Tigard Business Meeting
AGENDA

Tigard City Council & Local Contract Review Board

Meeting Date and Time:	May 26, 2026 - 5:15 p.m. Study Session and 6:30 p.m. Business Meeting
Meeting Location:	Hybrid - City of Tigard - Study Session in Red Rock and Business Meeting in Town Hall - 13125 SW Hall Blvd., Tigard, OR 97223

Public Notice: In accordance with Oregon House Bill 2560, this will be a hybrid meeting where some Council, staff or public will participate in person and some will participate remotely.

How to comment:

- Written public comment may be submitted electronically at www.tigard-or.gov/Comments by noon the day before the meeting date.
- If attending the meeting in person, please fill out the public comment sign-in sheet at the front of the room and come to the microphone when your name is called.
- If you prefer to call in, please call 503-966-4101 when instructed to be placed in the queue.
- You may comment by video through the Teams app. Go to this link to learn how to participate by video: https://www.tigard-or.gov/your-government/video-public-testimony-registration
- Individuals wishing to provide public testimony should plan to speak for no more than 2 minutes. If there are a large number of speakers, the Mayor or Presiding Officer may reduce the time per speaker to 1 minute and may limit the number of speakers in order to allow as many people as possible an opportunity to be heard.

Upon request, the City will endeavor to arrange for the following services:

- Qualified sign language interpreters for persons with speech or hearing impairments; and
- Qualified bilingual interpreters.

Since these services must be scheduled with outside service providers, it is important to allow as much lead time as possible. Please notify the City of your need by 5:00 p.m. on the Thursday preceding the meeting by contacting: City Recorder Carol Krager at 503-718-2419 (voice) / carolk@tigard-or.gov or 503-684-2772 (TDD - Telecommunications Devices for the Deaf).

See Attached Agenda

View Livestream Online: https://www.tigard-or.gov/boxcast

Cable Viewers: The City Council meeting will be shown live on Channel 21 (1st Tuesdays) and Channel 28 (2nd & 4th Tuesdays) at 6:30 p.m. The meeting will be rebroadcast at the following times on Channel 28:

Thursday 6:00 p.m. Friday 10:00 p.m. Saturday 7:30 p.m. Sunday 11:30 a.m. Monday 6:00 a.m.

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5:15 PM

1. Study Session

   A. Indirect Cost Allocation Plan **5:15 p.m. estimated time**

   B. Classification & Compensation Study Implementation Guidance **5:35 p.m. estimated time**

6:30 PM

2. Business Meeting

   A. Call to Order

   B. Roll Call

   C. Pledge of Allegiance

   D. Call to Council and Staff for Non-Agenda Items

3. Public Comment **6:35 p.m. estimated time**

   A. Public Comment – Written

B. Public Comment – In Person

C. Public Comment – Phone-In or Video

4. City Manager Report **6:45 p.m. estimated time**

5. Consent Agenda: (Tigard City Council and Local Contract Review Board) The Consent Agenda is used for routine items including approval of meeting minutes, contracts or intergovernmental agreements. Information on each item is available on the city's website in the packet for this meeting. These items may be enacted in one motion without separate discussion. Council members may request that an item be removed by motion for discussion and separate action. **6:50 p.m. estimated time**

A. Consider Contract Award for Steve Street Park

B. Consider Contract Award for Pavement Management Program Slurry and Crack Seal

C. Consider Contract Award for Red Rock Creek Waterline Improvements

D. Consider a Resolution of Support for Metro Large-Scale Community Visions Grant Application: Ash Creek Nature Link Trail

- *Consent Agenda - Items Removed for Separate Discussion: Any items requested to be removed from the Consent Agenda for separate discussion will be considered immediately after the Council has voted on those items which do not need discussion.*

6. Public Hearing: Consider Ordinance Adopting the Kingston Terrace Addendum to the 2020 Water System Plan **6:55 p.m. estimated time**

7. River Terrace 2.0 Streets and Finance Strategy Update **7:25 p.m. estimated time**

8. Non-Agenda Items

9. Executive Session: The Tigard City Council may go into Executive Session. If an Executive Session is called to order, the appropriate ORS citation will be announced identifying the applicable statute. All discussions are confidential and those present may disclose nothing from the Session. Representatives of the news media are allowed to attend Executive Sessions, as provided by ORS 192.660(4), but must not disclose any information discussed. No Executive Session may be held for the purpose of taking any final action or making any final decision. Executive Sessions are closed to the public.

10. Adjournment **8:30 p.m. estimated time**

AIS-6180 **1. A.**

Business Meeting

Meeting Date: 05/26/2026

Length (in minutes): 20 Minutes

Agenda Title: Indirect Cost Allocation Plan

Authored By: Eric Kang

Presented By: Finance Director Kang and Consultant Michelle Garrett

Item Type: Update, Discussion, Direct Staff

Information

Explanation of Issue

Staff will present the results of the Indirect Cost Allocation Plan study that was completed in Fiscal Year (FY) 2026.

Action Requested

No action is requested.

Background Information

Dates of Previous and Potential Future Considerations

Staff initially requested funding to update the city's indirect cost allocation plan in FY 2024.

Due to competing priorities and staff constraints, the study was delayed and completed in FY 2026.

Impacts (Community, Budget, Policies and Plans/Strategic Connection)

Based on the change in methodology, the allocation of indirect costs is expected to be redistributed to various funds citywide. The following is the estimated impact based on FY 2026's Adopted Budget.

Fund	Change from Adopted FY 2026 Budget
General	-11%
Gas Tax	-34%
Building	18%
Parks and Recreation	11%
Police Levy	-36%
Sanitary Sewer	38%
Stormwater	32%
Water	9%
TCDA City Center	-87%
TCDA Tigard Triangle	-87%

Under Generally Accepted Accounting Principles and Government Accounting Standards, changes in estimates are treated prospectively. Therefore, no changes will be made to FY 2026 or prior years and the methodology will be implemented for FY 2027.

Alternatives & Recommendation

No action is requested of Council. This is an opportunity to ask clarifying questions about the process or methodology.

Additional Resources

N/A

Attachments

Presentation

Full Cost Allocation Plan Report

City of Tigard FY26 Cost Allocation Plan

City Council Executive Briefing

City of Tigard, Oregon
Cost Allocation Plan based on FY26 Adopted Budget
April 1, 2026

R. Michelle Garrett, MGT Sr. Manager
Eric Kang, Finance Director

This is MGT

Nationally recognized. Locally focused.

We help public-sector leaders improve performance, strengthen trust, and deliver better outcomes for the communities they serve.

1. **Public sector management consulting**
   Financial, operational, organizational, and program support for cities, counties, education, and agencies.
2. **Technology services**
   Practical strategy and implementation support built around client capacity and community impact.
3. **A performance partner**
   We focus on durable change, not just one-time analysis.

Impacting communities for good.

The CAP story is about fairness, transparency, and repeatable decision support.

Where we are and what we do

MGT brings national experience to local government questions.

Markets

- City & county
- State & federal
- K-12 education
- Higher education

Capabilities

- Financial performance
- Human capital
- Technology & cyber
- Community engagement

How this applies today

- Cost allocation
- Transparency
- City Council-ready communication
- Annual repeatability

Agenda

1	Context	What the cost allocation plan is — and is not.
2	The story	How shared service costs move from central services to benefiting departments.
3	The numbers	Where the biggest dollars originate and where they land.
4	City Council discussion	Reasonableness of drivers, transparency, and implementation choices.

What the plan is — and is not

What it is

- ✓ A documented way to assign shared service costs to departments that benefit.
- ✓ A transparency tool for funds, grants, utilities, and departments.
- ✓ A repeatable annual process based on measurable drivers.

What it is not

- – A new budget request.
- – A policy decision to charge every allocated dollar.
- – A perfect measure of every minute of support received.

Bottom line: Allocation and charging are related, but not the same decision.

Cost allocation in plain English

The plan answers one question: who benefits from shared support services?

Central service costs

Examples: IT, finance, facilities, HR, risk, public works administration.

→

Allocation drivers

Examples: FTEs, devices, work orders, square footage, operating expense, revenue.

→

Receiving departments

Departments and funds receive their fair share based on the selected benefit measure.

The plan is after-the-fact documentation based on FY26 adopted budget data.

It supports fairness and consistency across funds, grants, utilities, and programs.

It does not by itself create new spending.

Source: City of Tigard FY26 CAP presentation and FY26 Budgeted Expenses Trend Report.

The message for the City Council

Reduce the technical details to a simple decision-ready story.

$27.0M

Total central service costs allocated to benefiting departments and funds.

$13.4M / 49.5%

Share from the three largest sources: IT, PW Admin, and Facilities.

$6.14M

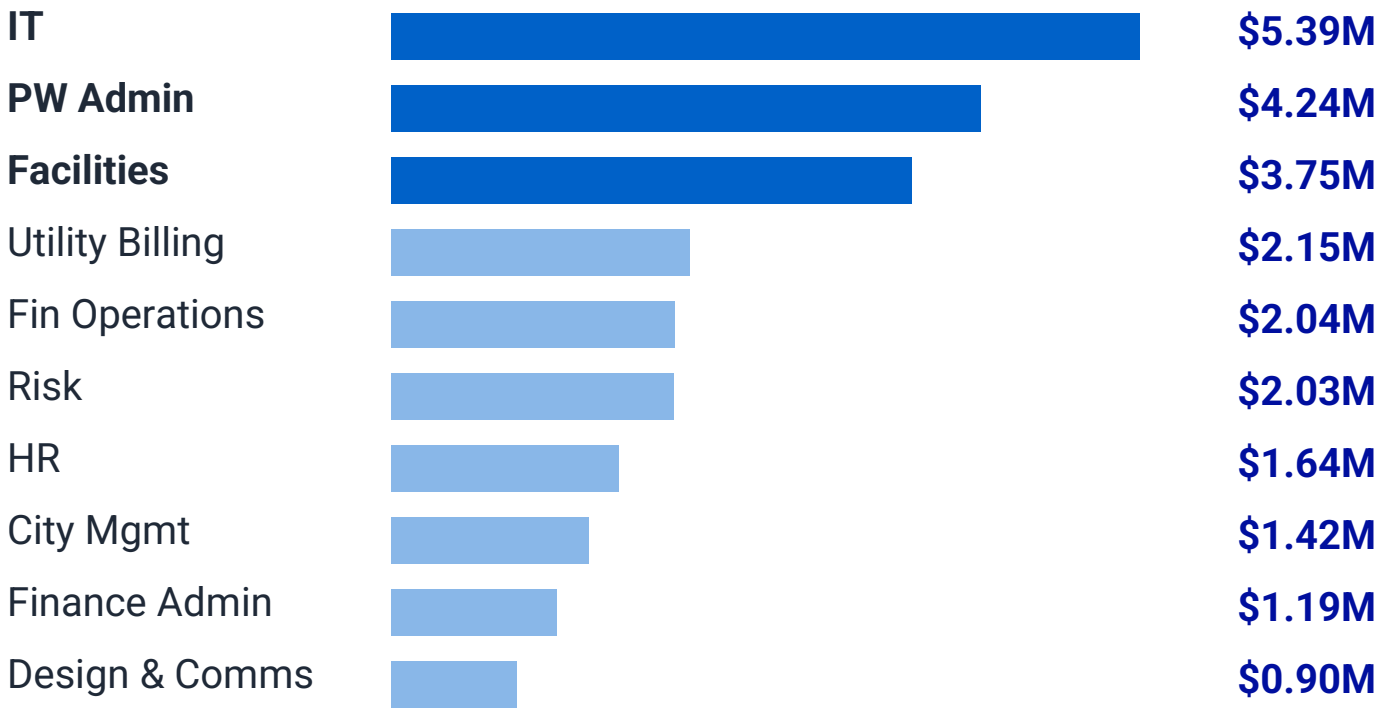
Utilities receives the largest program-area share because drivers include revenue, billing, and PW activity.

- The plan documents how shared City costs benefit departments.
- Allocation is an accounting method; charging and policy decisions are separate.
- City Council discussion should center on reasonableness of drivers and transparency.

Are the biggest cost pools understood?

The largest sources deserve the most attention.

Central service cost pools, FY26 allocated dollars



$13.38M

IT + PW Admin + Facilities.

49.5%

Share of total allocated costs from the top three cost pools.

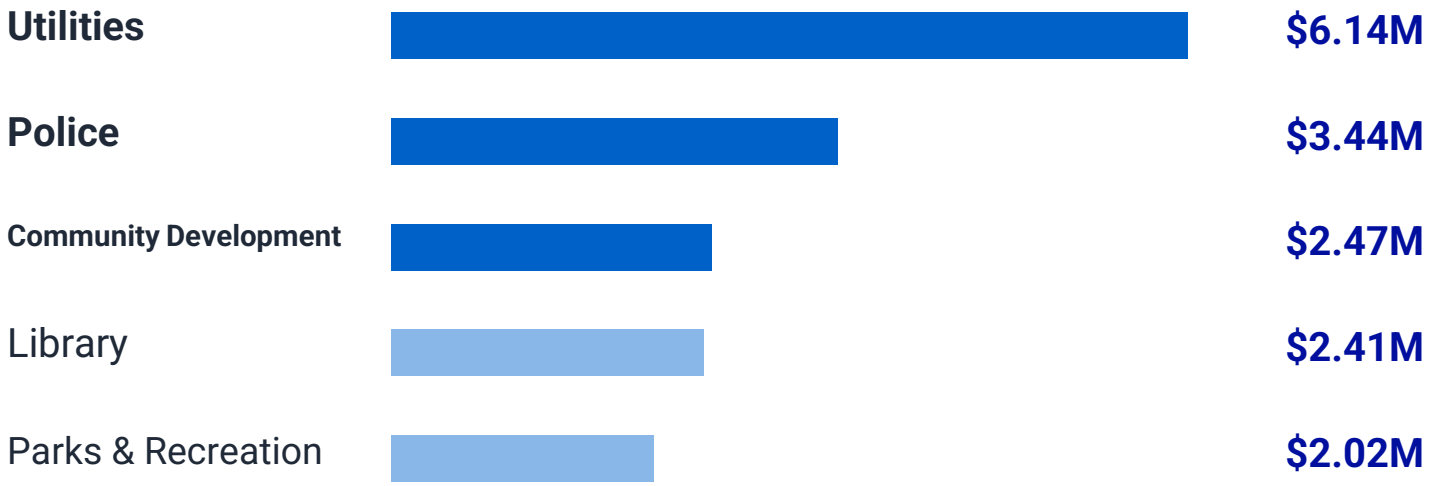
Annual review: focus future data checks on these drivers first.

Source: City of Tigard FY26 CAP presentation and FY26 Budgeted Expenses Trend Report.

Where the allocated dollars land

Five areas account for a large share of the City Council-facing discussion.

Selected program areas, FY26 allocated dollars



Share of total allocated cost	
Utilities	22.7%
Police	12.7%
Community Development	9.2%
Library	8.9%
Parks & Recreation	7.5%

What drives allocations by area

Different services use different benefit measures; that is the fairness logic.

Area	Largest drivers / explanation	City Council takeaway
Utilities	Revenue, utility billing, PW operating expenses, PW FTEs	Utility funds receive costs tied to utility activity.
Police	FTEs, operating expenses, devices, headcount, fleet work orders	People, technology, and fleet are the story.
Library	Library building sq ft, citywide sq ft, FTEs, headcount	Facilities are the dominant driver.
Community Development	Application costs, FTEs, devices, time spent, square feet	IT/application support is the largest source.
Parks & Recreation	PW FTEs, facility work orders, PW operating expenses	PW and facilities support are the main drivers.

City Council Discussion

Three questions to close the briefing

1. Do the major cost pools make sense based on how City support services operate?
2. Do the selected drivers reasonably reflect benefit received?
3. Which allocation results should be considered for policy or charging decisions?

Thank you



Full Cost Allocation Plan

City of Tigard, Oregon

Based on Adopted Budgeted Expenditures & Data
From the Fiscal Year Ended June 30, 2026

MGT.us

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Section 1 Introduction

Section 2 Organization Chart

Section 3 Reading the Cost Allocation Plan

Section 4 Full Cost Allocation Plan

Section 1 Introduction

Introduction

The enclosed Full Cost Allocation Plan identifies the costs of support costs provided by central service departments of City of Tigard, OR (City) to the operating departments, special funds and other agencies of the City. The Plan is based on budgeted expenditures for fiscal year 2026. MGT Consulting Group prepared this document at the request of the City.

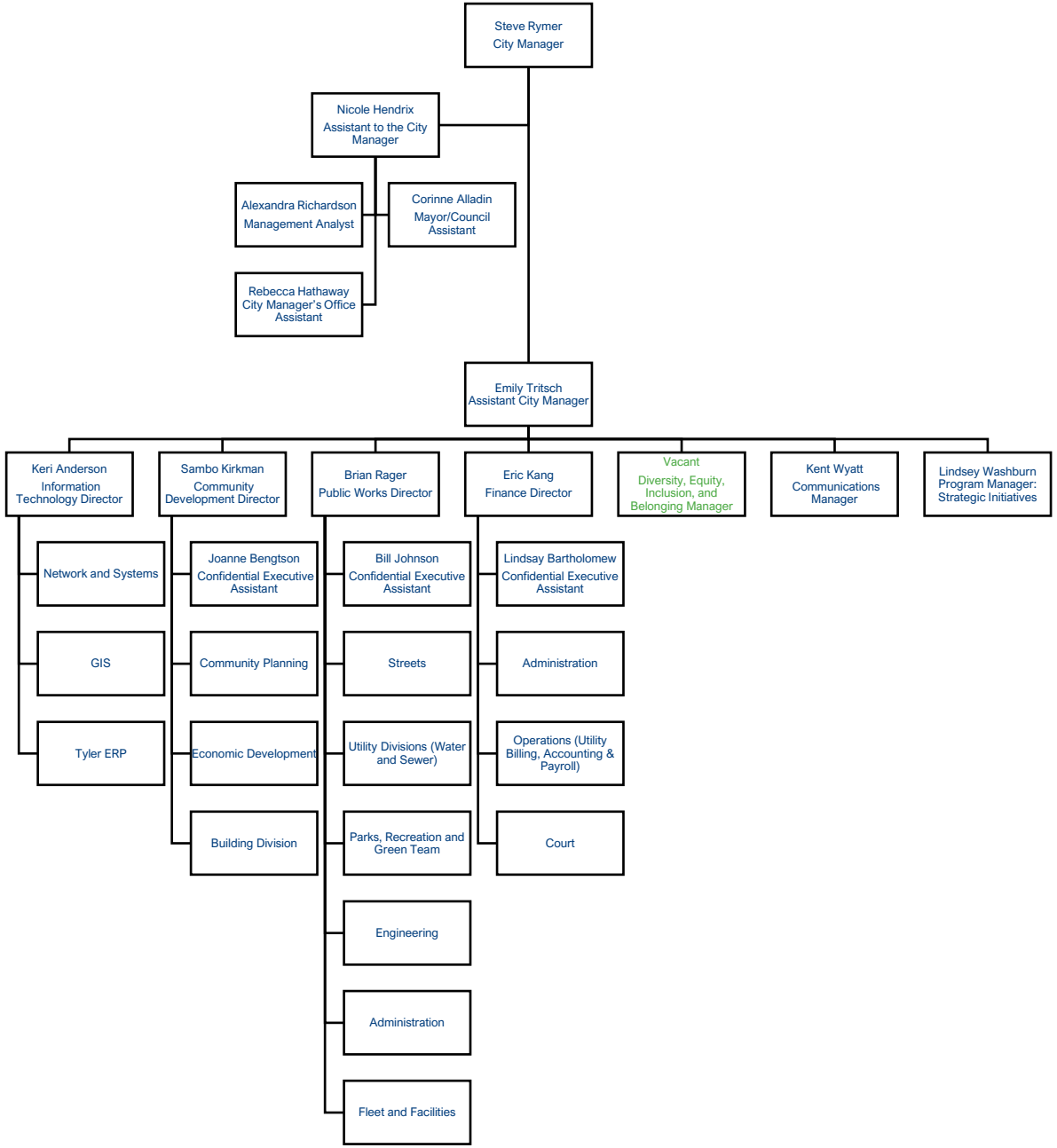
The Plan is prepared in accordance with generally accepted accounting principals (GAAP) as recognized by the Governmental Accounting Standards Board (GASB). The primary principals inherent in this document are (1) costs are necessary and reasonable for proper performance of a department, division, unit and/or program (2) costs are charged to departments, divisions, units and/or programs relative to benefits received and (3) costs are consistently treated as direct or indirect.

City personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Plan utilizing a double step-down methodology.

Section 2 Organization Chart

CITY OF Tigard

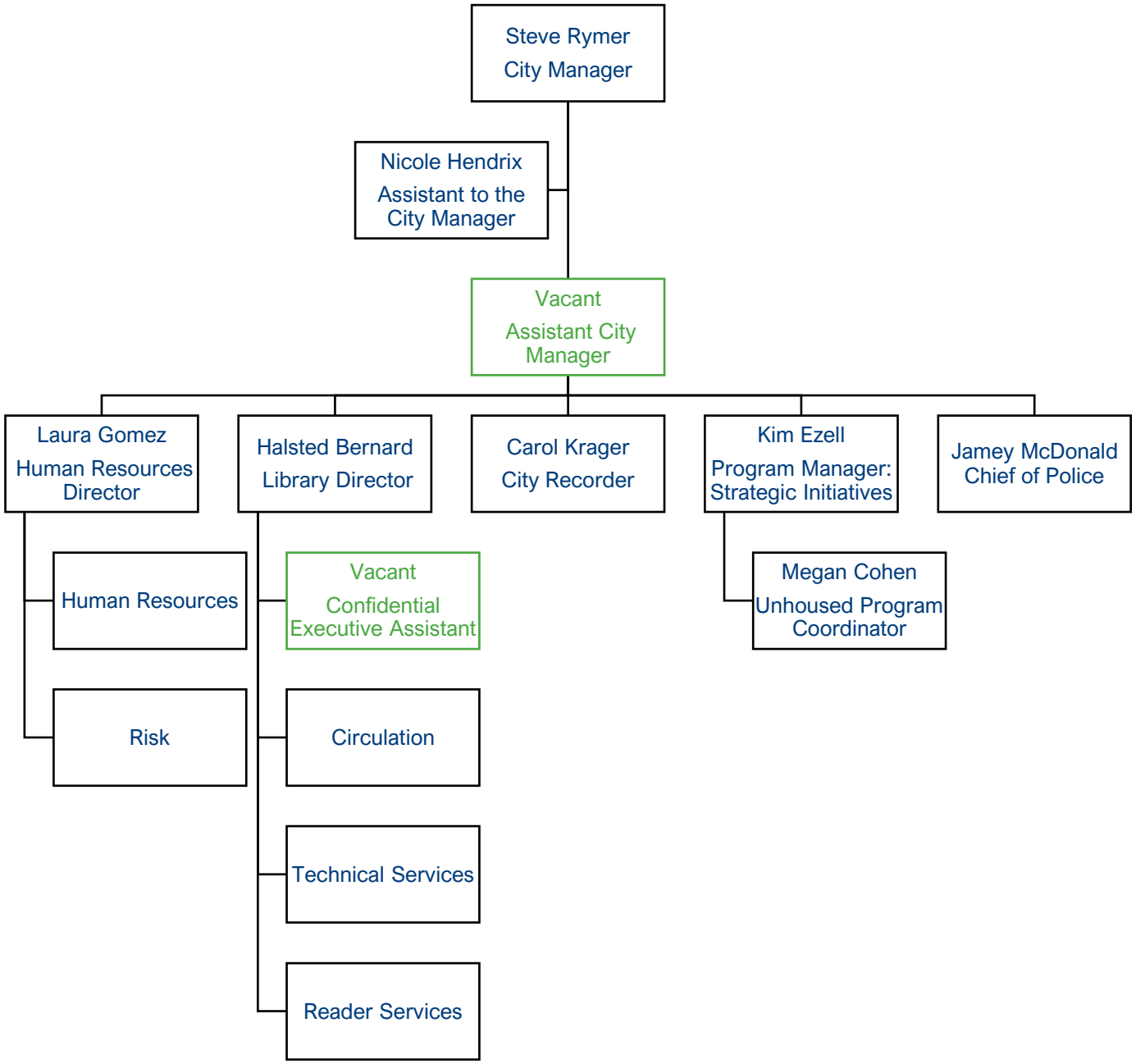
Investment and Infrastructure



Effective 12/2024

CITY OF Tigard

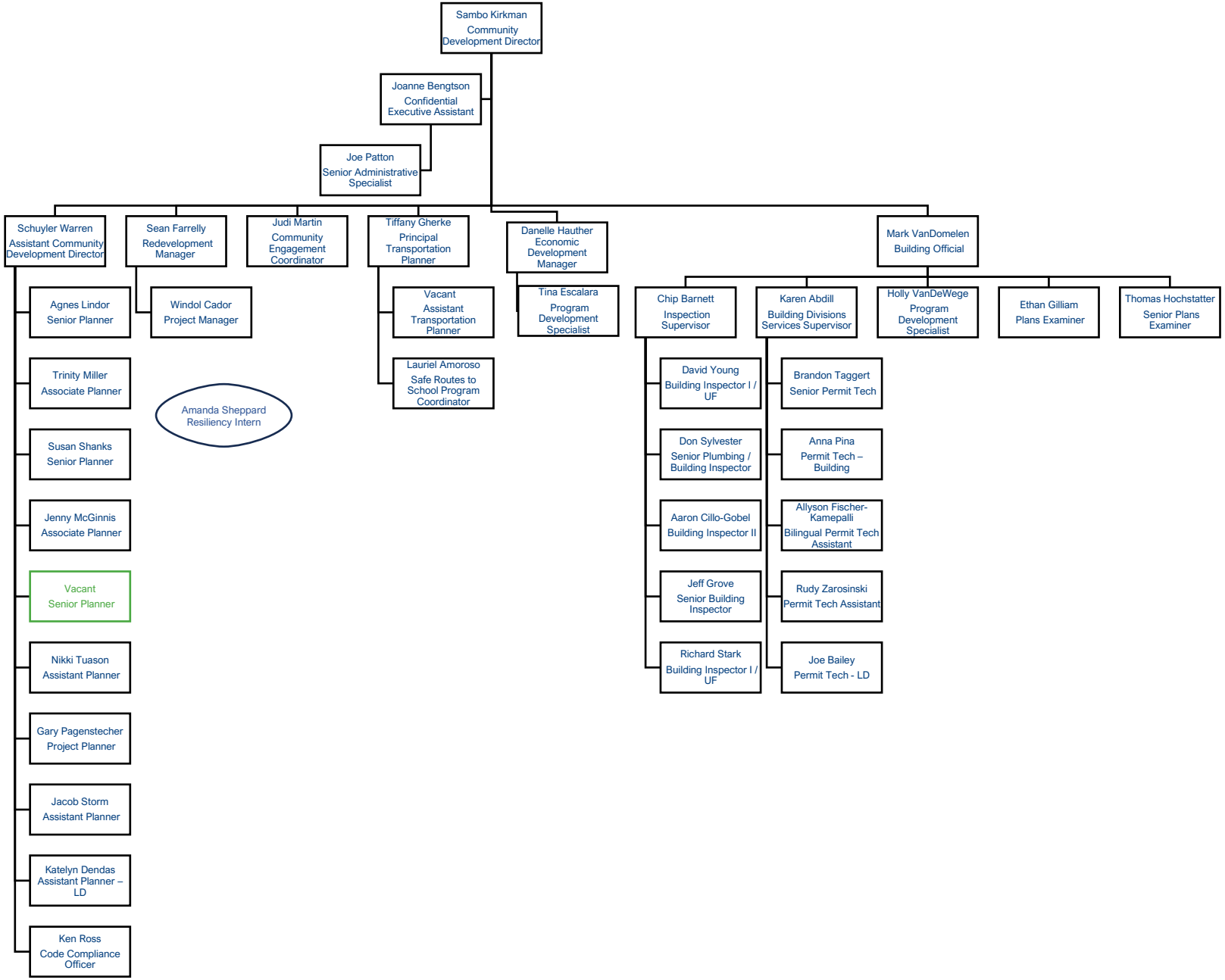
Engagement and Innovation



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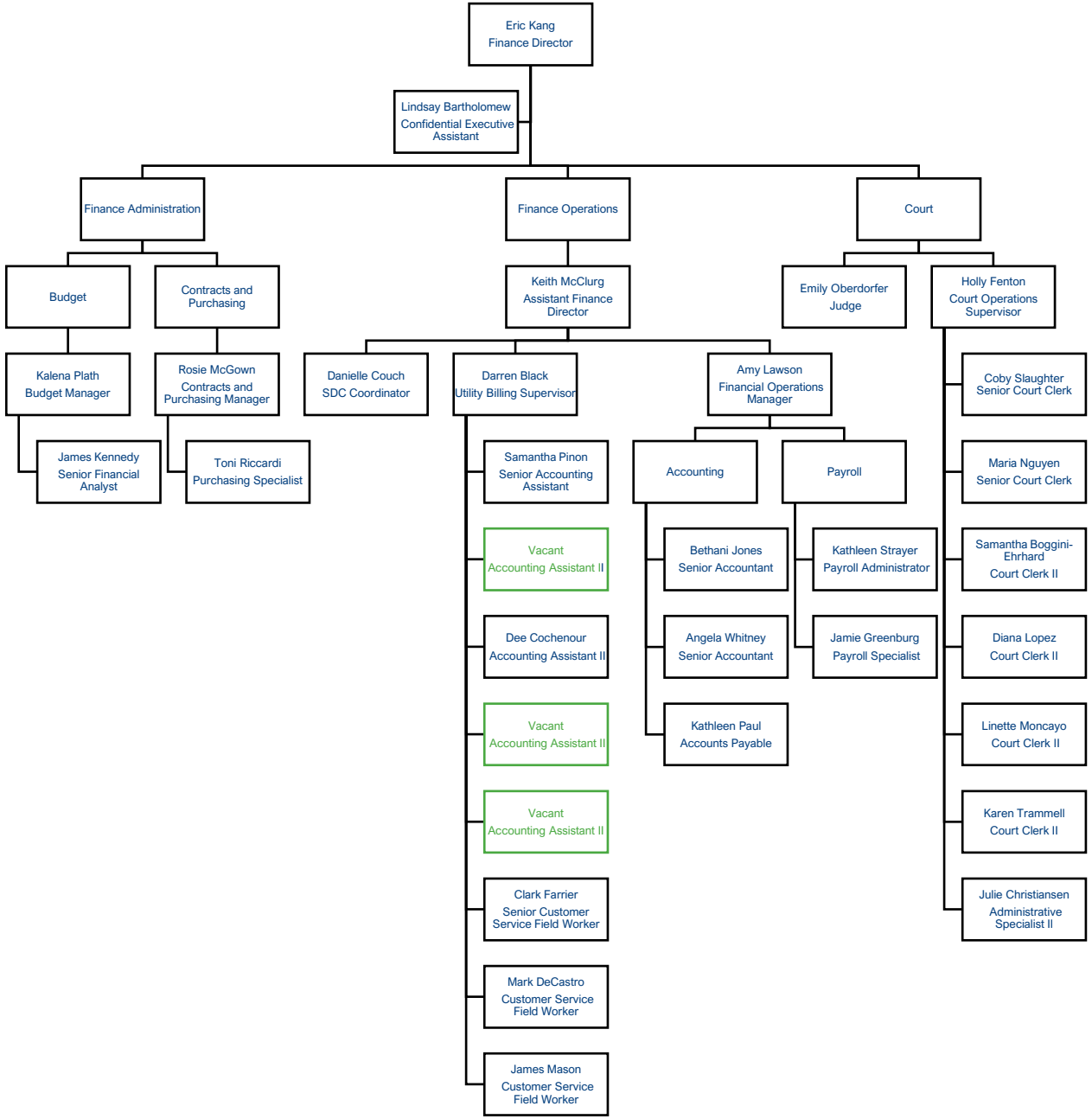
Community Development



Effective 1/2025
Headcount: 38

CITY OF Tigard

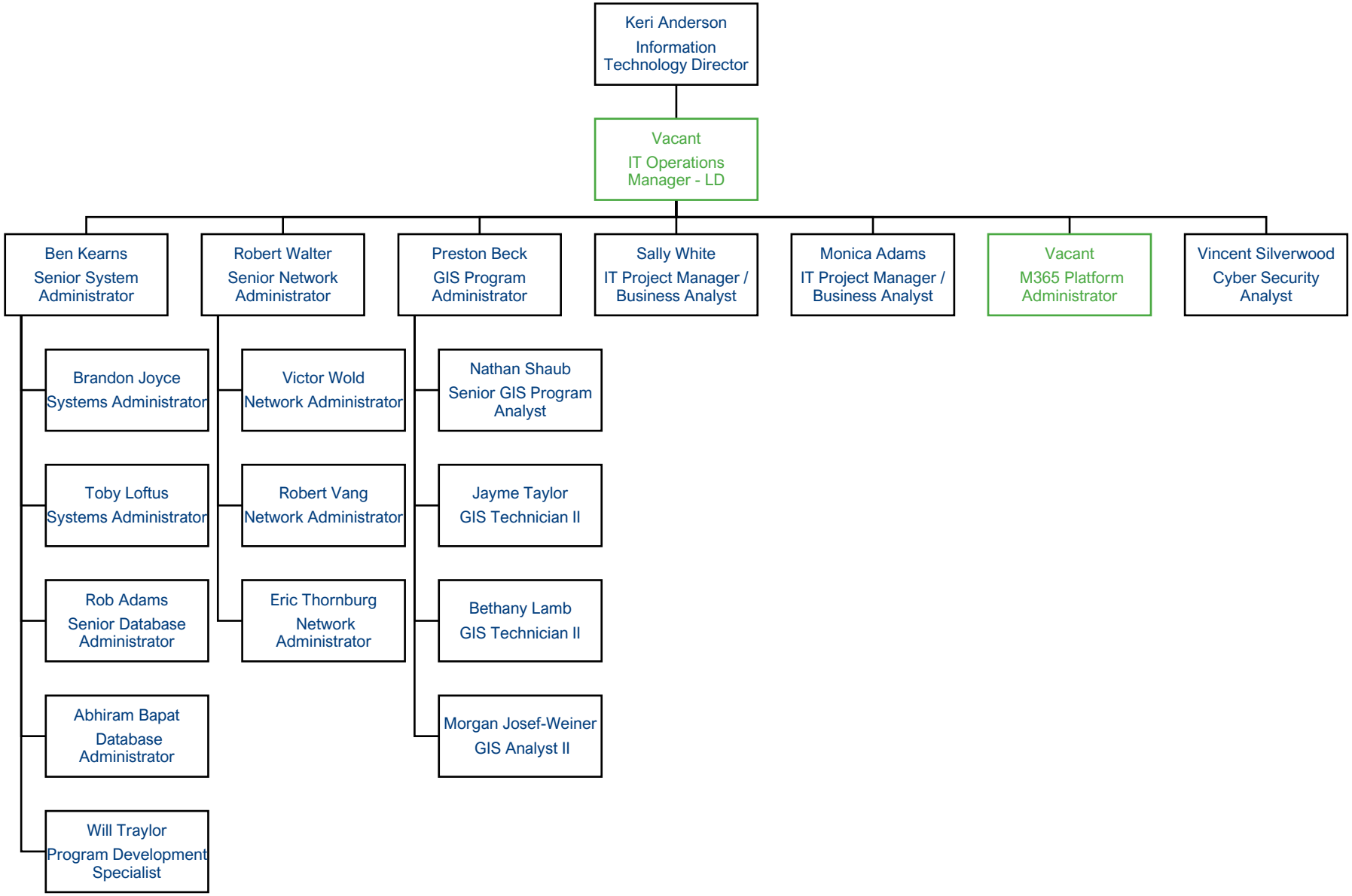
Finance and Court



Effective 12/2024
Headcount: 32

CITY OF Tigard

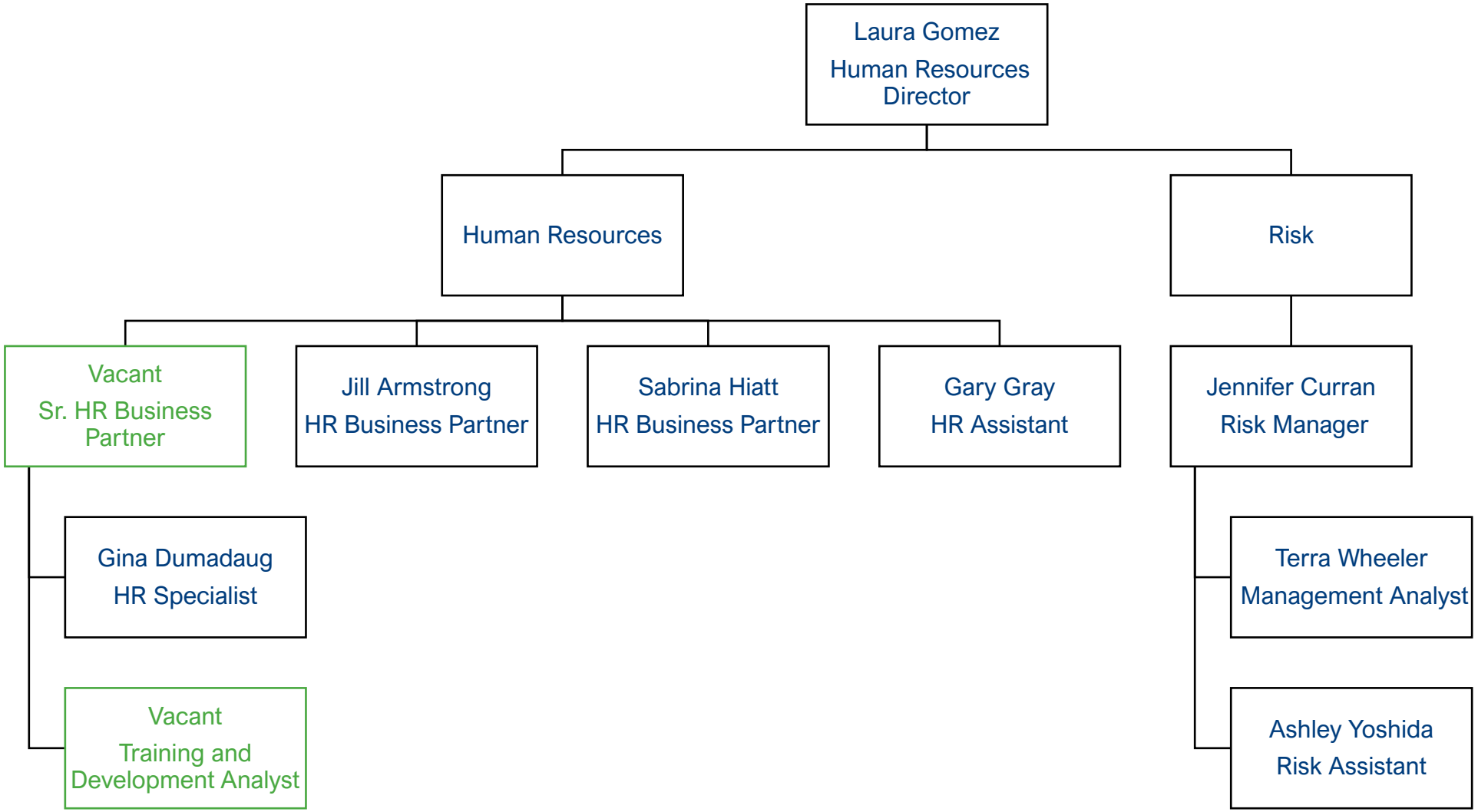
Information Technology



Effective 12/2024
Headcount: 22

CITY OF Tigard

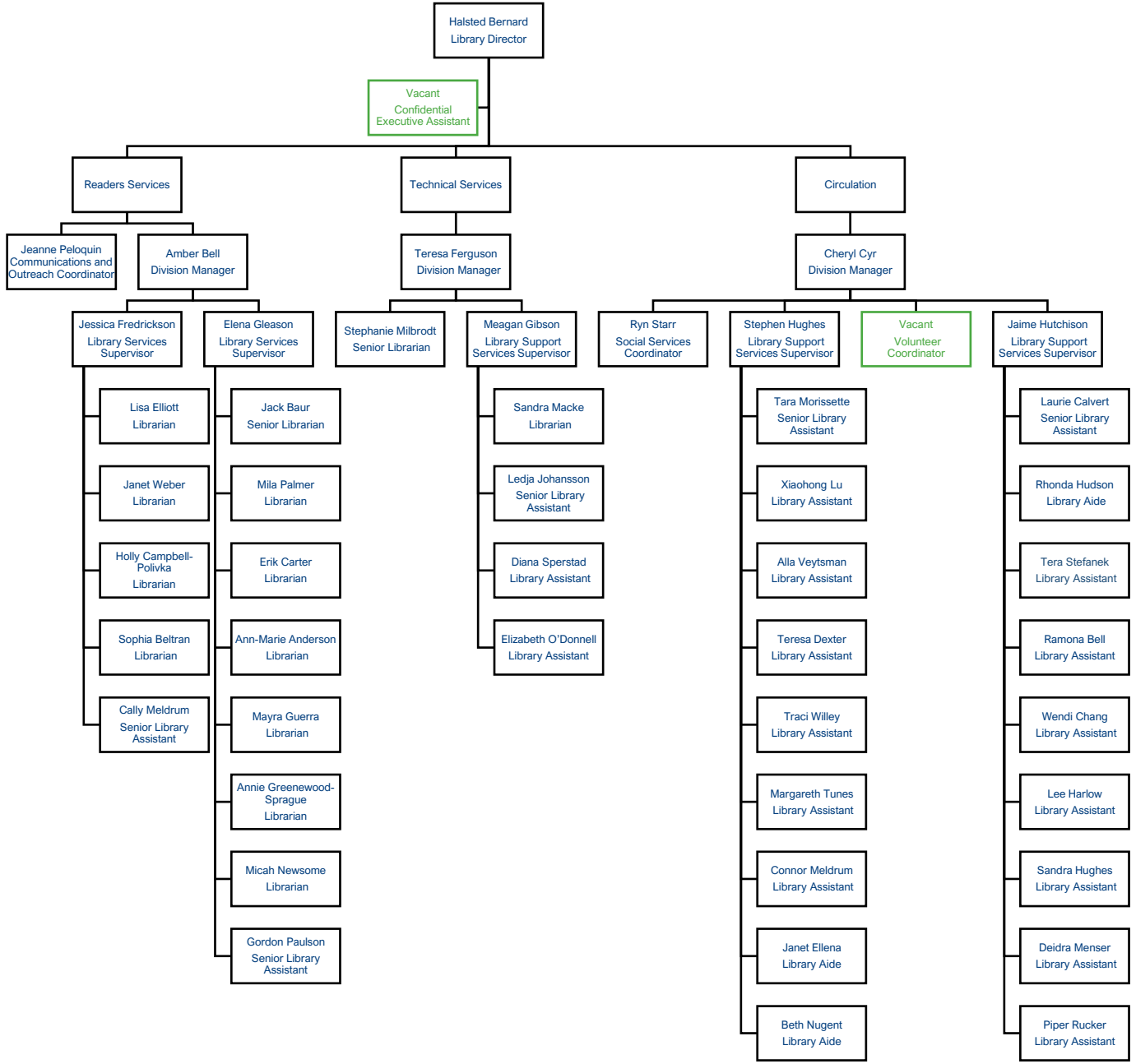
Human Resources and Risk



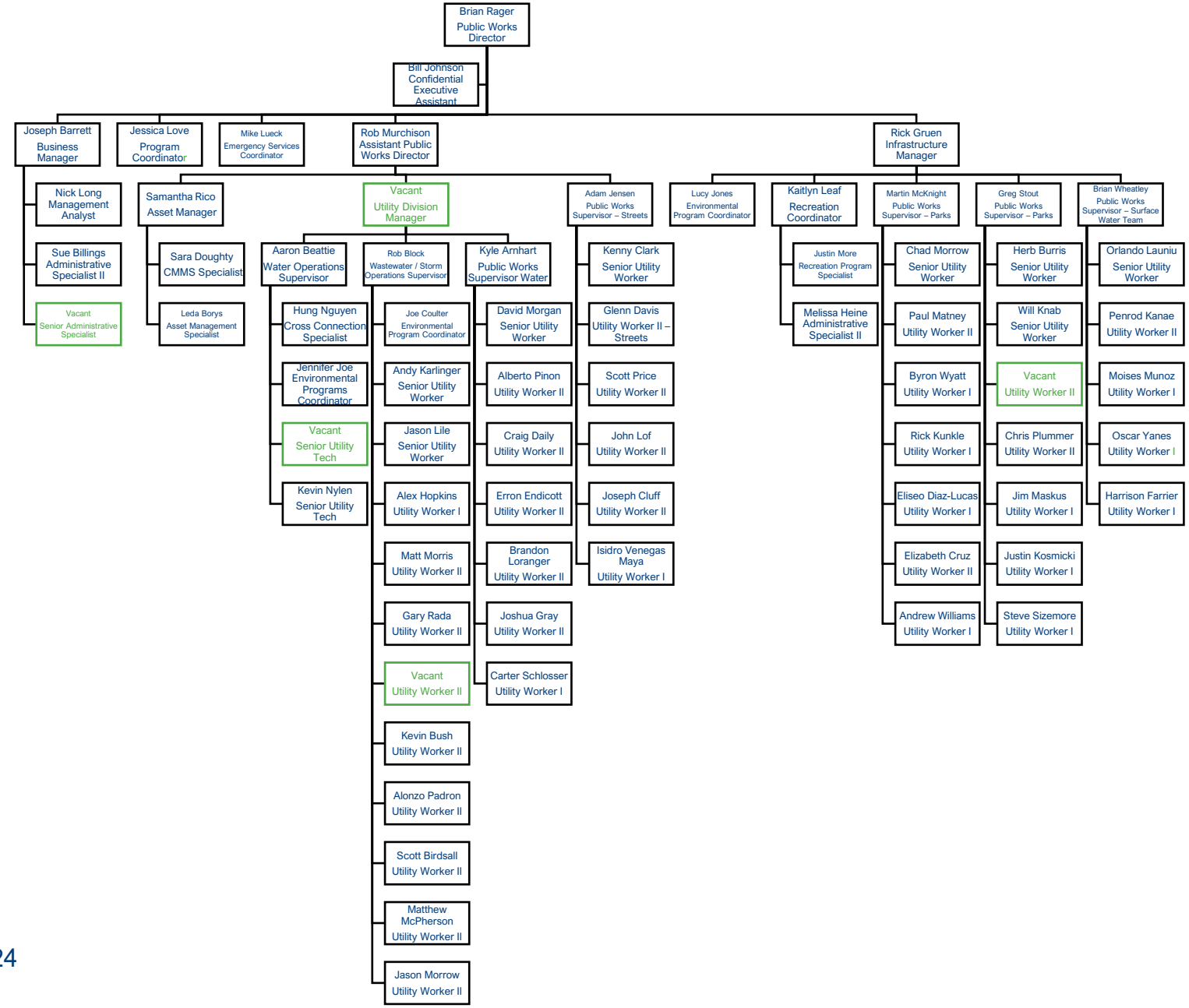
Effective 12/2024
Headcount: 10

CITY OF Tigard

Library



Effective 12/2024
Headcount: 48



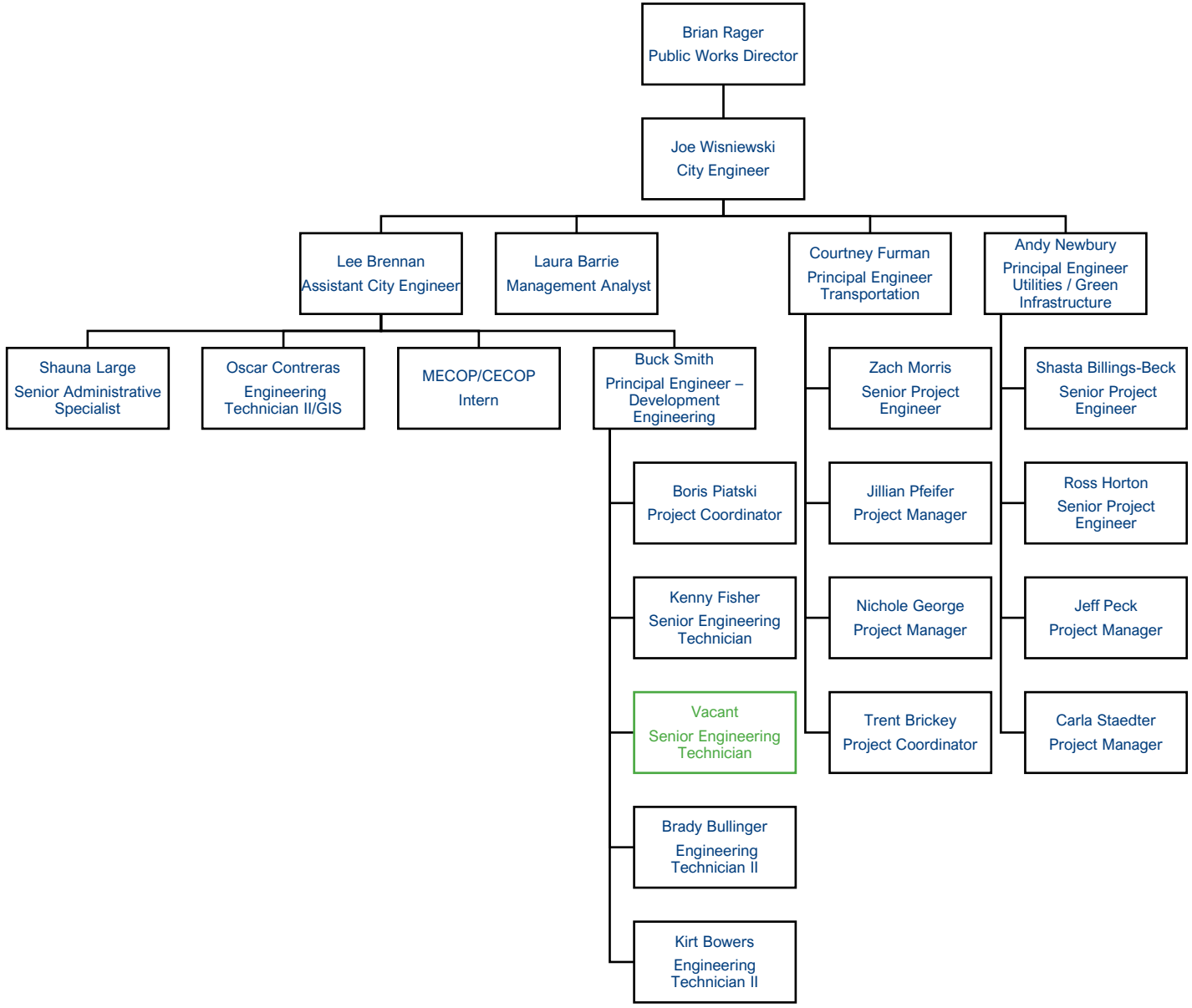
CITY OF Tigard

Public Works Operations

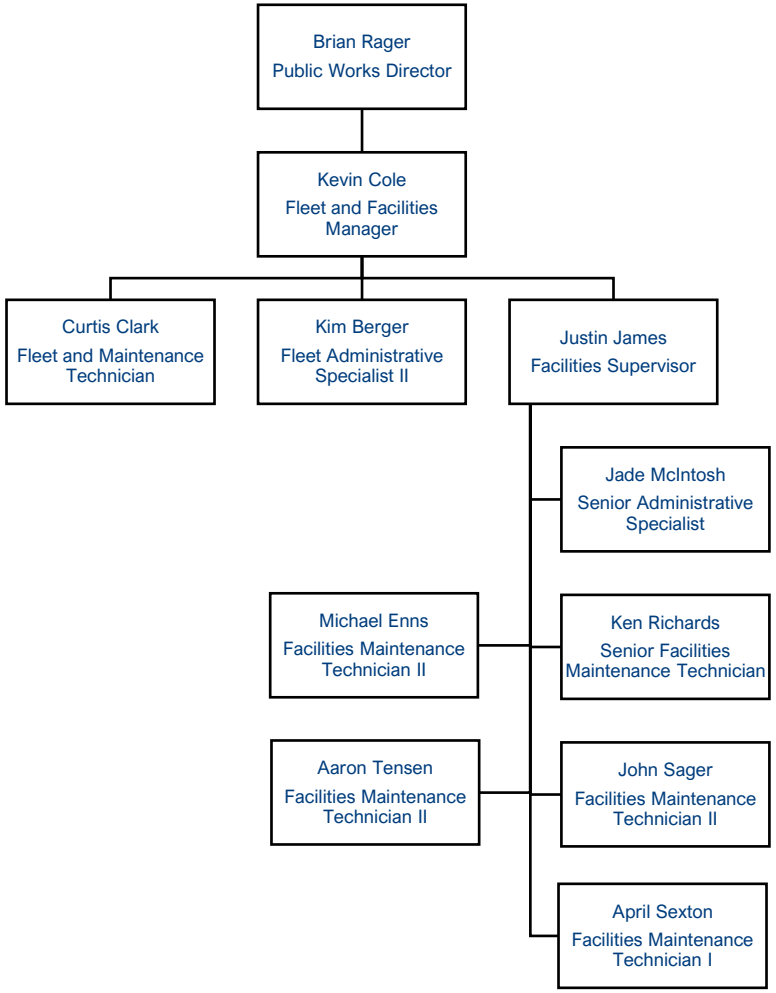
Effective 12/2024
Headcount: 72

CITY OF Tigard

Public Works Engineering



Effective 12/2024
Headcount: 23



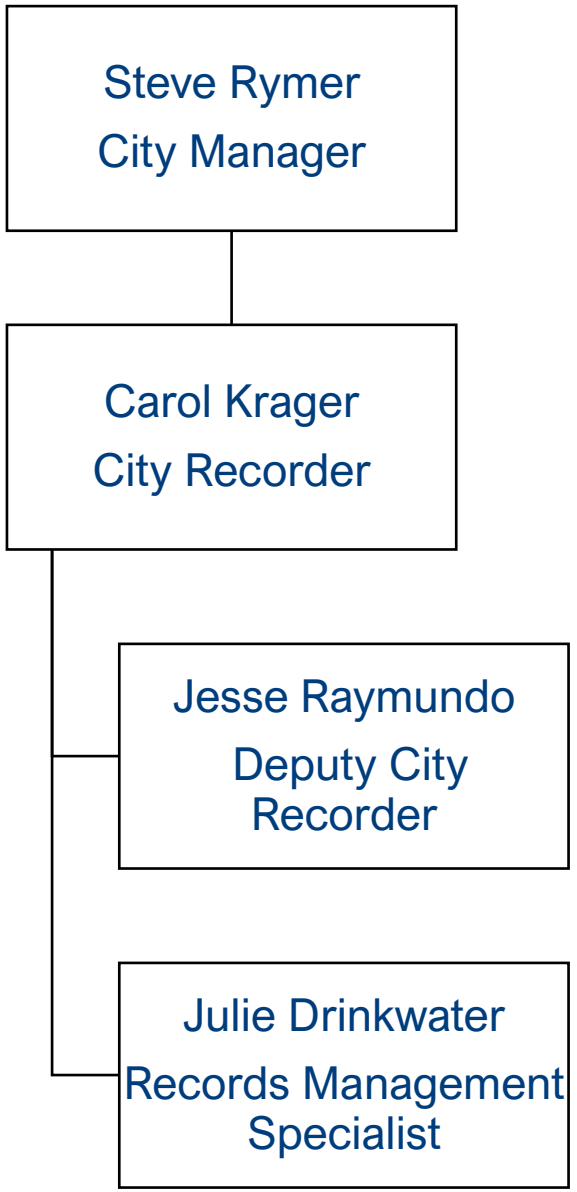
CITY OF Tigard

Public Works
Fleet and Facilities

Effective 12/2024
Headcount: 11

CITY OF Tigard

City Recorder



Effective 12/2024
Headcount: 3

Section 3 Reading the Cost Allocation Plan

Reading A Cost Allocation Plan

Overview

The Full Cost Allocation Plan is a document that distributes, or allocates, City indirect costs. Indirect costs are those costs incurred by City departments that benefit other City departments. Examples of City indirect costs are administration, accounting and information technology.

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate division and department indirect costs for FY2026.

The significant steps involved in preparing the Cost Allocation Plan include the following:

- Identify the City departments that provide support to other City departments. These departments are referred to as central service or allocating departments.

- Identify the City departments that receive support from other City departments. These departments are referred to as grantee or receiving departments.

- Accumulate the allowable actual expenditures of the City departments that provide support to other City departments.

- Distribute, or allocate, the allowable expenditures of the City departments that provide support to other City departments based on available, meaningful, measurable and auditable allocation statistics that match the service provided to the service received.

Process

A double-step down allocation methodology is used to allocate the allowable costs of the central service departments. This methodology recognizes the cross support provided between central service departments. For example, accounting supports information technology by providing payroll, paying vouchers and preparing a budget. Information technology, however, also supports accounting by providing software and hardware and by maintaining and administering various applications and systems.

The double-step down methodology requires an initial sequencing of allocating departments. In the first step of the double-step methodology, allowable costs from central service departments are allocated in the sequence selected to all City departments, divisions and funds; including to other central service departments. The second step in the double-step down methodology is made to fully account for the cross support provided between central service departments. Central service departments are closed after the second step in the double-step down allocation methodology.

Sections

Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the pages lists the central service, or allocating, departments. Each central service department is broken down into functions. Functions are the specific services provided by a particular department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages is the applicable page number.

Summary Schedule

The next few pages of the Cost Allocation Plan are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from every City allocating department to every City receiving department. Allocating departments are listed down the left column and receiving departments, divisions and funds are listed across the top of each page.

Detail Schedules

The remaining pages of the Cost Allocation Plan are the details schedules for every central service department. The detail schedules for each central service department is structured in the following format.

> Narrative. Lists the department name, provides a brief description of the activities performed, identifies the functions and the corresponding allocation base.

Departmental Costs (A). The actual expenditures for that department.

> There are three different codes that could be denoted on the Departmental Cost schedule. Those three codes are S, P and D and identify how costs are spread or distributed within a specific department. The S (or S1) stands for salaries. The P stands for percentage. The D stands for disallowed.

Incoming Costs (B). The support costs coming into the department from other allocating departments.

> Incoming costs are spread on the ratio of function salaries to departmental salaries. In the few instances where a department has no salaries, incoming costs are spread on the ratio of function expenditures to departmental expenditures. Certain incoming costs, however, may be denoted with an *. The * identifies those incoming costs that are directly identified to departmental functions on spread to departmental functions on a percentage basis.

Total Allocated (C). The total amount allocated for that department. This amount is found at the end of the Incoming Costs schedule.

Function Allocations. The distribution, or allocation, of the Total Allocated costs by function.

Allocation Summary. The summary of allocated costs by function.

Section 4 Full Cost Allocation Plan

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

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City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

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City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

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City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

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14 Purchasing - $	$ Value of PO's -3 yr avg	138
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14 Grants Mngmt	Count of Active, Pending and Close Out Grants	143
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City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

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City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Summary Schedule

Seq #	Department Name	F640 PW Engineering	F640 PW Engineering - CIP	600-7000 Debt Service	600-8500 Central Service Transfers	650-8000 Fleet & Facilities Transfers	1050 Mayor & Council	1800 Strategic Initiatives
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	600-1000 City Management	72,542	0	0	0	0	11,810	10,832
4	600-1100 Human Resources	89,152	0	0	0	0	0	10,288
5	600-1200 Risk Management	16,507	0	0	0	0	3,151	2,101
6	600-1300 Design & Communic	31,925	0	0	0	0	6,841	4,561
7	600-1500 City Recorder	5,374	0	0	0	0	38,137	0
8	600-1600 City Attorney	24,003	0	0	0	0	5,144	3,429
9	600-1700 DEIB	7,187	0	0	0	0	1,540	1,027
10	600-2000 Fin Admin	53,270	0	0	0	0	6,982	9,862
11	600-2100 Fin Operations	91,999	32,002	0	0	0	12,480	14,418
12	600-2200 Utility Billing	0	0	0	0	0	0	0
13	600-23xx IT	133,443	0	0	0	0	33,335	16,836
14	600-2500 Fin Purchasing	97,458	106,647	0	0	0	1,052	1,610
15	650-6300 Fleet	13,214	0	0	0	0	0	0
16	650-6400 Facilities	125,985	0	0	0	0	0	0
17	F630 Public Works Admin	638,594	0	0	0	0	1,466	977
Total Current Allocations		**$1,400,654**	**$138,649**	**$0**	**$0**	**$0**	**$121,939**	**$75,942**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Summary Schedule

Seq #	Department Name	2400 Municipal Court	3000 CD Planning	3700 Economic Devlpmnt	4000 Police Admin	41xx Police Operations	42xx Police Support Services	5000 Library Admin
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	600-1000 City Management	26,746	63,926	15,384	19,353	204,779	104,739	7,787
4	600-1100 Human Resources	34,819	99,696	13,718	19,783	217,361	88,897	14,767
5	600-1200 Risk Management	8,275	19,906	2,989	89,719	332,574	41,048	137,362
6	600-1300 Design & Communic	12,542	92,640	6,081	59,668	81,333	36,106	47,323
7	600-1500 City Recorder	1,612	115,044	0	54,276	0	8,840	4,973
8	600-1600 City Attorney	9,430	21,660	4,572	5,715	61,151	27,147	2,286
9	600-1700 DEIB	2,824	6,486	1,369	1,711	18,310	8,128	685
10	600-2000 Fin Admin	15,837	41,729	12,809	13,058	164,381	87,335	5,774
11	600-2100 Fin Operations	33,980	83,575	22,720	30,781	279,823	151,342	10,495
12	600-2200 Utility Billing	0	0	0	0	0	0	0
13	600-23xx IT	106,517	639,832	22,442	197,820	365,839	162,398	13,026
14	600-2500 Fin Purchasing	790	83,905	1,378	36,714	13,900	3,382	6,922
15	650-6300 Fleet	0	1,762	1,762	4,405	258,993	48,451	5,286
16	650-6400 Facilities	107,921	116,712	8,109	108,777	228,974	101,656	71,519
17	F630 Public Works Admin	2,688	6,174	1,303	1,629	17,430	7,737	652
Total Current Allocations		**$363,981**	**$1,393,047**	**$114,635**	**$643,408**	**$2,244,850**	**$877,206**	**$328,855**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Summary Schedule

Seq #	Department Name	5100 Library Readers Services	5200 Library Technical Services	5300 Library Circulation	59xx Social Services	8500 Transfers	F205 City Gas Tax	F200 Gas Tax
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	600-1000 City Management	53,232	19,197	48,538	0	0	0	35,958
4	600-1100 Human Resources	70,956	26,642	81,245	0	0	0	25,324
5	600-1200 Risk Management	11,343	4,201	11,273	0	0	0	473,384
6	600-1300 Design & Communic	24,628	9,121	24,476	0	0	0	10,642
7	600-1500 City Recorder	0	0	0	0	0	0	0
8	600-1600 City Attorney	18,517	6,858	18,403	0	0	0	8,001
9	600-1700 DEIB	5,544	2,054	5,510	0	0	0	2,396
10	600-2000 Fin Admin	34,164	10,789	25,024	0	0	0	34,364
11	600-2100 Fin Operations	77,838	23,170	55,825	0	0	0	64,825
12	600-2200 Utility Billing	0	0	0	0	0	0	0
13	600-23xx IT	105,538	39,098	104,884	0	0	0	20,384
14	600-2500 Fin Purchasing	7,873	1,990	1,485	3,744	0	0	1,707
15	650-6300 Fleet	0	0	0	0	0	0	16,738
16	650-6400 Facilities	969,415	143,039	357,565	0	0	0	40,086
17	F630 Public Works Admin	5,278	1,955	5,245	0	0	0	2,281
Total Current Allocations		**$1,384,327**	**$288,114**	**$739,473**	**$3,744**	**$0**	**$0**	**$736,090**

City of Tigard, OR
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Summary Schedule

Seq #	Department Name	F207 Transportation TNC	F210 Transient Lodging Tax	F212 CET Fund	F220 Electrical Inspection Fund	F230 Building	F240 Criminal Forfeiture (local only)	F260 Urban Forestry
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	600-1000 City Management	0	0	1,667	0	52,860	1,806	0
4	600-1100 Human Resources	0	0	0	0	73,592	0	0
5	600-1200 Risk Management	0	0	0	0	13,586	0	0
6	600-1300 Design & Communic	0	0	0	0	24,400	0	0
7	600-1500 City Recorder	0	0	0	0	85,848	0	0
8	600-1600 City Attorney	0	0	0	0	18,345	0	0
9	600-1700 DEIB	0	0	0	0	5,493	0	0
10	600-2000 Fin Admin	0	0	17,067	0	38,905	0	0
11	600-2100 Fin Operations	0	0	2,967	0	66,586	3,214	0
12	600-2200 Utility Billing	0	0	0	0	0	0	0
13	600-23xx IT	0	0	0	0	469,753	0	0
14	600-2500 Fin Purchasing	0	0	2,695	0	1,977	1,250	0
15	650-6300 Fleet	0	0	0	0	7,928	0	0
16	650-6400 Facilities	0	0	0	0	101,403	0	0
17	F630 Public Works Admin	0	0	0	0	5,229	0	0
Total Current Allocations		**$0**	**$0**	**$24,396**	**$0**	**$965,907**	**$6,269**	**$0**

City of Tigard, OR
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Summary Schedule

Seq #	Department Name	F270 Parks and Recreation	F280 Police Levy	F290 Parks Bond	F350 Bancroff Debt Service	F400 Facilities CIP & Transfers	F405 Transportation Development Tax	F411 Underground Utility Fund
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	600-1000 City Management	71,017	37,849	0	0	0	0	0
4	600-1100 Human Resources	92,582	37,724	0	0	0	0	0
5	600-1200 Risk Management	99,082	7,702	0	0	0	0	0
6	600-1300 Design & Communic	31,089	16,723	0	0	0	0	0
7	600-1500 City Recorder	0	0	0	0	0	0	0
8	600-1600 City Attorney	23,375	12,573	0	0	0	0	0
9	600-1700 DEIB	6,999	3,765	0	0	0	0	0
10	600-2000 Fin Admin	49,315	28,957	0	0	0	0	0
11	600-2100 Fin Operations	97,506	46,229	0	0	0	0	0
12	600-2200 Utility Billing	86,928	0	0	0	0	0	0
13	600-23xx IT	129,950	75,225	0	0	0	0	0
14	600-2500 Fin Purchasing	8,517	542	560	0	0	0	0
15	650-6300 Fleet	78,403	0	0	0	0	0	0
16	650-6400 Facilities	367,405	47,079	0	0	0	0	0
17	F630 Public Works Admin	877,169	3,584	0	0	0	0	0
Total Current Allocations		**$2,019,335**	**$317,952**	**$560**	**$0**	**$0**	**$0**	**$0**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Summary Schedule

Seq #	Department Name	F412 Street Maintenance Fee	F415 Transportation SDC Fund	F420 Parks CIP	F421 Parks Bond Fund	F425 Parks SDC Fund	F460 Transportation CIP	F500 Sanitary Sewer Fund
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	600-1000 City Management	0	0	0	0	0	0	28,409
4	600-1100 Human Resources	0	0	0	0	0	0	45,901
5	600-1200 Risk Management	0	0	0	0	0	0	161,684
6	600-1300 Design & Communic	0	0	0	0	0	0	9,882
7	600-1500 City Recorder	0	0	0	0	0	0	0
8	600-1600 City Attorney	0	0	0	0	0	0	7,430
9	600-1700 DEIB	0	0	0	0	0	0	2,225
10	600-2000 Fin Admin	0	0	0	0	0	0	27,929
11	600-2100 Fin Operations	0	0	0	0	0	0	40,833
12	600-2200 Utility Billing	129,849	0	0	0	0	0	276,354
13	600-23xx IT	0	0	0	0	0	0	41,299
14	600-2500 Fin Purchasing	18,533	0	0	0	0	0	4,352
15	650-6300 Fleet	0	0	0	0	0	0	31,713
16	650-6400 Facilities	0	0	0	0	0	0	17,180
17	F630 Public Works Admin	0	0	0	0	0	0	344,515
Total Current Allocations		**$148,382**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,039,705**

City of Tigard, OR
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Summary Schedule

Seq #	Department Name	F510 Stormwater Fund	F511 Water Quality Transfers	F530 Water Fund	F531 Water SDC Fund	F532 Water CIP	F533 Water Debt Service	F605 IT Replacements
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	600-1000 City Management	46,321	0	133,978	0	0	0	0
4	600-1100 Human Resources	81,769	0	74,910	0	0	0	0
5	600-1200 Risk Management	20,740	0	351,844	0	0	0	0
6	600-1300 Design & Communic	19,459	0	25,464	0	0	0	0
7	600-1500 City Recorder	0	0	0	0	0	0	0
8	600-1600 City Attorney	14,631	0	19,146	0	0	0	0
9	600-1700 DEIB	4,381	0	5,733	0	0	0	0
10	600-2000 Fin Admin	37,119	0	150,928	0	0	0	0
11	600-2100 Fin Operations	63,209	0	220,654	0	0	0	0
12	600-2200 Utility Billing	190,173	0	1,470,859	0	0	0	0
13	600-23xx IT	81,328	0	106,433	0	0	0	0
14	600-2500 Fin Purchasing	19,603	0	10,151	0	0	0	0
15	650-6300 Fleet	20,261	0	61,665	0	0	0	0
16	650-6400 Facilities	37,223	0	84,908	0	0	0	0
17	F630 Public Works Admin	570,092	0	1,180,000	0	0	0	0
Total Current Allocations		**$1,206,307**	**$0**	**$3,896,672**	**$0**	**$0**	**$0**	**$0**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Summary Schedule

Seq #	Department Name	F615 Facilities Replacements	F660 Insurance Fund	F655 Fleet Replacements	F930 Urban Renewal City Center	F935 Urban Renewal Tigard Triangle Debt Service	F980 Library Donation Fund	F989 Modified Accrual Adj's
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	600-1000 City Management	0	0	0	0	0	0	0
4	600-1100 Human Resources	0	0	0	0	0	0	0
5	600-1200 Risk Management	0	0	0	0	0	0	0
6	600-1300 Design & Communic	0	0	0	0	0	0	0
7	600-1500 City Recorder	0	0	0	0	0	0	0
8	600-1600 City Attorney	0	0	0	0	0	0	0
9	600-1700 DEIB	0	0	0	0	0	0	0
10	600-2000 Fin Admin	0	0	0	0	0	0	0
11	600-2100 Fin Operations	0	0	0	0	0	0	0
12	600-2200 Utility Billing	0	0	0	0	0	0	0
13	600-23xx IT	0	0	0	0	0	0	0
14	600-2500 Fin Purchasing	0	0	0	0	0	0	0
15	650-6300 Fleet	0	0	0	0	0	0	0
16	650-6400 Facilities	0	0	0	0	0	0	0
17	F630 Public Works Admin	0	0	0	0	0	0	0
Total Current Allocations		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

City of Tigard, OR
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Summary Schedule

Seq #	Department Name	F930 City Center Debt Services	F935 Triangle Debt Service	F940 City Center Capital Fund	F945 Triangle Capital Project	F99x Accrual Adj's	Street Maint - Holding Indirect Costs	PFI
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	600-1000 City Management	0	0	4,555	2,395	0	0	0
4	600-1100 Human Resources	0	0	0	0	0	0	0
5	600-1200 Risk Management	0	0	0	0	0	0	0
6	600-1300 Design & Communic	0	0	0	0	0	0	0
7	600-1500 City Recorder	0	0	0	0	0	0	0
8	600-1600 City Attorney	0	0	0	0	0	0	0
9	600-1700 DEIB	0	0	0	0	0	0	0
10	600-2000 Fin Admin	0	0	7,318	25,695	0	0	0
11	600-2100 Fin Operations	0	0	9,010	4,264	0	0	0
12	600-2200 Utility Billing	0	0	0	0	0	0	0
13	600-23xx IT	0	0	0	0	0	0	0
14	600-2500 Fin Purchasing	0	0	1,211	181	0	0	0
15	650-6300 Fleet	0	0	0	0	0	0	0
16	650-6400 Facilities	0	0	0	0	0	0	0
17	F630 Public Works Admin	0	0	0	0	0	0	0
Total Current Allocations		**$0**	**$0**	**$22,094**	**$32,535**	**$0**	**$0**	**$0**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Summary Schedule

Seq #	Department Name	Other	Subtotal	Not Allocated	Residual Costs	Total
1	Building Depreciation	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0
3	600-1000 City Management	0	1,075,682	370,302	0	1,445,984
4	600-1100 Human Resources	0	1,199,130	0	0	1,199,130
5	600-1200 Risk Management	77,168	1,885,639	0	0	1,885,639
6	600-1300 Design & Communic	0	574,904	86,525	0	661,429
7	600-1500 City Recorder	0	314,105	47,346	-0	361,451
8	600-1600 City Attorney	0	311,815	0	0	311,815
9	600-1700 DEIB	0	93,366	125,199	0	218,565
10	600-2000 Fin Admin	9,557	908,168	0	0	908,168
11	600-2100 Fin Operations	0	1,539,742	0	-0	1,539,742
12	600-2200 Utility Billing	0	2,154,163	111,218	0	2,265,381
13	600-23xx IT	126,437	2,991,819	0	0	2,991,819
14	600-2500 Fin Purchasing	0	440,127	0	0	440,127
15	650-6300 Fleet	0	550,580	0	0	550,580
16	650-6400 Facilities	61,382	3,096,336	0	-0	3,096,336
17	F630 Public Works Admin	0	3,673,996	0	-0	3,673,996
Total Current Allocations		**$274,544**	**$20,809,573**	**$740,589**	**-$0**	**$21,550,162**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

A. Department Costs **Seq. 1: Building Depreciation**

Description	Type	Amount	General Admin	City Hall & Permit Center	Niche Building	PD Bldg
Personnel Costs						
Salaries		$0	$0	$0	$0	$0
Fringe Benefits		0	0	0	0	0
Subtotal - Personnel Costs		**$0**	**$0**	**$0**	**$0**	**$0**
Services & Supplies Cost						
Subtotal - Services & Supplies		**$0**	**$0**	**$0**	**$0**	**$0**
Department Cost Total		**$0**	**$0**	**$0**	**$0**	**$0**
Adjustments to Cost						
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		0	0	0	0	0
General Admin Distribution			0	0	0	0
Grand Total		**$0**	**$0**	**$0**	**$0**	**$0**

B. Incoming Costs (Default Spread Salary)

Seq. 1: Building Depreciation

No Incoming Costs

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 1: City Hall & Permit Center **Seq. 1: Building Depreciation**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	352	4.02%	$0	$0	$0	$0	$0
4	600-1100 Human Resources	776	8.85%	0	0	0	0	0
5	600-1200 Risk Management	334	3.81%	0	0	0	0	0
6	600-1300 Design & Communic	404	4.61%	0	0	0	0	0
7	600-1500 City Recorder	724	8.26%	0	0	0	0	0
10	600-2000 Fin Admin	327	3.73%	0	0	0	0	0
11	600-2100 Fin Operations	766	8.74%	0	0	0	0	0
12	600-2200 Utility Billing	674	7.69%	0	0	0	0	0
25	2400 Municipal Court	1,424	16.24%	0	0	0	0	0
26	3000 CD Planning	1,540	17.57%	0	0	0	0	0
27	3700 Economic Devlpmnt	107	1.22%	0	0	0	0	0
43	F230 Building	1,338	15.26%	0	0	0	0	0
Subtotal		**8,766**	**100.00%**	**$0**	**$0**	**$0**	**$0**	**$0**
Direct Bills						0		0
Total						**$0**		**$0**

Allocation Basis Units: City Hall & Permit Center Square Ft of Occupancy

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 2: Niche Building **Seq. 1: Building Depreciation**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13	600-23xx IT	3,240	100.00%	$0	$0	$0	$0	$0
Subtotal		**3,240**	**100.00%**	**$0**	**$0**	**$0**	**$0**	**$0**
Direct Bills						0		0
Total						**$0**		**$0**

Allocation Basis Units: Niche Bldg Square Ft of Occupancy

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 3: PD Bldg **Seq. 1: Building Depreciation**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28	4000 Police Admin	4,048	22.36%	$0	$0	$0	$0	$0
29	41xx Police Operations	8,521	47.07%	0	0	0	0	0
30	42xx Police Support Services	3,783	20.90%	0	0	0	0	0
47	F280 Police Levy	1,752	9.68%	0	0	0	0	0
Subtotal		**18,104**	**100.00%**	**$0**	**$0**	**$0**	**$0**	**$0**
Direct Bills						0		0
Total						**$0**		**$0**

Allocation Basis Units: PD Bldg Square Ft of Occupancy

City of Tigard, OR
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A. Department Costs

Seq. 2: Equipment Depreciation

Description	Type	Amount	General Admin	Equip Deprciaiton
Personnel Costs				
Salaries		$0	$0	$0
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		**$0**	**$0**	**$0**
Services & Supplies Cost				
Subtotal - Services & Supplies		**$0**	**$0**	**$0**
Department Cost Total		**$0**	**$0**	**$0**
Adjustments to Cost				
Subtotal - Adjustments		**$0**	**$0**	**$0**
Total Costs After Adjustments		0	0	0
General Admin Distribution			0	0
Grand Total		**$0**	**$0**	**$0**

B. Incoming Costs (Default Spread Salary)

Seq. 2: Equipment Depreciation

No Incoming Costs

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 1: Equip Deprciaiton **Seq. 2: Equipment Depreciation**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81	Other	100	100.00%	$0	$0	$0	$0	$0
Subtotal		**100**	**100.00%**	**$0**	**$0**	**$0**	**$0**	**$0**
Direct Bills						0		0
Total						**$0**		**$0**

Allocation Basis Units: Actual Equipment Depreciation

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A. Department Costs **Seq. 3: 600-1000 City Management**

Description	Type	Amount	General Admin	City Mngmt - Fiscal	City Mngmt - Personnel	External
Personnel Costs						
Salaries	S1	$905,356	$0	$360,196	$360,196	$184,964
Salary % Split			*0.00%*	*39.78%*	*39.78%*	*20.43%*
Fringe Benefits	S	358,702	0	142,710	142,710	73,283
Subtotal - Personnel Costs		**$1,264,058**	**$0**	**$502,905**	**$502,905**	**$258,247**
Services & Supplies Cost						
Advertising & Publicity	S	2,000	0	796	796	409
Capital	D	150	0	0	0	0
Dues & Subscriptions	S	6,507	0	2,589	2,589	1,329
Indirect Charges	D	18,487	0	0	0	0
Office Supplies	S	500	0	199	199	102
Professional/Contractual Srvcs	S	188,000	0	74,796	74,796	38,408
Special Department Expenses	S	8,000	0	3,183	3,183	1,634
Travel And Training	S	23,500	0	9,349	9,349	4,801
Utilities	S	5,300	0	2,109	2,109	1,083
Subtotal - Services & Supplies		**$252,444**	**$0**	**$93,020**	**$93,020**	**$47,767**
Department Cost Total		**$1,516,502**	**$0**	**$595,926**	**$595,926**	**$306,014**
Adjustments to Cost						
Indirect Charges	D	-18,487	0	0	0	0
Capital	D	-150	0	0	0	0
Subtotal - Adjustments		**-$18,637**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		1,497,865	0	595,926	595,926	306,014
General Admin Distribution			0	0	0	0
Grand Total		**$1,497,865**	**$0**	**$595,926**	**$595,926**	**$306,014**

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B. Incoming Costs (Default Spread Salary) **Seq. 3: 600-1000 City Management**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	City Mngmt - Fiscal	City Mngmt - Personnel	External
3	City Mngmt - Fiscal	$0	$12,584	$5,007	$5,007	$2,571
3	City Mngmt - Personnel	0	9,572	3,808	3,808	1,956
	Subtotal - 600-1000 City Management	**0**	**22,157**	**8,815**	**8,815**	**4,527**
4	HR	0	17,808	7,085	7,085	3,638
4	Recruitment	0	7,942	3,160	3,160	1,623
	Subtotal - 600-1100 Human Resources	**0**	**25,750**	**10,245**	**10,245**	**5,261**
5	Property - City Hall, Permit Center & Niche Bldg	0	585	233	233	120
5	Cyber	0	1,316	524	524	269
5	Liability	0	14,175	5,640	5,640	2,896
5	Safety	0	2,217	882	882	453
	Subtotal - 600-1200 Risk Management	**0**	**18,294**	**7,278**	**7,278**	**3,737**
6	Citywide Services	0	7,616	3,030	3,030	1,556
6	Ticketed Services	0	50,160	19,956	19,956	10,248
	Subtotal - 600-1300 Design & Communic	**0**	**57,777**	**22,986**	**22,986**	**11,804**
7	Records Requests	0	10,896	4,335	4,335	2,226
7	Council Support	0	70,224	27,939	27,939	14,347
	Subtotal - 600-1500 City Recorder	**0**	**81,120**	**32,274**	**32,274**	**16,573**
8	Legal Services	0	6,372	2,535	2,535	1,302
	Subtotal - 600-1600 City Attorney	**0**	**6,372**	**2,535**	**2,535**	**1,302**
9	DEIB	0	1,904	757	757	389
	Subtotal - 600-1700 DEIB	**0**	**1,904**	**757**	**757**	**389**
10	Finance	0	18,674	7,429	7,429	3,815
	Subtotal - 600-2000 Fin Admin	**0**	**18,674**	**7,429**	**7,429**	**3,815**
11	A/P	0	4,688	1,865	1,865	958
11	Accounting	0	17,569	6,990	6,990	3,589
11	Payroll	0	6,054	2,409	2,409	1,237
	Subtotal - 600-2100 Fin Operations	**0**	**28,312**	**11,264**	**11,264**	**5,784**
13	Help Desk	0	13,925	5,540	5,540	2,845
13	Citywide	0	13,896	5,529	5,529	2,839
13	Citywide excl. PD	0	1,227	488	488	251
	Subtotal - 600-23xx IT	**0**	**29,048**	**11,557**	**11,557**	**5,934**
14	Purchasing - #	0	2,760	1,098	1,098	564
14	Purchasing - $	0	896	357	357	183
14	Contracts	0	1,824	726	726	373
14	Pcard Mngmt	0	527	210	210	108
	Subtotal - 600-2500 Fin Purchasing	**0**	**6,008**	**2,390**	**2,390**	**1,227**

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B. Incoming Costs (Default Spread Salary) **Seq. 3: 600-1000 City Management**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	City Mngmt - Fiscal	City Mngmt - Personnel	External
16	City Hall, Permit Center & Niche Bldg	0	13,803	5,491	5,491	2,820
16	Utilities	0	3,685	1,466	1,466	753
	Subtotal - 650-6400 Facilities	**0**	**17,488**	**6,958**	**6,958**	**3,573**
17	Citywide	0	1,772	705	705	362
	Subtotal - F630 Public Works Admin	**0**	**1,772**	**705**	**705**	**362**
Total Incoming		**$0**	**$314,674**	**$125,193**	**$125,193**	**$64,288**
C. Total Allocated			**$1,812,539**	**$721,119**	**$721,119**	**$370,302**
				39.79%	**39.79%**	**20.43%**
						Not Allocated

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 1: City Mngmt - Fiscal **Seq. 3: 600-1000 City Management**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	1,512,797.20	2.11%	$12,584	$0	$12,584	$0	$12,584
4	600-1100 Human Resources	943,934.23	1.32%	7,852	0	7,852	1,685	9,537
5	600-1200 Risk Management	1,629,334.81	2.27%	13,554	0	13,554	2,909	16,462
6	600-1300 Design & Communic	915,664.06	1.28%	7,617	0	7,617	1,635	9,252
7	600-1500 City Recorder	464,352.27	0.65%	3,863	0	3,863	829	4,692
8	600-1600 City Attorney	361,969.08	0.51%	3,011	0	3,011	646	3,657
9	600-1700 DEIB	186,986.37	0.26%	1,555	0	1,555	334	1,889
10	600-2000 Fin Admin	832,667.62	1.16%	6,927	0	6,927	1,487	8,413
11	600-2100 Fin Operations	1,220,634.63	1.70%	10,154	0	10,154	2,179	12,333
12	600-2200 Utility Billing	1,669,556.82	2.33%	13,888	0	13,888	2,981	16,869
13	600-23xx IT	3,796,793.24	5.30%	31,584	0	31,584	6,778	38,362
14	600-2500 Fin Purchasing	207,608.15	0.29%	1,727	0	1,727	371	2,098
15	650-6300 Fleet	373,570.90	0.52%	3,108	0	3,108	667	3,774
16	650-6400 Facilities	2,526,645.59	3.53%	21,018	0	21,018	4,511	25,529
17	F630 Public Works Admin	1,691,560.62	2.36%	14,071	0	14,071	3,020	17,091
18	F640 PW Engineering	3,087,562.73	4.31%	25,684	0	25,684	5,512	31,196
23	1050 Mayor & Council	292,012.38	0.41%	2,429	0	2,429	521	2,950
24	1800 Strategic Initiatives	487,521.71	0.68%	4,055	0	4,055	870	4,926
25	2400 Municipal Court	1,039,497.95	1.45%	8,647	0	8,647	1,856	10,503
26	3000 CD Planning	2,634,273.19	3.68%	21,913	0	21,913	4,703	26,616
27	3700 Economic Devlpmnt	743,145.83	1.04%	6,182	0	6,182	1,327	7,509
28	4000 Police Admin	941,081.11	1.31%	7,828	0	7,828	1,680	9,508
29	41xx Police Operations	9,842,415.48	13.74%	81,874	0	81,874	17,571	99,445
30	42xx Police Support Services	5,738,294.47	8.01%	47,734	0	47,734	10,244	57,978
31	5000 Library Admin	380,999.29	0.53%	3,169	0	3,169	680	3,850
32	5100 Library Readers Services	2,111,694.50	2.95%	17,566	0	17,566	3,770	21,336
33	5200 Library Technical Services	730,830.35	1.02%	6,079	0	6,079	1,305	7,384
34	5300 Library Circulation	1,666,632.71	2.33%	13,864	0	13,864	2,975	16,839
38	F200 Gas Tax	2,194,848.00	3.06%	18,258	0	18,258	3,918	22,176
41	F212 CET Fund	165,000.00	0.23%	1,373	0	1,373	295	1,667
43	F230 Building	2,104,159.95	2.94%	17,503	0	17,503	3,756	21,260
44	F240 Criminal Forfeiture (local only)	178,713.23	0.25%	1,487	0	1,487	319	1,806

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Allocation Details

Cost Pool 1: City Mngmt - Fiscal **Seq. 3: 600-1000 City Management**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46	F270 Parks and Recreation	3,043,808.60	4.25%	25,320	0	25,320	5,434	30,754
47	F280 Police Levy	1,602,567.43	2.24%	13,331	0	13,331	2,861	16,192
59	F500 Sanitary Sewer Fund	1,545,111.36	2.16%	12,853	0	12,853	2,758	15,611
60	F510 Stormwater Fund	2,090,279.53	2.92%	17,388	0	17,388	3,732	21,120
62	F530 Water Fund	9,996,263.55	13.95%	83,154	0	83,154	17,846	101,000
76	F940 City Center Capital Fund	450,856.44	0.63%	3,750	0	3,750	805	4,555
77	F945 Triangle Capital Project	237,089.10	0.33%	1,972	0	1,972	423	2,395
Subtotal		**71,638,734.48**	**100.00%**	**$595,926**	**$0**	**$595,926**	**$125,193**	**$721,119**
Direct Bills						0		0
Total						**$595,926**		**$721,119**

Allocation Basis Units: Oper Exp's, excl. 600-7000, 59xxx, F207, 210, 290, 350

City of Tigard, OR
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Allocation Details

Cost Pool 2: City Mngmt - Personnel **Seq. 3: 600-1000 City Management**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	5.90	1.61%	$9,572	$0	$9,572	$0	$9,572
4	600-1100 Human Resources	7.00	1.91%	11,357	0	11,357	2,425	13,782
5	600-1200 Risk Management	2.50	0.68%	4,056	0	4,056	866	4,922
6	600-1300 Design & Communic	5.50	1.50%	8,923	0	8,923	1,905	10,829
7	600-1500 City Recorder	3.00	0.82%	4,867	0	4,867	1,039	5,907
8	600-1600 City Attorney	1.10	0.30%	1,785	0	1,785	381	2,166
9	600-1700 DEIB	1.00	0.27%	1,622	0	1,622	346	1,969
10	600-2000 Fin Admin	5.00	1.36%	8,112	0	8,112	1,732	9,844
11	600-2100 Fin Operations	6.80	1.85%	11,033	0	11,033	2,356	13,388
12	600-2200 Utility Billing	8.70	2.37%	14,115	0	14,115	3,014	17,129
13	600-23xx IT	22.00	5.99%	35,694	0	35,694	7,621	43,315
14	600-2500 Fin Purchasing	3.00	0.82%	4,867	0	4,867	1,039	5,907
15	650-6300 Fleet	2.50	0.68%	4,056	0	4,056	866	4,922
16	650-6400 Facilities	7.50	2.04%	12,168	0	12,168	2,598	14,766
17	F630 Public Works Admin	13.00	3.54%	21,092	0	21,092	4,503	25,595
18	F640 PW Engineering	21.00	5.72%	34,071	0	34,071	7,275	41,346
23	1050 Mayor & Council	4.50	1.23%	7,301	0	7,301	1,559	8,860
24	1800 Strategic Initiatives	3.00	0.82%	4,867	0	4,867	1,039	5,907
25	2400 Municipal Court	8.25	2.25%	13,385	0	13,385	2,858	16,243
26	3000 CD Planning	18.95	5.16%	30,745	0	30,745	6,565	37,310
27	3700 Economic Devlpmnt	4.00	1.09%	6,490	0	6,490	1,386	7,875
28	4000 Police Admin	5.00	1.36%	8,112	0	8,112	1,732	9,844
29	41xx Police Operations	53.50	14.57%	86,801	0	86,801	18,533	105,334
30	42xx Police Support Services	23.75	6.47%	38,533	0	38,533	8,227	46,760
31	5000 Library Admin	2.00	0.54%	3,245	0	3,245	693	3,938
32	5100 Library Readers Services	16.20	4.41%	26,284	0	26,284	5,612	31,896
33	5200 Library Technical Services	6.00	1.63%	9,735	0	9,735	2,078	11,813
34	5300 Library Circulation	16.10	4.38%	26,121	0	26,121	5,577	31,699
38	F200 Gas Tax	7.00	1.91%	11,357	0	11,357	2,425	13,782
43	F230 Building	16.05	4.37%	26,040	0	26,040	5,560	31,600
46	F270 Parks and Recreation	20.45	5.57%	33,179	0	33,179	7,084	40,263
47	F280 Police Levy	11.00	2.99%	17,847	0	17,847	3,811	21,657

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Allocation Details

Cost Pool 2: City Mngmt - Personnel **Seq. 3: 600-1000 City Management**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59	F500 Sanitary Sewer Fund	6.50	1.77%	10,546	0	10,546	2,252	12,798
60	F510 Stormwater Fund	12.80	3.48%	20,767	0	20,767	4,434	25,201
62	F530 Water Fund	16.75	4.56%	27,176	0	27,176	5,802	32,978
Subtotal		**367.30**	**100.00%**	**$595,926**	**$0**	**$595,926**	**$125,193**	**$721,119**
Direct Bills						0		0
Total						**$595,926**		**$721,119**

Allocation Basis Units: FTE's

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Allocation Summary

Seq. 3: 600-1000 City Management

Seq #	Department Name	City Mngmt - Fiscal	City Mngmt - Personnel	Total
3	600-1000 City Management	$12,584	$9,572	$22,157
4	600-1100 Human Resources	9,537	13,782	23,319
5	600-1200 Risk Management	16,462	4,922	21,385
6	600-1300 Design & Communic	9,252	10,829	20,080
7	600-1500 City Recorder	4,692	5,907	10,598
8	600-1600 City Attorney	3,657	2,166	5,823
9	600-1700 DEIB	1,889	1,969	3,858
10	600-2000 Fin Admin	8,413	9,844	18,257
11	600-2100 Fin Operations	12,333	13,388	25,721
12	600-2200 Utility Billing	16,869	17,129	33,998
13	600-23xx IT	38,362	43,315	81,677
14	600-2500 Fin Purchasing	2,098	5,907	8,004
15	650-6300 Fleet	3,774	4,922	8,697
16	650-6400 Facilities	25,529	14,766	40,295
17	F630 Public Works Admin	17,091	25,595	42,686
18	F640 PW Engineering	31,196	41,346	72,542
23	1050 Mayor & Council	2,950	8,860	11,810
24	1800 Strategic Initiatives	4,926	5,907	10,832
25	2400 Municipal Court	10,503	16,243	26,746
26	3000 CD Planning	26,616	37,310	63,926
27	3700 Economic Devlpmnt	7,509	7,875	15,384
28	4000 Police Admin	9,508	9,844	19,353
29	41xx Police Operations	99,445	105,334	204,779
30	42xx Police Support Services	57,978	46,760	104,739
31	5000 Library Admin	3,850	3,938	7,787
32	5100 Library Readers Services	21,336	31,896	53,232
33	5200 Library Technical Services	7,384	11,813	19,197
34	5300 Library Circulation	16,839	31,699	48,538
38	F200 Gas Tax	22,176	13,782	35,958
41	F212 CET Fund	1,667	0	1,667
43	F230 Building	21,260	31,600	52,860
44	F240 Criminal Forfeiture (local only)	1,806	0	1,806
46	F270 Parks and Recreation	30,754	40,263	71,017

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Summary

Seq. 3: 600-1000 City Management

Seq #	Department Name	City Mngmt - Fiscal	City Mngmt - Personnel	Total
47	F280 Police Levy	16,192	21,657	37,849
59	F500 Sanitary Sewer Fund	15,611	12,798	28,409
60	F510 Stormwater Fund	21,120	25,201	46,321
62	F530 Water Fund	101,000	32,978	133,978
76	F940 City Center Capital Fund	4,555	0	4,555
77	F945 Triangle Capital Project	2,395	0	2,395
Direct Bills		**$0**	**$0**	**$0**
Total		**$721,119**	**$721,119**	**$1,442,237**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

A. Department Costs **Seq. 4: 600-1100 Human Resources**

Description	Type	Amount	General Admin	HR	Recruitment	Risk
Personnel Costs						
Salaries	S1	$793,178	$197,105	$491,056	$87,567	$17,450
Salary % Split			*24.85%*	*61.91%*	*11.04%*	*2.20%*
Fringe Benefits	S	273,601	67,990	169,386	30,206	6,019
Subtotal - Personnel Costs		**$1,066,779**	**$265,095**	**$660,443**	**$117,772**	**$23,469**
Services & Supplies Cost						
Advertising & Publicity	S	7,500	1,864	4,643	828	165
Capital	D	70,000	0	0	0	0
CCIS Worksite Wellness	S	2,000	497	1,238	221	44
Dues & Subscriptions	S	61,839	15,367	38,285	6,827	1,360
Indirect Charges	D	36,522	0	0	0	0
Legal Fees	S	150,000	37,275	92,865	16,560	3,300
Office Supplies	S	3,000	746	1,857	331	66
Professional/Contractual Srvcs	S	57,800	14,363	35,784	6,381	1,272
Special Department Expenses	S	19,900	4,945	12,320	2,197	438
Travel And Training	S	60,500	15,034	37,456	6,679	1,331
Utilities	S	3,402	845	2,106	376	75
Subtotal - Services & Supplies		**$472,463**	**$90,936**	**$226,554**	**$40,400**	**$8,051**
Department Cost Total		**$1,539,242**	**$356,031**	**$886,997**	**$158,172**	**$31,520**
Adjustments to Cost						
Indirect Charges	D	-36,522	0	0	0	0
Capital	D	-70,000	0	0	0	0
Subtotal - Adjustments		**-$106,522**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		1,432,720	356,031	886,997	158,172	31,520
General Admin Distribution			-356,031	293,305	52,303	10,423
Grand Total		**$1,432,720**	**$0**	**$1,180,302**	**$210,475**	**$41,943**

City of Tigard, OR
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B. Incoming Costs (Default Spread Salary) **Seq. 4: 600-1100 Human Resources**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	HR	Recruitment	Risk
3	City Mngmt - Fiscal	$7,852	$1,685	$7,857	$1,401	$279
3	City Mngmt - Personnel	11,357	2,425	11,354	2,025	403
	Subtotal - 600-1000 City Management	**19,209**	**4,110**	**19,211**	**3,426**	**683**
4	HR	0	20,776	17,116	3,052	608
4	Recruitment	0	6,807	5,608	1,000	199
	Subtotal - 600-1100 Human Resources	**0**	**27,584**	**22,724**	**4,052**	**808**
5	Property - City Hall, Permit Center & Niche Bldg	0	1,290	1,063	190	38
5	Cyber	0	1,562	1,286	229	46
5	Safety	0	2,631	2,167	386	77
	Subtotal - 600-1200 Risk Management	**0**	**5,483**	**4,517**	**805**	**161**
6	Citywide Services	0	9,036	7,444	1,327	265
6	Ticketed Services	0	4,527	3,729	665	133
	Subtotal - 600-1300 Design & Communic	**0**	**13,563**	**11,173**	**1,992**	**397**
7	Records Requests	0	1,971	1,623	289	58
7	Council Support	0	918	756	135	27
	Subtotal - 600-1500 City Recorder	**0**	**2,888**	**2,380**	**424**	**85**
8	Legal Services	0	7,560	6,228	1,111	221
	Subtotal - 600-1600 City Attorney	**0**	**7,560**	**6,228**	**1,111**	**221**
9	DEIB	0	2,258	1,861	332	66
	Subtotal - 600-1700 DEIB	**0**	**2,258**	**1,861**	**332**	**66**
10	Finance	0	17,862	14,715	2,624	523
	Subtotal - 600-2000 Fin Admin	**0**	**17,862**	**14,715**	**2,624**	**523**
11	A/P	0	4,160	3,427	611	122
11	Accounting	0	10,963	9,031	1,610	321
11	Payroll	0	7,183	5,918	1,055	210
	Subtotal - 600-2100 Fin Operations	**0**	**22,306**	**18,376**	**3,277**	**653**
13	Application Services	0	28,741	23,677	4,222	841
13	Help Desk	0	24,640	20,299	3,620	721
13	Citywide	0	16,487	13,582	2,422	483
13	Citywide excl. PD	0	1,456	1,199	214	43
	Subtotal - 600-23xx IT	**0**	**71,324**	**58,758**	**10,478**	**2,088**
14	Purchasing - #	0	644	531	95	19
14	Purchasing - $	0	888	731	130	26
14	Contracts	0	1,103	909	162	32
14	Pcard Mngmt	0	215	177	32	6
	Subtotal - 600-2500 Fin Purchasing	**0**	**2,850**	**2,348**	**419**	**83**
16	City Hall, Permit Center & Niche Bldg	0	30,429	25,068	4,470	891

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B. Incoming Costs (Default Spread Salary) **Seq. 4: 600-1100 Human Resources**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	HR	Recruitment	Risk
16	Utilities	0	8,125	6,693	1,194	238
	Subtotal - 650-6400 Facilities	**0**	**38,553**	**31,761**	**5,664**	**1,129**
17	Citywide	0	2,102	1,732	309	62
	Subtotal - F630 Public Works Admin	**0**	**2,102**	**1,732**	**309**	**62**
Total Incoming		**$19,209**	**$218,444**	**$195,783**	**$34,913**	**$6,957**
C. Total Allocated			**$1,670,373**	**$1,376,085**	**$245,388**	**$48,900**
				82.38%	**14.69%**	**2.93%**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 1: HR **Seq. 4: 600-1100 Human Resources**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	6	1.49%	$17,808	$0	$17,808	$0	$17,808
4	600-1100 Human Resources	7	1.74%	20,776	0	20,776	0	20,776
5	600-1200 Risk Management	3	0.74%	8,904	0	8,904	1,384	10,288
6	600-1300 Design & Communic	6	1.49%	17,808	0	17,808	2,769	20,577
7	600-1500 City Recorder	3	0.74%	8,904	0	8,904	1,384	10,288
8	600-1600 City Attorney	2	0.50%	5,936	0	5,936	923	6,859
9	600-1700 DEIB	1	0.25%	2,968	0	2,968	461	3,429
10	600-2000 Fin Admin	5	1.24%	14,840	0	14,840	2,307	17,147
11	600-2100 Fin Operations	7	1.74%	20,776	0	20,776	3,230	24,006
12	600-2200 Utility Billing	10	2.48%	29,681	0	29,681	4,614	34,295
13	600-23xx IT	24	5.96%	71,233	0	71,233	11,074	82,308
14	600-2500 Fin Purchasing	3	0.74%	8,904	0	8,904	1,384	10,288
15	650-6300 Fleet	3	0.74%	8,904	0	8,904	1,384	10,288
16	650-6400 Facilities	8	1.99%	23,744	0	23,744	3,691	27,436
17	F630 Public Works Admin	13	3.23%	38,585	0	38,585	5,999	44,583
18	F640 PW Engineering	21	5.21%	62,329	0	62,329	9,690	72,019
24	1800 Strategic Initiatives	3	0.74%	8,904	0	8,904	1,384	10,288
25	2400 Municipal Court	9	2.23%	26,713	0	26,713	4,153	30,865
26	3000 CD Planning	21	5.21%	62,329	0	62,329	9,690	72,019
27	3700 Economic Devlpmnt	4	0.99%	11,872	0	11,872	1,846	13,718
28	4000 Police Admin	5	1.24%	14,840	0	14,840	2,307	17,147
29	41xx Police Operations	58	14.39%	172,147	0	172,147	26,763	198,910
30	42xx Police Support Services	24	5.96%	71,233	0	71,233	11,074	82,308
31	5000 Library Admin	2	0.50%	5,936	0	5,936	923	6,859
32	5100 Library Readers Services	18	4.47%	53,425	0	53,425	8,306	61,731
33	5200 Library Technical Services	7	1.74%	20,776	0	20,776	3,230	24,006
34	5300 Library Circulation	21	5.21%	62,329	0	62,329	9,690	72,019
38	F200 Gas Tax	7	1.74%	20,776	0	20,776	3,230	24,006
43	F230 Building	18	4.47%	53,425	0	53,425	8,306	61,731
46	F270 Parks and Recreation	22	5.46%	65,297	0	65,297	10,151	75,449
47	F280 Police Levy	11	2.73%	32,649	0	32,649	5,076	37,724
59	F500 Sanitary Sewer Fund	13	3.23%	38,585	0	38,585	5,999	44,583

City of Tigard, OR
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Allocation Details

Cost Pool 1: HR **Seq. 4: 600-1100 Human Resources**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60	F510 Stormwater Fund	20	4.96%	59,361	0	59,361	9,229	68,590
62	F530 Water Fund	18	4.47%	53,425	0	53,425	8,306	61,731
Subtotal		**403**	**100.00%**	**$1,196,127**	**$0**	**$1,196,127**	**$179,958**	**$1,376,085**
Direct Bills						0		0
Total						**$1,196,127**		**$1,376,085**

Allocation Basis Units: # of Positions (headcount)

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 2: Recruitment **Seq. 4: 600-1100 Human Resources**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	2.33	3.72%	$7,942	$0	$7,942	$0	$7,942
4	600-1100 Human Resources	2.00	3.19%	6,807	0	6,807	0	6,807
5	600-1200 Risk Management	0.33	0.53%	1,135	0	1,135	183	1,318
6	600-1300 Design & Communic	0.33	0.53%	1,135	0	1,135	183	1,318
7	600-1500 City Recorder	0.33	0.53%	1,135	0	1,135	183	1,318
10	600-2000 Fin Admin	2.00	3.19%	6,807	0	6,807	1,100	7,908
11	600-2100 Fin Operations	0.33	0.53%	1,135	0	1,135	183	1,318
12	600-2200 Utility Billing	3.33	5.32%	11,346	0	11,346	1,834	13,179
13	600-23xx IT	5.00	7.98%	17,018	0	17,018	2,751	19,769
14	600-2500 Fin Purchasing	0.67	1.06%	2,269	0	2,269	367	2,636
16	650-6400 Facilities	2.00	3.19%	6,807	0	6,807	1,100	7,908
17	F630 Public Works Admin	2.67	4.26%	9,076	0	9,076	1,467	10,543
18	F640 PW Engineering	4.33	6.91%	14,749	0	14,749	2,384	17,133
25	2400 Municipal Court	1.00	1.60%	3,404	0	3,404	550	3,954
26	3000 CD Planning	7.00	11.17%	23,826	0	23,826	3,851	27,677
28	4000 Police Admin	0.67	1.06%	2,269	0	2,269	367	2,636
29	41xx Police Operations	4.67	7.45%	15,884	0	15,884	2,567	18,451
30	42xx Police Support Services	1.67	2.66%	5,673	0	5,673	917	6,590
31	5000 Library Admin	2.00	3.19%	6,807	0	6,807	1,100	7,908
32	5100 Library Readers Services	2.33	3.72%	7,942	0	7,942	1,284	9,226
33	5200 Library Technical Services	0.67	1.06%	2,269	0	2,269	367	2,636
34	5300 Library Circulation	2.33	3.72%	7,942	0	7,942	1,284	9,226
38	F200 Gas Tax	0.33	0.53%	1,135	0	1,135	183	1,318
43	F230 Building	3.00	4.79%	10,211	0	10,211	1,650	11,861
46	F270 Parks and Recreation	4.33	6.91%	14,749	0	14,749	2,384	17,133
59	F500 Sanitary Sewer Fund	0.33	0.53%	1,135	0	1,135	183	1,318
60	F510 Stormwater Fund	3.33	5.32%	11,346	0	11,346	1,834	13,179
62	F530 Water Fund	3.33	5.32%	11,346	0	11,346	1,834	13,179
Subtotal		**62.67**	**100.00%**	**$213,297**	**$0**	**$213,297**	**$32,091**	**$245,388**
Direct Bills						0		0
Total						**$213,297**		**$245,388**

Allocation Basis Units: # of Postings - 3 yr avg

City of Tigard, OR
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Allocation Details

Cost Pool 3: Risk **Seq. 4: 600-1100 Human Resources**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	600-1200 Risk Management	100	100.00%	$42,505	$0	$42,505	$6,395	$48,900
Subtotal		**100**	**100.00%**	**$42,505**	**$0**	**$42,505**	**$6,395**	**$48,900**
Direct Bills						0		0
Total						**$42,505**		**$48,900**

Allocation Basis Units: Direct to 600-1200 Risk Management

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Summary

Seq. 4: 600-1100 Human Resources

Seq #	Department Name	HR	Recruitment	Risk	Total
3	600-1000 City Management	$17,808	$7,942	$0	$25,750
4	600-1100 Human Resources	20,776	6,807	0	27,584
5	600-1200 Risk Management	10,288	1,318	48,900	60,506
6	600-1300 Design & Communic	20,577	1,318	0	21,895
7	600-1500 City Recorder	10,288	1,318	0	11,606
8	600-1600 City Attorney	6,859	0	0	6,859
9	600-1700 DEIB	3,429	0	0	3,429
10	600-2000 Fin Admin	17,147	7,908	0	25,055
11	600-2100 Fin Operations	24,006	1,318	0	25,324
12	600-2200 Utility Billing	34,295	13,179	0	47,474
13	600-23xx IT	82,308	19,769	0	102,077
14	600-2500 Fin Purchasing	10,288	2,636	0	12,924
15	650-6300 Fleet	10,288	0	0	10,288
16	650-6400 Facilities	27,436	7,908	0	35,344
17	F630 Public Works Admin	44,583	10,543	0	55,127
18	F640 PW Engineering	72,019	17,133	0	89,152
24	1800 Strategic Initiatives	10,288	0	0	10,288
25	2400 Municipal Court	30,865	3,954	0	34,819
26	3000 CD Planning	72,019	27,677	0	99,696
27	3700 Economic Devlpmnt	13,718	0	0	13,718
28	4000 Police Admin	17,147	2,636	0	19,783
29	41xx Police Operations	198,910	18,451	0	217,361
30	42xx Police Support Services	82,308	6,590	0	88,897
31	5000 Library Admin	6,859	7,908	0	14,767
32	5100 Library Readers Services	61,731	9,226	0	70,956
33	5200 Library Technical Services	24,006	2,636	0	26,642
34	5300 Library Circulation	72,019	9,226	0	81,245
38	F200 Gas Tax	24,006	1,318	0	25,324
43	F230 Building	61,731	11,861	0	73,592
46	F270 Parks and Recreation	75,449	17,133	0	92,582
47	F280 Police Levy	37,724	0	0	37,724
59	F500 Sanitary Sewer Fund	44,583	1,318	0	45,901
60	F510 Stormwater Fund	68,590	13,179	0	81,769
62	F530 Water Fund	61,731	13,179	0	74,910

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Summary

Seq. 4: 600-1100 Human Resources

Seq #	Department Name	HR	Recruitment	Risk	Total
Direct Bills		**$0**	**$0**	**$0**	**$0**
Total		**$1,376,085**	**$245,388**	**$48,900**	**$1,670,373**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

A. Department Costs **Seq. 5: 600-1200 Risk Management**

Description	Type	Amount	General Admin	Property and Equip	Property - City Hall, Permit Center & Niche Bldg	Auto Physical	Auto Liab
Personnel Costs							
Salaries	S1	$276,763	$0	$67,536	$2,276	$17,993	$10,327
Salary % Split			*0.00%*	*24.40%*	*0.82%*	*6.50%*	*3.73%*
Fringe Benefits	S	110,233	0	26,899	906	7,167	4,113
Subtotal - Personnel Costs		**$386,996**	**$0**	**$94,435**	**$3,182**	**$25,160**	**$14,439**
Services & Supplies Cost							
Advertising & Publicity	S	300	0	73	2	20	11
Dues & Subscriptions	S	1,300	0	317	11	85	49
Indirect Charges	D	15,394	0	0	0	0	0
Insurance	P	1,399,233	0	467,727	15,762	124,613	71,518
Office Supplies	S	200	0	49	2	13	7
Professional/Contractual Srvcs	S	42,300	0	10,322	348	2,750	1,578
Software License/Maintenance	S	7,100	0	1,733	58	462	265
Special Department Expenses	S	500	0	122	4	33	19
Travel And Training	S	1,500	0	366	12	98	56
Utilities	S	900	0	220	7	59	34
Subtotal - Services & Supplies		**$1,468,727**	**$0**	**$480,928**	**$16,207**	**$128,131**	**$73,536**
Department Cost Total		**$1,855,723**	**$0**	**$575,363**	**$19,389**	**$153,290**	**$87,976**
Adjustments to Cost							
Indirect Charges	D	-15,394	0	0	0	0	0
Subtotal - Adjustments		**-$15,394**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		1,840,329	0	575,363	19,389	153,290	87,976
General Admin Distribution			0	0	0	0	0
Grand Total		**$1,840,329**	**$0**	**$575,363**	**$19,389**	**$153,290**	**$87,976**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

A. Department Costs **Seq. 5: 600-1200 Risk Management**

Description	Type	Amount	Cyber	Liability	Undergr Tanks/Terr	Safety
Personnel Costs						
Salaries	S1	$276,763	$9,340	$92,798	$1,768	$74,726
Salary % Split			*3.37%*	*33.53%*	*0.64%*	*27.00%*
Fringe Benefits	S	110,233	3,720	36,961	704	29,763
Subtotal - Personnel Costs		**$386,996**	**$13,059**	**$129,759**	**$2,473**	**$104,489**
Services & Supplies Cost						
Advertising & Publicity	S	300	10	101	2	81
Dues & Subscriptions	S	1,300	44	436	8	351
Indirect Charges	D	15,394	0	0	0	0
Insurance	P	1,399,233	64,682	642,685	12,247	0
Office Supplies	S	200	7	67	1	54
Professional/Contractual Srvcs	S	42,300	1,427	14,183	270	11,421
Software License/Maintenance	S	7,100	240	2,381	45	1,917
Special Department Expenses	S	500	17	168	3	135
Travel And Training	S	1,500	51	503	10	405
Utilities	S	900	30	302	6	243
Subtotal - Services & Supplies		**$1,468,727**	**$66,508**	**$660,824**	**$12,593**	**$14,607**
Department Cost Total		**$1,855,723**	**$79,567**	**$790,583**	**$15,065**	**$119,096**
Adjustments to Cost						
Indirect Charges	D	-15,394	0	0	0	0
Subtotal - Adjustments		**-$15,394**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		1,840,329	79,567	790,583	15,065	119,096
General Admin Distribution			0	0	0	0
Grand Total		**$1,840,329**	**$79,567**	**$790,583**	**$15,065**	**$119,096**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

B. Incoming Costs (Default Spread Salary) **Seq. 5: 600-1200 Risk Management**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Property and Equip	Property - City Hall, Permit Center & Niche Bldg	Auto Physical	Auto Liab
3	City Mngmt - Fiscal	$13,554	$2,909	$4,017	$135	$1,070	$614
3	City Mngmt - Personnel	4,056	866	1,201	40	320	184
	Subtotal - 600-1000 City Management	**17,610**	**3,775**	**5,218**	**176**	**1,390**	**798**
4	HR	8,904	1,384	2,511	85	669	384
4	Recruitment	1,135	183	322	11	86	49
4	Risk	42,505	6,395	11,933	402	3,179	1,825
	Subtotal - 600-1100 Human Resources	**52,544**	**7,963**	**14,765**	**498**	**3,934**	**2,258**
5	Property - City Hall, Permit Center & Niche Bldg	0	555	136	5	36	21
5	Cyber	0	558	136	5	36	21
5	Safety	0	940	229	8	61	35
	Subtotal - 600-1200 Risk Management	**0**	**2,053**	**501**	**17**	**133**	**77**
6	Citywide Services	0	3,227	787	27	210	120
6	Ticketed Services	0	4,527	1,105	37	294	169
	Subtotal - 600-1300 Design & Communic	**0**	**7,754**	**1,892**	**64**	**504**	**289**
7	Records Requests	0	1,971	481	16	128	74
	Subtotal - 600-1500 City Recorder	**0**	**1,971**	**481**	**16**	**128**	**74**
8	Legal Services	0	2,700	659	22	176	101
	Subtotal - 600-1600 City Attorney	**0**	**2,700**	**659**	**22**	**176**	**101**
9	DEIB	0	807	197	7	52	30
	Subtotal - 600-1700 DEIB	**0**	**807**	**197**	**7**	**52**	**30**
10	Finance	0	28,890	7,050	238	1,878	1,078
	Subtotal - 600-2000 Fin Admin	**0**	**28,890**	**7,050**	**238**	**1,878**	**1,078**
11	A/P	0	996	243	8	65	37
11	Accounting	0	18,923	4,618	156	1,230	706
11	Payroll	0	2,565	626	21	167	96
	Subtotal - 600-2100 Fin Operations	**0**	**22,484**	**5,487**	**185**	**1,462**	**839**
13	Application Services	0	6,016	1,468	49	391	224
13	Help Desk	0	8,793	2,146	72	572	328
13	Citywide	0	5,888	1,437	48	383	220
13	Citywide excl. PD	0	520	127	4	34	19
	Subtotal - 600-23xx IT	**0**	**21,216**	**5,177**	**174**	**1,379**	**792**
14	Purchasing - #	0	92	22	1	6	3
14	Purchasing - $	0	27	7	0	2	1
14	Contracts	0	42	10	0	3	2
14	Pcard Mngmt	0	264	64	2	17	10

City of Tigard, OR
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B. Incoming Costs (Default Spread Salary) **Seq. 5: 600-1200 Risk Management**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Property and Equip	Property - City Hall, Permit Center & Niche Bldg	Auto Physical	Auto Liab
	Subtotal - 600-2500 Fin Purchasing	**0**	**425**	**104**	**3**	**28**	**16**
16	City Hall, Permit Center & Niche Bldg	0	13,097	3,196	108	851	489
16	Utilities	0	3,497	853	29	227	130
	Subtotal - 650-6400 Facilities	**0**	**16,594**	**4,049**	**136**	**1,079**	**619**
17	Citywide	0	751	183	6	49	28
	Subtotal - F630 Public Works Admin	**0**	**751**	**183**	**6**	**49**	**28**
Total Incoming		**$70,153**	**$117,382**	**$45,762**	**$1,542**	**$12,192**	**$6,997**
C. Total Allocated			**$2,027,865**	**$621,125**	**$20,931**	**$165,482**	**$94,973**
				30.63%	**1.03%**	**8.16%**	**4.68%**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

B. Incoming Costs (Default Spread Salary) **Seq. 5: 600-1200 Risk Management**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Cyber	Liability	Undergr Tanks/Terr	Safety
3	City Mngmt - Fiscal	$13,554	$2,909	$556	$5,520	$105	$4,445
3	City Mngmt - Personnel	4,056	866	166	1,650	31	1,329
	Subtotal - 600-1000 City Management	**17,610**	**3,775**	**722**	**7,170**	**137**	**5,774**
4	HR	8,904	1,384	347	3,450	66	2,778
4	Recruitment	1,135	183	44	442	8	356
4	Risk	42,505	6,395	1,650	16,396	312	13,203
	Subtotal - 600-1100 Human Resources	**52,544**	**7,963**	**2,042**	**20,288**	**387**	**16,337**
5	Property - City Hall, Permit Center & Niche Bldg	0	555	19	186	4	150
5	Cyber	0	558	19	187	4	151
5	Safety	0	940	32	315	6	254
	Subtotal - 600-1200 Risk Management	**0**	**2,053**	**69**	**688**	**13**	**554**
6	Citywide Services	0	3,227	109	1,082	21	871
6	Ticketed Services	0	4,527	153	1,518	29	1,222
	Subtotal - 600-1300 Design & Communic	**0**	**7,754**	**262**	**2,600**	**50**	**2,094**
7	Records Requests	0	1,971	66	661	13	532
	Subtotal - 600-1500 City Recorder	**0**	**1,971**	**66**	**661**	**13**	**532**
8	Legal Services	0	2,700	91	905	17	729
	Subtotal - 600-1600 City Attorney	**0**	**2,700**	**91**	**905**	**17**	**729**
9	DEIB	0	807	27	270	5	218
	Subtotal - 600-1700 DEIB	**0**	**807**	**27**	**270**	**5**	**218**
10	Finance	0	28,890	975	9,687	185	7,800
	Subtotal - 600-2000 Fin Admin	**0**	**28,890**	**975**	**9,687**	**185**	**7,800**
11	A/P	0	996	34	334	6	269
11	Accounting	0	18,923	639	6,345	121	5,109
11	Payroll	0	2,565	87	860	16	693
	Subtotal - 600-2100 Fin Operations	**0**	**22,484**	**759**	**7,539**	**144**	**6,071**
13	Application Services	0	6,016	203	2,017	38	1,624
13	Help Desk	0	8,793	297	2,948	56	2,374
13	Citywide	0	5,888	199	1,974	38	1,590
13	Citywide excl. PD	0	520	18	174	3	140
	Subtotal - 600-23xx IT	**0**	**21,216**	**716**	**7,114**	**136**	**5,728**
14	Purchasing - #	0	92	3	31	1	25
14	Purchasing - $	0	27	1	9	0	7
14	Contracts	0	42	1	14	0	11
14	Pcard Mngmt	0	264	9	88	2	71
	Subtotal - 600-2500 Fin Purchasing	**0**	**425**	**14**	**143**	**3**	**115**
16	City Hall, Permit Center & Niche Bldg	0	13,097	442	4,391	84	3,536

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

B. Incoming Costs (Default Spread Salary) **Seq. 5: 600-1200 Risk Management**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Cyber	Liability	Undergr Tanks/Terr	Safety
16	Utilities	0	3,497	118	1,173	22	944
	Subtotal - 650-6400 Facilities	**0**	**16,594**	**560**	**5,564**	**106**	**4,480**
17	Citywide	0	751	25	252	5	203
	Subtotal - F630 Public Works Admin	**0**	**751**	**25**	**252**	**5**	**203**
Total Incoming		**$70,153**	**$117,382**	**$6,328**	**$62,880**	**$1,198**	**$50,635**
C. Total Allocated			**$2,027,865**	**$85,896**	**$853,464**	**$16,264**	**$169,731**
				4.24%	**42.09%**	**0.80%**	**8.37%**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 1: Property and Equip **Seq. 5: 600-1200 Risk Management**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	600-1300 Design & Communic	2,052,703	0.99%	$5,868	$0	$5,868	$284	$6,152
17	F630 Public Works Admin	8,208,759	3.96%	23,467	0	23,467	1,135	24,602
26	3000 CD Planning	1,312,910	0.63%	3,753	0	3,753	181	3,935
28	4000 Police Admin	11,149,474	5.38%	31,874	0	31,874	1,541	33,415
31	5000 Library Admin	45,206,874	21.81%	129,236	0	129,236	6,248	135,484
38	F200 Gas Tax	27,959,576	13.49%	79,930	0	79,930	3,864	83,794
46	F270 Parks and Recreation	22,762,499	10.98%	65,073	0	65,073	3,146	68,219
62	F530 Water Fund	84,709,036	40.87%	242,164	0	242,164	11,707	253,872
81	Other	3,888,003	1.88%	11,115	0	11,115	537	11,652
Subtotal		**207,249,834**	**100.00%**	**$592,482**	**$0**	**$592,482**	**$28,644**	**$621,125**
Direct Bills						0		0
Total						**$592,482**		**$621,125**

Allocation Basis Units: Total Insured Value

City of Tigard, OR
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Allocation Details

Cost Pool 2: Property - City Hall, Permit Center & Niche Bldg **Seq. 5: 600-1200 Risk Management**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	352	2.93%	$585	$0	$585	$0	$585
4	600-1100 Human Resources	776	6.46%	1,290	0	1,290	0	1,290
5	600-1200 Risk Management	334	2.78%	555	0	555	0	555
6	600-1300 Design & Communic	404	3.36%	672	0	672	37	709
7	600-1500 City Recorder	724	6.03%	1,204	0	1,204	66	1,270
10	600-2000 Fin Admin	327	2.72%	544	0	544	30	574
11	600-2100 Fin Operations	766	6.38%	1,274	0	1,274	70	1,344
12	600-2200 Utility Billing	674	5.61%	1,121	0	1,121	62	1,183
13	600-23xx IT	3,240	26.99%	5,388	0	5,388	297	5,685
25	2400 Municipal Court	1,424	11.86%	2,368	0	2,368	130	2,498
26	3000 CD Planning	1,540	12.83%	2,561	0	2,561	141	2,702
27	3700 Economic Devlpmnt	107	0.89%	178	0	178	10	188
43	F230 Building	1,338	11.14%	2,225	0	2,225	122	2,348
Subtotal		**12,006**	**100.00%**	**$19,966**	**$0**	**$19,966**	**$965**	**$20,931**
Direct Bills						0		0
Total						**$19,966**		**$20,931**

Allocation Basis Units: City Hall, Permit Center & Niche Bldg Square Ft of Occupancy

City of Tigard, OR
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Allocation Details

Cost Pool 3: Auto Physical **Seq. 5: 600-1200 Risk Management**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17	F630 Public Works Admin	1,751	0.51%	$812	$0	$812	$39	$851
18	F640 PW Engineering	3,710	1.09%	1,720	0	1,720	83	1,803
28	4000 Police Admin	4,155	1.22%	1,926	0	1,926	93	2,019
29	41xx Police Operations	158,110	46.44%	73,299	0	73,299	3,544	76,843
30	42xx Police Support Services	18,749	5.51%	8,692	0	8,692	420	9,112
31	5000 Library Admin	982	0.29%	455	0	455	22	477
38	F200 Gas Tax	6,316	1.85%	2,928	0	2,928	142	3,070
46	F270 Parks and Recreation	9,576	2.81%	4,439	0	4,439	215	4,654
59	F500 Sanitary Sewer Fund	7,034	2.07%	3,261	0	3,261	158	3,419
60	F510 Stormwater Fund	4,881	1.43%	2,263	0	2,263	109	2,372
62	F530 Water Fund	124,403	36.54%	57,673	0	57,673	2,788	60,461
81	Other	827	0.24%	383	0	383	19	402
Subtotal		**340,494**	**100.00%**	**$157,851**	**$0**	**$157,851**	**$7,631**	**$165,482**
Direct Bills						0		0
Total						**$157,851**		**$165,482**

Allocation Basis Units: Auto Physical - 5 yr Claims

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 4: Auto Liab **Seq. 5: 600-1200 Risk Management**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29	41xx Police Operations	50,640	73.67%	$66,739	$0	$66,739	$3,226	$69,965
30	42xx Police Support Services	11,078	16.12%	14,600	0	14,600	706	15,306
59	F500 Sanitary Sewer Fund	4,122	6.00%	5,432	0	5,432	263	5,695
60	F510 Stormwater Fund	1,453	2.11%	1,915	0	1,915	93	2,008
62	F530 Water Fund	1,447	2.11%	1,907	0	1,907	92	1,999
Subtotal		**68,740**	**100.00%**	**$90,593**	**$0**	**$90,593**	**$4,380**	**$94,973**
Direct Bills						0		0
Total						**$90,593**		**$94,973**

Allocation Basis Units: Auto Liab - 5 yr Claims

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 5: Cyber **Seq. 5: 600-1200 Risk Management**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	5.90	1.61%	$1,316	$0	$1,316	$0	$1,316
4	600-1100 Human Resources	7.00	1.91%	1,562	0	1,562	0	1,562
5	600-1200 Risk Management	2.50	0.68%	558	0	558	0	558
6	600-1300 Design & Communic	5.50	1.50%	1,227	0	1,227	62	1,289
7	600-1500 City Recorder	3.00	0.82%	669	0	669	34	703
8	600-1600 City Attorney	1.10	0.30%	245	0	245	12	258
9	600-1700 DEIB	1.00	0.27%	223	0	223	11	234
10	600-2000 Fin Admin	5.00	1.36%	1,115	0	1,115	56	1,172
11	600-2100 Fin Operations	6.80	1.85%	1,517	0	1,517	77	1,593
12	600-2200 Utility Billing	8.70	2.37%	1,941	0	1,941	98	2,039
13	600-23xx IT	22.00	5.99%	4,908	0	4,908	248	5,155
14	600-2500 Fin Purchasing	3.00	0.82%	669	0	669	34	703
15	650-6300 Fleet	2.50	0.68%	558	0	558	28	586
16	650-6400 Facilities	7.50	2.04%	1,673	0	1,673	84	1,757
17	F630 Public Works Admin	13.00	3.54%	2,900	0	2,900	146	3,046
18	F640 PW Engineering	21.00	5.72%	4,685	0	4,685	236	4,921
23	1050 Mayor & Council	4.50	1.23%	1,004	0	1,004	51	1,054
24	1800 Strategic Initiatives	3.00	0.82%	669	0	669	34	703
25	2400 Municipal Court	8.25	2.25%	1,840	0	1,840	93	1,933
26	3000 CD Planning	18.95	5.16%	4,227	0	4,227	213	4,441
27	3700 Economic Devlpmnt	4.00	1.09%	892	0	892	45	937
28	4000 Police Admin	5.00	1.36%	1,115	0	1,115	56	1,172
29	41xx Police Operations	53.50	14.57%	11,934	0	11,934	602	12,537
30	42xx Police Support Services	23.75	6.47%	5,298	0	5,298	267	5,565
31	5000 Library Admin	2.00	0.54%	446	0	446	23	469
32	5100 Library Readers Services	16.20	4.41%	3,614	0	3,614	182	3,796
33	5200 Library Technical Services	6.00	1.63%	1,338	0	1,338	68	1,406
34	5300 Library Circulation	16.10	4.38%	3,591	0	3,591	181	3,773
38	F200 Gas Tax	7.00	1.91%	1,562	0	1,562	79	1,640
43	F230 Building	16.05	4.37%	3,580	0	3,580	181	3,761
46	F270 Parks and Recreation	20.45	5.57%	4,562	0	4,562	230	4,792
47	F280 Police Levy	11.00	2.99%	2,454	0	2,454	124	2,578

City of Tigard, OR
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Allocation Details

Cost Pool 5: Cyber **Seq. 5: 600-1200 Risk Management**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59	F500 Sanitary Sewer Fund	6.50	1.77%	1,450	0	1,450	73	1,523
60	F510 Stormwater Fund	12.80	3.48%	2,855	0	2,855	144	2,999
62	F530 Water Fund	16.75	4.56%	3,736	0	3,736	189	3,925
Subtotal		**367.30**	**100.00%**	**$81,934**	**$0**	**$81,934**	**$3,961**	**$85,896**
Direct Bills						0		0
Total						**$81,934**		**$85,896**

Allocation Basis Units: FTE's

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 6: Liability **Seq. 5: 600-1200 Risk Management**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	6,138	1.74%	$14,175	$0	$14,175	$0	$14,175
17	F630 Public Works Admin	3,858	1.09%	8,910	0	8,910	438	9,348
28	4000 Police Admin	20,000	5.67%	46,188	0	46,188	2,273	48,460
29	41xx Police Operations	61,207	17.36%	141,350	0	141,350	6,955	148,305
38	F200 Gas Tax	157,498	44.68%	363,723	0	363,723	17,896	381,619
46	F270 Parks and Recreation	4,907	1.39%	11,332	0	11,332	558	11,890
59	F500 Sanitary Sewer Fund	61,089	17.33%	141,078	0	141,078	6,941	148,019
60	F510 Stormwater Fund	3,053	0.87%	7,051	0	7,051	347	7,397
62	F530 Water Fund	7,898	2.24%	18,239	0	18,239	897	19,137
81	Other	26,873	7.62%	62,060	0	62,060	3,053	65,113
Subtotal		**352,521**	**100.00%**	**$814,106**	**$0**	**$814,106**	**$39,358**	**$853,464**
Direct Bills						0		0
Total						**$814,106**		**$853,464**

Allocation Basis Units: Gen Liab - 5 yr Claims

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 7: Undergr Tanks/Terr **Seq. 5: 600-1200 Risk Management**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17	F630 Public Works Admin	4	57.14%	$8,865	$0	$8,865	$429	$9,293
28	4000 Police Admin	1	14.29%	2,216	0	2,216	107	2,323
62	F530 Water Fund	2	28.57%	4,432	0	4,432	214	4,647
Subtotal		**7**	**100.00%**	**$15,514**	**$0**	**$15,514**	**$750**	**$16,264**
Direct Bills						0		0
Total						**$15,514**		**$16,264**

Allocation Basis Units: # of Tanks by dept

City of Tigard, OR
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Allocation Details

Cost Pool 8: Safety **Seq. 5: 600-1200 Risk Management**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	5.90	1.61%	$2,217	$0	$2,217	$0	$2,217
4	600-1100 Human Resources	7.00	1.91%	2,631	0	2,631	0	2,631
5	600-1200 Risk Management	2.50	0.68%	940	0	940	0	940
6	600-1300 Design & Communic	5.50	1.50%	2,067	0	2,067	495	2,562
7	600-1500 City Recorder	3.00	0.82%	1,127	0	1,127	270	1,398
8	600-1600 City Attorney	1.10	0.30%	413	0	413	99	512
9	600-1700 DEIB	1.00	0.27%	376	0	376	90	466
10	600-2000 Fin Admin	5.00	1.36%	1,879	0	1,879	450	2,329
11	600-2100 Fin Operations	6.80	1.85%	2,556	0	2,556	612	3,168
12	600-2200 Utility Billing	8.70	2.37%	3,270	0	3,270	784	4,053
13	600-23xx IT	22.00	5.99%	8,268	0	8,268	1,981	10,249
14	600-2500 Fin Purchasing	3.00	0.82%	1,127	0	1,127	270	1,398
15	650-6300 Fleet	2.50	0.68%	940	0	940	225	1,165
16	650-6400 Facilities	7.50	2.04%	2,819	0	2,819	675	3,494
17	F630 Public Works Admin	13.00	3.54%	4,886	0	4,886	1,171	6,056
18	F640 PW Engineering	21.00	5.72%	7,892	0	7,892	1,891	9,783
23	1050 Mayor & Council	4.50	1.23%	1,691	0	1,691	405	2,096
24	1800 Strategic Initiatives	3.00	0.82%	1,127	0	1,127	270	1,398
25	2400 Municipal Court	8.25	2.25%	3,100	0	3,100	743	3,844
26	3000 CD Planning	18.95	5.16%	7,122	0	7,122	1,707	8,828
27	3700 Economic Devlpmnt	4.00	1.09%	1,503	0	1,503	360	1,864
28	4000 Police Admin	5.00	1.36%	1,879	0	1,879	450	2,329
29	41xx Police Operations	53.50	14.57%	20,106	0	20,106	4,818	24,925
30	42xx Police Support Services	23.75	6.47%	8,926	0	8,926	2,139	11,065
31	5000 Library Admin	2.00	0.54%	752	0	752	180	932
32	5100 Library Readers Services	16.20	4.41%	6,088	0	6,088	1,459	7,547
33	5200 Library Technical Services	6.00	1.63%	2,255	0	2,255	540	2,795
34	5300 Library Circulation	16.10	4.38%	6,051	0	6,051	1,450	7,501
38	F200 Gas Tax	7.00	1.91%	2,631	0	2,631	630	3,261
43	F230 Building	16.05	4.37%	6,032	0	6,032	1,446	7,477
46	F270 Parks and Recreation	20.45	5.57%	7,685	0	7,685	1,842	9,527
47	F280 Police Levy	11.00	2.99%	4,134	0	4,134	991	5,125

City of Tigard, OR
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Allocation Details

Cost Pool 8: Safety **Seq. 5: 600-1200 Risk Management**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59	F500 Sanitary Sewer Fund	6.50	1.77%	2,443	0	2,443	585	3,028
60	F510 Stormwater Fund	12.80	3.48%	4,810	0	4,810	1,153	5,963
62	F530 Water Fund	16.75	4.56%	6,295	0	6,295	1,509	7,803
Subtotal		**367.30**	**100.00%**	**$138,037**	**$0**	**$138,037**	**$31,693**	**$169,731**
Direct Bills						0		0
Total						**$138,037**		**$169,731**

Allocation Basis Units: FTE's

City of Tigard, OR
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Allocation Summary **Seq. 5: 600-1200 Risk Management**

Seq #	Department Name	Property and Equip	Property - City Hall, Permit Center & Niche Bldg	Auto Physical	Auto Liab	Cyber	Liability
3	600-1000 City Management	$0	$585	$0	$0	$1,316	$14,175
4	600-1100 Human Resources	0	1,290	0	0	1,562	0
5	600-1200 Risk Management	0	555	0	0	558	0
6	600-1300 Design & Communic	6,152	709	0	0	1,289	0
7	600-1500 City Recorder	0	1,270	0	0	703	0
8	600-1600 City Attorney	0	0	0	0	258	0
9	600-1700 DEIB	0	0	0	0	234	0
10	600-2000 Fin Admin	0	574	0	0	1,172	0
11	600-2100 Fin Operations	0	1,344	0	0	1,593	0
12	600-2200 Utility Billing	0	1,183	0	0	2,039	0
13	600-23xx IT	0	5,685	0	0	5,155	0
14	600-2500 Fin Purchasing	0	0	0	0	703	0
15	650-6300 Fleet	0	0	0	0	586	0
16	650-6400 Facilities	0	0	0	0	1,757	0
17	F630 Public Works Admin	24,602	0	851	0	3,046	9,348
18	F640 PW Engineering	0	0	1,803	0	4,921	0
23	1050 Mayor & Council	0	0	0	0	1,054	0
24	1800 Strategic Initiatives	0	0	0	0	703	0
25	2400 Municipal Court	0	2,498	0	0	1,933	0
26	3000 CD Planning	3,935	2,702	0	0	4,441	0
27	3700 Economic Devlpmnt	0	188	0	0	937	0
28	4000 Police Admin	33,415	0	2,019	0	1,172	48,460
29	41xx Police Operations	0	0	76,843	69,965	12,537	148,305
30	42xx Police Support Services	0	0	9,112	15,306	5,565	0
31	5000 Library Admin	135,484	0	477	0	469	0
32	5100 Library Readers Services	0	0	0	0	3,796	0
33	5200 Library Technical Services	0	0	0	0	1,406	0
34	5300 Library Circulation	0	0	0	0	3,773	0
38	F200 Gas Tax	83,794	0	3,070	0	1,640	381,619
43	F230 Building	0	2,348	0	0	3,761	0
46	F270 Parks and Recreation	68,219	0	4,654	0	4,792	11,890
47	F280 Police Levy	0	0	0	0	2,578	0

City of Tigard, OR
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Allocation Summary **Seq. 5: 600-1200 Risk Management**

Seq #	Department Name	Property and Equip	Property - City Hall, Permit Center & Niche Bldg	Auto Physical	Auto Liab	Cyber	Liability
59	F500 Sanitary Sewer Fund	0	0	3,419	5,695	1,523	148,019
60	F510 Stormwater Fund	0	0	2,372	2,008	2,999	7,397
62	F530 Water Fund	253,872	0	60,461	1,999	3,925	19,137
81	Other	11,652	0	402	0	0	65,113
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$621,125**	**$20,931**	**$165,482**	**$94,973**	**$85,896**	**$853,464**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Summary

Seq. 5: 600-1200 Risk Management

Seq #	Department Name	Undergr Tanks/Terr	Safety	Total
3	600-1000 City Management	$0	$2,217	$18,294
4	600-1100 Human Resources	0	2,631	5,483
5	600-1200 Risk Management	0	940	2,053
6	600-1300 Design & Communic	0	2,562	10,712
7	600-1500 City Recorder	0	1,398	3,371
8	600-1600 City Attorney	0	512	770
9	600-1700 DEIB	0	466	700
10	600-2000 Fin Admin	0	2,329	4,075
11	600-2100 Fin Operations	0	3,168	6,105
12	600-2200 Utility Billing	0	4,053	7,274
13	600-23xx IT	0	10,249	21,089
14	600-2500 Fin Purchasing	0	1,398	2,101
15	650-6300 Fleet	0	1,165	1,751
16	650-6400 Facilities	0	3,494	5,252
17	F630 Public Works Admin	9,293	6,056	53,197
18	F640 PW Engineering	0	9,783	16,507
23	1050 Mayor & Council	0	2,096	3,151
24	1800 Strategic Initiatives	0	1,398	2,101
25	2400 Municipal Court	0	3,844	8,275
26	3000 CD Planning	0	8,828	19,906
27	3700 Economic Devlpmnt	0	1,864	2,989
28	4000 Police Admin	2,323	2,329	89,719
29	41xx Police Operations	0	24,925	332,574
30	42xx Police Support Services	0	11,065	41,048
31	5000 Library Admin	0	932	137,362
32	5100 Library Readers Services	0	7,547	11,343
33	5200 Library Technical Services	0	2,795	4,201
34	5300 Library Circulation	0	7,501	11,273
38	F200 Gas Tax	0	3,261	473,384
43	F230 Building	0	7,477	13,586
46	F270 Parks and Recreation	0	9,527	99,082
47	F280 Police Levy	0	5,125	7,702
59	F500 Sanitary Sewer Fund	0	3,028	161,684
60	F510 Stormwater Fund	0	5,963	20,740

City of Tigard, OR
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Allocation Summary

Seq. 5: 600-1200 Risk Management

Seq #	Department Name	Undergr Tanks/Terr	Safety	Total
62	F530 Water Fund	4,647	7,803	351,844
81	Other	0	0	77,168
Direct Bills		**$0**	**$0**	**$0**
Total		**$16,264**	**$169,731**	**$2,027,865**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

A. Department Costs **Seq. 6: 600-1300 Design & Communic**

Description	Type	Amount	General Admin	Citywide Services	Ticketed Services	Public Events
Personnel Costs						
Salaries	S1	$538,155	$0	$287,995	$205,148	$45,013
Salary % Split			*0.00%*	*53.52%*	*38.12%*	*8.36%*
Fringe Benefits	S	192,906	0	103,234	73,537	16,135
Subtotal - Personnel Costs		**$731,061**	**$0**	**$391,229**	**$278,684**	**$61,148**
Services & Supplies Cost						
Advertising & Publicity	S	625	0	334	238	52
Capital	D	50,327	0	0	0	0
Dues & Subscriptions	S	6,250	0	3,345	2,383	523
Indirect Charges	D	20,177	0	0	0	0
Office Supplies	S	51,363	0	27,487	19,580	4,296
Printing Services	S	3,200	0	1,712	1,220	268
Professional/Contractual Srvcs	S	21,850	0	11,693	8,329	1,828
Small Tools & Equipment	S	765	0	409	292	64
Special Department Expenses	S	25,000	0	13,379	9,530	2,091
Travel And Training	S	250	0	134	95	21
Utilities	S	300	0	161	114	25
Subtotal - Services & Supplies		**$180,107**	**$0**	**$58,654**	**$41,781**	**$9,167**
Department Cost Total		**$911,168**	**$0**	**$449,883**	**$320,466**	**$70,315**
Adjustments to Cost						
Indirect Charges	D	-20,177	0	0	0	0
Capital	D	-50,327	0	0	0	0
Subtotal - Adjustments		**-$70,504**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		840,664	0	449,883	320,466	70,315
General Admin Distribution			0	0	0	0
Grand Total		**$840,664**	**$0**	**$449,883**	**$320,466**	**$70,315**

City of Tigard, OR
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B. Incoming Costs (Default Spread Salary) **Seq. 6: 600-1300 Design & Communic**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Citywide Services	Ticketed Services	Public Events
3	City Mngmt - Fiscal	$7,617	$1,635	$4,951	$3,527	$774
3	City Mngmt - Personnel	8,923	1,905	5,795	4,128	906
	Subtotal - 600-1000 City Management	**16,540**	**3,540**	**10,746**	**7,655**	**1,680**
4	HR	17,808	2,769	11,012	7,844	1,721
4	Recruitment	1,135	183	705	502	110
	Subtotal - 600-1100 Human Resources	**18,943**	**2,952**	**11,717**	**8,346**	**1,831**
5	Property and Equip	5,868	284	3,292	2,345	515
5	Property - City Hall, Permit Center & Niche Bldg	672	37	379	270	59
5	Cyber	1,227	62	690	491	108
5	Safety	2,067	495	1,371	977	214
	Subtotal - 600-1200 Risk Management	**9,834**	**878**	**5,732**	**4,083**	**896**
6	Citywide Services	0	7,100	3,799	2,706	594
6	Ticketed Services	0	44,170	23,638	16,838	3,695
	Subtotal - 600-1300 Design & Communic	**0**	**51,270**	**27,437**	**19,544**	**4,288**
7	Council Support	0	918	491	350	77
	Subtotal - 600-1500 City Recorder	**0**	**918**	**491**	**350**	**77**
8	Legal Services	0	5,940	3,179	2,264	497
	Subtotal - 600-1600 City Attorney	**0**	**5,940**	**3,179**	**2,264**	**497**
9	DEIB	0	1,775	950	676	148
	Subtotal - 600-1700 DEIB	**0**	**1,775**	**950**	**676**	**148**
10	Finance	0	10,481	5,609	3,995	877
	Subtotal - 600-2000 Fin Admin	**0**	**10,481**	**5,609**	**3,995**	**877**
11	A/P	0	3,164	1,693	1,206	265
11	Accounting	0	10,634	5,691	4,054	889
11	Payroll	0	5,644	3,020	2,151	472
	Subtotal - 600-2100 Fin Operations	**0**	**19,443**	**10,405**	**7,412**	**1,626**
13	Help Desk	0	13,373	7,157	5,098	1,119
13	Citywide	0	12,954	6,932	4,938	1,084
13	Citywide excl. PD	0	1,144	612	436	96
	Subtotal - 600-23xx IT	**0**	**27,471**	**14,701**	**10,472**	**2,298**
14	Purchasing - #	0	644	345	245	54
14	Purchasing - $	0	23	12	9	2
14	Contracts	0	176	94	67	15
14	Pcard Mngmt	0	1,244	666	474	104
	Subtotal - 600-2500 Fin Purchasing	**0**	**2,087**	**1,117**	**796**	**175**
16	City Hall, Permit Center & Niche Bldg	0	15,842	8,478	6,039	1,325
16	Utilities	0	4,230	2,264	1,612	354

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

B. Incoming Costs (Default Spread Salary) **Seq. 6: 600-1300 Design & Communic**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Citywide Services	Ticketed Services	Public Events
	Subtotal - 650-6400 Facilities	**0**	**20,072**	**10,741**	**7,651**	**1,679**
17	Citywide	0	1,652	884	630	138
	Subtotal - F630 Public Works Admin	**0**	**1,652**	**884**	**630**	**138**
Total Incoming		**$45,317**	**$148,477**	**$103,709**	**$73,875**	**$16,209**
C. Total Allocated			**$1,034,458**	**$553,592**	**$394,341**	**$86,525**
				53.52%	**38.12%**	**8.36%**
						Not Allocated

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 1: Citywide Services **Seq. 6: 600-1300 Design & Communic**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	5.90	1.61%	$7,616	$0	$7,616	$0	$7,616
4	600-1100 Human Resources	7.00	1.91%	9,036	0	9,036	0	9,036
5	600-1200 Risk Management	2.50	0.68%	3,227	0	3,227	0	3,227
6	600-1300 Design & Communic	5.50	1.50%	7,100	0	7,100	0	7,100
7	600-1500 City Recorder	3.00	0.82%	3,873	0	3,873	688	4,561
8	600-1600 City Attorney	1.10	0.30%	1,420	0	1,420	252	1,672
9	600-1700 DEIB	1.00	0.27%	1,291	0	1,291	229	1,520
10	600-2000 Fin Admin	5.00	1.36%	6,454	0	6,454	1,147	7,601
11	600-2100 Fin Operations	6.80	1.85%	8,778	0	8,778	1,560	10,338
12	600-2200 Utility Billing	8.70	2.37%	11,231	0	11,231	1,996	13,226
13	600-23xx IT	22.00	5.99%	28,399	0	28,399	5,046	33,445
14	600-2500 Fin Purchasing	3.00	0.82%	3,873	0	3,873	688	4,561
15	650-6300 Fleet	2.50	0.68%	3,227	0	3,227	573	3,801
16	650-6400 Facilities	7.50	2.04%	9,681	0	9,681	1,720	11,402
17	F630 Public Works Admin	13.00	3.54%	16,781	0	16,781	2,982	19,763
18	F640 PW Engineering	21.00	5.72%	27,108	0	27,108	4,817	31,925
23	1050 Mayor & Council	4.50	1.23%	5,809	0	5,809	1,032	6,841
24	1800 Strategic Initiatives	3.00	0.82%	3,873	0	3,873	688	4,561
25	2400 Municipal Court	8.25	2.25%	10,650	0	10,650	1,892	12,542
26	3000 CD Planning	18.95	5.16%	24,462	0	24,462	4,347	28,809
27	3700 Economic Devlpmnt	4.00	1.09%	5,163	0	5,163	918	6,081
28	4000 Police Admin	5.00	1.36%	6,454	0	6,454	1,147	7,601
29	41xx Police Operations	53.50	14.57%	69,061	0	69,061	12,272	81,333
30	42xx Police Support Services	23.75	6.47%	30,658	0	30,658	5,448	36,106
31	5000 Library Admin	2.00	0.54%	2,582	0	2,582	459	3,040
32	5100 Library Readers Services	16.20	4.41%	20,912	0	20,912	3,716	24,628
33	5200 Library Technical Services	6.00	1.63%	7,745	0	7,745	1,376	9,121
34	5300 Library Circulation	16.10	4.38%	20,783	0	20,783	3,693	24,476
38	F200 Gas Tax	7.00	1.91%	9,036	0	9,036	1,606	10,642
43	F230 Building	16.05	4.37%	20,718	0	20,718	3,682	24,400
46	F270 Parks and Recreation	20.45	5.57%	26,398	0	26,398	4,691	31,089
47	F280 Police Levy	11.00	2.99%	14,200	0	14,200	2,523	16,723

City of Tigard, OR
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Allocation Details

Cost Pool 1: Citywide Services **Seq. 6: 600-1300 Design & Communic**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59	F500 Sanitary Sewer Fund	6.50	1.77%	8,391	0	8,391	1,491	9,882
60	F510 Stormwater Fund	12.80	3.48%	16,523	0	16,523	2,936	19,459
62	F530 Water Fund	16.75	4.56%	21,622	0	21,622	3,842	25,464
Subtotal		**367.30**	**100.00%**	**$474,134**	**$0**	**$474,134**	**$79,458**	**$553,592**
Direct Bills						0		0
Total						**$474,134**		**$553,592**

Allocation Basis Units: FTE's

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 2: Ticketed Services **Seq. 6: 600-1300 Design & Communic**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	120.00	14.85%	$50,160	$0	$50,160	$0	$50,160
4	600-1100 Human Resources	10.83	1.34%	4,527	0	4,527	0	4,527
5	600-1200 Risk Management	10.83	1.34%	4,527	0	4,527	0	4,527
6	600-1300 Design & Communic	105.67	13.08%	44,170	0	44,170	0	44,170
7	600-1500 City Recorder	20.33	2.52%	8,498	0	8,498	2,052	10,550
10	600-2000 Fin Admin	44.67	5.53%	18,671	0	18,671	4,509	23,180
13	600-23xx IT	50.00	6.19%	20,900	0	20,900	5,048	25,948
15	650-6300 Fleet	0.83	0.10%	348	0	348	84	432
16	650-6400 Facilities	0.83	0.10%	348	0	348	84	432
17	F630 Public Works Admin	135.33	16.75%	56,570	0	56,570	13,662	70,232
26	3000 CD Planning	123.00	15.22%	51,414	0	51,414	12,417	63,832
28	4000 Police Admin	100.33	12.42%	41,938	0	41,938	10,129	52,067
31	5000 Library Admin	85.33	10.56%	35,668	0	35,668	8,614	44,283
Subtotal		**807.99**	**100.00%**	**$337,741**	**$0**	**$337,741**	**$56,600**	**$394,341**
Direct Bills						0		0
Total						**$337,741**		**$394,341**

Allocation Basis Units: # of Tickets - 3 yr avg

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Summary

Seq. 6: 600-1300 Design & Communic

Seq #	Department Name	Citywide Services	Ticketed Services	Total
3	600-1000 City Management	$7,616	$50,160	$57,777
4	600-1100 Human Resources	9,036	4,527	13,563
5	600-1200 Risk Management	3,227	4,527	7,754
6	600-1300 Design & Communic	7,100	44,170	51,270
7	600-1500 City Recorder	4,561	10,550	15,111
8	600-1600 City Attorney	1,672	0	1,672
9	600-1700 DEIB	1,520	0	1,520
10	600-2000 Fin Admin	7,601	23,180	30,781
11	600-2100 Fin Operations	10,338	0	10,338
12	600-2200 Utility Billing	13,226	0	13,226
13	600-23xx IT	33,445	25,948	59,393
14	600-2500 Fin Purchasing	4,561	0	4,561
15	650-6300 Fleet	3,801	432	4,233
16	650-6400 Facilities	11,402	432	11,834
17	F630 Public Works Admin	19,763	70,232	89,995
18	F640 PW Engineering	31,925	0	31,925
23	1050 Mayor & Council	6,841	0	6,841
24	1800 Strategic Initiatives	4,561	0	4,561
25	2400 Municipal Court	12,542	0	12,542
26	3000 CD Planning	28,809	63,832	92,640
27	3700 Economic Devlpmnt	6,081	0	6,081
28	4000 Police Admin	7,601	52,067	59,668
29	41xx Police Operations	81,333	0	81,333
30	42xx Police Support Services	36,106	0	36,106
31	5000 Library Admin	3,040	44,283	47,323
32	5100 Library Readers Services	24,628	0	24,628
33	5200 Library Technical Services	9,121	0	9,121
34	5300 Library Circulation	24,476	0	24,476
38	F200 Gas Tax	10,642	0	10,642
43	F230 Building	24,400	0	24,400
46	F270 Parks and Recreation	31,089	0	31,089
47	F280 Police Levy	16,723	0	16,723
59	F500 Sanitary Sewer Fund	9,882	0	9,882
60	F510 Stormwater Fund	19,459	0	19,459

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Summary

Seq. 6: 600-1300 Design & Communic

Seq #	Department Name	Citywide Services	Ticketed Services	Total
62	F530 Water Fund	25,464	0	25,464
Direct Bills		**$0**	**$0**	**$0**
Total		**$553,592**	**$394,341**	**$947,933**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

A. Department Costs **Seq. 7: 600-1500 City Recorder**

Description	Type	Amount	General Admin	Records Requests	Records - Citywide	Council Support	City Recorder - External
Personnel Costs							
Salaries	S1	$276,312	$22,693	$106,684	$0	$127,172	$19,762
Salary % Split			*8.21%*	*38.61%*	*0.00%*	*46.02%*	*7.15%*
Fringe Benefits	S	105,793	8,689	40,847	0	48,691	7,567
Subtotal - Personnel Costs		**$382,105**	**$31,382**	**$147,531**	**$0**	**$175,863**	**$27,329**
Services & Supplies Cost							
Advertising & Publicity	S	1,000	82	386	0	460	72
Dues & Subscriptions	S	690	57	266	0	318	49
Fees And Charges	S	200	16	77	0	92	14
Indirect Charges	D	31,697	0	0	0	0	0
Office Supplies	S	300	25	116	0	138	21
Professional/Contractual Srvcs	S	70,100	5,757	27,066	0	32,263	5,014
Software License/Maintenance	S	35,775	2,938	13,813	0	16,465	2,559
Special Department Expenses	S	100	8	39	0	46	7
Travel And Training	S	3,331	274	1,286	0	1,533	238
Utilities	S	1,328	109	513	0	611	95
Subtotal - Services & Supplies		**$144,521**	**$9,266**	**$43,561**	**$0**	**$51,927**	**$8,069**
Department Cost Total		**$526,626**	**$40,648**	**$191,092**	**$0**	**$227,790**	**$35,398**
Adjustments to Cost							
Indirect Charges	D	-31,697	0	0	0	0	0
Subtotal - Adjustments		**-$31,697**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		494,929	40,648	191,092	0	227,790	35,398
General Admin Distribution			-40,648	17,099	0	20,382	3,167
Grand Total		**$494,929**	**$0**	**$208,190**	**$0**	**$248,173**	**$38,566**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

B. Incoming Costs (Default Spread Salary) **Seq. 7: 600-1500 City Recorder**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Records Requests	Records - Citywide	Council Support	City Recorder - External
3	City Mngmt - Fiscal	$3,863	$829	$1,974	$0	$2,353	$366
3	City Mngmt - Personnel	4,867	1,039	2,485	0	2,962	460
	Subtotal - 600-1000 City Management	**8,730**	**1,868**	**4,458**	**0**	**5,314**	**826**
4	HR	8,904	1,384	4,328	0	5,159	802
4	Recruitment	1,135	183	554	0	661	103
	Subtotal - 600-1100 Human Resources	**10,039**	**1,568**	**4,882**	**0**	**5,820**	**904**
5	Property - City Hall, Permit Center & Niche Bldg	1,204	66	534	0	637	99
5	Cyber	669	34	296	0	352	55
5	Safety	1,127	270	588	0	701	109
	Subtotal - 600-1200 Risk Management	**3,001**	**370**	**1,418**	**0**	**1,690**	**263**
6	Citywide Services	3,873	688	1,918	0	2,287	355
6	Ticketed Services	8,498	2,052	4,438	0	5,290	822
	Subtotal - 600-1300 Design & Communic	**12,371**	**2,741**	**6,356**	**0**	**7,577**	**1,177**
8	Legal Services	0	3,240	1,363	0	1,625	252
	Subtotal - 600-1600 City Attorney	**0**	**3,240**	**1,363**	**0**	**1,625**	**252**
9	DEIB	0	968	407	0	485	75
	Subtotal - 600-1700 DEIB	**0**	**968**	**407**	**0**	**485**	**75**
10	Finance	0	6,170	2,595	0	3,094	481
	Subtotal - 600-2000 Fin Admin	**0**	**6,170**	**2,595**	**0**	**3,094**	**481**
11	A/P	0	557	234	0	279	43
11	Accounting	0	5,393	2,269	0	2,704	420
11	Payroll	0	3,078	1,295	0	1,544	240
	Subtotal - 600-2100 Fin Operations	**0**	**9,028**	**3,798**	**0**	**4,527**	**703**
13	Help Desk	0	7,088	2,981	0	3,554	552
13	Citywide	0	7,066	2,972	0	3,543	551
13	Citywide excl. PD	0	624	262	0	313	49
	Subtotal - 600-23xx IT	**0**	**14,777**	**6,216**	**0**	**7,410**	**1,151**
14	Purchasing - #	0	184	77	0	92	14
14	Purchasing - $	0	341	144	0	171	27
14	Contracts	0	197	83	0	99	15
14	Pcard Mngmt	0	213	89	0	107	17
	Subtotal - 600-2500 Fin Purchasing	**0**	**935**	**393**	**0**	**469**	**73**
16	City Hall, Permit Center & Niche Bldg	0	28,390	11,942	0	14,235	2,212
16	Utilities	0	7,580	3,189	0	3,801	591
	Subtotal - 650-6400 Facilities	**0**	**35,970**	**15,131**	**0**	**18,036**	**2,803**
17	Citywide	0	901	379	0	452	70

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

B. Incoming Costs (Default Spread Salary)

Seq. 7: 600-1500 City Recorder

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Records Requests	Records - Citywide	Council Support	City Recorder - External
	Subtotal - F630 Public Works Admin	0	901	379	0	452	70
Total Incoming		**$34,140**	**$78,536**	**$47,397**	**$0**	**$56,499**	**$8,780**
C. Total Allocated			**$607,605**	**$255,587**	**$0**	**$304,672**	**$47,346**
				42.06%	**0.00%**	**50.14%**	**7.79%**
							Not Allocated

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 1: Records Requests **Seq. 7: 600-1500 City Recorder**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	94	4.90%	$10,896	$0	$10,896	$0	$10,896
4	600-1100 Human Resources	17	0.89%	1,971	0	1,971	0	1,971
5	600-1200 Risk Management	17	0.89%	1,971	0	1,971	0	1,971
10	600-2000 Fin Admin	48	2.50%	5,564	0	5,564	885	6,449
12	600-2200 Utility Billing	20	1.04%	2,318	0	2,318	369	2,687
13	600-23xx IT	2	0.10%	232	0	232	37	269
14	600-2500 Fin Purchasing	273	14.22%	31,644	0	31,644	5,033	36,677
17	F630 Public Works Admin	24	1.25%	2,782	0	2,782	442	3,224
18	F640 PW Engineering	40	2.08%	4,636	0	4,636	737	5,374
23	1050 Mayor & Council	33	1.72%	3,825	0	3,825	608	4,433
25	2400 Municipal Court	12	0.62%	1,391	0	1,391	221	1,612
26	3000 CD Planning	297	15.47%	34,426	0	34,426	5,475	39,901
28	4000 Police Admin	404	21.04%	46,829	0	46,829	7,448	54,276
43	F230 Building	639	33.28%	74,068	0	74,068	11,780	85,848
Subtotal		**1,920**	**100.00%**	**$222,551**	**$0**	**$222,551**	**$33,036**	**$255,587**
Direct Bills						0		0
Total						**$222,551**		**$255,587**

Allocation Basis Units: # of Record Requests

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 2: Records - Citywide

Seq. 7: 600-1500 City Recorder

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	5.90	1.61%	$0	$0	$0	$0	$0
4	600-1100 Human Resources	7.00	1.91%	0	0	0	0	0
5	600-1200 Risk Management	2.50	0.68%	0	0	0	0	0
6	600-1300 Design & Communic	5.50	1.50%	0	0	0	0	0
7	600-1500 City Recorder	3.00	0.82%	0	0	0	0	0
8	600-1600 City Attorney	1.10	0.30%	0	0	0	0	0
9	600-1700 DEIB	1.00	0.27%	0	0	0	0	0
10	600-2000 Fin Admin	5.00	1.36%	0	0	0	0	0
11	600-2100 Fin Operations	6.80	1.85%	0	0	0	0	0
12	600-2200 Utility Billing	8.70	2.37%	0	0	0	0	0
13	600-23xx IT	22.00	5.99%	0	0	0	0	0
14	600-2500 Fin Purchasing	3.00	0.82%	0	0	0	0	0
15	650-6300 Fleet	2.50	0.68%	0	0	0	0	0
16	650-6400 Facilities	7.50	2.04%	0	0	0	0	0
17	F630 Public Works Admin	13.00	3.54%	0	0	0	0	0
18	F640 PW Engineering	21.00	5.72%	0	0	0	0	0
23	1050 Mayor & Council	4.50	1.23%	0	0	0	0	0
24	1800 Strategic Initiatives	3.00	0.82%	0	0	0	0	0
25	2400 Municipal Court	8.25	2.25%	0	0	0	0	0
26	3000 CD Planning	18.95	5.16%	0	0	0	0	0
27	3700 Economic Devlpmnt	4.00	1.09%	0	0	0	0	0
28	4000 Police Admin	5.00	1.36%	0	0	0	0	0
29	41xx Police Operations	53.50	14.57%	0	0	0	0	0
30	42xx Police Support Services	23.75	6.47%	0	0	0	0	0
31	5000 Library Admin	2.00	0.54%	0	0	0	0	0
32	5100 Library Readers Services	16.20	4.41%	0	0	0	0	0
33	5200 Library Technical Services	6.00	1.63%	0	0	0	0	0
34	5300 Library Circulation	16.10	4.38%	0	0	0	0	0
38	F200 Gas Tax	7.00	1.91%	0	0	0	0	0
43	F230 Building	16.05	4.37%	0	0	0	0	0
46	F270 Parks and Recreation	20.45	5.57%	0	0	0	0	0
47	F280 Police Levy	11.00	2.99%	0	0	0	0	0

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 2: Records - Citywide **Seq. 7: 600-1500 City Recorder**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59	F500 Sanitary Sewer Fund	6.50	1.77%	0	0	0	0	0
60	F510 Stormwater Fund	12.80	3.48%	0	0	0	0	0
62	F530 Water Fund	16.75	4.56%	0	0	0	0	0
Subtotal		**367.30**	**100.00%**	**$0**	**$0**	**$0**	**$0**	**$0**
Direct Bills						0		0
Total						**$0**		**$0**

Allocation Basis Units: FTE's

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 3: Council Support **Seq. 7: 600-1500 City Recorder**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	153	26.47%	$70,224	$0	$70,224	$0	$70,224
4	600-1100 Human Resources	2	0.35%	918	0	918	0	918
6	600-1300 Design & Communic	2	0.35%	918	0	918	0	918
11	600-2100 Fin Operations	138	23.88%	63,339	0	63,339	12,909	76,248
13	600-23xx IT	3	0.52%	1,377	0	1,377	281	1,658
17	F630 Public Works Admin	58	10.03%	26,621	0	26,621	5,425	32,046
23	1050 Mayor & Council	61	10.55%	27,998	0	27,998	5,706	33,704
26	3000 CD Planning	136	23.53%	62,422	0	62,422	12,721	75,143
30	42xx Police Support Services	16	2.77%	7,344	0	7,344	1,497	8,840
31	5000 Library Admin	9	1.56%	4,131	0	4,131	842	4,973
Subtotal		**578**	**100.00%**	**$265,291**	**$0**	**$265,291**	**$39,380**	**$304,672**
Direct Bills						0		0
Total						**$265,291**		**$304,672**

Allocation Basis Units: # of Agenda Items

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Summary

Seq. 7: 600-1500 City Recorder

Seq #	Department Name	Records Requests	Records - Citywide	Council Support	Total
3	600-1000 City Management	$10,896	$0	$70,224	$81,120
4	600-1100 Human Resources	1,971	0	918	2,888
5	600-1200 Risk Management	1,971	0	0	1,971
6	600-1300 Design & Communic	0	0	918	918
10	600-2000 Fin Admin	6,449	0	0	6,449
11	600-2100 Fin Operations	0	0	76,248	76,248
12	600-2200 Utility Billing	2,687	0	0	2,687
13	600-23xx IT	269	0	1,658	1,926
14	600-2500 Fin Purchasing	36,677	0	0	36,677
17	F630 Public Works Admin	3,224	0	32,046	35,271
18	F640 PW Engineering	5,374	0	0	5,374
23	1050 Mayor & Council	4,433	0	33,704	38,137
25	2400 Municipal Court	1,612	0	0	1,612
26	3000 CD Planning	39,901	0	75,143	115,044
28	4000 Police Admin	54,276	0	0	54,276
30	42xx Police Support Services	0	0	8,840	8,840
31	5000 Library Admin	0	0	4,973	4,973
43	F230 Building	85,848	0	0	85,848
Direct Bills		**$0**	**$0**	**$0**	**$0**
Total		**$255,587**	**$0**	**$304,672**	**$560,259**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

A. Department Costs

Seq. 8: 600-1600 City Attorney

Description	Type	Amount	General Admin	Legal Services
Personnel Costs				
Salaries	S1	$191,179	$0	$191,179
Salary % Split			*0.00%*	*100.00%*
Fringe Benefits	S	58,200	0	58,200
Subtotal - Personnel Costs		**$249,379**	**$0**	**$249,379**
Services & Supplies Cost				
Dues & Subscriptions	S	885	0	885
Indirect Charges	D	677	0	0
Legal Fees	S	131,000	0	131,000
Office Supplies	S	100	0	100
Travel And Training	S	2,000	0	2,000
Utilities	S	500	0	500
Subtotal - Services & Supplies		**$135,162**	**$0**	**$134,485**
Department Cost Total		**$384,541**	**$0**	**$383,864**
Adjustments to Cost				
Indirect Charges	D	-677	0	0
Subtotal - Adjustments		**-$677**	**$0**	**$0**
Total Costs After Adjustments		383,864	0	383,864
General Admin Distribution			0	0
Grand Total		**$383,864**	**$0**	**$383,864**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

B. Incoming Costs (Default Spread Salary)

Seq. 8: 600-1600 City Attorney

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Legal Services
3	City Mngmt - Fiscal	$3,011	$646	$3,657
3	City Mngmt - Personnel	1,785	381	2,166
	Subtotal - 600-1000 City Management	**4,796**	**1,027**	**5,823**
4	HR	5,936	923	6,859
	Subtotal - 600-1100 Human Resources	**5,936**	**923**	**6,859**
5	Cyber	245	12	258
5	Safety	413	99	512
	Subtotal - 600-1200 Risk Management	**659**	**111**	**770**
6	Citywide Services	1,420	252	1,672
	Subtotal - 600-1300 Design & Communic	**1,420**	**252**	**1,672**
8	Legal Services	0	1,188	1,188
	Subtotal - 600-1600 City Attorney	**0**	**1,188**	**1,188**
9	DEIB	0	355	355
	Subtotal - 600-1700 DEIB	**0**	**355**	**355**
10	Finance	0	4,786	4,786
	Subtotal - 600-2000 Fin Admin	**0**	**4,786**	**4,786**
11	A/P	0	1,318	1,318
11	Accounting	0	4,204	4,204
11	Payroll	0	1,129	1,129
	Subtotal - 600-2100 Fin Operations	**0**	**6,651**	**6,651**
13	Help Desk	0	2,591	2,591
13	Citywide	0	2,591	2,591
13	Citywide excl. PD	0	229	229
	Subtotal - 600-23xx IT	**0**	**5,411**	**5,411**
14	Contracts	0	468	468
14	Pcard Mngmt	0	77	77
	Subtotal - 600-2500 Fin Purchasing	**0**	**544**	**544**
17	Citywide	0	330	330
	Subtotal - F630 Public Works Admin	**0**	**330**	**330**
Total Incoming		**$12,811**	**$21,579**	**$34,389**
C. Total Allocated			**$418,254**	**$418,254**
				100.00%

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 1: Legal Services **Seq. 8: 600-1600 City Attorney**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	5.90	1.61%	$6,372	$0	$6,372	$0	$6,372
4	600-1100 Human Resources	7.00	1.91%	7,560	0	7,560	0	7,560
5	600-1200 Risk Management	2.50	0.68%	2,700	0	2,700	0	2,700
6	600-1300 Design & Communic	5.50	1.50%	5,940	0	5,940	0	5,940
7	600-1500 City Recorder	3.00	0.82%	3,240	0	3,240	0	3,240
8	600-1600 City Attorney	1.10	0.30%	1,188	0	1,188	0	1,188
9	600-1700 DEIB	1.00	0.27%	1,080	0	1,080	63	1,143
10	600-2000 Fin Admin	5.00	1.36%	5,400	0	5,400	315	5,715
11	600-2100 Fin Operations	6.80	1.85%	7,344	0	7,344	429	7,773
12	600-2200 Utility Billing	8.70	2.37%	9,396	0	9,396	548	9,944
13	600-23xx IT	22.00	5.99%	23,759	0	23,759	1,387	25,146
14	600-2500 Fin Purchasing	3.00	0.82%	3,240	0	3,240	189	3,429
15	650-6300 Fleet	2.50	0.68%	2,700	0	2,700	158	2,858
16	650-6400 Facilities	7.50	2.04%	8,100	0	8,100	473	8,573
17	F630 Public Works Admin	13.00	3.54%	14,040	0	14,040	820	14,859
18	F640 PW Engineering	21.00	5.72%	22,679	0	22,679	1,324	24,003
23	1050 Mayor & Council	4.50	1.23%	4,860	0	4,860	284	5,144
24	1800 Strategic Initiatives	3.00	0.82%	3,240	0	3,240	189	3,429
25	2400 Municipal Court	8.25	2.25%	8,910	0	8,910	520	9,430
26	3000 CD Planning	18.95	5.16%	20,466	0	20,466	1,195	21,660
27	3700 Economic Devlpmnt	4.00	1.09%	4,320	0	4,320	252	4,572
28	4000 Police Admin	5.00	1.36%	5,400	0	5,400	315	5,715
29	41xx Police Operations	53.50	14.57%	57,779	0	57,779	3,373	61,151
30	42xx Police Support Services	23.75	6.47%	25,649	0	25,649	1,497	27,147
31	5000 Library Admin	2.00	0.54%	2,160	0	2,160	126	2,286
32	5100 Library Readers Services	16.20	4.41%	17,496	0	17,496	1,021	18,517
33	5200 Library Technical Services	6.00	1.63%	6,480	0	6,480	378	6,858
34	5300 Library Circulation	16.10	4.38%	17,388	0	17,388	1,015	18,403
38	F200 Gas Tax	7.00	1.91%	7,560	0	7,560	441	8,001
43	F230 Building	16.05	4.37%	17,334	0	17,334	1,012	18,345
46	F270 Parks and Recreation	20.45	5.57%	22,085	0	22,085	1,289	23,375
47	F280 Police Levy	11.00	2.99%	11,880	0	11,880	693	12,573

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 1: Legal Services **Seq. 8: 600-1600 City Attorney**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59	F500 Sanitary Sewer Fund	6.50	1.77%	7,020	0	7,020	410	7,430
60	F510 Stormwater Fund	12.80	3.48%	13,824	0	13,824	807	14,631
62	F530 Water Fund	16.75	4.56%	18,090	0	18,090	1,056	19,146
Subtotal		**367.30**	**100.00%**	**$396,675**	**$0**	**$396,675**	**$21,579**	**$418,254**
Direct Bills						0		0
Total						**$396,675**		**$418,254**

Allocation Basis Units: FTE's

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Summary

Seq. 8: 600-1600 City Attorney

Seq #	Department Name	Legal Services	Total
3	600-1000 City Management	$6,372	$6,372
4	600-1100 Human Resources	7,560	7,560
5	600-1200 Risk Management	2,700	2,700
6	600-1300 Design & Communic	5,940	5,940
7	600-1500 City Recorder	3,240	3,240
8	600-1600 City Attorney	1,188	1,188
9	600-1700 DEIB	1,143	1,143
10	600-2000 Fin Admin	5,715	5,715
11	600-2100 Fin Operations	7,773	7,773
12	600-2200 Utility Billing	9,944	9,944
13	600-23xx IT	25,146	25,146
14	600-2500 Fin Purchasing	3,429	3,429
15	650-6300 Fleet	2,858	2,858
16	650-6400 Facilities	8,573	8,573
17	F630 Public Works Admin	14,859	14,859
18	F640 PW Engineering	24,003	24,003
23	1050 Mayor & Council	5,144	5,144
24	1800 Strategic Initiatives	3,429	3,429
25	2400 Municipal Court	9,430	9,430
26	3000 CD Planning	21,660	21,660
27	3700 Economic Devlpmnt	4,572	4,572
28	4000 Police Admin	5,715	5,715
29	41xx Police Operations	61,151	61,151
30	42xx Police Support Services	27,147	27,147
31	5000 Library Admin	2,286	2,286
32	5100 Library Readers Services	18,517	18,517
33	5200 Library Technical Services	6,858	6,858
34	5300 Library Circulation	18,403	18,403
38	F200 Gas Tax	8,001	8,001
43	F230 Building	18,345	18,345
46	F270 Parks and Recreation	23,375	23,375
47	F280 Police Levy	12,573	12,573
59	F500 Sanitary Sewer Fund	7,430	7,430
60	F510 Stormwater Fund	14,631	14,631

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Summary

Seq. 8: 600-1600 City Attorney

Seq #	Department Name	Legal Services	Total
62	F530 Water Fund	19,146	19,146
Direct Bills		**$0**	**$0**
Total		**$418,254**	**$418,254**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

A. Department Costs

Seq. 9: 600-1700 DEIB

Description	Type	Amount	General Admin	DEIB	DEIB - Public
Personnel Costs					
Salaries	S1	$129,125	$0	$64,562	$64,562
Salary % Split			*0.00%*	*50.00%*	*50.00%*
Fringe Benefits	S	26,922	0	13,461	13,461
Subtotal - Personnel Costs		**$156,047**	**$0**	**$78,024**	**$78,024**
Services & Supplies Cost					
Indirect Charges	D	677	0	0	0
Professional/Contractual Srvcs	S	37,100	0	18,550	18,550
Special Department Expenses	S	25,000	0	12,500	12,500
Travel And Training	S	9,750	0	4,875	4,875
Subtotal - Services & Supplies		**$72,527**	**$0**	**$35,925**	**$35,925**
Department Cost Total		**$228,574**	**$0**	**$113,948**	**$113,948**
Adjustments to Cost					
Indirect Charges	D	-677	0	0	0
Subtotal - Adjustments		**-$677**	**$0**	**$0**	**$0**
Total Costs After Adjustments		227,897	0	113,948	113,948
General Admin Distribution			0	0	0
Grand Total		**$227,897**	**$0**	**$113,948**	**$113,948**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

B. Incoming Costs (Default Spread Salary)

Seq. 9: 600-1700 DEIB

Seq #	Department/Cost Pool	First Incoming	Second Incoming	DEIB	DEIB - Public
3	City Mngmt - Fiscal	$1,555	$334	$945	$945
3	City Mngmt - Personnel	1,622	346	984	984
	Subtotal - 600-1000 City Management	**3,178**	**680**	**1,929**	**1,929**
4	HR	2,968	461	1,715	1,715
	Subtotal - 600-1100 Human Resources	**2,968**	**461**	**1,715**	**1,715**
5	Cyber	223	11	117	117
5	Safety	376	90	233	233
	Subtotal - 600-1200 Risk Management	**599**	**101**	**350**	**350**
6	Citywide Services	1,291	229	760	760
	Subtotal - 600-1300 Design & Communic	**1,291**	**229**	**760**	**760**
8	Legal Services	1,080	63	572	572
	Subtotal - 600-1600 City Attorney	**1,080**	**63**	**572**	**572**
9	DEIB	0	323	161	161
	Subtotal - 600-1700 DEIB	**0**	**323**	**161**	**161**
10	Finance	0	2,841	1,421	1,421
	Subtotal - 600-2000 Fin Admin	**0**	**2,841**	**1,421**	**1,421**
11	A/P	0	59	29	29
11	Accounting	0	2,172	1,086	1,086
11	Payroll	0	1,026	513	513
	Subtotal - 600-2100 Fin Operations	**0**	**3,256**	**1,628**	**1,628**
13	Help Desk	0	2,357	1,178	1,178
13	Citywide	0	2,355	1,178	1,178
13	Citywide excl. PD	0	208	104	104
	Subtotal - 600-23xx IT	**0**	**4,920**	**2,460**	**2,460**
14	Contracts	0	107	53	53
14	Pcard Mngmt	0	102	51	51
	Subtotal - 600-2500 Fin Purchasing	**0**	**209**	**105**	**105**
17	Citywide	0	300	150	150
	Subtotal - F630 Public Works Admin	**0**	**300**	**150**	**150**
Total Incoming		**$9,116**	**$13,385**	**$11,251**	**$11,251**
C. Total Allocated			**$250,398**	**$125,199**	**$125,199**
				50.00%	**50.00%**
					Not Allocated

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 1: DEIB **Seq. 9: 600-1700 DEIB**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	5.90	1.61%	$1,904	$0	$1,904	$0	$1,904
4	600-1100 Human Resources	7.00	1.91%	2,258	0	2,258	0	2,258
5	600-1200 Risk Management	2.50	0.68%	807	0	807	0	807
6	600-1300 Design & Communic	5.50	1.50%	1,775	0	1,775	0	1,775
7	600-1500 City Recorder	3.00	0.82%	968	0	968	0	968
8	600-1600 City Attorney	1.10	0.30%	355	0	355	0	355
9	600-1700 DEIB	1.00	0.27%	323	0	323	0	323
10	600-2000 Fin Admin	5.00	1.36%	1,613	0	1,613	98	1,711
11	600-2100 Fin Operations	6.80	1.85%	2,194	0	2,194	133	2,327
12	600-2200 Utility Billing	8.70	2.37%	2,807	0	2,807	171	2,978
13	600-23xx IT	22.00	5.99%	7,098	0	7,098	431	7,530
14	600-2500 Fin Purchasing	3.00	0.82%	968	0	968	59	1,027
15	650-6300 Fleet	2.50	0.68%	807	0	807	49	856
16	650-6400 Facilities	7.50	2.04%	2,420	0	2,420	147	2,567
17	F630 Public Works Admin	13.00	3.54%	4,194	0	4,194	255	4,449
18	F640 PW Engineering	21.00	5.72%	6,775	0	6,775	412	7,187
23	1050 Mayor & Council	4.50	1.23%	1,452	0	1,452	88	1,540
24	1800 Strategic Initiatives	3.00	0.82%	968	0	968	59	1,027
25	2400 Municipal Court	8.25	2.25%	2,662	0	2,662	162	2,824
26	3000 CD Planning	18.95	5.16%	6,114	0	6,114	372	6,486
27	3700 Economic Devlpmnt	4.00	1.09%	1,291	0	1,291	78	1,369
28	4000 Police Admin	5.00	1.36%	1,613	0	1,613	98	1,711
29	41xx Police Operations	53.50	14.57%	17,261	0	17,261	1,049	18,310
30	42xx Police Support Services	23.75	6.47%	7,663	0	7,663	466	8,128
31	5000 Library Admin	2.00	0.54%	645	0	645	39	685
32	5100 Library Readers Services	16.20	4.41%	5,227	0	5,227	318	5,544
33	5200 Library Technical Services	6.00	1.63%	1,936	0	1,936	118	2,054
34	5300 Library Circulation	16.10	4.38%	5,195	0	5,195	316	5,510
38	F200 Gas Tax	7.00	1.91%	2,258	0	2,258	137	2,396
43	F230 Building	16.05	4.37%	5,178	0	5,178	315	5,493
46	F270 Parks and Recreation	20.45	5.57%	6,598	0	6,598	401	6,999
47	F280 Police Levy	11.00	2.99%	3,549	0	3,549	216	3,765

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 1: DEIB **Seq. 9: 600-1700 DEIB**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59	F500 Sanitary Sewer Fund	6.50	1.77%	2,097	0	2,097	127	2,225
60	F510 Stormwater Fund	12.80	3.48%	4,130	0	4,130	251	4,381
62	F530 Water Fund	16.75	4.56%	5,404	0	5,404	328	5,733
Subtotal		**367.30**	**100.00%**	**$118,506**	**$0**	**$118,506**	**$6,693**	**$125,199**
Direct Bills						0		0
Total						**$118,506**		**$125,199**

Allocation Basis Units: FTE's

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Summary

Seq. 9: 600-1700 DEIB

Seq #	Department Name	DEIB	Total
3	600-1000 City Management	$1,904	$1,904
4	600-1100 Human Resources	2,258	2,258
5	600-1200 Risk Management	807	807
6	600-1300 Design & Communic	1,775	1,775
7	600-1500 City Recorder	968	968
8	600-1600 City Attorney	355	355
9	600-1700 DEIB	323	323
10	600-2000 Fin Admin	1,711	1,711
11	600-2100 Fin Operations	2,327	2,327
12	600-2200 Utility Billing	2,978	2,978
13	600-23xx IT	7,530	7,530
14	600-2500 Fin Purchasing	1,027	1,027
15	650-6300 Fleet	856	856
16	650-6400 Facilities	2,567	2,567
17	F630 Public Works Admin	4,449	4,449
18	F640 PW Engineering	7,187	7,187
23	1050 Mayor & Council	1,540	1,540
24	1800 Strategic Initiatives	1,027	1,027
25	2400 Municipal Court	2,824	2,824
26	3000 CD Planning	6,486	6,486
27	3700 Economic Devlpmnt	1,369	1,369
28	4000 Police Admin	1,711	1,711
29	41xx Police Operations	18,310	18,310
30	42xx Police Support Services	8,128	8,128
31	5000 Library Admin	685	685
32	5100 Library Readers Services	5,544	5,544
33	5200 Library Technical Services	2,054	2,054
34	5300 Library Circulation	5,510	5,510
38	F200 Gas Tax	2,396	2,396
43	F230 Building	5,493	5,493
46	F270 Parks and Recreation	6,999	6,999
47	F280 Police Levy	3,765	3,765
59	F500 Sanitary Sewer Fund	2,225	2,225
60	F510 Stormwater Fund	4,381	4,381

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Summary

Seq. 9: 600-1700 DEIB

Seq #	Department Name	DEIB	Total
62	F530 Water Fund	5,733	5,733
Direct Bills		**$0**	**$0**
Total		**$125,199**	**$125,199**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

A. Department Costs

Seq. 10: 600-2000 Fin Admin

Description	Type	Amount	General Admin	Finance
Personnel Costs				
Salaries	S1	$598,650	$0	$598,650
Salary % Split			*0.00%*	*100.00%*
Fringe Benefits	S	257,437	0	257,437
Subtotal - Personnel Costs		**$856,087**	**$0**	**$856,087**
Services & Supplies Cost				
Advertising & Publicity	S	13,300	0	13,300
Dues & Subscriptions	S	1,560	0	1,560
Indirect Charges	D	16,785	0	0
Office Supplies	S	4,000	0	4,000
Printing Services	S	5,500	0	5,500
Professional/Contractual Srvcs	S	40,500	0	40,500
Software License/Maintenance	S	68,000	0	68,000
Special Department Expenses	S	12,700	0	12,700
Travel And Training	S	22,250	0	22,250
Utilities	S	2,040	0	2,040
Subtotal - Services & Supplies		**$186,635**	**$0**	**$169,850**
Department Cost Total		**$1,042,722**	**$0**	**$1,025,937**
Adjustments to Cost				
Indirect Charges	D	-16,785	0	0
Subtotal - Adjustments		**-$16,785**	**$0**	**$0**
Total Costs After Adjustments		1,025,937	0	1,025,937
General Admin Distribution			0	0
Grand Total		**$1,025,937**	**$0**	**$1,025,937**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

B. Incoming Costs (Default Spread Salary)

Seq. 10: 600-2000 Fin Admin

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Finance
3	City Mngmt - Fiscal	$6,927	$1,487	$8,413
3	City Mngmt - Personnel	8,112	1,732	9,844
	Subtotal - 600-1000 City Management	**15,039**	**3,219**	**18,257**
4	HR	14,840	2,307	17,147
4	Recruitment	6,807	1,100	7,908
	Subtotal - 600-1100 Human Resources	**21,648**	**3,407**	**25,055**
5	Property - City Hall, Permit Center & Niche Bldg	544	30	574
5	Cyber	1,115	56	1,172
5	Safety	1,879	450	2,329
	Subtotal - 600-1200 Risk Management	**3,538**	**537**	**4,075**
6	Citywide Services	6,454	1,147	7,601
6	Ticketed Services	18,671	4,509	23,180
	Subtotal - 600-1300 Design & Communic	**25,125**	**5,656**	**30,781**
7	Records Requests	5,564	885	6,449
	Subtotal - 600-1500 City Recorder	**5,564**	**885**	**6,449**
8	Legal Services	5,400	315	5,715
	Subtotal - 600-1600 City Attorney	**5,400**	**315**	**5,715**
9	DEIB	1,613	98	1,711
	Subtotal - 600-1700 DEIB	**1,613**	**98**	**1,711**
10	Finance	0	12,790	12,790
	Subtotal - 600-2000 Fin Admin	**0**	**12,790**	**12,790**
11	A/P	0	4,131	4,131
11	Accounting	0	9,671	9,671
11	Payroll	0	5,131	5,131
	Subtotal - 600-2100 Fin Operations	**0**	**18,932**	**18,932**
13	Help Desk	0	14,209	14,209
13	Citywide	0	11,776	11,776
13	Citywide excl. PD	0	1,040	1,040
	Subtotal - 600-23xx IT	**0**	**27,025**	**27,025**
14	Purchasing - #	0	1,564	1,564
14	Purchasing - $	0	1,101	1,101
14	Contracts	0	1,464	1,464
14	Pcard Mngmt	0	553	553
	Subtotal - 600-2500 Fin Purchasing	**0**	**4,682**	**4,682**
16	City Hall, Permit Center & Niche Bldg	0	12,822	12,822
16	Utilities	0	3,424	3,424
	Subtotal - 650-6400 Facilities	**0**	**16,246**	**16,246**

City of Tigard, OR
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B. Incoming Costs (Default Spread Salary)

Seq. 10: 600-2000 Fin Admin

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Finance
17	Citywide	0	1,502	1,502
	Subtotal - F630 Public Works Admin	**0**	**1,502**	**1,502**
Total Incoming		**$77,927**	**$95,295**	**$173,221**
C. Total Allocated			**$1,199,158**	**$1,199,158**
				100.00%

City of Tigard, OR
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Allocation Details

Cost Pool 1: Finance **Seq. 10: 600-2000 Fin Admin**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	1,497,864.88	1.69%	$18,674	$0	$18,674	$0	$18,674
4	600-1100 Human Resources	1,432,720.10	1.62%	17,862	0	17,862	0	17,862
5	600-1200 Risk Management	2,317,329.11	2.62%	28,890	0	28,890	0	28,890
6	600-1300 Design & Communic	840,663.77	0.95%	10,481	0	10,481	0	10,481
7	600-1500 City Recorder	494,928.80	0.56%	6,170	0	6,170	0	6,170
8	600-1600 City Attorney	383,864.18	0.43%	4,786	0	4,786	0	4,786
9	600-1700 DEIB	227,897.00	0.26%	2,841	0	2,841	0	2,841
10	600-2000 Fin Admin	1,025,937.28	1.16%	12,790	0	12,790	0	12,790
11	600-2100 Fin Operations	1,285,891.20	1.45%	16,031	0	16,031	1,526	17,557
12	600-2200 Utility Billing	1,810,770.33	2.05%	22,575	0	22,575	2,148	24,723
13	600-23xx IT	4,581,937.23	5.17%	57,123	0	57,123	5,436	62,559
14	600-2500 Fin Purchasing	460,588.82	0.52%	5,742	0	5,742	546	6,289
15	650-6300 Fleet	377,467.50	0.43%	4,706	0	4,706	448	5,154
16	650-6400 Facilities	2,967,535.76	3.35%	36,996	0	36,996	3,521	40,517
17	F630 Public Works Admin	2,321,765.84	2.62%	28,945	0	28,945	2,755	31,700
18	F640 PW Engineering	3,901,597.72	4.41%	48,641	0	48,641	4,629	53,270
23	1050 Mayor & Council	511,362.74	0.58%	6,375	0	6,375	607	6,982
24	1800 Strategic Initiatives	722,345.00	0.82%	9,005	0	9,005	857	9,862
25	2400 Municipal Court	1,159,960.56	1.31%	14,461	0	14,461	1,376	15,837
26	3000 CD Planning	3,056,308.72	3.45%	38,103	0	38,103	3,626	41,729
27	3700 Economic Devlpmnt	938,156.91	1.06%	11,696	0	11,696	1,113	12,809
28	4000 Police Admin	956,378.48	1.08%	11,923	0	11,923	1,135	13,058
29	41xx Police Operations	12,039,647.13	13.60%	150,098	0	150,098	14,284	164,381
30	42xx Police Support Services	6,396,602.72	7.22%	79,746	0	79,746	7,589	87,335
31	5000 Library Admin	422,879.16	0.48%	5,272	0	5,272	502	5,774
32	5100 Library Readers Services	2,502,239.85	2.83%	31,195	0	31,195	2,969	34,164
33	5200 Library Technical Services	790,193.26	0.89%	9,851	0	9,851	937	10,789
34	5300 Library Circulation	1,832,782.55	2.07%	22,849	0	22,849	2,174	25,024
38	F200 Gas Tax	2,516,880.87	2.84%	31,378	0	31,378	2,986	34,364
41	F212 CET Fund	1,250,000.00	1.41%	15,584	0	15,584	1,483	17,067
43	F230 Building	2,849,475.54	3.22%	35,524	0	35,524	3,381	38,905
46	F270 Parks and Recreation	3,611,920.00	4.08%	45,030	0	45,030	4,285	49,315

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Allocation Details

Cost Pool 1: Finance **Seq. 10: 600-2000 Fin Admin**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47	F280 Police Levy	2,120,856.85	2.40%	26,441	0	26,441	2,516	28,957
59	F500 Sanitary Sewer Fund	2,045,591.43	2.31%	25,502	0	25,502	2,427	27,929
60	F510 Stormwater Fund	2,718,647.45	3.07%	33,893	0	33,893	3,225	37,119
62	F530 Water Fund	11,054,316.91	12.48%	137,814	0	137,814	13,115	150,928
76	F940 City Center Capital Fund	535,996.00	0.61%	6,682	0	6,682	636	7,318
77	F945 Triangle Capital Project	1,881,971.00	2.13%	23,462	0	23,462	2,233	25,695
81	Other	700,000.00	0.79%	8,727	0	8,727	830	9,557
Subtotal		**88,543,272.65**	**100.00%**	**$1,103,864**	**$0**	**$1,103,864**	**$95,295**	**$1,199,158**
Direct Bills						0		0
Total						**$1,103,864**		**$1,199,158**

Allocation Basis Units: Budgeted Expenditures, excl. 600-7000, 59xxx, F207, 210, 290, 350

City of Tigard, OR
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Allocation Summary

Seq. 10: 600-2000 Fin Admin

Seq #	Department Name	Finance	Total
3	600-1000 City Management	$18,674	$18,674
4	600-1100 Human Resources	17,862	17,862
5	600-1200 Risk Management	28,890	28,890
6	600-1300 Design & Communic	10,481	10,481
7	600-1500 City Recorder	6,170	6,170
8	600-1600 City Attorney	4,786	4,786
9	600-1700 DEIB	2,841	2,841
10	600-2000 Fin Admin	12,790	12,790
11	600-2100 Fin Operations	17,557	17,557
12	600-2200 Utility Billing	24,723	24,723
13	600-23xx IT	62,559	62,559
14	600-2500 Fin Purchasing	6,289	6,289
15	650-6300 Fleet	5,154	5,154
16	650-6400 Facilities	40,517	40,517
17	F630 Public Works Admin	31,700	31,700
18	F640 PW Engineering	53,270	53,270
23	1050 Mayor & Council	6,982	6,982
24	1800 Strategic Initiatives	9,862	9,862
25	2400 Municipal Court	15,837	15,837
26	3000 CD Planning	41,729	41,729
27	3700 Economic Devlpmnt	12,809	12,809
28	4000 Police Admin	13,058	13,058
29	41xx Police Operations	164,381	164,381
30	42xx Police Support Services	87,335	87,335
31	5000 Library Admin	5,774	5,774
32	5100 Library Readers Services	34,164	34,164
33	5200 Library Technical Services	10,789	10,789
34	5300 Library Circulation	25,024	25,024
38	F200 Gas Tax	34,364	34,364
41	F212 CET Fund	17,067	17,067
43	F230 Building	38,905	38,905
46	F270 Parks and Recreation	49,315	49,315
47	F280 Police Levy	28,957	28,957
59	F500 Sanitary Sewer Fund	27,929	27,929

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Summary

Seq. 10: 600-2000 Fin Admin

Seq #	Department Name	Finance	Total
60	F510 Stormwater Fund	37,119	37,119
62	F530 Water Fund	150,928	150,928
76	F940 City Center Capital Fund	7,318	7,318
77	F945 Triangle Capital Project	25,695	25,695
81	Other	9,557	9,557
Direct Bills		**$0**	**$0**
Total		**$1,199,158**	**$1,199,158**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

A. Department Costs **Seq. 11: 600-2100 Fin Operations**

Description	Type	Amount	General Admin	A/P	Accounting	Payroll
Personnel Costs						
Salaries	S1	$704,659	$0	$109,786	$409,407	$185,466
Salary % Split			*0.00%*	*15.58%*	*58.10%*	*26.32%*
Fringe Benefits	S	296,892	0	46,256	172,494	78,142
Subtotal - Personnel Costs		**$1,001,551**	**$0**	**$156,042**	**$581,901**	**$263,608**
Services & Supplies Cost						
Bank Fees	S	96,000	0	14,957	55,776	25,267
Dues & Subscriptions	S	3,130	0	488	1,819	824
Fees And Charges	S	2,000	0	312	1,162	526
Indirect Charges	D	36,128	0	0	0	0
Office Supplies	S	4,300	0	670	2,498	1,132
Printing Services	S	1,000	0	156	581	263
Professional/Contractual Srvcs	S	163,000	0	25,395	94,703	42,902
Special Department Expenses	S	3,100	0	483	1,801	816
Travel And Training	S	7,860	0	1,225	4,567	2,069
Utilities	S	3,950	0	615	2,295	1,040
Subtotal - Services & Supplies		**$320,468**	**$0**	**$44,300**	**$165,202**	**$74,838**
Department Cost Total		**$1,322,019**	**$0**	**$200,342**	**$747,103**	**$338,447**
Adjustments to Cost						
Indirect Charges	D	-36,128	0	0	0	0
Subtotal - Adjustments		**-$36,128**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		1,285,891	0	200,342	747,103	338,447
General Admin Distribution			0	0	0	0
Grand Total		**$1,285,891**	**$0**	**$200,342**	**$747,103**	**$338,447**

City of Tigard, OR
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B. Incoming Costs (Default Spread Salary) **Seq. 11: 600-2100 Fin Operations**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	A/P	Accounting	Payroll
3	City Mngmt - Fiscal	$10,154	$2,179	$1,921	$7,165	$3,246
3	City Mngmt - Personnel	11,033	2,356	2,086	7,779	3,524
	Subtotal - 600-1000 City Management	**21,186**	**4,535**	**4,007**	**14,944**	**6,770**
4	HR	20,776	3,230	3,740	13,948	6,318
4	Recruitment	1,135	183	205	766	347
	Subtotal - 600-1100 Human Resources	**21,911**	**3,413**	**3,946**	**14,713**	**6,665**
5	Property - City Hall, Permit Center & Niche Bldg	1,274	70	209	781	354
5	Cyber	1,517	77	248	926	419
5	Safety	2,556	612	494	1,841	834
	Subtotal - 600-1200 Risk Management	**5,346**	**759**	**951**	**3,547**	**1,607**
6	Citywide Services	8,778	1,560	1,611	6,006	2,721
	Subtotal - 600-1300 Design & Communic	**8,778**	**1,560**	**1,611**	**6,006**	**2,721**
7	Council Support	63,339	12,909	11,879	44,300	20,068
	Subtotal - 600-1500 City Recorder	**63,339**	**12,909**	**11,879**	**44,300**	**20,068**
8	Legal Services	7,344	429	1,211	4,516	2,046
	Subtotal - 600-1600 City Attorney	**7,344**	**429**	**1,211**	**4,516**	**2,046**
9	DEIB	2,194	133	363	1,352	613
	Subtotal - 600-1700 DEIB	**2,194**	**133**	**363**	**1,352**	**613**
10	Finance	16,031	1,526	2,735	10,200	4,621
	Subtotal - 600-2000 Fin Admin	**16,031**	**1,526**	**2,735**	**10,200**	**4,621**
11	A/P	0	70,229	10,942	40,803	18,484
11	Accounting	0	14,176	2,209	8,236	3,731
11	Payroll	0	6,978	1,087	4,054	1,837
	Subtotal - 600-2100 Fin Operations	**0**	**91,383**	**14,237**	**53,093**	**24,052**
13	Application Services	0	492,942	76,800	286,399	129,742
13	Help Desk	0	19,341	3,013	11,237	5,090
13	Citywide	0	16,016	2,495	9,305	4,215
13	Citywide excl. PD	0	1,414	220	822	372
	Subtotal - 600-23xx IT	**0**	**529,712**	**82,529**	**307,763**	**139,420**
14	Purchasing - #	0	644	100	374	169
14	Purchasing - $	0	8,175	1,274	4,750	2,152
14	Contracts	0	1,186	185	689	312
14	Pcard Mngmt	0	384	60	223	101
	Subtotal - 600-2500 Fin Purchasing	**0**	**10,389**	**1,619**	**6,036**	**2,734**
16	City Hall, Permit Center & Niche Bldg	0	30,037	4,680	17,451	7,906
16	Utilities	0	8,020	1,250	4,660	2,111
	Subtotal - 650-6400 Facilities	**0**	**38,057**	**5,929**	**22,111**	**10,017**

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B. Incoming Costs (Default Spread Salary) **Seq. 11: 600-2100 Fin Operations**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	A/P	Accounting	Payroll
17	Citywide	0	2,042	318	1,187	538
	Subtotal - F630 Public Works Admin	**0**	**2,042**	**318**	**1,187**	**538**
Total Incoming		**$146,130**	**$696,846**	**$131,336**	**$489,769**	**$221,871**
C. Total Allocated			**$2,128,868**	**$331,678**	**$1,236,872**	**$560,318**
				15.58%	**58.10%**	**26.32%**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 1: A/P **Seq. 11: 600-2100 Fin Operations**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	160	2.10%	$4,688	$0	$4,688	$0	$4,688
4	600-1100 Human Resources	142	1.86%	4,160	0	4,160	0	4,160
5	600-1200 Risk Management	34	0.45%	996	0	996	0	996
6	600-1300 Design & Communic	108	1.42%	3,164	0	3,164	0	3,164
7	600-1500 City Recorder	19	0.25%	557	0	557	0	557
8	600-1600 City Attorney	45	0.59%	1,318	0	1,318	0	1,318
9	600-1700 DEIB	2	0.03%	59	0	59	0	59
10	600-2000 Fin Admin	141	1.85%	4,131	0	4,131	0	4,131
11	600-2100 Fin Operations	2,397	31.48%	70,229	0	70,229	0	70,229
12	600-2200 Utility Billing	68	0.89%	1,992	0	1,992	1,617	3,609
13	600-23xx IT	287	3.77%	8,409	0	8,409	6,823	15,231
14	600-2500 Fin Purchasing	6	0.08%	176	0	176	143	318
15	650-6300 Fleet	497	6.53%	14,561	0	14,561	11,815	26,376
16	650-6400 Facilities	546	7.17%	15,997	0	15,997	12,980	28,977
17	F630 Public Works Admin	348	4.57%	10,196	0	10,196	8,273	18,469
18	F640 PW Engineering	61	0.80%	1,787	0	1,787	1,450	3,237
19	F640 PW Engineering - CIP	603	7.92%	17,667	0	17,667	14,335	32,002
23	1050 Mayor & Council	2	0.03%	59	0	59	48	106
24	1800 Strategic Initiatives	17	0.22%	498	0	498	404	902
25	2400 Municipal Court	42	0.55%	1,231	0	1,231	998	2,229
26	3000 CD Planning	117	1.54%	3,428	0	3,428	2,781	6,209
27	3700 Economic Devlpmnt	57	0.75%	1,670	0	1,670	1,355	3,025
28	4000 Police Admin	112	1.47%	3,281	0	3,281	2,663	5,944
29	41xx Police Operations	342	4.49%	10,020	0	10,020	8,130	18,150
30	42xx Police Support Services	199	2.61%	5,830	0	5,830	4,731	10,561
31	5000 Library Admin	9	0.12%	264	0	264	214	478
32	5100 Library Readers Services	268	3.52%	7,852	0	7,852	6,371	14,223
33	5200 Library Technical Services	10	0.13%	293	0	293	238	531
34	5300 Library Circulation	7	0.09%	205	0	205	166	371
38	F200 Gas Tax	269	3.53%	7,881	0	7,881	6,395	14,276
43	F230 Building	63	0.83%	1,846	0	1,846	1,498	3,343
46	F270 Parks and Recreation	196	2.57%	5,743	0	5,743	4,659	10,402

City of Tigard, OR
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Allocation Details

Cost Pool 1: A/P **Seq. 11: 600-2100 Fin Operations**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59	F500 Sanitary Sewer Fund	52	0.68%	1,524	0	1,524	1,236	2,760
60	F510 Stormwater Fund	101	1.33%	2,959	0	2,959	2,401	5,360
62	F530 Water Fund	271	3.56%	7,940	0	7,940	6,442	14,382
76	F940 City Center Capital Fund	17	0.22%	498	0	498	404	902
Subtotal		**7,615**	**100.00%**	**$223,109**	**$0**	**$223,109**	**$108,569**	**$331,678**
Direct Bills						0		0
Total						**$223,109**		**$331,678**

Allocation Basis Units: # of Checks

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details
Cost Pool 2: Accounting **Seq. 11: 600-2100 Fin Operations**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	1,512,797.20	2.11%	$17,569	$0	$17,569	$0	$17,569
4	600-1100 Human Resources	943,934.23	1.32%	10,963	0	10,963	0	10,963
5	600-1200 Risk Management	1,629,334.81	2.27%	18,923	0	18,923	0	18,923
6	600-1300 Design & Communic	915,664.06	1.28%	10,634	0	10,634	0	10,634
7	600-1500 City Recorder	464,352.27	0.65%	5,393	0	5,393	0	5,393
8	600-1600 City Attorney	361,969.08	0.51%	4,204	0	4,204	0	4,204
9	600-1700 DEIB	186,986.37	0.26%	2,172	0	2,172	0	2,172
10	600-2000 Fin Admin	832,667.62	1.16%	9,671	0	9,671	0	9,671
11	600-2100 Fin Operations	1,220,634.63	1.70%	14,176	0	14,176	0	14,176
12	600-2200 Utility Billing	1,669,556.82	2.33%	19,390	0	19,390	10,633	30,023
13	600-23xx IT	3,796,793.24	5.30%	44,096	0	44,096	24,181	68,277
14	600-2500 Fin Purchasing	207,608.15	0.29%	2,411	0	2,411	1,322	3,733
15	650-6300 Fleet	373,570.90	0.52%	4,339	0	4,339	2,379	6,718
16	650-6400 Facilities	2,526,645.59	3.53%	29,344	0	29,344	16,092	45,436
17	F630 Public Works Admin	1,691,560.62	2.36%	19,646	0	19,646	10,773	30,419
18	F640 PW Engineering	3,087,562.73	4.31%	35,859	0	35,859	19,664	55,523
23	1050 Mayor & Council	292,012.38	0.41%	3,391	0	3,391	1,860	5,251
24	1800 Strategic Initiatives	487,521.71	0.68%	5,662	0	5,662	3,105	8,767
25	2400 Municipal Court	1,039,497.95	1.45%	12,073	0	12,073	6,620	18,693
26	3000 CD Planning	2,634,273.19	3.68%	30,594	0	30,594	16,777	47,371
27	3700 Economic Devlpmnt	743,145.83	1.04%	8,631	0	8,631	4,733	13,364
28	4000 Police Admin	941,081.11	1.31%	10,930	0	10,930	5,994	16,923
29	41xx Police Operations	9,842,415.48	13.74%	114,309	0	114,309	62,684	176,993
30	42xx Police Support Services	5,738,294.47	8.01%	66,644	0	66,644	36,546	103,190
31	5000 Library Admin	380,999.29	0.53%	4,425	0	4,425	2,427	6,851
32	5100 Library Readers Services	2,111,694.50	2.95%	24,525	0	24,525	13,449	37,974
33	5200 Library Technical Services	730,830.35	1.02%	8,488	0	8,488	4,655	13,142
34	5300 Library Circulation	1,666,632.71	2.33%	19,356	0	19,356	10,614	29,971
38	F200 Gas Tax	2,194,848.00	3.06%	25,491	0	25,491	13,979	39,469
41	F212 CET Fund	165,000.00	0.23%	1,916	0	1,916	1,051	2,967
43	F230 Building	2,104,159.95	2.94%	24,437	0	24,437	13,401	37,838
44	F240 Criminal Forfeiture (local only)	178,713.23	0.25%	2,076	0	2,076	1,138	3,214

City of Tigard, OR
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Allocation Details

Cost Pool 2: Accounting **Seq. 11: 600-2100 Fin Operations**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46	F270 Parks and Recreation	3,043,808.60	4.25%	35,350	0	35,350	19,385	54,736
47	F280 Police Levy	1,602,567.43	2.24%	18,612	0	18,612	10,206	28,818
59	F500 Sanitary Sewer Fund	1,545,111.36	2.16%	17,945	0	17,945	9,841	27,785
60	F510 Stormwater Fund	2,090,279.53	2.92%	24,276	0	24,276	13,313	37,589
62	F530 Water Fund	9,996,263.55	13.95%	116,095	0	116,095	63,664	179,760
76	F940 City Center Capital Fund	450,856.44	0.63%	5,236	0	5,236	2,871	8,108
77	F945 Triangle Capital Project	237,089.10	0.33%	2,754	0	2,754	1,510	4,264
Subtotal		**71,638,734.48**	**100.00%**	**$832,004**	**$0**	**$832,004**	**$404,868**	**$1,236,872**
Direct Bills						0		0
Total						**$832,004**		**$1,236,872**

Allocation Basis Units: Oper Exp's, excl. 600-7000, 59xxx, F207, 210, 290, 350

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 3: Payroll **Seq. 11: 600-2100 Fin Operations**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	5.90	1.61%	$6,054	$0	$6,054	$0	$6,054
4	600-1100 Human Resources	7.00	1.91%	7,183	0	7,183	0	7,183
5	600-1200 Risk Management	2.50	0.68%	2,565	0	2,565	0	2,565
6	600-1300 Design & Communic	5.50	1.50%	5,644	0	5,644	0	5,644
7	600-1500 City Recorder	3.00	0.82%	3,078	0	3,078	0	3,078
8	600-1600 City Attorney	1.10	0.30%	1,129	0	1,129	0	1,129
9	600-1700 DEIB	1.00	0.27%	1,026	0	1,026	0	1,026
10	600-2000 Fin Admin	5.00	1.36%	5,131	0	5,131	0	5,131
11	600-2100 Fin Operations	6.80	1.85%	6,978	0	6,978	0	6,978
12	600-2200 Utility Billing	8.70	2.37%	8,928	0	8,928	4,843	13,770
13	600-23xx IT	22.00	5.99%	22,575	0	22,575	12,246	34,821
14	600-2500 Fin Purchasing	3.00	0.82%	3,078	0	3,078	1,670	4,748
15	650-6300 Fleet	2.50	0.68%	2,565	0	2,565	1,392	3,957
16	650-6400 Facilities	7.50	2.04%	7,696	0	7,696	4,175	11,871
17	F630 Public Works Admin	13.00	3.54%	13,340	0	13,340	7,236	20,576
18	F640 PW Engineering	21.00	5.72%	21,549	0	21,549	11,689	33,239
23	1050 Mayor & Council	4.50	1.23%	4,618	0	4,618	2,505	7,123
24	1800 Strategic Initiatives	3.00	0.82%	3,078	0	3,078	1,670	4,748
25	2400 Municipal Court	8.25	2.25%	8,466	0	8,466	4,592	13,058
26	3000 CD Planning	18.95	5.16%	19,446	0	19,446	10,548	29,994
27	3700 Economic Devlpmnt	4.00	1.09%	4,105	0	4,105	2,227	6,331
28	4000 Police Admin	5.00	1.36%	5,131	0	5,131	2,783	7,914
29	41xx Police Operations	53.50	14.57%	54,899	0	54,899	29,780	84,679
30	42xx Police Support Services	23.75	6.47%	24,371	0	24,371	13,220	37,591
31	5000 Library Admin	2.00	0.54%	2,052	0	2,052	1,113	3,166
32	5100 Library Readers Services	16.20	4.41%	16,624	0	16,624	9,017	25,641
33	5200 Library Technical Services	6.00	1.63%	6,157	0	6,157	3,340	9,497
34	5300 Library Circulation	16.10	4.38%	16,521	0	16,521	8,962	25,483
38	F200 Gas Tax	7.00	1.91%	7,183	0	7,183	3,896	11,080
43	F230 Building	16.05	4.37%	16,470	0	16,470	8,934	25,404
46	F270 Parks and Recreation	20.45	5.57%	20,985	0	20,985	11,383	32,368
47	F280 Police Levy	11.00	2.99%	11,288	0	11,288	6,123	17,411

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 3: Payroll **Seq. 11: 600-2100 Fin Operations**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59	F500 Sanitary Sewer Fund	6.50	1.77%	6,670	0	6,670	3,618	10,288
60	F510 Stormwater Fund	12.80	3.48%	13,135	0	13,135	7,125	20,260
62	F530 Water Fund	16.75	4.56%	17,188	0	17,188	9,324	26,512
Subtotal		**367.30**	**100.00%**	**$376,908**	**$0**	**$376,908**	**$183,410**	**$560,318**
Direct Bills						0		0
Total						**$376,908**		**$560,318**

Allocation Basis Units: FTE's

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Summary

Seq. 11: 600-2100 Fin Operations

Seq #	Department Name	A/P	Accounting	Payroll	Total
3	600-1000 City Management	$4,688	$17,569	$6,054	$28,312
4	600-1100 Human Resources	4,160	10,963	7,183	22,306
5	600-1200 Risk Management	996	18,923	2,565	22,484
6	600-1300 Design & Communic	3,164	10,634	5,644	19,443
7	600-1500 City Recorder	557	5,393	3,078	9,028
8	600-1600 City Attorney	1,318	4,204	1,129	6,651
9	600-1700 DEIB	59	2,172	1,026	3,256
10	600-2000 Fin Admin	4,131	9,671	5,131	18,932
11	600-2100 Fin Operations	70,229	14,176	6,978	91,383
12	600-2200 Utility Billing	3,609	30,023	13,770	47,402
13	600-23xx IT	15,231	68,277	34,821	118,329
14	600-2500 Fin Purchasing	318	3,733	4,748	8,800
15	650-6300 Fleet	26,376	6,718	3,957	37,051
16	650-6400 Facilities	28,977	45,436	11,871	86,284
17	F630 Public Works Admin	18,469	30,419	20,576	69,464
18	F640 PW Engineering	3,237	55,523	33,239	91,999
19	F640 PW Engineering - CIP	32,002	0	0	32,002
23	1050 Mayor & Council	106	5,251	7,123	12,480
24	1800 Strategic Initiatives	902	8,767	4,748	14,418
25	2400 Municipal Court	2,229	18,693	13,058	33,980
26	3000 CD Planning	6,209	47,371	29,994	83,575
27	3700 Economic Devlpmnt	3,025	13,364	6,331	22,720
28	4000 Police Admin	5,944	16,923	7,914	30,781
29	41xx Police Operations	18,150	176,993	84,679	279,823
30	42xx Police Support Services	10,561	103,190	37,591	151,342
31	5000 Library Admin	478	6,851	3,166	10,495
32	5100 Library Readers Services	14,223	37,974	25,641	77,838
33	5200 Library Technical Services	531	13,142	9,497	23,170
34	5300 Library Circulation	371	29,971	25,483	55,825
38	F200 Gas Tax	14,276	39,469	11,080	64,825
41	F212 CET Fund	0	2,967	0	2,967
43	F230 Building	3,343	37,838	25,404	66,586
44	F240 Criminal Forfeiture (local only)	0	3,214	0	3,214
46	F270 Parks and Recreation	10,402	54,736	32,368	97,506

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Summary

Seq. 11: 600-2100 Fin Operations

Seq #	Department Name	A/P	Accounting	Payroll	Total
47	F280 Police Levy	0	28,818	17,411	46,229
59	F500 Sanitary Sewer Fund	2,760	27,785	10,288	40,833
60	F510 Stormwater Fund	5,360	37,589	20,260	63,209
62	F530 Water Fund	14,382	179,760	26,512	220,654
76	F940 City Center Capital Fund	902	8,108	0	9,010
77	F945 Triangle Capital Project	0	4,264	0	4,264
Direct Bills		**$0**	**$0**	**$0**	**$0**
Total		**$331,678**	**$1,236,872**	**$560,318**	**$2,128,868**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

A. Department Costs **Seq. 12: 600-2200 Utility Billing**

Description	Type	Amount	General Admin	Utility Billing	Meter Reading	Business Licenses
Personnel Costs						
Salaries	S1	$677,557	$0	$316,961	$314,657	$45,938
Salary % Split			*0.00%*	*46.78%*	*46.44%*	*6.78%*
Fringe Benefits	S	296,773	0	138,831	137,822	20,121
Subtotal - Personnel Costs		**$974,330**	**$0**	**$455,792**	**$452,479**	**$66,060**
Services & Supplies Cost						
Capital	D	15,000	0	0	0	0
Credit Card Fees	P	625,000	0	625,000	0	0
Dues & Subscriptions	S	240	0	112	111	16
Fuel	S	12,000	0	5,614	5,573	814
Indirect Charges	D	59,090	0	0	0	0
Office Supplies	S	2,500	0	1,170	1,161	170
Professional/Contractual Srvcs	S	170,000	0	79,526	78,948	11,526
Repairs & Maint	S	15,200	0	7,111	7,059	1,031
Small Tools & Equipment	S	1,450	0	678	673	98
Special Department Expenses	S	2,300	0	1,076	1,068	156
Travel And Training	S	5,250	0	2,456	2,438	356
Utilities	S	2,500	0	1,170	1,161	170
Subtotal - Services & Supplies		**$910,530**	**$0**	**$723,912**	**$98,193**	**$14,336**
Department Cost Total		**$1,884,860**	**$0**	**$1,179,703**	**$550,672**	**$80,395**
Adjustments to Cost						
Indirect Charges	D	-59,090	0	0	0	0
Capital	D	-15,000	0	0	0	0
Subtotal - Adjustments		**-$74,090**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		1,810,770	0	1,179,703	550,672	80,395
General Admin Distribution			0	0	0	0
Grand Total		**$1,810,770**	**$0**	**$1,179,703**	**$550,672**	**$80,395**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

B. Incoming Costs (Default Spread Salary) **Seq. 12: 600-2200 Utility Billing**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Utility Billing	Meter Reading	Business Licenses
3	City Mngmt - Fiscal	$13,888	$2,981	$7,891	$7,834	$1,144
3	City Mngmt - Personnel	14,115	3,014	8,013	7,955	1,161
	Subtotal - 600-1000 City Management	**28,003**	**5,994**	**15,904**	**15,789**	**2,305**
4	HR	29,681	4,614	16,043	15,927	2,325
4	Recruitment	11,346	1,834	6,165	6,120	894
	Subtotal - 600-1100 Human Resources	**41,026**	**6,448**	**22,208**	**22,047**	**3,219**
5	Property - City Hall, Permit Center & Niche Bldg	1,121	62	553	549	80
5	Cyber	1,941	98	954	947	138
5	Safety	3,270	784	1,896	1,882	275
	Subtotal - 600-1200 Risk Management	**6,331**	**943**	**3,403**	**3,378**	**493**
6	Citywide Services	11,231	1,996	6,187	6,142	897
	Subtotal - 600-1300 Design & Communic	**11,231**	**1,996**	**6,187**	**6,142**	**897**
7	Records Requests	2,318	369	1,257	1,248	182
	Subtotal - 600-1500 City Recorder	**2,318**	**369**	**1,257**	**1,248**	**182**
8	Legal Services	9,396	548	4,652	4,618	674
	Subtotal - 600-1600 City Attorney	**9,396**	**548**	**4,652**	**4,618**	**674**
9	DEIB	2,807	171	1,393	1,383	202
	Subtotal - 600-1700 DEIB	**2,807**	**171**	**1,393**	**1,383**	**202**
10	Finance	22,575	2,148	11,565	11,481	1,676
	Subtotal - 600-2000 Fin Admin	**22,575**	**2,148**	**11,565**	**11,481**	**1,676**
11	A/P	1,992	1,617	1,688	1,676	245
11	Accounting	19,390	10,633	14,045	13,943	2,036
11	Payroll	8,928	4,843	6,442	6,395	934
	Subtotal - 600-2100 Fin Operations	**30,310**	**17,092**	**22,175**	**22,014**	**3,214**
13	Application Services	0	164,927	77,153	76,592	11,182
13	Help Desk	0	24,740	11,573	11,489	1,677
13	Citywide	0	20,491	9,586	9,516	1,389
13	Citywide excl. PD	0	1,810	847	840	123
	Subtotal - 600-23xx IT	**0**	**211,967**	**99,158**	**98,437**	**14,371**
14	Purchasing - #	0	736	344	342	50
14	Purchasing - $	0	495	232	230	34
14	Contracts	0	300	140	139	20
14	Pcard Mngmt	0	192	90	89	13
	Subtotal - 600-2500 Fin Purchasing	**0**	**1,723**	**806**	**800**	**117**
15	Fleet	0	15,115	7,071	7,020	1,025
	Subtotal - 650-6300 Fleet	**0**	**15,115**	**7,071**	**7,020**	**1,025**
16	City Hall, Permit Center & Niche Bldg	0	26,429	12,364	12,274	1,792

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

B. Incoming Costs (Default Spread Salary) **Seq. 12: 600-2200 Utility Billing**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Utility Billing	Meter Reading	Business Licenses
16	Utilities	0	7,057	3,301	3,277	478
	Subtotal - 650-6400 Facilities	**0**	**33,486**	**15,665**	**15,551**	**2,270**
17	Citywide	0	2,613	1,222	1,213	177
	Subtotal - F630 Public Works Admin	**0**	**2,613**	**1,222**	**1,213**	**177**
Total Incoming		**$153,997**	**$300,613**	**$212,667**	**$211,121**	**$30,823**
C. Total Allocated			**$2,265,381**	**$1,392,370**	**$761,793**	**$111,218**
				61.46%	**33.63%**	**4.91%**
						Not Allocated

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 1: Utility Billing **Seq. 12: 600-2200 Utility Billing**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46	F270 Parks and Recreation	2,848,533.63	6.24%	$78,148	$0	$78,148	$8,780	$86,928
53	F412 Street Maintenance Fee	4,255,035.51	9.33%	116,735	0	116,735	13,115	129,849
59	F500 Sanitary Sewer Fund	5,311,368.66	11.64%	145,715	0	145,715	16,370	162,085
60	F510 Stormwater Fund	6,231,780.31	13.66%	170,966	0	170,966	19,207	190,173
62	F530 Water Fund	26,979,911.74	59.13%	740,180	0	740,180	83,155	823,336
Subtotal		**45,626,629.85**	**100.00%**	**$1,251,743**	**$0**	**$1,251,743**	**$140,627**	**$1,392,370**
Direct Bills						0		0
Total						**$1,251,743**		**$1,392,370**

Allocation Basis Units: Revenue of Dept's Supported

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 2: Meter Reading **Seq. 12: 600-2200 Utility Billing**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59	F500 Sanitary Sewer Fund	15	15.00%	$93,328	$0	$93,328	$20,941	$114,269
62	F530 Water Fund	85	85.00%	528,860	0	528,860	118,664	647,524
Subtotal		**100**	**100.00%**	**$622,188**	**$0**	**$622,188**	**$139,605**	**$761,793**
Direct Bills						0		0
Total						**$622,188**		**$761,793**

Allocation Basis Units: 85% Water / 15% Sewer

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Summary

Seq. 12: 600-2200 Utility Billing

Seq #	Department Name	Utility Billing	Meter Reading	Total
46	F270 Parks and Recreation	$86,928	$0	$86,928
53	F412 Street Maintenance Fee	129,849	0	129,849
59	F500 Sanitary Sewer Fund	162,085	114,269	276,354
60	F510 Stormwater Fund	190,173	0	190,173
62	F530 Water Fund	823,336	647,524	1,470,859
Direct Bills		**$0**	**$0**	**$0**
Total		**$1,392,370**	**$761,793**	**$2,154,163**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

A. Department Costs **Seq. 13: 600-23xx IT**

Description	Type	Amount	General Admin	Application Services	GIS	Help Desk	Courts
Personnel Costs							
Salaries	S1	$2,460,709	$253,453	$613,455	$507,890	$645,198	$24,607
Salary % Split			*10.30%*	*24.93%*	*20.64%*	*26.22%*	*1.00%*
Fringe Benefits	S	946,090	97,447	235,860	195,273	248,065	9,461
Subtotal - Personnel Costs		**$3,406,799**	**$350,900**	**$849,315**	**$703,163**	**$893,263**	**$34,068**
Services & Supplies Cost							
Advertising & Publicity	S	200	21	50	41	52	2
Capital	D	478,000	0	0	0	0	0
Dues & Subscriptions	S	13,080	1,347	3,261	2,700	3,430	131
Equipment <$5k	S	21,000	2,163	5,235	4,334	5,506	210
Fees And Charges	S	750	77	187	155	197	8
Fuel	S	400	41	100	83	105	4
Indirect Charges	D	192,088	0	0	0	0	0
Office Supplies	S	12,300	1,267	3,066	2,539	3,225	123
Professional/Contractual Srvcs	S	216,100	22,258	53,874	44,603	56,661	2,161
Rents And Leases	S	39,000	4,017	9,723	8,050	10,226	390
Repairs & Maint	S	145,955	15,033	36,387	30,125	38,269	1,460
Small Tools & Equipment	S	10,500	1,082	2,618	2,167	2,753	105
Software License/Maintenance	P	515,143	0	432,866	0	0	0
Special Department Expenses	S	4,500	464	1,122	929	1,180	45
Travel And Training	S	40,450	4,166	10,084	8,349	10,606	404
Utilities	S	155,760	16,043	38,831	32,149	40,840	1,558
Subtotal - Services & Supplies		**$1,845,226**	**$67,979**	**$597,403**	**$136,223**	**$173,051**	**$6,600**
Department Cost Total		**$5,252,025**	**$418,880**	**$1,446,718**	**$839,386**	**$1,066,313**	**$40,668**
Adjustments to Cost							
Indirect Charges	D	-192,088	0	0	0	0	0
Capital	D	-478,000	0	0	0	0	0
Subtotal - Adjustments		**-$670,088**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		4,581,937	418,880	1,446,718	839,386	1,066,313	40,668
General Admin Distribution			-418,880	116,418	96,384	122,442	4,670
Grand Total		**$4,581,937**	**-$0**	**$1,563,136**	**$935,771**	**$1,188,755**	**$45,338**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

A. Department Costs

Seq. 13: 600-23xx IT

Description	Type	Amount	Citywide	Citywide excl. PD
Personnel Costs				
Salaries	S1	$2,460,709	$395,190	$20,916
Salary % Split			*16.06%*	*0.85%*
Fringe Benefits	S	946,090	151,942	8,042
Subtotal - Personnel Costs		**$3,406,799**	**$547,132**	**$28,958**
Services & Supplies Cost				
Advertising & Publicity	S	200	32	2
Capital	D	478,000	0	0
Dues & Subscriptions	S	13,080	2,101	111
Equipment <$5k	S	21,000	3,373	178
Fees And Charges	S	750	120	6
Fuel	S	400	64	3
Indirect Charges	D	192,088	0	0
Office Supplies	S	12,300	1,975	105
Professional/Contractual Srvcs	S	216,100	34,706	1,837
Rents And Leases	S	39,000	6,263	332
Repairs & Maint	S	145,955	23,440	1,241
Small Tools & Equipment	S	10,500	1,686	89
Software License/Maintenance	P	515,143	67,490	14,786
Special Department Expenses	S	4,500	723	38
Travel And Training	S	40,450	6,496	344
Utilities	S	155,760	25,015	1,324
Subtotal - Services & Supplies		**$1,845,226**	**$173,486**	**$20,396**
Department Cost Total		**$5,252,025**	**$720,618**	**$49,354**
Adjustments to Cost				
Indirect Charges	D	-192,088	0	0
Capital	D	-478,000	0	0
Subtotal - Adjustments		**-$670,088**	**$0**	**$0**
Total Costs After Adjustments		4,581,937	720,618	49,354
General Admin Distribution			74,997	3,969
Grand Total		**$4,581,937**	**$795,614**	**$53,323**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

B. Incoming Costs (Default Spread Salary) **Seq. 13: 600-23xx IT**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Application Services	GIS	Help Desk	Courts
3	City Mngmt - Fiscal	$31,584	$6,778	$10,662	$8,827	$11,213	$428
3	City Mngmt - Personnel	35,694	7,621	12,038	9,967	12,661	483
	Subtotal - 600-1000 City Management	**67,277**	**14,399**	**22,700**	**18,794**	**23,875**	**911**
4	HR	71,233	11,074	22,875	18,939	24,059	918
4	Recruitment	17,018	2,751	5,494	4,549	5,779	220
	Subtotal - 600-1100 Human Resources	**88,252**	**13,825**	**28,370**	**23,488**	**29,838**	**1,138**
5	Property - City Hall, Permit Center & Niche Bldg	5,388	297	1,580	1,308	1,662	63
5	Cyber	4,908	248	1,433	1,186	1,507	57
5	Safety	8,268	1,981	2,849	2,358	2,996	114
	Subtotal - 600-1200 Risk Management	**18,564**	**2,526**	**5,861**	**4,853**	**6,165**	**235**
6	Citywide Services	28,399	5,046	9,295	7,696	9,776	373
6	Ticketed Services	20,900	5,048	7,212	5,971	7,585	289
	Subtotal - 600-1300 Design & Communic	**49,299**	**10,094**	**16,507**	**13,666**	**17,361**	**662**
7	Records Requests	232	37	75	62	79	3
7	Council Support	1,377	281	461	381	485	18
	Subtotal - 600-1500 City Recorder	**1,609**	**317**	**535**	**443**	**563**	**21**
8	Legal Services	23,759	1,387	6,989	5,786	7,350	280
	Subtotal - 600-1600 City Attorney	**23,759**	**1,387**	**6,989**	**5,786**	**7,350**	**280**
9	DEIB	7,098	431	2,093	1,733	2,201	84
	Subtotal - 600-1700 DEIB	**7,098**	**431**	**2,093**	**1,733**	**2,201**	**84**
10	Finance	57,123	5,436	17,387	14,395	18,286	697
	Subtotal - 600-2000 Fin Admin	**57,123**	**5,436**	**17,387**	**14,395**	**18,286**	**697**
11	A/P	8,409	6,823	4,233	3,505	4,452	170
11	Accounting	44,096	24,181	18,976	15,710	19,958	761
11	Payroll	22,575	12,246	9,678	8,012	10,179	388
	Subtotal - 600-2100 Fin Operations	**75,080**	**43,250**	**32,887**	**27,228**	**34,589**	**1,319**
13	Help Desk	0	65,193	18,119	15,001	19,056	727
13	Citywide	0	51,816	14,401	11,923	15,146	578
13	Citywide excl. PD	0	4,576	1,272	1,053	1,338	51
	Subtotal - 600-23xx IT	**0**	**121,585**	**33,792**	**27,977**	**35,540**	**1,355**
14	Purchasing - #	0	10,028	2,787	2,307	2,931	112
14	Purchasing - $	0	8,546	2,375	1,967	2,498	95
14	Contracts	0	17,252	4,795	3,970	5,043	192
14	Pcard Mngmt	0	1,372	381	316	401	15
	Subtotal - 600-2500 Fin Purchasing	**0**	**37,199**	**10,339**	**8,559**	**10,873**	**415**
15	Fleet	0	1,314	365	302	384	15

City of Tigard, OR
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B. Incoming Costs (Default Spread Salary) **Seq. 13: 600-23xx IT**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Application Services	GIS	Help Desk	Courts
	Subtotal - 650-6300 Fleet	**0**	**1,314**	**365**	**302**	**384**	**15**
16	Single Dept Bldgs	0	121,141	33,668	27,875	35,411	1,351
16	City Hall, Permit Center & Niche Bldg	0	127,048	35,310	29,234	37,137	1,416
16	Utilities	0	33,923	9,428	7,806	9,916	378
	Subtotal - 650-6400 Facilities	**0**	**282,112**	**78,406**	**64,914**	**82,464**	**3,145**
17	Citywide	0	6,608	1,836	1,520	1,931	74
	Subtotal - F630 Public Works Admin	**0**	**6,608**	**1,836**	**1,520**	**1,931**	**74**
Total Incoming		**$388,061**	**$540,483**	**$258,067**	**$213,658**	**$271,421**	**$10,352**
C. Total Allocated			**$5,510,481**	**$1,821,203**	**$1,149,429**	**$1,460,176**	**$55,689**
				33.05%	**20.86%**	**26.50%**	**1.01%**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

B. Incoming Costs (Default Spread Salary)

Seq. 13: 600-23xx IT

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Citywide	Citywide excl. PD
3	City Mngmt - Fiscal	$31,584	$6,778	$6,868	$364
3	City Mngmt - Personnel	35,694	7,621	7,755	410
	Subtotal - 600-1000 City Management	**67,277**	**14,399**	**14,624**	**774**
4	HR	71,233	11,074	14,736	780
4	Recruitment	17,018	2,751	3,539	187
	Subtotal - 600-1100 Human Resources	**88,252**	**13,825**	**18,276**	**967**
5	Property - City Hall, Permit Center & Niche Bldg	5,388	297	1,018	54
5	Cyber	4,908	248	923	49
5	Safety	8,268	1,981	1,835	97
	Subtotal - 600-1200 Risk Management	**18,564**	**2,526**	**3,776**	**200**
6	Citywide Services	28,399	5,046	5,988	317
6	Ticketed Services	20,900	5,048	4,646	246
	Subtotal - 600-1300 Design & Communic	**49,299**	**10,094**	**10,634**	**563**
7	Records Requests	232	37	48	3
7	Council Support	1,377	281	297	16
	Subtotal - 600-1500 City Recorder	**1,609**	**317**	**345**	**18**
8	Legal Services	23,759	1,387	4,502	238
	Subtotal - 600-1600 City Attorney	**23,759**	**1,387**	**4,502**	**238**
9	DEIB	7,098	431	1,348	71
	Subtotal - 600-1700 DEIB	**7,098**	**431**	**1,348**	**71**
10	Finance	57,123	5,436	11,201	593
	Subtotal - 600-2000 Fin Admin	**57,123**	**5,436**	**11,201**	**593**
11	A/P	8,409	6,823	2,727	144
11	Accounting	44,096	24,181	12,224	647
11	Payroll	22,575	12,246	6,234	330
	Subtotal - 600-2100 Fin Operations	**75,080**	**43,250**	**21,186**	**1,121**
13	Help Desk	0	65,193	11,672	618
13	Citywide	0	51,816	9,277	491
13	Citywide excl. PD	0	4,576	819	43
	Subtotal - 600-23xx IT	**0**	**121,585**	**21,769**	**1,152**
14	Purchasing - #	0	10,028	1,795	95
14	Purchasing - $	0	8,546	1,530	81
14	Contracts	0	17,252	3,089	163
14	Pcard Mngmt	0	1,372	246	13
	Subtotal - 600-2500 Fin Purchasing	**0**	**37,199**	**6,660**	**352**
15	Fleet	0	1,314	235	12
	Subtotal - 650-6300 Fleet	**0**	**1,314**	**235**	**12**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

B. Incoming Costs (Default Spread Salary)

Seq. 13: 600-23xx IT

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Citywide	Citywide excl. PD
16	Single Dept Bldgs	0	121,141	21,689	1,148
16	City Hall, Permit Center & Niche Bldg	0	127,048	22,747	1,204
16	Utilities	0	33,923	6,074	321
	Subtotal - 650-6400 Facilities	**0**	**282,112**	**50,510**	**2,673**
17	Citywide	0	6,608	1,183	63
	Subtotal - F630 Public Works Admin	**0**	**6,608**	**1,183**	**63**
Total Incoming		**$388,061**	**$540,483**	**$166,248**	**$8,799**
C. Total Allocated			**$5,510,481**	**$961,862**	**$62,122**
				17.46%	**1.13%**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 1: Application Services **Seq. 13: 600-23xx IT**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	600-1100 Human Resources	1.72	1.72%	$28,741	$0	$28,741	$0	$28,741
5	600-1200 Risk Management	0.36	0.36%	6,016	0	6,016	0	6,016
11	600-2100 Fin Operations	29.50	29.50%	492,942	0	492,942	0	492,942
12	600-2200 Utility Billing	9.87	9.87%	164,927	0	164,927	0	164,927
17	F630 Public Works Admin	33.51	33.51%	559,948	0	559,948	85,973	645,921
26	3000 CD Planning	10.59	10.59%	176,958	0	176,958	27,169	204,127
28	4000 Police Admin	1.93	1.93%	32,250	0	32,250	4,952	37,202
43	F230 Building	12.52	12.52%	209,208	0	209,208	32,121	241,329
Subtotal		**100.00**	**100.00%**	**$1,670,988**	**$0**	**$1,670,988**	**$150,215**	**$1,821,203**
Direct Bills						0		0
Total						**$1,670,988**		**$1,821,203**

Allocation Basis Units: % of App Cost

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 2: GIS **Seq. 13: 600-23xx IT**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17	F630 Public Works Admin	56	56.00%	$574,036	$0	$574,036	$69,645	$643,680
26	3000 CD Planning	11	11.00%	112,757	0	112,757	13,680	126,437
28	4000 Police Admin	11	11.00%	112,757	0	112,757	13,680	126,437
43	F230 Building	11	11.00%	112,757	0	112,757	13,680	126,437
81	Other	11	11.00%	112,757	0	112,757	13,680	126,437
Subtotal		**100**	**100.00%**	**$1,025,064**	**$0**	**$1,025,064**	**$124,365**	**$1,149,429**
Direct Bills						0		0
Total						**$1,025,064**		**$1,149,429**

Allocation Basis Units: % of Time Spent by Dept

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 3: Help Desk **Seq. 13: 600-23xx IT**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	8.33	1.07%	$13,925	$0	$13,925	$0	$13,925
4	600-1100 Human Resources	14.74	1.89%	24,640	0	24,640	0	24,640
5	600-1200 Risk Management	5.26	0.68%	8,793	0	8,793	0	8,793
6	600-1300 Design & Communic	8.00	1.03%	13,373	0	13,373	0	13,373
7	600-1500 City Recorder	4.24	0.54%	7,088	0	7,088	0	7,088
8	600-1600 City Attorney	1.55	0.20%	2,591	0	2,591	0	2,591
9	600-1700 DEIB	1.41	0.18%	2,357	0	2,357	0	2,357
10	600-2000 Fin Admin	8.50	1.09%	14,209	0	14,209	0	14,209
11	600-2100 Fin Operations	11.57	1.49%	19,341	0	19,341	0	19,341
12	600-2200 Utility Billing	14.80	1.90%	24,740	0	24,740	0	24,740
13	600-23xx IT	39.00	5.01%	65,193	0	65,193	0	65,193
14	600-2500 Fin Purchasing	5.10	0.65%	8,525	0	8,525	1,218	9,743
15	650-6300 Fleet	4.50	0.58%	7,522	0	7,522	1,075	8,597
16	650-6400 Facilities	13.51	1.73%	22,584	0	22,584	3,226	25,810
17	F630 Public Works Admin	23.42	3.01%	39,149	0	39,149	5,593	44,742
18	F640 PW Engineering	37.84	4.86%	63,254	0	63,254	9,036	72,290
23	1050 Mayor & Council	10.59	1.36%	17,702	0	17,702	2,529	20,231
24	1800 Strategic Initiatives	4.24	0.54%	7,088	0	7,088	1,012	8,100
25	2400 Municipal Court	14.03	1.80%	23,453	0	23,453	3,350	26,803
26	3000 CD Planning	133.00	17.07%	222,325	0	222,325	31,760	254,085
27	3700 Economic Devlpmnt	5.65	0.73%	9,445	0	9,445	1,349	10,794
28	4000 Police Admin	10.88	1.40%	18,187	0	18,187	2,598	20,785
29	41xx Police Operations	116.47	14.95%	194,693	0	194,693	27,813	222,506
30	42xx Police Support Services	51.70	6.64%	86,423	0	86,423	12,346	98,768
31	5000 Library Admin	3.77	0.48%	6,302	0	6,302	900	7,202
32	5100 Library Readers Services	30.55	3.92%	51,068	0	51,068	7,295	58,363
33	5200 Library Technical Services	11.32	1.45%	18,923	0	18,923	2,703	21,626
34	5300 Library Circulation	30.36	3.90%	50,750	0	50,750	7,250	58,000
43	F230 Building	28.92	3.71%	48,343	0	48,343	6,906	55,249
46	F270 Parks and Recreation	36.85	4.73%	61,599	0	61,599	8,800	70,399
47	F280 Police Levy	23.95	3.07%	40,035	0	40,035	5,719	45,754
59	F500 Sanitary Sewer Fund	11.71	1.50%	19,575	0	19,575	2,796	22,371

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Allocation Details

Cost Pool 3: Help Desk **Seq. 13: 600-23xx IT**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60	F510 Stormwater Fund	23.06	2.96%	38,547	0	38,547	5,507	44,054
62	F530 Water Fund	30.18	3.87%	50,449	0	50,449	7,207	57,656
Subtotal		**779.00**	**100.00%**	**$1,302,188**	**$0**	**$1,302,188**	**$157,987**	**$1,460,176**
Direct Bills						0		0
Total						**$1,302,188**		**$1,460,176**

Allocation Basis Units: # of Devices

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Allocation Details

Cost Pool 4: Courts **Seq. 13: 600-23xx IT**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25	2400 Municipal Court	100	100.00%	$49,664	$0	$49,664	$6,025	$55,689
Subtotal		**100**	**100.00%**	**$49,664**	**$0**	**$49,664**	**$6,025**	**$55,689**
Direct Bills						0		0
Total						**$49,664**		**$55,689**

Allocation Basis Units: Direct to 2400 Municipal Court

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details
Cost Pool 5: Citywide **Seq. 13: 600-23xx IT**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	5.90	1.61%	$13,896	$0	$13,896	$0	$13,896
4	600-1100 Human Resources	7.00	1.91%	16,487	0	16,487	0	16,487
5	600-1200 Risk Management	2.50	0.68%	5,888	0	5,888	0	5,888
6	600-1300 Design & Communic	5.50	1.50%	12,954	0	12,954	0	12,954
7	600-1500 City Recorder	3.00	0.82%	7,066	0	7,066	0	7,066
8	600-1600 City Attorney	1.10	0.30%	2,591	0	2,591	0	2,591
9	600-1700 DEIB	1.00	0.27%	2,355	0	2,355	0	2,355
10	600-2000 Fin Admin	5.00	1.36%	11,776	0	11,776	0	11,776
11	600-2100 Fin Operations	6.80	1.85%	16,016	0	16,016	0	16,016
12	600-2200 Utility Billing	8.70	2.37%	20,491	0	20,491	0	20,491
13	600-23xx IT	22.00	5.99%	51,816	0	51,816	0	51,816
14	600-2500 Fin Purchasing	3.00	0.82%	7,066	0	7,066	972	8,037
15	650-6300 Fleet	2.50	0.68%	5,888	0	5,888	810	6,698
16	650-6400 Facilities	7.50	2.04%	17,665	0	17,665	2,429	20,094
17	F630 Public Works Admin	13.00	3.54%	30,619	0	30,619	4,210	34,829
18	F640 PW Engineering	21.00	5.72%	49,461	0	49,461	6,801	56,262
23	1050 Mayor & Council	4.50	1.23%	10,599	0	10,599	1,457	12,056
24	1800 Strategic Initiatives	3.00	0.82%	7,066	0	7,066	972	8,037
25	2400 Municipal Court	8.25	2.25%	19,431	0	19,431	2,672	22,103
26	3000 CD Planning	18.95	5.16%	44,633	0	44,633	6,137	50,770
27	3700 Economic Devlpmnt	4.00	1.09%	9,421	0	9,421	1,295	10,717
28	4000 Police Admin	5.00	1.36%	11,776	0	11,776	1,619	13,396
29	41xx Police Operations	53.50	14.57%	126,007	0	126,007	17,326	143,334
30	42xx Police Support Services	23.75	6.47%	55,938	0	55,938	7,692	63,629
31	5000 Library Admin	2.00	0.54%	4,711	0	4,711	648	5,358
32	5100 Library Readers Services	16.20	4.41%	38,155	0	38,155	5,247	43,402
33	5200 Library Technical Services	6.00	1.63%	14,132	0	14,132	1,943	16,075
34	5300 Library Circulation	16.10	4.38%	37,920	0	37,920	5,214	43,134
38	F200 Gas Tax	7.00	1.91%	16,487	0	16,487	2,267	18,754
43	F230 Building	16.05	4.37%	37,802	0	37,802	5,198	43,000
46	F270 Parks and Recreation	20.45	5.57%	48,165	0	48,165	6,623	54,788
47	F280 Police Levy	11.00	2.99%	25,908	0	25,908	3,562	29,470

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Allocation Details

Cost Pool 5: Citywide **Seq. 13: 600-23xx IT**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59	F500 Sanitary Sewer Fund	6.50	1.77%	15,309	0	15,309	2,105	17,414
60	F510 Stormwater Fund	12.80	3.48%	30,148	0	30,148	4,145	34,293
62	F530 Water Fund	16.75	4.56%	39,451	0	39,451	5,425	44,876
Subtotal		**367.30**	**100.00%**	**$865,093**	**$0**	**$865,093**	**$96,769**	**$961,862**
Direct Bills						0		0
Total						**$865,093**		**$961,862**

Allocation Basis Units: FTE's

City of Tigard, OR
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Allocation Details

Cost Pool 6: Citywide excl. PD **Seq. 13: 600-23xx IT**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	5.90	2.15%	$1,227	$0	$1,227	$0	$1,227
4	600-1100 Human Resources	7.00	2.55%	1,456	0	1,456	0	1,456
5	600-1200 Risk Management	2.50	0.91%	520	0	520	0	520
6	600-1300 Design & Communic	5.50	2.01%	1,144	0	1,144	0	1,144
7	600-1500 City Recorder	3.00	1.09%	624	0	624	0	624
8	600-1600 City Attorney	1.10	0.40%	229	0	229	0	229
9	600-1700 DEIB	1.00	0.36%	208	0	208	0	208
10	600-2000 Fin Admin	5.00	1.82%	1,040	0	1,040	0	1,040
11	600-2100 Fin Operations	6.80	2.48%	1,414	0	1,414	0	1,414
12	600-2200 Utility Billing	8.70	3.17%	1,810	0	1,810	0	1,810
13	600-23xx IT	22.00	8.03%	4,576	0	4,576	0	4,576
14	600-2500 Fin Purchasing	3.00	1.09%	624	0	624	75	699
15	650-6300 Fleet	2.50	0.91%	520	0	520	62	582
16	650-6400 Facilities	7.50	2.74%	1,560	0	1,560	187	1,747
17	F630 Public Works Admin	13.00	4.74%	2,704	0	2,704	324	3,028
18	F640 PW Engineering	21.00	7.66%	4,368	0	4,368	523	4,891
23	1050 Mayor & Council	4.50	1.64%	936	0	936	112	1,048
24	1800 Strategic Initiatives	3.00	1.09%	624	0	624	75	699
25	2400 Municipal Court	8.25	3.01%	1,716	0	1,716	206	1,922
26	3000 CD Planning	18.95	6.91%	3,941	0	3,941	472	4,414
27	3700 Economic Devlpmnt	4.00	1.46%	832	0	832	100	932
31	5000 Library Admin	2.00	0.73%	416	0	416	50	466
32	5100 Library Readers Services	16.20	5.91%	3,369	0	3,369	404	3,773
33	5200 Library Technical Services	6.00	2.19%	1,248	0	1,248	150	1,397
34	5300 Library Circulation	16.10	5.87%	3,349	0	3,349	401	3,750
38	F200 Gas Tax	7.00	2.55%	1,456	0	1,456	174	1,630
43	F230 Building	16.05	5.86%	3,338	0	3,338	400	3,738
46	F270 Parks and Recreation	20.45	7.46%	4,253	0	4,253	510	4,763
59	F500 Sanitary Sewer Fund	6.50	2.37%	1,352	0	1,352	162	1,514
60	F510 Stormwater Fund	12.80	4.67%	2,662	0	2,662	319	2,981
62	F530 Water Fund	16.75	6.11%	3,484	0	3,484	417	3,901
Subtotal		**274.05**	**100.00%**	**$57,000**	**$0**	**$57,000**	**$5,122**	**$62,122**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 6: Citywide excl. PD **Seq. 13: 600-23xx IT**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Direct Bills						0		0
Total						**$57,000**		**$62,122**

Allocation Basis Units: FTE's excl. PD

City of Tigard, OR
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Allocation Summary **Seq. 13: 600-23xx IT**

Seq #	Department Name	Application Services	GIS	Help Desk	Courts	Citywide	Citywide excl. PD
3	600-1000 City Management	$0	$0	$13,925	$0	$13,896	$1,227
4	600-1100 Human Resources	28,741	0	24,640	0	16,487	1,456
5	600-1200 Risk Management	6,016	0	8,793	0	5,888	520
6	600-1300 Design & Communic	0	0	13,373	0	12,954	1,144
7	600-1500 City Recorder	0	0	7,088	0	7,066	624
8	600-1600 City Attorney	0	0	2,591	0	2,591	229
9	600-1700 DEIB	0	0	2,357	0	2,355	208
10	600-2000 Fin Admin	0	0	14,209	0	11,776	1,040
11	600-2100 Fin Operations	492,942	0	19,341	0	16,016	1,414
12	600-2200 Utility Billing	164,927	0	24,740	0	20,491	1,810
13	600-23xx IT	0	0	65,193	0	51,816	4,576
14	600-2500 Fin Purchasing	0	0	9,743	0	8,037	699
15	650-6300 Fleet	0	0	8,597	0	6,698	582
16	650-6400 Facilities	0	0	25,810	0	20,094	1,747
17	F630 Public Works Admin	645,921	643,680	44,742	0	34,829	3,028
18	F640 PW Engineering	0	0	72,290	0	56,262	4,891
23	1050 Mayor & Council	0	0	20,231	0	12,056	1,048
24	1800 Strategic Initiatives	0	0	8,100	0	8,037	699
25	2400 Municipal Court	0	0	26,803	55,689	22,103	1,922
26	3000 CD Planning	204,127	126,437	254,085	0	50,770	4,414
27	3700 Economic Devlpmnt	0	0	10,794	0	10,717	932
28	4000 Police Admin	37,202	126,437	20,785	0	13,396	0
29	41xx Police Operations	0	0	222,506	0	143,334	0
30	42xx Police Support Services	0	0	98,768	0	63,629	0
31	5000 Library Admin	0	0	7,202	0	5,358	466
32	5100 Library Readers Services	0	0	58,363	0	43,402	3,773
33	5200 Library Technical Services	0	0	21,626	0	16,075	1,397
34	5300 Library Circulation	0	0	58,000	0	43,134	3,750
38	F200 Gas Tax	0	0	0	0	18,754	1,630
43	F230 Building	241,329	126,437	55,249	0	43,000	3,738
46	F270 Parks and Recreation	0	0	70,399	0	54,788	4,763
47	F280 Police Levy	0	0	45,754	0	29,470	0
59	F500 Sanitary Sewer Fund	0	0	22,371	0	17,414	1,514

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Allocation Summary **Seq. 13: 600-23xx IT**

Seq #	Department Name	Application Services	GIS	Help Desk	Courts	Citywide	Citywide excl. PD
60	F510 Stormwater Fund	0	0	44,054	0	34,293	2,981
62	F530 Water Fund	0	0	57,656	0	44,876	3,901
81	Other	0	126,437	0	0	0	0
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$1,821,203**	**$1,149,429**	**$1,460,176**	**$55,689**	**$961,862**	**$62,122**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Summary

Seq. 13: 600-23xx IT

Seq #	Department Name	Total
3	600-1000 City Management	$29,048
4	600-1100 Human Resources	71,324
5	600-1200 Risk Management	21,216
6	600-1300 Design & Communic	27,471
7	600-1500 City Recorder	14,777
8	600-1600 City Attorney	5,411
9	600-1700 DEIB	4,920
10	600-2000 Fin Admin	27,025
11	600-2100 Fin Operations	529,712
12	600-2200 Utility Billing	211,967
13	600-23xx IT	121,585
14	600-2500 Fin Purchasing	18,479
15	650-6300 Fleet	15,877
16	650-6400 Facilities	47,650
17	F630 Public Works Admin	1,372,199
18	F640 PW Engineering	133,443
23	1050 Mayor & Council	33,335
24	1800 Strategic Initiatives	16,836
25	2400 Municipal Court	106,517
26	3000 CD Planning	639,832
27	3700 Economic Devlpmnt	22,442
28	4000 Police Admin	197,820
29	41xx Police Operations	365,839
30	42xx Police Support Services	162,398
31	5000 Library Admin	13,026
32	5100 Library Readers Services	105,538
33	5200 Library Technical Services	39,098
34	5300 Library Circulation	104,884
38	F200 Gas Tax	20,384
43	F230 Building	469,753
46	F270 Parks and Recreation	129,950
47	F280 Police Levy	75,225
59	F500 Sanitary Sewer Fund	41,299
60	F510 Stormwater Fund	81,328

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Summary

Seq. 13: 600-23xx IT

Seq #	Department Name	Total
62	F530 Water Fund	106,433
81	Other	126,437
Direct Bills		**$0**
Total		**$5,510,481**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

A. Department Costs **Seq. 14: 600-2500 Fin Purchasing**

Description	Type	Amount	General Admin	Purchasing - #	Purchasing - $	Contracts	Pcard Mngmt
Personnel Costs							
Salaries	S1	$301,355	$23,325	$24,621	$24,621	$105,565	$20,522
Salary % Split			*7.74%*	*8.17%*	*8.17%*	*35.03%*	*6.81%*
Fringe Benefits	S	138,190	10,696	11,290	11,290	48,408	9,411
Subtotal - Personnel Costs		**$439,545**	**$34,021**	**$35,911**	**$35,911**	**$153,973**	**$29,933**
Services & Supplies Cost							
Advertising & Publicity	S	500	39	41	41	175	34
Capital	D	4,400	0	0	0	0	0
Dues & Subscriptions	S	10,294	797	841	841	3,606	701
Indirect Charges	D	1,355	0	0	0	0	0
Office Supplies	S	500	39	41	41	175	34
Travel And Training	S	8,250	639	674	674	2,890	562
Utilities	S	1,500	116	123	123	525	102
Subtotal - Services & Supplies		**$26,799**	**$1,629**	**$1,719**	**$1,719**	**$7,372**	**$1,433**
Department Cost Total		**$466,344**	**$35,650**	**$37,630**	**$37,630**	**$161,344**	**$31,366**
Adjustments to Cost							
Indirect Charges	D	-1,355	0	0	0	0	0
Capital	D	-4,400	0	0	0	0	0
Subtotal - Adjustments		**-$5,755**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		460,589	35,650	37,630	37,630	161,344	31,366
General Admin Distribution			-35,650	3,157	3,157	13,536	2,631
Grand Total		**$460,589**	**$0**	**$40,787**	**$40,787**	**$174,880**	**$33,998**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

A. Department Costs

Seq. 14: 600-2500 Fin Purchasing

Description	Type	Amount	Grants Mngmt
Personnel Costs			
Salaries	S1	$301,355	$102,702
Salary % Split			*34.08%*
Fringe Benefits	S	138,190	47,095
Subtotal - Personnel Costs		**$439,545**	**$149,797**
Services & Supplies Cost			
Advertising & Publicity	S	500	170
Capital	D	4,400	0
Dues & Subscriptions	S	10,294	3,508
Indirect Charges	D	1,355	0
Office Supplies	S	500	170
Travel And Training	S	8,250	2,812
Utilities	S	1,500	511
Subtotal - Services & Supplies		**$26,799**	**$7,172**
Department Cost Total		**$466,344**	**$156,969**
Adjustments to Cost			
Indirect Charges	D	-1,355	0
Capital	D	-4,400	0
Subtotal - Adjustments		**-$5,755**	**$0**
Total Costs After Adjustments		460,589	156,969
General Admin Distribution			13,169
Grand Total		**$460,589**	**$170,137**

City of Tigard, OR
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B. Incoming Costs (Default Spread Salary) **Seq. 14: 600-2500 Fin Purchasing**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Purchasing - #	Purchasing - $	Contracts	Pcard Mngmt
3	City Mngmt - Fiscal	$1,727	$371	$186	$186	$796	$155
3	City Mngmt - Personnel	4,867	1,039	523	523	2,243	436
	Subtotal - 600-1000 City Management	**6,594**	**1,410**	**709**	**709**	**3,039**	**591**
4	HR	8,904	1,384	911	911	3,906	759
4	Recruitment	2,269	367	233	233	1,001	195
	Subtotal - 600-1100 Human Resources	**11,173**	**1,751**	**1,145**	**1,145**	**4,907**	**954**
5	Cyber	669	34	62	62	267	52
5	Safety	1,127	270	124	124	531	103
	Subtotal - 600-1200 Risk Management	**1,797**	**304**	**186**	**186**	**798**	**155**
6	Citywide Services	3,873	688	404	404	1,732	337
	Subtotal - 600-1300 Design & Communic	**3,873**	**688**	**404**	**404**	**1,732**	**337**
7	Records Requests	31,644	5,033	3,248	3,248	13,926	2,707
	Subtotal - 600-1500 City Recorder	**31,644**	**5,033**	**3,248**	**3,248**	**13,926**	**2,707**
8	Legal Services	3,240	189	304	304	1,302	253
	Subtotal - 600-1600 City Attorney	**3,240**	**189**	**304**	**304**	**1,302**	**253**
9	DEIB	968	59	91	91	390	76
	Subtotal - 600-1700 DEIB	**968**	**59**	**91**	**91**	**390**	**76**
10	Finance	5,742	546	557	557	2,388	464
	Subtotal - 600-2000 Fin Admin	**5,742**	**546**	**557**	**557**	**2,388**	**464**
11	A/P	176	143	28	28	121	24
11	Accounting	2,411	1,322	331	331	1,418	276
11	Payroll	3,078	1,670	420	420	1,803	350
	Subtotal - 600-2100 Fin Operations	**5,665**	**3,135**	**779**	**779**	**3,341**	**650**
13	Help Desk	8,525	1,218	863	863	3,699	719
13	Citywide	7,066	972	712	712	3,052	593
13	Citywide excl. PD	624	75	62	62	265	52
	Subtotal - 600-23xx IT	**16,215**	**2,264**	**1,636**	**1,636**	**7,016**	**1,364**
14	Purchasing - #	0	92	8	8	35	7
14	Purchasing - $	0	5	0	0	2	0
14	Contracts	0	19	2	2	7	1
14	Pcard Mngmt	0	159	14	14	60	12
	Subtotal - 600-2500 Fin Purchasing	**0**	**275**	**24**	**24**	**104**	**20**
17	Citywide	0	901	80	80	342	67
	Subtotal - F630 Public Works Admin	**0**	**901**	**80**	**80**	**342**	**67**
Total Incoming		**$86,911**	**$16,555**	**$9,162**	**$9,162**	**$39,285**	**$7,637**
C. Total Allocated			**$564,055**	**$49,949**	**$49,949**	**$214,165**	**$41,635**
				8.86%	**8.86%**	**37.97%**	**7.38%**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

B. Incoming Costs (Default Spread Salary)

Seq. 14: 600-2500 Fin Purchasing

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Grants Mngmt
3	City Mngmt - Fiscal	$1,727	$371	$775
3	City Mngmt - Personnel	4,867	1,039	2,182
	Subtotal - 600-1000 City Management	**6,594**	**1,410**	**2,957**
4	HR	8,904	1,384	3,800
4	Recruitment	2,269	367	974
	Subtotal - 600-1100 Human Resources	**11,173**	**1,751**	**4,774**
5	Cyber	669	34	260
5	Safety	1,127	270	516
	Subtotal - 600-1200 Risk Management	**1,797**	**304**	**776**
6	Citywide Services	3,873	688	1,685
	Subtotal - 600-1300 Design & Communic	**3,873**	**688**	**1,685**
7	Records Requests	31,644	5,033	13,548
	Subtotal - 600-1500 City Recorder	**31,644**	**5,033**	**13,548**
8	Legal Services	3,240	189	1,267
	Subtotal - 600-1600 City Attorney	**3,240**	**189**	**1,267**
9	DEIB	968	59	379
	Subtotal - 600-1700 DEIB	**968**	**59**	**379**
10	Finance	5,742	546	2,323
	Subtotal - 600-2000 Fin Admin	**5,742**	**546**	**2,323**
11	A/P	176	143	118
11	Accounting	2,411	1,322	1,379
11	Payroll	3,078	1,670	1,754
	Subtotal - 600-2100 Fin Operations	**5,665**	**3,135**	**3,251**
13	Help Desk	8,525	1,218	3,599
13	Citywide	7,066	972	2,969
13	Citywide excl. PD	624	75	258
	Subtotal - 600-23xx IT	**16,215**	**2,264**	**6,826**
14	Purchasing - #	0	92	34
14	Purchasing - $	0	5	2
14	Contracts	0	19	7
14	Pcard Mngmt	0	159	59
	Subtotal - 600-2500 Fin Purchasing	**0**	**275**	**102**
17	Citywide	0	901	333
	Subtotal - F630 Public Works Admin	**0**	**901**	**333**
Total Incoming		**$86,911**	**$16,555**	**$38,220**
C. Total Allocated			**$564,055**	**$208,357**
				36.94%

City of Tigard, OR
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Allocation Details

Cost Pool 1: Purchasing - # **Seq. 14: 600-2500 Fin Purchasing**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	30	5.69%	$2,760	$0	$2,760	$0	$2,760
4	600-1100 Human Resources	7	1.33%	644	0	644	0	644
5	600-1200 Risk Management	1	0.19%	92	0	92	0	92
6	600-1300 Design & Communic	7	1.33%	644	0	644	0	644
7	600-1500 City Recorder	2	0.38%	184	0	184	0	184
10	600-2000 Fin Admin	17	3.23%	1,564	0	1,564	0	1,564
11	600-2100 Fin Operations	7	1.33%	644	0	644	0	644
12	600-2200 Utility Billing	8	1.52%	736	0	736	0	736
13	600-23xx IT	109	20.68%	10,028	0	10,028	0	10,028
14	600-2500 Fin Purchasing	1	0.19%	92	0	92	0	92
15	650-6300 Fleet	38	7.21%	3,496	0	3,496	165	3,661
16	650-6400 Facilities	102	19.35%	9,384	0	9,384	442	9,826
17	F630 Public Works Admin	53	10.06%	4,876	0	4,876	230	5,106
18	F640 PW Engineering	14	2.66%	1,288	0	1,288	61	1,349
24	1800 Strategic Initiatives	7	1.33%	644	0	644	30	674
25	2400 Municipal Court	3	0.57%	276	0	276	13	289
26	3000 CD Planning	10	1.90%	920	0	920	43	963
27	3700 Economic Devlpmnt	3	0.57%	276	0	276	13	289
28	4000 Police Admin	30	5.69%	2,760	0	2,760	130	2,890
29	41xx Police Operations	18	3.42%	1,656	0	1,656	78	1,734
30	42xx Police Support Services	7	1.33%	644	0	644	30	674
31	5000 Library Admin	6	1.14%	552	0	552	26	578
32	5100 Library Readers Services	33	6.26%	3,036	0	3,036	143	3,179
34	5300 Library Circulation	4	0.76%	368	0	368	17	385
43	F230 Building	5	0.95%	460	0	460	22	482
46	F270 Parks and Recreation	3	0.57%	276	0	276	13	289
59	F500 Sanitary Sewer Fund	1	0.19%	92	0	92	4	96
60	F510 Stormwater Fund	1	0.19%	92	0	92	4	96
Subtotal		**527**	**100.00%**	**$48,483**	**$0**	**$48,483**	**$1,466**	**$49,949**
Direct Bills						0		0
Total						**$48,483**		**$49,949**

Allocation Basis Units: # of PO's - 3 yr avg

City of Tigard, OR
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Allocation Details

Cost Pool 2: Purchasing - $ **Seq. 14: 600-2500 Fin Purchasing**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	97,279.86	1.85%	$896	$0	$896	$0	$896
4	600-1100 Human Resources	96,339.17	1.83%	888	0	888	0	888
5	600-1200 Risk Management	2,933.33	0.06%	27	0	27	0	27
6	600-1300 Design & Communic	2,442.59	0.05%	23	0	23	0	23
7	600-1500 City Recorder	37,035.31	0.70%	341	0	341	0	341
10	600-2000 Fin Admin	119,431.11	2.27%	1,101	0	1,101	0	1,101
11	600-2100 Fin Operations	887,165.63	16.86%	8,175	0	8,175	0	8,175
12	600-2200 Utility Billing	53,716.55	1.02%	495	0	495	0	495
13	600-23xx IT	927,473.46	17.63%	8,546	0	8,546	0	8,546
14	600-2500 Fin Purchasing	585.00	0.01%	5	0	5	0	5
15	650-6300 Fleet	1,113,862.00	21.17%	10,264	0	10,264	538	10,802
16	650-6400 Facilities	364,540.17	6.93%	3,359	0	3,359	176	3,535
17	F630 Public Works Admin	841,034.40	15.98%	7,750	0	7,750	406	8,156
18	F640 PW Engineering	112,883.66	2.15%	1,040	0	1,040	54	1,095
24	1800 Strategic Initiatives	3,263.97	0.06%	30	0	30	2	32
25	2400 Municipal Court	2,575.00	0.05%	24	0	24	1	25
26	3000 CD Planning	40,203.00	0.76%	370	0	370	19	390
27	3700 Economic Devlpmnt	3,565.95	0.07%	33	0	33	2	35
28	4000 Police Admin	117,150.34	2.23%	1,080	0	1,080	57	1,136
29	41xx Police Operations	93,333.13	1.77%	860	0	860	45	905
30	42xx Police Support Services	22,437.43	0.43%	207	0	207	11	218
31	5000 Library Admin	19,674.99	0.37%	181	0	181	9	191
32	5100 Library Readers Services	87,055.00	1.65%	802	0	802	42	844
34	5300 Library Circulation	17,526.00	0.33%	161	0	161	8	170
43	F230 Building	51,516.67	0.98%	475	0	475	25	500
46	F270 Parks and Recreation	9,047.67	0.17%	83	0	83	4	88
59	F500 Sanitary Sewer Fund	135,399.67	2.57%	1,248	0	1,248	65	1,313
60	F510 Stormwater Fund	2,000.00	0.04%	18	0	18	1	19
Subtotal		**5,261,471.04**	**100.00%**	**$48,483**	**$0**	**$48,483**	**$1,466**	**$49,949**
Direct Bills						0		0
Total						**$48,483**		**$49,949**

Allocation Basis Units: $ Value of PO's -3 yr avg

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details
Cost Pool 3: Contracts **Seq. 14: 600-2500 Fin Purchasing**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	383,348.77	0.88%	$1,824	$0	$1,824	$0	$1,824
4	600-1100 Human Resources	231,820.36	0.53%	1,103	0	1,103	0	1,103
5	600-1200 Risk Management	8,923.00	0.02%	42	0	42	0	42
6	600-1300 Design & Communic	37,024.79	0.08%	176	0	176	0	176
7	600-1500 City Recorder	41,418.64	0.09%	197	0	197	0	197
8	600-1600 City Attorney	98,235.54	0.22%	468	0	468	0	468
9	600-1700 DEIB	22,431.88	0.05%	107	0	107	0	107
10	600-2000 Fin Admin	307,712.72	0.70%	1,464	0	1,464	0	1,464
11	600-2100 Fin Operations	249,136.25	0.57%	1,186	0	1,186	0	1,186
12	600-2200 Utility Billing	62,965.46	0.14%	300	0	300	0	300
13	600-23xx IT	3,625,045.63	8.30%	17,252	0	17,252	0	17,252
14	600-2500 Fin Purchasing	3,918.33	0.01%	19	0	19	0	19
15	650-6300 Fleet	1,192,053.82	2.73%	5,673	0	5,673	194	5,867
16	650-6400 Facilities	899,817.25	2.06%	4,282	0	4,282	146	4,429
17	F630 Public Works Admin	93,210.32	0.21%	444	0	444	15	459
18	F640 PW Engineering	146,592.24	0.34%	698	0	698	24	722
19	F640 PW Engineering - CIP	21,633,395.44	49.53%	102,955	0	102,955	3,522	106,478
23	1050 Mayor & Council	3,333.33	0.01%	16	0	16	1	16
24	1800 Strategic Initiatives	137,903.40	0.32%	656	0	656	22	679
25	2400 Municipal Court	15,977.31	0.04%	76	0	76	3	79
26	3000 CD Planning	635,495.15	1.45%	3,024	0	3,024	103	3,128
27	3700 Economic Devlpmnt	140,377.27	0.32%	668	0	668	23	691
28	4000 Police Admin	8,709.37	0.02%	41	0	41	1	43
29	41xx Police Operations	1,757,158.36	4.02%	8,362	0	8,362	286	8,649
30	42xx Police Support Services	116,668.42	0.27%	555	0	555	19	574
31	5000 Library Admin	22,205.22	0.05%	106	0	106	4	109
32	5100 Library Readers Services	83,988.33	0.19%	400	0	400	14	413
33	5200 Library Technical Services	1,133.33	0.00%	5	0	5	0	6
34	5300 Library Circulation	60,236.77	0.14%	287	0	287	10	296
35	59xx Social Services	760,733.80	1.74%	3,620	0	3,620	124	3,744
38	F200 Gas Tax	134,644.02	0.31%	641	0	641	22	663
41	F212 CET Fund	547,500.00	1.25%	2,606	0	2,606	89	2,695

City of Tigard, OR
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Allocation Details

Cost Pool 3: Contracts **Seq. 14: 600-2500 Fin Purchasing**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
43	F230 Building	125,418.83	0.29%	597	0	597	20	617
44	F240 Criminal Forfeiture (local only)	159,190.95	0.36%	758	0	758	26	784
46	F270 Parks and Recreation	166,961.63	0.38%	795	0	795	27	822
47	F280 Police Levy	84,728.17	0.19%	403	0	403	14	417
48	F290 Parks Bond	112,693.13	0.26%	536	0	536	18	555
53	F412 Street Maintenance Fee	3,760,584.35	8.61%	17,897	0	17,897	612	18,509
59	F500 Sanitary Sewer Fund	424,983.47	0.97%	2,023	0	2,023	69	2,092
60	F510 Stormwater Fund	3,638,924.07	8.33%	17,318	0	17,318	592	17,910
62	F530 Water Fund	1,461,006.29	3.34%	6,953	0	6,953	238	7,191
76	F940 City Center Capital Fund	246,021.78	0.56%	1,171	0	1,171	40	1,211
77	F945 Triangle Capital Project	36,739.17	0.08%	175	0	175	6	181
Subtotal		**43,680,366.38**	**100.00%**	**$207,879**	**$0**	**$207,879**	**$6,286**	**$214,165**
Direct Bills						0		0
Total						**$207,879**		**$214,165**

Allocation Basis Units: # of Contracts - >$150k - 3 YR AVG

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 4: Pcard Mngmt **Seq. 14: 600-2500 Fin Purchasing**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	206	1.31%	$527	$0	$527	$0	$527
4	600-1100 Human Resources	84	0.53%	215	0	215	0	215
5	600-1200 Risk Management	103	0.65%	264	0	264	0	264
6	600-1300 Design & Communic	486	3.08%	1,244	0	1,244	0	1,244
7	600-1500 City Recorder	83	0.53%	213	0	213	0	213
8	600-1600 City Attorney	30	0.19%	77	0	77	0	77
9	600-1700 DEIB	40	0.25%	102	0	102	0	102
10	600-2000 Fin Admin	216	1.37%	553	0	553	0	553
11	600-2100 Fin Operations	150	0.95%	384	0	384	0	384
12	600-2200 Utility Billing	75	0.48%	192	0	192	0	192
13	600-23xx IT	536	3.40%	1,372	0	1,372	0	1,372
14	600-2500 Fin Purchasing	62	0.39%	159	0	159	0	159
15	650-6300 Fleet	139	0.88%	356	0	356	12	368
16	650-6400 Facilities	1,264	8.01%	3,236	0	3,236	113	3,349
17	F630 Public Works Admin	394	2.50%	1,009	0	1,009	35	1,044
18	F640 PW Engineering	201	1.27%	515	0	515	18	533
19	F640 PW Engineering - CIP	64	0.41%	164	0	164	6	170
23	1050 Mayor & Council	391	2.48%	1,001	0	1,001	35	1,036
24	1800 Strategic Initiatives	85	0.54%	218	0	218	8	225
25	2400 Municipal Court	150	0.95%	384	0	384	13	397
26	3000 CD Planning	487	3.09%	1,247	0	1,247	43	1,290
27	3700 Economic Devlpmnt	137	0.87%	351	0	351	12	363
28	4000 Police Admin	525	3.33%	1,344	0	1,344	47	1,391
29	41xx Police Operations	986	6.25%	2,525	0	2,525	88	2,613
30	42xx Police Support Services	723	4.58%	1,851	0	1,851	64	1,916
31	5000 Library Admin	315	2.00%	807	0	807	28	835
32	5100 Library Readers Services	1,297	8.22%	3,321	0	3,321	116	3,437
33	5200 Library Technical Services	749	4.75%	1,918	0	1,918	67	1,985
34	5300 Library Circulation	239	1.51%	612	0	612	21	633
38	F200 Gas Tax	394	2.50%	1,009	0	1,009	35	1,044
43	F230 Building	143	0.91%	366	0	366	13	379
44	F240 Criminal Forfeiture (local only)	176	1.12%	451	0	451	16	466

City of Tigard, OR
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Allocation Details

Cost Pool 4: Pcard Mngmt **Seq. 14: 600-2500 Fin Purchasing**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46	F270 Parks and Recreation	2,762	17.50%	7,072	0	7,072	246	7,318
47	F280 Police Levy	47	0.30%	120	0	120	4	125
48	F290 Parks Bond	2	0.01%	5	0	5	0	5
53	F412 Street Maintenance Fee	9	0.06%	23	0	23	1	24
59	F500 Sanitary Sewer Fund	321	2.03%	822	0	822	29	851
60	F510 Stormwater Fund	595	3.77%	1,524	0	1,524	53	1,577
62	F530 Water Fund	1,117	7.08%	2,860	0	2,860	100	2,960
Subtotal		**15,783**	**100.00%**	**$40,413**	**$0**	**$40,413**	**$1,222**	**$41,635**
Direct Bills						0		0
Total						**$40,413**		**$41,635**

Allocation Basis Units: # of Pcard Transactions

City of Tigard, OR
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Allocation Details

Cost Pool 5: Grants Mngmt **Seq. 14: 600-2500 Fin Purchasing**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18	F640 PW Engineering	18	45.00%	$91,009	$0	$91,009	$2,752	$93,761
26	3000 CD Planning	15	37.50%	75,841	0	75,841	2,293	78,134
28	4000 Police Admin	6	15.00%	30,336	0	30,336	917	31,254
31	5000 Library Admin	1	2.50%	5,056	0	5,056	153	5,209
Subtotal		**40**	**100.00%**	**$202,242**	**$0**	**$202,242**	**$6,115**	**$208,357**
Direct Bills						0		0
Total						**$202,242**		**$208,357**

Allocation Basis Units: Count of Active, Pending and Close Out Grants

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Summary **Seq. 14: 600-2500 Fin Purchasing**

Seq #	Department Name	Purchasing - #	Purchasing - $	Contracts	Pcard Mngmt	Grants Mngmt	Total
3	600-1000 City Management	$2,760	$896	$1,824	$527	$0	$6,008
4	600-1100 Human Resources	644	888	1,103	215	0	2,850
5	600-1200 Risk Management	92	27	42	264	0	425
6	600-1300 Design & Communic	644	23	176	1,244	0	2,087
7	600-1500 City Recorder	184	341	197	213	0	935
8	600-1600 City Attorney	0	0	468	77	0	544
9	600-1700 DEIB	0	0	107	102	0	209
10	600-2000 Fin Admin	1,564	1,101	1,464	553	0	4,682
11	600-2100 Fin Operations	644	8,175	1,186	384	0	10,389
12	600-2200 Utility Billing	736	495	300	192	0	1,723
13	600-23xx IT	10,028	8,546	17,252	1,372	0	37,199
14	600-2500 Fin Purchasing	92	5	19	159	0	275
15	650-6300 Fleet	3,661	10,802	5,867	368	0	20,698
16	650-6400 Facilities	9,826	3,535	4,429	3,349	0	21,139
17	F630 Public Works Admin	5,106	8,156	459	1,044	0	14,764
18	F640 PW Engineering	1,349	1,095	722	533	93,761	97,458
19	F640 PW Engineering - CIP	0	0	106,478	170	0	106,647
23	1050 Mayor & Council	0	0	16	1,036	0	1,052
24	1800 Strategic Initiatives	674	32	679	225	0	1,610
25	2400 Municipal Court	289	25	79	397	0	790
26	3000 CD Planning	963	390	3,128	1,290	78,134	83,905
27	3700 Economic Devlpmnt	289	35	691	363	0	1,378
28	4000 Police Admin	2,890	1,136	43	1,391	31,254	36,714
29	41xx Police Operations	1,734	905	8,649	2,613	0	13,900
30	42xx Police Support Services	674	218	574	1,916	0	3,382
31	5000 Library Admin	578	191	109	835	5,209	6,922
32	5100 Library Readers Services	3,179	844	413	3,437	0	7,873
33	5200 Library Technical Services	0	0	6	1,985	0	1,990
34	5300 Library Circulation	385	170	296	633	0	1,485
35	59xx Social Services	0	0	3,744	0	0	3,744
38	F200 Gas Tax	0	0	663	1,044	0	1,707
41	F212 CET Fund	0	0	2,695	0	0	2,695
43	F230 Building	482	500	617	379	0	1,977
44	F240 Criminal Forfeiture (local only)	0	0	784	466	0	1,250

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Summary **Seq. 14: 600-2500 Fin Purchasing**

Seq #	Department Name	Purchasing - #	Purchasing - $	Contracts	Pcard Mngmt	Grants Mngmt	Total
46	F270 Parks and Recreation	289	88	822	7,318	0	8,517
47	F280 Police Levy	0	0	417	125	0	542
48	F290 Parks Bond	0	0	555	5	0	560
53	F412 Street Maintenance Fee	0	0	18,509	24	0	18,533
59	F500 Sanitary Sewer Fund	96	1,313	2,092	851	0	4,352
60	F510 Stormwater Fund	96	19	17,910	1,577	0	19,603
62	F530 Water Fund	0	0	7,191	2,960	0	10,151
76	F940 City Center Capital Fund	0	0	1,211	0	0	1,211
77	F945 Triangle Capital Project	0	0	181	0	0	181
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$49,949**	**$49,949**	**$214,165**	**$41,635**	**$208,357**	**$564,055**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

A. Department Costs

Seq. 15: 650-6300 Fleet

Description	Type	Amount	General Admin	Fleet
Personnel Costs				
Salaries	S1	$221,646	$0	$221,646
Salary % Split			*0.00%*	*100.00%*
Fringe Benefits	S	114,422	0	114,421
Subtotal - Personnel Costs		**$336,068**	**$0**	**$336,068**
Services & Supplies Cost				
Dues & Subscriptions	S	500	0	500
Fees And Charges	S	1,500	0	1,500
Fuel	S	500	0	500
Indirect Charges	D	25,140	0	0
Office Supplies	S	1,000	0	1,000
Repairs & Maint	S	27,500	0	27,500
Small Tools & Equipment	S	4,000	0	4,000
Special Department Expenses	S	1,900	0	1,900
Travel And Training	S	1,500	0	1,500
Utilities	S	3,000	0	3,000
Subtotal - Services & Supplies		**$66,540**	**$0**	**$41,400**
Department Cost Total		**$402,608**	**$0**	**$377,468**
Adjustments to Cost				
Indirect Charges	D	-25,140	0	0
Subtotal - Adjustments		**-$25,140**	**$0**	**$0**
Total Costs After Adjustments		377,468	0	377,468
General Admin Distribution			0	0
Grand Total		**$377,468**	**$0**	**$377,468**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

B. Incoming Costs (Default Spread Salary)

Seq. 15: 650-6300 Fleet

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Fleet
3	City Mngmt - Fiscal	$3,108	$667	$3,774
3	City Mngmt - Personnel	4,056	866	4,922
	Subtotal - 600-1000 City Management	**7,164**	**1,533**	**8,697**
4	HR	8,904	1,384	10,288
	Subtotal - 600-1100 Human Resources	**8,904**	**1,384**	**10,288**
5	Cyber	558	28	586
5	Safety	940	225	1,165
	Subtotal - 600-1200 Risk Management	**1,497**	**253**	**1,751**
6	Citywide Services	3,227	573	3,801
6	Ticketed Services	348	84	432
	Subtotal - 600-1300 Design & Communic	**3,575**	**658**	**4,233**
8	Legal Services	2,700	158	2,858
	Subtotal - 600-1600 City Attorney	**2,700**	**158**	**2,858**
9	DEIB	807	49	856
	Subtotal - 600-1700 DEIB	**807**	**49**	**856**
10	Finance	4,706	448	5,154
	Subtotal - 600-2000 Fin Admin	**4,706**	**448**	**5,154**
11	A/P	14,561	11,815	26,376
11	Accounting	4,339	2,379	6,718
11	Payroll	2,565	1,392	3,957
	Subtotal - 600-2100 Fin Operations	**21,465**	**15,586**	**37,051**
13	Help Desk	7,522	1,075	8,597
13	Citywide	5,888	810	6,698
13	Citywide excl. PD	520	62	582
	Subtotal - 600-23xx IT	**13,930**	**1,947**	**15,877**
14	Purchasing - #	3,496	165	3,661
14	Purchasing - $	10,264	538	10,802
14	Contracts	5,673	194	5,867
14	Pcard Mngmt	356	12	368
	Subtotal - 600-2500 Fin Purchasing	**19,789**	**909**	**20,698**
15	Fleet	0	9,201	9,201
	Subtotal - 650-6300 Fleet	**0**	**9,201**	**9,201**
16	Single Dept Bldgs	0	4,304	4,304
16	PW Bldg	0	8,962	8,962
16	Utilities	0	3,093	3,093
	Subtotal - 650-6400 Facilities	**0**	**16,359**	**16,359**
17	PW Support - #	0	42,014	42,014

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

B. Incoming Costs (Default Spread Salary)

Seq. 15: 650-6300 Fleet

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Fleet
17	PW Support - $	0	28,585	28,585
17	PW Asset Mngmt - #	0	17,776	17,776
17	PW Asset Mngmt - $	0	10,951	10,951
17	Citywide	0	751	751
	Subtotal - F630 Public Works Admin	**0**	**100,078**	**100,078**
Total Incoming		**$84,538**	**$148,562**	**$233,099**
C. Total Allocated			**$610,567**	**$610,567**
				100.00%

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 1: Fleet **Seq. 15: 650-6300 Fleet**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12	600-2200 Utility Billing	23	3.27%	$15,115	$0	$15,115	$0	$15,115
13	600-23xx IT	2	0.28%	1,314	0	1,314	0	1,314
15	650-6300 Fleet	14	1.99%	9,201	0	9,201	0	9,201
16	650-6400 Facilities	34	4.84%	22,344	0	22,344	7,607	29,952
17	F630 Public Works Admin	5	0.71%	3,286	0	3,286	1,119	4,405
18	F640 PW Engineering	15	2.13%	9,858	0	9,858	3,356	13,214
26	3000 CD Planning	2	0.28%	1,314	0	1,314	447	1,762
27	3700 Economic Devlpmnt	2	0.28%	1,314	0	1,314	447	1,762
28	4000 Police Admin	5	0.71%	3,286	0	3,286	1,119	4,405
29	41xx Police Operations	294	41.82%	193,214	0	193,214	65,779	258,993
30	42xx Police Support Services	55	7.82%	36,145	0	36,145	12,306	48,451
31	5000 Library Admin	6	0.85%	3,943	0	3,943	1,342	5,286
38	F200 Gas Tax	19	2.70%	12,487	0	12,487	4,251	16,738
43	F230 Building	9	1.28%	5,915	0	5,915	2,014	7,928
46	F270 Parks and Recreation	89	12.66%	58,490	0	58,490	19,913	78,403
59	F500 Sanitary Sewer Fund	36	5.12%	23,659	0	23,659	8,055	31,713
60	F510 Stormwater Fund	23	3.27%	15,115	0	15,115	5,146	20,261
62	F530 Water Fund	70	9.96%	46,003	0	46,003	15,662	61,665
Subtotal		**703**	**100.00%**	**$462,005**	**$0**	**$462,005**	**$148,562**	**$610,567**
Direct Bills						0		0
Total						**$462,005**		**$610,567**

Allocation Basis Units: # of Fleet Workorders

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Summary **Seq. 15: 650-6300 Fleet**

Seq #	Department Name	Fleet	Total
12	600-2200 Utility Billing	$15,115	$15,115
13	600-23xx IT	1,314	1,314
15	650-6300 Fleet	9,201	9,201
16	650-6400 Facilities	29,952	29,952
17	F630 Public Works Admin	4,405	4,405
18	F640 PW Engineering	13,214	13,214
26	3000 CD Planning	1,762	1,762
27	3700 Economic Devlpmnt	1,762	1,762
28	4000 Police Admin	4,405	4,405
29	41xx Police Operations	258,993	258,993
30	42xx Police Support Services	48,451	48,451
31	5000 Library Admin	5,286	5,286
38	F200 Gas Tax	16,738	16,738
43	F230 Building	7,928	7,928
46	F270 Parks and Recreation	78,403	78,403
59	F500 Sanitary Sewer Fund	31,713	31,713
60	F510 Stormwater Fund	20,261	20,261
62	F530 Water Fund	61,665	61,665
Direct Bills		**$0**	**$0**
Total		**$610,567**	**$610,567**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

A. Department Costs **Seq. 16: 650-6400 Facilities**

Description	Type	Amount	General Admin	Single Dept Bldgs	City Hall, Permit Center & Niche Bldg	PW Bldg	PD Bldg
Personnel Costs							
Salaries	S1	$636,890	$349,334	$51,397	$60,696	$37,067	$30,762
Salary % Split			*54.85%*	*8.07%*	*9.53%*	*5.82%*	*4.83%*
Fringe Benefits	S	282,296	154,839	22,781	26,903	16,430	13,635
Subtotal - Personnel Costs		**$919,186**	**$504,173**	**$74,178**	**$87,598**	**$53,497**	**$44,397**
Services & Supplies Cost							
Advertising & Publicity	S	1,000	548	81	95	58	48
Capital	D	10,000	0	0	0	0	0
Equipment <$5k	S	2,000	1,097	161	191	116	97
Fees And Charges	S	5,000	2,742	404	476	291	242
Fuel	S	3,000	1,646	242	286	175	145
Indirect Charges	D	61,221	0	0	0	0	0
Office Supplies	S	1,500	823	121	143	87	72
Professional/Contractual Srvcs	S	476,900	261,580	38,486	45,449	27,756	23,034
Rents And Leases	P	187,400	0	0	0	0	0
Repairs & Maint	S	526,000	288,511	42,448	50,128	30,613	25,406
Small Tools & Equipment	S	15,000	8,228	1,210	1,430	873	724
Special Department Expenses	S	5,600	3,072	452	534	326	270
Travel And Training	S	12,000	6,582	968	1,144	698	580
Utilities	P	812,950	0	0	0	0	0
Subtotal - Services & Supplies		**$2,119,571**	**$574,828**	**$84,574**	**$99,874**	**$60,994**	**$50,618**
Department Cost Total		**$3,038,757**	**$1,079,001**	**$158,752**	**$187,473**	**$114,490**	**$95,015**
Adjustments to Cost							
Indirect Charges	D	-61,221	0	0	0	0	0
Capital	D	-10,000	0	0	0	0	0
Subtotal - Adjustments		**-$71,221**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		2,967,536	1,079,001	158,752	187,473	114,490	95,015
General Admin Distribution			-1,079,001	192,858	227,749	139,087	115,428
Grand Total		**$2,967,536**	**-$0**	**$351,610**	**$415,222**	**$253,577**	**$210,443**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

A. Department Costs

Seq. 16: 650-6400 Facilities

Description	Type	Amount	Library Bldg	Rents & Leases	Utilities
Personnel Costs					
Salaries	S1	$636,890	$107,634	$0	$0
Salary % Split			*16.90%*	*0.00%*	*0.00%*
Fringe Benefits	S	282,296	47,708	0	0
Subtotal - Personnel Costs		**$919,186**	**$155,342**	**$0**	**$0**
Services & Supplies Cost					
Advertising & Publicity	S	1,000	169	0	0
Capital	D	10,000	0	0	0
Equipment <$5k	S	2,000	338	0	0
Fees And Charges	S	5,000	845	0	0
Fuel	S	3,000	507	0	0
Indirect Charges	D	61,221	0	0	0
Office Supplies	S	1,500	253	0	0
Professional/Contractual Srvcs	S	476,900	80,596	0	0
Rents And Leases	P	187,400	0	83,311	104,089
Repairs & Maint	S	526,000	88,894	0	0
Small Tools & Equipment	S	15,000	2,535	0	0
Special Department Expenses	S	5,600	946	0	0
Travel And Training	S	12,000	2,028	0	0
Utilities	P	812,950	0	0	812,950
Subtotal - Services & Supplies		**$2,119,571**	**$177,112**	**$83,311**	**$917,039**
Department Cost Total		**$3,038,757**	**$332,454**	**$83,311**	**$917,039**
Adjustments to Cost					
Indirect Charges	D	-61,221	0	0	0
Capital	D	-10,000	0	0	0
Subtotal - Adjustments		**-$71,221**	**$0**	**$0**	**$0**
Total Costs After Adjustments		2,967,536	332,454	83,311	917,039
General Admin Distribution			403,879	0	0
Grand Total		**$2,967,536**	**$736,333**	**$83,311**	**$917,039**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

B. Incoming Costs (Default Spread Salary) **Seq. 16: 650-6400 Facilities**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Single Dept Bldgs	City Hall, Permit Center & Niche Bldg	PW Bldg	PD Bldg
3	City Mngmt - Fiscal	$21,018	$4,511	$4,563	$5,388	$3,291	$2,731
3	City Mngmt - Personnel	12,168	2,598	2,639	3,117	1,903	1,580
	Subtotal - 600-1000 City Management	**33,186**	**7,109**	**7,202**	**8,505**	**5,194**	**4,311**
4	HR	23,744	3,691	4,904	5,791	3,537	2,935
4	Recruitment	6,807	1,100	1,413	1,669	1,019	846
	Subtotal - 600-1100 Human Resources	**30,552**	**4,792**	**6,317**	**7,460**	**4,556**	**3,781**
5	Cyber	1,673	84	314	371	227	188
5	Safety	2,819	675	625	738	450	374
	Subtotal - 600-1200 Risk Management	**4,492**	**760**	**939**	**1,108**	**677**	**562**
6	Citywide Services	9,681	1,720	2,038	2,407	1,470	1,220
6	Ticketed Services	348	84	77	91	56	46
	Subtotal - 600-1300 Design & Communic	**10,030**	**1,804**	**2,115**	**2,498**	**1,525**	**1,266**
8	Legal Services	8,100	473	1,532	1,809	1,105	917
	Subtotal - 600-1600 City Attorney	**8,100**	**473**	**1,532**	**1,809**	**1,105**	**917**
9	DEIB	2,420	147	459	542	331	275
	Subtotal - 600-1700 DEIB	**2,420**	**147**	**459**	**542**	**331**	**275**
10	Finance	36,996	3,521	7,242	8,552	5,223	4,334
	Subtotal - 600-2000 Fin Admin	**36,996**	**3,521**	**7,242**	**8,552**	**5,223**	**4,334**
11	A/P	15,997	12,980	5,179	6,116	3,735	3,100
11	Accounting	29,344	16,092	8,121	9,590	5,857	4,861
11	Payroll	7,696	4,175	2,122	2,506	1,530	1,270
	Subtotal - 600-2100 Fin Operations	**53,037**	**33,246**	**15,422**	**18,212**	**11,122**	**9,230**
13	Help Desk	22,584	3,226	4,613	5,448	3,327	2,761
13	Citywide	17,665	2,429	3,591	4,241	2,590	2,150
13	Citywide excl. PD	1,560	187	312	369	225	187
	Subtotal - 600-23xx IT	**41,808**	**5,842**	**8,517**	**10,058**	**6,142**	**5,097**
14	Purchasing - #	9,384	442	1,756	2,074	1,267	1,051
14	Purchasing - $	3,359	176	632	746	456	378
14	Contracts	4,282	146	792	935	571	474
14	Pcard Mngmt	3,236	113	599	707	432	358
	Subtotal - 600-2500 Fin Purchasing	**20,262**	**878**	**3,778**	**4,462**	**2,725**	**2,261**
15	Fleet	22,344	7,607	5,353	6,322	3,861	3,204
	Subtotal - 650-6300 Fleet	**22,344**	**7,607**	**5,353**	**6,322**	**3,861**	**3,204**
16	Single Dept Bldgs	0	30,079	5,376	6,349	3,877	3,218
	Subtotal - 650-6400 Facilities	**0**	**30,079**	**5,376**	**6,349**	**3,877**	**3,218**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

B. Incoming Costs (Default Spread Salary) **Seq. 16: 650-6400 Facilities**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Single Dept Bldgs	City Hall, Permit Center & Niche Bldg	PW Bldg	PD Bldg
17	PW Support - #	0	126,043	22,529	26,604	16,247	13,484
17	PW Support - $	0	193,337	34,557	40,808	24,922	20,683
17	PW Asset Mngmt - #	0	53,329	9,532	11,256	6,874	5,705
17	PW Asset Mngmt - $	0	74,068	13,239	15,634	9,548	7,924
17	Citywide	0	2,253	403	475	290	241
	Subtotal - F630 Public Works Admin	**0**	**449,029**	**80,258**	**94,778**	**57,882**	**48,036**
Total Incoming		**$263,227**	**$545,287**	**$144,512**	**$170,656**	**$104,220**	**$86,492**
C. Total Allocated			**$3,776,049**	**$496,122**	**$585,878**	**$357,798**	**$296,935**
				13.14%	**15.52%**	**9.48%**	**7.86%**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

B. Incoming Costs (Default Spread Salary) **Seq. 16: 650-6400 Facilities**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Library Bldg	Rents & Leases	Utilities
3	City Mngmt - Fiscal	$21,018	$4,511	$9,556	$0	$0
3	City Mngmt - Personnel	12,168	2,598	5,527	0	0
	Subtotal - 600-1000 City Management	**33,186**	**7,109**	**15,083**	**0**	**0**
4	HR	23,744	3,691	10,269	0	0
4	Recruitment	6,807	1,100	2,960	0	0
	Subtotal - 600-1100 Human Resources	**30,552**	**4,792**	**13,229**	**0**	**0**
5	Cyber	1,673	84	658	0	0
5	Safety	2,819	675	1,308	0	0
	Subtotal - 600-1200 Risk Management	**4,492**	**760**	**1,966**	**0**	**0**
6	Citywide Services	9,681	1,720	4,268	0	0
6	Ticketed Services	348	84	162	0	0
	Subtotal - 600-1300 Design & Communic	**10,030**	**1,804**	**4,430**	**0**	**0**
8	Legal Services	8,100	473	3,209	0	0
	Subtotal - 600-1600 City Attorney	**8,100**	**473**	**3,209**	**0**	**0**
9	DEIB	2,420	147	961	0	0
	Subtotal - 600-1700 DEIB	**2,420**	**147**	**961**	**0**	**0**
10	Finance	36,996	3,521	15,166	0	0
	Subtotal - 600-2000 Fin Admin	**36,996**	**3,521**	**15,166**	**0**	**0**
11	A/P	15,997	12,980	10,846	0	0
11	Accounting	29,344	16,092	17,007	0	0
11	Payroll	7,696	4,175	4,443	0	0
	Subtotal - 600-2100 Fin Operations	**53,037**	**33,246**	**32,297**	**0**	**0**
13	Help Desk	22,584	3,226	9,661	0	0
13	Citywide	17,665	2,429	7,521	0	0
13	Citywide excl. PD	1,560	187	654	0	0
	Subtotal - 600-23xx IT	**41,808**	**5,842**	**17,836**	**0**	**0**
14	Purchasing - #	9,384	442	3,678	0	0
14	Purchasing - $	3,359	176	1,323	0	0
14	Contracts	4,282	146	1,658	0	0
14	Pcard Mngmt	3,236	113	1,254	0	0
	Subtotal - 600-2500 Fin Purchasing	**20,262**	**878**	**7,913**	**0**	**0**
15	Fleet	22,344	7,607	11,211	0	0
	Subtotal - 650-6300 Fleet	**22,344**	**7,607**	**11,211**	**0**	**0**
16	Single Dept Bldgs	0	30,079	11,259	0	0
	Subtotal - 650-6400 Facilities	**0**	**30,079**	**11,259**	**0**	**0**
17	PW Support - #	0	126,043	47,179	0	0
17	PW Support - $	0	193,337	72,367	0	0

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

B. Incoming Costs (Default Spread Salary) **Seq. 16: 650-6400 Facilities**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Library Bldg	Rents & Leases	Utilities
17	PW Asset Mngmt - #	0	53,329	19,961	0	0
17	PW Asset Mngmt - $	0	74,068	27,724	0	0
17	Citywide	0	2,253	843	0	0
	Subtotal - F630 Public Works Admin	**0**	**449,029**	**168,075**	**0**	**0**
Total Incoming		**$263,227**	**$545,287**	**$302,633**	**$0**	**$0**
C. Total Allocated			**$3,776,049**	**$1,038,966**	**$83,311**	**$917,039**
				27.51%	**2.21%**	**24.29%**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 1: Single Dept Bldgs **Seq. 16: 650-6400 Facilities**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13	600-23xx IT	47.00	30.39%	$121,141	$0	$121,141	$0	$121,141
15	650-6300 Fleet	1.67	1.08%	4,304	0	4,304	0	4,304
16	650-6400 Facilities	11.67	7.55%	30,079	0	30,079	0	30,079
46	F270 Parks and Recreation	77.33	50.00%	199,316	0	199,316	79,899	279,215
81	Other	17.00	10.99%	43,817	0	43,817	17,565	61,382
Subtotal		**154.67**	**100.00%**	**$398,658**	**$0**	**$398,658**	**$97,463**	**$496,122**
Direct Bills						0		0
Total						**$398,658**		**$496,122**

Allocation Basis Units: # of Facility Workorders - 3 yr avg

City of Tigard, OR
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Allocation Details

Cost Pool 2: City Hall, Permit Center & Niche Bldg **Seq. 16: 650-6400 Facilities**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	352	2.93%	$13,803	$0	$13,803	$0	$13,803
4	600-1100 Human Resources	776	6.46%	30,429	0	30,429	0	30,429
5	600-1200 Risk Management	334	2.78%	13,097	0	13,097	0	13,097
6	600-1300 Design & Communic	404	3.36%	15,842	0	15,842	0	15,842
7	600-1500 City Recorder	724	6.03%	28,390	0	28,390	0	28,390
10	600-2000 Fin Admin	327	2.72%	12,822	0	12,822	0	12,822
11	600-2100 Fin Operations	766	6.38%	30,037	0	30,037	0	30,037
12	600-2200 Utility Billing	674	5.61%	26,429	0	26,429	0	26,429
13	600-23xx IT	3,240	26.99%	127,048	0	127,048	0	127,048
25	2400 Municipal Court	1,424	11.86%	55,838	0	55,838	37,173	93,011
26	3000 CD Planning	1,540	12.83%	60,387	0	60,387	40,201	100,588
27	3700 Economic Devlpmnt	107	0.89%	4,196	0	4,196	2,793	6,989
43	F230 Building	1,338	11.14%	52,466	0	52,466	34,928	87,394
Subtotal		**12,006**	**100.00%**	**$470,783**	**$0**	**$470,783**	**$115,096**	**$585,878**
Direct Bills						0		0
Total						**$470,783**		**$585,878**

Allocation Basis Units: City Hall, Permit Center & Niche Bldg Square Ft of Occupancy

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 3: PW Bldg **Seq. 16: 650-6400 Facilities**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15	650-6300 Fleet	295.39	3.12%	$8,962	$0	$8,962	$0	$8,962
17	F630 Public Works Admin	1,181.55	12.47%	35,849	0	35,849	9,046	44,895
18	F640 PW Engineering	2,599.40	27.43%	78,868	0	78,868	19,902	98,769
38	F200 Gas Tax	827.08	8.73%	25,094	0	25,094	6,332	31,427
46	F270 Parks and Recreation	1,819.58	19.20%	55,207	0	55,207	13,931	69,139
59	F500 Sanitary Sewer Fund	354.46	3.74%	10,755	0	10,755	2,714	13,468
60	F510 Stormwater Fund	768.00	8.10%	23,302	0	23,302	5,880	29,182
62	F530 Water Fund	1,630.53	17.21%	49,471	0	49,471	12,484	61,955
Subtotal		**9,475.99**	**100.00%**	**$287,508**	**$0**	**$287,508**	**$70,289**	**$357,798**
Direct Bills						0		0
Total						**$287,508**		**$357,798**

Allocation Basis Units: PW Bldg Sq ft of Occupancy

City of Tigard, OR
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Allocation Details

Cost Pool 4: PD Bldg **Seq. 16: 650-6400 Facilities**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28	4000 Police Admin	4,048	22.36%	$53,351	$0	$53,351	$13,043	$66,394
29	41xx Police Operations	8,521	47.07%	112,303	0	112,303	27,456	139,758
30	42xx Police Support Services	3,783	20.90%	49,858	0	49,858	12,189	62,047
47	F280 Police Levy	1,752	9.68%	23,091	0	23,091	5,645	28,736
Subtotal		**18,104**	**100.00%**	**$238,602**	**$0**	**$238,602**	**$58,333**	**$296,935**
Direct Bills						0		0
Total						**$238,602**		**$296,935**

Allocation Basis Units: PD Bldg Square Ft of Occupancy

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 5: Library Bldg **Seq. 16: 650-6400 Facilities**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
31	5000 Library Admin	2,227	4.64%	$38,733	$0	$38,733	$9,469	$48,203
32	5100 Library Readers Services	30,186	62.89%	525,012	0	525,012	128,354	653,366
33	5200 Library Technical Services	4,454	9.28%	77,467	0	77,467	18,939	96,405
34	5300 Library Circulation	11,134	23.20%	193,649	0	193,649	47,343	240,992
Subtotal		**48,001**	**100.00%**	**$834,861**	**$0**	**$834,861**	**$204,105**	**$1,038,966**
Direct Bills						0		0
Total						**$834,861**		**$1,038,966**

Allocation Basis Units: Library Bldg Square Ft of Occupancy

City of Tigard, OR
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Allocation Details

Cost Pool 6: Rents & Leases **Seq. 16: 650-6400 Facilities**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17	F630 Public Works Admin	79,000	92.94%	$77,430	$0	$77,430	$0	$77,430
62	F530 Water Fund	6,000	7.06%	5,881	0	5,881	0	5,881
Subtotal		**85,000**	**100.00%**	**$83,311**	**$0**	**$83,311**	**$0**	**$83,311**
Direct Bills						0		0
Total						**$83,311**		**$83,311**

Allocation Basis Units: Lease Costs by Dept

City of Tigard, OR
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Allocation Details

Cost Pool 7: Utilities **Seq. 16: 650-6400 Facilities**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	352.00	0.40%	$3,685	$0	$3,685	$0	$3,685
4	600-1100 Human Resources	776.00	0.89%	8,125	0	8,125	0	8,125
5	600-1200 Risk Management	334.00	0.38%	3,497	0	3,497	0	3,497
6	600-1300 Design & Communic	404.00	0.46%	4,230	0	4,230	0	4,230
7	600-1500 City Recorder	724.00	0.83%	7,580	0	7,580	0	7,580
10	600-2000 Fin Admin	327.00	0.37%	3,424	0	3,424	0	3,424
11	600-2100 Fin Operations	766.00	0.87%	8,020	0	8,020	0	8,020
12	600-2200 Utility Billing	674.00	0.77%	7,057	0	7,057	0	7,057
13	600-23xx IT	3,240.00	3.70%	33,923	0	33,923	0	33,923
15	650-6300 Fleet	295.39	0.34%	3,093	0	3,093	0	3,093
17	F630 Public Works Admin	1,181.55	1.35%	12,371	0	12,371	0	12,371
18	F640 PW Engineering	2,599.40	2.97%	27,216	0	27,216	0	27,216
25	2400 Municipal Court	1,424.00	1.63%	14,909	0	14,909	0	14,909
26	3000 CD Planning	1,540.00	1.76%	16,124	0	16,124	0	16,124
27	3700 Economic Devlpmnt	107.00	0.12%	1,120	0	1,120	0	1,120
28	4000 Police Admin	4,048.00	4.62%	42,383	0	42,383	0	42,383
29	41xx Police Operations	8,521.00	9.73%	89,215	0	89,215	0	89,215
30	42xx Police Support Services	3,783.00	4.32%	39,608	0	39,608	0	39,608
31	5000 Library Admin	2,227.00	2.54%	23,317	0	23,317	0	23,317
32	5100 Library Readers Services	30,186.00	34.46%	316,049	0	316,049	0	316,049
33	5200 Library Technical Services	4,454.00	5.09%	46,634	0	46,634	0	46,634
34	5300 Library Circulation	11,134.00	12.71%	116,573	0	116,573	0	116,573
38	F200 Gas Tax	827.08	0.94%	8,660	0	8,660	0	8,660
43	F230 Building	1,338.00	1.53%	14,009	0	14,009	0	14,009
46	F270 Parks and Recreation	1,819.58	2.08%	19,051	0	19,051	0	19,051
47	F280 Police Levy	1,752.00	2.00%	18,344	0	18,344	0	18,344
59	F500 Sanitary Sewer Fund	354.46	0.40%	3,711	0	3,711	0	3,711
60	F510 Stormwater Fund	768.00	0.88%	8,041	0	8,041	0	8,041
62	F530 Water Fund	1,630.53	1.86%	17,072	0	17,072	0	17,072
Subtotal		**87,586.99**	**100.00%**	**$917,039**	**$0**	**$917,039**	**$0**	**$917,039**
Direct Bills						0		0
Total						**$917,039**		**$917,039**

City of Tigard, OR
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Allocation Details

Cost Pool 7: Utilities **Seq. 16: 650-6400 Facilities**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total

Allocation Basis Units: Citywide Sq Ft

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Summary **Seq. 16: 650-6400 Facilities**

Seq #	Department Name	Single Dept Bldgs	City Hall, Permit Center & Niche Bldg	PW Bldg	PD Bldg	Library Bldg	Rents & Leases
3	600-1000 City Management	$0	$13,803	$0	$0	$0	$0
4	600-1100 Human Resources	0	30,429	0	0	0	0
5	600-1200 Risk Management	0	13,097	0	0	0	0
6	600-1300 Design & Communic	0	15,842	0	0	0	0
7	600-1500 City Recorder	0	28,390	0	0	0	0
10	600-2000 Fin Admin	0	12,822	0	0	0	0
11	600-2100 Fin Operations	0	30,037	0	0	0	0
12	600-2200 Utility Billing	0	26,429	0	0	0	0
13	600-23xx IT	121,141	127,048	0	0	0	0
15	650-6300 Fleet	4,304	0	8,962	0	0	0
16	650-6400 Facilities	30,079	0	0	0	0	0
17	F630 Public Works Admin	0	0	44,895	0	0	77,430
18	F640 PW Engineering	0	0	98,769	0	0	0
25	2400 Municipal Court	0	93,011	0	0	0	0
26	3000 CD Planning	0	100,588	0	0	0	0
27	3700 Economic Devlpmnt	0	6,989	0	0	0	0
28	4000 Police Admin	0	0	0	66,394	0	0
29	41xx Police Operations	0	0	0	139,758	0	0
30	42xx Police Support Services	0	0	0	62,047	0	0
31	5000 Library Admin	0	0	0	0	48,203	0
32	5100 Library Readers Services	0	0	0	0	653,366	0
33	5200 Library Technical Services	0	0	0	0	96,405	0
34	5300 Library Circulation	0	0	0	0	240,992	0
38	F200 Gas Tax	0	0	31,427	0	0	0
43	F230 Building	0	87,394	0	0	0	0
46	F270 Parks and Recreation	279,215	0	69,139	0	0	0
47	F280 Police Levy	0	0	0	28,736	0	0
59	F500 Sanitary Sewer Fund	0	0	13,468	0	0	0
60	F510 Stormwater Fund	0	0	29,182	0	0	0
62	F530 Water Fund	0	0	61,955	0	0	5,881
81	Other	61,382	0	0	0	0	0
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Summary **Seq. 16: 650-6400 Facilities**

Seq #	Department Name	Single Dept Bldgs	City Hall, Permit Center & Niche Bldg	PW Bldg	PD Bldg	Library Bldg	Rents & Leases
Total		**$496,122**	**$585,878**	**$357,798**	**$296,935**	**$1,038,966**	**$83,311**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Summary

Seq. 16: 650-6400 Facilities

Seq #	Department Name	Utilities	Total
3	600-1000 City Management	$3,685	$17,488
4	600-1100 Human Resources	8,125	38,553
5	600-1200 Risk Management	3,497	16,594
6	600-1300 Design & Communic	4,230	20,072
7	600-1500 City Recorder	7,580	35,970
10	600-2000 Fin Admin	3,424	16,246
11	600-2100 Fin Operations	8,020	38,057
12	600-2200 Utility Billing	7,057	33,486
13	600-23xx IT	33,923	282,112
15	650-6300 Fleet	3,093	16,359
16	650-6400 Facilities	0	30,079
17	F630 Public Works Admin	12,371	134,696
18	F640 PW Engineering	27,216	125,985
25	2400 Municipal Court	14,909	107,921
26	3000 CD Planning	16,124	116,712
27	3700 Economic Devlpmnt	1,120	8,109
28	4000 Police Admin	42,383	108,777
29	41xx Police Operations	89,215	228,974
30	42xx Police Support Services	39,608	101,656
31	5000 Library Admin	23,317	71,519
32	5100 Library Readers Services	316,049	969,415
33	5200 Library Technical Services	46,634	143,039
34	5300 Library Circulation	116,573	357,565
38	F200 Gas Tax	8,660	40,086
43	F230 Building	14,009	101,403
46	F270 Parks and Recreation	19,051	367,405
47	F280 Police Levy	18,344	47,079
59	F500 Sanitary Sewer Fund	3,711	17,180
60	F510 Stormwater Fund	8,041	37,223
62	F530 Water Fund	17,072	84,908
81	Other	0	61,382
Direct Bills		**$0**	**$0**
Total		**$917,039**	**$3,776,049**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

A. Department Costs **Seq. 17: F630 Public Works Admin**

Description	Type	Amount	General Admin	PW Support - #	PW Support - $	PW Asset Mngmt - #	PW Asset Mngmt - $
Personnel Costs							
Salaries	S1	$1,336,985	$0	$491,877	$491,877	$158,165	$158,165
Salary % Split			*0.00%*	*36.79%*	*36.79%*	*11.83%*	*11.83%*
Fringe Benefits	S	553,891	0	203,776	203,776	65,525	65,525
Subtotal - Personnel Costs		**$1,890,876**	**$0**	**$695,653**	**$695,653**	**$223,691**	**$223,691**
Services & Supplies Cost							
Advertising & Publicity	S	7,000	0	2,575	2,575	828	828
Dues & Subscriptions	S	28,416	0	10,454	10,454	3,362	3,362
Fees And Charges	S	110	0	40	40	13	13
Fuel	S	1,500	0	552	552	177	177
Indirect Charges	D	594,211	0	0	0	0	0
Office Supplies	S	12,000	0	4,415	4,415	1,420	1,420
Professional/Contractual Srvcs	S	260,600	0	95,875	95,875	30,829	30,829
Repairs & Maint	S	1,500	0	552	552	177	177
Small Tools & Equipment	S	5,500	0	2,023	2,023	651	651
Software License/Maintenance	S	15,500	0	5,702	5,702	1,834	1,834
Special Department Expenses	S	64,600	0	23,766	23,766	7,642	7,642
Travel And Training	S	20,500	0	7,542	7,542	2,425	2,425
Utilities	S	13,664	0	5,027	5,027	1,616	1,616
Subtotal - Services & Supplies		**$1,025,101**	**$0**	**$158,524**	**$158,524**	**$50,974**	**$50,974**
Department Cost Total		**$2,915,977**	**$0**	**$854,178**	**$854,178**	**$274,665**	**$274,665**
Adjustments to Cost							
Indirect Charges	D	-594,211	0	0	0	0	0
Subtotal - Adjustments		**-$594,211**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		2,321,766	0	854,178	854,178	274,665	274,665
General Admin Distribution			0	0	0	0	0
Grand Total		**$2,321,766**	**$0**	**$854,178**	**$854,178**	**$274,665**	**$274,665**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

A. Department Costs

Seq. 17: F630 Public Works Admin

Description	Type	Amount	Citywide
Personnel Costs			
Salaries	S1	$1,336,985	$36,901
Salary % Split			*2.76%*
Fringe Benefits	S	553,891	15,287
Subtotal - Personnel Costs		**$1,890,876**	**$52,188**
Services & Supplies Cost			
Advertising & Publicity	S	7,000	193
Dues & Subscriptions	S	28,416	784
Fees And Charges	S	110	3
Fuel	S	1,500	41
Indirect Charges	D	594,211	0
Office Supplies	S	12,000	331
Professional/Contractual Srvcs	S	260,600	7,193
Repairs & Maint	S	1,500	41
Small Tools & Equipment	S	5,500	152
Software License/Maintenance	S	15,500	428
Special Department Expenses	S	64,600	1,783
Travel And Training	S	20,500	566
Utilities	S	13,664	377
Subtotal - Services & Supplies		**$1,025,101**	**$11,893**
Department Cost Total		**$2,915,977**	**$64,081**
Adjustments to Cost			
Indirect Charges	D	-594,211	0
Subtotal - Adjustments		**-$594,211**	**$0**
Total Costs After Adjustments		2,321,766	64,081
General Admin Distribution			0
Grand Total		**$2,321,766**	**$64,081**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

B. Incoming Costs (Default Spread Salary) **Seq. 17: F630 Public Works Admin**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	PW Support - #	PW Support - $	PW Asset Mngmt - #	PW Asset Mngmt - $
3	City Mngmt - Fiscal	$14,071	$3,020	$6,288	$6,288	$2,022	$2,022
3	City Mngmt - Personnel	21,092	4,503	9,416	9,416	3,028	3,028
	Subtotal - 600-1000 City Management	**35,163**	**7,523**	**15,704**	**15,704**	**5,050**	**5,050**
4	HR	38,585	5,999	16,402	16,402	5,274	5,274
4	Recruitment	9,076	1,467	3,879	3,879	1,247	1,247
	Subtotal - 600-1100 Human Resources	**47,661**	**7,466**	**20,281**	**20,281**	**6,522**	**6,522**
5	Property and Equip	23,467	1,135	9,051	9,051	2,910	2,910
5	Auto Physical	812	39	313	313	101	101
5	Cyber	2,900	146	1,121	1,121	360	360
5	Liability	8,910	438	3,439	3,439	1,106	1,106
5	Undergr Tanks/Terr	8,865	429	3,419	3,419	1,099	1,099
5	Safety	4,886	1,171	2,228	2,228	716	716
	Subtotal - 600-1200 Risk Management	**49,839**	**3,358**	**19,571**	**19,571**	**6,293**	**6,293**
6	Citywide Services	16,781	2,982	7,271	7,271	2,338	2,338
6	Ticketed Services	56,570	13,662	25,838	25,838	8,308	8,308
	Subtotal - 600-1300 Design & Communic	**73,351**	**16,644**	**33,109**	**33,109**	**10,646**	**10,646**
7	Records Requests	2,782	442	1,186	1,186	381	381
7	Council Support	26,621	5,425	11,790	11,790	3,791	3,791
	Subtotal - 600-1500 City Recorder	**29,403**	**5,868**	**12,976**	**12,976**	**4,173**	**4,173**
8	Legal Services	14,040	820	5,467	5,467	1,758	1,758
	Subtotal - 600-1600 City Attorney	**14,040**	**820**	**5,467**	**5,467**	**1,758**	**1,758**
9	DEIB	4,194	255	1,637	1,637	526	526
	Subtotal - 600-1700 DEIB	**4,194**	**255**	**1,637**	**1,637**	**526**	**526**
10	Finance	28,945	2,755	11,662	11,662	3,750	3,750
	Subtotal - 600-2000 Fin Admin	**28,945**	**2,755**	**11,662**	**11,662**	**3,750**	**3,750**
11	A/P	10,196	8,273	6,795	6,795	2,185	2,185
11	Accounting	19,646	10,773	11,191	11,191	3,599	3,599
11	Payroll	13,340	7,236	7,570	7,570	2,434	2,434
	Subtotal - 600-2100 Fin Operations	**43,182**	**26,282**	**25,556**	**25,556**	**8,218**	**8,218**
13	Application Services	559,948	85,973	237,634	237,634	76,412	76,412
13	GIS	574,036	69,645	236,810	236,810	76,147	76,147
13	Help Desk	39,149	5,593	16,461	16,461	5,293	5,293
13	Citywide	30,619	4,210	12,814	12,814	4,120	4,120
13	Citywide excl. PD	2,704	324	1,114	1,114	358	358
	Subtotal - 600-23xx IT	**1,206,456**	**165,744**	**504,832**	**504,832**	**162,331**	**162,331**
14	Purchasing - #	4,876	230	1,878	1,878	604	604

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

B. Incoming Costs (Default Spread Salary) **Seq. 17: F630 Public Works Admin**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	PW Support - #	PW Support - $	PW Asset Mngmt - #	PW Asset Mngmt - $
14	Purchasing - $	7,750	406	3,001	3,001	965	965
14	Contracts	444	15	169	169	54	54
14	Pcard Mngmt	1,009	35	384	384	124	124
	Subtotal - 600-2500 Fin Purchasing	**14,078**	**686**	**5,432**	**5,432**	**1,747**	**1,747**
15	Fleet	3,286	1,119	1,620	1,620	521	521
	Subtotal - 650-6300 Fleet	**3,286**	**1,119**	**1,620**	**1,620**	**521**	**521**
16	PW Bldg	35,849	9,046	16,517	16,517	5,311	5,311
16	Rents & Leases	77,430	0	28,486	28,486	9,160	9,160
16	Utilities	12,371	0	4,551	4,551	1,463	1,463
	Subtotal - 650-6400 Facilities	**125,650**	**9,046**	**49,555**	**49,555**	**15,935**	**15,935**
17	Citywide	0	3,905	1,436	1,436	462	462
	Subtotal - F630 Public Works Admin	**0**	**3,905**	**1,436**	**1,436**	**462**	**462**
Total Incoming		**$1,675,247**	**$251,470**	**$708,839**	**$708,839**	**$227,931**	**$227,931**
C. Total Allocated			**$4,248,483**	**$1,563,017**	**$1,563,017**	**$502,596**	**$502,596**
				36.79%	**36.79%**	**11.83%**	**11.83%**

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

B. Incoming Costs (Default Spread Salary)

Seq. 17: F630 Public Works Admin

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Citywide
3	City Mngmt - Fiscal	$14,071	$3,020	$472
3	City Mngmt - Personnel	21,092	4,503	706
	Subtotal - 600-1000 City Management	**35,163**	**7,523**	**1,178**
4	HR	38,585	5,999	1,231
4	Recruitment	9,076	1,467	291
	Subtotal - 600-1100 Human Resources	**47,661**	**7,466**	**1,522**
5	Property and Equip	23,467	1,135	679
5	Auto Physical	812	39	23
5	Cyber	2,900	146	84
5	Liability	8,910	438	258
5	Undergr Tanks/Terr	8,865	429	256
5	Safety	4,886	1,171	167
	Subtotal - 600-1200 Risk Management	**49,839**	**3,358**	**1,468**
6	Citywide Services	16,781	2,982	545
6	Ticketed Services	56,570	13,662	1,938
	Subtotal - 600-1300 Design & Communic	**73,351**	**16,644**	**2,484**
7	Records Requests	2,782	442	89
7	Council Support	26,621	5,425	884
	Subtotal - 600-1500 City Recorder	**29,403**	**5,868**	**973**
8	Legal Services	14,040	820	410
	Subtotal - 600-1600 City Attorney	**14,040**	**820**	**410**
9	DEIB	4,194	255	123
	Subtotal - 600-1700 DEIB	**4,194**	**255**	**123**
10	Finance	28,945	2,755	875
	Subtotal - 600-2000 Fin Admin	**28,945**	**2,755**	**875**
11	A/P	10,196	8,273	510
11	Accounting	19,646	10,773	840
11	Payroll	13,340	7,236	568
	Subtotal - 600-2100 Fin Operations	**43,182**	**26,282**	**1,917**
13	Application Services	559,948	85,973	17,827
13	GIS	574,036	69,645	17,766
13	Help Desk	39,149	5,593	1,235
13	Citywide	30,619	4,210	961
13	Citywide excl. PD	2,704	324	84
	Subtotal - 600-23xx IT	**1,206,456**	**165,744**	**37,873**
14	Purchasing - #	4,876	230	141

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

B. Incoming Costs (Default Spread Salary)

Seq. 17: F630 Public Works Admin

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Citywide
14	Purchasing - $	7,750	406	225
14	Contracts	444	15	13
14	Pcard Mngmt	1,009	35	29
	Subtotal - 600-2500 Fin Purchasing	**14,078**	**686**	**407**
15	Fleet	3,286	1,119	122
	Subtotal - 650-6300 Fleet	**3,286**	**1,119**	**122**
16	PW Bldg	35,849	9,046	1,239
16	Rents & Leases	77,430	0	2,137
16	Utilities	12,371	0	341
	Subtotal - 650-6400 Facilities	**125,650**	**9,046**	**3,718**
17	Citywide	0	3,905	108
	Subtotal - F630 Public Works Admin	**0**	**3,905**	**108**
Total Incoming		**$1,675,247**	**$251,470**	**$53,177**
C. Total Allocated			**$4,248,483**	**$117,258**
				2.76%

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 1: PW Support - # **Seq. 17: F630 Public Works Admin**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15	650-6300 Fleet	2.50	2.86%	$42,014	$0	$42,014	$0	$42,014
16	650-6400 Facilities	7.50	8.57%	126,043	0	126,043	0	126,043
18	F640 PW Engineering	21.00	24.00%	352,920	0	352,920	25,069	377,989
46	F270 Parks and Recreation	20.45	23.37%	343,677	0	343,677	24,412	368,089
59	F500 Sanitary Sewer Fund	6.50	7.43%	109,237	0	109,237	7,759	116,997
60	F510 Stormwater Fund	12.80	14.63%	215,113	0	215,113	15,280	230,393
62	F530 Water Fund	16.75	19.14%	281,496	0	281,496	19,995	301,491
Subtotal		**87.50**	**100.00%**	**$1,470,501**	**$0**	**$1,470,501**	**$92,516**	**$1,563,017**
Direct Bills						0		0
Total						**$1,470,501**		**$1,563,017**

Allocation Basis Units: PW FTE's of Dept's Supported

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 2: PW Support - $ **Seq. 17: F630 Public Works Admin**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15	650-6300 Fleet	373,570.90	1.94%	$28,585	$0	$28,585	$0	$28,585
16	650-6400 Facilities	2,526,645.59	13.15%	193,337	0	193,337	0	193,337
18	F640 PW Engineering	3,087,562.73	16.07%	236,257	0	236,257	17,506	253,763
46	F270 Parks and Recreation	3,043,808.60	15.84%	232,909	0	232,909	17,258	250,167
59	F500 Sanitary Sewer Fund	1,545,111.36	8.04%	118,230	0	118,230	8,760	126,991
60	F510 Stormwater Fund	2,090,279.53	10.88%	159,946	0	159,946	11,851	171,798
62	F530 Water Fund	6,550,467.01	34.09%	501,236	0	501,236	37,140	538,376
Subtotal		**19,217,445.72**	**100.00%**	**$1,470,501**	**$0**	**$1,470,501**	**$92,516**	**$1,563,017**
Direct Bills						0		0
Total						**$1,470,501**		**$1,563,017**

Allocation Basis Units: PW Oper Exp's of Dept's Supported

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 3: PW Asset Mngmt - # **Seq. 17: F630 Public Works Admin**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15	650-6300 Fleet	2.50	3.76%	$17,776	$0	$17,776	$0	$17,776
16	650-6400 Facilities	7.50	11.28%	53,329	0	53,329	0	53,329
46	F270 Parks and Recreation	20.45	30.75%	145,409	0	145,409	10,768	156,177
59	F500 Sanitary Sewer Fund	6.50	9.77%	46,218	0	46,218	3,422	49,641
60	F510 Stormwater Fund	12.80	19.25%	91,014	0	91,014	6,740	97,754
62	F530 Water Fund	16.75	25.19%	119,100	0	119,100	8,819	127,920
Subtotal		**66.50**	**100.00%**	**$472,847**	**$0**	**$472,847**	**$29,749**	**$502,596**
Direct Bills						0		0
Total						**$472,847**		**$502,596**

Allocation Basis Units: PW FTE's of Dept's Supported, Excl. Eng

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 4: PW Asset Mngmt - $ **Seq. 17: F630 Public Works Admin**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15	650-6300 Fleet	373,570.90	2.32%	$10,951	$0	$10,951	$0	$10,951
16	650-6400 Facilities	2,526,645.59	15.66%	74,068	0	74,068	0	74,068
46	F270 Parks and Recreation	3,043,808.60	18.87%	89,229	0	89,229	6,844	96,074
59	F500 Sanitary Sewer Fund	1,545,111.36	9.58%	45,295	0	45,295	3,474	48,769
60	F510 Stormwater Fund	2,090,279.53	12.96%	61,276	0	61,276	4,700	65,977
62	F530 Water Fund	6,550,467.01	40.61%	192,027	0	192,027	14,730	206,756
Subtotal		**16,129,882.99**	**100.00%**	**$472,847**	**$0**	**$472,847**	**$29,749**	**$502,596**
Direct Bills						0		0
Total						**$472,847**		**$502,596**

Allocation Basis Units: PW Oper Exp's of Dept's Supported, Excl Eng

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 5: Citywide **Seq. 17: F630 Public Works Admin**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	600-1000 City Management	5.90	1.61%	$1,772	$0	$1,772	$0	$1,772
4	600-1100 Human Resources	7.00	1.91%	2,102	0	2,102	0	2,102
5	600-1200 Risk Management	2.50	0.68%	751	0	751	0	751
6	600-1300 Design & Communic	5.50	1.50%	1,652	0	1,652	0	1,652
7	600-1500 City Recorder	3.00	0.82%	901	0	901	0	901
8	600-1600 City Attorney	1.10	0.30%	330	0	330	0	330
9	600-1700 DEIB	1.00	0.27%	300	0	300	0	300
10	600-2000 Fin Admin	5.00	1.36%	1,502	0	1,502	0	1,502
11	600-2100 Fin Operations	6.80	1.85%	2,042	0	2,042	0	2,042
12	600-2200 Utility Billing	8.70	2.37%	2,613	0	2,613	0	2,613
13	600-23xx IT	22.00	5.99%	6,608	0	6,608	0	6,608
14	600-2500 Fin Purchasing	3.00	0.82%	901	0	901	0	901
15	650-6300 Fleet	2.50	0.68%	751	0	751	0	751
16	650-6400 Facilities	7.50	2.04%	2,253	0	2,253	0	2,253
17	F630 Public Works Admin	13.00	3.54%	3,905	0	3,905	0	3,905
18	F640 PW Engineering	21.00	5.72%	6,307	0	6,307	534	6,842
23	1050 Mayor & Council	4.50	1.23%	1,352	0	1,352	114	1,466
24	1800 Strategic Initiatives	3.00	0.82%	901	0	901	76	977
25	2400 Municipal Court	8.25	2.25%	2,478	0	2,478	210	2,688
26	3000 CD Planning	18.95	5.16%	5,692	0	5,692	482	6,174
27	3700 Economic Devlpmnt	4.00	1.09%	1,201	0	1,201	102	1,303
28	4000 Police Admin	5.00	1.36%	1,502	0	1,502	127	1,629
29	41xx Police Operations	53.50	14.57%	16,069	0	16,069	1,361	17,430
30	42xx Police Support Services	23.75	6.47%	7,133	0	7,133	604	7,737
31	5000 Library Admin	2.00	0.54%	601	0	601	51	652
32	5100 Library Readers Services	16.20	4.41%	4,866	0	4,866	412	5,278
33	5200 Library Technical Services	6.00	1.63%	1,802	0	1,802	153	1,955
34	5300 Library Circulation	16.10	4.38%	4,836	0	4,836	410	5,245
38	F200 Gas Tax	7.00	1.91%	2,102	0	2,102	178	2,281
43	F230 Building	16.05	4.37%	4,821	0	4,821	408	5,229
46	F270 Parks and Recreation	20.45	5.57%	6,142	0	6,142	520	6,662
47	F280 Police Levy	11.00	2.99%	3,304	0	3,304	280	3,584

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Details

Cost Pool 5: Citywide **Seq. 17: F630 Public Works Admin**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59	F500 Sanitary Sewer Fund	6.50	1.77%	1,952	0	1,952	165	2,118
60	F510 Stormwater Fund	12.80	3.48%	3,844	0	3,844	326	4,170
62	F530 Water Fund	16.75	4.56%	5,031	0	5,031	426	5,457
Subtotal		**367.30**	**100.00%**	**$110,318**	**$0**	**$110,318**	**$6,941**	**$117,258**
Direct Bills						0		0
Total						**$110,318**		**$117,258**

Allocation Basis Units: FTE's

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Summary **Seq. 17: F630 Public Works Admin**

Seq #	Department Name	PW Support - #	PW Support - $	PW Asset Mngmt - #	PW Asset Mngmt - $	Citywide	Total
3	600-1000 City Management	$0	$0	$0	$0	$1,772	$1,772
4	600-1100 Human Resources	0	0	0	0	2,102	2,102
5	600-1200 Risk Management	0	0	0	0	751	751
6	600-1300 Design & Communic	0	0	0	0	1,652	1,652
7	600-1500 City Recorder	0	0	0	0	901	901
8	600-1600 City Attorney	0	0	0	0	330	330
9	600-1700 DEIB	0	0	0	0	300	300
10	600-2000 Fin Admin	0	0	0	0	1,502	1,502
11	600-2100 Fin Operations	0	0	0	0	2,042	2,042
12	600-2200 Utility Billing	0	0	0	0	2,613	2,613
13	600-23xx IT	0	0	0	0	6,608	6,608
14	600-2500 Fin Purchasing	0	0	0	0	901	901
15	650-6300 Fleet	42,014	28,585	17,776	10,951	751	100,078
16	650-6400 Facilities	126,043	193,337	53,329	74,068	2,253	449,029
17	F630 Public Works Admin	0	0	0	0	3,905	3,905
18	F640 PW Engineering	377,989	253,763	0	0	6,842	638,594
23	1050 Mayor & Council	0	0	0	0	1,466	1,466
24	1800 Strategic Initiatives	0	0	0	0	977	977
25	2400 Municipal Court	0	0	0	0	2,688	2,688
26	3000 CD Planning	0	0	0	0	6,174	6,174
27	3700 Economic Devlpmnt	0	0	0	0	1,303	1,303
28	4000 Police Admin	0	0	0	0	1,629	1,629
29	41xx Police Operations	0	0	0	0	17,430	17,430
30	42xx Police Support Services	0	0	0	0	7,737	7,737
31	5000 Library Admin	0	0	0	0	652	652
32	5100 Library Readers Services	0	0	0	0	5,278	5,278
33	5200 Library Technical Services	0	0	0	0	1,955	1,955
34	5300 Library Circulation	0	0	0	0	5,245	5,245
38	F200 Gas Tax	0	0	0	0	2,281	2,281
43	F230 Building	0	0	0	0	5,229	5,229
46	F270 Parks and Recreation	368,089	250,167	156,177	96,074	6,662	877,169
47	F280 Police Levy	0	0	0	0	3,584	3,584
59	F500 Sanitary Sewer Fund	116,997	126,991	49,641	48,769	2,118	344,515

City of Tigard, OR
Central Service Cost Allocation Plan - FY26 Budgeted Exp's V4

Allocation Summary **Seq. 17: F630 Public Works Admin**

Seq #	Department Name	PW Support - #	PW Support - $	PW Asset Mngmt - #	PW Asset Mngmt - $	Citywide	Total
60	F510 Stormwater Fund	230,393	171,798	97,754	65,977	4,170	570,092
62	F530 Water Fund	301,491	538,376	127,920	206,756	5,457	1,180,000
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$1,563,017**	**$1,563,017**	**$502,596**	**$502,596**	**$117,258**	**$4,248,483**

AIS-6186 **1. B.**

Business Meeting

Meeting Date: 05/26/2026

Length (in minutes): 20 Minutes

Agenda Title: Classification & Compensation Study Implementation Guidance

Authored By: Laura Gomez

Presented By: Human Resources Director Gomez

Item Type: Update, Discussion, Direct Staff

Information

Explanation of Issue

A formal classification and compensation study was conducted by McGrath Human Resources Group. McGrath Consultant, Malayna Maes, will provide the overview and answer any questions during the study session.

Action Requested

To discuss and understand the process and potential budget impact of the study.

Background Information

During the July 7, 2025 Council meeting, staff proposed a merit and compensation administration process for the City Manager, City Attorney, and Municipal Court Judge. During the discussion, staff explained that a formal classification and compensation study by McGrath Human Resources Group was underway and that a general overview of the report would be shared with Council upon completion as there will be budget and planning implications.

Alternatives & Recommendation

No action is requested of Council. This is an opportunity to ask clarifying questions about the process.

Additional Resources

N/A

Attachments

No file(s) attached.

AIS-6170 **5. A.**

Business Meeting

Meeting Date: 05/26/2026

Length (in minutes): Consent Item

Agenda Title: Consider Contract Award for Steve Street Park

Authored By: Toni Riccardi

Presented By: Project Manager Peck

Item Type: Motion Requested
Local Contract Review Board

Information

Explanation of Issue

The purpose of this action is to approve the award of a contract to RA Gray Construction for Steve Street Park.

Action Requested

Staff recommends that the Tigard City Council, also serving as the Local Contract Review Board, award a contract to RA Gray Construction for Steve Street Park in the amount of $1,288,969.63 and direct the City Manager to take the steps necessary to execute the contract.

Background Information

Project Overview

The City of Tigard is developing Steve Street Park to serve a park gap area identified in the City's Park System Plan. The 1.37 acre park will be located in northwest Tigard at the terminus of Steve Street and 84th Avenue, north of Highway 99 and east of Hall Boulevard. This is an underserved area that is more racially diverse, contains more multi-family homes, and has lower average household incomes than Tigard as a whole.

The project includes installation of a paved ADA accessible path that would connect two dead end streets – Steve Street and SW 84th Avenue – to the commerce and residences along SW Hall Boulevard via SW Pfaffle Street. Development of the park will also include play structures, picnic tables, an open lawn area, soft surface pathways, and plantings.

Project Timeline

Received Planning Commission Approval for the Comprehensive Plan Amendment on February 2, 2026.
Received City Council approval for the Comprehensive Plan Amendment on March 3, 2026.
The park will be constructed in the summer of 2026.

Strategic Vision

2020-2025 Strategic Plan, Strategic Priority 2.1 "Create a well-connected pedestrian network that links all Tigard residents and businesses."

Procurement Process

The City issued an Invitation to Bid (ITB) for the project on April 13, 2026, with notice published in the

Daily Journal of Commerce. The Engineer's estimate for the project was $1.75 Million - 2 Million. Upon closing at April 28,2026, the City received six (6) bids from the following firms, with amount of bid:

- Lee Contractors, LLC $1,979,773.00
- Pacific Excavation, Inc. $1,674,000.00
- T Edge Construction, Inc. $1,538,623.14
- Brown Contracting, Inc. $1,516,716.50
- Paul Brothers Inc. $1,494,361.93
- RA Gray Construction $1,288,969.63

The project team, including central contracting, has completed responsibility determination reviews including reference checks on similar projects completed by lowest bidder in accordance with ORS 279C.375, reviewed the bids for errors, and after these reviews, determined that RA Gray Construction has submitted the lowest responsible bid. RA Gray Construction has no State of Oregon Construction Board violations and is not on the Bureau of Labor and Industries ineligible list. Accordingly, it is recommended that the city award the Steve Street Park contract to RA Gray Construction in the amount of $1,288,969.63.

Alternatives & Recommendation

The Tigard City Council, also serving as the Local Contract Review Board, may reject this contract award recommendation and direct staff to rescope and resolicit for the work.

Additional Resources

N/A

Fiscal Impact

Cost: ~1,288,970

Budgeted (yes or no): Yes

Where budgeted?: CIP Project Number 92064 CONS

Additional Fiscal Notes:

Construction and Contingency Total $1,580,000
425-Parks SDC Fund $600,000.00 (38%) Metro Local Share $980,000.00 (62%)
Project costs include construction and contingency amounts in FY 2026 and FY 2027. Revenue is the percentage splits from construction and contingency.

Attachments

Steve Street Park FY27 Budget

PARKS - CAPITAL IMPROVEMENT PLAN

CP92064 - Steve Street Park and Trail

Project Need:

This project involves the design, construction, and installation of a neighborhood park in a location identified in the Park System Plan as an area of the city lacking a park within a ten-minute walk of its residents. This park is being developed ahead of other gap areas to promote equity city-wide as the neighborhood residents are more racially diverse and have a lower income than the City of Tigard as a whole. The property was purchased with funding from the 2010 park bond. The trail through the park will connect small neighborhoods and improve pedestrian access.

Project Description:

A concept plan was developed for the park in 2014. This project will construct a trail through the park connecting Steve Street and SW 84th Avenue. Development of the park includes a community garden, a play structure, and an open lawn area. The turnaround at the end of 84th Avenue will be improved providing better visibility into the park. This supports the vision statement in the City of Tigard's Strategic Plan: "Tigard: an equitable community that is walkable, healthy, and accessible for everyone."

Project Funding:

Metro Parks Bond Local Share funds will fund a portion of the project.

Operations & Maintenance Impact:

Will add a new park and require additional staff and equipment resources.

Prioritization:

Strategic Vision or Community Promise

	Total Project Cost
Expenses / Expenditure	2,203,814

(Total Project Costs listed to the left do not reflect the total cost of the project, only the expenses that the City of Tigard is responsible for within the 5-Year CIP presented below)

	All Previous Actuals	Current Year Projection	FY2027	FY2028	FY2029	FY2030	FY2031	Total Cost
Expenses / Expenditure	458,814	365,000	1,380,000	0	0	0	0	2,203,814
Project Management	205,128	25,000	60,000	0	0	0	0	290,128
Design and Engineering	253,687	60,000	20,000	0	0	0	0	333,687
Contingency	0	0	200,000	0	0	0	0	200,000
Construction	0	280,000	1,100,000	0	0	0	0	1,380,000
Revenues / Funding Source	458,814	365,000	1,380,000	0	0	0	0	2,203,814
Revenue Funding Source	212,816	96,000	532,000	0	0	0	0	840,816
425 - Parks SDC Fund	212,816	96,000	532,000	0	0	0	0	840,816
Other Revenue Source	245,998	269,000	848,000	0	0	0	0	1,362,998
Local Grant	245,998	269,000	848,000	0	0	0	0	1,362,998
Metro Local Share	245,998	269,000	848,000	0	0	0	0	1,362,998

AIS-6171 **5. B.**

Business Meeting

Meeting Date: 05/26/2026

Length (in minutes): Consent Item

Agenda Title: Consider Contract Award for Pavement Management Program Slurry and Crack Seal

Authored By: Toni Riccardi

Presented By: Project Manager George

Item Type: Motion Requested
Local Contract Review Board

Information

Explanation of Issue

The purpose of this action is to approve the award of a contract to VSS International Inc. for Pavement Management Program (PMP) Slurry & Crack Seal.

Action Requested

Staff recommends that the Tigard City Council, also serving as the Local Contract Review Board, award a contract to VSS International Inc. for Pavement Management Program Slurry & Crack Seal in the amount of $1,029,325.00 and direct the City Manager to take the steps necessary to execute the contract.

Background Information

Project Overview

The annual Pavement Management Program (PMP) protects the city's investment in street infrastructure. The program typically includes a combination of minor maintenance projects (slurry seal applications) and major maintenance and rehabilitation projects (pavement overlays). In a preventative maintenance, or slurry seal, project, a coating of oil mixed with sand is applied to the surface of the street as cost-effective means of pavement preservation. Slurry seals typically add 5 to 10 years of pavement life for the street.

Work under a slurry seal project includes:

- Application of slurry seal on residential streets
- Application of pavement striping and markings on residential streets
- Temporary signage, protection, and traffic control
- Performance of additional and incidental work as called for by the specifications and plans.

Project Timeline

Summer of 2026

Strategic Vision

Pavement Maintenance Program allows the City to ensure roadways are safe and in good working order.

Procurement Process

The City issued an Invitation to Bid (ITB) for the project on April 13, 2026, with notice published in the Daily Journal of Commerce. The Engineer's estimate for the project was $1,156,219.00. Upon closing at April 28,2026, the City received four (4) bids from the following firms, with amount of bid:

- VSS International Inc. $1,029,325.00
- Pave Northwest Inc. $1,050,313.44
- Blackline Inc. $1,121,383.24
- Doolittle Construction LLC. $1,190,000.00

The project team, including central contracting, has completed responsibility determination reviews including reference checks on similar projects completed by lowest bidder in accordance with ORS 279C.375, reviewed the bids for errors, and, after these reviews, determined that VSS International Inc. has submitted the lowest responsible bid. VSS International Inc. has no State of Oregon Construction Board violations and is not on the Bureau of Labor and Industries ineligible list. Accordingly, it is recommended that the city award the Pavement Management Program Slurry & Crack Seal contract to VSS International Inc. in the amount of $1,029,325.00.

Alternatives & Recommendation

The Tigard City Council, also serving as the Local Contract Review Board, may reject this contract award recommendation and direct staff to rescope and resolicit for the work.

Additional Resources

N/A

Fiscal Impact

Cost: 1,029,325

Budgeted (yes or no): Yes

Where budgeted?: 95001 Construction

Additional Fiscal Notes:

In current fiscal year budget, no budget action needed.

Attachments

No file(s) attached.

AIS-6172 **5. C.**

Business Meeting

Meeting Date: 05/26/2026

Length (in minutes): Consent Item

Agenda Title: Consider Contract Award for Red Rock Creek Waterline Improvements

Authored By: Toni Riccardi

Presented By: Project Manager Peck

Item Type: Motion Requested
Local Contract Review Board

Information

Explanation of Issue

The purpose of this action is to approve the award of a contract to Pacific Excavation Inc. for Red Rock Creek Waterline Improvements.

Action Requested

It is recommended that the Tigard City Council, also serving as the Local Contract Review Board, award a contract to Pacific Excavation Inc. for Red Rock Creek Waterline Improvements in the amount of $325,000.00 and direct the City Manager to take the steps necessary to execute the contract.

Background Information

Project Overview

The Red Rock Creek Waterline Improvements will abandon the existing 12-inch waterline between SW Hunziker Street and SW Hall Blvd, running parallel to Red Rock Creek, in place.

Project Timeline

A 12" water main was installed under the Wall Street Improvement project in 2021 providing domestic and fire service to the Hunziker Core.

The project to abandon the main between Hunziker Street and Hall Blvd is expected to be constructed from July–August 2026.

Strategic Vision

This project protects core services, provides system efficiency, and protects community health. Decommissioning the existing 12-inch water line will provide protection to the creek bed and banks.

Procurement Process

The City issued an Invitation to Bid (ITB) for the project on April 15, 2026, with notice published in the Daily Journal of Commerce. The Engineer's estimate for the project was $400,000.00. Upon closing on April 29, 2026, the City received six (6) bids from the following firms, with amount of bid:

- Pacific Excavation Inc. $325,000.00
- Lee Contractors LLC. $447,275.00
- Icon Construction & Development LLC. $392,085.00
- Pihl Inc. $416,000.00
- Turney Excavation Inc. $354,765.00

• Tripeak Contractors Inc. $339,390.00

The project team, including central contracting, has completed responsibility determination reviews including reference checks on similar projects completed by the lowest bidder in accordance with ORS 279C.375, reviewed the bids for errors, and, after these reviews, determined that Pacific Excavation Inc. has submitted the lowest responsible bid. Pacific Excavation Inc. has no State of Oregon Construction Board violations and is not on the Bureau of Labor and Industries ineligible list. Accordingly, it is recommended that the city award the Red Rock Creek Waterline Improvements contract to Pacific Excavation Inc. in the amount of $325,000.00.

Alternatives & Recommendation

The Tigard City Council, also serving as the Local Contract Review Board, may reject this contract award recommendation and direct staff to rescope and resolicit for the work.

Additional Resources

N/A

Fiscal Impact

Cost: 325,000

Budgeted (yes or no): Yes

Where budgeted?: CIP No. 96046 CONS

Additional Fiscal Notes:

Construction and Contingency Total $485,000.00
530-Water Fund $485,000.00

Attachments

Red Rock Creek Waterline FY27 Budget

CP96046 - Red Rock Creek Waterline Relocation

Project Need:

This project will be constructed after the Wall Street / Tech Center Drive connection project and will provide domestic and fire services to properties served by the existing waterline currently located in Red Rock Creek.

Project Description:

Abandon the existing 12-inch waterline running parallel to Red Rock Creek in place and connect the dead-end waterlines in Wall Street and Tech Center Drive to create a system loop. In doing so, this will delete a waterline railroad crossing.

Operations & Maintenance Impact:

None.

Prioritization:

System Enhancement or Regulatory Requirement

	Total Project Cost
Expenses / Expenditure	1,190,229

	All Previous Actuals	Current Year Projection	FY2027	FY2028	FY2029	FY2030	FY2031	Total Cost
Expenses / Expenditure	555,229	355,000	280,000	0	0	0	0	1,190,229
Project Management	192,636	30,000	20,000	0	0	0	0	242,636
Design and Engineering	205,593	50,000	50,000	0	0	0	0	305,593
Contingency	0	0	60,000	0	0	0	0	60,000
Construction	157,000	275,000	150,000	0	0	0	0	582,000
Revenues / Funding Source	555,229	355,000	280,000	0	0	0	0	1,190,229
Revenue Funding Source	555,229	355,000	280,000	0	0	0	0	1,190,229
530 - Water Fund	555,229	355,000	280,000	0	0	0	0	1,190,229

AIS-6183 **5. D.**

Business Meeting

Meeting Date: 05/26/2026

Length (in minutes): Consent Item

Agenda Title: Consider a Resolution of Support for Metro Large-Scale Community Visions Grant Application: Ash Creek Nature Link Trail

Authored By: Matt Bowling

Presented By: Project Manager Bowling

Item Type: Motion Requested
Resolution

Information

Explanation of Issue

The Ash Creek Nature Link trail is a 2,400 linear foot, ADA-accessible, multi-use trail passing through an approximately 11.59 acre wetland and wildlife preserve, the last undeveloped assemblage of this size and ecological importance in Tigard north of Oregon Route 217 (Beaverton-Tigard Highway). It will provide critical non-motorized access to pedestrians and cyclists in one of the most socially and economically diverse census tracts in Washington County. The project is made possible through partnerships with Clean Water Services, Cogir Senior Living of Tigard, Davis Family Trust, and LaSalle Investment Management. This project will support nature restoration (greenway), transportation connections, affordable housing, and workforce development.

To fund this project, the City is pursuing a $3,855,000 grant through Metro's competitive Large-Scale Community Visions Grant Program. This $3,855,000 grant would support the trail construction and nature restoration (totaling $6,571,000). The City is one of seven interested parties who have been invited by Metro to apply. In addition, the City has already received a generous $900,000 in grant funding through the Washington County Major Streets Transportation Improvement Program (MSTIP). Clean Water Services has committed $1,146,000 to the project. The total City cost for this project is $670,000.

The Metro Large-Scale Community Vision Grant is needed to make this project possible.

Action Requested

Staff requests City Council pass a resolution in support of the City's application to the Metro Large-Scale Community Vision Grant Program.

Background Information

Dates of Previous and Potential Future Considerations

The Washington Square Regional Center Plan identifies scattered neighborhood parks to serve the area that are linked together by a pedestrian/bicycle friendly loop. This project creates the southern link of that loop. The Trail System Plan identifies a trail that would connect the Metzger Neighborhood and WSRC to Fanno Creek Trail and the Tigard Heritage Trail. This project would be a critical link in that effort, providing non-motorized off-road access to employment centers in Beaverton and Tualatin, access to downtown Tigard and the Tigard Public Library, and safe access to both Fowler Middle School and eventually Tigard High School.

The Ash Creek Nature Link trail will link SW Hall Boulevard (ODOT) to SW 95th Avenue (City), and the City is currently completing a refinement study for a pedestrian/bicycle bridge that will span Oregon Route 217 (ODOT) from SW 95th Avenue (City) to SW Shady Lane (City). The Ash Creek Nature Link will connect directly to the planned pedestrian/bicycle bridge once it is completed.

Public Involvement

Public outreach efforts were done as part of the Washington Square Regional Center Plan process and the Trail Systems Plan process. In addition, Clean Water Services completed interviews with community organizations in the Metzger neighborhood on the pending Metzger Trunk Sewer Upgrade Project, which is running roughly parallel to the Ash Creek Nature Link trail and will serve as the financial backbone of the project for grant matching purposes (providing the required matching funds). Public outreach efforts will continue through the project's lifecycle.

Impacts (Community, Budget, Policies and Plans/Strategic Connection)

This project will not be funded without the Metro Large-Scale Community Vision Grant. To fund this project, the City is pursuing a $3,855,000 grant through Metro's competitive Large-Scale Community Visions Grant Program. This $3,855,000 grant will support the trail construction and nature restoration (totaling $6,571,000). The City has already received a generous $900,000 in grant funding through the Washington County Major Streets Transportation Improvement Program (MSTIP). Clean Water Services has committed $1,146,000 to the project. The three private partners for the project, Cogir Senior Living of Tigard, Davis Family Trust, and LaSalle Wealth Management, have agreed to donate the land/right-of-way required for the trail and nature restoration, totaling approximately 11.59 acres. The total City cost for this project is $670,000.

Alternatives & Recommendation

City Council could choose not to approve the resolution and could direct staff not submit an application to the Metro Large-Scale Community Visions Grant Program. If this were to happen, with no alternative funding sources available at this time, the project would cease and the resources invested to get this stage in the application process would be lost.

Additional Resources

N/A

Attachments

Resolution

CITY OF TIGARD, OREGON
TIGARD CITY COUNCIL
RESOLUTION NO. 26-

A RESOLUTION SUPPORTING THE APPLICATION FOR A METRO LARGE-SCALE COMMUNITY VISIONS GRANT THAT WILL FUND THE CONSTRUCTION OF THE ASH CREEK NATURE LINK: A METZGER COMMUNITY GREENWAY, A 2,400 LINEAR FOOT, ADA ACCESSIBLE, MULTIUSE TRAIL, THAT WILL BE SURROUNDED BY 11.59 ACRES OF RESTORED WETLANDS, FLOODPLAIN, AND RIPARIAN AREAS

WHEREAS, ORS 190.003 – 190.110 encourages intergovernmental cooperation; and

WHEREAS, the City of Tigard (City) and Clean Water Services (District) have a long history of collaboration on numerous projects that enhance riparian and floodplain ecological functions and values, pretreat and manage stormwater, and allow for sanitary sewer service, in an effort to improved water quality in the Tualatin River Basin; and

WHEREAS, the City and the District entered into an Intergovernmental Agreement (IGA) dated January 25, 2005 that articulates the procedures for working together on projects; and

WHEREAS, the City and the District desire to provide direct public access to nature and outdoor recreation in urban environments; and

WHEREAS, the City and the District desire to improve ecological function withing Ash Creek, a vital Fanno Creek tributary that has the potential to improve water quality and host important keystone species; and

WHEREAS, the City and the District have partnered to apply for a Metro Large-Scale Community Visions (LSCV) Grant for the purposes of constructing an approximately 2,400 linear foot, ADA accessible, multiuse trail parallel to the new District sanitary sewer line in the Metzger Neighborhood and restoring approximately 11.59 acres of wetlands, floodplain, and riparian areas adjacent to Ash Creek.

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

SECTION 1: The Tigard City Council supports applying to Metro's Large-Scale Community Visions Grant program to support the construction of the Ash Creek Nature Link: A Metzger Community Greenway.

SECTION 2: If awarded, the City Manager is authorized to carry out all actions necessary to accept the grant.

SECTION 3: This resolution is effective immediately upon passage.

PASSED: INTRODUCED AND APPROVED by the Tigard City Council at their regular meeting this_____ day of _____ 2026.

_____
Mayor – City of Tigard

ATTEST:

_____
City Recorder – City of Tigard

AIS-6082 **6.**

Business Meeting

Meeting Date: 05/26/2026

Length (in minutes): 30 Minutes

Agenda Title: Public Hearing: Consider Ordinance Adopting the Kingston Terrace Addendum to the 2020 Water System Plan

Authored By: Ross Horton

Presented By: Senior Project Engineer Horton

Item Type: Ordinance
Public Hearing

Information

Explanation of Issue

Consider approving an Ordinance to add the attached Kingston Terrace Water System Plan Addendum to the 2020 Water System Plan.

Action Requested

Staff requests City Council approve the Ordinance to adopt the Kingston Terrace Addendum to the 2020 Water System Plan.

Background Information

In 2020, the City of Tigard updated its Water System Plan (WSP). The WSP is a comprehensive study of the City's drinking water system, addressing water supply capacity needs and guiding water system infrastructure improvements in the Tigard Water Service Area. The WSP is scheduled to be updated again in Fiscal Year 2027. Major changes to the Tigard water system in between Water System Plan updates are addressed as addendums. In March of 2024, King City annexed Urban Reserve Area (URA) 6D through its adoption of the Kingston Terrace Master Plan. This area of western King City is known as Kingston Terrace (KT). Per the 2014 intergovernmental agreement between Tigard and King City, Tigard is obligated to supply water to King City, including areas annexed into the King City city limits. The 2020 WSP did account for future water supply requirements in URA 6D using assumed housing development densities. However, it did not address how water service would be delivered to the area. Additionally, the housing development densities in the Kingston Terrace Master Plan are different than those assumed in the 2020 WSP. The attached Kingston Terrace Addendum to the 2020 WSP (KT Addendum) addresses those issues.

The KT Addendum found that Tigard can serve the Kingston Terrace area by expanding the 410 foot pressure zone. The City's current water supply and storage infrastructure are sufficient to meet the initial water demands of Kingston Terrace. However, supply and storage improvements are needed in order to supply water to the Kingston Terrace area at its expected full buildout, which are summarized in Section 6 of the KT Addendum. Cost summaries of these improvements are included in Section 7 of the KT Addendum. Because the 2020 WSP included preliminary assumptions for serving Kingston Terrace, the required capital improvement projects related to storage and supply are already included in the Capital Improvement Plan.

The Water Advisory Board (WAB) was briefed on the Kingston Terrace WSP Addendum at the 1/8/2026 WAB meeting. At the 2/11/2026 WAB meeting, the WAB approved a motion recommending the City Council to adopt the KT Addendum to the 2020 WSP.

Dates of Previous and Potential Future Considerations

Staff provided a briefing to Council on the findings and project recommendations of the Kingston Terrace addendum to the 2020 Water System Plan at the 2/24/2026 Council meeting.

Public Involvement

The Water Advisory Board received briefings on January 8, 2026 and February 11, 2026 to provide information on the project overview, and the findings and recommendations contained within the Kingston Terrace Addendum to the 2020 Water System Master Plan. On February 11, 2026, the Water Advisory Board approved a motion to recommend to City Council that the Kingston Terrace Water System Plan Addendum be adopted as part of the City of Tigard Water System Plan.

The Planning Commission received a briefing on April 20, 2026 to provide information on the project overview, and the findings and recommendations contained within the Kingston Terrace Addendum to the 2020 Water System Master Plan. The Planning Commission unanimously approved a motion recommending to City Council that the Kingston Terrace Water System Plan Addendum be adopted as part of the Water System Master Plan.

Impacts (Community, Budget, Policies and Plans/Strategic Connection)

Results from KT Addendum will be incorporated into the 2027 WSP update. After the 2027 WSP update is complete, a System Development Charge Analysis will be completed to ensure adequate funding for required water system improvements.

Alternatives & Recommendation

Staff recommends approval of the Ordinance.

Additional Resources

N/A

Fiscal Impact

Cost:	58,144
Budgeted (yes or no):	Yes
Where Budgeted (department/program):	Water

Additional Fiscal Notes:

Water Capital Improvement Project #96062 "Water System Plan Addendums." The Kingston Terrace Addendum to the 2020 WSP was completed for $58,144. Total CIP project budget is $315,496 and includes funds for future River Terrace 2.0 WSP Addendum.

Cost:	13,000,000
Budgeted (yes or no):	Partially
Where Budgeted (department/program):	Capital Improvement Plan and Water System Development Charges

Additional Fiscal Notes:

The 2026 Capital Improvement Plan has appropriations to fund the "Storage Cost" and "S-1" projects identified in the Kingston Terrace Addendum (CIP projects #96075 Lake Oswego/Tigard Water Supply Expansion and #96076 Reservoir 19). "Pipeline Costs" projects identified in the Kingston Terrace Addendum will be eligible for Water System Development Charge credits. Current Water SDC rate methodology did not specifically include these pipeline costs, but analysis of the current SDC rates indicate that the existing rate is sufficient to support these costs until the next SDC rate study is completed in Fiscal Year 2028.

Attachments

Ordinance

Exhibit A: KT 2020 WSP Addendum

Exhibit B: Planning Commission Recommendation

Presentation

CITY OF TIGARD, OREGON
TIGARD CITY COUNCIL
ORDINANCE NO. 26-

AN ORDINANCE ADOPTING AN AMENDMENT TO THE WATER SYSTEM MASTER PLAN AS A SUB-ELEMENT OF THE CITY'S COMPREHENSIVE PLAN

WHEREAS, the City of Tigard owns and operates a public water system which supplies potable water to residents, businesses, and public institutions within the Tigard Water Service Area (TWSA). The TWSA includes approximately two-thirds of the City of Tigard, the City of Durham, the City of King City, and areas of unincorporated Washington County on Bull Mountain; and

WHEREAS, the City currently has a Water System Master Plan that was adopted by City Council (Resolution 20-62) on December 8, 2020; and

WHEREAS, ORS 197.175 requires cities to prepare, adopt, and implement Comprehensive Plans consistent with statewide planning goals adopted by the Land Conservation and Development Commission; and

WHEREAS, ORS 197.712 (2)(e) requires cities to develop and adopt a public facilities plan for areas within the Urban Growth Boundary containing a population greater than 2,500 persons, including rough cost estimates for projects needed to provide sewer, water, and transportation uses contemplated in the Comprehensive Plan and Land Use Regulations; and

WHEREAS, the City of Tigard is obligated to supply drinking water to the City of King City per a 2014 Intergovernmental Agreement; and

WHEREAS, the City of King City annexed the Kingston Terrace area west of King City in 2024; and

WHEREAS, the City of Tigard has an existing Water System Master Plan that does not include the Kingston Terrace Area; and

WHEREAS, the City of Tigard has completed a Water System Plan Addendum specific to the Kingston Terrace Area, meeting the state requirements for public facility planning; and

WHEREAS, water public facility projects have been identified as part of the Kingston Terrace Water System Plan Addendum; and

WHEREAS, these projects are appropriate and necessary additions to the City of Tigard Water System Master Plan; and

WHEREAS, the City of Tigard may desire to use water system development charges to fund part or all of these projects; and

WHEREAS, on February 11, 2026, the Water Advisory Board approved a motion recommending to City Council that the Kingston Terrace Water System Plan Addendum be adopted as part of the Water System Master Plan; and

WHEREAS, on April 26, 2026 the Planning Commission unanimously approved a motion recommending to City Council that the Kingston Terrace Water System Plan Addendum be adopted as part of the Water System Master Plan; and

NOW, THEREFORE, THE CITY OF TIGARD ORDAINS AS FOLLOWS:

SECTION 1: The Kingston Terrace Water System Plan Addendum is hereby adopted as part of the City of Tigard Water System Master Plan. A copy of the Kingston Terrace Water System Plan Addendum is attached hereto as **Exhibit A** and incorporated herein as reference.

SECTION 2: The Tigard City Council adopts the "Planning Commission Recommendation to City Council" (CPA2026-0001) as findings in support of this decision; a copy of the recommendation is attached hereto as **Exhibit B** and incorporated herein as reference.

SECTION 2: The projects identified in the Kingston Terrace Water System Plan Addendum will be eligible for funding from water system development charges collected in the Tigard Water Service Area as allowed under section 3.24.060 of the Tigard Municipal Code.

SECTION 3: This ordinance shall be effective 30 days after its passage by the council, signature by the mayor, and posting by the city recorder.

PASSED: By _____ vote of all council members present after being read by number and title only, this _____ day of _____, 2026

_____
Lindsay Bartholomew, Deputy City Recorder

APPROVED: By Tigard City Council this _____ day of _____, 2026.

_____
Yi-Kang Hu, Mayor

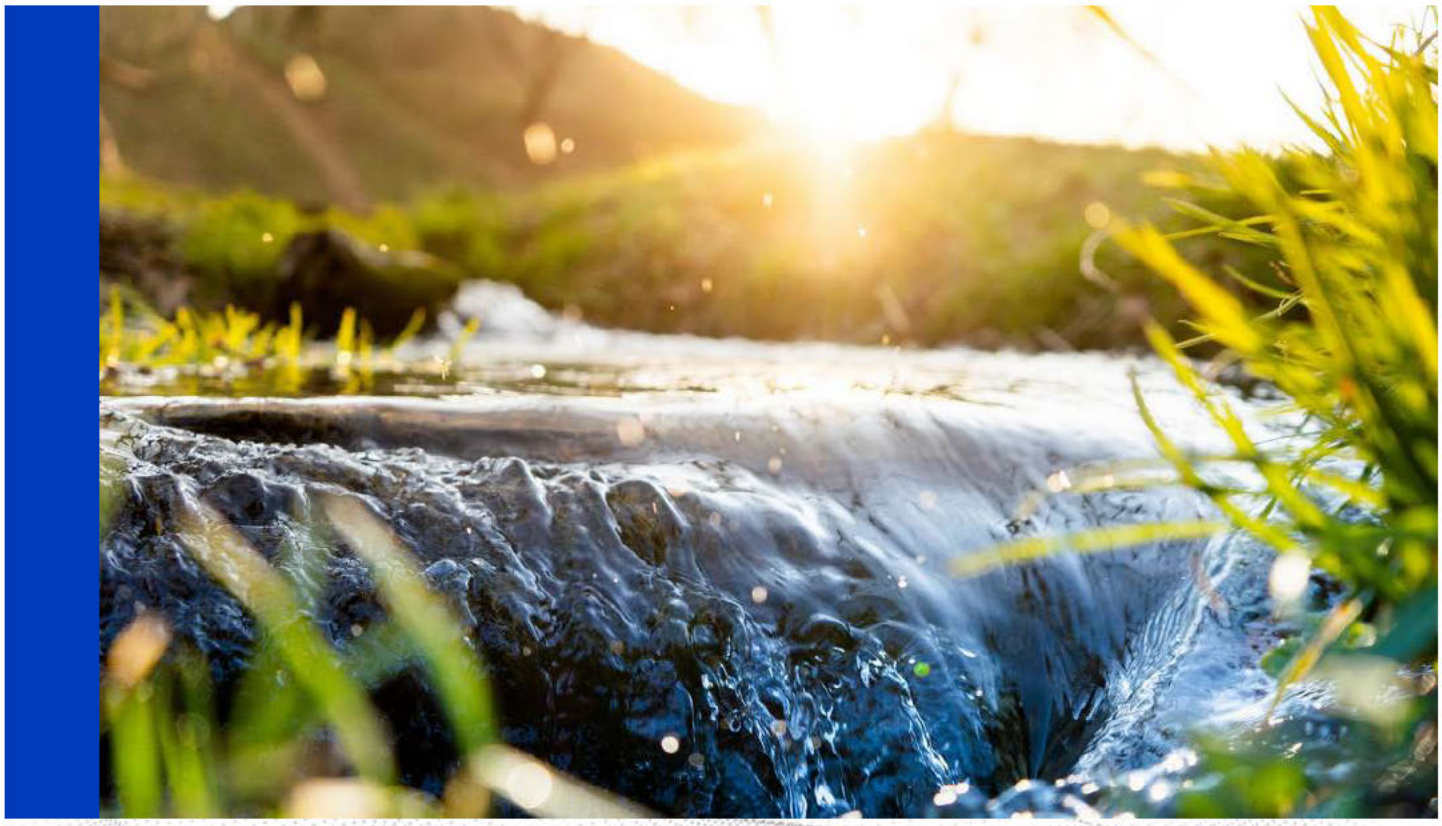
Approved as to form:

_____
City Attorney

_____
Date

CITY OF TIGARD

Kingston Terrace Water System Plan Addendum



Addendum to 2020 Water System Plan

FINAL / July 2024

REDACTED COPY

Certain portions of this document that locate or describe critical drinking water system infrastructure have been redacted for security purposes in accordance with ORS 192.355(33).

carollo

CITY OF TIGARD

Kingston Terrace Water System Plan Addendum

Addendum to 2020 Water System Plan

FINAL / July 2024



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Abbreviations

2020 WSP	City of Tigard's 2020 Water System Master Plan
ADD	average day demand
ASR	aquifer storage and recovery
City	City of Tigard
EPS	extended period simulation
FF	fire flow
fps	feet per second
gpd	gallons per day
gpm	gallons per minute
HGL	hydraulic grade line
King City	City of King City
LF	linear feet
LOT	Lake Oswego Tigard Partnership
MDD	maximum day demand
MG	million gallons
mgd	million gallons per day
PHD	peak hour demand
PRV	pressure reducing valves
psi	pounds per square inch
PZ	pressure zone
URA	Urban Reserve Area
WTP	water treatment plant

SECTION 1 INTRODUCTION

This document is an addendum to the City of Tigard's (City) 2020 Water System Master Plan, now referred to as the 2020 Water System Plan (WSP).

Since the City adopted the WSP in 2020, the City of King City (King City) has launched the Kingston Terrace Master Plan, an effort to guide future growth and development in the 528-acre Kingston Terrace area. The City currently supplies water to King City, and the Kingston Terrace area, which will be within King City, will also be served by the City.

This addendum documents the development of demand projections for Kingston Terrace, analysis of pumping, supply, and storage capacity, and the recommendations for a pipeline network to serve the area.

This addendum does not update the 2020 WSP for any part of the water system outside Kingston Terrace.

1.1 Kingston Terrace Overview

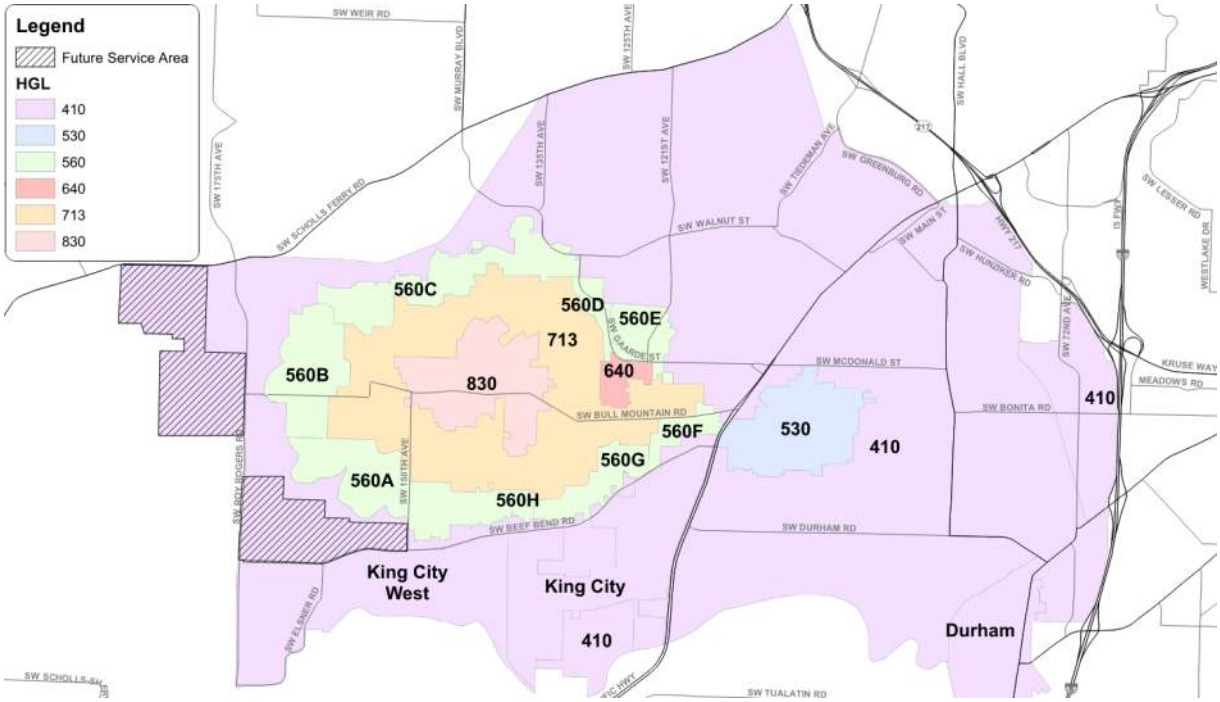
In the 2020 WSP, the Kingston Terrace area is identified as King City West (Urban Reserve Area [URA] 6D), as shown in Figure 1 (Figure 1-1 from the 2020 WSP). The area is bounded by the current King City limits to the east, Beef Bend Road on the north, the Tualatin River/Elsner Road on the south, and Roy Rogers Road to the west.

The City's service area is split into pressure zones (PZ) to serve customers at different hydraulic grade lines (HGL) as shown in Figure 2 (Figure 1-3 from the WSP). Kingston Terrace will be part of the City's 410 pressure zone.

King City and its consultants have provided the City with detailed plans for developing the Town Center, in the northwest portion of Kingston Terrace, and general development characteristics for the remaining area.



Figure 1 Water Service Area Map



Source: 2020 WSP

Figure 2 Pressure Zones

SECTION 2 PLANNING CRITERIA

This section summarizes the planning criteria outlined in the 2020 WSP, including storage, pumping, fire flow (FF), and future pipeline requirements, which will be used to evaluate providing water service to Kingston Terrace.

2.1 Storage Requirements

The City's 2020 WSP defines criteria for assessing adequate storage capacity in each of the pressure zones in the following four storage components:

- Operational storage: volume of water between the on and off set points for the supply sources under normal conditions.
- Equalizing storage: volume of water dedicated to supplying demand fluctuations throughout the day.
- Fire suppression storage: volume of water stored to meet the single most severe FF demand within each pressure zone.
- Emergency Storage: volume of water stored to supply water during emergencies such as pipeline failures, equipment failures, power outages, or natural disasters.

Table 1 summarizes the requirements for each storage component.

Table 1 Storage Component Requirements

Storage Component	Volume Requirement
Operational Storage	Based on tank level set points.
Equalizing Storage	25 percent of MDD
Fire Suppression Storage	Required FF times flow duration - 3,000 gpm for 3 hours, or 0.54 MG for the 410 PZ
Emergency Storage	2 times ADD

Notes:
ADD - average day demand; gpm - gallons per minute; MDD - maximum day demand; MG - million gallons.

2.2 Supply Requirements

The City's 2020 WSP defines the supply system criteria as having supply capacity to provide MDD to the system. The supply system must also be capable of providing ADD plus water for aquifer storage recovery (ASR) recharge from only the Lake Oswego Tigard Partnership (LOT) Water Treatment Plant (WTP) during the off-peak seasons (late January to mid-May).

2.3 Pumping Requirements

The City's pumping capacity requirements vary depending on pressure zone infrastructure. The pumping requirement applicable to the 410 PZ from the 2020 WSP is the "pumping to storage requirement", where the firm pumping capacity should be equal to the pressure zone's MDD. Firm pumping capacity is defined as a pump station's pumping capacity with the largest pump out-of-service. When there are multiple pump stations serving the same zone, firm capacity is considered as the combined capacity with only the largest pump out-of-service, rather than the largest pump at each station out-of-service.

2.4 Fire Flow Requirements

As outlined in the 2020 WSP, the City's FF requirements are based on land use type as summarized below:

- Single family and duplex residential: 1,500 gpm for two hours.
- Medium density residential, neighborhood, and community services: 2,500 gpm for two hours.
- High-density residential, commercial, industrial., and institutional: 3,000 gpm for three hours.

2.5 Future Pipeline Requirements

The 2020 WSP states that the City's acceptable service pressure range under normal operating conditions (ADD) is 40 to 80 pounds per square inch (psi). However, due to ground elevations in some pressure zones, some customers receive service pressures outside this range. Service pressures should maintain a minimum pressure of 30 psi under peak hour demand (PHD) conditions. Where mainline pressures exceed 80 psi, services are equipped with individual pressure reducing valves (PRV) to maintain their static pressures at no more than 80 psi.

During an FF event or emergency, the minimum service pressure is 20 psi as required by Oregon Health Authority, Drinking Water Program regulations.

The pressure requirements evaluated in this addendum are summarized below:

- Maximum pressure during ADD: 80 psi.
- Minimum pressure during PHD: 30 psi.
- Residual pressure during MDD + FF: 20 psi.

The 2020 WSP also states the velocity requirement for distribution mains as not to exceed 10 feet per second (fps) during PHD or FF. Any new water main distribution mains should be at least 8 inches in diameter to supply minimum FFs.

SECTION 3 DEMAND PROJECTIONS

The water demand projections developed for this addendum follow the demand projection methodology outlined in the 2020 WSP. The water demand projection assumptions from the 2020 WSP used to estimate demands for Kingston Terrace are summarized in Table 2.

Table 2 Water Demand Projection Assumptions from 2020 WSP

Component	Assumption
Water use per person	90 gallons per capita per day
Persons per household(1)	2.46
Irrigation demand	5 percent of residential water demand
Water use per commercial customer	1,125 gallons per day (gpd)
Non-revenue water	8 percent of water
MDD:ADD peaking factor	1.96
PHD:MDD peaking factor	2

Notes:
(1) The 2020 WSP provided a range of persons per household from 2.39 to 2.46. The value 2.46 was selected as it is the most conservative assumption.

3.1 Residential Densities and Buildout Development Assumptions

King City and its consultant provided information that was used to estimate the number of residential, commercial, and municipal units in Kingston Terrace. The following documents can be found in Appendix A:

- Site Plan and Phasing Plan for Kingston Terrace Town Center.
- Planned residential densities for areas outside the Town Center (draft code amendments for Kingston Terrace).
- Buildout Development Assumptions.
- Water Concept Plan for Kingston Terrace Town Center.
- Future Streets Plan.

3.2 Kingston Terrace Buildout Units

The number of residential units for the Town Center were provided on the Site Plan and Phasing Plan for Kingston Terrace Town Center. The number of commercial and municipal customers were estimated based on building size.

King City and its consultant provided minimum net densities and the minimum number of units that must be accommodated by each neighborhood outside the Town Center, which are summarized in Table 3. Table 3 also includes the percent of land in each neighborhood that was assumed to be developed (to approximately meet the buildout development assumptions).

Table 3 Residential Assumptions

	Town Center	Beef Bend	Central	Rural Character
Minimum net density assigned to each development (units/acre)	22.6	22	17	13
Minimum number of units that must be accommodated by each neighborhood	1,913	1,315	370	435
Percent of land assumed developed(1)	85%	75%	30%	30%

Notes:
(1) The percent of land assumed developed varies based on neighborhood and was estimated to approximately meet the buildout development assumptions for number of residential units.

The Kingston Terrace Town Center was split into Phases 1 through 4.5 for development on the Phasing Plan for Kingston Terrace Town Center. The remaining areas in Kingston Terrace were split into phases, based on the neighborhood outlines and assumptions for development order, as shown in Figure 3.

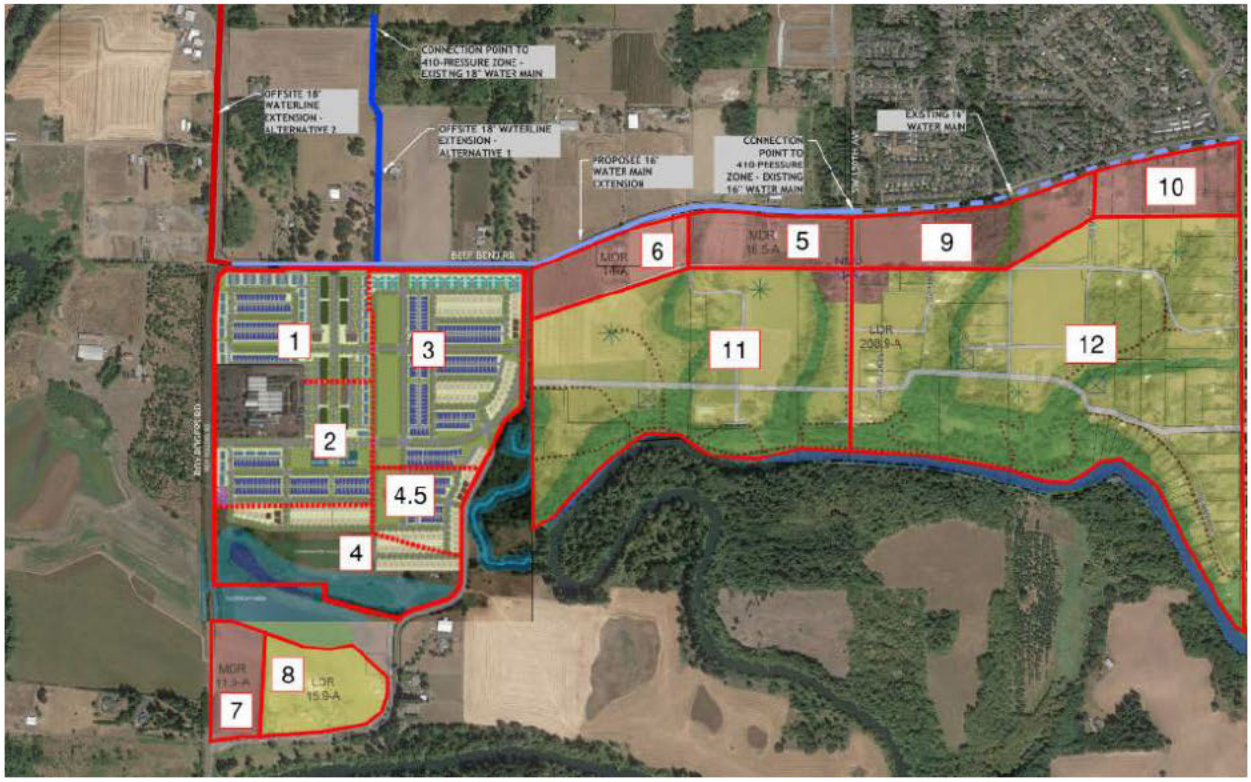


Figure 3 Kingston Terrace Phases

Table 4 outlines each development phase, the estimated number of residential units, commercial customers, and municipal customers, and the year the development phase is assumed to be online.

Table 4 Kingston Terrace Development Phase Assumptions

Phase	Neighborhood	Number of Residential Units	Number of Commercial Customers	Number of Municipal Customers	Assumed Year Online
1	Town Center	469	36	0	2024
2	Town Center	277	12	40	2028
3	Town Center	289	0	0	2030
4	Town Center	55	0	0	2032
4.5	Town Center	66	0	0	2033
5	Beef Bend	281	4	0	2038
6	Beef Bend	413	0	0	2043
7	Town Center	225	0	0	2048
8	Town Center	311	0	0	2048
9	Beef Bend	413	4	0	2048
10	Beef Bend	223	0	0	2048
11	Central	485	0	0	2053
12	Rural	495	0	0	2053

3.3 Summary of Water Demand Projections

Using the water demand projection assumptions outlined in Table 2 and the number of units from Table 4, water demands were projected for Kingston Terrace. Note, the water use per municipal customer was assumed to be the same as water use per commercial customer (1,125 gpd).

Table 5 shows the projected Kingston Terrace water demands for 2043 and buildout. Note, the projections for 2043 were included to match the year provided in the buildout development assumptions table (Appendix A). The buildout water demands for Kingston Terrace are projected to approximately 780 gpm for ADD and 1,530 gpm for MDD.

The projected ADD, MDD, and PHD for Kingston Terrace by planning year are summarized in Table 6.

Table 5 Kingston Terrace Demand Projections

Component	By 2043	Buildout
Residential Units	1,840(1)	4,000(2)
Commercial and Municipal Customers	96	96
Residential ADD Projection	284 gpm	615 gpm
Commercial and Municipal ADD Projection	72 gpm	75 gpm
Total ADD Projection(3)	400 gpm	778 gpm
Total MDD Projection	784 gpm	1,526 gpm

Notes:
(1) Buildout development assumptions from King City estimate 1,788 total residential units by 2043.
(2) Buildout development assumptions from King City estimate 3,576 total residential units by buildout.
(3) Includes irrigation demand and non-revenue water.

Table 6 Summary of Kingston Terrace Demands by Planning Year

Demand	2025	2030	2035	2040	2050	Buildout
ADD (gpm)	112	255	276	328	608	778
MDD (gpm)	220	499	541	643	1,191	1,526
PHD (gpm)	440	998	1,081	1,286	2,382	3,051

SECTION 4 HYDRAULIC MODEL UPDATES AND NEW SCENARIOS

The City's hydraulic model was developed using Innovyze's InfoWater Pro software for the 2020 WSP. The model was calibrated to 2018 demand and operation conditions, using FF tests for steady state calibration and data from the City's Supervisory Control and Data Acquisition system for extended period simulation (EPS) calibration.

4.1 Hydraulic Model Updates

The City's hydraulic model was updated for this addendum, but no additional calibration was completed. Pipeline installed in the City's system between 2018 and 2022 was added to the hydraulic model, as highlighted in Figure 4. Note, Figure 4 also shows the pipeline on SW 121st Avenue between SW Walnut Street and SW Fonner Street as a 24-inch-diameter pipeline. This pipeline and the PRV a [redacted] were installed in 2023. Operational data, including PRV settings and pump controls, was then confirmed in the model.

The City's hydraulic model also included pipeline and junctions with demands to serve URA 6D. These pipelines were deactivated, and the demands were replaced with demands developed for the Kingston Terrace Addendum.



Figure 4 Hydraulic Model Updates
CITY OF TIGARD
TIGARD KINGSTON TERRACE WATER MASTER PLAN ADDENDUM

4.2 New Model Scenarios

After the model was updated, scenarios were created to evaluate service to Kingston Terrace for the 2030 and 2040 planning years to match the existing model scenarios. Pipelines were added to the model to serve Kingston Terrace based on the phases that would be online by planning year 2030 and planning year 2040. Demand projections for Kingston Terrace were allocated to junctions for the planning years. Finally, FF requirements for Kingston Terrace were added based on the proposed land use.

New model scenarios were also added to evaluate Kingston Terrace buildout conditions. Because the City's model only includes scenarios up to 2040, Kingston Terrace buildout conditions were added to the 2040 system conditions (i.e., the model was run under 2040 demand and operational conditions for the rest of the system and buildout pipeline and demands for Kingston Terrace).

The new scenarios created for system analysis, and the purpose of each scenario, are as follows:

- Kingston Terrace 2030 ADD: identify maximum pressures above 80 psi.
- Kingston Terrace 2040 PHD: identify minimum pressure below 30 psi and maximum velocities greater than 10 fps.
- Kingston Terrace 2040 MDD + FF: identify residual pressures below 20 psi.
- Kingston Terrace Buildout PHD: identify minimum pressure below 30 psi and maximum velocities greater than 10 fps.
- Kingston Terrace Buildout MDD + FF: identify residual pressures below 20 psi.

The 2030 ADD, 2040 PHD, and Buildout PHD scenarios were set to run for seven days in an EPS. The 2040 MDD + FF and Buildout MDD + FF scenarios were set to run in a steady state simulation using the FF analysis model function.

SECTION 5 SYSTEM ANALYSIS

This section summarizes the storage, pumping, and hydraulic analyses for serving water to Kingston Terrace.

5.1 Storage Analysis

The storage analysis compared the available storage in the 410 PZ and the required storage components outlined in Section 2.1. Table 7 summarizes the total volume and operational storage for each reservoir in the 410 PZ. Since the 2020 WSP, the City has taken Reservoirs 9-1 and 9-2 offline.

Table 7 Existing Available Storage in the 410 PZ

	Reservoir 1-1	Reservoir 1-2	Reservoir 2	Reservoir 3-1	Reservoir 3-2	Reservoir 4	Reservoir 10	Reservoir 13	410 PZ Total
Total Volume (MG)	1.0	1.0	0.3	0.8	2.5	1.0	10.0	3.5	**19.8**
Available Storage (MG)	1.0	1.0	0.25	0.75	2.32	0.71	10.0	3.5	**19.5**
Operational Storage (MG)	0.28	0.28	0.05	0.27	0.08	0.34	2.30	0.35	**3.95**

The City is planning to take Reservoir 2 offline in 2025 and Reservoirs 1-1, 1-2, and 4 offline in 2027. To maximize the City's existing storage, two storage scenarios were evaluated:

- Scenario A: Continue with existing plan for reservoirs offline.
- Scenario B: Keep all remaining reservoirs online through the planning period.

The storage analyses for Scenarios A and B are summarized in Tables 8 and 9, respectively. Note, the storage analysis was performed for Kingston Terrace buildout, which is assumed by 2053. Because the 2020 WSP only includes demand projections up to 2050, Kingston Terrace buildout conditions were added to the 2050 demand projections to create the "Kingston Terrace Buildout" year.

Table 8 Storage Analysis – Scenario A

Planning Year	Reservoirs Online	Available Storage (MG)	Required Storage (MG)					Surplus/ (Deficit) (MG)
			Operational	Equalizing	Emergency	Fire	Total	
Existing	1-1, 1-2, 2, 3-1, 3-2, 4, 10, 13	19.5	4.0	2.1	8.4	0.54	15.0	**4.5**
2025	1-1, 1-2, 3-1, 3-2, 4, 10, 13	19.3	3.9	2.8	11.3	0.54	18.5	**0.8**
2030	3-1, 3-2, 10, 13	16.6	3.0	3.1	12.5	0.54	19.2	**(2.6)**
2035	3-1, 3-2, 10, 13	16.6	3.0	3.3	13.5	0.54	20.4	**(3.8)**
2040	3-1, 3-2, 10, 13	16.6	3.0	3.6	14.5	0.54	21.6	**(5.1)**
2050	3-1, 3-2, 10, 13	16.6	3.0	4.0	16.7	0.54	24.2	**(7.7)**
Kingston Terrace Buildout(2)	3-1, 3-2, 10, 13	16.6	3.0	4.1	17.1	0.54	24.7	**(8.1)**

Notes:
(1) Scenario A: Continue with existing plan for reservoirs taken offline (Reservoir 2 offline in 2025; Reservoirs 1-1, 1-2, and 4 offline in 2027).
(2) The Kingston Terrace Buildout year includes buildout demand projections for Kingston Terrace and 2050 demand projections for the rest of the system.

Table 9 Storage Analysis – Scenario B

Planning Year	Reservoirs Online	Available Storage (MG)	Required Storage (MG)					Surplus/ (Deficit) (MG)
			Operational	Equalizing	Emergency	Fire	Total	
Existing	1-1, 1-2, 2, 3-1, 3-2, 4, 10, 13	19.5	4.0	2.1	8.4	0.54	15.0	**4.5**
2025	1-1, 1-2, 2, 3-1, 3-2, 4, 10, 13	19.5	4.0	2.8	11.3	0.54	18.6	**1.0**
2030	1-1, 1-2, 2, 3-1, 3-2, 4, 10, 13	19.5	4.0	3.1	12.54	0.54	20.1	**(0.6)**
2035	1-1, 1-2, 2, 3-1, 3-2, 4, 10, 13	19.5	4.0	3.3	13.5	0.54	21.3	**(1.8)**
2040	1-1, 1-2, 2, 3-1, 3-2, 4, 10, 13	19.5	4.0	3.6	14.5	0.54	22.6	**(3.1)**
2050	1-1, 1-2, 2, 3-1, 3-2, 4, 10, 13	19.5	4.0	4.0	16.7	0.54	25.2	**(5.6)**
Kingston Terrace Buildout(2)	1-1, 1-2, 2, 3-1, 3-2, 4, 10, 13	19.5	4.0	4.1	17.1	0.54	25.7	**(6.1)**

Notes:
(1) Scenario B: All remaining reservoirs are kept online through the planning period.
(2) The Kingston Terrace Buildout year includes buildout demand projections for Kingston Terrace and 2050 demand projections for the rest of the system.

5.1.1 Storage Analysis Conclusions

With the City's current schedule for decommissioning reservoirs, new storage would be needed by 2027 to meet the storage requirements in the 410 PZ. If the City does not decommission any other reservoirs before Kingston Terrace buildout, additional storage would not be needed until 2029. Table 10 outlines the year new storage is needed to meet requirements and the volume of additional storage needed by Kingston Terrace buildout for the two scenarios with and without Kingston Terrace online.

Table 10 Storage Analysis Summary

Scenario	Description	Year new storage is needed to meet requirements	Additional storage needed by Kingston Terrace Buildout (or planning year 2050)
Scenario A	Reservoir 2 offline in 2025; Reservoirs 1-1, 1-2, and 4 offline in 2027	2027	8.1 MG
Scenario B	All reservoirs remain online through planning period	2029	6.1 MG

5.2 Supply and Pumping Analysis

5.2.1 Supply Analysis

The supply analysis compared the ADD and MDD to the system firm supply capacity. As stated in the City's 2020 WSP, the firm system supply capacity is the total supply of all the wells and LOT WTP with the largest producing ASR well out of service.

Table 11 summarizes the City's supply capacity.

Table 11 Existing Supply Capacity

Pump	Capacity (mgd)
LOT WTP	14.0
Well 2	0.58
ASR 1	1.44
ASR 2	2.00
ASR 3(1)	2.00
Total Supply Capacity	**20.0**
Total Firm Supply Capacity(2)	**18.0**

Notes:
(1) ASR 3 is planned to be online in summer 2024.
(2) Capacity with the largest producing ASR Well (ASR 2) out-of-service.
ASR - aquifer storage and recovery; mgd - million gallons per day.

The system supply capacity was evaluated for each planning year, as summarized in Table 12. Note, the supply analysis was performed for Kingston Terrace buildout, which is assumed by 2053. Because the 2020 WSP only includes demand projections up to 2050, Kingston Terrace buildout conditions were added to the 2050 demand projections to create the "Kingston Terrace Buildout" year.

Table 12 Supply Analysis

Planning Year	Off-Peak Season Supply Analysis			Firm Supply Analysis		
	Available Off-Peak Season Supply Capacity(1) (mgd)	Requirement – Total ADD (mgd)	Surplus/ (Deficit) (mgd)	Firm Supply Capacity(2) (mgd)	Requirement – Total MDD (mgd)	Surplus/ (Deficit) (mgd)
2025	14.0	8.2	**5.8**	18.0	16.4	**1.6**
2030	14.0	8.9	**5.1**	18.0	18.1	**(0.1)**
2035	14.0	9.5	**4.5**	18.0	19.3	**(1.3)**
2040	14.0	10.1	**3.9**	18.0	20.6	**(2.6)**
2050	14.0	11.5	**2.5**	18.0	23.4	**(5.6)**
Kingston Terrace Buildout	14.0	11.7	**2.3**	18.0	23.9	**(6.1)**

Notes:
(1) LOT WTP Capacity.
(2) Total supply of all the wells and LOT WTP with the largest producing ASR well out of service.

New supply capacity is needed by 2030 when the total MDD with Kingston Terrace is projected to exceed the total firm supply capacity of 18 mgd. By Kingston Terrace buildout, approximately 6 mgd of additional firm supply capacity is needed to meet the system supply requirements.

The City has sufficient off-peak season supply capacity to meet the system ADD through the planning horizon.

5.2.2 Pumping Analysis

The pumping analysis compared the required pumping for the 410 PZ to the available pumping capacity. Because supply to the upper zones is pumped through the 410 PZ, the total system MDD was compared to the total system firm capacity for the pumping analysis.

Table 13 summarizes the total and firm pumping capacity.

Table 13 Existing Pumping Capacity

Pump	Capacity (mgd)
PS 5: Pump 1	3.67
PS 5: Pump 2	3.67
PS 5: Pump 3	3.67
PS 5: Pump 4	3.67
PS 5: Pump 6	4.51
Well 2	0.58
ASR 1	1.44
ASR 2	2.00
ASR 3	2.00
Total Pumping Capacity	**25.2**
Total Firm Capacity(1)	**20.7**

Notes:
(1) Capacity with the largest pump (PS 5: Pump 6) out-of-service.

The pumping capacity of the 410 PZ was evaluated for each planning year, as summarized in Table 14. Note, the pumping analysis was performed for Kingston Terrace buildout, which is assumed by 2053. Because the 2020 WSP only includes demand projections up to 2050, Kingston Terrace buildout conditions were added to the 2050 demand projections to create the "Kingston Terrace Buildout" year.

Table 14 Pumping Analysis

Planning Year	Total Firm Capacity(1) (mgd)	Maximum Pumping Requirement Total MDD (mgd)	Surplus/(Deficit) (mgd)
2025	20.7	16.4	**4.3**
2030	20.7	18.1	**2.6**
2035	20.7	19.3	**1.4**
2040	20.7	20.6	**0.1**
2050	20.7	23.4	**(2.7)**
Kingston Terrace Buildout	20.7	23.9	**(3.2)**

Notes:
(1) Capacity with the largest pump (PS 5: Pump 6) out-of-service.

New pumping capacity is needed by 2041 when the total MDD with Kingston Terrace is projected to exceed the total firm pumping capacity of 20.7 mgd. By Kingston Terrace buildout, approximately 3.2 mgd of additional firm pumping capacity is needed to meet the pumping requirements.

5.3 Hydraulic Model Analysis

The hydraulic model analysis was performed to review system pressures and velocities and confirm the pipeline network. This section summarizes the results from each model scenario and the overall model analysis conclusions.

The alignments for the pipeline networks follow the proposed streets in Kingston Terrace. A more detailed street plan was provided for the Town Center, so a more detailed pipeline network was developed for the Town Center (Phases 1 to 4.5).

5.3.1 Kingston Terrace 2030 ADD

The Kingston Terrace 2030 ADD model scenario was used to review maximum pressures under 2030 ADD conditions with the following assumptions:

- Kingston Terrace Phases 1-3 online with 255 gpm in water demands allocated (the existing diurnal pattern was assigned to the model junctions).
- The Lake Oswego Tigard Partnership Water Treatment Plant (WTP) is the only source online.
- Two storage assumptions were modeled:
  - Scenario A: Reservoirs 1-1, 1-2, 2, 4, 9-1, and 9-2 are offline.
  - Scenario B: Only Reservoirs 9-1 and 9-2 offline.
- No new storage reservoir is online.

Figure 5 shows the proposed pipeline network for the 2030 planning year and the model predicted maximum pressures at each junction in Kingston Terrace under 2030 ADD condition for storage scenario B. Note, the modeled pressure results were similar for storage scenario A and fall in the same pressure categories as shown in Figure 5, so only one results figure is included.

As shown in Figure 5, the model predicts that all junctions in Kingston Terrace will have pressures above 80 psi under 2030 ADD conditions meaning that all service connections will require individual PRVs to be compliant with Oregon Plumbing Specialty Code.



Figure 5 Maximum Pressures under 2030 ADD Conditions
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5.3.2 Kingston Terrace 2040 PHD

The Kingston Terrace 2040 PHD model scenario was used to review minimum pressures and maximum velocities under 2040 PHD conditions with the following assumptions:

- Kingston Terrace Phases 1-5 online with 643 gpm in water demands allocated (the existing diurnal pattern was assigned to the model junctions).
- The WTP, ASR 1, ASR 2, ASR 3 and Well 2 are online.
- Two storage assumptions were modeled:
  - Scenario A: Reservoirs 1-1, 1-2, 2, 4, 9-1, and 9-2 are offline with a new Reservoir 19 (located near the intersection of SW 150th Avenue and SW Woodhue Street) online with a capacity of approximately 1.5 MG.
    - Note, additional storage was needed to stabilize the HGL in the 410 PZ under 2040 PHD conditions for storage scenario A so Reservoir 19, as modeled for the 2020 WSP, was activated and the volume was adjusted.
  - Scenario B: Only Reservoirs 9-1 and 9-2 offline.

Figure 6 shows the proposed pipeline network for the 2040 planning year and the model predicted minimum pressures at each junction in Kingston Terrace under 2040 PHD conditions for storage scenario B. Note, the modeled pressure results were slightly higher for storage scenario A, so only results for storage scenario B are included as the more conservative results.

As shown in Figure 6, the model results show that no junction pressures are below 30 psi under the stated conditions.

The model results show that no pipelines in Kingston Terrace have velocities that exceed 3 fps under 2040 PHD conditions.



Figure 6 Kingston Terrace - Minimum Pressures under 2040 PHD Conditions
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5.3.3 Kingston Terrace 2040 MDD + FF

The Kingston Terrace 2040 MDD + FF model scenario was used to review residual pressures under 2040 MDD + FF conditions with the following assumptions:

- Kingston Terrace Phases 1-5 are online with 643 gpm in water demands allocated set to run as steady state (no diurnal pattern).
- FF requirements, based on land use, as shown in Figure 7.
- The WTP, ASR 1, ASR 2, ASR 3, and Well 2 are online.
- Two storage assumptions were modeled:
  - Scenario A: Reservoirs 1-1, 1-2, 2, 4, 9-1, and 9-2 are offline with a new Reservoir 19 (located near the intersection of SW 150th Avenue and SW Woodhue Street) online with a capacity of approximately 1.5 MG.
  - Scenario B: Only Reservoirs 9-1 and 9-2 offline.

Figure 8 shows the model predicted residual pressures at each junction based on the assigned FF requirements under 2040 MDD plus FF conditions for storage scenario B. Note, the modeled pressure results were slightly higher for storage scenario A, so only results for storage scenario B are included as the more conservative results.

As shown in Figure 8, the model predicts that there are no residual pressures below 20 psi under 2040 MDD + FF conditions.



Figure 7 Kingston Terrace - 2040 Fire Flow Requirements
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Figure 8 Residual Pressures under 2040 MDD + FF Conditions
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5.3.4 Kingston Terrace Buildout PHD

The Kingston Terrace Buildout PHD model scenario was used to review minimum pressures and maximum velocities under buildout PHD conditions for Kingston Terrace (2040 PHD conditions for the rest of the system) with the following assumptions:

- All Kingston Terrace Phases are online with 1,525 gpm in water demands allocated (the existing diurnal pattern was assigned to the model junctions).
- The WTP, ASR 1, ASR 2, ASR 3, and Well 2 are online.
- Two storage assumptions were modeled:
  - Scenario A: Reservoirs 1-1, 1-2, 2, 4, 9-1, and 9-2 are offline with a new Reservoir 19 (located near the intersection of SW 150th Avenue and SW Woodhue Street) online with a capacity of approximately 1.5 MG.
    - Similar to the Kingston Terrace 2040 PHD storage scenario A, additional storage was needed to stabilize the HGL in the 410 PZ under 2040 PHD conditions for storage scenario A so Reservoir 19 was activated, and the volume was adjusted.
  - Scenario B: Only Reservoirs 9-1 and 9-2 offline.

Figure 9 shows the proposed pipeline network for Kingston Terrace buildout and the model predicted minimum pressures at each junction in Kingston Terrace under buildout PHD conditions for storage scenario B. Note, the modeled pressure results were slightly higher for storage scenario A, so only results for storage scenario B are included as the more conservative results.

As shown in Figure 9, the model results show that no junction pressures are below 30 psi under the stated conditions.

The model results show that no pipelines in Kingston Terrace have velocities that exceed 3 fps under buildout PHD conditions.



Figure 9 Kingston Terrace - Minimum Pressures under Buildout PHD Conditions
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5.3.5 Kingston Terrace Buildout MDD + FF

The Kingston Terrace Buildout MDD + FF model scenario was used to review residual pressures under buildout MDD+ FF conditions for Kingston Terrace (2040 MDD conditions for the rest of the system) with the following assumptions:

- All Kingston Terrace phases online with 1,525 gpm in water demands allocated set to run as steady state (no diurnal pattern).
- FF requirements, based on land use, as shown in Figure 10.
- The WTP, ASR 1, ASR 2, ASR 3, and Well 2 are online.
- Reservoirs 1-1, 1-2, 2, 4, 9-1, and 9-2 are offline.
- Two storage assumptions were modeled:
  - Scenario A: Reservoirs 1-1, 1-2, 2, 4, 9-1, and 9-2 are offline with a new Reservoir 19 (located near the intersection of SW 150th Avenue and SW Woodhue Street) online with a capacity of approximately 1.5 MG.
  - Scenario B: Only Reservoirs 9-1 and 9-2 offline.

Figure 11 shows the model predicted residual pressures at each junction based on the assigned FF requirements under Buildout MDD plus FF conditions for storage scenario B. Note, the modeled pressure results were slightly higher for storage scenario A, so only results for storage scenario B are included as the more conservative results.

As shown in Figure 11, the model predicts that there are no residual pressures below 20 psi under buildout MDD + FF conditions.



Figure 10 Kingston Terrace - Buildout Fire Flow Requirements
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Figure 11 Kingston Terrace - Residual Pressures under Buildout MDD + FF Conditions

5.3.6 Hydraulic Model Analysis Conclusions

The results of the hydraulic model analysis can be summarized as follows:

- The model predicts that pressures are generally higher than 80 psi in Kingston Terrace due to the low customer elevations relative to the HGL of the pressure zone. Individual PRVs will be required for compliance with the Oregon Plumbing Specialty Code.
- The model results show that the proposed 16-inch-diameter pipeline on SW Beef Bend Road is sufficient to meet pressure and velocity requirements, but a second connection from the north is recommended to provide redundancy to Kingston Terrace, specifically to the Town Center before additional areas are developed.
- The model results show that a 12-inch-diameter pipe loop through the Town Center is sufficient to serve commercial and municipal buildings in the area.
- The model results shows that an 8-inch-diameter pipe loop to serve Phases 7 and 8 south of the proposed Town Center is sufficient to meet pressure and velocity requirements. If any high-density residential, commercial, or municipal buildings (with FF requirements above 1,500 gpm) are planned for this area, a 12-inch-diameter pipe loop may be required.
- The model results show that 8-inch-diameter pipe looping is sufficient to meet pressure and velocity requirements in the Beef Bend, Central, and Rural character neighborhoods (Phases 5-6 and 9-12). If any high-density residential, commercial, or municipal buildings (with FF requirements above 1,500 gpm) are planned for the southern part of these neighborhoods, a 12-inch-diameter pipe loop may be required.
- During PHD, the model required additional storage in the 410 PZ to maintain HGL:
  - Approximately 1.5 MG for 2040 demands.
  - Approximately 2.0 MG for Kingston Terrace Buildout demands.

SECTION 6 RECOMMENDED IMPROVEMENTS

This section summarizes the improvements needed to meet storage, pumping, pressure, and velocity criteria in Kingston Terrace.

6.1 Storage

If Reservoir 2 is taken offline in 2025 and Reservoirs 1-1, 1-2, and 4 are taken offline in 2027 (storage scenario A), new storage is needed in 2027 to offset the storage taken offline. By Kingston Terrace buildout, approximately 8.1 MG of usable storage is needed to meet storage requirements in the 410 PZ. Approximately 2.0 MG of the volume is needed to serve Kingston Terrace, and the remaining volume (6.1 MG) is needed to meet growth in the rest of the 410 PZ and to offset the volume lost when 2.96 MG of storage is taken offline.

If Reservoirs 2, 1-1, 1-2, and 4 remain online (storage scenario B), new storage is needed by 2029. By Kingston Terrace buildout, approximately 6.1 MG of usable storage is needed to meet storage requirements in the 410 PZ. Approximately 2.0 MG of the volume is needed to serve Kingston Terrace, and the remaining volume (4.1 MG) is needed to meet growth in the rest of the 410 PZ.

6.2 Supply and Pumping

With the assumed timing of the development of Kingston Terrace, additional supply capacity is needed by 2030 to meet the total system firm supply capacity. To meet system supply requirements by the Kingston Terrace buildout, approximately 6.1 mgd of additional supply capacity is needed to meet a total system MDD of approximately 24 mgd. Of the 6.1 mgd additional required supply capacity, 2.2 mgd is needed to serve Kingston Terrace based on the demand projections.

With the assumed timing of the development of Kingston Terrace, additional pumping is needed by 2041 to meet the total system pumping requirements. To meet pumping requirements in the 410 PZ by the Kingston Terrace buildout, approximately 3.2 mgd of additional pumping capacity to the 410 PZ is needed, 2.2 mgd of which would be needed to serve Kingston Terrace.

The City's 2020 WSP outlines two new supply projects: S-1 LOT Supply Expansion and ASR 4. For project S-1, system improvements are needed to expand LOT supply from 14 mgd to 18 mgd, including a 50 percent cost share with Lake Oswego for adding a finished water pump at the LOT WTP, installation of approximately 5,600 LF of 36-inch-diameter pipeline from the Waluga Reservoir to SW Bangy Road, addition of a sixth pump at PS 5, and installation of approximately 250 LF of 24-inch-diameter pipeline across Fanno Creek.

Based on the existing supply, demand projections, and S-1, the capacity of ASR 4 would need to be approximately 2.1 mgd.

6.3 Pipeline Network

Figure 12 shows the recommended transmission pipeline network to serve Kingston Terrace at buildout based on the hydraulic model results. Figure 12 includes the recommended 18-inch-diameter second connection to Kingston Terrace from the south end of the existing 18-inch-diameter pipeline on SW River Terrace Boulevard.

The total length of pipe, by diameter for pipeline shown in Figure 12 larger than 12-inch diameter is summarized in Table 15.

Table 15 Summary of Pipeline Network to serve Kingston Terrace

Diameter (inches)	Length (feet)	Location
16	2,350	SW Beef Bend Road from SW 105th Avenue to SW Taylor Lane
18	2,000	From SW Beef Bend Road north to existing 18-inch-diameter pipeline on SW River Terrace Boulevard



Figure 12 Recommended Buildout Transmission Pipeline Network
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SECTION 7 COST ESTIMATES

Cost estimates were developed for improvements to serve Kingston Terrace based on the cost estimates from the 2020 WSP and ASR 3 costs from 2022. The cost estimates presented in this section are in 2023 dollars. The Handy-Whitman Index (H-W Index) of Public Utility Construction Costs for the Pacific Region for water utility construction was used to escalate costs from the 2020 WSP and the 2022 ASR 3 costs to 2023 dollars, as summarized in Table 16.

As stated in the 2020 WSP, Cost estimates represent opinions of cost only, acknowledging that final costs of individual projects will vary depending on actual labor and material costs, market conditions for construction, regulatory factors, final project scope, project schedule, and other factors. The Association for the Advancement of Cost Engineering International classifies cost estimates depending on project definition, end usage, and other factors. The cost estimates presented here are considered Class 4 with an end use being a study or feasibility evaluation and an expected accuracy range of -30 percent to +50 percent. As the project is better defined, the accuracy level of the estimates can be narrowed.

Total project costs from the 2020 WSP included the following indirect costs and contingencies:

- Construction contingency: 30 percent.
- Oregon Corporate Activity Tax: 1 percent.
- Engineering allowance: 20 percent.
- Permitting, inspections, and administration: 5 percent.
- City project management: 15 percent.

The cost estimates in this addendum include all indirect costs and contingencies outlined above.

All construction cost estimates from the 2020 WSP included the following assumptions:

- No property acquisition cost included.
- No easement or right-of-way cost included.
- Costs include arterial roadway resurfacing cost and does not include sidewalk or half- or full-street replacement cost.

Table 16 H-W Indices of Water Utility Construction in the Pacific Region

	January 2020 Index	January 2022 Index	January 2023 Index
Average for Water Utility Construction	932	1136	1270
Electrical Pumping Equipment	1374	1593	1801
Mains - Averall All Types	842	1000	1119

7.1 Storage Cost Estimates

The construction cost estimate for project R-2 (Reservoir 19) from the 2020 WSP included the following:

- Reservoir structure and appurtenances (AWWA D110 Prestressed circular concrete reservoir).
- Reservoir foundation and excavation.

- Yard piping.
- Site work and landscaping.
- Electrical and instrumentation and controls.
- 2,000 linear feet (LF) of 16-inch-diameter pipe.
- 2,000 LF of surface replacement.
- Mobilization, bonds, insurance, shop drawings.

The construction cost estimate was adjusted using the "average for water utility construction" H-W Indices from Table 16 and then scaled to match the proposed storage volumes in Table 10.

Table 17 summarizes the total construction cost estimate (including the 30 percent construction contingency) and the total project cost estimate (including all other indirect costs) for each storage scenario based on the 2020 WSP cost estimates. The total project cost estimate also includes $3.2M as an assumption for land acquisition for all reservoir sizes, which equals the estimate for land acquisition for Reservoir 19 in the City's CIP.

Table 17 Storage Project Cost Estimates

Scenario	Description	Storage Capacity(1)	Total Construction Cost Estimate	Total Project Cost Estimate
Scenario A	Reservoir 2 offline in 2025; Reservoirs 1-1, 1-2, and 4 offline in 2027	8.0 MG	$19,400,000	$30,700,000
Scenario B	All reservoirs remain online through 2050	6.0 MG	$14,600,000	$23,800,000

Notes:
(1) Storage capacity was rounded to the nearest 0.5 MG.

To serve Kingston Terrace for either storage scenario, approximately 2.0 MG of storage is needed in the 410 PZ, which equates to approximately $7.0 million based on the cost estimates provided in Table 17. This estimate does not include the cost for land acquisition.

7.2 Supply and Pumping Cost Estimates

CIP Project S-1 from the 2020 WSP is comprised of the following items:

- 5,600 LF of 36-inch-diameter pipe.
- 5,6000 LF of surface replacement for 36-inch pipe.
- 200 LF of 24-inch high-density polyethylene Pipe - auger drilling.
- 200 LF of carrier pipe and fittings.
- 50 LF of 24-inch-diameter pipe replacement.
- 50 LF of surface replacement.
- 250 horse-power pump.
- Pump Station site improvements.
- Mobilization, bonds, insurance, shop drawings.

The construction cost estimates for CIP Project S-1 LOT Supply Expansion from the 2020 WSP were escalated using the "Electrical Pumping Equipment" and "Mains - Average All Types" H-W Indices outlined

in Table 16. The total construction cost estimate (including the 30 percent construction contingency) and the total project cost estimate (including all other indirect costs and the LOT WTP pump cost share) for CIP Project S-1 is as follows:

- Total construction cost estimate: $4,400,000.
- Total project cost estimate: $6,900,000.

The project cost for ASR 3 includes following items:

- Mobilization, bonds, permitting, insurance; traffic control; erosion control and permitting; and construction survey.
- The ASR 3 facility.
- Asphalt concrete paving.
- Connections to existing pipe and existing structures.
- Driller.
- Engineering.
- Special inspections.

The total cost for ASR 3 in 2022 dollars were escalated using the "Average for Water Utility Construction" outlined in Table 16. The total project cost estimate for ASR 4 was assumed to be $7,700,000.

7.2.1 Pipeline Cost Estimates

The pipeline construction cost estimates from the 2020 WSP were escalated using the "Mains - Averall All Types" H-W Indices from Table 16.

Costs estimates from the 2020 WSP did not include an 18-inch-diameter pipeline, so the unit costs were scaled up to develop a cost for the 18-inch-diameter pipeline. Table 18 summarizes the total construction cost estimate (including the 30 percent construction contingency) and the total project cost estimate (including all other indirect costs) for the recommended transmission network for Kingston Terrace, as shown in Figure 12, for the pipeline larger than 12-inch diameter based on the 2020 WSP cost estimates.

Table 18 Pipeline Cost Estimates

Diameter (inches)	Length (feet)	Total Construction Cost Estimate	Total Project Cost Estimate
16	2,350	$900,000	$1,300,000
18	2,000	$800,000	$1,200,000
Total	**4,350**	**$1,700,000**	**$2,500,000**

7.2.2 Total Cost Estimates

Table 19 summarizes the total construction costs and total project costs for all recommended improvements. The storage cost included assumes the City takes Reservoirs 1-1, 1-2, 2, and 4 offline as planned (storage scenario A).

Table 19 Total Cost Estimates

	Total Construction Cost Estimate	Total Project Cost Estimate	Total Project Cost Directly Attributed to the Kingston Terrace Development
Storage Cost(1)	$19,400,000	$30,700,000	$7,000,000(2)
S-1	$4,400,000	$6,900,000	$3,450,000 to $7,700,000(3)
ASR 4	--	$7,700,000(2)	
Pipeline Cost	$1,700,000	$2,500,000	$2,500,000
Total Cost	**$25,500,000(4)**	**$47,800,000**	**$12,950,000 to $17,200,000**

Notes:
(1) Storage cost is for storage scenario A (8.0 MG reservoir).
(2) Cost does not include land acquisition.
(3) The supply and pumping cost attributed to the Kingston Terrace Development is half of the total cost of S-1, or 2 mgd of the 4 mgd supply expansion, or the total cost of ASR 4. Cost for new supply will depend on which project is completed first: S-1 or ASR 4.
(4) The total construction cost estimate does not include a total construction cost estimate for ASR 4.

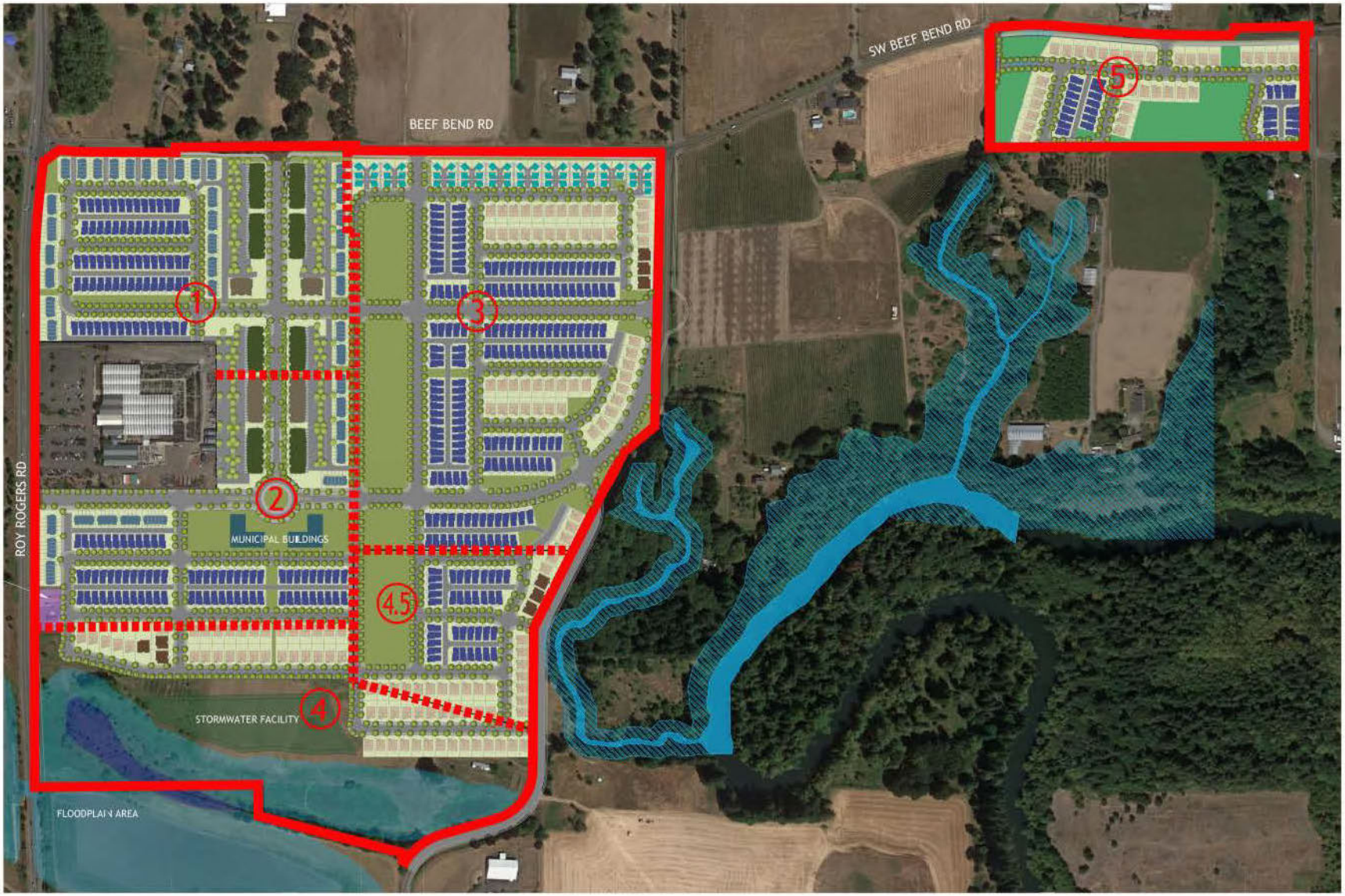
APPENDIX A

SUPPORTING DOCUMENTS FROM KING CITY AND CONSULTANT

SITE PLAN AND PHASING PLAN FOR KINGSTON TERRACE TOWN CENTER

Kingston Terrace Town Center

Phasing Plan



OVERALL SITE

Residential Units

Multi Family	= 394
Townhome	= 206
SF Detached - Alley Load	= 382
SF Medium	= 165
SF Standard	= 9
Cottage	= 60
Total Units	= 1,216

Commercial Space
8 Buildings at 4,100 sf = 32,800 sf

Site Information
Gross Area: 153.6 Acres
Net Area: 124.3 Acres
Net Density = 9.8 Units/Acre

PHASE 1 Residential Units

Multi Family	=254
Townhome	=143
SF Detached - Alley Load	= 72
SF Medium	= 0
SF Standard	= 0
Total Units	= 457

Net Area: 21.0 Acres

PHASE 2 Residential Units

Multi Family	=140
Townhome	= 63
SF Detached - Alley Load	= 74
SF Medium	= 0
SF Standard	= 0
Total Units	= 277

Gross Area: 23.3 Acres
Net Area: 21.0 Acres

PHASE 3 Residential Units

Multi Family	= 0
Townhome	= 0
SF Detached - Alley Load	=172
SF Medium	= 54
SF Standard	= 3
Cottage	= 60
Total Units	= 289

Gross Area: 45.5 Acres
Net Area: 41.0 Acres

PHASE 4 Residential Units

Multi Family	= 0
Townhome	= 0
SF Detached - Alley Load	= 0
SF Medium	= 52
SF Standard	= 3
Total Units	= 55

Gross Area: 33.1 Acres
Net Area: 11.9 Acres

PHASE 4.5 Residential Units

Multi Family	= 0
Townhome	= 0
SF Detached - Alley Load	= 0
SF Medium	= 27
SF Standard	= 33
Total Units	= 66

Gross Area: 11.6 Acres
Net Area: 11.6 Acres

PHASE 5 - KING CITY - EAST Residential Units

Multi Family	= 0
Townhome	= 0
SF Detached - Alley Load	= 27
SF Medium	= 33
SF Standard	= 0
Total Units	= 60

Gross Area: 14.5 Acres
Net Area: 13.2 Acres

SCALE
200 0 100 200
1 INCH = 200 FEET

PACIFIC COMMUNITY DESIGN

Kingston Terrace Town Center

Site Plan



Legend

- MULTI-FAMILY APARTMENTS - 106
- MIXED-USE APARTMENTS - 288
- ROWHOMES - 206
- ALLEY LOADED DETACHED HOMES - 382
- FRONT LOADED DETACHED HOMES (50' X 90') - 165
- FRONT LOADED DETACHED HOMES (60' X 90') - 9
- COTTAGE HOMES - 60

TOTAL UNITS = 1,216*

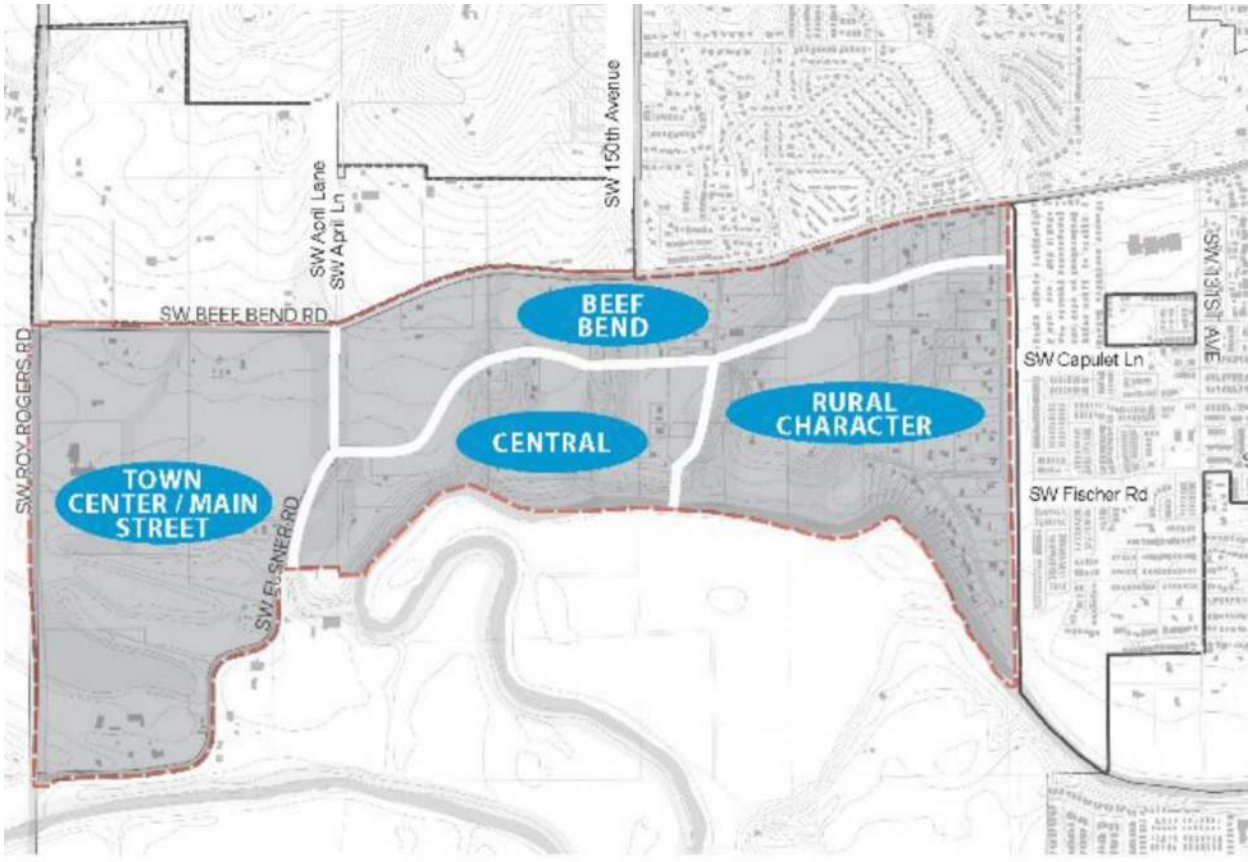
*TOTAL INCLUDES 60 UNITS FROM PHASE 5 (OFFSITE)
27 ALLEY LOADED
33 FRONT LOADED (50')

N

SCALE
150 0 75 150
1 INCH = 150 FEET

PACIFIC COMMUNITY DESIGN

PLANNED RESIDENTIAL DENSITIES FOR AREAS OUTSIDE THE TOWN CENTER AND BUILDOUT DEVELOPMENT ASSUMPTIONS



	Town Center	Beef Bend Neighborhood	Central Neighborhood	Rural Character Neighborhood
Minimum net density assigned to each development	22.6	22	17	13
Minimum number of units that must be accommodated by each neighborhood	1,913	1,315	370	435

Buildout Development Assumptons			
1,222	multi-family units		
560	SFA/townhomes/plexes		
1,794	SFD as folllows:		
		190	cottage units
		479	narrow lot units
		619	mid lot with ADU
		506	mid lot no ADU
86,000	SF		neighborhood commercial
Proj. New Development between 2023 and 2043*			
611	multi-family units		
280	SFA/townhomes/plexes		
897	single family detached		
Proj. Increase in Pop by 2043**			**PPDU**
1,528	multi-family		2.5
756	SFA/townhomes/plexes		2.7
2,691	single family detached		3.0
4,975	**Population**		
Proj. Peak Hour Vehicle Trip Forecast by 2043***			**PHVT**
312	multi-family		0.51
146	SFA/townhomes/plexes		0.52
843	single family detached		0.94
1,300	peak hour vehicle trips	(PHVT)	

Notes to table: SFD = reflects both single family detached homes and manufactured homes.

SFA = single family attached homes (2 to 4 units per structure)

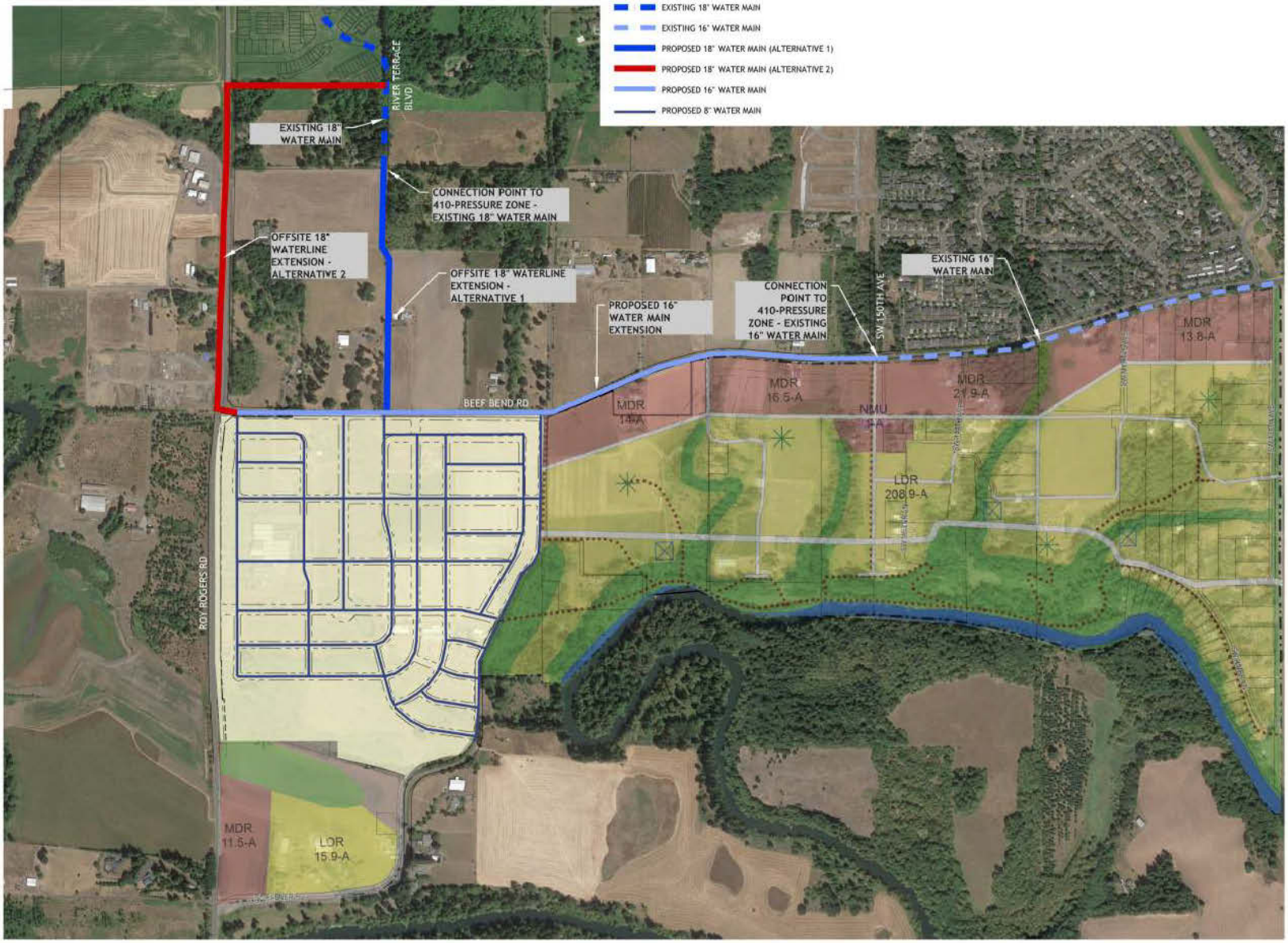
ADU = accessory dwelling units

Table 7.1. Kingston Terrace Development Assumption

WATER CONCEPT PLAN FOR KINGSTON TERRACE TOWN CENTER

Kingston Terrace Town Center

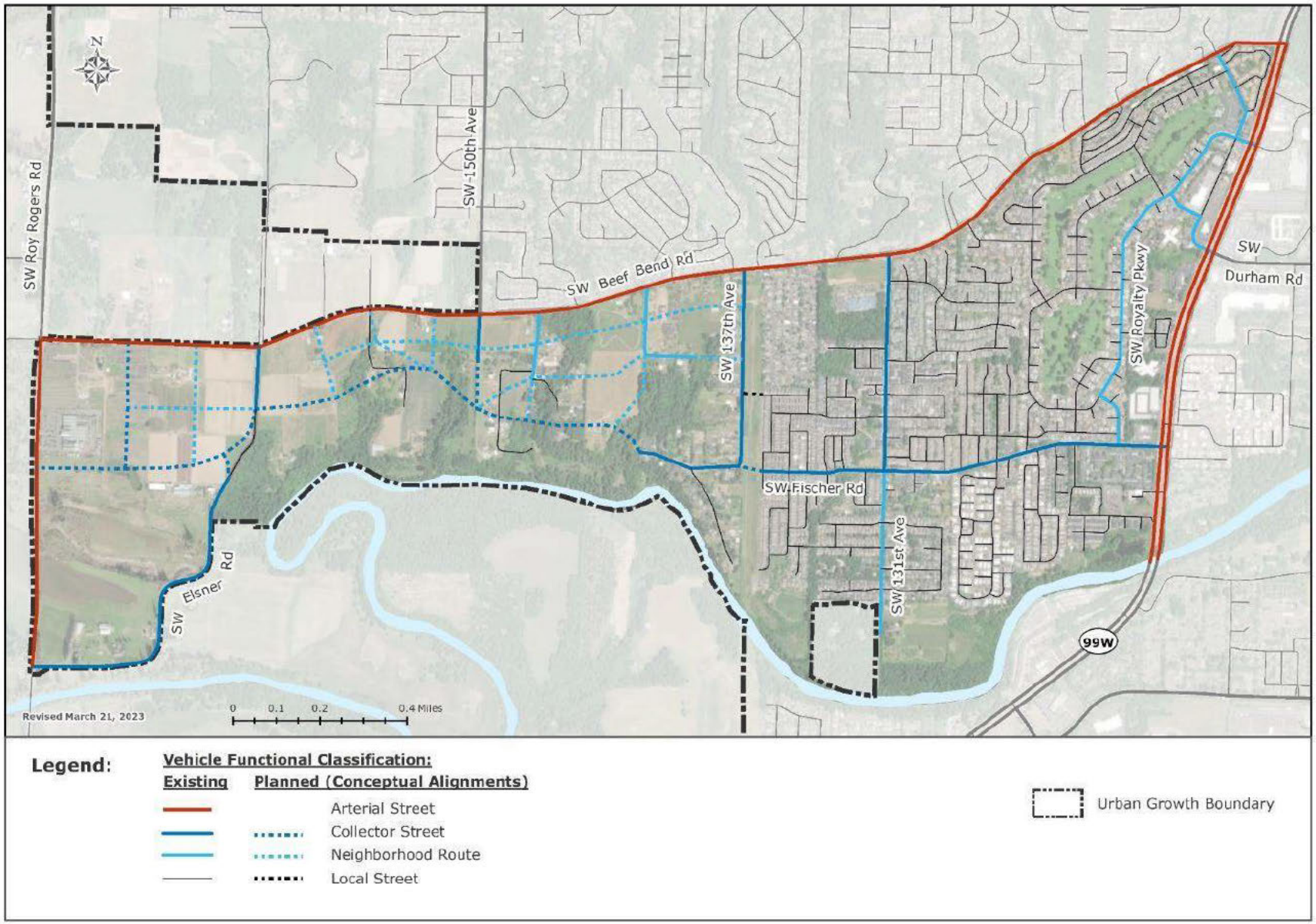
WATER CONCEPT PLAN



PACIFIC COMMUNITY DESIGN

FUTURE STREETS PLAN

FIGURE 25: STREET FUNCTIONAL CLASSIFICATIONS



Note: Routes west of 137th under supplemental review as part of the Kingston Terrace Master Plan.

RECOMMENDATIONS AND FINDINGS OF THE PLANNING COMMISSION FOR THE CITY OF TIGARD, OREGON

SECTION I. APPLICATION SUMMARY

CASE NAME: **WATER SYSTEM PLAN ADDENDUM – KINGSTON TERRACE**

CASE NO.: **Comprehensive Plan Amendment (CPA)** **CPA2026-0001**

PROPOSAL: The City of Tigard proposes to amend the Tigard Water System Plan, an ancillary document to the Tigard Comprehensive Plan, in order to incorporate the area of Kingston Terrace in King City. The City of Tigard is King City's water provider.

The proposed addendum to the Water System Plan is included in **Attachment 1** and summarized below in Section III of this report.

APPLICANT: City of Tigard
13125 SW Hall Blvd.
Tigard, OR 97223

LOCATION: Citywide

APPLICABLE REVIEW CRITERIA: Statewide Planning Goals 1 (Citizen Involvement), 2 (Land Use Planning), 10 (Housing), 11 (Public Facilities and Services); Metro Urban Growth Management Functional Plan Title 8; Tigard Comprehensive Plan Policies 1.1.2, 2.1.1, 2.1.2, 2.1.3, 11.2.2, 11.2.8; and Tigard Community Development Code Chapters (TDCD): 18.710 and 18.790.

SECTION II. PLANNING COMMISSION RECOMMENDATION

The Planning Commission unanimously recommends that the City Council adopt amendments to the Tigard Water System Plan with any alterations determined through the public hearing process.

SECTION III. BACKGROUND INFORMATION AND PROJECT SUMMARY

In 2020, the City of Tigard updated its Water System Plan (WSP). The WSP is a comprehensive study of the city's drinking water system, addressing water supply capacity needs and guiding water system infrastructure improvements in the Tigard Water Service Area. The WSP is scheduled to be

updated again in Fiscal Year 2027. Major changes to the Tigard water system in between Water System Plan updates are addressed as addendums. In March 2024, King City annexed Urban Reserve Area (URA) 6D through its adoption of the Kingston Terrace Master Plan. This area of western King City is known as Kingston Terrace.

Per the 2014 intergovernmental agreement between Tigard and King City, Tigard is obligated to supply water to King City, including areas annexed into the King City city limits. The 2020 WSP did account for future water supply requirements in URA 6D using assumed housing development densities. However, it did not address how water service would be delivered to the area. Additionally, the housing development densities in the Kingston Terrace Master Plan are different than those assumed in the 2020 WSP. The attached Kingston Terrace Addendum to the 2020 WSP (KT Addendum) addresses those issues.

The KT Addendum found that Tigard can serve the Kingston Terrace area by expanding the 410-foot pressure zone. The city's current water supply and storage infrastructure are sufficient to meet the initial water demands of Kingston Terrace. However, supply and storage improvements are needed in order to supply water to the Kingston Terrace area at its expected full buildout, which are summarized in Section 6 of the KT Addendum. Cost summaries of these improvements are included in Section 7 of the KT Addendum. Because the 2020 WSP included preliminary assumptions for serving Kingston Terrace, the required capital improvement projects related to storage and supply are already included in the Capital Improvement Plan.

The Water Advisory Board (WAB) was briefed on the Kingston Terrace WSP Addendum at the 1/8/2026 WAB meeting. At the 2/11/2026 WAB meeting, the WAB approved a motion recommending the City Council to adopt the KT Addendum to the 2020 WSP.

The findings below support the adoption of the proposed Comprehensive Plan amendments, as attached to this staff report and provided in the main Downtown Tigard Land Use and Transportation Recommendations Report.

SECTION IV. APPLICABLE CRITERIA, FINDINGS AND CONCLUSIONS

STATEWIDE PLANNING GOALS AND GUIDELINES

State planning regulations require cities to adopt and amend Comprehensive Plans and land use regulations in compliance with the state land use goals. Because the proposed Comprehensive Plan amendments have a limited scope, only applicable statewide goals are addressed below.

Statewide Planning Goal 1 – Citizen Involvement:
This goal outlines the citizen involvement requirement for adoption of Comprehensive Plans and changes to the Comprehensive Plan and implementing documents.

FINDING: The Water Advisory Board (WAB) was briefed on the Kingston Terrace WSP Addendum at the January 8, 2026 WAB meeting. At the February 11, 2026 WAB meeting, the WAB approved a motion recommending the City Council to adopt the KT Addendum to the 2020 WSP.

Notice was provided of the hearings to adopt this addendum to the Water System Plan. Notice requirements are set forth in Section 18.710.110 (Legislative Procedure) of the Tigard Community Development Code. Project information and documents were published to the city website prior to the public hearings. A minimum of two public hearings will be held (one before the Planning Commission and the second before the City Council). These hearings present an opportunity for public testimony. This goal is satisfied.

Statewide Planning Goal 2 – Land Use Planning:
This goal outlines the land use planning process and policy framework.

FINDING: The Department of Land Conservation and Development (DLCD) has acknowledged the city's Comprehensive Plan as being consistent with the statewide planning goals. Changes to the city's Comprehensive Plan must also be consistent with the statewide planning goals. The process for review of Comprehensive Plan changes is the Post-Acknowledgment Plan Amendment (PAPA). The city submitted the draft Comprehensive Plan amendments and the Land Use and Transportation Recommendations Report to DLCD for review through the PAPA process. No comments were received to date. This goal is satisfied.

Statewide Planning Goal 10 – Housing:
This goal requires cities and counties to provide adequate capacity for needed housing. OAR Chapter 660 Division 8, which implements Goal 10, states that "the purpose of the division is to ensure opportunity for the provision of adequate numbers of needed housing units, the efficient use of buildable land within urban growth boundaries, and to provide greater certainty in the development process so as to reduce housing costs."

FINDING: The purpose of this update to the Water System Plan is to facilitate the development of the Kingston Terrace area of King City. This area was added to the Metro Urban Growth Boundary in 2018, following a Concept Planning process. The Comprehensive Planning of this area was completed in July 2023, with an adopted Kingston Terrace Master Plan. This plan was built on a project growth of 3,300 to 3,600 new units of housing.

By providing water service to this area in an orderly manner, the City of Tigard is supporting the development of new units to address the ongoing regional housing shortage. This goal is satisfied.

Statewide Planning Goal 11 – Public Facilities and Services:
This goal outlines the requirements for public facilities plans to regulate facilities and services across Oregon. Public facilities plans must determine:

- **The existing conditions of each public facility,**
- **What future additional needs exist for that public facility,**
- **The costs of these needs, and**
- **What revenue sources the city may have available to pay those costs.**

The current Water System Plan meets each of these requirements. The proposed addendum to incorporate the Kingston Terrace area of King City augments this plan to identify where future additional needs exist for the water system, the costs of those needs, and the revenue sources available to pay those costs, including system development charges and water user fees.

CONCLUSION: Based on the findings above and the related findings below, the Planning Commission finds the proposed map and text amendments are consistent with applicable Statewide Planning Goals.

METRO'S URBAN GROWTH MANAGEMENT FUNCTIONAL PLAN

State planning regulations require cities within the Metro service area to adopt and amend Comprehensive Plans in compliance with Metro's Urban Growth Management Functional Plan. Because the proposed Code Amendments have a limited scope and the text amendments address only some of the topics in Metro's Urban Growth Management Functional Plan, only applicable Titles are addressed below.

Title 8 – Compliance Procedures

Title 8 requires that the city's Comprehensive Plan and plan amendments be consistent with the Urban Growth Management Functional Plan. It also requires that Metro be notified in advance of subsequent amendments to the city's Comprehensive Plan.

FINDING: The Comprehensive Plan has been previously acknowledged by Metro to be in compliance with Title 8. The only portion of the Comprehensive Plan being amended is the Water System Plan, which is an ancillary document to the Comprehensive Plan. Notice of these proposed amendments have been provided to Metro in accordance with the requirements of Title 8 of the Urban Growth Management Functional Plan.

CONCLUSION: Based on the findings above, the Planning Commission finds that the proposed map and amendments are consistent with the applicable provisions of Metro's Urban Growth Management Functional Plan.

TIGARD COMPREHENSIVE PLAN

State planning regulations require cities to adopt and amend their comprehensive plans in compliance with the state land use goals and consistent with their adopted comprehensive plan goals and policies. The Tigard Comprehensive Plan therefore implements the Statewide Planning Goals, therefore the above findings of compliance with applicable statewide planning goals support the findings of compliance with the Comprehensive Plan.

Comprehensive Plan Goal 1: Citizen Involvement
Policy 1.1.2: The City shall define and publicize an appropriate role for citizens in each phase of the land use planning process.

FINDING: The Water Advisory Board (WAB) was briefed on the Kingston Terrace WSP Addendum at the January 8, 2026 WAB meeting. At the February 11, 2026 WAB meeting, the WAB approved a motion recommending the City Council to adopt the KT Addendum to the 2020 WSP.

Notice was provided of the hearings to adopt this addendum to the Water System Plan. Notice requirements are set forth in Section 18.710.110 (Legislative Procedure) of the Tigard Community Development Code. Project information and documents were published to the city website prior to the public hearings. A minimum of two public hearings will be held (one before the Planning Commission and the second before the City Council). These hearings present an opportunity for public testimony. This policy is satisfied.

Comprehensive Plan Goal 2: Land Use Planning
Policy 2.1.1: The City's land use program shall establish a clear policy direction, comply with state and regional requirements, and serve its citizens' own interests.

FINDING: The proposed amendments to the Water System Plan comply with all state and regional requirements, as the previous findings indicate. The proposed addendum also establishes clear policy direction for the deployment of and funding of water system infrastructure. This policy is satisfied.

Policy 2.1.2: The City's land use regulations, related plans, and implementing actions shall be consistent with and implement its Comprehensive Plan.

FINDING: As demonstrated through the findings and conclusions of this staff report, the proposed amendments are consistent with the Tigard Comprehensive Plan. This policy is satisfied.

Policy 2.1.3: The City shall coordinate the adoption, amendment, and implementation of its land use program with other potentially affected jurisdictions and agencies.

FINDING: This addendum was coordinated with King City. Copies of the proposed addendum to the Water System Plan were sent to affected agencies and each agency was invited to comment on the proposal. Any comments submitted by affected agencies have been incorporated into the proposed addendum. This policy is satisfied.

Policy 11.2.2: The City shall develop and maintain a water system master plan to coordinate the improvement and expansion of Tigard Water Service Area infrastructure to serve current and projected demand.

FINDING: The proposed addendum to the Water System Plan coordinates the improvement and expansion of the Tigard Water Service Area infrastructure to serve current and project demand in Kingston Terrace and King City. This policy is satisfied.

Policy 1.2.8: The City shall require all new development needing a water supply to:

A. connect to a public water system;

B. pay a system development charge and other costs associated with extending service;

C. ensure adequate pressure and volume to meet consumption and fire protection needs; and

D. extend adequately sized water lines with sufficient pressure to the boundaries of the property for anticipated future extension.

FINDING: Kingston Terrace residents will be required to connect to the public water system through the application of the Oregon Residential Specialty Code and King City's development code. Those users will pay a system development charge in accordance with the intergovernmental agreement between the two cities. This addendum ensures that there will be adequate pressure and volume as well as adequately sized water lines to meet consumption and fire protection needs as shown in the analysis in the documents. This policy is satisfied.

CONCLUSION: Based on the findings above, the Planning Commission concludes that the proposed comprehensive plan amendments are consistent with applicable provisions of the Tigard Comprehensive Plan.

APPLICABLE PROVISIONS OF THE TIGARD DEVELOPMENT CODE

Section 18.790: Zoning Map and Text Amendments

18.790.020 Legislative Amendments
Legislative amendments are processed through a Legislative procedure, as provided in Section 18.710.110.

FINDING: The proposed amendments are legislative in nature. Therefore, the amendments will be reviewed under the Legislative Procedure as set forth in the chapter. This standard is met.

Section 18.710: Decision Making Procedures

18.710.110 Type IV Procedure
Notice of hearing.
1. All Legislative applications require two hearings, one before the Planning Commission and one before the City Council.

FINDING: This procedure requires public hearings by both the Planning Commission and City Council. These public hearings will be conducted on April 20, 2026, and May 26, 2026 respectively.

This standard is met.

2. A notice of hearing will be provided as required by state law, and an affidavit of mailing will be included in the record that identifies the mailing date and the names and addresses of the mailing recipients.

FINDING: State law provides for specific noticing requirements for legislative changes. Notice must be provided to DLCD of a proposed Post Acknowledgement Plan Amendment at least 35 days prior to the first hearing. Notice meeting this requirement was provided to DLCD on March 3, 2026, 48 days prior to the first hearing. This standard is met.

CONCLUSION: Based on the findings above, the Planning Commission concludes that the proposed Comprehensive Plan amendments and transportation recommendations are consistent with applicable provisions of the Tigard Development Code.

SUMMARY CONCLUSION: As shown in the findings above, the Planning Commission concludes that the proposed amendments are consistent with the applicable Statewide Planning Goals; Metro's Urban Growth Management Functional Plan; applicable Tigard Comprehensive Plan goals and policies, and the applicable provisions of the City's implementing ordinances.

SECTION V. AGENCY COMMENTS

TVF&R, METRO, ODOT, DLCD, CWS, TTSD, Tigard Water District, City of Beaverton, City of King City, were notified of the proposed amendments.

SECTION VI. PUBLIC COMMENTS

No public comments have been received at the time of the staff report.

ATTACHMENTS:

Attachments:

1. Kingston Terrace Water System Plan Addendum

PREPARED BY: Schuyler Warren, Assistant Director of Community Development — DATE: May 4, 2026

APPROVED BY: Nathan Jackson, President, Tigard Planning Commission — DATE: May 6, 2026

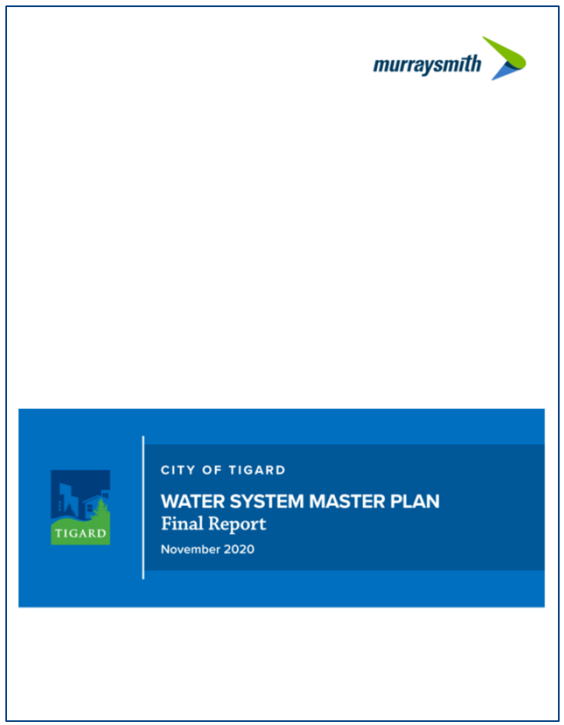
Kingston Terrace Addendum to 2020 Water System Plan

Adoption by Ordinance



May 26, 2026

Water System Planning



Water System Plan

- Complies with Oregon Law regarding water system planning requirements
- Reviews & Identifies:
  - Existing water system facilities and operational strategies
  - Current and Future water system demands (20+ year planning horizon)
  - Needed improvements to the water system for operational optimization and future growth
  - Needed capital improvement projects
- Water System Plan Updated every 5-10 years
  - Next review in FY27. Project kickoff Q3 2026.
- Major water system changes between WSPs are handled as WSP Addendums
  - Last WSP Addendum was in 2014 for River Terrace 1.0

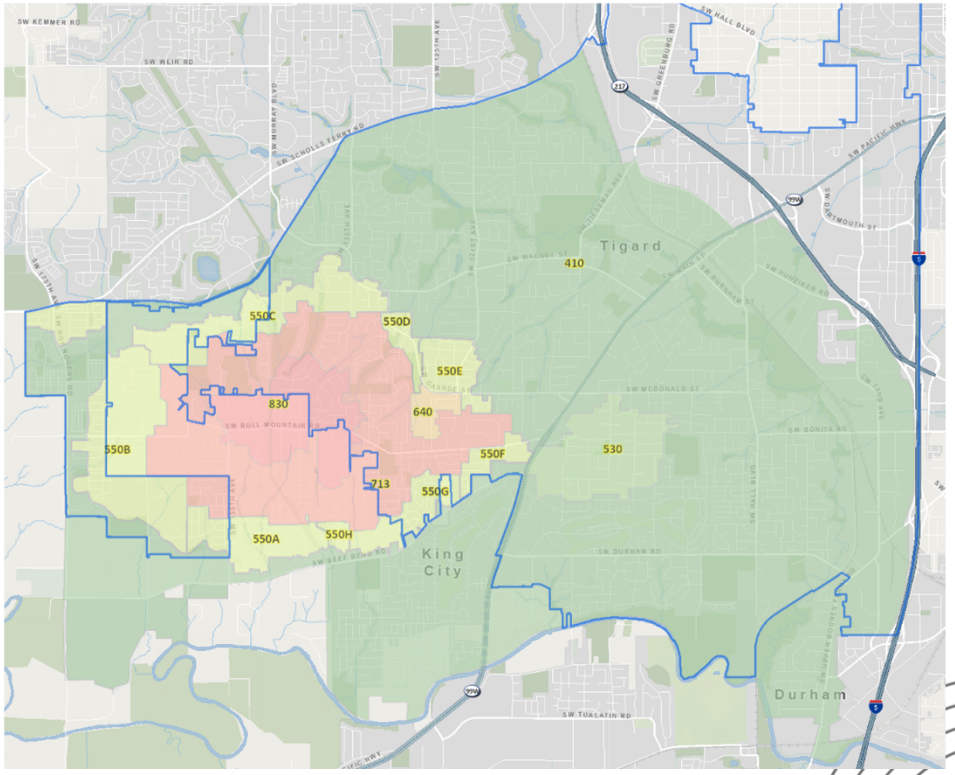
Water Supply Obligations

King City Intergovernmental Agreement

- Tigard is obligated to supply water to King City per Section VI of IGA

VI. ANNEXATION

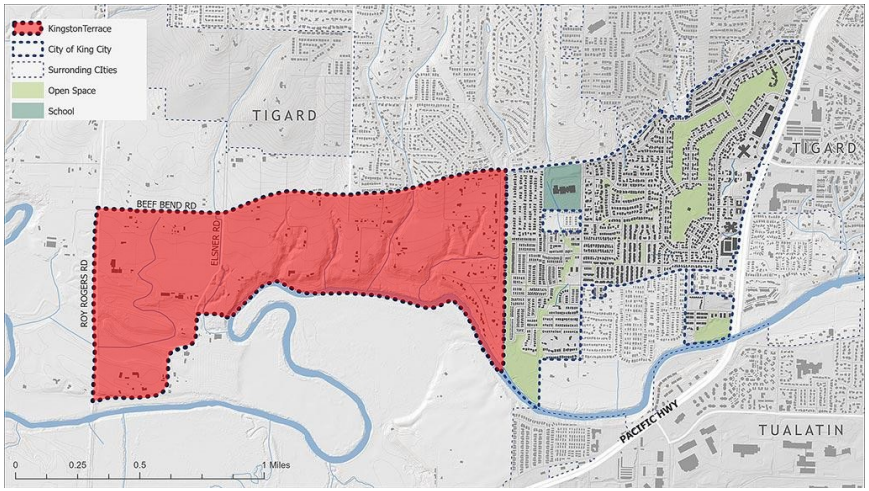
6.1 Service to Annexed Areas. Tigard has planned for and will provide water service according to anticipated densities under the applicable comprehensive plan and zoning codes of Tigard and King City. Tigard will also serve areas annexed to King City, areas added to the Urban Growth Boundary and any designated Urban Reserves where King City will ultimately be required to provide water service. Service will only be provided on annexation to King City or Tigard, unless the health hazard annexation statutory process compels Tigard to provide water service to the subject property(ies).



Kingston Terrace WSP Addendum

Kingston Terrace (KT) Master Plan

- Urban Reserve Area 6D incorporated into King City
- 528 Acres with ~4,100 dwelling units
- KT Town Center (north-westernmost area of KT) already being developed. Full KT Town Center development by 2033.
- Remainder of KT to be developed between ~2035 and 2053.



Water Planning Criteria

- KT will increase size of Tigard Water System by ~20%
- KT WSP Addendum utilizes same planning criteria as the 2020 WSP
  - Demand Assumptions
  - Storage
  - Supply
  - Fire Flow
  - Pumping

Kingston Terrace WSP Addendum

Kingston Terrace Water Demands

- At full buildout (2053) Kingston terrace is expected to increase current demands by:

KT Water Demands at Buildout	MGD
Average Daily Demand (ADD)	1.12
Maximum Daily Demand (MDD)	2.20
Peak Hour Demand (PHD)	4.39

Water System Supply Analysis

- With LO-T Expansion Project (currently in progress, supply is adequate until ~2045

Water System Storage Analysis

- Storage deficit anticipated starting in ~2030.
- Planned Reservoir 19 project will address storage deficit. Anticipated completion in 2031.

Water System Pumping and Fire Flow Analysis

- Sufficient pumping capacity and fire flow for current planning horizon

Kingston Terrace can be safely incorporated into TWSA today with infrastructure improvements to water system in the future.

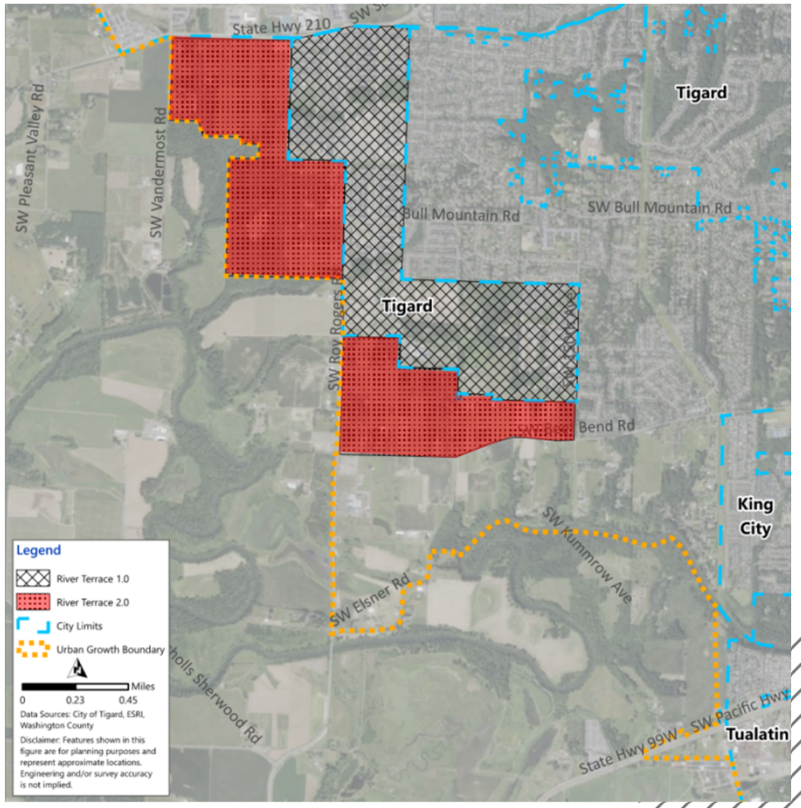
River Terrace 2.0

River Terrace 2.0 Concept Plan

- Urban Reserve Area 6C to be incorporated into City of Tigard
- 525 Acres total with 4,500 dwelling units
- Includes RT West and RT South areas
- RT 2.0 Community Plan and Water System Plan Addendum currently in development
- Plans will be presented to Planning Commission and Council later in 2026

River Terrace 2.0 Water Demands

- Preliminary analysis indicates RT 2.0 will require additional
  - 1 MGD ADD
  - 2 MGD MDD
- RT 2.0 will increase size of Tigard water system by additional 22%



Required Water System Improvements

Piping Upgrades

- New transmission and distribution pipelines to be installed during development.
- Plans reviewed by PW-Engineering for compliance with WSP Addendum conceptual piping networks.

Additional System Storage

- 7.5 MG Additional 410 PZ storage needed by 2050 (including KT and RT 2.0 demand projections)

Additional Water Supply

- 4 MGD Additional Supply Required by 2050 (including KT and RT 2.0 demand projections)



Capital Improvement Projects

- LO-T Expansion
  - Increase capacity of Bonita PS from 14 MGD to 18 MGD
  - Installation of 6th pump at Bonita PS in design.
  - Transmission main project to kickoff in Spring 2026, construction complete by 2031
- Reservoir 19
  - Construction of new reservoir(s) on south side of Bull Mountain (410' pressure zone)
  - Siting study complete. Land acquisition process to start in June 2026. Construction scheduled to start in 2030.
- 560 East Pressure Zone Consolidation
  - Will develop preliminary plan for new ~4.5 MG reservoir at Site 1 (410' PZ). Reservoirs 1-1 and 1-2 already identified for replacement due to age.
  - Future CIP for Site 1 reservoir will be developed based on plan
  - Kickoff in Q3 2026
- Water System Plan & SDC Rate Study
  - Complete comprehensive evaluation of water system
  - Identify options for water supply expansion
  - Will include KT and RT 2.0 in planning
  - SDC Rate Study to fund newly identified CIPs
  - Kickoff in Q3 2026. SDC Rate Study to follow WSP completion.
- ASR Expansion Feasibility Study
  - Existing ASR license allows for up to 5 wells. Identify locations of and drill test wells for 2 additional ASR wells.
  - ASR-4 and ASR-5 potential capacity: 3 to 4 MGD
  - CIP for new ASR(s) will be developed based on results of study.
  - Kickoff in Q3 2026

Review & Staff Recommendation

- Tigard is obligated to provide water to Kingston Terrace
- Kingston Terrace will increase size of Tigard Water System by ~20%
- Kingston Terrace WSP Addendum
  - Has been developed in conjunction with and reviewed by City staff.
  - Identifies likely water system deficiencies and required improvements.
- Capital Improvement Plan
  - Projects are in place and currently funded to make water system improvements necessary to support expansion of the Tigard Water Service Area.
- Tigard Water Advisory Board and Planning Commission have both received briefings on Kingston Terrace WSP Addendum and recommend its adoption.



THANK YOU!

Questions?

AIS-6089 **7.**

Business Meeting

Meeting Date: 05/26/2026

Length (in minutes): 65 Minutes

Agenda Title: River Terrace 2.0 Streets and Finance Strategy Update

Authored By: Brittany Gada

Presented By: Senior Planner Gada

Item Type: Motion Requested
Update, Discussion, Direct Staff

Information

Explanation of Issue

Staff will provide an update on the River Terrace 2.0 street designs and finance strategy with follow-up information requested by City Council during the March 24, 2026 meeting.

Action Requested

Staff requests final direction from Council on street cross sections for the Mountainside Way collector and the Bull Mountain commercial collector, in the form of a consensus or a vote.

Background Information

During the March 24, 2026, City Council meeting, staff provided an update on River Terrace (RT) 2.0 street designs and the equitable finance strategy, with a request for Council approval to move forward with recommended street designs for the area.

A consensus was not reached in that meeting on whether to approve the designs or direct staff to make revisions. Council feedback included concerns about costs of the proposed street cross sections and the impacts of those costs on development feasibility and affordability for future residents. Council directed staff to explore possible revisions to two of the street designs, the Commercial Collector (Collector A) and the Mountainside Way Collector (Collector B), in an effort to lower costs. Council also requested more information to better understand how the designs may affect housing affordability and about safety data on existing River Terrace Blvd.

Tonight, staff will present information requested by City Council on March 24, 2026, potential alternative designs and policies, and recommendations. In order to move forward with preparing transportation infrastructure cost assumptions for the Equitable Finance Strategy, final direction on the street designs for Collectors A and B will be requested from City Council in the form of a consensus decision or a vote.

Staff will also provide an update on the finance strategy in response to City Council feedback provided during the March 24, 2026 meeting. City Council voiced unanimous support for tiering System Development Charges (SDCs) citywide, including in River Terrace 2.0, to help promote housing production, affordability, and equity goals. Staff will provide an update on the follow-up actions staff have taken in response to this feedback. During the March 24, 2026 meeting, City Council communicated support for implementing a monthly fee for River Terrace 2.0 residents to fund area maintenance and prevent city budgetary impacts. Staff will provide an update on the

interdepartmental coordination and research that's been done to explore the feasibility of a RT2.0 maintenance fee and the direction taken by city leadership in response to Council's direction to prevent shortfalls in city maintenance budgets.

Lastly, staff will provide an update about the River Terrace 2.0 Community Plan project schedule.

Public Involvement
The River Terrace 2.0 street designs were developed through an iterative process with multiple community engagement touchpoints. Designs were reviewed by our jurisdictional partners and coordinated with Public Works. Street designs were first shared with the Technical Advisory Committee and the Community Advisory Committee in the summer of 2025. The public had an opportunity to provide comment on proposed designs during the Community Open House in September 2025. In November, the project team began coordinating with Public Works on the designs. Recommended street designs were shared with the development community during a Developer Forum event on March 3, 2026. Staff also sought input from the Tigard Transportation Advisory Committee, Planning Commission, and Transportation Strategy Team on the street designs and transportation policies.

Preliminary assumptions about the Equitable Finance Strategy were shared with the development community during the March 3, 2026, Developer Forum. As finance strategy work continues, a second Developer Forum engagement event will be held on this topic to seek input on System Development Charges and development feasibility.

Impacts (Community, Budget, Policies and Plans/Strategic Connection)
The River Terrace 2.0 street designs have a direct impact on the cost of transportation infrastructure and, therefore, on System Development Charges and development feasibility. The recommended street designs presented to City Council on March 24, 2026 seek to deliver on identified transportation policy in River Terrace 2.0 and balance competing priorities among stakeholders and the broader community while supporting development feasibility.

Potential alternatives to the designs of Collectors A and B being presented during the May 26, 2026 meeting may not align with current policy and may require City Council direction to modify transportation policies to guide the River Terrace 2.0 project as it moves forward with the Transportation System Plan amendment and the Community Plan.

Alternatives & Recommendation
Staff recommend that City Council direct the project team to move forward with the recommended street designs for Collectors A and B, as presented during the March 24, 2026 meeting, to maintain alignment with current River Terrace 2.0 transportation policy goals.

Alternatively, City Council may identify changes to the designs and, if necessary, identify policy changes to align with the modifications.

Additional Resources
N/A

Fiscal Impact

Cost: Unknown at this time

Budgeted (yes or no): Partially

Where Budgeted (department/program): Finance, Public Works / Citywide SDCs, SMF, and PARF

Additional Fiscal Notes:

The River Terrace 2.0 street designs have a direct impact on the cost of transportation infrastructure and, therefore, on System Development Charges. They also impact city maintenance funds as new infrastructure is constructed.

Attachments

Presentation

RIVER TERRACE 2.0
COMMUNITY PLAN

Street Designs & Finance Strategy Follow Up

Tigard City Council Meeting
May 26, 2026

Finance Strategy

Follow Up Actions

Tiered System Development Charges (SDCs)

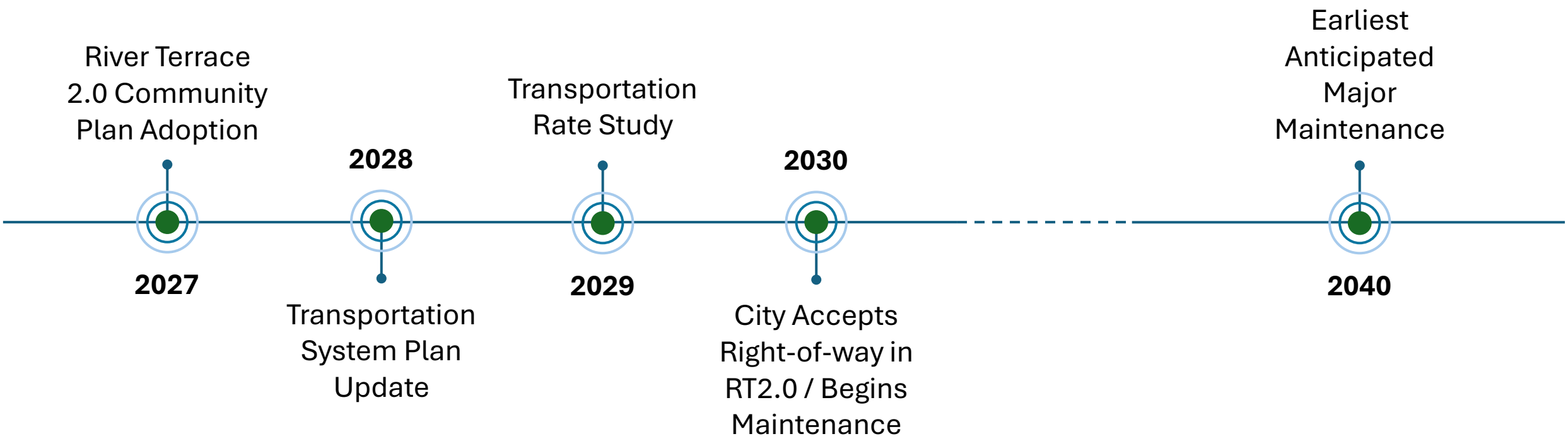
- Amending consultant contract to provide recommendations for tiered SDCs
- Factor tiered SDCs into Housing Production Strategy to get credit for policy

Maintenance Costs

- No supplemental maintenance fee for RT2.0 residents
- Calibrate maintenance fees with regular rate studies



Rate Study Timing - Transportation



RIVER TERRACE 2.0 COMMUNITY PLAN

Street Designs

RT2.0 Street Designs

March 24th City Council Meeting

- Approval of recommended street designs, except:
  - Commercial “Main Street” Collector
  - Mountainside Way Collector
- Concerns about added cost for developers and housing affordability
- Directed staff to explore opportunities to narrow cross sections to lower costs

RIVER TERRACE 2.0 COMMUNITY PLAN

RT2.0 Street Designs

Follow Up Actions

- Sought input from advisory groups
- Researched:
  - Examples from other jurisdictions
  - Safety issues on River Terrace Blvd
  - Potential cost and buildable land impacts
- Identified potential alternatives and assessed impacts to policy goals

RIVER TERRACE 2.0 COMMUNITY PLAN

RT2.0 Street Designs

Advisory Group Feedback

- General support for the recommended designs
- Mixed support for angled parking
  - Both parallel and angled parking pose challenges for individuals with disabilities and their caregivers
- Support for maximizing safety and comfort for pedestrians and bikers
- Interest in right-sizing on-street parking on major roads

RT2.0 Street Designs

Safety on River Terrace Blvd

11 reported service requests for safety concerns on River Terrace Blvd

- 10 mention speeding vehicles
- Downhill slopes worsen conditions
- Requests for speed bumps, speed limit and crosswalk signs
- Anecdotal information from RT2.0 engagement aligns with reported service requests

RIVER TERRACE 2.0 COMMUNITY PLAN

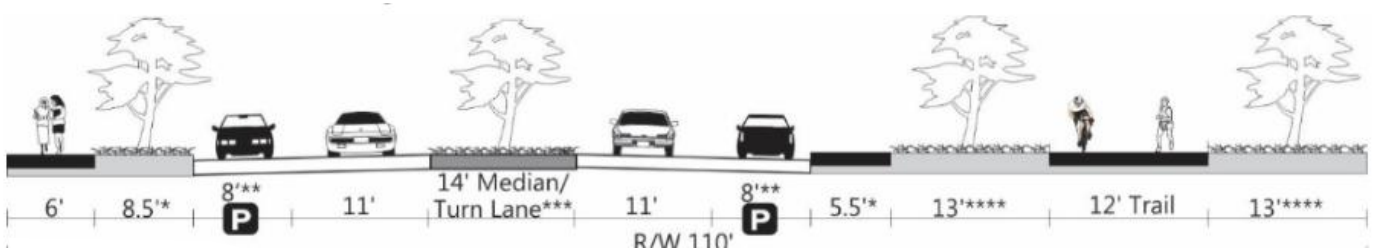
RT2.0 Street Designs

Transportation Policy Goals

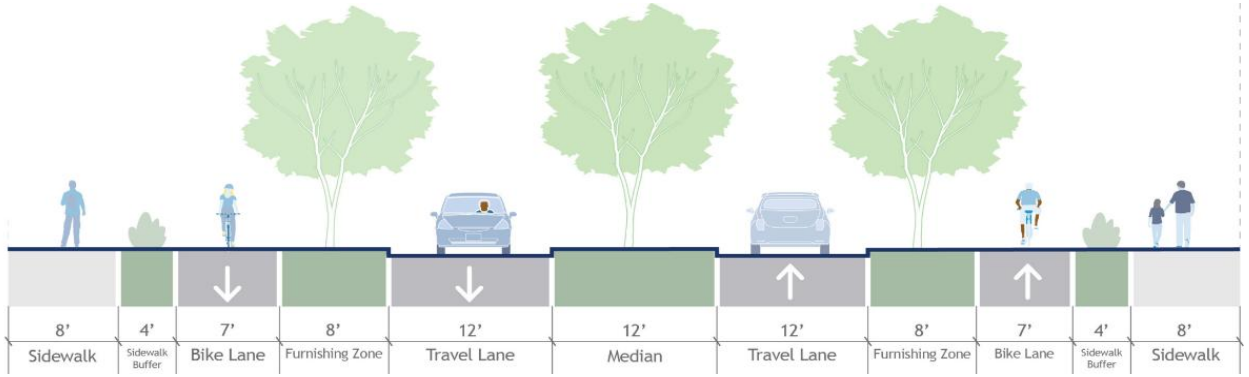
- Prioritize pedestrian and bike safety and comfort to support walkability for all users
- Maximize on-street parking
- Encourage slow vehicle speeds
- Use land efficiently to manage infrastructure costs
- Minimize impacts to natural areas
- Support future City operations and maintenance needs
- Create a vibrant and beautiful community

Mountainside Way Efficiencies Over River Terrace Blvd.

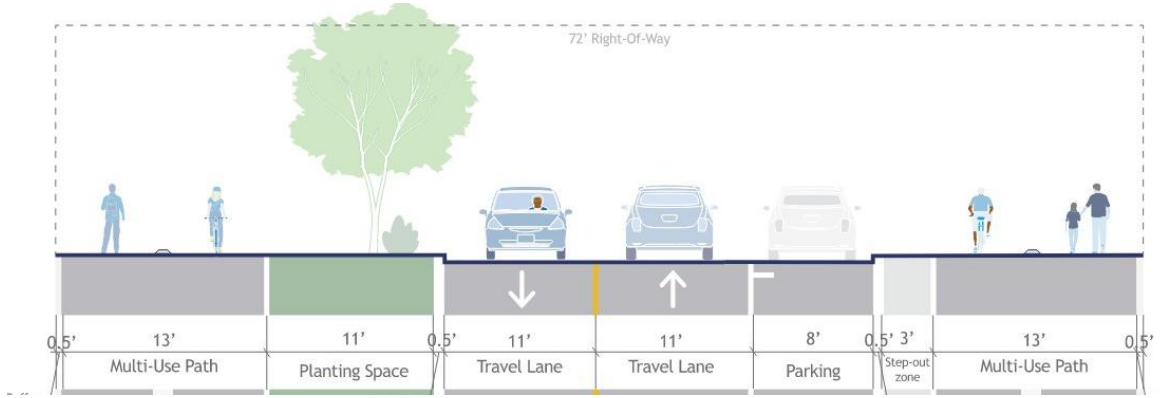
River Terrace Blvd.
110 Foot Cross Section



RT2.0 Collector Original Design
90 Foot Cross Section



RT2.0 Collector Proposed Design
72 Foot Cross Section



RT2.0 Street Designs

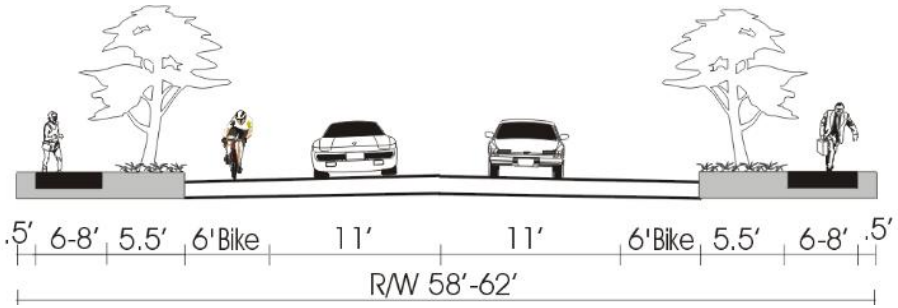
River Terrace Blvd. vs. Proposed Design

- Efficiencies
  - Reduces cross section by 38 feet total
  - Reduces landscape 37 feet – maintenance savings
  - No additional pavement or stormwater impacts
- Benefits
  - Upgrades sidewalks to multi-use paths
  - Delivers on-street parking
  - Provides traffic calming

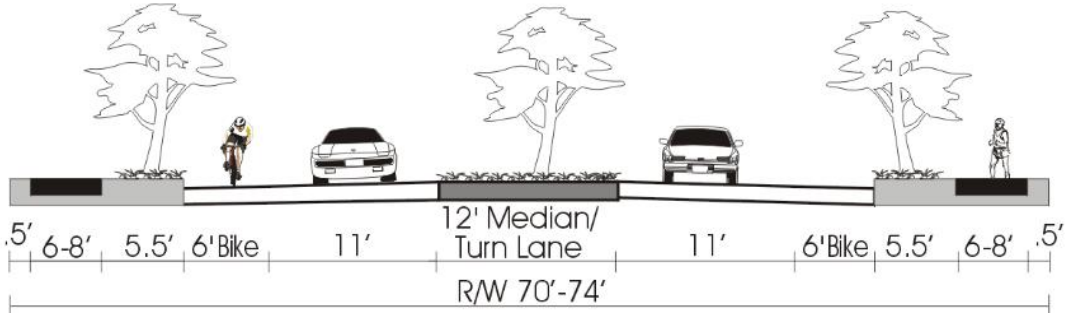
RIVER TERRACE 2.0 COMMUNITY PLAN

Mountainside Way Comparison to Standard City Collectors

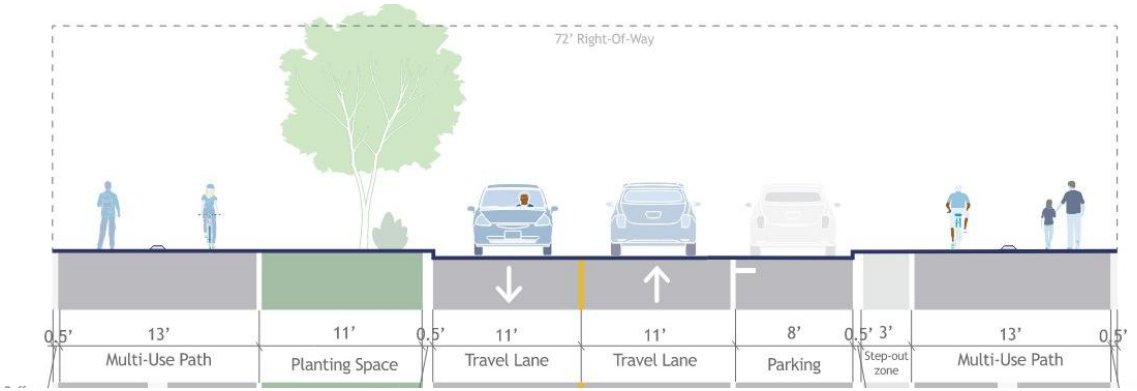
2-Lane Collector
58-62 Foot Cross Section
No On-Street Parking



3-Lane Collector
70-74 Foot Cross Section
No On-Street Parking

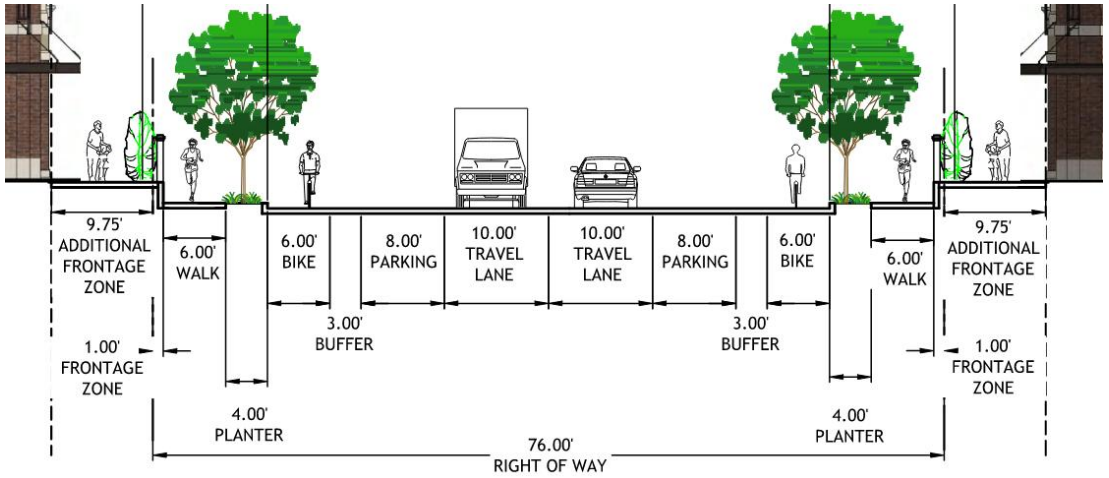


RT2.0 Collector Proposed Design
72 Foot Cross Section
Provides On-Street Parking

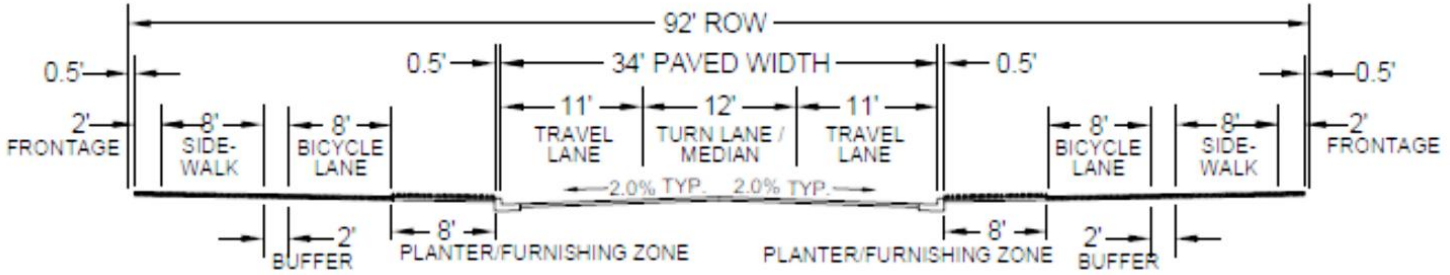


Comparison to Other New Growth Areas: Mountainside Way and Commercial Collector

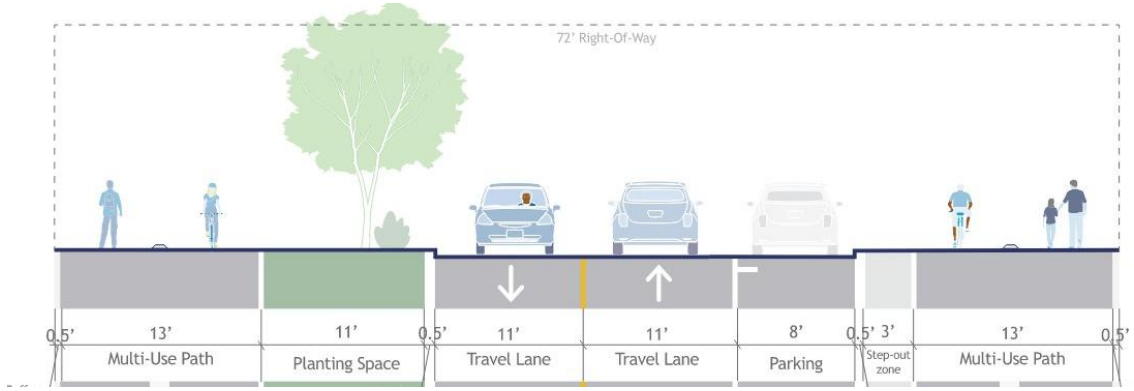
Kingston Terrace (King City)
76 Foot Cross Section



Cooper Mountain (Beaverton)
92 Foot Cross Section

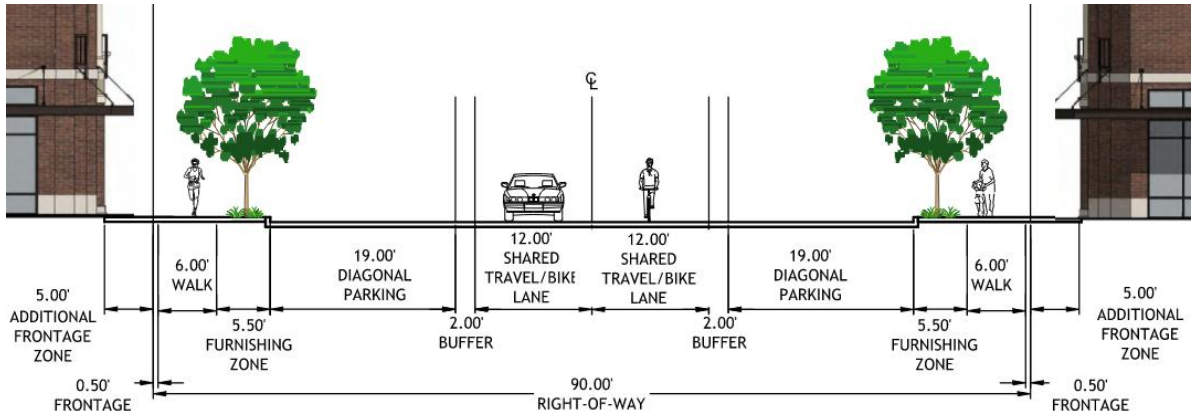


RT2.0 Collector Proposed Design
72 Foot Cross Section



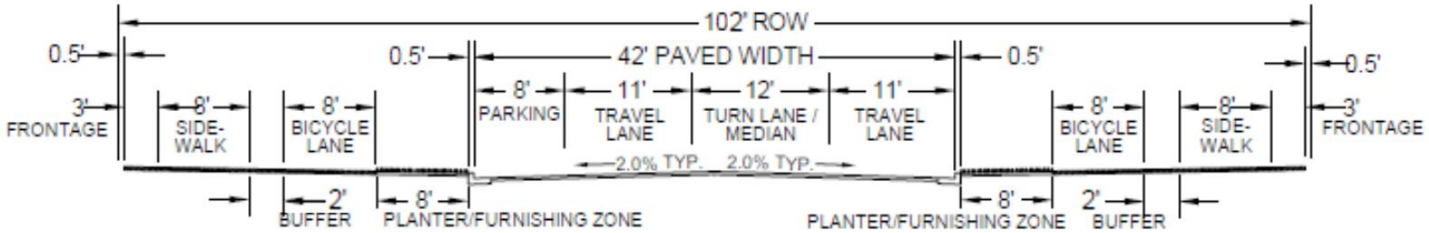
Kingston Terrace (King City)

90 Foot Cross Section



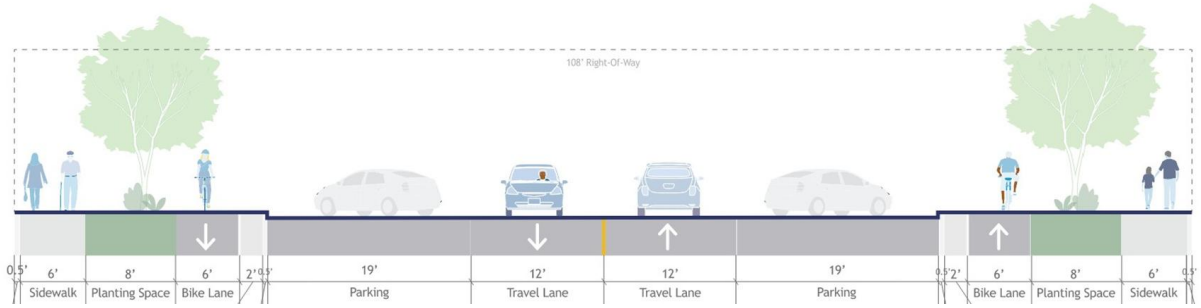
Cooper Mountain (Beaverton)

102 Foot Cross Section



RT2.0 Comm. Collector Proposed

108 Foot Cross Section



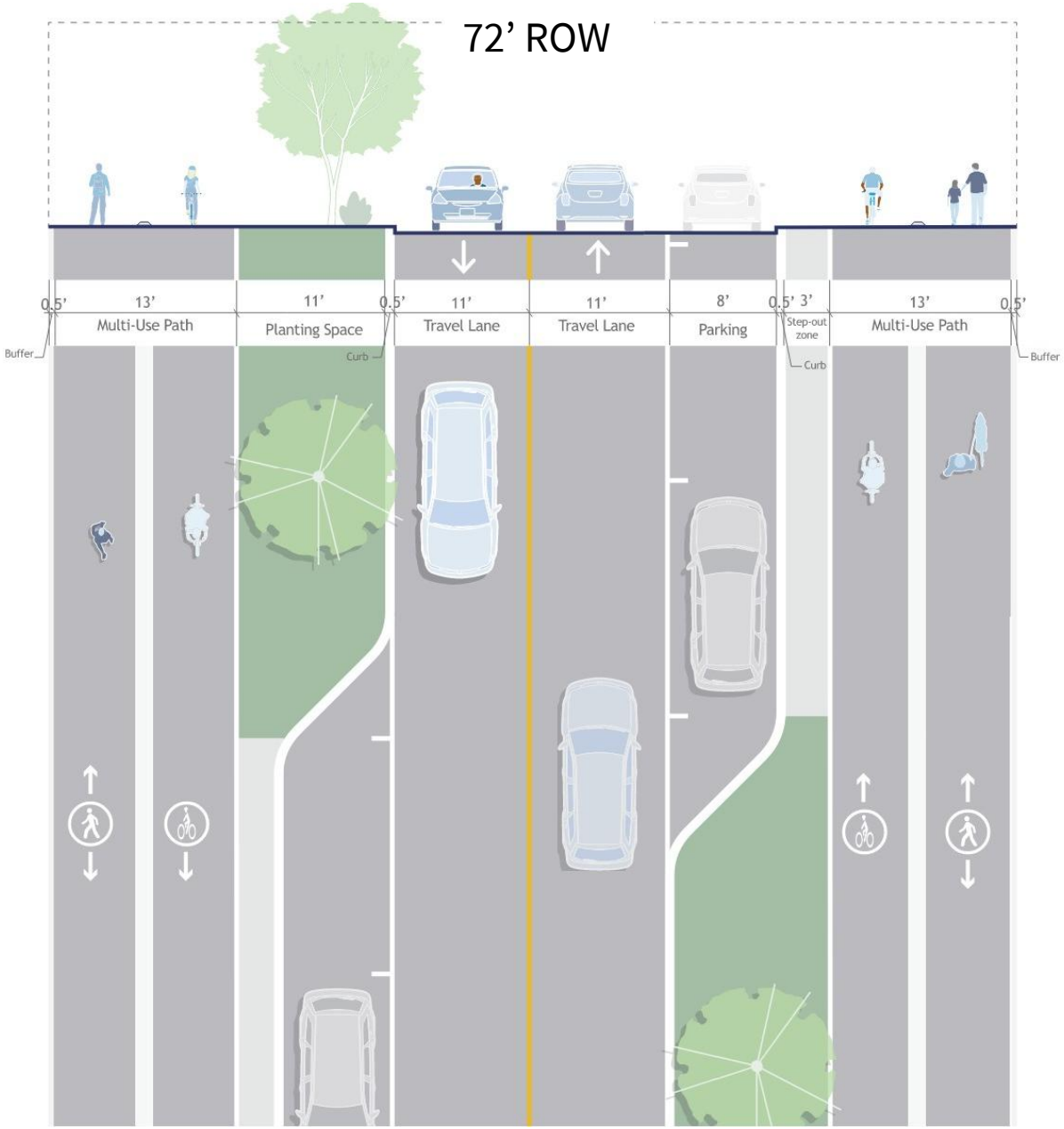
Greenfield Areas Street Width Comparison

JURISDICTION	COLLECTOR	COMMERCIAL STREET	NEIGHBORHOOD ROUTE
River Terrace 2.0 (proposed)	72’	108’	62’
City of Beaverton Cooper Mountain	92’	102’	72’
City of King City Kingston Terrace	78’	90’	79’

Mountainside Way Alternatives Analysis

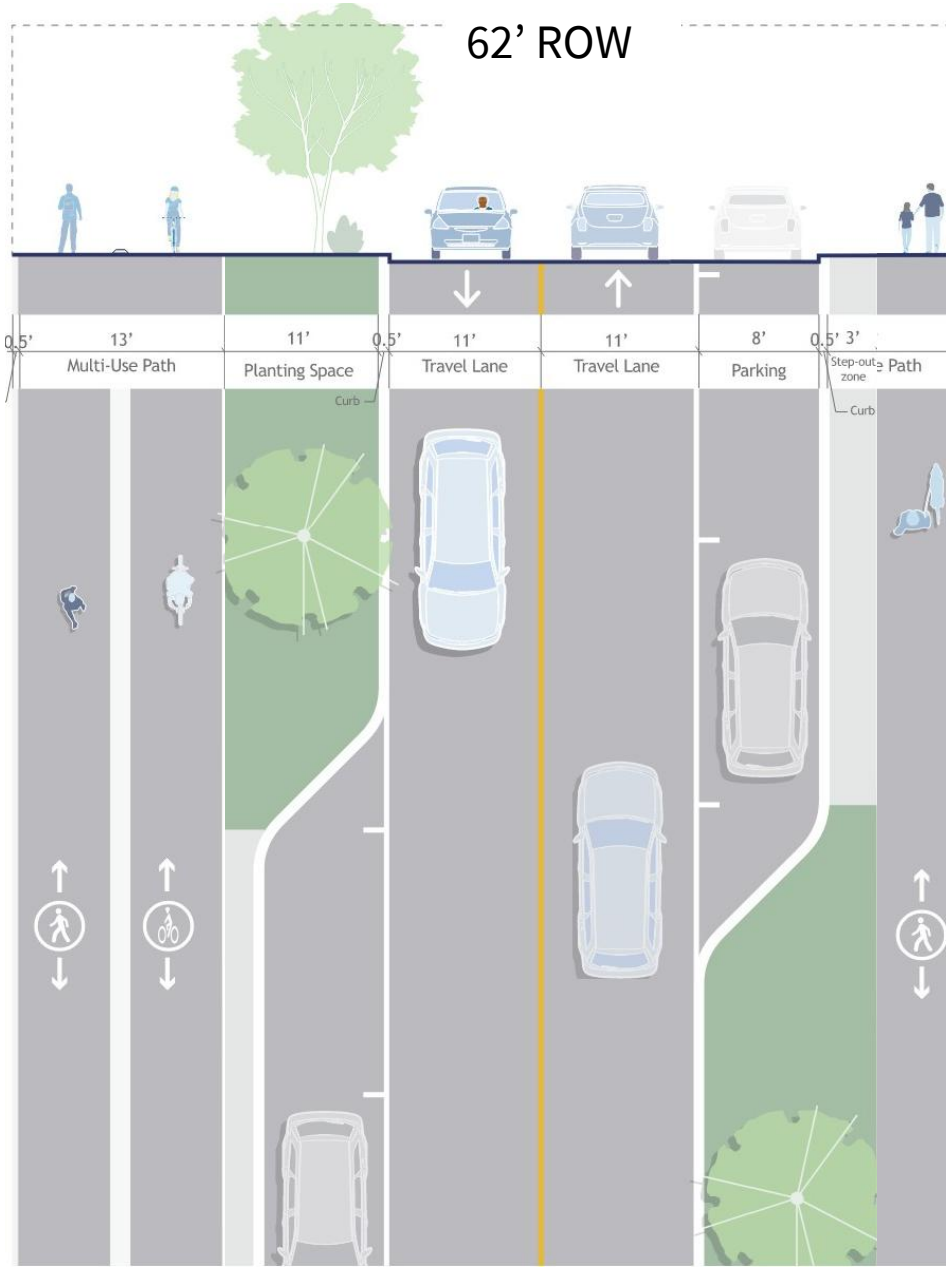
Mountainside Way

Recommended Design



Mountainside Way

Remove One Multi-Use Path
Make Other Path Two-Way
Reduce ROW by 10 feet



Mountainside Way

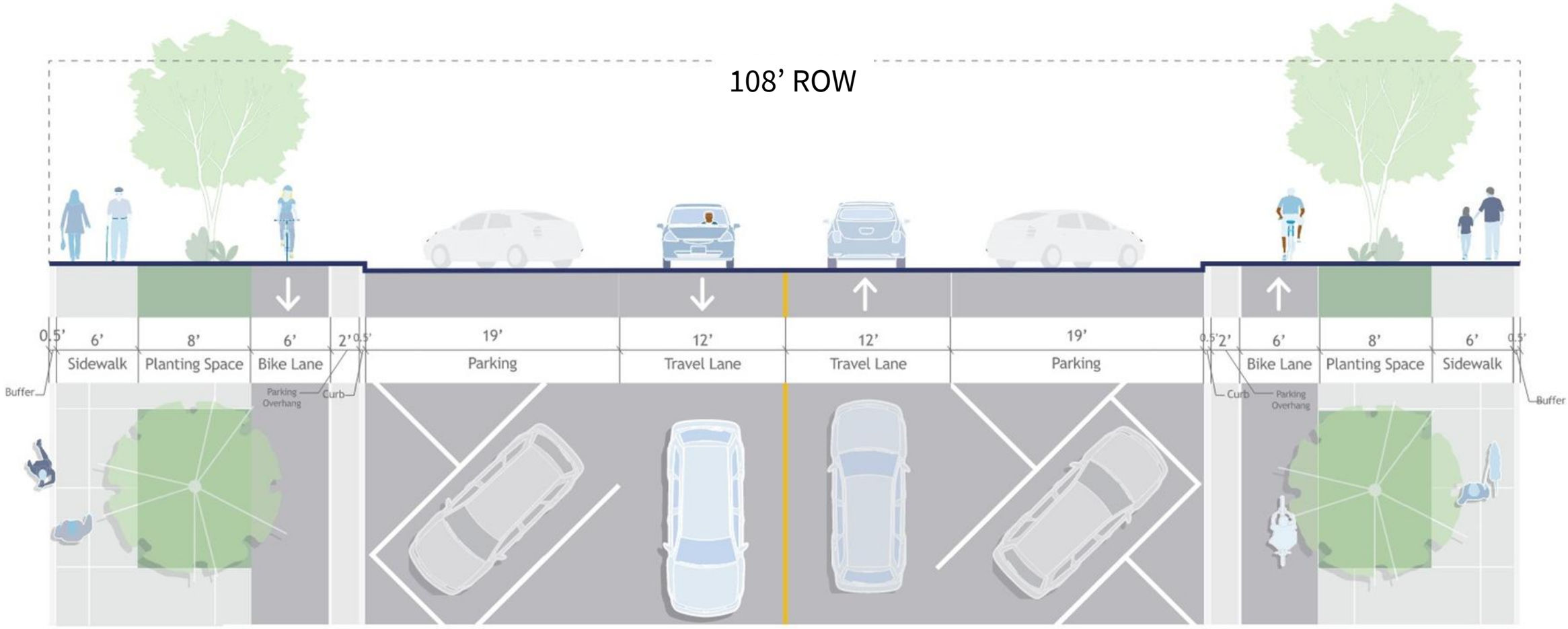
Alternatives – Policy Analysis

IMPACT AREA	PROPOSED DESIGN	ALTERNATIVE DESIGN	DIFFERENCE
Acreage Required	6.19 acres	5.44 acres	0.75 acres / ~ 13 units
Total Cost	$22,450,000	$21,101,920	~$1.35M / $321 per unit
Maintenance	2 Multi-use paths	1 multi-use path	Maintenance cost for additional 5’ pavement
Safety / Comfort	One-way bike traffic	Mixes two-way bike traffic and pedestrians	Decrease in safety and comfort

Commercial Main Street Collector Alternatives Analysis

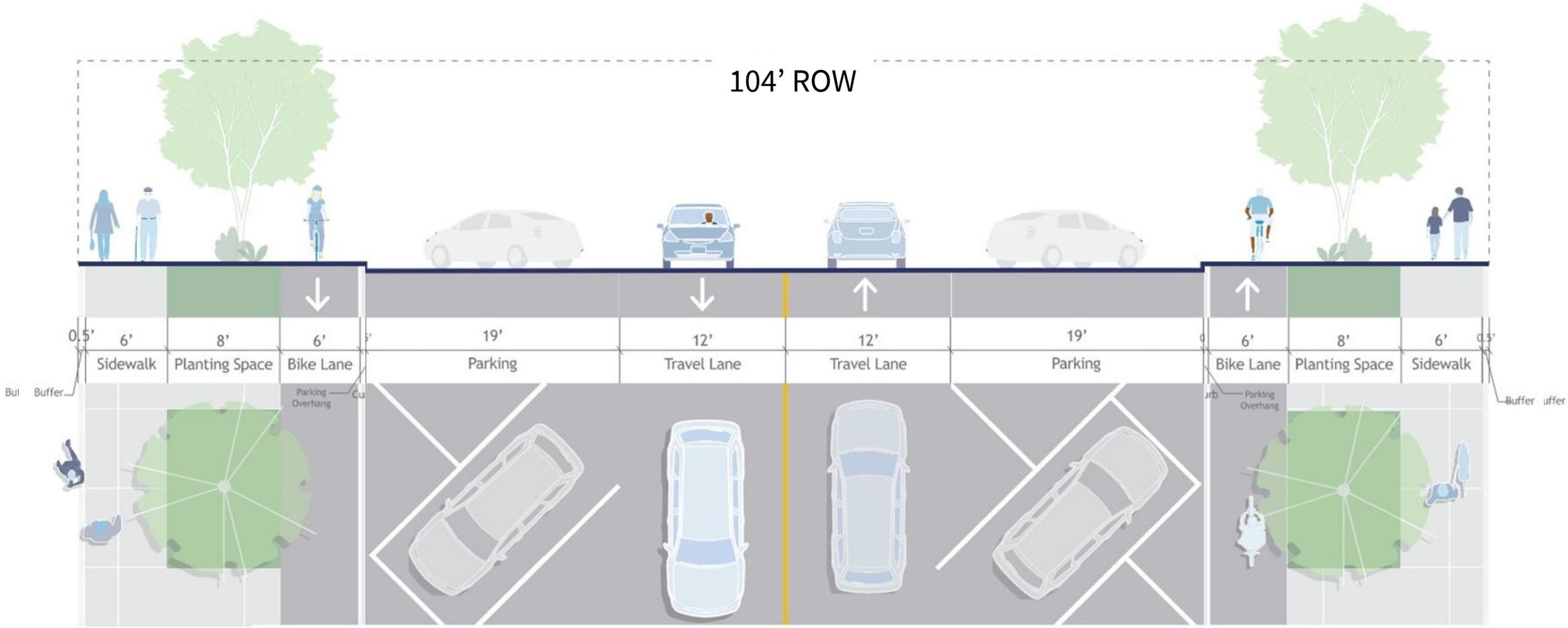
Commercial Main Street Collector

Recommended Design



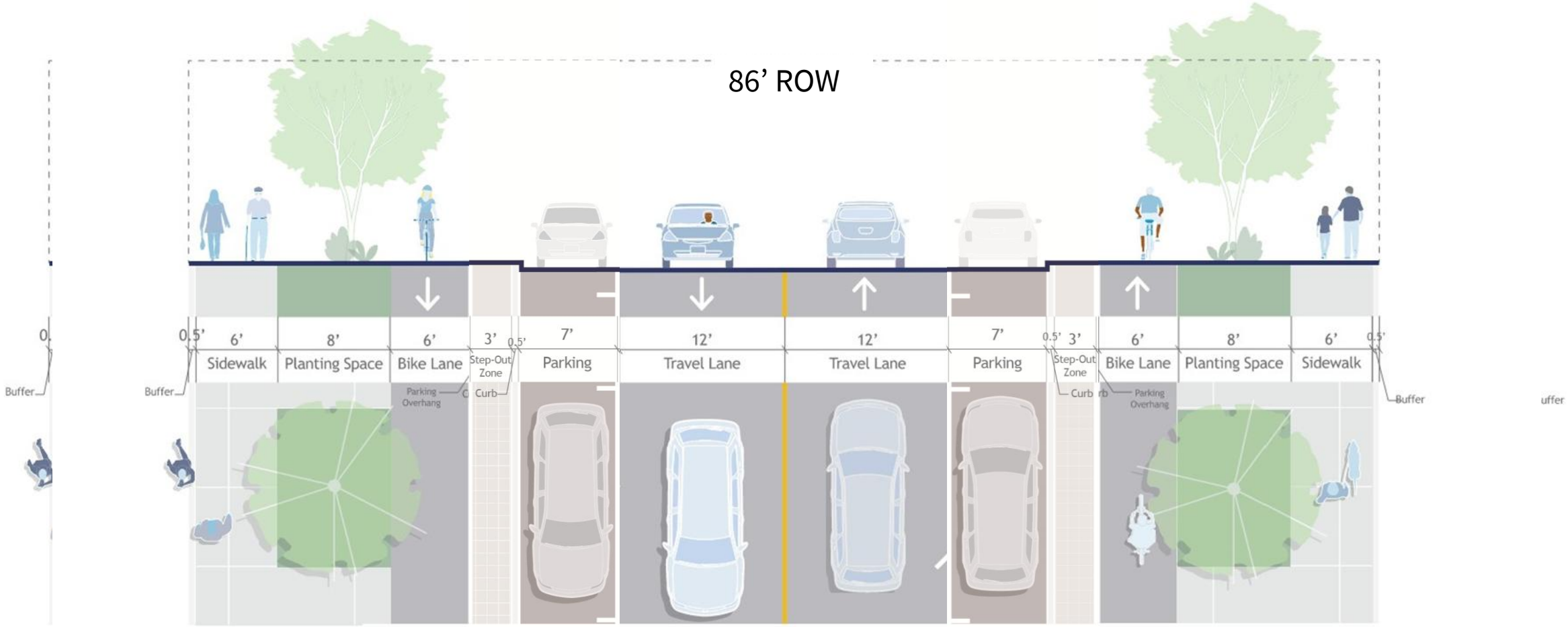
Commercial Main Street Collector

Alternative A: Remove Step-Out Zone



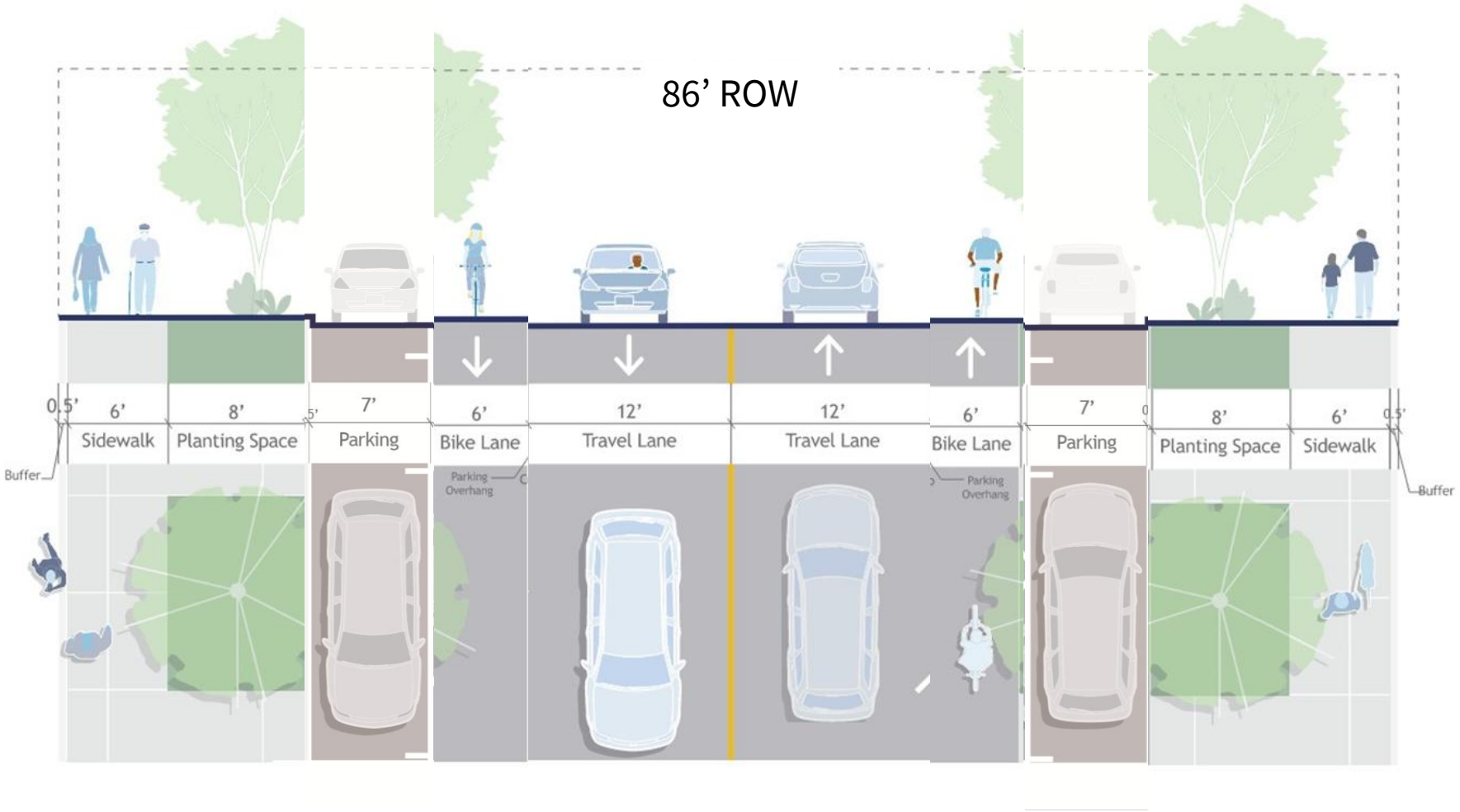
Commercial Main Street Collector

Alternative B: Convert to Parallel Parking



Commercial Main Street Collector

Alternative C: Convert to Parallel Parking + On-Street Bikes



Commercial Main Street Collector

Alternative A – Policy Analysis

IMPACT AREA	PROPOSED DESIGN	ALTERNATIVE A (NO STEP OUT)	DIFFERENCE
Acreage Required	6.51 acres	6.27 acres	0.24 acres / ~ 4 units
Total Cost	$16,350,000	$15,350,256	~$1M / $238 per unit
Maintenance	Minimal	Minimal	Maintenance cost for additional 4’ pavement
Safety / Comfort	Buffers bike lane and parking area	Does not buffer bike lane and parking	Decrease in safety and comfort

Commercial Main Street Collector

Alternative B – Policy Analysis

IMPACT AREA	PROPOSED DESIGN	ALTERNATIVE B (PARALLEL PARKING)	DIFFERENCE
Acreage Required	6.51 acres	5.18 acres	1.33 acres / ~ 24 units
Total Cost	$16,350,000	$12,251,312	~$4.1M / $975 per unit
Maintenance	64’ paved width	38’ paved width	Maintenance cost for additional 24’ parking
Safety / Comfort	Makes parking quicker	Slows or stops traffic during parking	Potential to back up traffic on street
Parking	Maximizes on-street parking	Minimal on-street parking	~ 66% fewer on-street spaces

Commercial Main Street Collector

Alternative C – Policy Analysis

IMPACT AREA	PROPOSED DESIGN	ALTERNATIVE B (PARALLEL PARKING + ON-STREET BIKES)	DIFFERENCE
Acreage Required	6.51 acres	5.18 acres	1.33 acres / ~ 24 units
Total Cost	$16,350,000	$12,852,208	~$3.4M / $832 per unit
Maintenance	64’ paved width	50’ paved width	Maintenance cost for additional 24’ parking
Safety / Comfort	Minimizes conflicts	Increases conflicts w/ bikes and parking	Back-ups and safety issues
Parking	Maximizes on-street parking	Minimal on-street parking	~ 66% fewer on-street spaces

RT2.0 Street Designs

Council Direction

Does City Council direct staff to move forward with the recommended street designs as-is to maintain alignment with current policy goals?

If not, what design changes should be made?

Which policy goals does Council choose to modify to support the revisions?

RIVER TERRACE 2.0 COMMUNITY PLAN

Project Schedule Update

Project Updates

Upcoming work:

- Advance finance strategy
- Continue Development Code amendments
- Continue developer engagement



Schedule Change:

- Timeline extended by 5 months
- Adoption Process now April/May 2027
- Development expected to begin early 2028

RIVER TERRACE 2.0 COMMUNITY PLAN

Thank you

River Terrace 2.0 Street Design Types

Collector Design Types

- A: Commercial Area Collector Street
- B: Mountainside Way Extension
- C: Mountainside Way Constrained Stream Crossing
- D: River Terrace Boulevard
- E: Other Collector

Neighborhood Route Design Types

- A: Neighborhood Route with Multi-Use Path
- B: Neighborhood Route Constrained Stream Crossing

- Existing or Proposed Street Outside RT 2.0
- Potential Locations of Future Parks
- Key Destinations
- RT 2.0 Boundary

Note: Local streets are not mapped

