

**CITY OF TIGARD, OREGON  
TIGARD CITY COUNCIL  
RESOLUTION NO. 13-28**

Corrected Scrivener's Error to  
Resolution No. 13-28; re-signed by  
Mayor Cook on September 3, 2013.

A RESOLUTION OF THE CITY OF TIGARD ADOPTING THE APPROVED BUDGET, WITH ADJUSTMENTS, MAKING APPROPRIATIONS, DECLARING THE AD VALOREM TAX LEVY, AND CLASSIFYING THE LEVY AS PROVIDED BY ORS 310.060(2) FOR FISCAL YEAR 2014.

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WHEREAS, three hearings by the Tigard Budget Committee on the budget document, as proposed by the City Manager, were duly called and held on April 22, 2013 and April 29, 2013 and May 6, 2013, and where all interested persons were afforded an opportunity to appear and be heard with respect to the budget ; and

WHEREAS, the budget for the City of Tigard for the year beginning July 1, 2013 was duly approved and recommended to the City Council by the regularly constituted Budget Committee at its meeting on May 6, 2013, after proceedings in accordance with Chapter 294, Oregon Revised Statutes ; and

WHEREAS, a summary of the budget as required by Chapter 294.438 was duly published in the Tigard Times, a newspaper of general circulation in the city in accordance with Chapter 294.448; and

WHEREAS, a hearing by the Tigard City Council on the budget document as approved by the Budget Committee, was duly called and held on June 11, 2013, where all interested persons were afforded an opportunity to appear and be heard with respect to the budget; and

WHEREAS, Interfund loans are subject to ORS 294.468 and are designed to provide financing resources to address cash flow needs in operations or capital; and

WHEREAS, the Street Maintenance Fee is collected monthly; however, the Pavement Management Program that the fee supports is mostly conducted during the first three months of the year.

NOW, THEREFORE, BE IT RESOLVED by the Tigard City Council that:

SECTION 1: The Council adopts the budget for FY 2013-14 as approved by Budget Committee on May 6, 2013 with adjustments made by Council during the hearing on June 11, 2013.

SECTION 2: The amounts appropriated for each fund for the fiscal year beginning July 1, 2013, are shown on the attached – Exhibit B Schedule of Appropriations as approved by Budget Committee on May 6, 2013 with adjustments made by Council during the hearing on June 11, 2013.

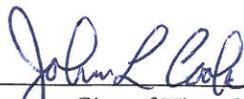
SECTION 3: The City of Tigard City Council hereby imposes the taxes provided for in the adopted budget at the rate of \$2.5131 per \$1,000 of assessed value for general operations; and in the amount of \$2,358,818 for bonds; and that these taxes are hereby imposed and categorized for tax year 2013-14 upon the assessed value of all taxable property in the city.

	<u>General Government Limit</u>
General Fund	\$2.5131/\$1,000
	<u>Excluded from Limit</u>
General Obligation Debt Fund	\$2,358,818

SECTION 4: The Council approves a capital interfund loan of up to \$1,660,000 from the Gas Tax Fund to the Street Maintenance Fee Fund for the purpose of financing the Pavement Management Program. The loan will be repaid prior to the end of Fiscal Year 2013-2014 with no interest.

SECTION 5: This resolution is effective immediately upon passage.

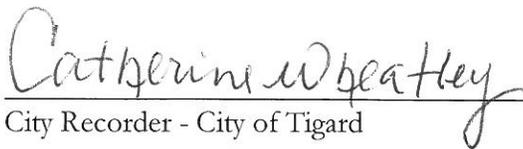
\*PASSED: This 11<sup>th</sup> day of June, 2013.



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\*Mayor - City of Tigard

ATTEST:

\*Mayor Cook signed corrected resolution on  
September 3, 2013

  
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City Recorder - City of Tigard

## SCHEDULE OF APPROPRIATIONS

Fund	Program	Proposed	Budget Committee Changes	Approved	Council Changes	Adopted
General Fund						
	Policy and Administration	799,239	3,277	802,516		
	Community Development	2,886,056	0	2,886,056		
	Community Services	19,947,341	100,800	20,048,141		
	Public Works	5,389,382	0	5,389,382		
	Debt Service	0	0	0		
	Loan to CCDA	361,000	0	361,000		
	Transfer	841,292	75,000	916,292		
	Capital Improvements	0	0	0		
	Contingency	1,200,000	0	1,200,000		
	General Government	0	0	0		
		31,424,310	179,077	31,603,387		
Gas Tax Fund						
	Policy and Administration	0	0	0		
	Community Development	0	0	0		
	Community Services	0	0	0		
	Public Works	2,214,308	0	2,214,308		
	Debt Service	606,378	0	606,378		
	Loan to CCDA	0	0	0		
	Transfer	1,614,452	940,000	2,554,452		
	Capital Improvements	0	0	0		
	Contingency	35,000	0	35,000		
		4,470,138	940,000	5,410,138		
City Gas Tax Fund						
	Policy and Administration	0	0	0		
	Community Development	0	0	0		
	Community Services	0	0	0		
	Public Works	0	0	0		
	Debt Service	319,390	0	319,390		
	Loan to CCDA	0	0	0		
	Transfer	3,778	1,000,000	1,003,778		
	Capital Improvements	0	0	0		
	Contingency	50,000	0	50,000		
		373,168	1,000,000	1,373,168		

# SCHEDULE OF APPROPRIATIONS

Fund	Program	Proposed	Budget Committee Changes	Approved	Council Changes	Adopted
Electrical Inspection Fund						
	Policy and Administration	0	0	0		
	Community Development	0	0	0		
	Community Services	0	0	0		
	Public Works	0	0	0		
	Debt Service	0	0	0		
	Loan to CCDA	0	0	0		
	Transfer	181,795	0	181,795		
	Capital Improvements	0	0	0		
	Contingency	50,000	0	50,000		
		231,795	0	231,795		
Building Fund						
	Policy and Administration	0	0	0		
	Community Development	1,516,579	0	1,516,579		
	Community Services	0	0	0		
	Public Works	0	0	0		
	Debt Service	0	0	0		
	Loan to CCDA	0	0	0		
	Transfer	0	0	0		
	Capital Improvements	0	0	0		
	Contingency	200,000	0	200,000		
		1,716,579	0	1,716,579		
Criminal Forfeiture Fund						
	Policy and Administration	0	0	0		
	Community Development	0	0	0		
	Community Services	50,000	0	50,000		
	Public Works	0	0	0		
	Debt Service	0	0	0		
	Loan to CCDA	0	0	0		
	Transfer	401	0	401		
	Capital Improvements	0	0	0		
	Contingency	0	0	0		
		50,401	0	50,401		

# SCHEDULE OF APPROPRIATIONS

Fund	Program	Proposed	Budget Committee Changes	Approved	Council Changes	Adopted
Urban Forestry Fund						
	Policy and Administration	0	0	0		
	Community Development	0	0	0		
	Community Services	0	0	0		
	Public Works	0	0	0		
	Debt Service	0	0	0		
	Loan to CCDA	0	0	0		
	Transfer	156,229	0	156,229		
	Capital Improvements	0	0	0		
	Contingency	0	0	0		
		156,229	0	156,229		
Bancroft Debt Service Fund						
	Policy and Administration	0	0	0		
	Community Development	0	0	0		
	Community Services	0	0	0		
	Public Works	0	0	0		
	Debt Service	499,997	0	499,997		
	Loan to CCDA	0	0	0		
	Transfer	3,821	0	3,821		
	Capital Improvements	0	0	0		
	Contingency	0	0	0		
		503,818	0	503,818		
General Obligation Debt Service Fund						
	Policy and Administration	0	0	0		
	Community Development	0	0	0		
	Community Services	0	0	0		
	Public Works	0	0	0		
	Debt Service	2,193,701	0	2,193,701		
	Loan to CCDA	0	0	0		
	Transfer	0	0	0		
	Capital Improvements	0	0	0		
	Contingency	0	0	0		
		2,193,701	0	2,193,701		

# SCHEDULE OF APPROPRIATIONS

Fund	Program	Proposed	Budget Committee Changes	Approved	Council Changes	Adopted
Facilities Capital Projects Fund						
	Policy and Administration	0	0	0		
	Community Development	0	0	0		
	Community Services	0	0	0		
	Public Works	0	0	0		
	Debt Service	0	0	0		
	Loan to CCDA	0	0	0		
	Transfer	19,384	0	19,384		
	Capital Improvements	672,585	75,000	747,585		
	Contingency	50,000	0	50,000		
		741,969	75,000	816,969		
Transportation Development Tax						
	Policy and Administration	0	0	0		
	Community Development	0	0	0		
	Community Services	0	0	0		
	Public Works	0	0	0		
	Debt Service	0	0	0		
	Loan to CCDA	0	0	0		
	Transfer	779,724	0	779,724		
	Capital Improvements	0	0	0		
	Contingency	250,000	0	250,000		
		1,029,724	0	1,029,724		
Traffic Impact Fee Fund						
	Policy and Administration	0	0	0		
	Community Development	0	0	0		
	Community Services	0	0	0		
	Public Works	0	0	0		
	Debt Service	0	0	0		
	Loan to CCDA	0	0	0		
	Transfer	768,307	0	768,307		
	Capital Improvements	0	0	0		
	Contingency	8,147	0	8,147		
		776,454	0	776,454		

# SCHEDULE OF APPROPRIATIONS

Fund	Program	Proposed	Budget Committee Changes	Approved	Council Changes	Adopted
Underground Utility Fund						
	Policy and Administration	0	0	0		
	Community Development	0	0	0		
	Community Services	0	0	0		
	Public Works	0	0	0		
	Debt Service	0	0	0		
	Loan to CCDA	0	0	0		
	Transfer	252,089	0	252,089		
	Capital Improvements	0	0	0		
	Contingency	50,000	0	50,000		
		302,089	0	302,089		
Street Maintenance Fund						
	Policy and Administration	0	0	0		
	Community Development	0	0	0		
	Community Services	0	0	0		
	Public Works	0	0	0		
	Debt Service	0	0	0		
	Loan to CCDA	0	0	0		
	Transfer	208,883	0	208,883		
	Capital Improvements	1,660,000	0	1,660,000		
	Contingency	200,000	0	200,000		
		2,068,883	0	2,068,883		
Parks Capital Fund						
	Policy and Administration	0	0	0		
	Community Development	0	0	0		
	Community Services	0	0	0		
	Public Works	0	0	0		
	Debt Service	0	0	0		
	Loan to CCDA	0	0	0		
	Transfer	100,397	0	100,397		
	Capital Improvements	5,572,597	2,012,050	7,584,647		
	Contingency	0	0	0		
		5,672,994	2,012,050	7,685,044		

# SCHEDULE OF APPROPRIATIONS

Fund	Program	Proposed	Budget Committee Changes	Approved	Council Changes	Adopted
Parks Bond Fund						
	Policy and Administration	0	0	0		
	Community Development	0	0	0		
	Community Services	0	0	0		
	Public Works	0	0	0		
	Debt Service	0	0	0		
	Loan to CCDA	0	0	0		
	Transfer	3,306,916	1,569,172	4,876,088		
	Capital Improvements	0	0	0		
	Contingency	0	0	0		
		3,306,916	1,569,172	4,876,088		
Parks SDC Fund						
	Policy and Administration	0	0	0		
	Community Development	0	0	0		
	Community Services	0	0	0		
	Public Works	0	0	0		
	Debt Service	0	0	0		
	Loan to CCDA	0	0	0		
	Transfer	1,673,127	391,878	2,065,005		
	Capital Improvements	0	0	0		
	Contingency	75,000	0	75,000		
		1,748,127	391,878	2,140,005		
Transportation CIP Fund						
	Policy and Administration	0	0	0		
	Community Development	0	0	0		
	Community Services	0	0	0		
	Public Works	0	0	0		
	Debt Service	0	0	0		
	Loan to CCDA	0	0	0		
	Transfer	0	0	0		
	Capital Improvements	3,550,081	2,127,000	5,677,081		
	Contingency	0	0	0		
		3,550,081	2,127,000	5,677,081		

# SCHEDULE OF APPROPRIATIONS

Fund	Program	Proposed	Budget Committee Changes	Approved	Council Changes	Adopted
Sanitary Sewer Fund						
	Policy and Administration	0	0	0		
	Community Development	0	0	0		
	Community Services	0	0	0		
	Public Works	1,966,373	0	1,966,373		
	Debt Service	0	0	0		
	Loan to CCDA	0	0	0		
	Transfer	198,149	32,000	230,149		
	Capital Improvements	3,851,653	1,093,000	4,944,653		
	Contingency	400,000	0	400,000		
		6,416,175	1,125,000	7,541,175		
Stormwater Fund						
	Policy and Administration	0	0	0		
	Community Development	0	0	0		
	Community Services	0	0	0		
	Public Works	1,428,387	0	1,428,387		
	Debt Service	0	0	0		
	Loan to CCDA	0	0	0		
	Transfer	404,916	74,000	478,916		
	Capital Improvements	1,055,375	110,000	1,165,375		
	Contingency	100,000	0	100,000		
		2,988,678	184,000	3,172,678		
Water Quality/Quantity Fund						
	Policy and Administration	0	0	0		
	Community Development	0	0	0		
	Community Services	0	0	0		
	Public Works	0	0	0		
	Debt Service	0	0	0		
	Loan to CCDA	0	0	0		
	Transfer	943,659	0	943,659		
	Capital Improvements	0	0	0		
	Contingency	0	0	0		
		943,659	0	943,659		

# SCHEDULE OF APPROPRIATIONS

Fund	Program	Proposed	Budget Committee Changes	Approved	Council Changes	Adopted
Water Fund						
	Policy and Administration	0	0	0		
	Community Development	0	0	0		
	Community Services	0	0	0		
	Public Works	8,094,852	0	8,094,852		
	Debt Service	0	0	0		
	Loan to CCDA	0	0	0		
	Transfer	5,603,926	132,000	5,735,926		
	Capital Improvements	0	0	0		
	Contingency	500,000	0	500,000		
		14,198,778	132,000	14,330,778		
Water SDC Fund						
	Policy and Administration	0	0	0		
	Community Development	0	0	0		
	Community Services	0	0	0		
	Public Works	0	0	0		
	Debt Service	0	0	0		
	Loan to CCDA	0	0	0		
	Transfer	165	0	165		
	Capital Improvements	0	0	0		
	Contingency	100,000	0	100,000		
		100,165	0	100,165		
Water CIP Fund						
	Policy and Administration	0	0	0		
	Community Development	0	0	0		
	Community Services	0	0	0		
	Public Works	0	0	0		
	Debt Service	0	0	0		
	Loan to CCDA	0	0	0		
	Transfer	546,672	0	546,672		
	Capital Improvements	64,408,743	10,923,700	75,332,443		
	Contingency	0	0	0		
		64,955,415	10,923,700	75,879,115		

# SCHEDULE OF APPROPRIATIONS

Fund	Program	Proposed	Budget Committee Changes	Approved	Council Changes	Adopted
Insurance Fund						
	Policy and Administration	50,000	0	50,000		
	Community Development	0	0	0		
	Community Services	0	0	0		
	Public Works	0	0	0		
	Debt Service	0	0	0		
	Loan to CCDA	0	0	0		
	Transfer	531	0	531		
	Capital Improvements	0	0	0		
	Contingency	10,000	0	10,000		
		60,531	0	60,531		
Library Donations and Bequests Fund						
	Policy and Administration	0	0	0		
	Community Development	0	0	0		
	Community Services	0	0	0		
	Public Works	0	0	0		
	Debt Service	0	0	0		
	Loan to CCDA	0	0	0		
	Transfer	100,000	0	100,000		
	Capital Improvements	0	0	0		
	Contingency	0	0	0		
		100,000	0	100,000		
All Funds						
	Policy and Administration	7,282,190	3,277	7,285,467		
	Community Development	4,402,635	0	4,402,635		
	Community Services	19,997,341	100,800	20,098,141		
	Public Works	20,757,146	0	20,757,146		
	Debt Service	8,500,500	0	8,500,500		
	Loan to CCDA	361,000	0	361,000		
	Transfer	17,708,613	4,214,050	21,922,663		
	Capital Improvements	80,771,034	16,340,750	97,111,784		
	Contingency	3,663,147	0	3,663,147		
	General Government	0	0	0		
		163,443,606	20,658,877	184,102,483		

# Technical Adjustments to the 2013-14 Approved Budget

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## Summary

The below Technical Adjustments are a result of new information becoming available after the Approved Budget which created the opportunity to adopt a more precise budget. Below is a brief description and details that will adjust the Schedule of Appropriations. Please note that any budget adjustments are presented with their impacts and are not cumulative.

### #1: Capital Improvement Program (CIP)

#### a). Water System

A carry forward in the amount of \$530,000 is being requested to complete design work for the Aquifer Storage & Recover Well #3 project. This action will result in an increase in the beginning fund balance of \$530,000 in the Water CIP Fund. In turn, capital program expenditures will increase by the same amount.

#### Water CIP Fund

<u>Program</u>	<u>Approved</u>	<u>Recommended Change</u>	<u>Revised Approved</u>
Policy & Admin.	\$0	\$0	\$0
Comm. Develop.	0	0	0
Comm. Services	0	0	0
Public Works	0	0	0
Debt Service	0	0	0
Loan to CCDA	0	0	0
Transfers	546,672	0	546,672
Capital Improvements	75,332,443	530,000	75,862,443
Contingency	0	0	0
<b>Total Fund</b>	<b>\$75,879,115</b>	<b>\$530,000</b>	<b>\$76,409,115</b>

#### b). Parks System

A reallocation is being requested for work to complete the Fanno Creek House project. The costs for this project were underestimated by the amount of \$70,000. However, it was determined that the Dirksen Nature Park project was over budgeted in design due to the contract award being lower than anticipated. This request will reallocate \$70,000 of Parks Bond funds from Dirksen Nature Park to the Fanno Creek House project without affecting total appropriations.

### #2: Carry Forwards – Community Development

A carry forward is defined as those items that are unspent by June 30<sup>th</sup> and are carried over to the following fiscal year. This action results in a higher beginning fund balance for the fiscal year due to the unspent budget in the prior year.

The following carry forwards totaling \$208,932 for professional services contracts are being requested for the Community Planning Division:

- River Terrace Community Plan - \$128,932
- Tigard Triangle Master Plan (Public Involvement & Visual Materials) - \$80,000

This request will increase the beginning fund balance in the General Fund with an equal increase of \$208,932 in program expenditures for Community Development.

**General Fund**

<u>Program</u>	<u>Approved</u>	<u>Recommended Change</u>	<u>Revised Approved</u>
Policy & Admin.	\$802,516	\$0	\$802,516
Comm. Develop.	2,886,056	208,932	3,094,988
Comm. Services	20,048,141	0	20,048,141
Public Works	5,389,382	0	5,389,382
Debt Service	0	0	0
Loan to CCDA	361,000	0	361,000
Transfers	916,292	0	916,292
Capital Improvements	0	0	0
Contingency	1,200,000	0	1,200,000
<b>Total Fund</b>	<b>\$31,603,387</b>	<b>\$208,932</b>	<b>\$31,812,319</b>

**#3: Carry Forwards – Public Works**

The following carry forwards are being requested by the Public Works Department:

a). Administration, Street Maintenance, Sanitary Sewer, Stormwater, & Water Divisions – A carry forward totaling \$103,000 is being requested in order to complete the implementation of the Computerized Maintenance Management System (CMMS) including costs for travel and training.

- Administration - \$7,000 (General Fund)
- Street Maintenance - \$15,000 (Gas Tax Fund)
- Sanitary Sewer - \$7,000 (Sanitary Sewer Fund)
- Stormwater - \$14,000 (Stormwater Fund)
- Water - \$45,000 (Water Fund)

Along with the increase in the beginning fund balance in those affected funds, program expenditures will also increase for each affected division.

**General Fund**

<u>Program</u>	<u>Approved</u>	<u>Recommended Change</u>	<u>Revised Approved</u>
Policy & Admin.	\$802,516	\$0	\$802,516
Comm. Develop.	2,886,056	0	2,886,056
Comm. Services	20,048,141	0	20,048,141
Public Works	5,389,382	7,000	5,396,382
Debt Service	0	0	0
Loan to CCDA	361,000	0	361,000
Transfers	916,292	0	916,292
Capital Improvements	0	0	0
Contingency	1,200,000	0	1,200,000
<b>Total Fund</b>	<b>\$31,603,387</b>	<b>\$7,000</b>	<b>\$31,610,387</b>

**Gas Tax Fund**

<u>Program</u>	<u>Approved</u>	<u>Recommended Change</u>	<u>Revised Approved</u>
Policy & Admin.	\$0	\$0	\$0
Comm. Develop.	0	0	0
Comm. Services	0	0	0
Public Works	2,214,308	15,000	2,229,308
Debt Service	606,378	0	606,378
Loan to CCDA	0	0	0
Transfers	2,554,452	0	2,554,452
Capital Improvements	0	0	0
Contingency	35,000	0	35,000
<b>Total Fund</b>	<b>\$5,410,138</b>	<b>\$15,000</b>	<b>\$5,425,138</b>

**Sanitary Sewer Fund**

<u>Program</u>	<u>Approved</u>	<u>Recommended Change</u>	<u>Revised Approved</u>
Policy & Admin.	\$0	\$0	\$0
Comm. Develop.	0	0	0
Comm. Services	0	0	0
Public Works	1,966,373	7,000	1,973,373
Debt Service	0	0	0
Loan to CCDA	0	0	0
Transfers	230,149	0	230,149
Capital Improvements	4,944,653	0	4,944,653
Contingency	400,000	0	400,000
<b>Total Fund</b>	<b>\$7,541,175</b>	<b>\$7,000</b>	<b>\$7,548,175</b>

**Stormwater Fund**

<u>Program</u>	<u>Approved</u>	<u>Recommended Change</u>	<u>Revised Approved</u>
Policy & Admin.	\$0	\$0	\$0
Comm. Develop.	0	0	0
Comm. Services	0	0	0
Public Works	1,428,378	14,000	1,442,378
Debt Service	0	0	0
Loan to CCDA	0	0	0
Transfers	478,916	0	478,916
Capital Improvements	1,165,375	0	1,165,375
Contingency	100,000	0	100,000
<b>Total Fund</b>	<b>\$3,172,678</b>	<b>\$14,000</b>	<b>\$3,186,678</b>

**Water Fund**

<u>Program</u>	<u>Approved</u>	<u>Recommended Change</u>	<u>Revised Approved</u>
Policy & Admin.	\$0	\$0	\$0
Comm. Develop.	0	0	0
Comm. Services	0	0	0
Public Works	8,094,852	45,000	8,139,852
Debt Service	0	0	0
Loan to CCDA	0	0	0
Transfers	5,735,926	0	5,735,926
Capital Improvements	0	0	0
Contingency	500,000	0	500,000
<b>Total Fund</b>	<b>\$14,330,778</b>	<b>\$45,000</b>	<b>\$14,375,778</b>

b). Street Lights & Signals Division – A carry forward in the amount of \$15,000 is requested in order to complete the study of options for the transition of the city’s street lights from High-Pressure Sodium (HPS) to Light-Emitting Diode (LED) versions. This action will increase the beginning fund balance by \$15,000 with an equal increase in program expenditures within the Gas Tax Fund.

**Gas Tax Fund**

<u>Program</u>	<u>Approved</u>	<u>Recommended Change</u>	<u>Revised Approved</u>
Policy & Admin.	\$0	\$0	\$0
Comm. Develop.	0	0	0
Comm. Services	0	0	0
Public Works	2,214,308	15,000	2,229,308
Debt Service	606,378	0	606,378
Loan to CCDA	0	0	0
Transfers	2,554,452	0	2,554,452
Capital Improvements	0	0	0
Contingency	35,000	0	35,000
<b>Total Fund</b>	<b>\$5,410,138</b>	<b>\$15,000</b>	<b>\$5,425,138</b>

**#4: Budget Adjustments**

a). Fleet Maintenance - An insurance check amount of \$14,868 was received by the city during FY 2013 for a 2007 Ford E150 Cargo Van that was totaled, but not replaced during the fiscal year. A budget adjustment is being requested in order to replace the vehicle within Fleet. Receiving the insurance check increased revenues in FY 2013 without increasing expenditures. This action will increase the beginning fund balance in FY 2014 within the Fleet/Property Management Fund by \$14,868. Replacing the vehicle will cost approximately \$20,000 more than the amount of the insurance check. The result is an increase in Public Works Fleet appropriations of \$34,868 offset with the \$14,868 in beginning fund balance and a \$20,000 decrease in Contingency.

**Fleet/Property Management Fund**

<u>Program</u>	<u>Approved</u>	<u>Recommended Change</u>	<u>Revised Approved</u>
Policy & Admin.	\$0	\$0	\$0
Comm. Develop.	0	0	0
Comm. Services	0	0	0
Public Works	1,663,845	34,868	1,678,713
Debt Service	0	0	0
Loan to CCDA	0	0	0
Transfers	0	0	0
Capital Improvements	0	0	0
Contingency	45,000	-20,000	25,000
<b>Total Fund</b>	<b>\$1,708,845</b>	<b>\$14,868</b>	<b>\$1,723,713</b>

b). Records – Resolution No. 13-21 approved the FY 2013 May Supplemental. The supplemental approved a 0.8 FTE Records Technician in Administrative Services to last no more than two years. The supplemental was approved after Budget Committee approval of the FY 2014 budget. This action will adopt the 0.8 FTE Record Technician position and needed budget appropriations for Fiscal Year 2014. The position will be paid through indirect service charges to other city departments, increasing the revenue to the Central Service Fund.

**Central Service Fund**

<u>Program</u>	<u>Approved</u>	<u>Recommended Change</u>	<u>Revised Approved</u>
Policy & Admin.	\$6,432,951	\$61,557	\$6,494,508
Comm. Develop.	0	0	0
Comm. Services	0	0	0
Public Works	0	0	0
Debt Service	0	0	0
Loan to CCDA	0	0	0
Transfers	0	0	0
Capital Improvements	0	0	0
Contingency	340,000	0	340,000
<b>Total Fund</b>	<b>\$6,772,951</b>	<b>\$0</b>	<b>\$6,834,508</b>

**Cathy Wheatley**

File with  
Council Resolution 13-28  
and CCDA Resolution 13-02

**From:** Toby LaFrance  
**Sent:** Tuesday, September 03, 2013 12:29 PM  
**To:** Cathy Wheatley  
**Subject:** FW: City Center Development Agency budget appropriations [IWOV-Worksite.FID1366335]  
**Attachments:** Toby LaFrance5.vcf; Res-Adopt 2013-2014 Budget - Revised 20130826.doc; Res-Adopt 2013-2014 CCDA Budget - Revised 20130826.docx

Per City Attorney's advice below, please have the Mayor sign the revised budget resolutions to correct the scrivener's error. Please let me know when a signed copy is available so that I can forward them to DOR.

Thank you.



**Toby LaFrance**  
City of Tigard  
Director of Finance & IS  
(503) 718-2406 Work  
toby@tigard-or.gov  
13125 SW Hall Blvd.  
Tigard, OR 97223  
www.tigard-or.gov

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**From:** Damien Hall [mailto:Damien.Hall@jordanramis.com]  
**Sent:** Tuesday, August 27, 2013 4:05 PM  
**To:** Toby LaFrance  
**Subject:** RE: City Center Development Agency budget appropriations [IWOV-Worksite.FID1366335]

Toby,

Tim indicates that the scrivener's error can be utilized to add the indicated language because it does not change the effect of the resolution (e.g. adoption of the appropriation schedule), and is in furtherance of the intent of the resolution.

Please go ahead and have the mayor sign the resolutions once revised to fix this error. A note to the file to document the process is also appropriate.

Damien

DAMIEN HALL

**JORDAN RAMIS** PC  
ATTORNEYS AT LAW



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**From:** Toby LaFrance [mailto:Toby@tigard-or.gov]  
**Sent:** Tuesday, August 27, 2013 12:38 PM  
**To:** Damien Hall  
**Subject:** RE: City Center Development Agency budget appropriations [IWOV-Worksite.FID1366335]

Thanks. I'll be gone after 2:30, but will be able to check emails.

	<b>Toby LaFrance</b> City of Tigard Director of Finance & IS  (503) 718-2406 Work toby@tigard-or.gov 13125 SW Hall Blvd. Tigard, OR 97223 www.tigard-or.gov
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**From:** Damien Hall [<mailto:Damien.Hall@jordanramis.com>]  
**Sent:** Tuesday, August 27, 2013 12:37 PM  
**To:** Toby LaFrance  
**Subject:** RE: City Center Development Agency budget appropriations [IWOV-Worksite.FID1366335]

Got it, thanks. That definitely helps the case for a scrivener's error.

I'll touch base with Tim this afternoon and get back to you.

Damien

DAMIEN HALL

**JORDAN RAMIS** PC  
ATTORNEYS AT LAW



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**From:** Toby LaFrance [<mailto:Toby@tigard-or.gov>]  
**Sent:** Tuesday, August 27, 2013 12:36 PM  
**To:** Damien Hall  
**Subject:** RE: City Center Development Agency budget appropriations [IWOV-Worksite.FID1366335]

No. The Schedules were attached to the original resolutions. I have attached the Schedule of Appropriations. Sorry for the confusion. They do not need to be changed, so I had not included them in my prior emails.

	<b>Toby LaFrance</b> City of Tigard Director of Finance & IS  (503) 718-2406 Work toby@tigard-or.gov 13125 SW Hall Blvd. Tigard, OR 97223 www.tigard-or.gov
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**From:** Damien Hall [<mailto:Damien.Hall@jordanramis.com>]  
**Sent:** Tuesday, August 27, 2013 12:27 PM  
**To:** Toby LaFrance  
**Subject:** RE: City Center Development Agency budget appropriations [IWOV-Worksite.FID1366335]

Is it accurate to say that the amendment to the resolution is not just to the text, but also adding the appropriations exhibit that was not part of the prior resolutions?

Damien

DAMIEN HALL

**JORDAN RAMIS** PC  
ATTORNEYS AT LAW



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**From:** Toby LaFrance [<mailto:Toby@tigard-or.gov>]

**Sent:** Tuesday, August 27, 2013 12:19 PM

**To:** Damien Hall

**Subject:** RE: City Center Development Agency budget appropriations [IWOV-Worksite.FID1366335]

Sure. I highlighted the additional language. In both cases it is Section 2 and the other sections moved down one.



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**From:** Damien Hall [<mailto:Damien.Hall@jordanramis.com>]

**Sent:** Tuesday, August 27, 2013 12:13 PM

**To:** Toby LaFrance

**Subject:** RE: City Center Development Agency budget appropriations [IWOV-Worksite.FID1366335]

Toby,

Can you send me a document that is has the resolution with your proposed amendment highlighted? I can then provide this to Tim, and get his direction on whether a scrivener's error is in play, or if council action at a meeting is needed. Thanks.

Damien

DAMIEN HALL

**JORDAN RAMIS** PC  
ATTORNEYS AT LAW



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**From:** Toby LaFrance [<mailto:Toby@tigard-or.gov>]

**Sent:** Monday, August 26, 2013 6:01 PM

**To:** Damien Hall

**Subject:** FW: City Center Development Agency budget appropriations

Damien,

Per our discussion last week, DOR has contacted us to say that they do not think our Budget Resolution is legal and is requesting a replacement. I have attached our adopted resolutions, and I am forwarding sample documents DOR provided, and revised resolutions based on their samples.

Essentially we need language that states the appropriations within the budget.

What I would like is your recommendation on a process to get a corrected budget resolution signed. Ideally, we can agree that this is a Scribner's error and have the Mayor sign without going to an additional Council meeting. Ideally, we could have the Mayor sign before or after the meeting on September 3<sup>rd</sup>.

Thanks for your help.



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**From:** CULVER Xann-Marie F [<mailto:xann-marie.f.culver@dor.state.or.us>]

**Sent:** Thursday, August 08, 2013 4:58 PM

**To:** Toby LaFrance

**Subject:** FW: City Center Development Agency budget appropriations

Toby,

As we discussed, I am sending the statute that requires taxing districts subject to Local Budget Law to make appropriations through ordinance or resolution (below), the Department of Revenue template resolution (attached) and language samples used by other cities for resolutions making appropriations with a separate listing of the appropriations (attached). I did find the City of Tigard tax certification (LB-50) and resolutions and see that resolution does not make appropriations and does not comply with Local Budget Law.

I was mistaken earlier when I stated the City and Agency would not be eligible for property tax revenue. The resolutions correctly impose and categorize tax so that isn't a problem. However, the lack of appropriations approved by resolution does not give the City or Agency lawful authority to expend any funds until those resolutions are completed.

Please let me know if you have any further questions.

**294.456 Governing body to adopt budget, make appropriations, declare and categorize property tax amount or rate; amendment of budget estimates, appropriations and tax amounts or rates limited; requirements for appropriations and tax amounts or rates.** (1)(a) After the public hearing required under ORS 294.453 (1) and consideration of matters discussed at the public hearing, the governing body of a municipal corporation shall enact the ordinances or resolutions necessary to adopt the budget, to make the appropriations, to determine, make and declare the ad valorem property tax amount or rate to be certified to the assessor for either the ensuing year or each of the years of the ensuing budget period and to itemize and categorize the ad valorem property tax amount or rate as required under ORS 310.060.

(b) The governing body may amend the budget estimates and proposed ad valorem property tax amount or rate in the budget document before adoption under paragraph (a) of this subsection and after adoption if the post-adoption amendments are adopted prior to the commencement of the fiscal year or budget period to which the budget relates.

(c) Notwithstanding paragraph (b) of this subsection, unless the amended budget document is republished pursuant to ORS 294.438 or 294.448 in the same manner as the original budget and another public hearing is held pursuant to ORS 294.453 (1), or except to the extent ad valorem property taxes may be increased under ORS 294.476:

(A) The amount of estimated expenditures for each fund in an annual budget may not be increased by more than \$5,000 or 10 percent of the estimated expenditures, whichever is greater;

(B) The amount of estimated expenditures for each fund in a biennial budget may not be increased by more than \$10,000 or 10 percent of the estimated expenditures, whichever is greater; and

(C) The amount or rate of the total ad valorem property taxes to be certified by the municipal corporation to the assessor may not exceed the amount approved by the budget committee.

(2)(a) After a public hearing under ORS 294.453 (2) or (3), receipt of the certification of the tax supervising and conservation commission, if required, and consideration of any orders, recommendations or objections made by the tax supervising and conservation commission in accordance with law, the governing body of a municipal corporation shall enact the ordinances or resolutions necessary to adopt the budget, to make the appropriations, to determine, make and declare the ad valorem property tax amount or rate for either the ensuing fiscal year or each of the fiscal years of the ensuing budget period and to itemize and categorize the ad valorem property tax amount or rate as required under ORS 310.060.

(b) The action taken by the governing body under paragraph (a) of this subsection on each order, recommendation or objection made by the commission, with the reasons for the action, must be included in the ordinance or resolution adopting the budget.

(c) The governing body shall send a certified copy of the ordinance or resolution to the commission within 15 days after the date the ordinance or resolution is adopted.

(d) The governing body may amend the budget estimates, appropriations and ad valorem property tax amount or rate in the budget document before adoption under paragraph (a) of this subsection and after adoption if the post-adoption amendments are adopted prior to the commencement of the fiscal year or budget period to which the budget relates.

(e) Notwithstanding paragraph (d) of this subsection, unless the amended budget document is resubmitted to the tax supervising and conservation commission for another public hearing and for recommendations or objections of the commission, or except to the extent ad valorem property taxes may be increased under ORS 294.476:

(A) The amount of estimated expenditures for each fund in an annual budget may not be increased by more than \$5,000 or 10 percent of the estimated expenditures, whichever is greater;

(B) The amount of estimated expenditures for each fund in a biennial budget may not be increased by more than \$10,000 or 10 percent of the estimated expenditures, whichever is greater; and

(C) The amount or rate of the total ad valorem property taxes to be certified by the municipal corporation to the assessor may not exceed the amount shown in the budget document at the time of the budget hearing.

(3)(a) Except as provided in subsections (4) and (5) of this section, the appropriations required under subsections (1) and (2) of this section must contain:

(A) One amount for each organizational unit or program of each fund that is the total of all amounts for personnel services, materials and services and capital outlay attributable to the organizational unit or program; and

(B) Separate amounts in each fund for operating expenses for personnel services, materials and services and capital outlay that cannot be allocated to a particular organizational unit or program and for debt service, special payments, interfund revenue transfers and operating contingencies.

(b) Separate amounts for activities within an organizational unit or program may be appropriated separately.

(c) For a municipal corporation to which the terms "organizational unit" and "program" do not apply, the appropriations must contain separate amounts for personnel services, materials and services, capital outlay, debt service, special payments, interfund revenue transfers and operating contingencies for each fund.

(4) For a school district or an education service district, the appropriations required under subsections (1) and (2) of this section must contain separate amounts in each major fund for each major function, as prescribed by the Department of Education in consultation with the Department of Revenue, including instruction, support services, enterprise and community services, facilities acquisition and construction, interfund revenue transfers, debt service and operating contingencies.

(5) For a community college district, the appropriations required under subsections (1) and (2) of this section must contain separate amounts in each fund for:

(a) Each major function, as prescribed by the Department of Community Colleges and Workforce Development in consultation with the Department of Revenue, including instruction, instructional support,

student services, community services, college support services, interfund transfers, debt service and operating contingencies;

(b) Each major function as required under subsection (4) of this section; or

(c) Each program or each object classification required under subsection (3) of this section.

(6) Except as provided in ORS 294.338, 294.463, 294.466, 294.471, 294.473 and 294.478, after the governing body has enacted the ordinances or resolutions necessary to adopt the budget as required under this section, an expenditure, or encumbrance if encumbrance accounting is used, of public money may not be made for any purpose in an amount greater than the amount appropriated.

(7) The governing body of a municipal corporation shall record the amount or rate of ad valorem property taxes to be certified and the purposes for which the taxes will be used. Except as provided in ORS 294.476, the municipal corporation may not certify ad valorem property taxes in an amount or rate greater than the amount or rate recorded for the purposes indicated.

(8)(a) The governing body of a municipal corporation shall determine, make and declare ad valorem property taxes under subsections (1) and (2) of this section as a rate per \$1,000 of assessed value if the taxes are operating taxes or rate-based local option taxes.

(b) The governing body shall determine, make and declare ad valorem property taxes under subsections (1) and (2) of this section as an amount if the taxes are certified as amount-based local option taxes, to pay principal and interest on exempt bonded indebtedness or to pay other government obligations described in section 11 (5), Article XI of the Oregon Constitution. [Formerly 294.435]

Xann Culver

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**From:** CULVER Xann-Marie F

**Sent:** Thursday, August 08, 2013 10:44 AM

**To:** [toby@tigard-or.gov](mailto:toby@tigard-or.gov)

**Subject:** City Center Development Agency budget appropriations

Toby,

I received and reviewed the City of Tigard urban renewal City Center Development Agency tax certification (UR-50) and budget resolutions. A list of appropriations was included, but the resolutions do not authorize the appropriations and this is a requirement. Please send me a resolution that authorizes the appropriations as soon as possible. Let me know if you have any questions or would like a copy of the resolution from last year as an example.

Xann Culver

OR Dept. of Revenue

PTD/ATS

Finance, Taxation, and Exemptions

(503)945-8474

[xann-marie.f.culver@state.or.us](mailto:xann-marie.f.culver@state.or.us)

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