



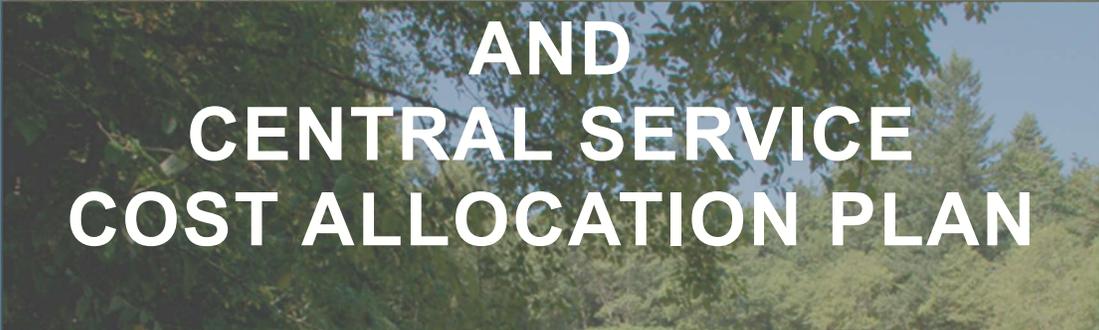
For Use During  
Fiscal Year  
2023-2024



Based on Fiscal  
Year 2021-22  
Audited  
Expenditures



**INDIRECT COST RATE  
PROPOSAL**



**AND  
CENTRAL SERVICE  
COST ALLOCATION PLAN**

July 1, 2023



**CITY OF  
GRESHAM**

1333 NW Eastman Parkway  
Gresham, OR 97030



# **City of Gresham, Oregon**

## **INDIRECT COST RATE PROPOSAL**

**AND**

## **CENTRAL SERVICE COST ALLOCATION PLAN**

**For Use During  
Fiscal Year 2023-24**

**Based on Fiscal Year  
2021-2022 Audited Expenditures**

**July 1, 2023**

# City of Gresham, Oregon

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## **GENERAL**

# **City of Gresham, Oregon**

## **INDIRECT COST RATE PROPOSAL AND CENTRAL SERVICE COST ALLOCATION PLAN**

### **INTRODUCTION**

This plan summarizes the City of Gresham, Oregon's indirect cost rates as determined by following the cost principles defined in 2 CFR 200 Subpart E, "Cost Principles". The City has determined a rate for each of its operating departments by calculating the indirect costs within each department and adding indirect costs allocated from central service departments that provide citywide support.

The report is comprised of three main sections and three appendices that support determination of the rates. The General section of the plan includes this introduction, certification of the cost determinations made in the plan, and the City's organization chart, which shows all operations of the City including central service activities.

The Indirect Cost Rate Proposal section of the plan provides a summary of indirect cost rates for each operating department to be used for billings of Federal grants as authorized by 2 CFR 200 Subpart E, "Cost Principles" and the Federal awards to which the rates apply. Following the summary is a breakdown of total costs for each operating department with elimination of costs that are not allowable, excluded costs and costs between funds arising from the City's internal billing function. For each department, total costs after adjustments are identified as indirect or direct, central service allocated costs are added to the indirect costs and the sum is divided by direct costs to determine the indirect cost rate.

The Central Service Cost Allocation Plan section provides a summary of allocations of central services to all departments and the reallocation of central service costs from other central service departments to the operating departments. Following the summary are detailed schedules showing the methodologies and allocation bases used and the resulting allocations by each central service department.

Additional schedules supporting the proposal include detail of the adjustments to operating and central service departments required by 2 CFR 200 Subpart E, "Cost Principles", a reconciliation of the costs used in the proposal to the City's audited Annual Comprehensive Financial Report (ACFR) and a reconciliation showing that rates used in the City's financial costing system equate to 2 CFR 200 Subpart E methodology rates. These schedules are provided in Appendices A, B and C respectively.

**City of Gresham, Oregon**

**INDIRECT COST RATE  
PROPOSAL  
AND  
CENTRAL SERVICE  
COST ALLOCATION PLAN**

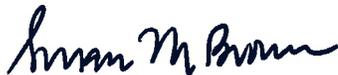
**CERTIFICATION**

This is to certify that I have reviewed the indirect cost rate proposal and cost allocation plan submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal to establish indirect cost rates and cost allocations for use in billings during fiscal year 2023-24 are allowable in accordance with the requirements of 2 CFR 200 Subpart E, "Cost Principles" and the Federal awards to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

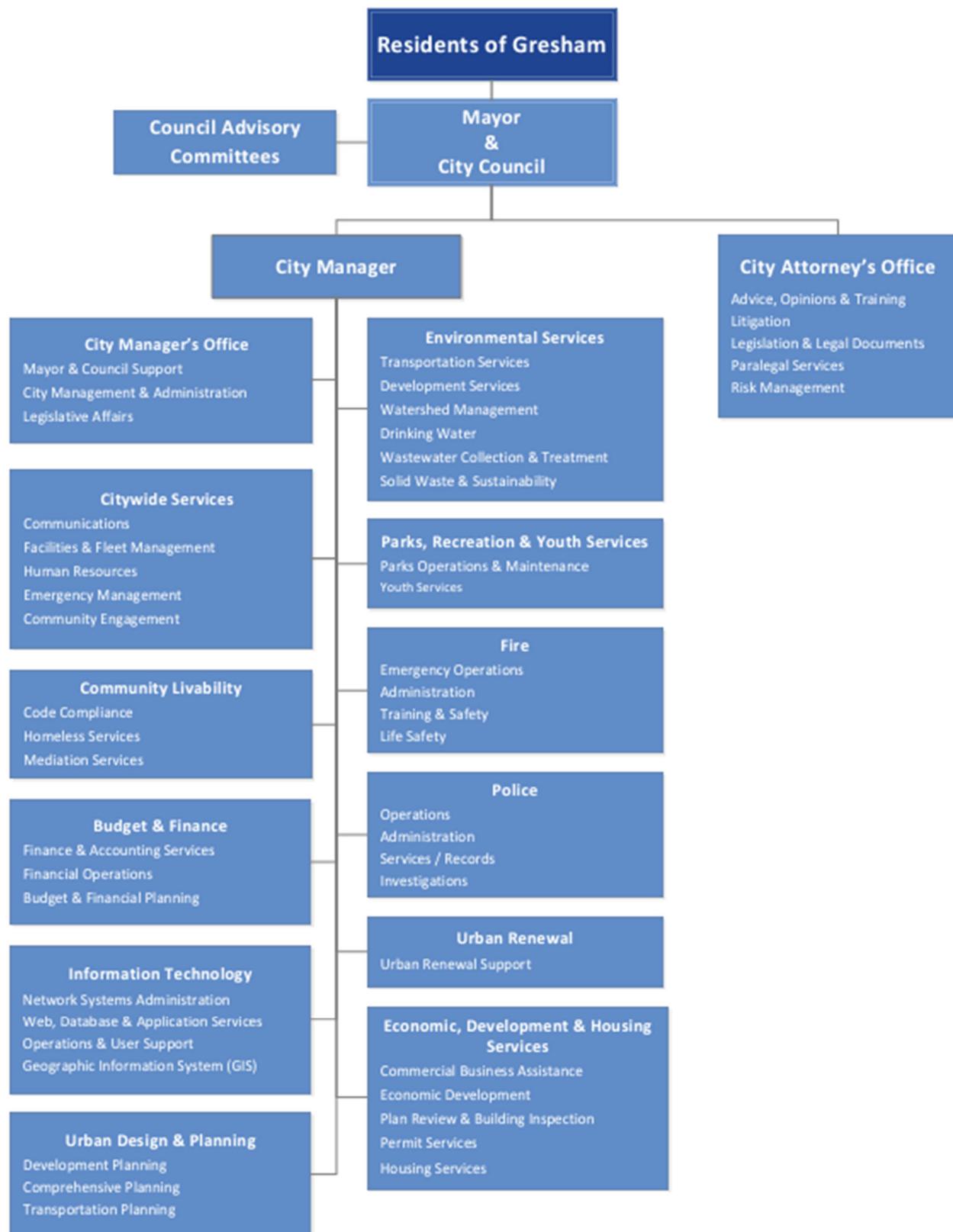


Susan Brown  
Finance and Accounting  
Services Manager



Sharron Monohon  
Director of Budget and Finance

# City of Gresham



## **INDIRECT COST RATE PROPOSAL**

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-2024**

**Summary of Indirect Cost Rates**

<b>Operating Department</b>	<b>Indirect Cost Rate</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>
<b>Police Department</b>	43.84%	\$ 12,161,701	\$ 27,740,172
<b>Fire &amp; Emergency Services Department</b>	30.20%	7,527,854	24,928,123
<b>Urban Design &amp; Planning Services Department</b>	58.14%	1,147,374	1,973,531
<b>Urban Renewal Department</b>	36.68%	203,081	553,692
<b>Economic, Development, and Housing Services Department</b>	60.06%	2,478,800	4,126,901
<b>Community Livability Department</b>	91.05%	1,246,514	1,369,069
<b>Department of Environmental Services</b>	35.69%	17,078,966	47,853,277

# **Police Department**

## **MISSION STATEMENT**

The Gresham Police Department is committed to providing high-level service through continued community engagement that seeks to improve the quality of life and maintain the safety of our residents. Recognizing that our employees are a critical resource in this commitment to our community, we will strive to ensure that our officers are highly trained, ethically sound professionals who are focused on enhancing the needs of the community.

## **GENERAL DESCRIPTION**

Services provided by the Police Department primarily falls into two priorities - enforcement and investigation, followed by proactively addressing neighborhood livability issues. Programs that enable the department to address these priorities are Administration, Operations, Investigations, and Services.

## **DIVISIONS WITHIN THE DEPARTMENT**

- Administration
- Operations
- Investigations
- Services

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-2024**

**Police Department**

		<b>Adjustments/ Exclusions</b>	<b>Not Allowable</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>
Salaries and Benefits	\$ 25,602,429	\$ -	\$ -	\$ 3,692,354	\$ 21,910,075
Materials and Services	14,293,814	8,993,418	27,994	855,126	4,417,276
Other Materials and Capital Outlay	207,123	-	207,123	-	-
<b>Total Expenditures</b>	<b>40,103,366</b>	<b>8,993,418</b>	<b>235,117</b>	<b>4,547,480</b>	<b>26,327,351</b>
Transfers	-	-	-	-	336,930
Depreciation Allowance	1,075,891	-	-	-	1,075,891
Central Service Allocation	7,614,221	-	-	7,614,221	-
<b>Total Police Costs</b>	<b>\$ 48,793,478</b>	<b>\$ 8,993,418</b>	<b>\$ 235,117</b>	<b>\$ 12,161,701</b>	<b>\$ 27,740,172</b>

<b>Computation of Indirect Cost Rate</b>			
Indirect =	12,161,701	=	43.84%
Direct =	27,740,172		

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-2024**

**Police Department Indirect Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
ADMINISTRATIVE ANALYST	\$ 106,150	Books & Publications	\$ 257
ADMINISTRATIVE ASSISTANT 2	444,114	Cell Phone/Wireless Services	146,457
ADMINISTRATIVE ASSISTANT 3	129,291	Computer/Software/Maintenance	190,180
CONTRACT ADMIN SUPV SR	157,651	Dues & Memberships	3,832
DEPUTY POLICE CHIEF	249,270	Employee Recognition	9,404
POLICE CHIEF	225,653	Meals	16,839
POLICE RECORDS MANAGER	135,098	Med & Psych	24,650
		Office Supplies	19,008
		Other Supplies	124,870
Uncharged Leaves - Transferred from Direct	<u>2,245,127</u>	Permits & Licenses	1,450
	<u>\$ 3,692,354</u>	Postage & Delivery	4,184
		Printing	7,318
		Rent/Lease	62,132
		Training & Education	112,262
		Travel Expenses	106,229
		Uniform Cleaning	<u>26,055</u>
			<u>\$ 855,126</u>

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-2024**

**Police Department Direct Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
POLICE BACKGROUND INVESTIGATOR	\$ 330,936	Contracted Services	\$ 783,267
POLICE BODY WORN CAMERA TECH	123,061	Dispatch Services	1,932,343
POLICE CAPTAIN	440,888	Equip Supplies, Parts, Maint	186,351
POLICE CRIME ANALYST	119,387	First Aid & Safety	30,704
POLICE CRIMINALIST	348,614	Infrastructure R & M	9,386
POLICE LIEUTENANT	970,309	Invest Res/Drug Seizure	12
POLICE OFFICER	16,071,271	Minor Equipment & Tools	227,783
POLICE RECORDS SPEC TRAINEE	46,848	PPE & Uniforms	145,524
POLICE RECORDS SPECIALIST	1,090,589	Vehicle Maintenance & Fuel	1,091,035
POLICE RECORDS SPECIALIST SR	360,537	Vehicle Supplies, Parts, Maint	10,870
POLICE SERGEANT	4,141,554		
POLICE TECHNICIAN SR	111,208		
Uncharged Leaves - Transferred to Indirect	<u>(2,245,127)</u>		
	<u>\$ 21,910,075</u>		
			<u>\$ 4,417,276</u>

# **Fire & Emergency Services Department**

## **MISSION STATEMENT**

The mission of the Gresham Fire and Emergency Services is to protect lives, property, and the environment by responding to fire, medical, and rescue emergencies while providing education and prevention services..

## **GENERAL DESCRIPTION**

Fire and Emergency Services (FES) Department provides fire prevention, fire suppression, and emergency medical services to the cities of Gresham, Fairview, Wood Village, Troutdale and the area encompassed by Fire District 10. The service area covers sixty square miles, serving approximately 140,000 people.

Fire and Emergency Services operates six fire stations within its service area and provides staffing for one of the three shifts at Portland Fire Station 31, a joint operation with Portland Fire and Rescue. Each engine company provides Advanced Life Support and has a trained firefighter/paramedic assigned to the crew.

In addition, FES provides various specialty rescue and response services including:

- Technical Rescue Team (including confined space for industrial users and high-angle rope rescue)
- Water Rescue
- Regional Hazardous Materials Team to respond to chemical spills and biological incidents at fixed sites, such as manufacturing facilities, and transportation accidents, including interstate and rail.

## **DIVISIONS WITHIN THE DEPARTMENT**

- \* Administration
- \* Emergency Operations
- \* Training and Safety
- \* Life Safety
- \* Life Safety
- \* Training & Safety

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-2024**

**Fire & Emergency Services Department**

		<b>Adjustments/ Exclusions</b>	<b>Not Allowable</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>
Salaries and Benefits	\$ 24,170,639	\$ -	\$ -	\$ 3,122,544	\$ 21,048,095
Materials and Services	6,819,075	3,809,138	17,711	405,012	2,587,214
Other Materials and Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	30,989,714	3,809,138	17,711	3,527,556	23,635,309
Transfers	-	-	-	-	806,250
Depreciation Allowance	486,564	-	-	-	486,564
Central Service Allocation	<u>4,000,298</u>	<u>-</u>	<u>-</u>	<u>4,000,298</u>	<u>-</u>
<b>Total FES Costs</b>	<u><u>\$ 35,476,576</u></u>	<u><u>\$ 3,809,138</u></u>	<u><u>\$ 17,711</u></u>	<u><u>\$ 7,527,854</u></u>	<u><u>\$ 24,928,123</u></u>

<b>Computation of Indirect Cost Rate</b>			
Indirect =	<b>7,527,854</b>		
	-----	=	<b>30.20%</b>
Direct =	<b>24,928,123</b>		

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-2024**

**Fire & Emergency Services Department Indirect Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
ADMINISTRATIVE ANALYST	\$ 24,750	Books & Publications	\$ 5,127
ADMINISTRATIVE ASSISTANT 2	101,259	Cell Phone/Wireless Services	122,313
ADMINISTRATIVE ASSISTANT 3	116,182		
ADMINISTRATIVE SUPERVISOR SR	146,630	Computer/Software/Maintenance	38,852
ASSISTANT FIRE CHIEF	193,564	Dues & Memberships	3,216
FIRE CHIEF	503,256	Employee Recognition	9,350
Uncharged Leaves - Transferred from Direct	<u>2,036,903</u>	Meals	2,531
	<u>\$ 3,122,544</u>	Office Supplies	3,811
		Other Supplies	41,364
		Permits & Licenses	4,258
		Postage & Delivery	436
		Printing	1,092
		Rent/Lease	27,541
		Training & Education	29,955
		Travel Expenses	5,311
		Utility Services	<u>109,856</u>
			<u>\$ 405,012</u>

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-2024**

**Fire & Emergency Services Department Direct Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
DEPUTY FIRE MARSHAL 1	\$ 792,860	Contracted Services	\$ 227,572
DEPUTY FIRE MARSHAL 2	239,329	Dispatch Services	868,154
FIRE BATTALION CHIEF	2,183,540	Equip Supplies, Parts, Maint	181,419
FIRE CAPTAIN	2,436,392	First Aid & Safety	92,482
FIRE LIEUTENANT	5,290,018	Gas, Oil, Lube	46
FIRE LOGISTICS TECHNICIAN	107,499	Infrastructure R & M	19,638
FIRE MARSHAL	316,703	Minor Equipment & Tools	149,755
FIREFIGHTER	11,718,657	PPE & Uniforms	213,007
Uncharged Leaves - Transferred to Indirect	<u>(2,036,903)</u>	Vehicle Maintenance & Fuel	801,902
	<u>\$ 21,048,095</u>	Vehicle Supplies, Parts, Maint	<u>33,238</u>
			<u>\$ 2,587,214</u>

# **Urban Design & Planning Services Department**

## **MISSION STATEMENT**

Your partners in creating a greater Gresham.

## **GENERAL DESCRIPTION**

Urban Design & Planning (UDP) collaborates with residents, elected officials, and other community stakeholders to help create and implement a land use and transportation planning program that addresses the needs, desires, and visions of the Gresham community. The department provides a wide variety of design and planning-related services including comprehensive land use and transportation planning, development planning, natural resource planning, and urban design.

As a result of on-going development activity and preparations for additional development-related opportunities, Urban Design and Planning is continuing to experience increasing demands for services.

## **DIVISIONS WITHIN THE DEPARTMENT**

- Urban Design and Planning
- Development Planning
- Comprehensive Land Use and Transportation Planning

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-2024**

**Urban Design & Planning Services Department**

		Adjustments/ Exclusions	Not Allowable	Indirect Costs	Direct Costs
Salaries and Benefits	\$ 2,344,083	\$ -	\$ -	\$ 548,663	\$ 1,795,420
Materials and Services	1,040,346	853,888	5,148	32,961	148,349
<b>Total Expenditures</b>	<b>3,384,429</b>	<b>853,888</b>	<b>5,148</b>	<b>581,624</b>	<b>1,943,769</b>
Transfers	-	-	-	-	29,762
Central Service Allocation	565,750	-	-	565,750	-
<b>Total UDP Costs</b>	<b>\$ 3,950,179</b>	<b>\$ 853,888</b>	<b>\$ 5,148</b>	<b>\$ 1,147,374</b>	<b>\$ 1,973,531</b>

Computation of Indirect Cost Rate			
Indirect =	1,147,374		
	-----	=	
Direct =	1,973,531		<b>58.14%</b>

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-2024**

**Urban Design & Planning Services Department Indirect Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
ADMINISTRATIVE ANALYST	\$ 128,522	Books & Publications	\$ 168
ADMINISTRATIVE ASSISTANT 2	57,176	Cell Phone/Wireless Services	519
DIR OF URBAN DESIGN & PLANNING	237,010	Dues & Memberships	2,227
Uncharged Leaves - Transferred from Direct	<u>125,955</u>	Employee Recognition	118
	<u>\$ 548,663</u>	Med & Psych	146
		Office Supplies	2,468
		Postage & Delivery	7,864
		Printing	11,522
		Rent/Lease	3,812
		Training & Education	2,023
		Travel Expenses	<u>2,094</u>
			<u>\$ 32,961</u>

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-2024**

**Urban Design & Planning Services Department Direct Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
BUSINESS SYSTEMS ANALYST	\$ 10,280	Contracted Services	<u>\$ 148,349</u>
PLANNER 1	31,193		
PLANNER 1 - TEMP	71,979		<u>\$ 148,349</u>
PLANNER 2	758,895		
PLANNER SENIOR	762,260		
PLANNING MANAGER	203,718		
PLANNING TECHNICIAN	83,050		
Uncharged Leaves - Transferred to Indirect	<u>(125,955)</u>		
	<u>\$ 1,795,420</u>		

# Urban Renewal

## **GENERAL DESCRIPTION**

Urban Renewal is a public funding mechanism aimed at partnering with private development to promote job creation and community revitalization. Rockwood-West Gresham is the City's first Urban Renewal Area (URA), established through a citywide vote in November 2003. The URA is approximately 1,200 acres, spanning from Yamhill Street to the south to Marine Drive to the north, centered along the 181<sup>st</sup> Street corridor. The Rockwood-West Gresham Urban Renewal Plan (Plan) serves as the guiding document. The City Council, in its role as Gresham Redevelopment Commission (GRDC), oversees implementation of the Plan. An advisory committee makes policy and project recommendations to the GRDC. The GRDC contracts with the City of Gresham for services to administer the Urban Renewal program, with the URA reimbursing the City for the costs incurred by staff and program administration.

## **DIVISIONS WITHIN THE DEPARTMENT**

- Urban Renewal Administration

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-2024**

**Urban Renewal Department**

		<b>Adjustments/ Exclusions</b>	<b>Not Allowable</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>
Salaries and Benefits	\$ 388,064	\$ -	\$ -	\$ 21,482	\$ 366,582
Materials and Services	3,310,144	3,080,422	30,156	17,202	182,364
<b>Total Expenditures</b>	3,698,208	3,080,422	30,156	38,684	548,946
Transfers	-	-	-	-	4,746
Central Service Allocation	164,397	-	-	164,397	-
<b>Total UDP Costs</b>	<u>\$ 3,862,605</u>	<u>\$ 3,080,422</u>	<u>\$ 30,156</u>	<u>\$ 203,081</u>	<u>\$ 553,692</u>

<b>Computation of Indirect Cost Rate</b>			
Indirect =	203,081		
	-----	=	
Direct =	553,692		<b>36.68%</b>

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-2024**

**Urban Renewal Department Indirect Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
Uncharged Leaves - Transferred from Direct	\$ 21,482	Cell Phone/Wireless Services	\$ 479
	<u>21,482</u>	Computer/Software/Maintenance	235
	<u>\$ 21,482</u>	Dues & Memberships	25
		Employee Recognition	115
		Meals	100
		Office Supplies	21
		Permits & Licenses	13,181
		Postage & Delivery	59
		Printing	2,400
		Rent/Lease	<u>587</u>
			<u>\$ 17,202</u>

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-2024**

**Urban Renewal Department Direct Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
DIR OF URBAN RENEWAL	\$ 218,240	Contracted Services	\$ 169,457
INTERIM TECH/PROFESSIONAL SPEC	128,357	Equip Supplies, Parts, Maint	1,500
PROGRAM ANALYST	36,396	Infrastructure R & M	11,267
PROGRAM TECHNICIAN	5,071	Minor Equipment & Tools	140
Uncharged Leaves - Transferred to Indirect	<u>(21,482)</u>		<u>          </u>
	<u>\$ 366,582</u>		<u>\$ 182,364</u>

# **Economic, Development, & Housing Services**

## **MISSION STATEMENT**

Creating equitable and efficient solutions for quality development and a safe, healthy, and vibrant business and housing environment.

## **GENERAL DESCRIPTION**

Economic, Development & Housing Services is responsible for supporting successful business retention and recruitment, efficient development for all projects within the City of Gresham, administering State and City building codes/ordinances to safeguard life and property values by regulating building construction, issuing building/construction related permits and provide plan review and inspection services (building, plumbing, mechanical, electrical) for Gresham and the majority of unincorporated East Multnomah County and maintaining healthy relationships with the local business and development communities, with a focus on exceptional customer service. The Housing Services area is responsible for maintaining the safety and livability of rental units within the city and providing housing and support services to vulnerable community members. Economic, Development & Housing Services focuses on providing equitable opportunities for everyone in the Gresham community.

## **DIVISIONS WITHIN THE DEPARTMENT**

- Commercial Business and Development Support
- Economic Development Services
- Building Inspection and Permitting
- Housing Services

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-2024**

**Economic, Development, and Housing Services**

		Adjustments/ Exclusions	Not Allowable	Indirect Costs	Direct Costs
Salaries and Benefits	\$ 4,724,665	\$ -	\$ -	\$ 947,081	\$ 3,777,584
Materials and Services	<u>3,990,499</u>	<u>1,609,142</u>	<u>2,134,048</u>	<u>70,077</u>	<u>177,232</u>
<b>Total Expenditures</b>	8,715,164	1,609,142	2,134,048	1,017,158	3,954,816
Transfers	89,915	-	-	-	89,915
Depreciation	82,170	-	-	-	82,170
Central Service Allocation	<u>1,461,642</u>	<u>-</u>	<u>-</u>	<u>1,461,642</u>	<u>-</u>
<b>Total EDHS Costs</b>	<u><u>\$ 10,348,891</u></u>	<u><u>\$ 1,609,142</u></u>	<u><u>\$ 2,134,048</u></u>	<u><u>\$ 2,478,800</u></u>	<u><u>\$ 4,126,901</u></u>

Computation of Indirect Cost Rate			
Indirect =	2,478,800		
	-----	=	60.06%
Direct =	4,126,901		

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-2024**

**Economic, Development, and Housing Services Indirect Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
ADMINISTRATIVE ANALYST	\$ 71,145	Books & Publications	\$ 378
ADMINISTRATIVE ASSISTANT 2	46,815	Cell Phone/Wireless Services	18,230
ADMINISTRATIVE ASSISTANT 3	100,745	Computer/Software/Maintenance	4,500
ASSISTANT CITY MANAGER	282,340	Dues & Memberships	19,258
POLICY ANALYST	119,613	Employee Recognition	243
Uncharged Leaves - Transferred from Direct	326,423	Meals	300
	<hr/>	Office Supplies	2,906
	\$ 947,081	Printing	1,421
	<hr/> <hr/>	Rent/Lease	10,953
		Training & Education	11,162
		Travel Expenses	726
			<hr/>
			\$ 70,077
			<hr/> <hr/>

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-2024**

**Economic, Development, and Housing Services Direct Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
BUILDING INSPECTOR 1	\$ 106,135	Contracted Services	\$ 56,840
BUILDING INSPECTOR 2	960,957	Dues & Memberships	26,668
BUILDING INSPECTOR SENIOR	157,865	Equip Supplies, Parts, Maint	136
BUILDING OFFICIAL	196,866	Minor Equipment & Tools	4,855
BUSINESS SYSTEMS ANALYST	213,337	PPE & Uniforms	1,147
CODE COMPLIANCE INSPECTOR SR	164,855	Vehicle Maintenance & Fuel	87,587
HOUSING SERVICES MANAGER	139,821		
PERMIT TECHNICIAN 1	205,299		<u>\$ 177,232</u>
PERMIT TECHNICIAN 2	99,165		
PERMIT TECHNICIAN SENIOR	133,812		
PLANS EXAMINER	307,514		
PLANS EXAMINER SENIOR	155,673		
PROGRAM ANALYST	125,583		
PROGRAM TECHNICIAN	118,598		
RENTAL HOUSING INSPECTOR	131,777		
RENTAL HOUSING INSPECTOR TRAIN	229,331		
STRUCTURAL ENGINEER	153,052		
DIR OF ECONOM & DEVELOPMT SVCS	209,944		
ECONOMIC DEVELOPMENT SPEC	145,008		
ECONOMIC DEVELOPMENT SPEC SR	149,415		
Uncharged Leaves - Transferred to Indirect	<u>(326,423)</u>		
	<u>\$ 3,777,584</u>		

# Community Livability

## MISSION STATEMENT

Employ practical solutions to compliance and utilize the power of the City's volunteer network to keep Gresham neighborhoods livable, save the City time and money, and connect neighbors who need a helping hand with their fellow residents who would be willing to assist.

## GENERAL DESCRIPTION

The Community Livability Department consists of the Office of Neighborhoods & Community Enhancement, Mediation Services Division, and the Livability & Code Services Division.

- The Office of Neighborhoods and Community Enhancement (ONCE) supports strong neighborhoods, authentic engagement and community problem-solving. ONCE is the coordinator for the City's Neighborhood Association Program and other volunteer programs.
- The Mediation Services Division provides services to resolve conflicts involving neighbors, businesses, housing issues, families and employee disputes. In addition, the program conducts public and employee workshops on conflict management to increase the skills of the citizenry. The division serves East Multnomah County through intergovernmental agreements with the cities of Troutdale, Fairview, and Wood Village.
- The Livability and Code Services Division is responsible for improving and maintaining the livability of the Gresham community by addressing city code violations, including land use, nuisances, parking and abandoned vehicles, and the impacts of homelessness. The division responds to citizens' concerns to resolve problems, ensure compliance with City Codes, connect those in need to resources and generally protect the investments that citizens and businesses have made in the Gresham community.

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-2024**

**Community Livability Department**

		Adjustments/ Exclusions	Not Allowable	Indirect Costs	Direct Costs
Salaries and Benefits	\$ 1,416,435	\$ -	\$ -	\$ 243,755	\$ 1,172,680
Materials and Services	405,408	44,110	147,119	54,516	159,663
<b>Total Expenditures</b>	<b>1,821,843</b>	<b>44,110</b>	<b>147,119</b>	<b>298,271</b>	<b>1,332,343</b>
Transfers	25,197	-	-	-	25,197
Depreciation Allowance	11,529	-	-	-	11,529
Central Service Allocation	948,243	-	-	948,243	-
<b>Total CL Costs</b>	<b>\$ 2,806,812</b>	<b>\$ 44,110</b>	<b>\$ 147,119</b>	<b>\$ 1,246,514</b>	<b>\$ 1,369,069</b>

Computation of Indirect Cost Rate			
Indirect =	1,246,514		
	-----	=	91.05%
Direct =	1,369,069		

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-2024**

**Community Livability Department Indirect Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
ADMINISTRATIVE ANALYST	\$ 86,157	Books & Publications	\$ 56
ADMINISTRATIVE ASSISTANT 1	21,170	Cell Phone/Wireless Services	8,091
ADMINISTRATIVE ASSISTANT 2	91,311	Computer/Software/Maintenance	5,875
Uncharged Leaves - Transferred from Direct	<u>45,117</u>	Dues & Memberships	725
	<b><u>\$ 243,755</u></b>	Employee Recognition	80
		Meals	4,451
		Office Supplies	9,120
		Postage & Delivery	10,622
		Printing	11,854
		Rent/Lease	3,207
		Training & Education	415
		Travel Expenses	<u>21</u>
			<b><u>\$ 54,516</u></b>

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-2024**

**Community Livability Department Direct Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
CODE COMPLIANCE INSPECTOR	\$ 239,920	Contracted Services	\$ 156,341
CODE COMPLIANCE INSPECTOR SR	35,480	Equip Supplies, Parts, Maint	34
COMMUNITY SERVICES MANAGER	154,970	Minor Equipment & Tools	1,087
NEIGHBORHOOD SERVICES MANAGER	145,712	PPE & Uniforms	<u>2,201</u>
MEDIATION SPECIALIST	139,462		
OUTREACH SERVICES SPCT SENIOR	134,702		<u><b>\$ 159,663</b></u>
OUTREACH SERVICES SPECIALIST	92,662		
PARKS & REC PROGRAM MANAGER	61,252		
PROGRAM ANALYST	32,425		
PROGRAM TECHNICIAN	112,153		
PUBLIC SERVICE APPRENTICE	9,937		
PUBLIC UTILITY WORKER 1	31,681		
YOUTH SERVICES MANAGER	27,441		
Uncharged Leaves - Transferred to Indirect	<u>(45,117)</u>		
	<u><b>\$ 1,172,680</b></u>		

# **Environmental Services**

## **MISSION STATEMENT**

Meet the essential needs of the community by efficiently providing clean water, safe transportation, waste disposal, stormwater management, parks and recreation and other core public services while protecting and enhancing the environment.

## **GENERAL DESCRIPTION**

The Department of Environmental Services (DES) provides services in the areas of transportation, storm, and surface water, drinking water, wastewater collection and treatment, parks and recreation natural resources, and recycling and solid waste. DES operates and maintains existing infrastructure systems, as well as plans, designs, and manages the construction or implementation of new or upgraded facilities required to meet the needs of our customers. The service areas within DES are supported by shared administration, public works construction inspection, and development review and permitting. Together, these core services provide a better quality of life for our customers and the public.

## **DIVISIONS WITHIN THE DEPARTMENT**

- Solid Waste and Sustainability
- Parks
- Transportation Services
- Streetlights
- Infrastructure Development Services
- Drinking Water
- Stormwater and Natural Resources
- Wastewater Collection and Treatment

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-2024**

**Department of Environmental Services**

		<b>Adjustments/ Exclusions</b>	<b>Not Allowable</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>
Salaries and Benefits	\$ 20,362,093	\$ -	\$ -	\$ 5,041,697	\$ 15,320,396
Materials and Services	59,493,325	26,998,669	304,275	1,071,866	31,118,515
Other Materials and Capital Outlay	<u>15,523,102</u>	-	<u>15,523,102</u>	-	-
<b>Total Expenditures</b>	<b>\$ 95,378,520</b>	<b>26,998,669</b>	<b>15,827,377</b>	<b>6,113,563</b>	<b>46,438,911</b>
Transfers	303,119	-	-	-	303,119
Depreciation Allowance	1,111,247	-	-	-	1,111,247
Central Service Allocation	<u>10,965,403</u>	-	-	<u>10,965,403</u>	-
<b>Total DES Costs</b>	<b><u>\$ 107,758,289</u></b>	<b><u>\$ 26,998,669</u></b>	<b><u>\$ 15,827,377</u></b>	<b><u>\$ 17,078,966</u></b>	<b><u>\$ 47,853,277</u></b>

<b>Computation of Indirect Cost Rate</b>			
Indirect =	<b>17,078,966</b>	=	<b>35.69%</b>
Direct =	<b>47,853,277</b>		

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-2024**

**Department of Environmental Services Indirect Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
ACCOUNTANT 2	\$ 84,722	Books & Publications	\$ 1,553
ADMINISTRATIVE ANALYST	407,666	Cell Phone/Wireless Services	174,278
ADMINISTRATIVE ASSISTANT 2	322,564	Computer/Software/Maintenanc	224,943
ADMINISTRATIVE SUPERVISOR SR	143,820	Dues & Memberships	89,205
ASSISTANT CITY MANAGER	294,264	Employee Recognition	1,583
CAPITAL IMPROV PROGRAM ANALYST	164,851	Meals	6,803
CAPITAL PROJECT MANAGER	176,640	Med & Psych	7,489
ENVIRONMENTAL PROGRAM MANAGER	574,004	Office Supplies	17,214
MANAGEMENT ANALYST 2	148,593	Other Supplies	78,210
PUBLIC WORKS MANAGER	615,912	Permits & Licenses	300,717
PUBLIC WORKS SUPERINTENDENT	730,265	Postage & Delivery	8,177
WATER SUPERINTENDENT	196,782	Printing	13,150
WEB CONTENT COORDINATOR	107,849	Rent/Lease	90,179
Uncharged Leaves - Transferred from Direct	1,073,765	Training & Education	50,141
	<hr/>	Travel Expenses	<hr/>
	<b>\$ 5,041,697</b>		<b>\$ 1,071,866</b>
	<hr/> <hr/>		<hr/> <hr/>

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-2024**

**Department of Environmental Services Direct Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
AMI SYSTEM OPERATIONS ANALYST	\$ 164,962	Contracted Services	\$ 24,424,835
BUSINESS SYSTEMS ANALYST	137,443	Equip Supplies, Parts, Maint	88,213
CITY SURVEYOR	156,798	First Aid & Safety	9,340
COLLEGE INTERN	61,477	Gas, Oil, Lube	6,137
COMMUNITY OUTREACH SPEC - PW	153,229	Infrastructure R & M	1,189,731
DEV ENGINEERING MANAGER	180,202	Minor Equipment & Tools	188,835
DEVELOPMENT ENGINEERING SPEC	425,614	Pavement Marking	115,622
ECONOMIC DEVELOPMENT SPEC	108,501	PPE & Uniforms	49,770
ELECTRICIAN	347,428	Signs	92,243
ENGINEER 1	245,454	Vehicle Maintenance & Fuel	954,098
ENGINEER 2	1,115,515	Vehicle Supplies, Parts, Maint	22,829
ENGINEER SR	535,736	Water Purchase	3,111,344
ENGINEERING TECHNICIAN SENIOR	1,041,314	Utility Services	865,518
ENVIRONMENTAL PROGRAM COORD	161,603		
ENVIRONMENTAL SPEC 2	29,703		
ENVIRONMENTAL SPEC 3	281,829		
ENVIRONMENTAL SPEC SENIOR	690,575		
INTERIM TECH/PROFESSIONAL SPEC	125,873		
PARKS & REC PROGRAM MANAGER	126,922		
PLANNER 2	208,548		
PROGRAM ANALYST	273,556		
PROGRAM TECHNICIAN	435,987		
PUBLIC UTILITY WORKER 1	237,804		
PUBLIC UTILITY WORKER 2	4,750,060		
PUBLIC UTILITY WORKER SR	1,505,336		
PUBLIC WORKS CONST INSP SR	175,690		
PUBLIC WORKS CONST INSPECTOR	544,135		
PUBLIC WORKS FIELD OPS SUPV	1,067,217		
SOLID WASTE & SUSTAIN MANAGER	179,399		
SUPERVISORY ELECTRICIAN	209,356		
WATER DISTRIBUTION TECH	143,690		
WATER DISTRIBUTION TECH SENIOR	163,844		
WATER METER TECHNICIAN	136,871		
WATER OPERATIONS SUPERVISOR	167,759		
WATER QUALITY SPECIALIST	104,731		
Uncharged Leaves - Transferred to Indirect	(1,073,765)		
	<b>\$ 15,320,396</b>		
			<b>\$ 31,118,515</b>

## **CENTRAL SERVICE COST ALLOCATION PLAN**

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-24**

**Summary of Allocations**

<b>Direct Allocations</b>	<b>Police</b>	<b>FES</b>	<b>UDP</b>	<b>UR</b>	<b>CL</b>	<b>EDHS</b>	<b>DES</b>	<b>CWS</b>	<b>OGM</b>	<b>CAO</b>	<b>BF</b>	<b>IT</b>	<b>Totals</b>
OGM - City Management	\$ 374,190	\$ 268,138	\$ 32,998	\$ 17,018	\$ 61,224	\$ 100,448	\$ 517,183	\$ 503,693	\$ 28,433	\$ 59,148	\$ 59,771	\$ 53,130	\$ 2,075,374
CAO - Workers' Comp & Liability Mgmt	881,966	651,643	109,543	16,502	115,161	186,083	909,351	295,627	49,154	43,888	164,315	87,775	3,511,008
CAO - General Legal Services	215,092	154,130	18,968	9,782	35,192	57,739	297,286	289,531	16,344	33,999	34,357	30,540	1,192,960
CWS - Human Resources	367,046	271,193	45,588	6,867	47,926	77,442	378,442	123,030	20,456	18,265	68,383	36,529	1,461,167
CWS - Communications	282,736	202,603	24,933	12,859	46,260	75,898	390,780	380,587	21,483	44,692	45,162	40,144	1,568,137
CWS - Emergency Management	38,079	27,288	3,358	1,732	6,231	10,222	52,634	51,260	2,894	6,019	6,083	5,407	211,207
CWS - GIS Mapping	147,952	106,020	13,047	6,729	24,207	39,717	204,491	199,157	11,242	23,387	23,633	21,007	820,589
CWS - Facilities Operations	354,502	146,592	70,183	12,829	85,465	100,370	882,760	58,109	48,864	31,318	53,015	42,638	1,886,645
CWS - Fleet Operations	939,657	318,055	-	-	79,514	108,529	1,336,945	-	-	-	7,254	-	2,789,954
BF - Specific	-	-	-	-	-	-	1,347,118	-	-	-	-	-	1,347,118
BF - Financial Operations	154,872	110,979	13,658	7,044	25,340	41,574	214,054	208,472	11,768	24,481	24,738	21,990	858,970
BF - Accounting	341,636	244,810	30,128	15,538	55,897	91,709	472,189	459,872	25,959	54,002	54,571	48,507	1,894,818
BF - Budget	266,655	191,081	23,515	12,127	43,629	71,581	368,556	358,943	20,262	42,150	42,594	37,862	1,478,955
IT - Computers	1,706,831	497,440	65,185	12,020	129,908	204,339	1,372,122	199,716	102,169	59,175	163,194	110,953	4,623,052
Subtotal	6,071,214	3,189,972	451,104	131,047	755,954	1,165,651	8,743,911	3,127,997	359,028	440,524	747,070	536,482	25,719,954
<b>Secondary Allocations</b>	29.61%	15.55%	2.20%	0.64%	3.69%	5.68%	42.63%						
City-wide Services	926,200	486,404	68,816	20,019	115,423	177,670	1,333,465	3,127,997 *					
Office of Governance & Mgmt	106,307	55,829	7,899	2,298	13,248	20,393	153,054		359,028				
City Attorney's Office	130,440	68,501	9,692	2,819	16,255	25,022	187,795			440,524			
Budget & Finance	221,207	116,169	16,436	4,781	27,567	42,434	318,476				747,070		
IT Dept	158,853	83,423	11,803	3,433	19,796	30,472	228,702					536,482	
Subtotal	1,543,007	810,326	114,646	33,350	192,289	295,991	2,221,492						
Central Serv. Alloc.	<u>\$ 7,614,221</u>	<u>\$ 4,000,298</u>	<u>\$ 565,750</u>	<u>\$ 164,397</u>	<u>\$ 948,243</u>	<u>\$ 1,461,642</u>	<u>\$ 10,965,403</u>						<u>\$ 25,719,954</u>

\* Expenditures allocated to City Council from other Central Service Departments are considered unallowed costs with respect to secondary allocations to other departments.

# Office of Governance & Management

## MISSION STATEMENT

Strategically guide the organization by providing leadership and facilitating community participation in government. Proactively partner with customers, deliver quality service, create innovative solutions and promote mutual respect and diversity.

## GENERAL DESCRIPTION

The Office of Governance & Management (OGM) consists of the Mayor and Council, who are elected by the citizens and supported by the appointed City Manager. The City Manager carries out Council policy by coordinating overall operations of city services and implementing public policy and directing the affairs of the City in support the City Council's goals and objectives. OGM supports the Mayor and Council by assisting elected officials in policy development and external governmental matters, providing citywide coordination of major new development initiatives and directing effective legislative strategies to advance and protect the interests of the City of Gresham. In addition, OGM provides citywide services in the areas of organizational planning and improvement, organizational compliance, community outreach, and recording services.

For budgeting purposes, OGM is displayed as three separate departments. This is intended to better illustrate the different functions and types of services provided by each department.

The three areas are:

- City Management

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-24**

**Office of Governance & Management**

		<b>Adjustments</b>	<b>Not Allowable</b>	<b>Allocable Costs</b>
Salaries and Benefits	\$ 2,077,588	\$ -	\$ 455,980	\$ 1,621,608
Materials and Services	546,734	-	92,968	453,766
<b>Total Expenditures</b>	<u>2,624,322</u>	<u>-</u>	<u>548,948</u>	<u>2,075,374</u>
Depreciation Allowance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total OGM Costs</b>	<u><u>\$ 2,624,322</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 548,948</u></u>	<u><u>\$ 2,075,374</u></u>

<b>OGM - City Management</b>	<u>\$ 2,075,374</u>
	<u><u>\$ 2,075,374</u></u>

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-24**

**Office of Governance & Management - City Management**

<b>Departments</b>	<b><u>Budget</u></b>	<b><u>Percent</u></b>	<b><u>Allocation</u></b>
Police	\$ 45,708,476	18.03%	\$ 374,190
Fire & Emergency Services	32,742,112	12.92%	268,138
Urban Design & Planning Services	4,017,578	1.59%	32,998
Urban Renewal	2,076,900	0.82%	17,018
Community Livability	7,483,634	2.95%	61,224
Econ, Dev, & Housing Services	12,272,797	4.84%	100,448
Environmental Services	63,141,238	24.92%	517,183
 <b>Central Service Departments</b>			
City-wide Services	61,494,586	24.27%	503,693
Office of Governance & Management	3,466,581	1.37%	28,433
City Attorney's Office	7,212,166	2.85%	59,148
Budget & Finance	7,309,335	2.88%	59,771
Information Technology	6,479,588	2.56%	53,130
<b>Total</b>	<b><u>\$ 253,404,991</u></b>	<b>100.00%</b>	<b><u>\$ 2,075,374</u></b>

# City Attorney's Office

## **MISSION STATEMENT**

Identify, anticipate, and respond to the legal needs of the City by providing high quality, timely, and cost-effective legal and risk management services.

## **GENERAL DESCRIPTION**

The City Attorney's Office (CAO) provides services to the Council, City Manager, Service Area Managers and staff, and Council Citizen Advisory Committees. Services include legal advice and opinions, the creation, review, and approval of all written contracts and legal documents, the preparation of ordinances, resolutions, and other documents, the defense and representation of City Officers and employees, the initiation of legal action as directed by Council, citywide legal training and supervision of outside legal counsel.

Risk Management is responsible for the liability insurance program, self-insured workers' compensation program, property insurance, loss control, OR-OSHA compliance, and citywide safety issues. Risk Management will continue their efforts to make safety and loss control a priority in the day to day operations of the organization. The City Manager and City Attorney are committed to raising staff awareness of risk, safety and liability issues, and implementing operational changes where warranted.

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-24**

**City Attorney's Office**

		<b>Adjustments</b>	<b>Not Allowable</b>	<b>Allocable Costs</b>
Salaries and Benefits	\$ 1,781,711	\$ -	\$ -	\$ 1,781,711
Materials and Services	2,923,008	-	750	2,922,258
Other Materials and Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>4,704,719</b>	<b>-</b>	<b>750</b>	<b>4,703,969</b>
 Depreciation Allowance	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
<b>Total CAO Costs</b>	<b><u>\$ 4,704,719</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 750</u></b>	<b><u>\$ 4,703,969</u></b>

<b>CAO - Workers' Comp &amp; Liabilit</b>	<b>\$ 3,511,008</b>
<b>CAO - General Legal Services</b>	<b><u>1,192,960</u></b>
	<b><u>\$ 4,703,968</u></b>

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-24**

**City Attorney's Office - Worker's Compensation Management**

<b>Departments</b>	<b>FTE Count</b>	<b>Percent</b>	<b>Allocation</b>
Police	161	25.12%	\$ 881,966
Fire & Emergency Services	119	18.56%	651,643
Urban Design & Planning Services	20	3.12%	109,543
Urban Renewal	3	0.47%	16,502
Community Livability	21	3.28%	115,161
Econ, Dev, & Housing Services	34	5.30%	186,083
Environmental Services	166	25.90%	909,351
 <b>Central Service Departments</b>			
City-wide Serices	54	8.42%	295,627
Office of Governance & Management	9	1.40%	49,154
City Attorney's Office	8	1.25%	43,888
Budget & Finance	30	4.68%	164,315
Information Technology	16	2.50%	87,775
<b>Total</b>	<b>641</b>	<b>100.00%</b>	<b>\$ 3,511,008</b>

**City of Gresham  
 Central Service Cost Allocation Plan  
 Year Ended June 30, 2022  
 For Use During Fiscal Year 2023-24**

**City Attorney's Office - General Legal Services**

<b>Departments</b>	<u><b>Budget</b></u>	<u><b>Percent</b></u>	<u><b>Allocation</b></u>
Police	\$ 45,708,476	18.03%	\$ 215,092
Fire & Emergency Services	32,742,112	12.92%	154,130
Urban Design & Planning Services	4,017,578	1.59%	18,968
Urban Renewal	2,076,900	0.82%	9,782
Community Livability	7,483,634	2.95%	35,192
Econ, Dev, & Housing Services	12,272,797	4.84%	57,739
Environmental Services	63,141,238	24.92%	297,286
<b>Central Service Departments</b>			
City-wide Serices	61,494,586	24.27%	289,531
Office of Governance & Management	3,466,581	1.37%	16,344
City Attorney's Office	7,212,166	2.85%	33,999
Budget & Finance	7,309,335	2.88%	34,357
Information Technology	<u>6,479,588</u>	<u>2.56%</u>	<u>30,540</u>
<b>Total</b>	<u><u>253,404,991</u></u>	100.00%	<u><u>\$ 1,192,960</u></u>

# City-wide Services

## MISSION STATEMENT

Provide centralized efficient services for the City. Services include budget and planning, human resources, emergency management, communications, and self-funded benefits.

## GENERAL DESCRIPTION

City-wide Services provides services in areas of organizational planning and improvement, community outreach, recording services, public information, internal communications, human resources, emergency management and preparedness, and volunteer programs.

### Division

### Method of Allocation

Communications	Budget
Human Resources	FTE Count
Emergency Management	Budget
GIS and Mapping	Budget
Information and Innovation	Budget
Facilities/Property Management	Allocation of Sq. Footage
Fleet Operations	Vehicle Distribution

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-24**

**City-wide Services**

		<b>Adjustments</b>	<b>Not Allowable</b>	<b>Allocable Costs</b>
Salaries and Benefits	\$ 6,758,973	\$ -	\$ -	\$ 6,758,973
Materials and Services	13,862,894	7,954,996	2,333,914	3,573,984
Capital Outlay	1,246,721	1,246,721	-	-
<b>Total Expenditures</b>	<b>21,868,588</b>	<b>9,201,717</b>	<b>2,333,914</b>	<b>10,332,957</b>
Transfers	-	-	-	(1,595,919)
Depreciation Allowance	-	-	-	661
<b>Total City-wide Services Costs</b>	<b>\$ 21,868,588</b>	<b>\$ 9,201,717</b>	<b>\$ 2,333,914</b>	<b>\$ 8,737,699</b>

<b>CWS - Communications</b>	\$ 1,568,137
<b>CWS - Human Resources</b>	1,461,167
<b>CWS - GIS Mapping</b>	820,589
<b>CWS - Emergency Management</b>	211,207
<b>CWS - Fleet Operations</b>	2,789,954
<b>CWS - Facilities Operation</b>	1,886,645
	<b>\$ 8,737,699</b>

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-24**

**City-wide Services - Communications**

<b>Departments</b>	<b>Budget</b>	<b>Percent</b>	<b>Allocation</b>
Police	\$ 45,708,476	18.03%	\$ 282,736
Fire & Emergency Services	32,742,112	12.92%	202,603
Urban Design & Planning Services	4,017,578	1.59%	24,933
Urban Renewal	2,076,900	0.82%	12,859
Community Livability	7,483,634	2.95%	46,260
Econ, Dev, & Housing Services	12,272,797	4.84%	75,898
Environmental Services	63,141,238	24.92%	390,780
<b>Central Service Departments</b>			
City-wide Services	61,494,586	24.27%	380,587
Office of Governance & Management	3,466,581	1.37%	21,483
City Attorney's Office	7,212,166	2.85%	44,692
Budget & Finance	7,309,335	2.88%	45,162
Information Technology	6,479,588	2.56%	40,144
<b>Total</b>	<b>\$ 253,404,991</b>	<b>100.00%</b>	<b>\$ 1,568,137</b>

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-24**

**City-wide Services - Human Resources**

<b>Departments</b>	<b>FTE Count</b>	<b>Percent</b>	<b>Allocation</b>
Police	161	25.12%	\$ 367,046
Fire & Emergency Services	119	18.56%	271,193
Urban Design & Planning Services	20	3.12%	45,588
Urban Renewal	3	0.47%	6,867
Community Livability	21	3.28%	47,926
Econ, Dev, & Housing Services	34	5.30%	77,442
Environmental Services	166	25.90%	378,442
 <b>Central Service Departments</b>			
City-wide Serices	54	8.42%	123,030
Office of Governance & Management	9	1.40%	20,456
City Attorney's Office	8	1.25%	18,265
Budget & Finance	30	4.68%	68,383
Information Technology	16	2.50%	36,529
<b>Total</b>	<b>641</b>	<b>100.00%</b>	<b>\$ 1,461,167</b>

**City of Gresham  
 Central Service Cost Allocation Plan  
 Year Ended June 30, 2022  
 For Use During Fiscal Year 2023-24**

**City-wide Services - GIS Mapping**

<b>Departments</b>	<u>Budget</u>	<u>Percent</u>	<u>Allocation</u>
Police	\$ 45,708,476	18.03%	\$ 147,952
Fire & Emergency Services	32,742,112	12.92%	106,020
Urban Design & Planning Services	4,017,578	1.59%	13,047
Urban Renewal	2,076,900	0.82%	6,729
Community Livability	7,483,634	2.95%	24,207
Econ, Dev, & Housing Services	12,272,797	4.84%	39,717
Environmental Services	63,141,238	24.92%	204,491
<b>Central Service Departments</b>			
City-wide Serices	61,494,586	24.27%	199,157
Office of Governance & Management	3,466,581	1.37%	11,242
City Attorney's Office	7,212,166	2.85%	23,387
Budget & Finance	7,309,335	2.88%	23,633
Information Technology	6,479,588	2.56%	21,007
<b>Total</b>	<u>\$ 253,404,991</u>	100.00%	<u>\$ 820,589</u>

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-24**

**City-wide Services - Emergency Management**

<b>Departments</b>	<b><u>Budget</u></b>	<b><u>Percent</u></b>	<b><u>Allocation</u></b>
Police	\$ 45,708,476	18.03%	\$ 38,079
Fire & Emergency Services	32,742,112	12.92%	27,288
Urban Design & Planning Services	4,017,578	1.59%	3,358
Urban Renewal	2,076,900	0.82%	1,732
Community Livability	7,483,634	2.95%	6,231
Econ, Dev, & Housing Services	12,272,797	4.84%	10,222
Environmental Services	63,141,238	24.92%	52,634
<b>Central Service Departments</b>			
City-wide Serices	61,494,586	24.27%	51,260
Office of Governance & Management	3,466,581	1.37%	2,894
City Attorney's Office	7,212,166	2.85%	6,019
Budget & Finance	7,309,335	2.88%	6,083
Information Technology	6,479,588	2.56%	5,407
<b>Total</b>	<b><u>253,404,991</u></b>	<b>100.00%</b>	<b><u>\$ 211,207</u></b>

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-24**

**City-wide Services - Facilities Management**

<b>Departments</b>	<b><u>Allocation of Sq. Footage</u></b>	<b><u>Percent</u></b>	<b><u>Allocation</u></b>
Police	38,259	18.79%	\$ 354,502
Fire & Emergency Services	15,823	7.77%	146,592
Urban Design & Planning Services	7,574	3.72%	70,183
Urban Renewal	1,389	0.68%	12,829
Community Livability	9,226	4.53%	85,465
Econ, Dev, & Housing Services	10,833	5.32%	100,370
Environmental Services	95,256	46.79%	882,760
<b>Central Service Departments</b>			
City-wide Services	6,262	3.08%	58,109
Office of Governance & Management	5,279	2.59%	48,864
City Attorney's Office	3,371	1.66%	31,318
Budget & Finance	5,717	2.81%	53,015
Information Technology	4,604	2.26%	42,638
	<u>203,593</u>	<u>100.00%</u>	<u>\$ 1,886,645</u>

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-24**

**City-wide Services - Fleet Operations**

<b>Departments</b>	<b><u>Vehicle Distribution</u></b>	<b><u>Percent</u></b>	<b><u>Allocation</u></b>
Police	130	33.68%	\$ 939,657
Fire & Emergency Services	44	11.40%	318,055
Urban Design & Planning Services	-	0.00%	-
Urban Renewal	-	0.00%	-
Community Livability	11	2.85%	79,514
Econ, Dev, & Housing Services	15	3.89%	108,529
Environmental Services	185	47.92%	1,336,945
 <b>Central Service Departments</b>			
City-wide Services	-	0.00%	-
Office of Governance & Management	-	0.00%	-
City Attorney's Office	-	0.00%	-
Budget & Finance	1	0.26%	7,254
Information Technology	-	0.00%	-
<b>Total</b>	<b><u>386</u></b>	<b><u>100.00%</u></b>	<b><u>\$ 2,789,954</u></b>

# Budget and Finance Department

## MISSION STATEMENT

Deliver excellent stewardship of public funds and City assets by providing quality, efficient financial and asset management services.

## GENERAL DESCRIPTION

The Budget and Finance Department oversees the City's financial infrastructures. Budget and Finance has the primary responsibility to provide financial planning, financial operations, management and accounting, and budgetary services to all City departments. Of equal importance, the department acts in a fiduciary capacity as the steward of public funds.

- Finance and Accounting Services oversee the annual external audit, provides grant and capital asset accounting, develops cost accounting plans, administers the City's and Urban Renewal Area's investment and debt portfolios, publishes interim and annual financial reports, and provides other accounting services to the City and the Rockwood/West Gresham Urban Renewal Area. Other functions include payroll, purchasing, and other financial advisory services as requested.
- Financial Operations ensures the timely collections of City revenues including billing and collections for city utilities, assessments, financing agreements, and miscellaneous accounts receivable requirements. Other functions include payment of City obligations, title and lien searches, business licensing, administration of bad debt collection and, prior to the Covid-19 pandemic, passport application services.
- Budget and Financial Planning incorporates financial planning, analysis, and budget development into one functional area. This allows for a closer partnership between departments to provide city management with a higher level of expertise for complex financial analyses and increased monitoring of resources. The division also prepares the City's budget and supplemental budgets in compliance with state laws and works with the Finance Committee throughout the year to provide a foundation for the budget process.

Budget and Financial Planning is responsible for updating, analyzing, and monitoring financial plans utilized by programs throughout the City in addition to providing financial and management analysis to all departments. Analytical and budget support is also provided to the Rockwood-West Gresham Urban Renewal Area.

<u>Division</u>	<u>Method of Allocation</u>
Budget and Financial Planning	Budget
Finance Operations	Budget
Accounting	Budget
Utility Billing	Direct

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-24**

**Budget & Finance Department**

		Adjustments	Not Allowable	Allocable Costs
Salaries and Benefits	\$ 4,906,486	\$ -	\$ -	\$ 4,906,486
Materials and Services	752,392	-	106,668	645,724
<b>Total Expenditures</b>	<u>5,658,878</u>	-	106,668	5,552,210
Depreciation Allowance	27,651	-	-	27,651
<b>Total B&amp;F Costs</b>	<u><u>\$ 5,686,529</u></u>	<u>\$ -</u>	<u>\$ 106,668</u>	<u><u>\$ 5,579,861</u></u>
City-wide Services				

BF - Utility Billing	\$ 1,347,118
BF - Finance Operations	858,970
BF - Accounting	1,894,818
BF - Budget & Financial Planning	1,478,955
	<b>\$ 5,579,861</b>

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-24**

**Budget & Finance Department - Specific Allocations**

<b>Department</b>	<b>Sponsor Division</b>	<b>Recipient</b>	<b>Amount</b>
BF	Utility Accounting	DES	<u>\$ 1,347,118</u>

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-24**

**Budget & Finance Department - Budget & Financial Planning**

<b>Departments</b>	<b><u>Budget</u></b>	<b><u>Percent</u></b>	<b><u>Allocation</u></b>
Police	\$ 45,708,476	18.03%	\$ 266,655
Fire & Emergency Services	32,742,112	12.92%	191,081
Urban Design & Planning Services	4,017,578	1.59%	23,515
Urban Renewal	2,076,900	0.82%	12,127
Community Livability	7,483,634	2.95%	43,629
Econ, Dev, & Housing Services	12,272,797	4.84%	71,581
Environmental Services	63,141,238	24.92%	368,556
<b>Central Service Departments</b>			
City-wide Serices	61,494,586	24.27%	358,943
Office of Governance & Management	3,466,581	1.37%	20,262
City Attorney's Office	7,212,166	2.85%	42,150
Budget & Finance	7,309,335	2.88%	42,594
Information Technology	6,479,588	2.56%	37,862
<b>Total</b>	<b><u>\$ 253,404,991</u></b>	<b>100.00%</b>	<b><u>\$ 1,478,955</u></b>

**City of Gresham  
 Central Service Cost Allocation Plan  
 Year Ended June 30, 2022  
 For Use During Fiscal Year 2023-24**

**Budget & Finance Department - Financial Operations**

<b>Departments</b>	<u>Budget</u>	<u>Percent</u>	<u>Allocation</u>
Police	\$ 45,708,476	18.03%	\$ 154,872
Fire & Emergency Services	32,742,112	12.92%	110,979
Urban Design & Planning Services	4,017,578	1.59%	13,658
Urban Renewal	2,076,900	0.82%	7,044
Community Livability	7,483,634	2.95%	25,340
Econ, Dev, & Housing Services	12,272,797	4.84%	41,574
Environmental Services	63,141,238	24.92%	214,054
<b>Central Service Departments</b>			
City-wide Services	61,494,586	24.27%	208,472
Office of Governance & Management	3,466,581	1.37%	11,768
City Attorney's Office	7,212,166	2.85%	24,481
Budget & Finance	7,309,335	2.88%	24,738
Information Technology	6,479,588	2.56%	21,990
<b>Total</b>	<u>\$ 253,404,991</u>	100.00%	<u>\$ 858,970</u>

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-24**

**Budget & Finance Department - Accounting**

<b>Departments</b>	<u><b>Budget</b></u>	<u><b>Percent</b></u>	<u><b>Allocation</b></u>
Police	\$ 45,708,476	18.03%	\$ 341,636
Fire & Emergency Services	32,742,112	12.92%	244,810
Urban Design & Planning Services	4,017,578	1.59%	30,128
Urban Renewal	2,076,900	0.82%	15,538
Community Livability	7,483,634	2.95%	55,897
Econ, Dev, & Housing Services	12,272,797	4.84%	91,709
Environmental Services	63,141,238	24.92%	472,189
<b>Central Service Departments</b>			
City-wide Services	61,494,586	24.27%	459,872
Office of Governance & Management	3,466,581	1.37%	25,959
City Attorney's Office	7,212,166	2.85%	54,002
Budget & Finance	7,309,335	2.88%	54,571
Information Technology	6,479,588	2.56%	48,507
<b>Total</b>	<u><u>\$ 253,404,991</u></u>	100.00%	<u><u>\$ 1,894,818</u></u>

# Information Technology Department

## MISSION STATEMENT

As the stewards of the City’s information and technology, our mission is to provide comprehensive technology services, analytics and business solutions that support the delivery of City services.

## GENERAL DESCRIPTION

Information and Technology delivers service in a variety of areas including network systems, user services, application services, unified communications, collaborative tool sets, geographical information systems, analytics, data visualization, project management, and business process improvement. These programs allow the City of Gresham to provide efficient and effective services to the community.

### Division

Information Tech Services

### Method of Allocation

Computer Systems, FTE Count

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-24**

**Information Technology Department**

		Adjustments	Not Allowable	Allocable Costs
Salaries and Benefits	\$ 2,692,209	\$ -	\$ -	\$ 2,692,209
Materials and Services	1,981,997	236,559	516	1,744,922
Other Materials and Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>4,674,206</b>	<b>236,559</b>	<b>516</b>	<b>4,437,131</b>
Depreciation Allowance	175,480	164,988	-	185,921
<b>Total IT Costs</b>	<b>\$ 4,849,686</b>	<b>\$ 401,547</b>	<b>\$ 516</b>	<b>\$ 4,623,052</b>

City-wide Services

<b>Information Tech Service</b>	<b>\$ 4,623,052</b>
	<b><u>\$ 4,623,052</u></b>

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2022**  
**For Use During Fiscal Year 2023-24**

**Information Technology Department - Information Tech Services**

<b>Departments</b>	<b>Device Count</b>	<b>Monthly Phone Bill</b>	<b>Blended Percent</b>	<b>Allocation</b>
Police	263	\$ 11,107	36.92%	\$ 1,706,831
Fire & Emergency Services	73	3,364	10.76%	497,440
Urban Design & Planning Services	21	40	1.41%	65,185
Urban Renewal	3	40	0.26%	12,020
Community Livability	23	739	2.81%	129,908
Econ, Dev, & Housing Services	26	1,525	4.42%	204,339
Environmental Services	230	8,275	29.68%	1,372,122
 <b>Central Service Departments</b>				
City-wide Services	45	800	4.32%	199,716
Office of Governance & Management	18	586	2.21%	102,169
City Attorney's Office	10	352	1.28%	59,175
Budget & Finance	49	223	3.53%	163,194
Information Technology	22	548	2.40%	110,953
<b>Total</b>	<b>783</b>	<b>\$ 27,599</b>	<b>100.00%</b>	<b>\$ 4,623,052</b>

# City of Gresham

## Basis for Allocations

2022-23 Budget Distribution		Vehicle Distribution		FTE Count	
\$	%	#	%	#	%

**Departments**

Police	\$ 45,708,476	18.03%	130	33.67%	161	25.12%
Fire & Emergency Services	32,742,112	12.92%	44	11.40%	119	18.56%
Urban Design & Planning Services	4,017,578	1.59%	-	0.00%	20	3.12%
Urban Renewal	2,076,900	0.82%	-	0.00%	3	0.47%
Community Livability	7,483,634	2.95%	11	2.85%	21	3.28%
Econ, Dev, & Housing Services	12,272,797	4.84%	15	3.89%	34	5.30%
Environmental Services	63,141,238	24.92%	185	47.93%	166	25.90%

**Central Service Departments**

City-wide Serices	61,494,586	24.27%	-	0.00%	54	8.42%
Office of Governance & Management	3,466,581	1.37%	-	0.00%	9	1.40%
City Attorney's Office	7,212,166	2.85%	-	0.00%	8	1.25%
Budget & Finance	7,309,335	2.88%	1	0.26%	30	4.68%
Information Technology	6,479,588	2.56%	-	0.00%	16	2.50%

Distribution Totals	\$ 253,404,991	100.00%	386	100.00%	641	100.00%
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Allocation of Sq. Footage		Computer/Mobile Systems		
Sq. Ft.	%	# Devices	Phone Bill	%

**Departments**

Police	38,259	18.79%	263	\$ 11,107	36.92%
Fire & Emergency Services	15,823	7.77%	73	3,364	10.76%
Urban Design & Planning Services	7,574	3.72%	21	40	1.41%
Urban Renewal	1,389	0.68%	3	40	0.26%
Community Livability	9,226	4.53%	23	739	2.81%
Econ, Dev, & Housing Services	10,833	5.32%	26	1,525	4.42%
Environmental Services	95,256	46.79%	230	8,275	29.68%

**Central Service Departments**

City-wide Serices	*	6,262	3.08%	45	800	4.32%
Office of Governance & Management		5,279	2.59%	18	586	2.21%
City Attorney's Office		3,371	1.66%	10	352	1.28%
Budget & Financial Services		5,717	2.81%	49	223	3.53%
Information Technology		4,604	2.26%	22	548	2.40%

Distribution Totals	203,593	100.00%	783	\$ 27,599	100.00%
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## **APPENDIX A**

## City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2021

For Use During Fiscal Year 2022-2023

### Police Department

#### Adjustments:

Internal Service Fund Chargeback	Amount
City Administration	\$ 782,583
Citywide Services	987,694
Community Livability	78,567
Computer Replacement	86,482
Equipment Replacement	3,053,526
Financial Services	696,290
General Support Services	123,585
Information Services	1,790,479
Legal	298,931
Liability Management	560,274
Property Management	535,007
	<hr/>
	\$ 8,993,418
	<hr/> <hr/>

#### Not Allowed

Expenditures	Amount
Customer Assistance	\$24,096
Incentive Programs	500
Promotion	3,398
Capital Outlay	207,123
	<hr/>
	\$ 235,117
	<hr/> <hr/>

## City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2021

For Use During Fiscal Year 2022-2023

### Fire & Emergency Services Department

#### Adjustments:

Internal Service Fund Chargeback	Amount
City Administration	\$ 537,761
Citywide Services	678,702
Community Livability	53,987
Computer Replacement	40,350
Equipment Replacement	415,000
Financial Services	478,461
General Support Services	84,923
Information Services	718,604
Legal	174,659
Liability Management	371,803
Property Management	254,888
	<hr/>
	\$ 3,809,138
	<hr/> <hr/>

#### Not Allowed

Expenditures	Amount
Customer Assistance	16,781
Promo/Incentive Programs	930
	<hr/>
	\$ 17,711
	<hr/> <hr/>

## City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2021

For Use During Fiscal Year 2022-2023

### Urban Design & Planning Services Department

#### Adjustments:

Internal Service Fund Chargeback	Amount
City Administration	\$ 79,491
Citywide Services	100,324
Community Development	21,448
Community Livability	50,026
Computer Replacement	14,639
Economic Development	20,913
Financial Services	70,725
General Support Services	12,553
Information Services	204,943
Legal	135,604
Liability Management	38,050
Property Management	105,172
	<hr/>
	\$ 853,888

#### Not Allowed

Expenditures	Amount
Promo/Incentive Programs	\$ 5,148

## City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2021

For Use During Fiscal Year 2022-2023

### Urban Renewal

#### Adjustments:

<b>Internal Service Fund Chargeback</b>	<b>Amount</b>
City Administration	\$ 26,254
Citywide Services	33,135
Community Development	19,512
Community Livability	16,523
Computer Replacement	2,460
Economic Development	38,444
Financial Services	187,500
General Support Services	4,146
Information Services	32,992
Internal Professional Services	2,627,734
Legal	60,250
Liability Management	16,694
Property Management	14,778
	<hr/>
	\$ 3,080,422
	<hr/> <hr/>

#### Not Allowed Expenditures

	<b>Amount</b>
Contributions/City Match	\$ 10,000
Promotion	20,156
	<hr/>
	\$ 30,156
	<hr/> <hr/>

## City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2021

For Use During Fiscal Year 2022-2023

### Economic, Development, & Housing Services

#### Adjustments:

<b>Internal Service Fund Chargeback</b>	<b>Amount</b>
City Administration	\$ 155,636
Citywide Services	196,425
Community Development	31,832
Community Livability	78,029
Computer Replacement	24,603
Economic Development	31,037
Equipment Replacement	82,478
Financial Services	138,473
General Support Services	24,579
Information Services	397,330
Legal	173,018
Liability Management	96,412
Property Management	179,290
	<hr/>
	<b>\$ 1,609,142</b>
	<hr/>
<b>Not Allowed Pass Through</b>	<b>Amount</b>
CDBG/HOME Expenditures	\$ 1,993,706
Small Bus Imp Program (SBIP)	62,331
	<hr/>
	<b>\$ 2,056,037</b>
	<hr/>
<b>Not Allowed Expenditures</b>	<b>Amount</b>
Promo/Incentive Programs	\$ 3,011
Contributions/City Match	75,000
	<hr/>
	<b>\$ 78,011</b>
	<hr/>

**City of Gresham**

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2021

**For Use During Fiscal Year 2022-2023**

**Community Livability Department**

**Adjustments:**

**Internal Service Fund Chargeback**

**Amount**

Internal Prof Services	\$	44,110
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**Not Allowed**

**Expenditures**

**Amount**

Contributions/City Match	\$	20,068
Incentive Programs		498
Promotion		126,553
	\$	147,119

## City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2021

For Use During Fiscal Year 2022-2023

### Department of Environmental Services

#### Adjustments:

##### Internal Service Fund Chargeback

##### Amount

Administrative Services	\$ 4,125
City Administration	1,001,579
City Contractual Services	1,175,000
Citywide Services	1,264,082
Community Development	196,266
Community Livability	549,816
Computer Replacement	135,088
Economic Development	191,363
Equipment Replacement	1,790,072
Financial Services	891,131
General Support Services	158,170
Information Services	1,632,723
Internal Professional Services	4,815,086
Legal	447,731
Liability Management	853,291
Property Management	1,207,577
Utility Billing	2,167,219
Utility License	4,818,350
City Construction Services	3,700,000
	<hr/>
	\$ 26,998,669
	<hr/> <hr/>

##### Not Allowed

##### Expenditures

##### Amount

Capital Outlay & Related Retainage	\$ 15,523,102
Customer Assistance	2,151
Contributions/City Match	211,336
Promo/Incentive Programs	90,788
	<hr/>
	\$ 15,827,377
	<hr/> <hr/>

**City of Gresham**

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2021

**For Use During Fiscal Year 2022-2023**

**Office of Governance & Management**

**Adjustments:**

**Not Allowed**

**Expenditures**

**Amount**

Mayor & Council	\$	496,123
Lobbying Activities		27,467
Committees		25,358
		<hr/>
	\$	548,948
		<hr/> <hr/>

**City of Gresham**

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2021

**For Use During Fiscal Year 2022-2023**

**City Attorneys' Office**

**Not Allowed  
Expenditures**

**Amount**

Promo/Incentive Programs

\$ 750

**City of Gresham**

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2021

**For Use During Fiscal Year 2022-2023**

**Budget & Finance Department**

**Not Allowed  
Expenditures**

**Amount**

Customer Assistance  
Promotion

\$ 104,845  
1,823

\$ 106,668

**City of Gresham**

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2021

**For Use During Fiscal Year 2022-2023**

**Information Technology Department**

**Adjustments:**

**Not Allowed  
Expenditures**

**Amount**

Employee Recognition

\$ 516

## City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2021

For Use During Fiscal Year 2022-2023

### City-wide Services

#### Adjustments:

<b>Internal Service Fund Chargeback</b>	<b>Amount</b>
COG Health Plan	\$ 6,773,866
COG Dental Plan	594,389
Internal Professional Services	<u>5,118</u>
	<u><u>\$ 7,373,373</u></u>

#### Not Allowed

<b>Expenditures</b>	<b>Amount</b>
CDBG/HOME Expense	\$ 59,514
Contracted Services	84,492
Contributions/City Match	2,080,626
Incentive Programs	1,833
Office Supplies	6,900
Postage & Delivery	56,555
Promotion	33,243
Rent/Lease	<u>5,751</u>
	<u><u>\$ 2,328,914</u></u>

## **APPENDIX B**

## **Reconciliation of Costs to Audited CAFR**

Appendix B provides a reconciliation of the costs included in this plan to our Comprehensive Annual Financial Report (CAFR), which has been audited Isler CPA.

The approach taken is to accumulate all departmental expenditures as outlined in this Indirect Cost Rate Proposal and Cost Allocation Plan, and compare the total departmental expenditures with the total fund expenditures as outlined in the CAFR.

**CITY OF GRESHAM**  
Year Ended June 30, 2022

Division Name	Fund	Dept.	Div.	Total Expenditures CAFR *	Total Expenditures	Personal Services	Materials and Services	Capital Outlay	Other Post Service, etc.,	Adjustments	Total CAP Allocable/ Direct Costs
Gresham Art Committee	22010160	220	10	16	163	-	163	-	-	(163)	-
Gresham's Centennial	22010170	220	10	17	2,482	-	2,482	-	-	(2,482)	-
Arts & Cultural Grants	22010180	220	10	18	22,712	-	22,712	-	-	(22,712)	-
Metro Mayor's Consortium	22010190	220	10	19	27,467	-	27,467	-	-	(27,467)	-
City Management	64010020	640	10	02	2,075,374	1,621,607	453,766	-	-	-	2,075,374
Mayor & Council	64010060	640	10	06	288,975	250,597	38,378	-	-	(288,975)	-
Council Support	64010070	640	10	07	207,148	205,383	1,765	-	-	(207,148)	-
<b>Office of Governance &amp; Mgmt Totals</b>					<b>2,624,321</b>	<b>2,077,588</b>	<b>546,734</b>	-	-	<b>(546,948)</b>	<b>2,075,374</b>
Legal Services	62014020	620	14	02	1,193,710	1,148,437	45,273	-	-	(750)	1,192,960
Workers' Compensation	67014066	670	14	06	1,407,100	441,746	965,354	-	-	-	1,407,100
Liability Management	67014077	670	14	07	2,103,908	191,528	1,912,380	-	-	-	2,103,908
<b>City Attorney's Office Totals</b>					<b>4,704,718</b>	<b>1,781,711</b>	<b>2,923,008</b>	-	-	<b>(750)</b>	<b>4,703,968</b>
Finance Administration	64017010	640	17	01	-	-	-	-	-	-	-
Accounting	64017100	640	17	10	1,895,424	1,646,128	249,297	-	-	(608)	1,894,817
Financial Operations	64017200	640	17	20	858,971	837,583	21,388	-	-	-	858,971
Utility Billing	64017250	640	17	25	1,424,317	998,219	426,098	-	-	(77,199)	1,347,118
Budget & Financial Planning	64017300	640	17	30	1,480,166	1,424,557	55,609	-	-	(1,211)	1,478,955
<b>Budget &amp; Finance Totals</b>					<b>5,658,878</b>	<b>4,906,486</b>	<b>752,392</b>	-	-	<b>(79,017)</b>	<b>5,579,861</b>
Information Tech Services	64018120	640	18	12	4,421,171	2,675,732	1,745,438	-	-	201,882	4,623,052
IT System Replacement	64382000	643	82	00	253,036	16,477	236,559	-	-	(253,036)	-
<b>Information Technology Totals</b>					<b>4,674,207</b>	<b>2,692,209</b>	<b>1,981,997</b>	-	-	<b>(51,154)</b>	<b>4,623,052</b>
Deferred Compensation Admin	22019040	220	19	04	21,600	-	21,600	-	-	(21,600)	-
ARPA	22019200	220	19	20	4,196,686	1,904,521	2,292,165	-	-	(4,196,686)	-
Fleet Operations	61019780	610	19	78	2,682,079	1,090,325	1,571,424	20,330	-	107,874	2,789,953
Facilities Operations	61019840	610	19	84	1,906,763	789,737	1,117,026	-	-	(20,118)	1,886,645
General Support	64019020	640	19	02	160,531	-	160,531	-	-	(160,531)	-
Human Resources	64019030	640	19	03	1,462,616	1,212,107	250,509	-	-	(1,449)	1,461,167
Emergency Management	64019060	640	19	06	210,546	169,024	41,521	-	-	661	211,207
Communications	64019140	640	19	14	1,269,730	1,133,218	136,512	-	-	298,408	1,568,138
Mapping & GIS Services	64019170	640	19	17	653,564	460,040	193,524	-	-	167,025	820,589
City Facility Capital Replace	61382000	613	82	00	128,203	-	128,203	-	-	(128,203)	-
Equipment Replacement	65019410	650	19	41	1,808,014	-	581,623	1,226,391	-	(1,808,014)	-
COG Health Plans	68019088	680	19	08	6,773,867	-	6,773,867	-	-	(6,773,867)	-
COG Dental Plan	68019099	680	19	09	594,389	-	594,389	-	-	(594,389)	-
<b>Citywide Services Totals</b>					<b>21,868,588</b>	<b>6,758,974</b>	<b>13,862,894</b>	<b>1,246,721</b>	-	<b>(13,130,888)</b>	<b>8,737,699</b>
Police Administration	11021010	110	21	01	1,087,136	1,037,218	49,918	-	-	(1,046)	1,086,091
Police Operations	11021310	110	21	31	16,220,871	12,997,237	3,151,555	72,080	-	1,340,741	17,561,612
Police Operations-PFP	11021311	110	21	31	2,865,421	2,841,001	24,421	-	-	(24,096)	2,841,325
Police Investigations	11021400	110	21	40	4,871,469	4,437,346	299,080	135,043	-	(135,970)	4,735,499
# Police Investigations-PFP	11021401	110	21	40	1,473,221	1,469,261	3,960	-	-	-	1,473,221
Police Records	11021500	110	21	50	1,732,666	1,621,048	111,618	-	-	-	1,732,666
Police Services	11021510	110	21	51	1,373,472	1,162,822	210,650	-	-	(1,125)	1,372,347
PD Support Services	11021990	110	21	99	10,084,454	-	10,084,454	-	-	(8,993,418)	1,091,036
Police Foundation	22021530	220	21	53	36,870	-	36,870	-	-	(500)	36,370
Justice & Mental Health Grant	22021560	220	21	56	247,959	-	247,959	-	-	-	247,959
K-9 Program	22021610	220	21	61	15,546	-	15,546	-	-	-	15,546
Fed/State Asset Seizure	22021780	220	21	78	9,085	-	9,085	-	-	(300)	8,785
JAG Grants	22021930	220	21	93	49,386	687	48,699	-	-	-	49,386
COPS Grants	22021980	220	21	98	35,810	35,810	-	-	-	-	35,810
ICR Allocations					-	-	-	-	-	(4,547,480)	(4,547,480)
<b>Police Totals</b>					<b>40,103,366</b>	<b>25,602,429</b>	<b>14,293,814</b>	<b>207,123</b>	-	<b>(12,363,194)</b>	<b>27,740,173</b>
Fire Administration	11022010	110	22	01	1,028,013	950,046	77,967	-	-	(930)	1,027,083
Fire Emergency Operations	11022400	110	22	40	18,527,238	16,938,677	1,588,561	-	-	1,292,814	19,820,052
Fire Operations - PFP	11022401	110	22	40	3,252,763	3,235,607	17,156	-	-	(16,781)	3,235,982
Life Safety	11022500	110	22	50	1,433,515	1,403,593	29,922	-	-	-	1,433,515
Training & Safety	11022650	110	22	65	1,557,255	1,312,573	244,682	-	-	-	1,557,255
FES Support Services	11022990	110	22	99	4,611,040	-	4,611,040	-	-	(3,809,138)	801,902
Fire Dept Donations	22022310	220	22	31	25,000	-	25,000	-	-	-	25,000
SAFER Grants	22022330	220	22	33	330,143	330,143	-	-	-	-	330,143
Fire Stations	61022700	610	22	70	224,747	-	224,747	-	-	-	224,747
ICR Allocations					-	-	-	-	-	(3,527,556)	(3,527,556)
<b>Fire &amp; Emergency Services Totals</b>					<b>30,989,714</b>	<b>24,170,639</b>	<b>6,819,075</b>	-	-	<b>(6,061,591)</b>	<b>24,928,123</b>
Urban Design & Planning	21032500	210	32	50	2,487,303	2,344,083	143,220	-	-	24,614	2,511,917
UDP Support Services	21032990	210	32	99	853,888	-	853,888	-	-	(853,888)	-
Planning Grants	22032400	220	32	40	43,238	-	43,238	-	-	-	43,238
ICR Allocations					-	-	-	-	-	(581,624)	(581,624)
<b>Urban Design &amp; Planning Services Totals</b>					<b>3,384,429</b>	<b>2,344,083</b>	<b>1,040,346</b>	-	-	<b>(1,410,898)</b>	<b>1,973,531</b>
Urban Renewal	29031100	290	31	10	617,786	388,064	229,722	-	-	(25,410)	592,376
UR Support Services	29031990	290	31	99	452,688	-	452,688	-	-	(452,688)	-
Urban Renewal Capital Impr	39062000	390	82	00	2,627,735	-	2,627,735	-	-	(2,627,735)	-
ICR Allocations					-	-	-	-	-	(38,684)	(38,684)
<b>Urban Renewal Totals</b>					<b>3,698,209</b>	<b>388,064</b>	<b>3,310,144</b>	-	-	<b>(3,144,516)</b>	<b>553,692</b>

CITY OF GRESHAM  
Year Ended June 30, 2022

Division Name	Fund	Dept.	Div.	Total Expenditures CAFR *	Total Expenditures	Personal Services	Materials and Services	Capital Outlay	Other Post Service, (I	Adjustments	Total CAP Allocable/ Direct Costs
Business & Development	11034050	110	34	05	296,169	218,584	77,586	-	-	(75,205)	220,964
Community Enforcement	11034410	110	34	41	173,434	167,835	5,599	-	-	-	173,434
CDS Support Services	11034990	110	34	99	251,082	-	251,082	-	-	(177,300)	73,782
Code Abatement	22034430	220	34	43	43,696	-	43,696	-	-	-	43,696
Metro Housing Bond	22034600	220	34	60	5,045	5,045	-	-	-	-	5,045
Small Business Incentive Pgm	22034900	220	34	90	62,333	-	62,333	-	-	(62,333)	-
Rental Inspection Program	22534420	225	34	42	657,009	650,409	6,600	-	-	-	657,009
Rental Insp Support Services	22534990	225	34	99	202,654	-	202,654	-	-	(188,102)	14,552
CDBG/HOME Administration	27034510	270	34	51	249,582	238,966	10,616	-	-	(1,993,706)	248,146
CDBG/HOME Projects	27034550	270	34	55	1,993,706	-	1,993,706	-	-	(74,302)	-
CDBG/HOME Support Services	27034990	270	34	99	74,302	-	74,302	-	-	(75)	539,657
Building Administration	28034010	280	34	01	539,732	482,311	57,420	-	-	81,253	2,079,057
Building	28034700	280	34	70	1,997,804	1,997,779	25	-	-	-	459,369
Permit Center	28034740	280	34	74	459,369	459,369	-	-	-	(996,182)	60,520
Building Support Services	28034990	280	34	99	1,056,702	-	1,056,702	-	-	(1,017,158)	(1,017,158)
ICR Allocations											
<b>Community Development Totals</b>					<b>8,062,619</b>	<b>4,220,298</b>	<b>3,842,320</b>			<b>(4,504,545)</b>	<b>3,558,073</b>
Outreach Services	22038170	220	38	17	409,539	275,797	133,742	-	-	(74,547)	334,992
Gresham Sponsored Events	22038180	220	38	18	54,412	757	53,654	-	-	(30,700)	23,712
Community Enhancement Program	22038200	220	38	20	60,212	-	60,212	-	-	(60,120)	92
Neighborhoods & Comm Engage	64038040	640	38	04	340,580	295,073	45,507	-	-	(25,437)	315,143
Livability & Code Services	64038160	640	38	16	666,220	628,531	37,689	-	-	36,301	702,521
Mediation Services	64038800	640	38	80	290,881	216,278	74,604	-	-	-	290,881
ICR Allocations										(598,953)	(598,953)
<b>Community Livability Totals</b>					<b>1,821,844</b>	<b>1,416,435</b>	<b>405,408</b>			<b>(753,456)</b>	<b>1,068,388</b>
Economic Development	11036100	110	36	10	540,556	504,367	36,189	-	-	28,270	568,826
EDS Support Services	11036990	110	36	99	111,989	-	111,989	-	-	(111,989)	-
Enterprise Zone CSF Projects	22036200	220	36	20	-	-	-	-	-	-	-
ICR Allocations											
<b>Economic Development Services Totals</b>					<b>652,545</b>	<b>504,367</b>	<b>148,178</b>			<b>(83,719)</b>	<b>568,826</b>
Solid Waste	21545800	215	45	80	775,231	670,649	104,582	-	-	(14,435)	760,796
Solid Waste Support Services	21545990	215	45	99	218,161	-	218,161	-	-	(214,439)	3,722
Urban Tree Program	22045540	220	45	54	56,286	-	56,286	-	-	-	56,286
Development Coordination	22045570	220	45	57	70,961	-	70,961	-	-	-	70,961
Sustainability Grants	22045580	220	45	58	216,984	-	-	216,984	-	(216,984)	(0)
Development Engineering	24045200	240	45	20	1,319,481	1,314,180	5,301	-	-	-	1,319,481
IDF Inspections	24045610	240	45	61	857,442	787,986	69,456	-	-	-	857,442
IDF Surveying	24045620	240	45	62	309,383	305,186	4,196	-	-	-	309,383
Infra Dev Support Services	24045990	240	45	99	740,556	-	740,556	-	-	(694,323)	46,233
Streetlight Operations	25045100	250	45	10	458,159	-	458,159	-	-	-	458,159
Streetlight Support Services	25045990	250	45	99	52,061	-	52,061	-	-	(52,061)	-
Trans Administration	26045010	260	45	01	582,753	544,898	37,855	-	-	-	582,753
Transportation Operations	26045100	260	45	10	4,282,861	3,010,579	1,202,988	69,294	-	(69,294)	4,213,567
Transportation Engineering	26045200	260	45	20	1,354,951	1,341,068	13,883	-	-	(45)	1,354,907
Traffic Signals	26045330	260	45	33	925,628	720,579	205,049	-	-	-	925,628
Trans Support Services	26045990	260	45	99	2,359,843	-	2,359,843	-	-	(2,060,292)	299,551
Water Administration	51045010	510	45	01	590,252	548,216	42,036	-	-	(2,495)	587,757
Water Operations	51045100	510	45	10	8,109,783	2,375,051	5,730,709	4,023	-	(1,421,307)	6,688,476
Water Engineering	51045200	510	45	20	540,523	495,365	45,158	-	-	(4,880)	535,643
Water Support Services	51045990	510	45	99	2,704,510	-	2,704,510	-	-	(2,549,661)	154,849
Stormwater Administration	54045010	540	45	01	565,212	526,666	38,546	-	-	(70)	565,142
Stormwater Operations	54045100	540	45	10	3,028,429	1,336,783	1,661,325	30,320	-	(1,170,643)	1,857,786
Stormwater Engineering	54045200	540	45	20	450,091	424,877	25,214	-	-	(192)	449,899
Natural Resources	54045300	540	45	30	576,738	334,585	242,153	-	-	(33,394)	543,344
Water Quality	54045310	540	45	31	1,068,384	663,167	405,218	-	-	(178,433)	889,951
Stormwater Support Services	54045990	540	45	99	2,204,823	-	2,204,823	-	-	(2,073,127)	131,696
Wastewater Administration	55045010	550	45	01	585,502	550,691	34,811	-	-	(45)	585,457
Wastewater Operations	55045100	550	45	10	4,235,355	1,857,746	2,372,860	4,750	-	(2,043,312)	2,192,043
Wastewater Engineering	55045200	550	45	20	395,162	381,790	13,372	-	-	(100)	395,062
Wastewater Treatment Plant	55045320	550	45	32	4,866,990	700,029	4,166,961	-	-	(369)	4,866,622
Wastewater Support Services	55045990	550	45	99	4,026,630	-	4,026,630	-	-	(3,855,318)	171,312
GRDC Operating	93050020	930	50	02	4,875,000	-	4,875,000	-	-	(4,875,000)	-
Parks Operations	11041100	110	41	10	2,016,321	1,102,821	913,499	-	-	20,054	2,036,375.00
Parks Operations-PFP	11041101	110	41	10	367,374	365,197	2,176	-	-	(2,151)	365,224.00
Recreation	11041300	110	41	30	23,514	3,983	19,531	-	-	(12,000)	11,514
Parks Support Services	11041990	110	41	99	1,133,622	-	1,133,622	-	-	(986,887)	146,735
Parks Capital Improvement	31082000	310	82	00	2,677,037	-	132,037	2,545,000	-	(2,627,343)	49,694
General Development Cap Impr	33082000	330	82	00	10,597,720	-	-	10,597,720	-	(10,597,720)	-
Transportation Capital Impr	36082000	360	82	00	9,062,625	-	7,101,973	1,960,652	-	(3,419,143)	5,643,482
Footpaths Capital Improvement	36082002	360	82	00	1,180,514	-	1,088,632	91,882	-	(663,935)	516,579
Water Capital Improvement	51382000	513	82	00	8,407,717	-	8,407,717	-	-	(1,287,051)	7,120,126
Stormwater Capital Improvement	54382000	543	82	00	1,382,183	-	1,382,183	-	-	(500,035)	882,148
Wastewater Capital Improvement	55382000	553	82	00	5,125,768	-	5,123,292	2,476	-	(915,959)	4,209,809
Depreciation DES										1,111,247	1,111,247
ICR Allocations										(6,113,563)	(6,113,563)
<b>Environmental Services Totals</b>					<b>95,378,520</b>	<b>20,362,093</b>	<b>59,493,325</b>	<b>15,523,102</b>		<b>(47,525,243)</b>	<b>47,853,277</b>
<b>Grand Totals</b>					<b>223,621,971</b>	<b>97,225,376</b>	<b>109,419,636</b>	<b>16,976,945</b>		<b>(89,657,919)</b>	<b>133,964,037</b>

CITY OF GRESHAM  
Year Ended June 30, 2022

Division Name	Fund	Dept.	Div.	Total Expenditures CAFR *	Total Expenditures	Personal Services	Materials and Services	Capital Outlay	Other Post Service, Adjustments	Total CAP Allocable/ Direct Costs
<b>Expenditure Summary by Fund</b>										
General Fund			110	75,032,596						
<b>Special Revenue Funds</b>										
Urban Design and Planning Fund			210	3,341,191						
Solid Waste Fund			215	993,392						
Designated Purpose Fund			220	6,043,616						
Rental Inspection Fund			225	859,663						
Infrastructure Development Fund			240	3,226,862						
Streetlight Fund			250	510,220						
Transportation Fund			260	9,506,036						
CDBG & HOME Fund			270	2,317,590						
Building Fund			280	4,053,608						
Urban Renewal Support Fund			290	1,070,474						
<b>Capital Projects Funds</b>										
Footpaths and Bike Routes Fund										
Parks Capital Improvement Fund			310	2,677,037						
General Dev. Capital Improvement Fund			330	10,597,720						
Transportation Construction Fund			360	10,243,140						
City Urban Renewal Capital Improvement Fund			390	2,627,735						
Rockwood-West Gresham UR Fund			930	4,875,000						
<b>Enterprise Funds</b>										
Water Fund			510	11,945,068						
Water Construction Fund			513	8,407,716						
Stormwater Fund			540	7,893,679						
Stormwater Construction Fund			543	1,382,183						
Wastewater Fund			550	14,109,643						
Wastewater Construction Fund			553	5,125,768						
<b>Internal Service Funds</b>										
Facilities & Fleet Management Fund			610	4,813,590						
City Facility Capital Imp Fund			613	128,203						
Legal Services Fund			620	1,193,709						
Administrative Services Fund			640	17,706,217						
IT System Replacement Fund			643	253,036						
Equipment Replacement Fund			650	1,808,014						
Workers Como & Liability Fund			670	3,511,009						
COG Health & Dental Plans Fund			680	7,368,256						
<b>Total</b>				<b>223,621,971</b>						

\* Excludes debt service expenditures, which are not allowed.

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**General Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Taxes	\$ 38,993,000	\$ 38,993,000	\$ 45,547,439	\$ 6,554,439
Licenses and permits	423,000	423,000	473,841	50,841
Intergovernmental	10,966,000	10,966,000	11,010,147	44,147
Charges for services	8,036,000	8,514,000	8,298,509	(215,491)
License fees	16,731,000	16,731,000	18,020,274	1,289,274
Miscellaneous	397,000	397,000	1,344,987	947,987
Internal service charges	717,964	717,964	552,082	(165,882)
Total revenues	<u>76,263,964</u>	<u>76,741,964</u>	<u>85,247,279</u>	<u>8,505,315</u>
<b>EXPENDITURES</b>				
Police	41,839,764	41,839,764	39,708,711	2,131,053
Fire and emergency services	29,647,297	30,818,297	30,409,825	408,472
Community development	1,064,065	1,064,065	720,685	343,380
Economic development services	725,884	725,884	652,545	73,339
Parks	4,031,228	4,031,228	3,540,830	490,398
Operating contingency	1,088,000	232,000	-	232,000
Total expenditures	<u>78,396,238</u>	<u>78,711,238</u>	<u>75,032,596</u>	<u>3,678,642</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,132,274)</u>	<u>(1,969,274)</u>	<u>10,214,683</u>	<u>12,183,957</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,775,000	1,775,000	1,775,000	-
Transfers out	(5,651,000)	(5,732,000)	(4,865,660)	866,340
Total other financing sources (uses)	<u>(3,876,000)</u>	<u>(3,957,000)</u>	<u>(3,090,660)</u>	<u>866,340</u>
Net change in fund balances	(6,008,274)	(5,926,274)	7,124,023	13,050,297
Fund balances - beginning	<u>12,021,450</u>	<u>12,021,450</u>	<u>19,173,590</u>	<u>7,152,140</u>
Fund balances - ending	<u>\$ 6,013,176</u>	<u>\$ 6,095,176</u>	<u>\$ 26,297,613</u>	<u>\$ 20,202,437</u>
Accrued compensation			486,249	
Due from other funds			10,965,152	
Unavailable revenue			(67,565)	
Unrealized gain (loss) on investments			<u>(840,448)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 36,841,001</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Designated Purpose Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental	\$ 25,877,044	\$ 29,361,044	\$ 15,183,252	\$ (14,177,792)
Charges for services	321,000	321,000	412,804	91,804
Miscellaneous	1,636,891	1,636,891	2,414,754	777,863
Total revenues	<u>27,834,935</u>	<u>31,318,935</u>	<u>18,010,810</u>	<u>(13,308,125)</u>
<b>EXPENDITURES</b>				
Office of governance and management	65,300	65,300	52,825	12,475
Citywide services	77,600	15,511,424	4,218,286	11,293,138
Police	1,403,597	1,403,597	394,655	1,008,942
Fire and emergency services	743,286	768,286	355,143	413,143
Urban design and planning	125,150	125,150	43,239	81,911
Community development	10,974,000	10,974,000	111,074	10,862,926
Economic development services	3,388,000	3,388,000	-	3,388,000
Community livability	549,650	1,299,650	524,163	775,487
Parks	226,000	226,000	-	226,000
Environmental services	569,825	569,825	344,231	225,594
Operating contingency	27,200,000	14,500,176	-	14,500,176
Total expenditures	<u>45,322,408</u>	<u>48,831,408</u>	<u>6,043,616</u>	<u>42,787,792</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(17,487,473)</u>	<u>(17,512,473)</u>	<u>11,967,194</u>	<u>29,479,667</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	922,700	922,700	305,073	(617,627)
Transfers out	(1,700,000)	(1,700,000)	(1,700,000)	-
Total other financing sources (uses)	<u>(777,300)</u>	<u>(777,300)</u>	<u>(1,394,927)</u>	<u>(617,627)</u>
Net change in fund balances	(18,264,773)	(18,289,773)	10,572,267	28,862,040
Fund balances - beginning	<u>18,934,047</u>	<u>18,959,047</u>	<u>6,610,214</u>	<u>(12,348,833)</u>
Fund balances - ending	<u>\$ 669,274</u>	<u>\$ 669,274</u>	<u>\$ 17,182,481</u>	<u>\$ 16,513,207</u>
Unavailable revenue			(9,703,138)	
Unrealized gain (loss) on investments			<u>(706,435)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 6,772,908</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**System Development Charges Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Charges for services	\$ 26,659,000	\$ 26,659,000	\$ 12,440,475	\$ (14,218,525)
Miscellaneous	287,400	287,400	325,379	37,979
Total revenues	<u>26,946,400</u>	<u>26,946,400</u>	<u>12,765,854</u>	<u>(14,180,546)</u>
<b>EXPENDITURES</b>				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>26,946,400</u>	<u>26,946,400</u>	<u>12,765,854</u>	<u>(14,180,546)</u>
<b>OTHER FINANCING (USES)</b>				
Transfers out	<u>(37,250,500)</u>	<u>(37,250,500)</u>	<u>(17,407,454)</u>	<u>19,843,046</u>
Total other financing (uses)	<u>(37,250,500)</u>	<u>(37,250,500)</u>	<u>(17,407,454)</u>	<u>19,843,046</u>
Net change in fund balances	(10,304,100)	(10,304,100)	(4,641,600)	5,662,500
Fund balances - beginning	<u>17,828,000</u>	<u>17,828,000</u>	<u>23,838,994</u>	<u>6,010,994</u>
Fund balances - ending	<u>\$ 7,523,900</u>	<u>\$ 7,523,900</u>	\$ 19,197,394	<u>\$ 11,673,494</u>
Unrealized gain (loss) on investments			<u>(897,685)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 18,299,709</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Transportation Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental	\$ 13,589,000	\$ 13,589,000	\$ 13,781,326	\$ 192,326
Charges for services	97,100	97,100	70,649	(26,451)
License fees	1,454,500	1,454,500	1,487,781	33,281
Miscellaneous	249,000	249,000	366,132	117,132
Internal service charges	1,641,845	1,641,845	1,865,099	223,254
Total revenues	<u>17,031,445</u>	<u>17,031,445</u>	<u>17,570,987</u>	<u>539,542</u>
<b>EXPENDITURES</b>				
Environmental services	10,775,987	10,775,987	9,506,036	1,269,951
Operating contingency	1,617,000	1,617,000	-	1,617,000
Total expenditures	<u>12,392,987</u>	<u>12,392,987</u>	<u>9,506,036</u>	<u>2,886,951</u>
Excess of revenues over expenditures	<u>4,638,458</u>	<u>4,638,458</u>	<u>8,064,951</u>	<u>3,426,493</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,577,300	1,577,300	1,342,819	(234,481)
Transfers out	(15,685,500)	(15,685,500)	(4,604,186)	11,081,314
Total other financing sources (uses)	<u>(14,108,200)</u>	<u>(14,108,200)</u>	<u>(3,261,367)</u>	<u>10,846,833</u>
Net change in fund balances	(9,469,742)	(9,469,742)	4,803,584	14,273,326
Fund balances - beginning	<u>25,828,600</u>	<u>25,828,600</u>	<u>27,842,556</u>	<u>2,013,956</u>
Fund balances - ending	<u>\$ 16,358,858</u>	<u>\$ 16,358,858</u>	<u>\$ 32,646,140</u>	<u>\$ 16,287,282</u>
Accrued compensation			663,600	
Due from other funds			2,821,680	
Unrealized gain (loss) on investments			<u>(1,115,229)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 35,016,191</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Urban Design & Planning Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Licenses and permits	\$ 80,000	\$ 80,000	\$ 143,726	\$ 63,726
Charges for services	750,000	750,000	668,826	(81,174)
Miscellaneous	10,000	10,000	12,306	2,306
Internal service charges	135,000	135,000	-	(135,000)
Total revenues	<u>975,000</u>	<u>975,000</u>	<u>824,858</u>	<u>(150,142)</u>
<b>EXPENDITURES</b>				
Urban design and planning	3,677,108	3,677,108	3,341,191	335,917
Operating contingency	360,892	360,892	-	360,892
Total expenditures	<u>4,038,000</u>	<u>4,038,000</u>	<u>3,341,191</u>	<u>696,809</u>
Excess of expenditures over revenue	<u>(3,063,000)</u>	<u>(3,063,000)</u>	<u>(2,516,333)</u>	<u>546,667</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	2,344,000	2,344,000	2,344,000	-
Total other financing sources	<u>2,344,000</u>	<u>2,344,000</u>	<u>2,344,000</u>	<u>-</u>
Net change in fund balances	(719,000)	(719,000)	(172,333)	546,667
Fund balances - beginning	<u>719,000</u>	<u>719,000</u>	<u>887,873</u>	<u>168,873</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 715,540</u>	<u>\$ 715,540</u>
Accrued compensation			286,400	
Unrealized gain (loss) on investments			<u>(19,961)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 981,979</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Solid Waste & Recycling Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Intergovernmental	\$ 165,400	\$ 165,400	\$ 179,500	\$ 14,100
Charges for services	749,000	749,000	747,600	(1,400)
Miscellaneous	15,700	15,700	16,281	581
Total revenues	<u>930,100</u>	<u>930,100</u>	<u>943,381</u>	<u>13,281</u>
<b>EXPENDITURES</b>				
Environmental services	1,126,798	1,126,798	993,392	133,406
Operating contingency	113,000	113,000	-	113,000
Total expenditures	<u>1,239,798</u>	<u>1,239,798</u>	<u>993,392</u>	<u>246,406</u>
Excess of expenditures over revenue	<u>(309,698)</u>	<u>(309,698)</u>	<u>(50,011)</u>	<u>259,687</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	108,000	108,000	108,000	-
Total other financing sources	<u>108,000</u>	<u>108,000</u>	<u>108,000</u>	<u>-</u>
Net change in fund balances	(201,698)	(201,698)	57,989	259,687
Fund balances - beginning	<u>692,000</u>	<u>692,000</u>	<u>695,960</u>	<u>3,960</u>
Fund balances - ending	<u>\$ 490,302</u>	<u>\$ 490,302</u>	<u>\$ 753,949</u>	<u>\$ 263,647</u>
Accrued compensation			55,200	
Unrealized gain (loss) on investments			<u>(24,776)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 784,373</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Rental Inspection Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Licenses and permits	\$ 659,400	\$ 659,400	\$ 706,385	\$ 46,985
Miscellaneous	14,600	14,600	23,679	9,079
Total revenues	<u>674,000</u>	<u>674,000</u>	<u>730,064</u>	<u>56,064</u>
<b>EXPENDITURES</b>				
Community development	1,015,756	1,015,756	859,663	156,093
Operating contingency	102,000	102,000	-	102,000
Total expenditures	<u>1,117,756</u>	<u>1,117,756</u>	<u>859,663</u>	<u>258,093</u>
Excess of expenditures over revenue	<u>(443,756)</u>	<u>(443,756)</u>	<u>(129,599)</u>	<u>314,157</u>
Net change in fund balances	(443,756)	(443,756)	(129,599)	314,157
Fund balances - beginning	<u>850,000</u>	<u>850,000</u>	<u>928,539</u>	<u>78,539</u>
Fund balances - ending	<u>\$ 406,244</u>	<u>\$ 406,244</u>	\$ 798,940	<u>\$ 392,696</u>
Accrued compensation			89,500	
Due from other funds			92,469	
Unrealized gain (loss) on investments			<u>(27,585)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 953,324</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Infrastructure Development Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ 5,982	\$ 5,982
Charges for services	832,800	832,800	984,664	151,864
Miscellaneous	49,000	49,000	72,745	23,745
Internal service charges	326,000	326,000	506,924	180,924
Total revenues	<u>1,207,800</u>	<u>1,207,800</u>	<u>1,570,315</u>	<u>362,515</u>
<b>EXPENDITURES</b>				
Environmental services	3,563,458	3,563,458	3,226,862	336,596
Operating contingency	535,000	535,000	-	535,000
Total expenditures	<u>4,098,458</u>	<u>4,098,458</u>	<u>3,226,862</u>	<u>871,596</u>
Excess of expenditures over revenue	<u>(2,890,658)</u>	<u>(2,890,658)</u>	<u>(1,656,547)</u>	<u>1,234,111</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	2,074,800	2,074,800	2,074,800	-
Total other financing sources	<u>2,074,800</u>	<u>2,074,800</u>	<u>2,074,800</u>	<u>-</u>
Net change in fund balances	(815,858)	(815,858)	418,253	1,234,111
Fund balances - beginning	<u>3,263,800</u>	<u>3,263,800</u>	<u>4,111,280</u>	<u>847,480</u>
Fund balances - ending	<u>\$ 2,447,942</u>	<u>\$ 2,447,942</u>	<u>\$ 4,529,533</u>	<u>\$ 2,081,591</u>
Accrued compensation			293,200	
Due from other funds			219,648	
Unrealized gain (loss) on investments			<u>(236,765)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 4,805,616</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Streetlight Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Intergovernmental	\$ 70,000	\$ 70,000	\$ 51,609	\$ (18,391)
Charges for services	-	-	86,508	86,508
License fees	1,310,000	1,310,000	1,431,017	121,017
Miscellaneous	57,000	57,000	46,895	(10,105)
Total revenues	<u>1,437,000</u>	<u>1,437,000</u>	<u>1,616,029</u>	<u>179,029</u>
<b>EXPENDITURES</b>				
Environmental services	522,863	522,863	510,220	12,643
Operating contingency	98,000	98,000	-	98,000
Total expenditures	<u>620,863</u>	<u>620,863</u>	<u>510,220</u>	<u>110,643</u>
Excess of revenues ove expenditures	<u>816,137</u>	<u>816,137</u>	<u>1,105,809</u>	<u>289,672</u>
<b>OTHER FINANCING (USES)</b>				
Transfers out	<u>(1,552,800)</u>	<u>(1,552,800)</u>	<u>(785,637)</u>	<u>767,163</u>
Total other financing (uses)	<u>(1,552,800)</u>	<u>(1,552,800)</u>	<u>(785,637)</u>	<u>767,163</u>
Net change in fund balances	(736,663)	(736,663)	320,172	1,056,835
Fund balances - beginning	<u>3,800,000</u>	<u>3,800,000</u>	<u>4,665,336</u>	<u>865,336</u>
Fund balances - ending	<u>\$ 3,063,337</u>	<u>\$ 3,063,337</u>	<u>\$ 4,985,508</u>	<u>\$ 1,922,171</u>
Unrealized gain (loss) on investments			<u>(160,460)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 4,825,048</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**CDBG & HOME Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Intergovernmental	\$ 6,382,254	\$ 6,382,254	\$ 2,431,285	\$ (3,950,969)
Charges for services	-	-	22,209	22,209
Miscellaneous	-	-	33,269	33,269
Total revenues	<u>6,382,254</u>	<u>6,382,254</u>	<u>2,486,763</u>	<u>(3,895,491)</u>
<b>EXPENDITURES</b>				
Community development	3,861,015	6,061,014	2,317,590	3,743,424
Operating contingency	2,200,000	-	-	-
Total expenditures	<u>6,061,015</u>	<u>6,061,014</u>	<u>2,317,590</u>	<u>3,743,424</u>
Excess of revenues over expenditures	<u>321,239</u>	<u>321,240</u>	<u>169,173</u>	<u>(152,067)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	20,000	20,000	-	(20,000)
Transfers out	<u>(301,000)</u>	<u>(301,000)</u>	<u>(152,388)</u>	<u>148,612</u>
Total other financing sources (uses)	<u>(281,000)</u>	<u>(281,000)</u>	<u>(152,388)</u>	<u>128,612</u>
Net change in fund balances	40,239	40,240	16,785	(23,455)
Fund balances - beginning	-	-	209,974	209,974
Fund balances - ending	<u>\$ 40,239</u>	<u>\$ 40,240</u>	<u>\$ 226,759</u>	<u>\$ 186,519</u>
Accrued compensation			25,900	
Due from other funds			29,694	
Unrealized gain (loss) on investments			<u>948</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 283,301</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Building Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Licenses and permits	\$ 1,982,000	\$ 1,982,000	\$ 2,251,834	\$ 269,834
Intergovernmental	226,000	226,000	253,749	27,749
Charges for services	1,062,000	1,062,000	1,595,268	533,268
Miscellaneous	75,000	75,000	106,217	31,217
Total revenues	<u>3,345,000</u>	<u>3,345,000</u>	<u>4,207,068</u>	<u>862,068</u>
<b>EXPENDITURES</b>				
Community development	5,013,750	5,013,750	4,053,608	960,142
Operating contingency	450,000	450,000	-	450,000
Total expenditures	<u>5,463,750</u>	<u>5,463,750</u>	<u>4,053,608</u>	<u>1,410,142</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,118,750)</u>	<u>(2,118,750)</u>	<u>153,460</u>	<u>2,272,210</u>
<b>OTHER FINANCING (USES)</b>				
Transfers out	(30,000)	(30,000)	(28,052)	1,948
Total other financing (uses)	<u>(30,000)</u>	<u>(30,000)</u>	<u>(28,052)</u>	<u>1,948</u>
Net change in fund balances	(2,148,750)	(2,148,750)	125,408	2,274,158
Fund balances - beginning	<u>7,500,000</u>	<u>7,500,000</u>	<u>7,235,963</u>	<u>(264,037)</u>
Fund balances - ending	<u>\$ 5,351,250</u>	<u>\$ 5,351,250</u>	<u>\$ 7,361,371</u>	<u>\$ 2,010,121</u>
Accrued compensation			357,200	
Due from other funds			238,697	
Unrealized gain (loss) on investments			<u>(311,617)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 7,645,651</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Urban Renewal Support Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental	\$ 1,748,300	\$ 1,748,300	\$ 1,175,000	\$ (573,300)
Total revenues	<u>1,748,300</u>	<u>1,748,300</u>	<u>1,175,000</u>	<u>(573,300)</u>
<b>EXPENDITURES</b>				
Urban renewal	1,745,986	1,745,986	1,070,474	675,512
Operating contingency	62,514	62,514	-	62,514
Total expenditures	<u>1,808,500</u>	<u>1,808,500</u>	<u>1,070,474</u>	<u>738,026</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(60,200)</u>	<u>(60,200)</u>	<u>104,526</u>	<u>164,726</u>
<b>OTHER FINANCING (USES)</b>				
Transfers out	(40,000)	(40,000)	(31,735)	8,265
Total other financing (uses)	<u>(40,000)</u>	<u>(40,000)</u>	<u>(31,735)</u>	<u>8,265</u>
Net change in fund balances	(100,200)	(100,200)	72,791	172,991
Fund balances - beginning	<u>100,200</u>	<u>100,200</u>	<u>4,406</u>	<u>(95,794)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77,197</u>	<u>\$ 77,197</u>
Accrued compensation			56,100	
Unrealized gain (loss) on investments			<u>(3,884)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 129,413</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Parks Capital Improvement Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Intergovernmental	\$ 5,279,800	\$ 5,279,800	\$ 2,675,000	\$ (2,604,800)
Miscellaneous	32,500	32,500	13,503	(18,997)
Total revenues	<u>5,312,300</u>	<u>5,312,300</u>	<u>2,688,503</u>	<u>(2,623,797)</u>
<b>EXPENDITURES</b>				
Capital improvements	5,810,000	5,810,000	2,677,037	3,132,963
Total expenditures	<u>5,810,000</u>	<u>5,810,000</u>	<u>2,677,037</u>	<u>3,132,963</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(497,700)</u>	<u>(497,700)</u>	11,466	<u>509,166</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	448,400	448,400	227,431	(220,969)
Total other financing sources	<u>448,400</u>	<u>448,400</u>	<u>227,431</u>	<u>(220,969)</u>
Net change in fund balances	(49,300)	(49,300)	238,897	288,197
Fund balances - beginning	<u>1,297,200</u>	<u>1,297,200</u>	<u>1,185,154</u>	<u>(112,046)</u>
Fund balances - ending	<u>\$ 1,247,900</u>	<u>\$ 1,247,900</u>	\$ 1,424,051	<u>\$ 176,151</u>
Unrealized gain (loss) on investments			<u>(47,134)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 1,376,917</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**General Development Capital Improvement Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Capital improvements	22,612,000	22,612,000	10,597,720	12,014,280
Total expenditures	<u>22,612,000</u>	<u>22,612,000</u>	<u>10,597,720</u>	<u>12,014,280</u>
Excess of expenditures over revenue	<u>(22,612,000)</u>	<u>(22,612,000)</u>	<u>(10,597,720)</u>	<u>12,014,280</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	22,612,000	22,612,000	10,597,720	(12,014,280)
Total other financing sources	<u>22,612,000</u>	<u>22,612,000</u>	<u>10,597,720</u>	<u>(12,014,280)</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Transportation Capital Improvement Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Intergovernmental	\$ 9,465,200	\$ 9,465,200	\$ 1,131,185	\$ (8,334,015)
Charges for services	-	-	444,844	444,844
Miscellaneous	5,300	5,300	44,573	39,273
Total revenues	<u>9,470,500</u>	<u>9,470,500</u>	<u>1,620,602</u>	<u>(7,849,898)</u>
<b>EXPENDITURES</b>				
Capital improvements	45,322,500	45,322,500	10,243,140	35,079,360
Total expenditures	<u>45,322,500</u>	<u>45,322,500</u>	<u>10,243,140</u>	<u>35,079,360</u>
Excess of expenditures over revenue	<u>(35,852,000)</u>	<u>(35,852,000)</u>	<u>(8,622,538)</u>	<u>27,229,462</u>
<b>OTHER FINANCING SOURCES</b>				
Issuance of debt	13,072,000	13,072,000	9,554,705	(3,517,295)
Transfers in	22,168,600	22,168,600	5,405,120	(16,763,480)
Total other financing sources	<u>35,240,600</u>	<u>35,240,600</u>	<u>14,959,825</u>	<u>(20,280,775)</u>
Net change in fund balances	(611,400)	(611,400)	6,337,287	6,948,687
Fund balances - beginning	<u>3,325,700</u>	<u>3,325,700</u>	<u>4,043,231</u>	<u>717,531</u>
Fund balances - ending	<u>\$ 2,714,300</u>	<u>\$ 2,714,300</u>	<u>\$ 10,380,518</u>	<u>\$ 7,666,218</u>
Unavailable revenue			(427,746)	
Unrealized gain (loss) on investments			<u>(447,305)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 9,505,467</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Urban Renewal Capital Improvement Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Intergovernmental	\$ 7,225,500	\$ 7,225,500	\$ 4,671,955	\$ (2,553,545)
Charges for services	-	-	71,207	71,207
Total revenues	<u>7,225,500</u>	<u>7,225,500</u>	<u>4,743,162</u>	<u>(2,482,338)</u>
<b>EXPENDITURES</b>				
Capital improvements	10,423,200	10,423,200	2,627,735	7,795,465
Total expenditures	<u>10,423,200</u>	<u>10,423,200</u>	<u>2,627,735</u>	<u>7,795,465</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,197,700)</u>	<u>(3,197,700)</u>	<u>2,115,427</u>	<u>5,313,127</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	3,197,900	3,197,900	695,253	(2,502,647)
Total other financing sources	<u>3,197,900</u>	<u>3,197,900</u>	<u>695,253</u>	<u>(2,502,647)</u>
Net change in fund balances	200	200	2,810,680	2,810,480
Fund balances - beginning	<u>51,500</u>	<u>51,500</u>	<u>744,669</u>	<u>693,169</u>
Fund balances - ending	<u>\$ 51,700</u>	<u>\$ 51,700</u>	<u>\$ 3,555,349</u>	<u>\$ 3,503,649</u>
Unrealized gain (loss) on investments			<u>(159,636)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 3,395,713</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**GRDC - Rockwood Capital Improvement Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 62,800	\$ 62,800	\$ -	\$ (62,800)
Miscellaneous	17,900	17,900	93,584	75,684
Total revenues	<u>80,700</u>	<u>80,700</u>	<u>93,584</u>	<u>12,884</u>
<b>EXPENDITURES</b>				
Urban renewal	6,156,900	6,156,900	4,875,000	1,281,900
Total expenditures	<u>6,156,900</u>	<u>6,156,900</u>	<u>4,875,000</u>	<u>1,281,900</u>
Excess of expenditures over revenue	<u>(6,076,200)</u>	<u>(6,076,200)</u>	<u>(4,781,416)</u>	<u>1,294,784</u>
<b>OTHER FINANCING SOURCES</b>				
Issuance of debt	6,156,900	6,156,900	6,000,000	(156,900)
Total other financing sources	<u>6,156,900</u>	<u>6,156,900</u>	<u>6,000,000</u>	<u>(156,900)</u>
Net change in fund balances	80,700	80,700	1,218,584	1,137,884
Fund balances - beginning	<u>887,000</u>	<u>887,000</u>	<u>373,375</u>	<u>(513,625)</u>
Fund balances - ending	<u>\$ 967,700</u>	<u>\$ 967,700</u>	<u>\$ 1,591,959</u>	<u>\$ 624,259</u>
Unrealized gain (loss) on investments			<u>(11,931)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 1,580,028</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Water Fund**

For the Fiscal Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental	\$ 86,700	\$ 86,700	\$ 130,354	\$ 43,654
Charges for services	16,730,600	16,730,600	17,020,209	289,609
Miscellaneous	466,700	466,700	371,591	(95,109)
Internal service charges	960,000	960,000	841,169	(118,831)
Total revenues	<u>18,244,000</u>	<u>18,244,000</u>	<u>18,363,323</u>	<u>119,323</u>
<b>EXPENDITURES</b>				
Environmental services	12,845,431	12,845,431	11,945,068	900,363
Operating contingency	1,927,000	1,927,000	-	1,927,000
Total expenditures	<u>14,772,431</u>	<u>14,772,431</u>	<u>11,945,068</u>	<u>2,827,363</u>
Excess of revenues over expenditures	<u>3,471,569</u>	<u>3,471,569</u>	<u>6,418,255</u>	<u>2,946,686</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	163,500	163,500	1,089,934	926,434
Transfers out	(3,902,700)	(3,902,700)	(3,886,280)	16,420
Total other financing sources (uses)	<u>(3,739,200)</u>	<u>(3,739,200)</u>	<u>(2,796,346)</u>	<u>942,854</u>
Net change in fund balances	(267,631)	(267,631)	3,621,909	3,889,540
Fund balances - beginning	<u>28,669,900</u>	<u>28,669,900</u>	<u>31,454,015</u>	<u>2,784,115</u>
Fund balances - ending	<u>\$ 28,402,269</u>	<u>\$ 28,402,269</u>	<u>\$ 35,075,924</u>	<u>\$ 6,673,655</u>
Capital assets, net of depreciation			81,249,693	
Debt payable, ne			(47,622,434)	
Due from other funds			2,063,100	
Pension asset/liability, net			(3,780,801)	
OPEB asset/liability, net			(442,576)	
Unrealized gain (loss) on investments			<u>(1,197,578)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 65,345,328</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Water Capital Improvement Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Intergovernmental	\$ 716,700	\$ 716,700	\$ 138,135	\$ (578,565)
Charges for services	1,932,500	1,932,500	-	(1,932,500)
Miscellaneous	135,200	135,200	250,796	115,596
Total revenues	<u>2,784,400</u>	<u>2,784,400</u>	<u>388,931</u>	<u>(2,395,469)</u>
<b>EXPENDITURES</b>				
Capital improvements	29,596,400	29,596,400	8,407,716	21,188,684
Total expenditures	<u>29,596,400</u>	<u>29,596,400</u>	<u>8,407,716</u>	<u>21,188,684</u>
Excess of expenditures over revenue	<u>(26,812,000)</u>	<u>(26,812,000)</u>	<u>(8,018,785)</u>	<u>18,793,215</u>
<b>OTHER FINANCING SOURCES</b>				
Issuance of debt	26,000,000	26,000,000	31,104,315	5,104,315
Transfers in	1,447,700	1,447,700	724,723	(722,977)
Total other financing sources	<u>27,447,700</u>	<u>27,447,700</u>	<u>31,829,038</u>	<u>4,381,338</u>
Net change in fund balances	635,700	635,700	23,810,253	23,174,553
Fund balances - beginning	<u>10,577,000</u>	<u>10,577,000</u>	<u>9,434,161</u>	<u>(1,142,839)</u>
Fund balances - ending	<u>\$ 11,212,700</u>	<u>\$ 11,212,700</u>	<u>\$ 33,244,414</u>	<u>\$ 22,031,714</u>
Unrealized gain (loss) on investments			<u>(1,333,095)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 31,911,319</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Stormwater Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ 1,328	\$ 1,328
Charges for services	11,467,800	11,467,800	11,498,365	30,565
Miscellaneous	276,020	276,020	167,560	(108,460)
Internal service charges	409,000	409,000	420,626	11,626
Total revenues	<u>12,152,820</u>	<u>12,152,820</u>	<u>12,087,879</u>	<u>(64,941)</u>
<b>EXPENDITURES</b>				
Environmental services	8,739,625	8,739,625	7,893,679	845,946
Operating contingency	1,311,000	1,311,000	-	1,311,000
Total expenditures	<u>10,050,625</u>	<u>10,050,625</u>	<u>7,893,679</u>	<u>2,156,946</u>
Excess of revenues over expenditures	<u>2,102,195</u>	<u>2,102,195</u>	<u>4,194,200</u>	<u>2,092,005</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	219,600	219,600	198,185	(21,415)
Transfers out	<u>(4,268,100)</u>	<u>(4,268,100)</u>	<u>(4,218,489)</u>	<u>49,611</u>
Total other financing sources (uses)	<u>(4,048,500)</u>	<u>(4,048,500)</u>	<u>(4,020,304)</u>	<u>28,196</u>
Net change in fund balances	(1,946,305)	(1,946,305)	173,896	2,120,201
Fund balances - beginning	<u>13,801,000</u>	<u>13,801,000</u>	<u>14,478,165</u>	<u>677,165</u>
Fund balances - ending	<u>\$ 11,854,695</u>	<u>\$ 11,854,695</u>	<u>\$ 14,652,061</u>	<u>\$ 2,797,366</u>
Capital assets, net of depreciation			60,387,442	
Debt payable, ne			(3,825,098)	
Due from other funds			1,753,008	
Pension asset/liability, net			(3,513,338)	
OPEB asset/liability, net			(303,562)	
Unrealized gain (loss) on investments			<u>(416,315)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 68,734,198</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Stormwater Capital Improvement Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Miscellaneous	\$ 91,800	\$ 91,800	\$ 107,409	\$ 15,609
Total revenues	<u>91,800</u>	<u>91,800</u>	<u>107,409</u>	<u>15,609</u>
<b>EXPENDITURES</b>				
Capital improvements	7,695,900	7,695,900	1,382,183	6,313,717
Total expenditures	<u>7,695,900</u>	<u>7,695,900</u>	<u>1,382,183</u>	<u>6,313,717</u>
Excess of expenditures over revenue	<u>(7,604,100)</u>	<u>(7,604,100)</u>	<u>(1,274,774)</u>	<u>6,329,326</u>
<b>OTHER FINANCING SOURCES</b>				
Issuance of debt	702,000	702,000	-	(702,000)
Transfers in	2,934,100	2,934,100	2,257,329	(676,771)
Total other financing sources	<u>3,636,100</u>	<u>3,636,100</u>	<u>2,257,329</u>	<u>(1,378,771)</u>
Net change in fund balances	(3,968,000)	(3,968,000)	982,555	4,950,555
Fund balances - beginning	<u>11,308,200</u>	<u>11,308,200</u>	<u>10,168,120</u>	<u>(1,140,080)</u>
Fund balances - ending	<u>\$ 7,340,200</u>	<u>\$ 7,340,200</u>	\$ 11,150,675	<u>\$ 3,810,475</u>
Unrealized gain (loss) on investments			<u>(355,925)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 10,794,750</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Wastewater Fund**

**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Licenses and permits	\$ 5,000	\$ 5,000	\$ 37,054	\$ 32,054
Intergovernmental	373,400	373,400	426,366	52,966
Charges for services	20,908,100	20,908,100	20,856,613	(51,487)
Miscellaneous	428,300	428,300	369,693	(58,607)
Internal service charges	863,000	863,000	741,745	(121,255)
Total revenues	<u>22,577,800</u>	<u>22,577,800</u>	<u>22,431,471</u>	<u>(146,329)</u>
<b>EXPENDITURES</b>				
Environmental services	16,187,673	16,187,673	14,109,643	2,078,030
Operating contingency	2,428,000	2,428,000	-	2,428,000
Total expenditures	<u>18,615,673</u>	<u>18,615,673</u>	<u>14,109,643</u>	<u>4,506,030</u>
Excess of revenues over expenditures	<u>3,962,127</u>	<u>3,962,127</u>	<u>8,321,828</u>	<u>4,359,701</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,641,200	1,641,200	910,272	(730,928)
Transfers out	(13,542,700)	(13,542,700)	(12,437,060)	1,105,640
Total other financing sources (uses)	<u>(11,901,500)</u>	<u>(11,901,500)</u>	<u>(11,526,788)</u>	<u>374,712</u>
Net change in fund balances	(7,939,373)	(7,939,373)	(3,204,960)	4,734,413
Fund balances - beginning	<u>27,059,000</u>	<u>27,059,000</u>	<u>27,857,991</u>	<u>798,991</u>
Fund balances - ending	<u>\$ 19,119,627</u>	<u>\$ 19,119,627</u>	<u>\$ 24,653,031</u>	<u>\$ 5,533,404</u>
Capital assets, net of depreciation			120,101,038	
Debt payable, ne			(4,101,463)	
Due from other funds			3,323,970	
Pension asset/liability, net			(3,819,077)	
OPEB asset/liability, net			(115,604)	
Unrealized gain (loss) on investments			<u>(549,561)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 139,492,334</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Wastewater Capital Improvement Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Intergovernmental	\$ 756,700	\$ 756,700	\$ 21,785	\$ (734,915)
Charges for services	250,000	250,000	-	(250,000)
Miscellaneous	172,000	172,000	245,725	73,725
Total revenues	<u>1,178,700</u>	<u>1,178,700</u>	<u>267,510</u>	<u>(911,190)</u>
<b>EXPENDITURES</b>				
Capital improvements	26,205,200	26,205,200	5,125,768	21,079,432
Total expenditures	<u>26,205,200</u>	<u>26,205,200</u>	<u>5,125,768</u>	<u>21,079,432</u>
Excess of expenditures over revenue	<u>(25,026,500)</u>	<u>(25,026,500)</u>	<u>(4,858,258)</u>	<u>20,168,242</u>
<b>OTHER FINANCING SOURCES</b>				
Issuance of debt	897,400	897,400	1,700	(895,700)
Transfers in	11,581,200	11,581,200	10,860,000	(721,200)
Total other financing sources	<u>12,478,600</u>	<u>12,478,600</u>	<u>10,861,700</u>	<u>(1,616,900)</u>
Net change in fund balances	(12,547,900)	(12,547,900)	6,003,442	18,551,342
Fund balances - beginning	<u>24,012,000</u>	<u>24,012,000</u>	<u>23,194,505</u>	<u>(817,495)</u>
Fund balances - ending	<u>\$ 11,464,100</u>	<u>\$ 11,464,100</u>	<u>\$ 29,197,947</u>	<u>\$ 17,733,847</u>
Unrealized gain (loss) on investments			<u>(1,148,336)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 28,049,611</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Facilities & Fleet Management Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental	\$ 97,000	\$ 97,000	\$ 76,597	\$ (20,403)
Miscellaneous	137,000	137,000	184,513	47,513
Internal service charges	5,231,335	5,231,335	5,234,332	2,997
Total revenues	<u>5,465,335</u>	<u>5,465,335</u>	<u>5,495,442</u>	<u>30,107</u>
<b>EXPENDITURES</b>				
Citywide services	5,804,129	5,804,129	4,588,843	1,215,286
Fire and emergency services	225,000	225,000	224,747	253
Operating contingency	301,000	301,000	-	301,000
Total expenditures	<u>6,330,129</u>	<u>6,330,129</u>	<u>4,813,590</u>	<u>1,516,539</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(864,794)</u>	<u>(864,794)</u>	<u>681,852</u>	<u>1,546,646</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	197,000	197,000	197,000	-
Transfers out	(339,206)	(339,206)	(322,206)	17,000
Total other financing sources (uses)	<u>(142,206)</u>	<u>(142,206)</u>	<u>(125,206)</u>	<u>17,000</u>
Net change in fund balances	(1,007,000)	(1,007,000)	556,646	1,563,646
Fund balances - beginning	<u>1,007,000</u>	<u>1,007,000</u>	<u>3,174,781</u>	<u>2,167,781</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,731,427</u>	<u>\$ 3,731,427</u>
Capital assets, net of depreciation			9,078,699	
Debt payable, ne			(855,056)	
Due from other funds			264,966	
Leases, net			(13,955)	
Pension asset/liability, net			(1,797,537)	
OPEB asset/liability, net			(237,203)	
Unrealized gain (loss) on investments			<u>(162,510)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 10,008,831</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**City Facility Capital Improvement Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Miscellaneous	\$ -	\$ -	\$ 27,210	\$ 27,210
Total revenues	<u>-</u>	<u>-</u>	<u>27,210</u>	<u>27,210</u>
<b>EXPENDITURES</b>				
Capital improvements	1,833,000	1,833,000	128,203	1,704,797
Total expenditures	<u>1,833,000</u>	<u>1,833,000</u>	<u>128,203</u>	<u>1,704,797</u>
Excess of expenditures over revenue	<u>(1,833,000)</u>	<u>(1,833,000)</u>	<u>(100,993)</u>	<u>1,732,007</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	437,000	437,000	210,000	(227,000)
Total other financing sources	<u>437,000</u>	<u>437,000</u>	<u>210,000</u>	<u>(227,000)</u>
Net change in fund balances	(1,396,000)	(1,396,000)	109,007	1,505,007
Fund balances - beginning	<u>1,400,000</u>	<u>1,400,000</u>	<u>2,282,174</u>	<u>882,174</u>
Fund balances - ending	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 2,391,181</u>	<u>\$ 2,387,181</u>
Unrealized gain (loss) on investments			<u>(98,095)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 2,293,086</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Legal Services Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ 318	\$ 318
Charges for services	-	-	1,164	1,164
Miscellaneous	-	-	6,971	6,971
Internal service charges	1,290,193	1,290,193	1,290,193	-
Total revenues	<u>1,290,193</u>	<u>1,290,193</u>	<u>1,298,646</u>	<u>8,453</u>
<b>EXPENDITURES</b>				
City attorney's office	1,345,193	1,345,193	1,193,709	151,484
Operating contingency	336,000	336,000	-	336,000
Total expenditures	<u>1,681,193</u>	<u>1,681,193</u>	<u>1,193,709</u>	<u>487,484</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(391,000)</u>	<u>(391,000)</u>	<u>104,937</u>	<u>495,937</u>
Net change in fund balances	(391,000)	(391,000)	104,937	495,937
Fund balances - beginning	<u>391,000</u>	<u>391,000</u>	<u>366,628</u>	<u>(24,372)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 471,565</u>	<u>\$ 471,565</u>
Pension asset/liability, net			(1,244,158)	
Unrealized gain (loss) on investments			<u>(24,325)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ (796,918)</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Administrative Services Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Intergovernmental	\$ 410,000	\$ 410,000	\$ 320,834	\$ (89,166)
Charges for services	115,000	115,000	137,562	22,562
Miscellaneous	125,000	125,000	361,198	236,198
Internal service charges	17,712,940	17,712,940	17,459,448	(253,492)
Total revenues	<u>18,362,940</u>	<u>18,362,940</u>	<u>18,279,042</u>	<u>(83,898)</u>
<b>EXPENDITURES</b>				
Office of governance and management	3,292,359	3,292,359	2,571,496	720,863
Budget and finance	6,599,228	6,599,228	5,658,878	940,350
Information technology	4,651,220	4,651,220	4,421,173	230,047
Citywide services	4,426,158	4,426,158	3,756,986	669,172
Community livability	1,775,460	1,775,460	1,297,684	477,776
Operating contingency	641,000	641,000	-	641,000
Total expenditures	<u>21,385,425</u>	<u>21,385,425</u>	<u>17,706,217</u>	<u>3,679,208</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,022,485)</u>	<u>(3,022,485)</u>	<u>572,825</u>	<u>3,595,310</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,527,000	1,527,000	1,527,049	49
Transfers out	(114,515)	(114,515)	(114,515)	-
Total other financing sources (uses)	<u>1,412,485</u>	<u>1,412,485</u>	<u>1,412,534</u>	<u>49</u>
Net change in fund balances	(1,610,000)	(1,610,000)	1,985,359	3,595,359
Fund balances - beginning	<u>2,110,000</u>	<u>2,110,000</u>	<u>4,448,382</u>	<u>2,338,382</u>
Fund balances - ending	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 6,433,741</u>	<u>\$ 5,933,741</u>
Capital assets, net of depreciation			1,192,407	
Due from other funds			1,298,662	
Pension asset/liability, net			(14,500,165)	
OPEB asset/liability, net			(1,183,352)	
Unrealized gain (loss) on investments			<u>(314,615)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ (7,073,322)</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Enterprise System Replacement Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Miscellaneous	\$ -	\$ -	\$ 13,774	\$ 13,774
Total revenues	<u>-</u>	<u>-</u>	<u>13,774</u>	<u>13,774</u>
<b>EXPENDITURES</b>				
Capital improvements	609,000	609,000	253,036	355,964
Total expenditures	<u>609,000</u>	<u>609,000</u>	<u>253,036</u>	<u>355,964</u>
Excess of expenditures over revenue	<u>(609,000)</u>	<u>(609,000)</u>	<u>(239,262)</u>	<u>369,738</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	50,000	50,000	50,000	-
Transfers out	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>	<u>1,000,000</u>
Total other financing sources (uses)	<u>(950,000)</u>	<u>(950,000)</u>	<u>50,000</u>	<u>1,000,000</u>
Net change in fund balances	(1,559,000)	(1,559,000)	(189,262)	1,369,738
Fund balances - beginning	<u>1,559,000</u>	<u>1,559,000</u>	<u>1,277,596</u>	<u>(281,404)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,088,334</u>	<u>\$ 1,088,334</u>
Unrealized gain (loss) on investments			<u>(14,206)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 1,074,128</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Equipment Replacement Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Miscellaneous	\$ 176,759	\$ 176,759	\$ 235,755	\$ 58,996
Internal service charges	4,103,305	4,103,305	5,644,698	1,541,393
Total revenues	<u>4,280,064</u>	<u>4,280,064</u>	<u>5,880,453</u>	<u>1,600,389</u>
<b>EXPENDITURES</b>				
Citywide services	9,241,106	9,241,106	1,808,014	7,433,092
Total expenditures	<u>9,241,106</u>	<u>9,241,106</u>	<u>1,808,014</u>	<u>7,433,092</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,961,042)</u>	<u>(4,961,042)</u>	<u>4,072,439</u>	<u>9,033,481</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	1,256,021	1,337,021	171,549	(1,165,472)
Total other financing sources	<u>1,256,021</u>	<u>1,337,021</u>	<u>171,549</u>	<u>(1,165,472)</u>
Net change in fund balances	(3,705,021)	(3,624,021)	4,243,988	7,868,009
Fund balances - beginning	<u>17,895,383</u>	<u>17,895,383</u>	<u>19,772,624</u>	<u>1,877,241</u>
Fund balances - ending	<u>\$ 14,190,362</u>	<u>\$ 14,271,362</u>	<u>\$ 24,016,612</u>	<u>\$ 9,745,250</u>
Due to other funds			(23,071,046)	
Unrealized gain (loss) on investments			<u>(891,782)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 53,784</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Workers Comp & Liability Management Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Miscellaneous	\$ 177,500	\$ 177,500	\$ 202,389	\$ 24,889
Internal service charges	3,626,524	3,626,524	3,737,872	111,348
Total revenues	<u>3,804,024</u>	<u>3,804,024</u>	<u>3,940,261</u>	<u>136,237</u>
<b>EXPENDITURES</b>				
City attorney's office	4,978,459	4,978,459	3,511,009	1,467,450
Operating contingency	579,700	579,700	-	579,700
Total expenditures	<u>5,558,159</u>	<u>5,558,159</u>	<u>3,511,009</u>	<u>2,047,150</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,754,135)</u>	<u>(1,754,135)</u>	<u>429,252</u>	<u>2,183,387</u>
Net change in fund balances	(1,754,135)	(1,754,135)	429,252	2,183,387
Fund balances - beginning	<u>3,465,000</u>	<u>3,465,000</u>	<u>4,480,061</u>	<u>1,015,061</u>
Fund balances - ending	<u>\$ 1,710,865</u>	<u>\$ 1,710,865</u>	\$ 4,909,313	<u>\$ 3,198,448</u>
Capital assets, net of depreciation			5,512	
Pension asset/liability, net			(663,874)	
Unrealized gain (loss) on investments			<u>(323,199)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 3,927,752</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**COG Health & Dental Plans Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Miscellaneous	\$ 1,848,000	\$ 1,848,000	\$ 931,908	\$ (916,092)
Internal service charges	9,134,000	9,134,000	7,619,459	(1,514,541)
Total revenues	<u>10,982,000</u>	<u>10,982,000</u>	<u>8,551,367</u>	<u>(2,430,633)</u>
<b>EXPENDITURES</b>				
Citywide services	13,566,500	13,566,500	7,368,256	6,198,244
Operating contingency	2,059,000	2,059,000	-	2,059,000
Total expenditures	<u>15,625,500</u>	<u>15,625,500</u>	<u>7,368,256</u>	<u>8,257,244</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,643,500)</u>	<u>(4,643,500)</u>	<u>1,183,111</u>	<u>5,826,611</u>
<b>OTHER FINANCING (USES)</b>				
Transfers out	(160,000)	(160,000)	(160,000)	-
Total other financing (uses)	<u>(160,000)</u>	<u>(160,000)</u>	<u>(160,000)</u>	<u>-</u>
Net change in fund balances	(4,803,500)	(4,803,500)	1,023,111	5,826,611
Fund balances - beginning	<u>7,230,000</u>	<u>7,230,000</u>	<u>6,943,117</u>	<u>(286,883)</u>
Fund balances - ending	<u>\$ 2,426,500</u>	<u>\$ 2,426,500</u>	<u>\$ 7,966,228</u>	<u>\$ 5,539,728</u>
Unrealized gain (loss) on investments			<u>(332,268)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 7,633,960</u>	

## **APPENDIX C**

## **Reconciliation of System Billing Rates to 2 CFR 200 Subpart E, “Cost Principles” Rates**

Appendix C provides a reconciliation of the rates applied in the City’s financial costing system to the rates shown in the Indirect Cost Rate Proposal. As demonstrated by the reconciliation, all cost classifications, required adjustments and central service allocations are identical for both presentations. However, for simplicity in billing and internal cost smoothing over time, the City blends the rates of the Urban Design and Planning Services, Community Development and Economic Development Services Departments.

For purposes of the Indirect Cost Rate Proposal, the City presents the rates in a format recommended in U.S. Department of Health and Human Services ASMB C-10 “Cost Principles and Procedures for Establishing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government”. This format applies both indirect costs and central service allocations to total direct costs. The purpose of using this format is for ease of understanding to readers.

The City’s financial costing system applies indirect costs to direct labor only (also allowed under 2 CFR 200 Subpart E, “Cost Principles”) and central service allocations to total direct costs. The purpose for this distinction is to use the cost drivers that most accurately allocate indirect costs to actual expenditures.

**City of Gresham**  
**Indirect Cost Rates**  
Year Ended June 30, 2022  
For Use During Fiscal Year 2023-2024

**System Billing Rates**

**Departmental Overhead Rates Based on Direct Labor Costs**

	Indirect Departmental Costs	Direct Labor Costs	%
<b>Police</b>	4,547,480	21,910,075	<b>20.76%</b>
<b>FES</b>	3,527,556	21,048,095	<b>16.76%</b>
<b>DES</b>	6,113,563	15,320,396	<b>39.90%</b>
<b>Blended Departments</b>			
<b>UDP</b>	581,624	1,795,419	<b>32.39%</b>
<b>UR</b>	38,684	366,582	<b>10.55%</b>
<b>EDHS</b>	1,017,158	3,777,584	<b>26.93%</b>
<b>CL</b>	<u>298,271</u>	<u>1,172,680</u>	<b>25.43%</b>
<b>Blended Totals</b>	1,935,737	7,112,265	<b>27.22%</b>

**Central Service Overhead Rates Based on Direct Total Costs**

	Indirect Central Service Costs	Direct Total Costs	%
<b>Police</b>	7,614,221	27,740,172	<b>27.45%</b>
<b>FES</b>	4,000,298	24,928,123	<b>16.05%</b>
<b>DES</b>	10,965,403	47,853,277	<b>22.91%</b>
<b>Blended Departments</b>			
<b>UDP</b>	565,750	1,973,530	<b>28.67%</b>
<b>UR</b>	164,397	553,692	<b>29.69%</b>
<b>EDHS</b>	1,461,642	4,126,901	<b>35.42%</b>
<b>CL</b>	<u>948,243</u>	<u>1,369,069</u>	<b>69.26%</b>
<b>Blended Totals</b>	3,140,032	8,023,192	<b>39.14%</b>

**City of Gresham**  
**Indirect Cost Rates**  
Year Ended June 30, 2022  
For Use During Fiscal Year 2023-2024

**Reconciliation of System Billing Rates to 2 CFR 200 "Cost Principal" Rates**

	Departmental Overhead Rate Based on Labor	Add: Materials Transfers and Depreciation	Departmental Overhead Rate Based on Total Costs	Add: Central Service Overhead Rate	2 CFR 200 Method Rate
<b>Police</b>					
Indirect Costs	4,547,480		4,547,480	7,614,221	12,161,701
Direct Labor	21,910,075	5,830,097	27,740,172	27,740,172	27,740,172
	<u>20.76%</u>		<u>16.39%</u>	<u>27.45%</u>	<u>43.84%</u>
<b>FES</b>					
Indirect Costs	3,527,556		3,527,556	4,000,298	7,527,854
Direct Labor	21,048,095	3,073,778	24,121,873	24,121,873	24,121,873
	<u>16.76%</u>		<u>14.62%</u>	<u>16.58%</u>	<u>31.21%</u>
<b>DES</b>					
Indirect Costs	6,113,563		6,113,563	10,965,403	17,078,966
Direct Labor	15,320,396	32,532,881	47,853,277	47,853,277	47,853,277
	<u>39.90%</u>		<u>12.78%</u>	<u>22.91%</u>	<u>35.69%</u>
<b>Blended Departments</b>					
<b>UDP</b>					
Indirect Costs	581,624		581,624	565,750	1,147,374
Direct Labor	1,795,419	178,111	1,973,530	1,973,530	1,973,530
	<u>32.39%</u>		<u>29.47%</u>	<u>28.67%</u>	<u>58.14%</u>
<b>UR</b>					
Indirect Costs	38,684		38,684	164,397	203,081
Direct Labor	366,582	182,364	548,946	548,946	548,946
	<u>10.55%</u>		<u>7.05%</u>	<u>29.95%</u>	<u>36.99%</u>
<b>EDHS</b>					
Indirect Costs	1,017,158		1,017,158	1,461,642	2,478,800
Direct Labor	3,777,584	349,317	4,126,901	4,126,901	4,126,901
	<u>26.93%</u>		<u>24.65%</u>	<u>35.42%</u>	<u>60.06%</u>
<b>CL</b>					
Indirect Costs	298,271		298,271	948,243	1,246,514
Direct Labor	1,172,680	196,389	1,369,069	1,369,069	1,369,069
	<u>25.43%</u>		<u>21.79%</u>	<u>69.26%</u>	<u>91.05%</u>
<b>Total Blended Departments</b>					
Indirect Costs	1,935,737		1,935,737	3,140,032	5,075,769
Direct Labor	7,112,265	906,181	8,018,446	8,018,446	8,018,446
	<u>27.22%</u>		<u>24.14%</u>	<u>39.16%</u>	<u>63.30%</u>