<i>Pay Period</i>	\$3,604.77
M38	<i>Monthly</i>	\$8,005.59	\$10,467.35
M2	Business Manager	<i>Hourly</i>	\$46.19
M2	Risk Manager	<i>Annually</i>	\$96,067.09
M2	Program Manager	<i>Pay Period</i>	\$3,694.89
M2	Principal Transportation Planner		\$4,831.08
M39	<i>Monthly</i>	\$8,205.73	\$10,729.03
M2	Assistant to the City Manager	<i>Hourly</i>	\$47.34
M2	Communications Manager	<i>Annually</i>	\$98,468.76
M2	Fleet Facilities Operations Manager	<i>Pay Period</i>	\$3,787.26
M2	Library Division Manager		\$4,951.86
M2	Parks, Recreation, & Green Infrastructure Manager		
M2	Redevelopment Manager		
M2	Senior Database Administrator		
M2	Senior Network Administrator		
M2	Senior Systems Administrator		
M40	<i>Monthly</i>	\$8,410.87	\$10,997.26
M2	Economic Development Manager	<i>Hourly</i>	\$48.52
M2	Planning Manager	<i>Annually</i>	\$100,930.48
M2	Principal Engineer	<i>Pay Period</i>	\$3,881.94
			\$5,075.66
M42	<i>Monthly</i>	\$8,836.67	\$11,553.99
M2	Assistant City Engineer	<i>Hourly</i>	\$50.98
M2	Building Official	<i>Annually</i>	\$106,040.09
M2	PW Utility Operations Manager	<i>Pay Period</i>	\$4,078.46
			\$5,332.61
M43	<i>Monthly</i>	\$9,057.59	\$11,842.84
M3	Police Sergeant	<i>Hourly</i>	\$52.26
		<i>Annually</i>	\$108,691.09
		<i>Pay Period</i>	\$4,180.43
			\$5,465.93
M44	<i>Monthly</i>	\$9,284.03	\$12,138.91
M2	Police Lieutenant	<i>Hourly</i>	\$53.56
		<i>Annually</i>	\$111,408.37
		<i>Pay Period</i>	\$4,284.94
			\$5,602.58

MANAGEMENT/PROFESSIONAL GROUP SALARY SCHEDULE

Range #		Minimum	Maximum
M46		\$9,754.03	\$12,753.45
M2	Assistant Community Development Director	<i>Monthly</i>	<i>Hourly</i>
M2	Assistant Finance Director	\$56.27	\$73.58
M2	Assistant Public Works Director	\$117,048.41	\$153,041.36
M2	City Engineer	<i>Pay Period</i>	\$4,501.86
M2	Information Technology Manager		
M48		\$10,247.83	\$13,399.09
M2	Police Commander	<i>Monthly</i>	<i>Hourly</i>
		\$59.12	\$77.30
		\$122,973.99	\$160,789.08
		<i>Pay Period</i>	\$4,729.77
M50		\$10,766.63	\$14,077.42
M1	Central Services Director	<i>Monthly</i>	<i>Hourly</i>
M1	Director of Community Development	\$62.12	\$81.22
M1	Director of Library Services	\$129,199.55	\$168,929.03
M1	Financial Services Director	<i>Pay Period</i>	\$4,969.21
M1	Human Resources Director		
M1	Public Works Director		
M1	Information Technology Director		
M52		\$11,311.69	\$14,790.09
M1	Assistant City Manager	<i>Monthly</i>	<i>Hourly</i>
M1	City Attorney	\$65.26	\$85.33
		\$135,740.28	\$177,481.06
		<i>Pay Period</i>	\$5,220.78
M54		\$11,884.34	\$15,538.84
M1	Police Chief	<i>Monthly</i>	<i>Hourly</i>
		\$68.56	\$89.65
		\$142,612.13	\$186,466.04
		<i>Pay Period</i>	\$5,485.08
M66		\$15,983.12	\$20,898.01
M1	Municipal Court Judge	<i>Monthly</i>	<i>Hourly</i>
		\$92.21	\$120.57
		\$191,797.46	\$250,776.10
		<i>Pay Period</i>	\$7,376.83

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TIGARD POLICE OFFICERS ASSOC. SALARY SCHEDULE

Range #		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
P6 Police Records Specialist	<i>Monthly</i>	\$4,588.20	\$4,818.45	\$5,057.12	\$5,309.84	\$5,575.19	\$5,854.58
	<i>Hourly</i>	26.4704	27.7987	29.1757	30.6337	32.1646	33.7764
	<i>Annually</i>	55,058.36	57,821.38	60,685.50	63,718.09	66,902.31	70,255.00
	<i>Pay Period</i>	2,117.63	2,223.90	2,334.06	2,450.70	2,573.17	2,702.12
P10 Property Evidence Specialist Police Admin Specialist	<i>Monthly</i>	\$5,064.14	\$5,315.46	\$5,580.81	\$5,863.01	\$6,155.03	\$6,463.91
	<i>Hourly</i>	29.2162	30.6661	32.1970	33.8250	35.5098	37.2918
	<i>Annually</i>	60,769.73	63,785.48	66,969.70	70,356.09	73,860.42	77,566.91
	<i>Pay Period</i>	2,337.30	2,453.29	2,575.76	2,706.00	2,840.79	2,983.34
P11 Community Service Officer Traffic Agent	<i>Monthly</i>	\$5,189.10	\$5,448.83	\$5,721.21	\$6,007.62	\$6,308.07	\$6,623.96
	<i>Hourly</i>	29.9371	31.4356	33.0070	34.6593	36.3927	38.2152
	<i>Annually</i>	62,269.18	65,386.01	68,654.47	72,091.40	75,696.82	79,487.55
	<i>Pay Period</i>	2,394.97	2,514.85	2,640.56	2,772.75	2,911.42	3,057.21
P19 Police Officer	<i>Monthly</i>	\$6,802.10	\$6,972.15	\$7,320.34	\$7,686.77	\$8,071.46	\$8,475.04
	<i>Hourly</i>	39.2429	40.2239	42.2327	44.3468	46.5661	48.8944
	<i>Annually</i>	81,625.16	83,665.79	87,844.02	92,241.28	96,857.56	101,700.43
	<i>Pay Period</i>	3,139.43	3,217.91	3,378.62	3,547.74	3,725.29	3,911.56

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OREGON PUBLIC EMPLOYEES UNION SALARY SCHEDULE

Range #		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
S16 Library Aide	<i>Monthly</i>	3,109.4566	3,264.9295	3,428.1759	3,599.5847	3,779.5640	3,968.5422	4,166.9693
	<i>Hourly</i>	17.9392	18.8361	19.7779	20.7668	21.8052	22.8954	24.0402
	<i>Annually</i>	37,313.4794	39,179.1534	41,138.1111	43,195.0166	45,354.7675	47,622.5058	50,003.6311
	<i>Pay Period</i>	1,435.1338	1,506.8905	1,582.2350	1,661.3468	1,744.4141	1,831.6348	1,923.2166
S22 Accounting Assistant I Administrative Specialist I Court Clerk I	<i>Monthly</i>	3,606.0164	3,786.3172	3,975.6331	4,174.4147	4,383.1354	4,602.2922	4,832.4068
	<i>Hourly</i>	20.8039	21.8441	22.9363	24.0832	25.2873	26.5517	27.8793
	<i>Annually</i>	43,272.1965	45,435.8063	47,707.5967	50,092.9765	52,597.6253	55,227.5066	57,988.8819
	<i>Pay Period</i>	1,664.3153	1,747.5310	1,834.9076	1,926.6529	2,022.9856	2,124.1349	2,230.3416
S24 Reprographics Specialist	<i>Monthly</i>	3,788.5710	3,977.9995	4,176.8995	4,385.7445	4,605.0317	4,835.2833	5,077.0474
	<i>Hourly</i>	21.8571	22.9500	24.0975	25.3024	26.5675	27.8959	29.2907
	<i>Annually</i>	45,462.8515	47,735.9940	50,122.7937	52,628.9334	55,260.3801	58,023.3991	60,924.5691
	<i>Pay Period</i>	1,748.5712	1,835.9998	1,927.7998	2,024.1897	2,125.3992	2,231.6692	2,343.2527
S25 Library Assistant	<i>Monthly</i>	3,883.2852	4,077.4495	4,281.3220	4,495.3881	4,720.1575	4,956.1653	5,203.9736
	<i>Hourly</i>	22.4036	23.5237	24.6999	25.9349	27.2317	28.5933	30.0229
	<i>Annually</i>	46,599.4228	48,929.3939	51,375.8636	53,944.6568	56,641.8896	59,473.9841	62,447.6833
	<i>Pay Period</i>	1,792.2855	1,881.8998	1,975.9948	2,074.7945	2,178.5342	2,287.4609	2,401.8340
S26 Records Technician	<i>Monthly</i>	3,980.3674	4,179.3857	4,388.3550	4,607.7728	4,838.1614	5,080.0695	5,334.0729
	<i>Hourly</i>	22.9637	24.1118	25.3174	26.5833	27.9125	29.3081	30.7735
	<i>Annually</i>	47,764.4083	50,152.6287	52,660.2602	55,293.2732	58,057.9369	60,960.8337	64,008.8754
	<i>Pay Period</i>	1,837.0926	1,928.9473	2,025.3946	2,126.6644	2,232.9976	2,344.6474	2,461.8798
S28 Administrative Specialist II Court Clerk II	<i>Monthly</i>	4,181.8735	4,390.9671	4,610.5155	4,841.0413	5,083.0933	5,337.2480	5,604.1104
	<i>Hourly</i>	24.1262	25.3325	26.5991	27.9291	29.3255	30.7918	32.3314
	<i>Annually</i>	50,182.4815	52,691.6056	55,326.1859	58,092.4951	60,997.1199	64,046.9759	67,249.3247
	<i>Pay Period</i>	1,930.0954	2,026.6002	2,127.9302	2,234.3267	2,346.0431	2,463.3452	2,586.5125
S29 Accounting Assistant II Customer Service Field Worker Permit Technician Assistant Senior Library Assistant Utility Worker I	<i>Monthly</i>	4,286.4203	4,500.7413	4,725.7784	4,962.0673	5,210.1707	5,470.6792	5,744.2132
	<i>Hourly</i>	24.7293	25.9658	27.2641	28.6273	30.0587	31.5616	33.1397
	<i>Annually</i>	51,437.0435	54,008.8957	56,709.3405	59,544.8075	62,522.0479	65,648.1503	68,930.5578
	<i>Pay Period</i>	1,978.3478	2,077.2652	2,181.1285	2,290.1849	2,404.6942	2,524.9289	2,651.1753
S30 Facilities Maintenance Technician I	<i>Monthly</i>	4,393.5808	4,613.2598	4,843.9228	5,086.1190	5,340.4249	5,607.4462	5,887.8185
	<i>Hourly</i>	25.3476	26.6150	27.9457	29.3430	30.8101	32.3507	33.9682
	<i>Annually</i>	52,722.9696	55,359.1181	58,127.0740	61,033.4277	64,085.0991	67,289.3541	70,653.8218
	<i>Pay Period</i>	2,027.8065	2,129.1969	2,235.6567	2,347.4395	2,464.8115	2,588.0521	2,717.4547
S31 Engineering Technician I Fleet Maintenance Technician Utility Worker II	<i>Monthly</i>	4,503.4203	4,728.5913	4,965.0209	5,213.2720	5,473.9355	5,747.6323	6,035.0139
	<i>Hourly</i>	25.9813	27.2803	28.6444	30.0766	31.5804	33.1594	34.8174
	<i>Annually</i>	54,041.0439	56,743.0961	59,580.2509	62,559.2634	65,687.2266	68,971.5879	72,420.1673
	<i>Pay Period</i>	2,078.5017	2,182.4268	2,291.5481	2,406.1255	2,526.4318	2,652.7534	2,785.3911

OREGON PUBLIC EMPLOYEES UNION SALARY SCHEDULE

Range #		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	
S32	<i>Monthly</i>	4,616.0058	4,846.8061	5,089.1464	5,343.6037	5,610.7839	5,891.3231	6,185.8893	
	Facilities Maintenance Technician II	<i>Hourly</i>	26.6308	27.9623	29.3605	30.8285	32.3699	33.9884	35.6878
	Program Specialist	<i>Annually</i>	55,392.0700	58,161.6735	61,069.7571	64,123.2450	67,329.4072	70,695.8776	74,230.6715
	Senior Administrative Specialist Senior Court Clerk	<i>Pay Period</i>	2,130.4642	2,236.9874	2,348.8368	2,466.2787	2,589.5926	2,719.0722	2,855.0258
S33	<i>Monthly</i>	4,731.4060	4,967.9763	5,216.3751	5,477.1938	5,751.0535	6,038.6062	6,340.5365	
	Senior Accounting Assistant	<i>Hourly</i>	27.2966	28.6614	30.0945	31.5992	33.1792	34.8381	36.5800
	Senior Customer Service Field Worker	<i>Annually</i>	56,776.8717	59,615.7153	62,596.5011	65,726.3261	69,012.6424	72,463.2745	76,086.4383
	Water Utility Tech I	<i>Pay Period</i>	2,183.7258	2,292.9121	2,407.5577	2,527.9356	2,654.3324	2,787.0490	2,926.4015
S34	<i>hly</i>	4,849.6911	5,092.1757	5,346.7845	5,614.1237	5,894.8299	6,189.5714	6,499.0499	
	Engineering Assistant *	<i>Hourly</i>	27.9790	29.3779	30.8468	32.3892	34.0086	35.7091	37.4945
		<i>Annually</i>	58,196.2935	61,106.1082	64,161.4136	67,369.4843	70,737.9585	74,274.8564	77,988.5992
		<i>Pay Period</i>	2,238.3190	2,350.2349	2,467.7467	2,591.1340	2,720.6907	2,856.7252	2,999.5615
S35	<i>hly</i>	4,970.9334	5,219.4801	5,480.4541	5,754.4768	6,042.2006	6,344.3107	6,661.5262	
	CMMS Specialist	<i>Hourly</i>	28.6785	30.1124	31.6180	33.1989	34.8588	36.6018	38.4319
	Mechanic *	<i>Annually</i>	59,651.2008	62,633.7609	65,765.4489	69,053.7214	72,506.4074	76,131.7278	79,938.3142
	Permit Technician Records Management Specialist Purchasing Specialist	<i>Pay Period</i>	2,294.2770	2,408.9908	2,529.4403	2,655.9124	2,788.7080	2,928.1434	3,074.5505
S36	<i>hly</i>	5,095.2067	5,349.9671	5,617.4654	5,898.3387	6,193.2556	6,502.9184	6,828.0643	
	GIS Technician II	<i>Hourly</i>	29.3954	30.8652	32.4085	34.0289	35.7303	37.5168	39.3927
		<i>Annually</i>	61,142.4809	64,199.6049	67,409.5852	70,780.0644	74,319.0676	78,035.0210	81,936.7721
		<i>Pay Period</i>	2,351.6339	2,469.2156	2,592.6764	2,722.3102	2,858.4257	3,001.3470	3,151.4143
S37	<i>hly</i>	5,222.5869	5,483.7163	5,757.9021	6,045.7972	6,348.0870	6,665.4914	6,998.7659	
	Building Inspector I	<i>Hourly</i>	30.1303	31.6368	33.2187	34.8796	36.6236	38.4548	40.3775
	Code Compliance Officer	<i>Annually</i>	62,671.0429	65,804.5950	69,094.8248	72,549.5660	76,177.0443	79,985.8965	83,985.1914
	Engineering Technician II Librarian Senior Facilities Maintenance Technician Senior Utility Worker Water Utility Tech II Fleet Maintenance Coordinator	<i>Pay Period</i>	2,410.4247	2,530.9460	2,657.4933	2,790.3679	2,929.8863	3,076.3806	3,230.1997
S39	<i>hly</i>	5,486.9804	5,761.3294	6,049.3959	6,351.8656	6,669.4589	7,002.9319	7,353.0785	
	Senior Permit Technician	<i>Hourly</i>	31.6557	33.2384	34.9004	36.6454	38.4776	40.4015	42.4216
		<i>Annually</i>	65,843.7644	69,135.9527	72,592.7503	76,222.3878	80,033.5072	84,035.1825	88,236.9417
		<i>Pay Period</i>	2,532.4525	2,659.0751	2,792.0289	2,931.6303	3,078.2118	3,232.1224	3,393.7285
S40	<i>Monthly</i>	5,624.1549	5,905.3626	6,200.6308	6,510.6623	6,836.1954	7,178.0052	7,536.9054	
	Graphic Designer	<i>Hourly</i>	32.4470	34.0694	35.7729	37.5615	39.4396	41.4116	43.4821
	Information Technology Specialist	<i>Annually</i>	67,489.8585	70,864.3515	74,407.5690	78,127.9475	82,034.3449	86,136.0621	90,442.8652
		<i>Pay Period</i>	2,595.7638	2,725.5520	2,861.8296	3,004.9211	3,155.1671	3,312.9255	3,478.5717
S41	<i>Monthly</i>	5,764.7588	6,052.9967	6,355.6465	6,673.4288	7,007.1003	7,357.4553	7,725.3281	
	Senior Engineering Technician	<i>Hourly</i>	33.2582	34.9211	36.6672	38.5006	40.4256	42.4469	44.5692
	Senior Librarian	<i>Annually</i>	69,177.1050	72,635.9603	76,267.7583	80,081.1462	84,085.2035	88,289.4637	92,703.9368
	Senior Water Utility Technician	<i>Pay Period</i>	2,660.6579	2,793.6908	2,933.3753	3,080.0441	3,234.0463	3,395.7486	3,565.5360
S42	<i>Monthly</i>	5,908.8777	6,204.3216	6,514.5377	6,840.2646	7,182.2778	7,541.3917	7,918.4613	
	Plans Examiner	<i>Hourly</i>	34.0897	35.7942	37.5839	39.4631	41.4362	43.5080	45.6834
	Senior Graphic Designer	<i>Annually</i>	70,906.5326	74,451.8593	78,174.4522	82,083.1748	86,187.3336	90,496.7003	95,021.5353
		<i>Pay Period</i>	2,727.1743	2,863.5330	3,006.7097	3,157.0452	3,314.8974	3,480.6423	3,654.6744

OREGON PUBLIC EMPLOYEES UNION SALARY SCHEDULE

Range #		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
S43 Building Inspector II	<i>Monthly</i>	6,056.5997	6,359.4296	6,677.4011	7,011.2712	7,361.8347	7,729.9265	8,116.4228
	<i>Hourly</i>	34.9419	36.6890	38.5235	40.4496	42.4721	44.5957	46.8255
	<i>Annually</i>	72,679.1959	76,313.1557	80,128.8135	84,135.2542	88,342.0169	92,759.1178	97,397.0737
	<i>Pay Period</i>	2,795.3537	2,935.1214	3,081.8774	3,235.9713	3,397.7699	3,567.6584	3,746.0413
S44 Environmental Program Coordinator GIS Analyst II Project Coordinator	<i>Monthly</i>	6,208.0147	6,518.4154	6,844.3362	7,186.5530	7,545.8806	7,923.1746	8,319.3334
	<i>Hourly</i>	35.8155	37.6062	39.4866	41.4609	43.5339	45.7106	47.9962
	<i>Annually</i>	74,496.1758	78,220.9846	82,132.0339	86,238.6356	90,550.5673	95,078.0957	99,832.0005
	<i>Pay Period</i>	2,865.2375	3,008.4994	3,158.9244	3,316.8706	3,482.7141	3,656.8498	3,839.6923
S45 Engineering Construction Inspector *	<i>Monthly</i>	6,363.2150	6,681.3758	7,015.4446	7,366.2168	7,734.5276	8,121.2540	8,527.3167
	<i>Hourly</i>	36.7109	38.5464	40.4737	42.4974	44.6223	46.8534	49.1961
	<i>Annually</i>	76,358.5802	80,176.5093	84,185.3347	88,394.6015	92,814.3315	97,455.0481	102,327.8005
	<i>Pay Period</i>	2,936.8685	3,083.7119	3,237.8975	3,399.7924	3,569.7820	3,748.2711	3,935.6846
S47 Senior Building Inspector Senior Plans Examiner Senior GIS Programmer Analyst	<i>Monthly</i>	6,685.3528	7,019.6204	7,370.6014	7,739.1315	8,126.0881	8,532.3925	8,959.0121
	<i>Hourly</i>	38.5693	40.4978	42.5227	44.6488	46.8813	49.2253	51.6866
	<i>Annually</i>	80,224.2334	84,235.4450	88,447.2173	92,869.5782	97,513.0571	102,388.7099	107,508.1454
	<i>Pay Period</i>	3,085.5474	3,239.8248	3,401.8160	3,571.9069	3,750.5022	3,938.0273	4,134.9287
S48 Senior Environmental Program Coordinator	<i>Monthly</i>	6,852.4866	7,195.1109	7,554.8665	7,932.6098	8,329.2403	8,745.7023	9,182.9874
	<i>Hourly</i>	39.5336	41.5103	43.5858	45.7651	48.0533	50.4560	52.9788
	<i>Annually</i>	82,229.8392	86,341.3312	90,658.3977	95,191.3176	99,950.8835	104,948.4277	110,195.8490
	<i>Pay Period</i>	3,162.6861	3,320.8204	3,486.8615	3,661.2045	3,844.2647	4,036.4780	4,238.3019

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