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Expenditures for Urban Services in Tigard: An Update

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**EXPENDITURES FOR URBAN SERVICES IN TIGARD:
AN UPDATE**

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OCTOBER 1984

EXECUTIVE SUMMARY

This Study analyzes Tigard's expenditures for FY 82-83, FY 83-84, and FY 84-85 in a manner comparable with that produced as part of the Washington County Urban Service Study (Phase I).

Total City expenditures for urban services increased by \$98.42 per capita (Current Year \$) during the study period. A large portion, \$75.84 per capita (Current Year \$), of this increase is attributable to Capital and Debt Service expenditures associated with LID's and the Civic Center project. The increase in operational expenditures accounted for only \$22.58 per capita (Current Year \$). This increase is the result of a large number of small individual budget line item increases. Some of these line item increases were mandated by other governments (i.e. FICA etc).

Urban services expenditures were subject to relatively little inflation impact during the study period. Total inflation was 7.1% between July 1981 and July 1984. Taking into account the effects of inflation, total expenditures grew from \$267.28 per capita (1984 \$) in FY 81-82 to \$357.28 per capita (1984 \$) in FY 84-85.

These increases have occurred along with City efforts to increase the productivity of existing staff. Also, the City population and land area have increased due to annexations during the study period. This has resulted in the same amount of city staff serving a larger population. Accordingly, there have been internal city shifts in the mix of services delivered in order to meet increased service demands.

The City should provide itself with additional information to identify the forces causing increases in city expenditures. These include the following: analyze the budget to determine the portion of expenditures that are mandated versus discretionary, look at the effect of increases in capital construction on city staff work loads, look at the relationship between population growth and service expenditures, look at the relationship between service improvements and required expenditure increases.

EXPENDITURES FOR ALL SERVICES BY FISCAL YEAR

FISCAL YEAR	TOTAL EXPENDITURES	PER CAPITA	PER \$1000 ASSESSED VALUE
OPERATIONS: CURRENT YEAR \$			
FY 81-82	2,701,827	171.54	4.30
FY 82-83	2,888,897	160.49	4.21
FY 83-84	3,334,464	183.21	4.30
FY 84-85	3,688,312	194.12	4.40
CAPITAL: CURRENT YEAR \$			
FY 81-82	1,300,818	82.59	2.07
FY 82-83	1,277,963	71.00	1.86
FY 83-84	1,673,723	91.96	2.16
FY 84-85	2,422,661	127.51	2.89
DEBT SERVICE: CURRENT YEAR \$			
FY 81-82	75,425	4.79	0.12
FY 82-83	212,282	11.79	0.31
FY 83-84	1,018,273	55.95	1.31
FY 84-85	678,503	35.71	0.81
TOTAL: CURRENT YEAR \$			
FY 81-82	4,078,070	258.93	6.49
FY 82-83	4,379,142	243.29	6.38
FY 83-84	6,026,460	331.12	7.77
FY 84-85	6,789,476	357.34	8.10
TOTAL: 1984 \$			
FY 81-82	4,209,586	267.28	6.69
FY 82-83	4,504,911	250.27	6.57
FY 83-84	6,479,529	356.02	8.35
FY 84-85	6,789,476	357.34	8.10

INTRODUCTION

The City of Tigard was one of 22 jurisdictions that participated in a County wide analysis of expenditures for urban services conducted by the Center for Urban Studies, Portland State University during the time period of March, 1983 to August, 1984. This study, EXPENDITURES FOR URBAN SERVICES IN WASHINGTON COUNTY: A BENCHMARK ANALYSIS, produced an analysis of the expenditures (level of effort) for 13 urban services for jurisdictions providing them within the metropolitan urban growth boundary in FY 1981-82. Tigard asked the Center for Urban Studies to update this analysis for the City's expenditures during FY 1982-83, FY 1983-84, and FY 1984-85.

URBAN SERVICES

This report examines the level of expenditure effort for the 10 urban services provided by Tigard in the period FY 1981-82 through FY 1984-85. These urban services are defined in the same manner as in the original report. The following is a brief recapitulation of these definitions. More detailed information may be obtained in the original Washington County report (Phase I).

GENERAL ADMINISTRATION: The residual expenditure for general administration after a portion of the expenditure for this service has been allocated to each of the line function services provided by the City. General Administration includes City Council, City Administration, Finance, Legal Counsel, and other central support services.

STREETS AND STREET MAINTENANCE: Expenditures for street construction and maintenance, storm drainage maintenance, shop operations and administration

SEWERAGE COLLECTION: Construction and maintenance of sewer lines, maintenance shop operations and administration.

STREET LIGHTING: The operation and administration of the street light system.

LOCAL IMPROVEMENT DISTRICTS (LID): All expenditures for the construction of streets, sewers, and storm drains using LIDs.

POLICE: All expenditures for patrol, investigation, dispatch, support, and administration.

LIBRARY: All aspects of library service including circulation and acquisition of books and the administration of the library.

PARKS AND RECREATION: Expenditures for the maintenance, acquisition, and construction of parks and youth and senior services.

COMMUNITY DEVELOPMENT: Expenditures for planning, building inspection, engineering and any associated administration.

OTHER: In Tigard the only "other" service is the Municipal Court.

Tigard had a one time only expenditure in FY 1981-82 for Urban Renewal services. However, no active Urban Renewal District exists at this time. The absence of ongoing expenditures for this service led to its elimination from this analysis.

METHODOLOGY

The methodology used to conduct this analysis is as follows:

- 1) All expenditures listed in the City budget for a given fiscal year were assigned to one of the previously listed Urban Services. Actual expenditures were used whenever they were available. All transfers and passthrough expenditures were eliminated (i.e. expenditures are only credited to the end point of expenditure).
- 2) Expenditures within a given service were divided into categories according to a classification system discussed in the next section. These expenditures fall in to three groups: Operations, Capital and Debt Service.
- 3) General Administration Operational expenditures were then allocated between the various services based upon the individual service's operating share of the total city operations budget. Remaining General Administration operating expenditures represent the expenditures associated with the oversight of these central services.
- 4) Capital expenditures for Facilities and Distribution expenditures were estimated using a 5 year average of

expenditures in these categories. The 5 year average is used to smooth out variations in expenditure that occur from year to year. The averaging process used the time period of from one year in the future to 3 years in the past. For example, FY 1983-84 capital expenditures are the average of the expenditures form FY 1984-85, FY 1983-84, FY 1982-83, FY 1981-82 and FY 1980-81. FY 1985-86 expenditures were derived form the Tigard Capital Improvement Plan.

5) Expenditures in each service were totaled. Then, expenditures in each major category, Operations, Capital, Debt Service and Total Expenditures were estimated in terms of expenditures per capita and per \$1000 of assessed value.

6) Finally, certain of the expenditure estimates derived from this analysis were converted from current year dollars to constant (1984) year dollars.

EXPENDITURE CATEGORIES WITHIN SERVICES

The process of analyzing the differences in level of expenditure effort required that expenditures within each service be grouped in a set of comparable categories. The first division of expenditures was into the broad categories of Operations (personnel and materials and services), Capital, Debt Service,

and Other. These broad categories were further subdivided as shown below.

OPERATIONS

GENERAL ADMINISTRATION: A portion of the total cost of general administration in Tigard that has been allocated to a specific service.

DEPARTMENT PERSONNEL: The sum of all personnel and personnel related costs directly attributable to a given service.

OPERATIONS MATERIALS AND SERVICES: The sum total cost of all materials, supplies, utilities, and services normally purchased to support the operation of a service.

RESALE: Tigard does not have any expenditures in this category.

CONTRACT SERVICES: All contract expenditures for professional or other services purchased under contract.

MAINTENANCE SERVICES: Includes all equipment and facilities maintenance costs.

CAPITAL

EQUIPMENT: Current year, 1 year, purchases of tools, office equipment, furniture, cars, and other capital items that can be expected to be replaced within 5 years.

FACILITIES: A 5 year average of capital expenditures for facilities such as city hall, parks, libraries, police stations and other buildings.

DISTRIBUTION: A 5 year average of capital expenditures for a distribution system that is used to deliver services such as streets, sewer, water and storm drainage.

DEBT SERVICE

REPLACEMENT: Tigard does not have any expenditures in this area.

LONG TERM: Expenditure for the repayment of long term debt from the sale of capital construction bonds.

OTHER

OTHER: Tigard does not have any expenditures in this area.

OTHER METHODOLOGY ISSUES

Tigard's expenditures for the 3 years covered by this update are reported in terms of current year dollars. To make yearly comparisons more meaningful, all expenditures were converted into expenditures Per Capita and Per \$1000 Assessed Value (the equivalent of a property tax rate if all of the revenue that supported a particular service was derived form the property

tax).

EFFECTS OF ANNEXATION

During the conduct of the Phase I of the Washington County study the Tigard population was listed by the 1980 Census was 14,286. But this did not include some on the area that had been annexed by the city and the adjusted 1980 Census now shows Tigard's population as 15,109. This population figure (15,109) is the one that would be used to maintain strict comparibility between the Washington County report and this update. However, to improve the internal consistency of this update, it was decided to use the July 1, 1981 population estimate from the Center for Population Research and Census (the official state estimate) of 15,750. Table 1 below shows the population of Tigard as estimated by the Population Center and the Assessed Value as listed by the County Assessor for July 1 of FY 1981-82, FY 1982-83, and FY 1983-84. The estimates for FY 1984-85 are derived form the City estimates listed in the FY 1984-85 Budget. The assessed value in all cases includes all land annexed.

TABLE 1

POPULATION AND ASSESSED VALUE OF TIGARD BY FISCAL YEAR

Fiscal Year	Population	Assessed Value (000's)
FY 1981-82	15,750	628,767
FY 1982-83	18,000	686,199
FY 1983-84	18,200	776,043
FY 1984-85	19,000	838,127

THE EFFECTS OF INFLATION

As shown in the table above, the City of Tigard is growing and it is not unreasonable to expect that there will be an accompanying increase in expenditures for City services. Growth in expenditures for city urban services could come from several sources. The growth in population served by the city will require some increase in expenditure in order to maintain the existing level of service to both the old and new residents of the city. Likewise, expenditure levels could increase through policy decisions to provide more service in general. More commonly, the inflation increases the cost of good and services purchased by the city. This is in turn responsible for increases in service expenditures.

Inflation in the Portland metropolitan area has been relatively slow in the time period covered by this analysis. The total

inflation in all prices in the Portland area for the 3 years between July 1981 and July 1984 was approximately 7.1 percent. This is much less than some of the yearly inflation figures in the late 1970's. It is possible that some of the increases in expenditures that occurred during the study period are attributable to the delayed effects of the inflation in the late 1970's. The Consumer Price Index for all prices and urban wage earners in Portland is shown in Table 2 below.

TABLE 2

CONSUMER PRICE INDEX FOR ALL PRICES AND WAGE EARNERS IN PORTLAND
(1967=100)

Date	All Prices	Wage Earners
July 1984	300.9	294.6
July 1983	291.5	286.4
July 1982	292.5	290.6
July 1981	280.8	279.2
July 1980	252.7	252.2
July 1979	227.4	227.9

EXPENDITURES FOR URBAN SERVICES

The total service expenditures for all years covered by this report are shown in Table 3. These expenditures are grouped into the categories of Operations, Capital, Debt Service, and Total Expenditures. Three of these categories increased in expenditures in both current year and constant 1984 (Table 3) dollars. Operations expenditures increased steadily due in part to increases in personnel cost. Capital expenditures increased due to the successful funding of large projects such as the 72nd Street LID and the Civic Center. These three expenditures produced a general upward trend for all city urban services. Debt service expenditures peaked in FY 1983-84 with a large LID debt service payment.

Table 4 show the City expenditures without LID and Civic Center expenditures. This comparison shows changes in City expenditures without the effects of these large capital construction projects. Operations expenditures shown in this table increased both in terms of number of dollars and as a percent of the over all budget. Capital expenditures in general have been declining (except for FY 84-85).

The expenditure increase shown in both of these tables cannot

be attributed to any single cause. They are the results of many small increases in expenditures that combine to produce an rise in the City expenditure level. A good example of this is the area of indirect personnel costs. Some city programs have been affected by changes in State retirement laws (Police) that have produced in increased expenditures during the time of this study. The federal government recently restructured the Social Security System (FICA), increasing the money paid into the system for City employees in all Departments. Rising medical cost have resulted in increases in the cost of medical insurance that the City provides as one of its fringe benefits.

When these small increases are added together and combined with the modest pay raises given to City employees in recent years, personnel expenditure increases are one of the forces pushing up City operational expenditures. It is not the only force doing so. Increases in the cost of materials and supplies, maintenance costs, equipment leases, and vehicle operations also contribute to the overall increase in operating expenditures.

Total expenditure increases have occurred as a result of increases (or changes) in operation, capital and debt service expenditures. These overall affects are once again the result of many smaller shifts in expenditures.

TABLE 3

EXPENDITURES BY CATAGORY BY FISCAL YEAR

Fiscal Year	Expenditure in Current Year \$	Percent of Total Current Year \$	Expenditures in Constant (1984) \$	Percent of Total Constant (1984) \$
OPERATIONS				
FY 81-82	2,701,827	66.3%	2,788,960	66.3%
FY 82-83	2,888,897	66.0%	2,971,866	66.0%
FY 83-84	3,334,464	54.9%	3,585,149	54.9%
FY 84-85	3,688,312	54.5%	3,688,312	54.5%
CAPITAL (5 year average)				
FY 81-82	1,300,818	31.9%	1,342,769	31.9%
FY 82-83	1,277,963	29.2%	1,314,666	29.2%
FY 83-84	1,673,723	27.6%	1,799,553	27.6%
FY 84-85	2,422,661	35.2%	2,422,661	35.2%
DEBT SERVICE				
FY 81-82	75,425	1.9%	77,857	1.9%
FY 82-83	212,282	4.8%	218,379	4.8%
FY 83-84	1,018,273	16.7%	1,094,827	16.7%
FY 84-85	678,503	10.1%	678,503	10.1%
TOTAL EXPENDITURES ALL CATEGORIES				
FY 81-82	4,078,070	100.0%	4,209,586	100.0%
FY 82-83	4,379,142	100.0%	4,504,911	100.0%
FY 83-84	6,026,460	100.0%	6,479,529	100.0%
FY 84-85	6,789,476	100.0%	6,789,476	100.0%

TABLE 4

EXPENDITURES BY CATAGORY BY FISCAL YEAR
EXCLUDING LID'S AND CIVIC CENTER EXPENDITURES

Fiscal Year	Expenditure in Current Year \$	Percent of Total Current Year \$	Expenditures in Constant (1984) \$	Percent of Total Constant (1984) \$
OPERATIONS				
FY 81-82	2,701,827	77.8%	2,788,960	77.8%
FY 82-83	2,888,897	79.6%	2,971,866	79.6%
FY 83-84	3,334,464	83.2%	3,585,149	83.2%
FY 84-85	3,688,312	79.4%	3,688,312	79.4%
CAPITAL (5 year average)				
FY 81-82	762,329	21.9%	816,896	21.9%
FY 82-83	739,474	20.4%	760,711	20.4%
FY 83-84	672,709	16.8%	694,403	16.8%
FY 84-85	957,583	20.6%	957,583	20.6%
DEBT SERVICE				
FY 81-82	10,213	0.3%	10,944	0.3%
FY 82-83	0	0.0%	0	0.0%
FY 83-84	0	0.0%	0	0.0%
FY 84-85	0	0.0%	0	0.0%
TOTAL EXPENDITURES ALL CATEGORIES				
FY 81-82	3,474,468	100.0%	3,616,800	100.0%
FY 82-83	3,628,371	100.0%	3,732,577	100.0%
FY 83-84	4,007,173	100.0%	4,279,522	100.0%
FY 84-85	4,645,895	100.0%	4,645,895	100.0%

The two columns in Table 3 show the percentage of total expenditures contain the same percentages for each year within each category. These number are the same because the process of

inflating all of the expenditures for a given fiscal year does not change the relative internal proportion of the categories. For example all of the expenditures for FY 1981-82 were multiplied by the same number to convert them to 1984 \$. The same thing is true for Table 4.

A closer examination of Tables 3 and 4 reveals several things. First, the expenditure level of the City are very sensitive to the successful completion of large scale capital projects. The deletion of the Civic Center projects and all LID's changes the percentage of total expenditures in the Operations category from 66.3 percent to 77.8 percent in FY 81-82 and from 54.5 percent to 79.4 percent in FY 84-85. This is a change of 12 to 15 percent of total expenditures is due primarily to a different capital expenditure pattern in recent years. Further, the analysis in Phase I Report showed that Tigard was one of the Cities that had a relatively low level of capital expenditure in comparison with the other cities in the County. If these recently completed projects are an indication of a change in the City's spending patterns for capital projects, then the City can expect the its total expenditure will continue to be higher than the previously identified (Phase I) pattern of expenditures. If this in not the case then the city will return to the pattern of slow steady growth of operational expenditures without large scale capital expenditures to maintain and expand the cities capital infrastructure.

GENERAL ADMINISTRATION

Expenditures for General Administration services increased throughout the period of this study. Administration went from 3.5 FTE in FY 81-82 to 3.0 in FY 84-85 and Finance from 8 FTE to 11 FTE during the same period. These changes are largely associated with the centralization of word processing in the City and operation of the utility billing function within the Finance Department. General Administration also had increases in expenditures for materials and services, contract services and maintenance. The largest changes are associated with the increase in capital and debt service expenditures created by the construction of the new Civic Center.

The actual operational expenditures for this services are larger than the amounts shown here because a portion of General Administration expenditures have already been allocated to each of the other line function services (see Appendix tables under Personnel- General Administration for amounts). The expenditures listed for this service represent an estimate of the expenditures necessary to administer the City. With this in mind, care should be exercised when comparing the expenditures listed in this report with the budget numbers.

TABLE 5

EXPENDITURES FOR GENERAL ADMINISTRATION SERVICES BY FISCAL YEAR

FISCAL YEAR	TOTAL EXPENDITURE	PER CAPITA	PER \$1000 ASSESSED VALUE	% OF TOTAL EXPENDITURES
OPERATIONS (CURRENT YEAR \$)				
FY 81-82	167,586	10.64	0.27	24.2%
FY 82-83	212,496	11.81	0.31	27.1%
FY 83-84	201,537	11.07	0.26	24.6%
FY 84-85	263,018	13.84	0.31	26.7%
CAPITAL (CURRENT YEAR \$)				
FY 81-82	20,894	1.33	0.03	1.6%
FY 82-83	32,613	1.81	0.05	2.6%
FY 83-84	490,185	26.93	0.63	29.3%
FY 84-85	466,035	24.53	0.56	19.2%
DEBT SERVICE (CURRENT YEAR \$)				
FY 84-85	236,503	12.45	0.28	34.4%
TOTAL (CURRENT YEAR \$)				
FY 81-82	188,480	11.97	0.30	4.6%
FY 82-83	245,109	13.62	0.36	5.6%
FY 83-84	691,722	38.01	0.89	11.4%
FY 84-85	965,556	50.82	1.15	14.2%
TOTAL (CONSTANT 1984 \$)				
FY 81-82	201,971	12.83	0.32	4.6%
FY 82-83	252,149	14.01	0.37	5.6%
FY 83-84	714,030	39.24	0.92	11.4%
FY 84-85	965,556	50.82	1.15	14.2%

POLICE

Police expenditures increased during the time period considered by this study. The majority of increase and the majority of the service expenditures occurred in the area of operations. Increases in indirect personnel costs (i.e. fringe benefits) contributed to the rise in expenditures in part through a mandated change in the retirement system. There were also increases associated with the rental of equipment for the dispatch center. The cost of using patrol vehicles also increased due in part to increases in the miles traveled each year. Capital expenditures have generally been small and decreased somewhat over the study period.

TABLE 6

EXPENDITURES FOR POLICE SERVICES BY FISCAL YEAR

FISCAL YEAR	TOTAL EXPENDITURE	PER CAPITA	PER \$1000 ASSESSED VALUE	% OF TOTAL EXPENDITURES
OPERATIONS (CURRENT YEAR \$)				
FY 81-82	1,125,612	71.47	1.79	36.4%
FY 82-83	1,251,420	69.52	1.82	34.1%
FY 83-84	1,428,780	78.50	1.84	34.4%
FY 84-85	1,643,770	86.51	1.96	35.2%
CAPITAL (CURRENT YEAR \$)				
FY 81-82	46,686	2.96	0.07	3.6%
FY 82-83	50,162	2.79	0.07	3.9%
FY 83-84	0	0.00	0.00	0.0%
FY 84-85	33,750	1.78	0.04	1.4%
TOTAL (CURRENT YEAR \$)				
FY 81-82	1,172,298	74.43	1.86	28.8%
FY 82-83	1,301,582	72.31	1.90	29.7%
FY 83-84	1,428,780	78.50	1.84	23.6%
FY 84-85	1,677,520	88.29	2.00	24.7%
TOTAL (CONSTANT 1984 \$)				
FY 81-82	1,256,211	79.76	1.99	28.8%
FY 82-83	1,338,963	74.39	1.95	29.7%
FY 83-84	1,474,858	81.03	1.90	23.6%
FY 84-85	1,677,520	88.29	2.00	24.7%

STREETS AND STREET MAINTENANCE

Street expenditures have been generally increasing over the study period. Operational expenditures increased, lead by a departmental personnel increase from 2.75 FTE in FY 81-82 to 4.75 FTE in FY 84-85. This service also received credit for 60 percent of the expenditures made by the Public Works Administration and Shop and Support Divisions. There has been a steady growth in expenditures for materials and services to support the operations. Capital expenditures have grown slowly but steadily.

TABLE 7

EXPENDITURES FOR STREETS AND STREET MAINTENANCE SERVICES
BY FISCAL YEAR

FISCAL YEAR	TOTAL EXPENDITURE	PER CAPITA	PER \$1000 ASSESSED VALUE	% OF TOTAL EXPENDITURES
OPERATIONS (CURRENT YEAR \$)				
FY 81-82	172,414	10.95	0.27	5.2%
FY 82-83	229,277	12.74	0.33	6.2%
FY 83-84	319,652	17.54	0.41	7.3%
FY 84-85	361,699	19.04	0.43	7.7%
CAPITAL (CURRENT YEAR \$)				
FY 81-82	516,079	32.77	0.82	39.7%
FY 82-83	541,809	30.10	0.79	42.4%
FY 83-84	575,190	31.60	0.74	34.4%
FY 84-85	665,705	35.02	0.79	27.5%
TOTAL (CURRENT YEAR \$)				
FY 81-82	688,493	43.71	1.09	16.9%
FY 82-83	771,086	42.84	1.12	17.6%
FY 83-84	894,842	49.17	1.15	14.8%
FY 84-85	1,027,404	54.07	1.23	15.1%
TOTAL (CONSTANT 1984 \$)				
FY 81-82	737,775	46.84	1.17	16.9%
FY 82-83	793,232	44.07	1.15	17.6%
FY 83-84	923,701	50.76	1.19	14.8%
FY 84-85	1,027,404	54.07	1.23	15.1%

SEWER COLLECTION

There is no clear cut trend in expenditures for sewer collection services. Staffing levels have varied from year to year. They began at 6.25 FTE in FY 81-82, went to a low of 3.25 FTE in FY 82-83, and then rose to 5.75 FTE in FY 84-85. Personnel expenditures have generally been upward. Thirty (30) percent of the expenditures for public works administration and shop and support services were allocated to this service. Operational expenditures dominate this service, but there has been a slow upward growth in capital expenditures

TABLE 8

EXPENDITURES FOR SEWER COLLECTION SERVICES BY FISCAL YEAR

FISCAL YEAR	TOTAL EXPENDITURE	PER CAPITA	PER \$1000 ASSESSED VALUE	% OF TOTAL EXPENDITURES
OPERATIONS (CURRENT YEAR \$)				
FY 81-82	209,828	13.32	0.33	6.3%
FY 82-83	173,825	9.66	0.25	4.7%
FY 83-84	256,272	14.08	0.33	5.6%
FY 84-85	337,222	17.75	0.40	7.3%
CAPITAL (CURRENT YEAR \$)				
FY 81-82	9,900	0.63	0.02	0.8%
FY 82-83	30,699	1.71	0.04	2.4%
FY 83-84	24,233	1.33	0.03	1.4%
FY 84-85	96,975	5.09	0.12	4.0%
DEBT SERVICE (CURRENT YEAR \$)				
FY 81-82	10,213	0.65	0.02	13.5%
TOTAL (CURRENT YEAR \$)				
FY 81-82	229,941	14.60	0.37	5.6%
FY 82-83	204,524	11.36	0.30	4.7%
FY 83-84	208,505	15.41	0.36	4.6%
FY 84-85	433,847	22.84	0.52	6.4%
TOTAL (CONSTANT 1984 \$)				
FY 81-82	246,400	15.65	0.40	5.6%
FY 82-83	210,398	11.69	0.31	4.7%
FY 83-84	215,229	15.91	0.37	4.6%
FY 84-85	433,847	22.84	0.52	6.4%

STREET LIGHTING

Street lighting expenditures have increased over the study period, primarily due to the increasing cost of electricity.

TABLE 9

EXPENDITURES FOR STREET LIGHTING SERVICES BY FISCAL YEAR

FISCAL YEAR	TOTAL EXPENDITURE	PER CAPITA	PER \$1000 ASSESSED VALUE	% OF TOTAL EXPENDITURES
TOTAL (CURRENT YEAR \$)				
FY 81-82	132,192	8.39	0.21	3.2%
FY 82-83	152,326	8.46	0.22	3.5%
FY 83-84	165,390	9.09	0.21	2.7%
FY 84-85	176,198	9.27	0.21	3.0%
TOTAL (CONSTANT 1984 \$)				
FY 81-82	141,654	8.99	0.23	3.2%
FY 82-83	156,701	8.70	0.23	3.5%
FY 83-84	170,724	9.38	0.22	2.7%
FY 84-85	176,198	9.27	0.21	3.0%

LOCAL IMPROVEMENT DISTRICTS

Local Improvement District expenditures for the construction of streets, storm drains and sewers have varied greatly from year to year. This is primarily a product of the the success rate of the LID formation which changes from year to year. A large LID on 72nd Street accounted for much of the increase in expenditures identified by this study.

TABLE 10

EXPENDITURES FOR LID SERVICES BY FISCAL YEAR

FISCAL YEAR	TOTAL EXPENDITURE	PER CAPITA	PER \$1000 ASSESSED VALUE	% OF TOTAL EXPENDITURES
CAPITAL (CURRENT YEAR \$)				
FY 81-82	538,489	34.19	0.86	41.4%
FY 82-83	538,489	29.92	0.78	42.1%
FY 83-84	543,613	29.87	0.70	32.5%
FY 84-85	1,007,677	53.04	1.20	41.6%
DEBT SERVICE (CURRENT YEAR \$)				
FY 81-82	65,212	4.14	0.10	86.5%
FY 82-83	212,282	11.79	0.31	100.0%
FY 83-84	1,018,273	55.95	1.31	100.0%
FY 84-85	451,000	23.74	0.54	65.6%
TOTAL (CURRENT YEAR \$)				
FY 81-82	603,701	38.33	0.96	14.8%
FY 82-83	750,771	41.71	1.09	17.1%
FY 83-84	1,561,273	85.82	2.01	25.8%
FY 84-85	1,458,677	76.77	1.74	21.5%
TOTAL (CONSTANT 1984 \$)				
FY 81-82	646,914	41.07	1.03	14.8%
FY 82-83	772,333	42.91	1.12	17.1%
FY 83-84	1,611,624	88.59	2.07	25.8%
FY 84-85	1,458,677	76.77	1.74	21.5%

COMMUNITY DEVELOPMENT

The services covered by Community Development (i.e. Planning and Development as currently defined) were reorganized during the study period. Personnel levels changed from 13.0 FTE in FY 81-82 to 11.25 FTE in FY 84-85. The changes occurred primarily in engineering, which affected operations expenditures for this service. Capital expenditures for this service have generally decreased.

TABLE 11

EXPENDITURES FOR COMMUNITY DEVELOPMENT SERVICES BY FISCAL YEAR

FISCAL YEAR	TOTAL EXPENDITURE	PER CAPITA	PER \$1000 ASSESSED VALUE	% OF TOTAL EXPENDITURES
OPERATIONS (CURRENT YEAR \$)				
FY 81-82	479,059	30.42	0.76	14.3%
FY 82-83	536,862	29.83	0.78	14.6%
FY 83-84	626,577	34.43	0.81	15.3%
FY 84-85	556,318	29.80	0.66	11.9%
CAPITAL (CURRENT YEAR \$)				
FY 81-82	24,703	1.57	0.04	1.9%
FY 82-83	14,953	0.83	0.02	1.2%
FY 83-84	3,750	0.21	0.00	0.2%
FY 84-85	0	0.00	0.00	0.0%
TOTAL (CURRENT YEAR \$)				
FY 81-82	503,762	31.98	0.76	12.4%
FY 82-83	551,815	30.66	0.80	12.6%
FY 83-84	630,327	34.63	0.81	10.4%
FY 84-85	556,318	29.28	0.66	8.2%
TOTAL (CONSTANT 1984 \$)				
FY 81-82	539,821	34.27	0.81	12.4%
FY 82-83	567,663	31.54	0.82	12.6%
FY 83-84	650,655	35.75	0.82	10.4%
FY 84-85	556,318	29.28	0.66	8.2%

PARKS AND RECREATION

Parks and Recreation expenditures declined during the study period. Departmental personnel directly involved in the deliverly of parks services has declined from 3.75 FTE in FY 81-82 to 1.75 FTE in FY 84-85. Expenditures for departmental personnel have been maintained at their current level by the allocation of 10 percent of the public works administration and shop and support services to this service. Total expenditures have also been affected by the City decision to stop supporting Loaves and Fishes. Capital expenditures have fluctuated.

TABLE 12

EXPENDITURES FOR PARKS & RECREATION SERVICES BY FISCAL YEAR

FISCAL YEAR	TOTAL EXPENDITURE	PER CAPITA	PER \$1000 ASSESSED VALUE	% OF TOTAL EXPENDITURES
OPERATIONS (CURRENT YEAR \$)				
FY 81-82	220,179	13.98	0.35	3.4%
FY 82-83	117,753	6.54	0.17	3.2%
FY 83-84	117,506	6.46	0.15	2.8%
FY 84-85	92,776	4.88	0.11	2.0%
CAPITAL (CURRENT YEAR \$)				
FY 81-82	141,300	8.97	0.22	10.9%
FY 82-83	65,677	3.65	0.10	5.1%
FY 83-84	33,452	1.84	0.04	2.0%
FY 84-85	94,239	4.96	0.11	2.7%
TOTAL (CURRENT YEAR \$)				
FY 81-82	361,497	22.95	0.35	8.9%
FY 82-83	183,430	10.19	0.27	4.2%
FY 83-84	150,958	8.29	0.19	2.5%
FY 84-85	187,015	9.84	0.22	2.8%
TOTAL (CONSTANT 1984 \$)				
FY 81-82	387,373	24.59	0.38	8.9%
FY 82-83	188,698	10.48	0.28	4.2%
FY 83-84	155,826	8.55	0.20	2.5%
FY 84-85	187,015	9.84	0.22	2.8%

LIBRARY

Expenditures for Library services increased steadily through out the study period. Part of this increase is associated with an increase in departmental personnel from 5.5 FTE in FY 81-82 to 6.5 FTE in FY 84-85. Expenditures for books are up substantially in FY 84-85 and for capital facilities associated the library space in the new Civic Center.

TABLE 13

EXPENDITURES FOR LIBRARY SERVICES BY FISCAL YEAR

FISCAL YEAR	TOTAL EXPENDITURE	PER CAPITA	PER \$1000 ASSESSED VALUE	% OF TOTAL EXPENDITURES
OPERATIONS (CURRENT YEAR \$)				
FY 81-82	163,447	10.37	0.26	5.5%
FY 82-83	187,695	10.43	0.27	5.1%
FY 83-84	209,005	11.48	0.27	5.0%
FY 84-85	191,547	10.08	0.23	4.2%
CAPITAL (CURRENT YEAR \$)				
FY 81-82	3,021	0.19	0.00	0.2%
FY 82-83	1,809	0.10	0.00	0.1%
FY 83-84	3,300	0.18	0.00	0.2%
FY 84-85	58,600	3.08	0.07	2.4%
TOTAL (CURRENT YEAR \$)				
FY 81-82	166,342	10.56	0.26	4.1%
FY 82-83	189,504	10.53	0.28	4.3%
FY 83-84	212,305	11.67	0.27	3.5%
FY 84-85	250,147	13.17	0.30	3.7%
TOTAL (CONSTANT 1984 \$)				
FY 81-82	178,249	11.32	0.27	4.1%
FY 82-83	194,947	10.83	0.29	4.3%
FY 83-84	219,152	12.05	0.28	3.5%
FY 84-85	250,147	13.17	0.30	3.7%

OTHER SERVICES

The only other service provided by the City is the Municipal Court. Expenditures for this service have increased with the addition of 1 staff member in FY 84-85.

TABLE 14

EXPENDITURES FOR COURT SERVICES BY FISCAL YEAR

FISCAL YEAR	TOTAL EXPENDITURE	PER CAPITA	PER \$1000 ASSESSED VALUE	% OF TOTAL EXPENDITURES
TOTAL (CURRENT YEAR \$)				
FY 81-82	26,662	1.69	0.03	0.7%
FY 82-83	28,660	1.59	0.04	0.7%
FY 83-84	48,456	2.66	0.06	0.8%
FY 84-85	62,873	3.31	0.08	0.9%
TOTAL (CONSTANT 1984 \$)				
FY 81-82	28,570	1.81	0.03	0.7%
FY 82-83	29,483	1.64	0.04	0.7%
FY 83-84	50,019	2.75	0.06	0.8%
FY 84-85	62,873	3.31	0.08	0.9%

SUMMARY

During the time period covered by this study, the City of Tigard grew in population and area through the processes of annexation and internal development. As Table 15 shows, total per capita expenditures for all services rose from \$267.28 (1984 \$) in FY 81-82 to \$357.34 (1984 \$) in FY 84-85. This increase needs to be considered in relation to the overall size of the City capital budget and the other forces that increase expenditures. A significant portion of the growth in total expenditures can be attributed to the City's successful capital construction record, particularly Local Improvement Districts and the Civic Center. Additionally, a small portion of the increase is attributable to higher personnel costs imposed by other governments. Indeed, Table 15 indicates a number of salient points for consideration.

Total cost per \$1000 of Assessed Value increased between FY 81-82 and FY 84-85 by \$1.61 (Current Year \$). Of this increase, operating costs rose by \$.10, the remaining \$1.51 was produced by capital construction and associated debt service costs. Total per capita costs rose \$98.42 (Current Year \$) during the same period. Again, operating costs accounted for the smallest share of the increase, \$22.58 per capita. The remaining \$75.84 per capita was produced by capital and debt service cost increases.

This upward trend for Tigard's expenditures is not consistent in rate or by year. FY 1982-83 shows a decline in capital expenditures per capita and per \$1000 of Assessed Value. The total city expenditure for that year was up just over \$300,000. In the past few years Tigard has witnessed significant fiscal stress and substantial shifts in expenditure patterns. This restraint does appear in operating expenditures which have risen in only about \$800,000 (Current Year \$). The recent decision to engage in capital expenditures for the Civic Center and LIDs shows clearly in capital cost increases for FY 83-84 and FY 84-85. Careful choice in the face of fiscal austerity and selective initiation of new programs would produce this variation. Thus, while expenditures seem to be moving in an upward direction, this does not seem to be an automatic trend. Rather, it reflects the City's effort to "cope" within its fiscal resources while providing for enhanced or new programs where it can. The impact of external pressures to increase expenditures also appears in these results. In sum, despite the indication that Tigard has engaged in significant expenditure increases, these increases mask the effects of a number of individual driving forces.

TABLE 15

EXPENDITURES FOR ALL SERVICES BY FISCAL YEAR			
FISCAL YEAR	TOTAL EXPENDITURES	PER CAPITA	PER \$1000 ASSESSED VALUE
OPERATIONS: CURRENT YEAR \$			
FY 81-82	2,701,827	171.54	4.30
FY 82-83	2,888,897	160.49	4.21
FY 83-84	3,334,464	183.21	4.30
FY 84-85	3,688,312	194.12	4.40
CAPITAL: CURRENT YEAR \$			
FY 81-82	1,300,818	82.59	2.07
FY 82-83	1,277,963	71.00	1.86
FY 83-84	1,673,723	91.96	2.16
FY 84-85	2,422,661	127.51	2.89
DEBT SERVICE: CURRENT YEAR \$			
FY 81-82	75,425	4.79	0.12
FY 82-83	212,282	11.79	0.31
FY 83-84	1,018,273	55.95	1.31
FY 84-85	678,503	35.71	0.81
TOTAL: CURRENT YEAR \$			
FY 81-82	4,078,070	258.93	6.49
FY 82-83	4,379,142	243.29	6.38
FY 83-84	6,026,460	331.12	7.77
FY 84-85	6,789,476	357.34	8.10
TOTAL: 1984 \$			
FY 81-82	4,209,586	267.28	6.69
FY 82-83	4,504,911	250.27	6.57
FY 83-84	6,479,529	356.02	8.35
FY 84-85	6,789,476	357.34	8.10

The city grew in the number of service users during the study period, but City staff remained relatively stable (76.0 staff FTE in FY 1981-82 and 77.25 staff FTE in FY 1984-85). However,

there were increased personnel costs that contributed to the increase in City expenditures. Some of these personnel cost increases have been mandated by outside sources. The city has also chosen to make a number of internal service delivery changes. Changes in staffing levels and internal allocation of resources have produced subtle changes in the service delivery pattern provided by the city. Internal shifts in the composition of the city work force allowed some services to expand to meet increased demands while other services were cut back. As a result the City is delivering a different mix of services at the end of the study period than it was at the beginning. Even the maintenance of current staff levels while the city population is increasing results in further internal reallocation of time or less time to spend on service delivery in general. Thus, without further detailed analyses of specific service delivery issues, the gross figures reported here can be misleading. They do, however, provide a basis for identifying potential areas of concern for the City.

POLICY ISSUES AND FUTURE ACTIONS

The City Council may wish to undertake one of the following courses of action to obtain a better understanding of the processes that have been driving the increases in the City's expenditure levels.

- 1) An analysis of the budget to more clearly identify those expenditures which are mandatory and beyond the City's control and those that are discretionary. This analysis would provide the Council with a clearer picture of those expenditures it can control when it decides to provide a particular service. As noted in this analysis many of the small changes in personnel expenditures were mandated by the State or Federal governments.
- 2) An analysis of the effects of increased capital construction projects on departmental work loads. If the City is going to increase its future level of capital construction, there will be some long term impacts on the associated City staff. The City is currently striving to increase its output and maintain a stable staff level. But, this has not kept costs from increasing and may become counterproductive at some future point.
- 3) An analysis of the relationship between population growth and

service expenditure levels. Currently the cost per person of providing urban services is increasing, even with productivity increases by City staff. This may not always be the case and will require on-going expenditure monitoring.

- 4) An analysis of future service increases. As population increases there will be times when new or expanded service delivery efforts will be required. This can present the city with some special problems and associated increases in service expenditures. For example, if the City were to increase the number of Police patrols by adding one car on a 24 hour basis it would be necessary to add at least 4 Officers to man the car. This would result in a relative large incremental increase in expenditures for this service. Further, given the relative austerity of the City budget, these expenditure increases may have substantial skewing effects on the budget as is evidenced by the effects of recent capital projects.

Even with the completion of these studies, however, some tough policy decisions will remain. The City's effort to restrain expenditures has produced a slow expenditure growth outcome. A fiscally responsible posture, this has, however, produced a short-term negative consequence. Any increase in City expenditures will substantially skew efforts to maintain current workload. With productivity at a maximum, new work just cannot be added without significant consequences. Even small increases

mandated by other governments may have substantial skewing effects. Moreover, swings in the economic cycle may have crippling effects, either by requiring massive budgetary reductions or major increases which cannot readily be accommodated.

Beyond incremental changes, however, are the future service priorities of the City. To restore reductions in some departments and meet the needs of future population increases at current service levels may require substantial budgetary increases. The choice and the responsibility rest of course with the City. From the figures presented here, even these restorative or maintenance decisions would produce increases in per capita and per \$1000 assessed value costs. Service expansions or additions would add substantially to these increases.

Appendix A

EXPENDITURE TABLES

TABLE A
TIGARD EXPENDITURES IN FY 1981-82

	GENERAL ADMINISTRATION	POLICE	LIBRARY	PARKS & RECREATION
=====				
PERSONNEL				
GEN ADMINIS	35,584	216,509	31,294	42,152
DEPARTMENT	73,365	830,098	101,827	77,542

SUBTOTAL PERSO	108,949	1,046,607	133,121	119,694

MATERIALS/SERVICES				
OPERATIONS	36,845	67,447	29,016	12,699
RESALE				
CONTRACT SER	20,217	10,144	864	78,364
MAINTENANCE	1,575	1,414	320	9,422

SUBTOTAL MAT/S	58,637	79,005	30,200	100,485

SUBTOTAL OPER	167,586	1,125,612	163,321	220,179
=====				
CAPITAL EXPEND				
EQUIPMENT	16,094	46,686	3,021	426
FACILITIES	4,800	0		140,874
DISTRIBUTION				

SUBTOTAL CAPIT	20,894	46,686	3,021	141,300
=====				
DEBT SERVICE				
REPLACEMENT				
LONG TERM				

SUBTOTAL DEBT	0	0	0	0
=====				
OTHER				
=====				
TOTAL	188,480	1,172,298	166,342	361,479
=====				
POPULATION	15750	15750	15750	15750
\$K ASSESS VAL	628767	628767	628767	628767
=====				
OPER PERCAP \$	10.64	71.47	10.37	13.98
OPER \$K A.V.	0.27	1.79	0.26	0.35
CAPT PERCAP \$	1.33	2.96	0.19	8.97
CAPT \$K A.V.	0.03	0.07	0.00	0.22
DEBT PERCAP \$	0	0	0	0
DEBT \$K A.V.	0	0	0	0
TOTAL PERCAP	11.97	74.43	10.56	22.95
TOTAL \$K A.V.	0.30	1.86	0.26	0.57

TABLE B
TIGARD EXPENDITURES IN FY 1981-82

	SEWER COLLECTION	STREETS & STREET MAINT	STREET LIGHTING	COMMUNITY DEVELOPMENT
=====				
PERSONNEL				
GEN ADMINIS	40,236	33,210	25,546	91,968
DEPARTMENT	152,197	106,382	0	306,255

SUBTOTAL PERSO	192,433	139,592	25,546	398,223

MATERIALS/SERVICES				
OPERATIONS	13,671	23,778	106,646	37,390
RESALE				
CONTRACT SER	443	0	0	42,778
MAINTENANCE	3,281	9,044		668

SUBTOTAL MAT/S	17,395	32,822	106,646	80,836

SUBTOTAL OPER	209,828	172,414	132,192	479,059
=====				
CAPITAL EXPEND				
EQUIPMENT	6,749	2,692	0	24,703
FACILITIES		0		0
DISTRIBUTION	3,151	513,387		

SUBTOTAL CAPIT	9,900	516,079	0	24,703
=====				
DEBT SERVICE				
REPLACEMENT				
LONG TERM	10,213			

SUBTOTAL DEBT	10,213	0	0	0
=====				
OTHER				
=====				
TOTAL	229,941	688,493	132,192	503,762
=====				
POPULATION	15750	15750	15750	15750
\$K ASSESS VAL	628767	628767	628767	628767
=====				
OPER PERCAP \$	13.32	10.95	8.39	30.42
OPER \$K A.V.	0.33	0.27	0.21	0.76
CAPT PERCAP \$	0.63	32.77	0	1.57
CAPT \$K A.V.	0.02	0.82	0	0.04
DEBT PERCAP \$	0.65	0	0	0
DEBT \$K A.V.	0.02	0	0	0
TOTAL PERCAP	14.60	43.71	8.39	31.98
TOTAL \$K A.V.	0.37	1.09	0.21	0.80

TABLE C
TIGARD EXPENDITURES IN FY 1981-82

LID	COURT	URBAN RENEWAL		
=====				
PERSONNEL				
GEN ADMINIS	0	5,109	0	0
DEPARTMENT	0	18,738	0	0

SUBTOTAL PERSO	0	23,847	0	0

MATERIALS/SERVICES				
OPERATIONS	0	2,337	0	0
RESALE				
CONTRACT SER	0	0	20,000	0
MAINTENANCE		102		

SUBTOTAL MAT/S	0	2,439	20,000	0

SUBTOTAL OPER	0	26,286	20,000	0
=====				
CAPITAL EXPEND				
EQUIPMENT	0	376	0	0
FACILITIES		0		
DISTRIBUTION	538,489			

SUBTOTAL CAPIT	538,489	376	0	0
=====				
DEBT SERVICE				
REPLACEMENT				
LONG TERM	65,212			

SUBTOTAL DEBT	65,212	0	0	0
=====				
OTHER				
=====				
TOTAL	603,701	26,662	20,000	0
POPULATION	15750	15750	15750	15750
\$K ASSESS VAL	628767	628767	628767	628767
OPER PERCAP \$	0	1.67	1.27	0
OPER \$K A.V.	0	0.04	0.03	0
CAPT PERCAP \$	34.19	0.02	0	0
CAPT \$K A.V.	0.86	0.00	0	0
DEBT PERCAP \$	4.14	0	0	0
DEBT \$K A.V.	0.10	0	0	0
TOTAL PERCAP	38.33	1.69	1.27	0
TOTAL \$K A.V.	0.96	0.04	0.03	0

TABLE D
TIGARD EXPENDITURES IN FY 1982-83

	GENERAL ADMINISTRATION	POLICE	LIBRARY	PARKS & RECREATION
=====				
PERSONNEL				
GEN ADMINIS	3,212	267,154	40,069	25,138
DEPARTMENT	105,315	901,165	114,323	56,459

SUBTOTAL PERSO	108,528	1,168,319	154,392	81,597

MATERIALS/SERVICES				
OPERATIONS	65,124	73,317	31,108	1,136
RESALE				
CONTRACT SER	35,273	8,843	1,201	17,874
MAINTENANCE	3,572	941	994	17,146

SUBTOTAL MAT/S	103,968	83,101	33,303	36,156

SUBTOTAL OPER	212,496	1,251,420	187,695	117,753
=====				
CAPITAL EXPEND				
EQUIPMENT	25,980	50,162	1,809	5,460
FACILITIES	6,633	0		60,217
DISTRIBUTION				

SUBTOTAL CAPIT	32,613	50,162	1,809	65,677
=====				
DEBT SERVICE				
REPLACEMENT				
LONG TERM				

SUBTOTAL DEBT	0	0	0	0
=====				
OTHER				
=====				
TOTAL	245,109	1,301,582	189,504	183,430
=====				
POPULATION	18000	18000	18000	18000
\$K ASSESS VAL	686199	686199	686199	686199
=====				
OPER PERCAP \$	11.81	69.52	10.43	6.54
OPER \$K A.V.	0.31	1.82	0.27	0.17
CAPT PERCAP \$	1.81	2.79	0.10	3.65
CAPT \$K A.V.	0.05	0.07	0.00	0.10
DEBT PERCAP \$	0	0	0	0
DEBT \$K A.V.	0	0	0	0
TOTAL PERCAP	13.62	72.31	10.53	10.19
TOTAL \$K A.V.	0.36	1.90	0.28	0.27

TABLE E
TIGARD EXPENDITURES IN FY 1982-83

	SEWER COLLECTION	STREETS & STREET MAINT	STREET LIGHTING	COMMUNITY DEVELOPMENT
=====				
PERSONNEL				
GEN ADMINIS	37,108	48,946	32,518	114,610
DEPARTMENT	114,518	147,746	0	363,233

SUBTOTAL PERSO	151,626	196,692	32,518	477,843

MATERIALS/SERVICES				
OPERATIONS	3,672	3,123	119,808	18,740
RESALE				
CONTRACT SER	4,905	1,686	0	35,838
MAINTENANCE	13,622	27,776		4,441

SUBTOTAL MAT/S	22,199	32,585	119,808	59,019

SUBTOTAL OPER	173,825	229,277	152,326	536,862
=====				
CAPITAL EXPEND				
EQUIPMENT	92	26,970	0	14,953
FACILITIES		1,800		
DISTRIBUTION	30,607	513,039		

SUBTOTAL CAPIT	30,699	541,809	0	14,953
=====				
DEBT SERVICE				
REPLACEMENT				
LONG TERM				

SUBTOTAL DEBT	0	0	0	0
=====				
OTHER				
=====				
TOTAL	204,524	771,086	152,326	551,815
=====				
POPULATION	18000	18000	18000	18000
\$K ASSESS VAL	686199	686199	686199	686199
=====				
OPER PERCAP \$	9.66	12.74	8.46	29.83
OPER \$K A.V.	0.25	0.33	0.22	0.78
CAPT PERCAP \$	1.71	30.10	0	0.83
CAPT \$K A.V.	0.04	0.79	0	0.02
DEBT PERCAP \$	0	0	0	0
DEBT \$K A.V.	0	0	0	0
TOTAL PERCAP	11.36	42.84	8.46	30.66
TOTAL \$K A.V.	0.30	1.12	0.22	0.80

TABLE F
TIGARD EXPENDITURES IN FY 1982-83

LID	COURT			
=====				
PERSONNEL				
GEN ADMINIS	0	5,744	0	0
DEPARTMENT	0	19,969	0	0

SUBTOTAL PERSO	0	25,713	0	0

MATERIALS/SERVICES				
OPERATIONS	0	7	0	0
RESALE				
CONTRACT SER	0	970	0	0
MAINTENANCE		218		

SUBTOTAL MAT/S	0	1,195	0	0

SUBTOTAL OPER	0	26,908	0	0
=====				
CAPITAL EXPEND				
EQUIPMENT	0	1,752	0	0
FACILITIES		0		
DISTRIBUTION	538,489			

SUBTOTAL CAPIT	538,489	1,752	0	0
=====				
DEBT SERVICE				
REPLACEMENT				
LONG TERM	212,282			

SUBTOTAL DEBT	212,282	0	0	0
=====				
OTHER				
=====				
TOTAL	750,771	28,660	0	0
POPULATION	18000	18000	18000	18000
\$K ASSESS VAL	686199	686199	686199	686199
OPER PERCAP \$	0	1.49	0	0
OPER \$K A.V.	0	0.04	0	0
CAPT PERCAP \$	29.92	0.10	0	0
CAPT \$K A.V.	0.78	0.00	0	0
DEBT PERCAP \$	11.79	0	0	0
DEBT \$K A.V.	0.31	0	0	0
TOTAL PERCAP	41.71	1.59	0	0
TOTAL \$K A.V.	1.09	0.04	0	0

TABLE G
TIGARD EXPENDITURES IN FY 1983-84

	GENERAL ADMINISTRATION	POLICE	LIBRARY	PARKS & RECREATION
=====				
PERSONNEL				
GEN ADMINIS	3,580	281,805	41,223	23,176
DEPARTMENT	98,483	1,051,048	132,862	54,370

SUBTOTAL PERSO	102,062	1,332,853	174,085	77,546

MATERIALS/SERVICES				
OPERATIONS	63,125	85,719	33,420	1,510
RESALE				
CONTRACT SER	31,006	4,848	1,000	20,640
MAINTENANCE	5,344	5,360	500	17,810

SUBTOTAL MAT/S	99,475	95,927	34,920	39,960

SUBTOTAL OPER	201,537	1,428,780	209,005	117,506
=====				
CAPITAL EXPEND				
EQUIPMENT	26,150	0	3,300	167
FACILITIES	464,035	0		33,285
DISTRIBUTION				

SUBTOTAL CAPIT	490,185	0	3,300	33,452
=====				
DEBT SERVICE				
REPLACEMENT				
LONG TERM				

SUBTOTAL DEBT	0	0	0	0
=====				
OTHER				
=====				
TOTAL	691,722	1,428,780	212,305	150,958
=====				
POPULATION	18200	18200	18200	18200
\$K ASSESS VAL	776043	776043	776043	776043
=====				
OPER PERCAP \$	11.07	78.50	11.48	6.46
OPER \$K A.V.	0.26	1.84	0.27	0.15
CAPT PERCAP \$	26.93	0	0.18	1.84
CAPT \$K A.V.	0.63	0	0.00	0.04
DEBT PERCAP \$	0	0	0	0
DEBT \$K A.V.	0	0	0	0
TOTAL PERCAP	38.01	78.50	11.67	8.29
TOTAL \$K A.V.	0.89	1.84	0.27	0.19

TABLE H
TIGARD EXPENDITURES IN FY 1983-84

	SEWER COLLECTION	STREETS & STREET MAINT	STREET LIGHTING	COMMUNITY DEVELOPMENT
=====				
PERSONNEL				
GEN ADMINIS	71,191	76,359	37,197	115,923
DEPARTMENT	167,251	207,233	0	370,261

SUBTOTAL PERSO	238,442	283,592	37,197	486,184

MATERIALS/SERVICES				
OPERATIONS	3,880	5,460	128,193	93,468
RESALE				
CONTRACT SER	5,420	6,940	0	38,500
MAINTENANCE	8,530	23,660		8,425

SUBTOTAL MAT/S	17,830	36,060	128,193	140,393

SUBTOTAL OPER	256,272	319,652	165,390	626,577
=====				
CAPITAL EXPEND				
EQUIPMENT	450	48,400	0	3,750
FACILITIES	1,800	1,800		
DISTRIBUTION	21,983	524,990		

SUBTOTAL CAPIT	24,233	575,190	0	3,750
=====				
DEBT SERVICE				
REPLACEMENT				
LONG TERM				

SUBTOTAL DEBT	0	0	0	0
=====				
OTHER				
=====				
TOTAL	280,505	894,842	165,390	630,327
=====				
POPULATION	18200	18200	18200	18200
\$K ASSESS VAL	776043	776043	776043	776043
=====				
OPER PERCAP \$	14.08	17.56	9.09	34.43
OPER \$K A.V.	0.33	0.41	0.21	0.81
CAPT PERCAP \$	1.33	31.60	0	0.21
CAPT \$K A.V.	0.03	0.74	0	0.00
DEBT PERCAP \$	0	0	0	0
DEBT \$K A.V.	0	0	0	0
TOTAL PERCAP	15.41	49.17	9.09	34.63
TOTAL \$K A.V.	0.36	1.15	0.21	0.81

TABLE I
TIGARD EXPENDITURES IN FY 1983-84

LID	COURT			
=====				
PERSONNEL				
GEN ADMINIS	0	9,557	0	0
DEPARTMENT	0	31,958	0	0

SUBTOTAL PERSO	0	41,515	0	0

MATERIALS/SERVICES				
OPERATIONS	0	3,297	0	0
RESALE				
CONTRACT SER	0	3,225	0	0
MAINTENANCE		419		

SUBTOTAL MAT/S	0	6,941	0	0

SUBTOTAL OPER	0	48,456	0	0
=====				
CAPITAL EXPEND				
EQUIPMENT	0	0	0	0
FACILITIES		0		
DISTRIBUTION	543,613			

SUBTOTAL CAPIT	543,613	0	0	0
=====				
DEBT SERVICE				
REPLACEMENT				
LONG TERM	1,018,273			

SUBTOTAL DEBT	1,018,273	0	0	0
=====				
OTHER				
=====				
TOTAL	1,561,886	48,456	0	0
=====				
POPULATION	18200	18200	18200	18200
\$K ASSESS VAL	776043	776043	776043	776043
=====				
OPER PERCAP \$	0	2.66	0	0
OPER \$K A.V.	0	0.06	0	0
CAPT PERCAP \$	29.87	0	0	0
CAPT \$K A.V.	0.70	0	0	0
DEBT PERCAP \$	55.95	0	0	0
DEBT \$K A.V.	1.31	0	0	0
TOTAL PERCAP	85.82	2.66	0	0
TOTAL \$K A.V.	2.01	0.06	0	0

TABLE J
TIGARD EXPENDITURES IN FY 1984-85

	GENERAL ADMINISTRATION	POLICE	LIBRARY	PARKS & RECREATION
=====				
PERSONNEL				
GEN ADMINIS	3,600	347,020	36,884	19,586
DEPARTMENT	115,267	1,165,375	133,819	52,841

SUBTOTAL PERSO	118,867	1,512,395	170,703	72,427

MATERIALS/SERVICES				
OPERATIONS	79,853	118,329	19,144	1,480
RESALE				
CONTRACT SER	53,091	4,200	1,200	3,105
MAINTENANCE	11,208	8,846	500	15,764

SUBTOTAL MAT/S	144,152	131,375	20,844	20,349

SUBTOTAL OPER	263,018	1,643,770	191,547	92,776
=====				
CAPITAL EXPEND				
EQUIPMENT	2,000	33,750	36,500	17,370
FACILITIES	464,035	0	22,100	76,869
DISTRIBUTION				

SUBTOTAL CAPIT	466,035	33,750	58,600	94,239
=====				
DEBT SERVICE				
REPLACEMENT				
LONG TERM	236,503			

SUBTOTAL DEBT	236,503	0	0	0
=====				
OTHER				

TOTAL	965,556	1,677,520	250,147	187,015

POPULATION	19000	19000	19000	19000
\$K ASSESS VAL	838127	838127	838127	838127

OPER PERCAP \$	13.84	86.51	10.08	4.88
OPER \$K A.V.	0.31	1.96	0.23	0.11
CAPT PERCAP \$	24.53	1.78	3.08	4.96
CAPT \$K A.V.	0.56	0.04	0.07	0.11
DEBT PERCAP \$	12.45	0	0	0
DEBT \$K A.V.	0.28	0	0	0
TOTAL PERCAP	50.82	88.29	13.17	9.84
TOTAL \$K A.V.	1.15	2.00	0.30	0.22

TABLE K
TIGARD EXPENDITURES IN FY 1984-85

	SEWER COLLECTION	STREETS & STREET MAINT	STREET LIGHTING	COMMUNITY DEVELOPMENT
=====				
PERSONNEL				
GEN ADMINIS	71,192	76,359	37,198	115,923
DEPARTMENT	217,568	241,645	0	356,729

SUBTOTAL PERSO	288,760	318,004	37,198	472,652

MATERIALS/SERVICES				
OPERATIONS	16,756	7,783	139,000	55,942
RESALE				
CONTRACT SER	6,315	6,730	0	16,550
MAINTENANCE	25,391	29,182		11,174

SUBTOTAL MAT/S	48,462	43,695	139,000	83,666

SUBTOTAL OPER	337,222	361,699	176,198	556,318
=====				
CAPITAL EXPEND				
EQUIPMENT	6,460	7,020	0	0
FACILITIES	47,615	0		
DISTRIBUTION	42,600	658,685		

SUBTOTAL CAPIT	96,675	665,705	0	0
=====				
DEBT SERVICE				
REPLACEMENT				
LONG TERM				

SUBTOTAL DEBT	0	0	0	0
=====				
OTHER				
=====				
TOTAL	433,897	1,027,404	176,198	556,318
=====				
POPULATION	19000	19000	19000	19000
\$K ASSESS VAL	838127	838127	838127	838127
=====				
OPER PERCAP \$	17.75	19.04	9.27	29.28
OPER \$K A.V.	0.40	0.43	0.21	0.66
CAPT PERCAP \$	5.09	35.04	0	0
CAPT \$K A.V.	0.12	0.79	0	0
DEBT PERCAP \$	0	0	0	0
DEBT \$K A.V.	0	0	0	0
TOTAL PERCAP	22.84	54.07	9.27	29.28
TOTAL \$K A.V.	0.52	1.23	0.21	0.66

TABLE L
TIGARD EXPENDITURES IN FY 1984-85

LID	COURT			
=====				
PERSONNEL				
GEN ADMINIS	0	13,273	0	0
DEPARTMENT	0	41,600	0	0

SUBTOTAL PERSO	0	54,873	0	0

MATERIALS/SERVICES				
OPERATIONS	0	4,029	0	0
RESALE				
CONTRACT SER	0	3,871	0	0
MAINTENANCE		100		

SUBTOTAL MAT/S	0	8,000	0	0

SUBTOTAL OPER	0	62,873	0	0
=====				
CAPITAL EXPEND				
EQUIPMENT	0	0	0	0
FACILITIES		0		
DISTRIBUTION	1,007,677			

SUBTOTAL CAPIT	1,007,677	0	0	0
=====				
DEBT SERVICE				
REPLACEMENT				
LONG TERM	451,000			

SUBTOTAL DEBT	451,000	0	0	0
=====				
OTHER				
=====				
TOTAL	1,458,677	62,873	0	0
=====				
POPULATION	19000	19000	19000	19000
\$K ASSESS VAL	838127	838127	838127	838127
=====				
OPER PERCAP \$	0	3.31	0	0
OPER \$K A.V.	0	0.08	0	0
CAPT PERCAP \$	53.04	0	0	0
CAPT \$K A.V.	1.20	0	0	0
DEBT PERCAP \$	23.74	0	0	0
DEBT \$K A.V.	0.54	0	0	0
TOTAL PERCAP	76.77	3.31	0	0
TOTAL \$K A.V.	1.74	0.08	0	0