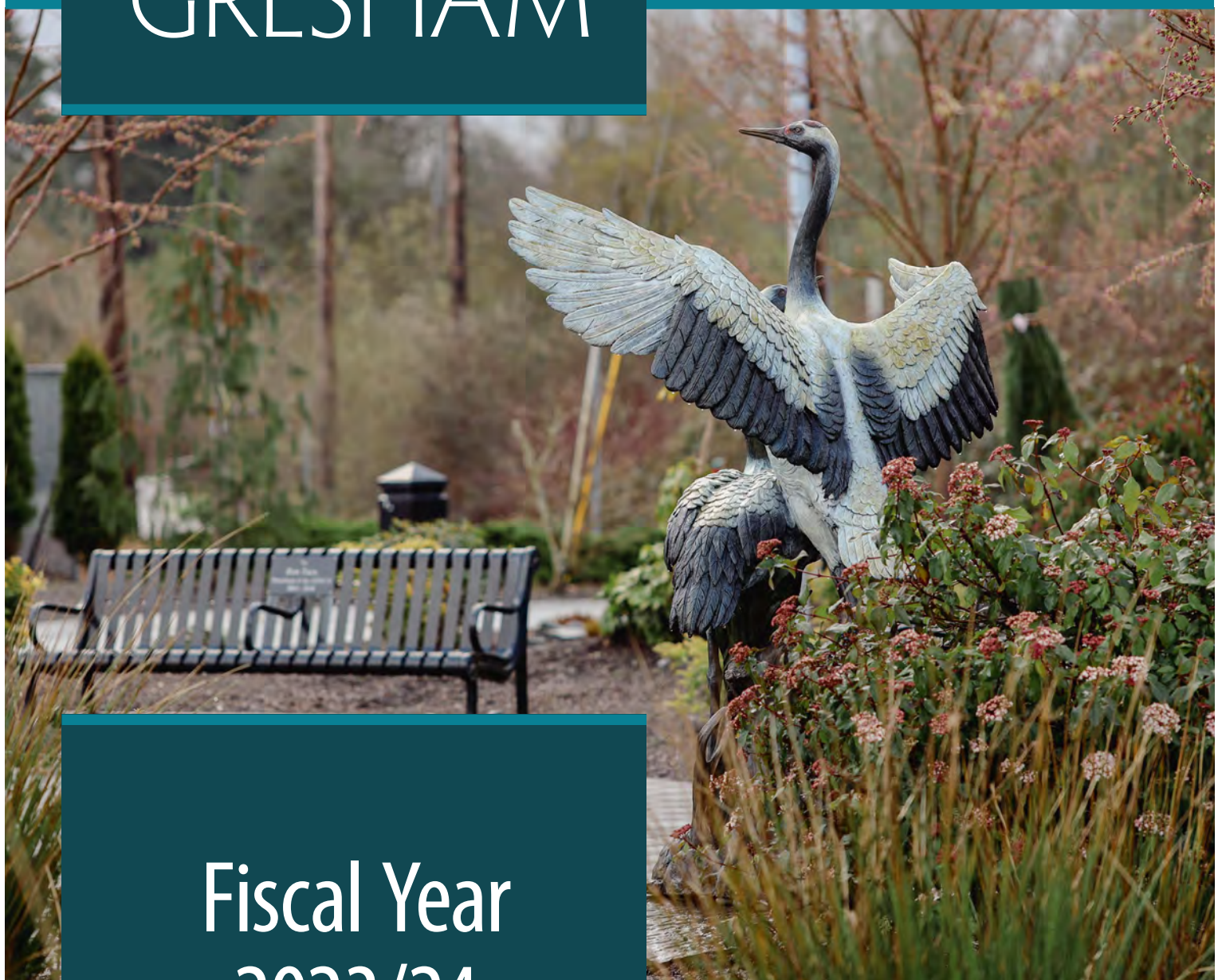


CITY OF  
GRESHAM



Fiscal Year  
2023/24

# INTERNAL SERVICE CHARGE MANUAL

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## Internal Service Charges

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# Overview

## Internal Service Charges

Internal Service Funds account for the services delivered by the City’s support departments to operating departments. These services are funded by Internal Service Charges (ISCs), which are collected from operating funds. Internal Service Charges are collected for the following services:

Department	Fund	Internal Service
City Manager's Office	Administrative Services Fund	City Administration
Citywide Services	Administrative Services Fund	Citywide Services General Support
	Facilities & Fleet Fund	Property Management Vehicle Maintenance Vehicle Fuels
	Equipment Replacement Fund	Vehicle & Equipment Replacement Computer Replacement
Information Technology	Administrative Services Fund	Information Technology
Budget & Finance	Administrative Services Fund	Financial Services Utility Billing
City Attorney's Office	Legal Services Fund	Legal Services
	Liability Management Subfund	Liability Management
Economic, Development & Housing Services	General Fund	Economic, Development & Housing Services
Community Services	General Fund	Community Services

**NOTE:** Some organizational restructuring occurred for FY 2021/22 as well as FY 2022/23. As a result, comparisons with prior years may be difficult. Please refer to the *Revenue Information* and *Expenditure Information* sections of the FY 2023/24 Proposed Budget document for additional details regarding year over year budget comparisons.

# Overview

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## Summary

The intent of this manual is to explain the calculations behind the distribution of ISCs each year. This process requires several steps:

- Evaluate and update the drivers used to allocate the charges. These drivers are designed to approximate actual internal service use when possible.
- Identify other resources to support the internal service departments. These could include grants, interest income, or reimbursements.
- Determine the cost of the internal services delivered.
- Calculate the net amount that must be collected from operating departments to maintain the City's support services (other revenue subtracted from service costs).
- Allocate the remaining service costs across operating departments based on the drivers.

## Drivers

Driver data is typically based on service data from a period of time: the last completed fiscal year (in this case FY 2021/22), a single point in time (e.g., July 1), or on budgetary information for the current fiscal year (in this case FY 2022/23). For some instances, data may be based on a rolling three-year average to smooth out the impact of special projects or unusual circumstances. The Designated Purpose Fund does not pay ISCs; however, where applicable, the driver data for this fund is combined with data for the primary operating program for collection purposes. The following drivers were used to determine one or more of the ISCs for FY 2023/24:

- Size of operating budget – based on the FY 2022/23 Adopted Budget. Some items are exempt from this calculation as noted in the description of each internal service charge.
- Size of payroll – based on the FY 2022/23 Adopted Budget
- FTE and LTE (full-time employee and limited-term employee equivalent) – based on the FY 2022/23 Adopted Budget
- Square footage of facilities – square footage occupied by a program area on July 1, 2022
- Number of computers – number of computers assigned to a program area on July 1, 2022
- Number of mobile devices – number of mobile devices assigned to a program area on July 1, 2022
- Number, classification, and maintenance costs (three-year average) of vehicles and equipment – assigned vehicles and equipment as of July 2022
- Fuel usage – average usage from the last three completed fiscal years
- Attorney hours – average number of hours in the last three completed fiscal years
- Property values – insured value of city-owned property as of July 2022
- Equipment replacement – number and type of vehicles and equipment and anticipated replacement costs
- Computer replacement – number and type of computers and anticipated replacement costs

# Overview

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## Driver Methodology Changes

The methodology used to calculate drivers typically remains consistent from year to year. After careful review, driver allocations that no longer accurately reflect the proportion of services delivered in the long term are recalculated.

- For FY 2023/24 the IT drivers were reviewed. One of the IT drivers has been changed from the number of telephone lines to the number of mobile devices assigned to a program area. The new hybrid/remote work paradigm coupled with the increased need for technology in the field has led to growth in the number of mobile devices that the city uses to conduct its business. Smart phones and tablets have been coupled with the city's traditional "land-line" phones system to such an extent that the former model of counting handsets on desks as an indicator of ISC charges no longer accurately reflects the cost to support the city's technology, therefore this new model will insure equity of operational cost for the business units.

## Driver Changes

The drivers are updated each year to reflect the most current data available. Such updates may have an impact on the proportion collected from an individual program area for a specific support function.

(Note: Since drivers are based on prior year's data, the information in this section primarily reflects changes between FY 2021/22 and FY 2022/23.)

For FY 2023/24 major changes include:

- Size of operating budget – The majority of the department budgets remained proportional, except for Economic, Development & Housing Services which decreased due to organizational changes, while Community Livability, CDBG/HOME and Parks, also reflecting organizational changes, have increased.
- FTE / LTE – The personnel levels remained relatively level with slight increases in Urban Design and Planning, Police, Fire, Parks, Homeless Services and Stormwater in fiscal year 2022/23. Most of these changes are related to ARPA funding, and a few offset decreases in position count from the previous year.
- IT – Proportions for IT drivers stayed mostly consistent with only minor adjustments.
- Number and classification of vehicles – Changes in drivers were primarily the result of classification adjustments and recategorization of some vehicles.
- Vehicle insurance – Vehicle insurance decreased slightly from FY 2021/22 for most areas, significantly, Parks, Transportation, and the Utilities. This driver uses a three-year average to smooth changes.



## Overview

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- Fuel usage – While fuel costs increased across the board, proportionality of fuel usage stayed mostly consistent. Decreases occurred in Police and Transportation mostly due to increased activity in other areas.
- Attorney hours – Increased attorney and support hour usage over the rolling three-year average caused increases for Fire, Police, Transportation, and the Utilities. Decreased usage resulted in a lower three-year average for Community Livability and Urban Design & Planning.
- Property values – Property values stayed mostly consistent with years past. Increased space usage by Parks and Community Livability drove increases in their proportional share of property values.
- Equipment replacement – There were shifts for some programs based on additions, changes in anticipated asset life, replacement cost and other adjustments.

## Revenues

Specific support functions receive additional revenue from grants, interest income, or reimbursements. Changes in these revenues from year to year may influence the amount of ISCs that are collected.

For FY 2023/24 major changes include:

- Administrative Services Fund – The decrease in Intergovernmental Revenue results from the Emergency Management division moving to the Designated Purpose Fund for FY 2023/24 as part of a reorganization. Internal Payments increased due to increased health plan consultant fees and increased anticipated Internal Professional Services related to increased Capital Improvement Project activity. The increase in Transfers In results from support from Department of Environmental Services for a Business Support Analyst, and recruiting program support from the General Fund, dedicated to that fund.
- Equipment Replacement Fund – This fund includes anticipated transfers for internal service departments to support their portion of vehicle and equipment costs. For fiscal year 2023/24, contributions from the General Fund are being deferred and are expected to be made at year-end assuming General Fund turnback allows. It is not intended that this will impact the long-term replacement of General Fund vehicles and equipment.
- On April 18<sup>th</sup>, 2023 the Gresham City Council and Gresham Redevelopment Commission agreed to an interagency credit facility to finance Urban Renewal activities and meet the debt requirements. This overnight loan program will utilize Equipment Replacement funds. The repayment of this loan is shown in this fund in Miscellaneous Income. This arrangement has no net impact to the fund.
- Liability Management Subfund: Beginning balance decreased due to anticipated insurance premium increases in FY 2022/23.

## Overview

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### Support Service Budgets

Operating budgets within many support service areas increased in FY 2023/24 due to expected costs to meet the demands of the City's current needs. While more details may be found in the *Central Support Funds* section of the FY 2023/24 Proposed Budget, this section highlights the significant changes.

For FY 2023/24 major changes include:

- Facilities & Fleet Management Fund: Citywide Services – The budget reflects a transfer to the Facilities Capital Fund to cover anticipated project costs. Operating budgets increased to accommodate rising prices of vehicle body repairs and parts.
- Legal Services – Reflects the expiration of an LTE position midyear, upon project completion.
- Administrative Services Fund: Information Technology – All mobile device purchases and monthly service charge expenses are being centralized in the Information Technology budget.
- Administrative Services Fund: Citywide Services – The Emergency Management program will move to the Designated Purpose Fund beginning in FY 2023/24.
- Equipment Replacement Fund – Significant delays in manufacturing and delivery of vehicles and equipment increased the FY 2022/23 budget with a larger than normal number of carry over purchases. Most of these items were received and caught up in FY 2022/23, hence the decrease in budget for FY2023/24.
- Equipment Replacement Fund – As described on the previous page, the Equipment Replacement Fund will provide an overnight loan to the Gresham Redevelopment Commission. This is budgeted as Other Requirements. This arrangement has no net impact to the fund.
- Liability Management Subfund – The budget for FY2023/24 anticipates an increase in the premiums and fees associated with liability coverage. The appropriation for claims paid has also been increased to meet the anticipated need, consistent with recent actuarial analysis.



## Overview

### Internal Service Charges by Fund for FY 2023/24

Fund	Property Management	Vehicle Maintenance	Vehicle Fuels	Legal Services	City Administration	Financial Services	Utility Billing
Police	573,122	847,452	279,398	450,638	975,107	763,751	-
Fire	272,892	781,739	112,065	319,049	725,997	568,635	-
Econ, Dev & Housing	19,289	-	-	11,077	32,132	25,167	-
Community Livability	54,710	21,084	3,164	48,619	36,036	28,225	-
Parks, Rec & Youth Services	237,704	156,094	44,994	36,679	97,485	76,355	-
<b>General Fund Total</b>	<b>1,157,717</b>	<b>1,806,369</b>	<b>439,621</b>	<b>866,062</b>	<b>1,866,757</b>	<b>1,462,133</b>	<b>-</b>
Urban Design & Planning	107,241	-	-	126,633	81,352	63,719	-
Solid Waste & Recycling	30,593	2,719	30	11,704	25,617	20,064	-
Rental Inspection	23,400	10,875	1,989	7,205	23,109	18,100	-
Infrastructure Development	85,014	29,037	30,004	75,768	78,350	61,367	-
Streetlight	-	-	-	2,509	13,251	10,379	-
Transportation	239,642	329,467	90,231	182,384	232,384	182,014	-
CDBG/HOME	6,029	-	-	53,019	8,113	6,355	-
Building	118,644	42,631	17,192	30,579	108,107	84,674	-
Urban Renewal	19,299	-	-	55,599	28,402	187,500	-
Water	216,427	132,822	53,803	85,221	256,963	201,265	684,100
Stormwater	225,018	112,266	59,301	59,388	173,863	136,178	514,288
Wastewater	241,775	151,319	46,930	139,643	310,405	243,124	1,227,499
<b>Total Charges</b>	<b>2,470,799</b>	<b>2,617,505</b>	<b>739,101</b>	<b>1,695,714</b>	<b>3,206,673</b>	<b>2,676,872</b>	<b>2,425,887</b>

### Internal Service Charges by Department for FY 2023/24

Department	Property Management	Vehicle Maintenance	Vehicle Fuels	Legal Services	City Administration	Financial Services	Utility Billing
Police	573,122	847,452	279,398	450,638	975,107	763,751	-
Fire	272,892	781,739	112,065	319,049	725,997	568,635	-
Urban Renewal	19,299	-	-	55,599	28,402	187,500	-
Urban Design & Planning	107,241	-	-	126,633	81,352	63,719	-
GF: Econ, Dev & Housing	19,289	-	-	11,077	32,132	25,167	-
Building	118,644	42,631	17,192	30,579	108,107	84,674	-
Rental Inspection	23,400	10,875	1,989	7,205	23,109	18,100	-
CDBG/HOME	6,029	-	-	53,019	8,113	6,355	-
Econ, Dev & Housing	167,362	53,506	19,181	101,880	171,461	134,296	-
Community Livability	54,710	21,084	3,164	48,619	36,036	28,225	-
Parks, Rec & Youth Services	237,704	156,094	44,994	36,679	97,485	76,355	-
Solid Waste & Recycling	30,593	2,719	30	11,704	25,617	20,064	-
Infrastructure Development	85,014	29,037	30,004	75,768	78,350	61,367	-
Streetlight	-	-	-	2,509	13,251	10,379	-
Transportation	239,642	329,467	90,231	182,384	232,384	182,014	-
Water	216,427	132,822	53,803	85,221	256,963	201,265	684,100
Stormwater	225,018	112,266	59,301	59,388	173,863	136,178	514,288
Wastewater	241,775	151,319	46,930	139,643	310,405	243,124	1,227,499
Environmental Services	1,038,469	757,630	280,299	556,617	1,090,833	854,391	2,425,887
<b>Total Charges</b>	<b>2,470,799</b>	<b>2,617,505</b>	<b>739,101</b>	<b>1,695,714</b>	<b>3,206,673</b>	<b>2,676,872</b>	<b>2,425,887</b>

## Overview

Information Technology	Citywide Services	General Support	Liability Management	Econ, Dev & Housing	Community Livability	Equipment Replacement	Computer Replacement	Total
2,549,753	1,198,963	82,347	892,056	-	-	-	120,491	<b>8,733,078</b>
1,045,823	892,662	61,308	592,632	-	-	-	56,218	<b>5,429,020</b>
83,147	39,508	2,713	18,878	-	-	-	2,999	<b>234,910</b>
175,793	44,308	3,043	27,995	-	-	-	2,400	<b>445,377</b>
173,232	119,864	8,232	114,606	-	-	-	8,673	<b>1,073,918</b>
<b>4,027,748</b>	<b>2,295,305</b>	<b>157,643</b>	<b>1,646,167</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>190,781</b>	<b>15,916,303</b>
269,787	100,028	6,870	49,535	43,582	45,278	-	20,396	<b>914,421</b>
93,352	31,497	2,163	16,733	13,724	14,257	10,579	5,526	<b>278,558</b>
71,244	28,414	1,951	17,967	12,380	12,862	2,435	3,942	<b>235,873</b>
204,559	96,336	6,616	58,243	41,975	43,607	12,658	19,711	<b>843,245</b>
-	16,293	1,119	7,563	7,099	7,375	-	-	<b>65,588</b>
543,219	285,732	19,624	196,710	-	-	383,466	44,413	<b>2,729,286</b>
8,424	9,976	685	4,801	4,347	4,516	-	857	<b>107,122</b>
323,659	132,925	9,129	88,182	57,916	60,168	36,392	24,081	<b>1,134,279</b>
42,059	34,922	2,398	23,961	15,216	15,807	-	3,428	<b>428,591</b>
442,732	315,953	21,700	265,212	137,664	143,016	222,753	28,960	<b>3,208,591</b>
413,749	213,777	14,682	144,167	93,144	96,766	452,554	34,089	<b>2,743,230</b>
526,127	381,665	26,213	510,757	166,295	172,760	557,633	46,838	<b>4,748,983</b>
<b>6,966,659</b>	<b>3,942,823</b>	<b>270,793</b>	<b>3,029,998</b>	<b>593,342</b>	<b>616,412</b>	<b>1,678,470</b>	<b>423,022</b>	<b>33,354,070</b>

Information Technology	Citywide Services	General Support	Liability Management	Econ, Dev & Housing	Community Livability	Equipment Replacement	Computer Replacement	Total
2,549,753	1,198,963	82,347	892,056	-	-	-	120,491	<b>8,733,078</b>
1,045,823	892,662	61,308	592,632	-	-	-	56,218	<b>5,429,020</b>
42,059	34,922	2,398	23,961	15,216	15,807	-	3,428	<b>428,591</b>
269,787	100,028	6,870	49,535	43,582	45,278	-	20,396	<b>914,421</b>
83,147	39,508	2,713	18,878	-	-	-	2,999	<b>234,910</b>
323,659	132,925	9,129	88,182	57,916	60,168	36,392	24,081	<b>1,134,279</b>
71,244	28,414	1,951	17,967	12,380	12,862	2,435	3,942	<b>235,873</b>
8,424	9,976	685	4,801	4,347	4,516	-	857	<b>107,122</b>
486,474	210,823	14,478	129,828	74,643	77,546	38,827	31,879	<b>1,712,184</b>
175,793	44,308	3,043	27,995	-	-	-	2,400	<b>445,377</b>
173,232	119,864	8,232	114,606	-	-	-	8,673	<b>1,073,918</b>
93,352	31,497	2,163	16,733	13,724	14,257	10,579	5,526	<b>278,558</b>
204,559	96,336	6,616	58,243	41,975	43,607	12,658	19,711	<b>843,245</b>
-	16,293	1,119	7,563	7,099	7,375	-	-	<b>65,588</b>
543,219	285,732	19,624	196,710	-	-	383,466	44,413	<b>2,729,286</b>
442,732	315,953	21,700	265,212	137,664	143,016	222,753	28,960	<b>3,208,591</b>
413,749	213,777	14,682	144,167	93,144	96,766	452,554	34,089	<b>2,743,230</b>
526,127	381,665	26,213	510,757	166,295	172,760	557,633	46,838	<b>4,748,983</b>
2,223,738	1,341,253	92,117	1,199,385	459,901	477,781	1,639,643	179,537	<b>14,617,481</b>
<b>6,966,659</b>	<b>3,942,823</b>	<b>270,793</b>	<b>3,029,998</b>	<b>593,342</b>	<b>616,412</b>	<b>1,678,470</b>	<b>423,022</b>	<b>33,354,070</b>



# Facilities & Fleet Management Fund

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## Service Description

Facilities Management oversees the repair and maintenance of City facilities, keeping them functional and safe while minimizing deterioration. The program area also provides City Hall reception, scheduling of building events, and on-call emergency response support for facilities, janitorial services, grounds maintenance, and building security. This fund also collects for debt service related to City facilities.

Fleet Management provides for repair and maintenance to the City’s fleet, including emergency response vehicles for public safety. This fund also consolidates fueling costs of all City vehicles.

## Service Outcomes

- Ensure City facilities are well-maintained to provide the public and City staff a safe, clean, and aesthetically pleasing environment for conducting city business.
- Properly service vehicles for a functional and safe fleet to deliver City services.

## Drivers

Internal Service Charges based on:

- Square footage & FTE / LTE – Property Management
- Number, classification, and maintenance costs (three-year average) of vehicles – Vehicle Maintenance
- Square footage & FTE / LTE – Public Safety and Schools Building (PSSB) and City Hall – PSSB Roof Debt
- Fuel usage (three-year average) – Fuel

### Fund Summary

<b>Resources</b>	
Intergovernmental	75,000
Miscellaneous Income	94,800
Interfund Transfers	270,000
Internal Service Charges	5,827,405
Beginning Balance	1,341,000
<b>Total Resources</b>	<b><u>7,608,205</u></b>

<b>Requirements</b>	
Facilities & Fleet Mgmt	6,387,274
Fire	270,000
Interfund Transfers	489,931
Contingency	461,000
<b>Total Requirements</b>	<b><u>7,608,205</u></b>

### ISC Collections

#### Property Management

<b>General Fund</b>			
Police	23.1%	550,591	
Fire	10.8%	257,210	
Econ, Dev & Housing	0.7%	17,819	
Community Livability	2.1%	50,905	
Parks, Rec & Youth Services	9.9%	236,038	
Urban Design & Planning	4.3%	102,457	
Solid Waste & Recycling	1.2%	29,059	
Rental Inspection	0.9%	21,752	
Infrastructure Development	3.4%	80,695	
Transportation	9.8%	232,990	
CDBG/HOME	0.2%	5,624	
Building Fund	4.7%	112,305	
Urban Renewal	0.8%	18,385	
Water	8.9%	211,502	
Stormwater	9.2%	219,844	
Wastewater	9.9%	235,623	
	<b>100.0%</b>	<b><u>2,382,799</u></b>	

## Facilities & Fleet Management Fund

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### **Public Safety Building Roof Debt**

General Fund		
Police	25.6%	22,531
Fire	17.8%	15,682
Econ, Dev & Housing	1.7%	1,470
Community Livability	4.3%	3,805
Parks, Rec & Youth Services	1.9%	1,666
Urban Design & Planning	5.4%	4,784
Solid Waste & Recycling	1.7%	1,534
Rental Inspection	1.9%	1,648
Infrastructure Development	4.9%	4,319
Transportation	7.6%	6,652
CDBG/HOME	0.5%	405
Building Fund	7.2%	6,339
Urban Renewal	1.0%	914
Water	5.6%	4,925
Stormwater	5.9%	5,174
Wastewater	7.0%	6,152
	100.0%	88,000

### **Vehicle Maintenance**

General Fund		
Police	32.4%	847,452
Fire	29.9%	781,739
Community Livability	0.8%	21,084
Parks, Rec & Youth Services	6.0%	156,094
Solid Waste & Recycling	0.1%	2,719
Rental Inspection	0.4%	10,875
Infrastructure Development	1.1%	29,037
Transportation	12.6%	329,467
Building Fund	1.6%	42,631
Water	5.1%	132,822
Stormwater	4.3%	112,266
Wastewater	5.8%	151,319
	100.0%	2,617,505

### **Vehicle Fuel**

General Fund		
Police	37.8%	279,398
Fire	15.2%	112,065
Community Livability	0.4%	3,164
Parks, Rec & Youth Services	6.1%	44,994
Solid Waste & Recycling	0.0%	30
Rental Inspection	0.3%	1,989
Infrastructure Development	4.1%	30,004
Transportation	12.2%	90,231
Building Fund	2.3%	17,192
Water	7.3%	53,803
Stormwater	8.0%	59,301
Wastewater	6.3%	46,930
	100.0%	739,101

# Legal Services Fund

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## Service Description

The City Attorney’s Office identifies, anticipates, and responds to the legal needs of the City by providing high quality, timely, and cost-effective legal services. Services are provided to the City Council, City commissions, committees, and task forces, the City Manager, as well as all departments. Services include legal advice and opinions; creation, review, and approval of all written contracts and legal documents; preparation of ordinances, resolutions, and other documents requiring Council action; defense and representation of City officers and employees; prosecution of legal actions as directed by Council; citywide legal training; and supervision of outside counsel.

## Service Outcomes

- Practice preventative law in the opinions offered and the projects undertaken.
- Pursue creative solutions to meet the changing needs of the organization and the diverse requirements of Council, staff, and residents.

## Drivers

Internal Service Charges are based on:

- Attorney hours
- Size of operating budget – Utility license fees, CDBG/HOME projects, and Urban Renewal Grant Program appropriations are exempt from this calculation.

### Fund Summary

Resources	
Internal Service Charges	1,695,714
Beginning Balance	234,000
<b>Total Resources</b>	<b>1,929,714</b>
Requirements	
City Attorney's Office	1,677,714
Contingency	252,000
<b>Total Requirements</b>	<b>1,929,714</b>

### ISC Collections

#### Legal Services

General Fund		
Police	26.6%	450,638
Fire	18.8%	319,049
Econ, Dev & Housing	0.7%	11,077
Community Livability	2.9%	48,619
Parks, Rec & Youth Services	2.2%	36,679
Urban Design & Planning	7.5%	126,633
Solid Waste & Recycling	0.7%	11,704
Rental Inspection	0.4%	7,205
Infrastructure Development	4.5%	75,768
Streetlight	0.1%	2,509
Transportation	10.8%	182,384
CDBG/HOME	3.1%	53,019
Building Fund	1.8%	30,579
Urban Renewal	3.3%	55,599
Water	5.0%	85,221
Stormwater	3.5%	59,388
Wastewater	8.2%	139,643
	<b>100.0%</b>	<b>1,695,714</b>

# Administrative Services Fund

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## Service Description

Administrative Service functions provide centralized management, technology-based infrastructure, administrative and financial services to all City departments. The staff of Administrative Services guide governance and policy development, ensure internal compliance, provide technology services, and perform public communication services. These services are provided by:

- City Administration – Consists of governance and policy development, including City Council support and City Management functions
- Citywide Services – Includes Human Resources, Communications, Community Engagement and Neighborhood Services
- Financial Services – Provides accounting, payroll, purchasing, accounts payable, accounts receivable, budget, and financial planning services for all City functions as well as utility billing for water, stormwater, and wastewater
- General Support Services – Includes unemployment insurance and general postage
- Information Technology – Provides user support, network services, core business systems, computing security, telecommunications, website development, and applications support, and Geographic Information Systems

## Service Outcomes

- Manage public resources responsibly to earn and maintain the public trust and build better communities for the residents and visitors of the City.
- Administer public policy to promote Council and community goals, fiscal sustainability, and a safe environment.
- Recruit, develop, and retain a diverse and well-trained workforce that is responsive to community needs.
- Provide and maintain reliable technology-based infrastructure and projects essential for the daily operations of the City.

## Drivers

Internal Service Charges generally based on:

- Size of operating budget – Utility license fees, CDBG/HOME projects, and Urban Renewal Grant Program appropriations are exempt from this calculation.

Internal Service Charges for Information Technology Services based on:

- Number of computers
- FTE / LTE
- Number of mobile devices

Internal Service Charges for Utility Billing based on agreement with the Department of Environmental Services.

# Administrative Services Fund

## Fund Summary

Resources	
Intergovernmental	-
Charges for Service	105,000
Miscellaneous Income	125,000
Internal Payments	1,312,700
Interfund Transfers	1,061,000
Internal Service Charges	19,489,707
Beginning Balance	3,205,000
<b>Total Resources</b>	<b><u>25,298,407</u></b>
Requirements	
Office of Governance & Mgmt	3,470,720
Budget & Finance	7,920,029
Information Technology	7,627,142
Citywide Services	4,758,797
Interfund Transfers	289,719
Contingency	732,000
Unappropriated	500,000
<b>Total Requirements</b>	<b><u>25,298,407</u></b>

## ISC Collections

### City Administration

General Fund		
Police	30.4%	975,107
Fire	22.6%	725,997
Econ, Dev & Housing	1.0%	32,132
Community Livability	1.1%	36,036
Parks, Rec & Youth Services	3.0%	97,485
Urban Design & Planning	2.5%	81,352
Solid Waste & Recycling	0.8%	25,617
Rental Inspection	0.7%	23,109
Infrastructure Development	2.4%	78,350
Streetlight	0.4%	13,251
Transportation	7.2%	232,384
CDBG/HOME	0.3%	8,113
Building Fund	3.4%	108,107
Urban Renewal	0.9%	28,402
Water	8.0%	256,963
Stormwater	5.4%	173,863
Wastewater	9.7%	310,405
	<u>100.0%</u>	<u>3,206,673</u>

### Financial Services

General Fund		
Police	28.5%	763,751
Fire	21.2%	568,635
Econ, Dev & Housing	0.9%	25,167
Community Livability	1.1%	28,225
Parks, Rec & Youth Services	2.9%	76,355
Urban Design & Planning	2.4%	63,719
Solid Waste & Recycling	0.7%	20,064
Rental Inspection	0.7%	18,100
Infrastructure Development	2.3%	61,367
Streetlight	0.4%	10,379
Transportation	6.8%	182,014
CDBG/HOME	0.2%	6,355
Building Fund	3.2%	84,674
Urban Renewal	7.0%	187,500
Water	7.5%	201,265
Stormwater	5.1%	136,178
Wastewater	9.1%	243,124
	<u>100.0%</u>	<u>2,676,872</u>

### Utility Billing

Water	28.2%	684,100
Stormwater	21.2%	514,288
Wastewater	50.6%	1,227,499
	<u>100.0%</u>	<u>2,425,887</u>



## Administrative Services Fund

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### Information Technology

General Fund		
Police	36.6%	2,549,753
Fire	15.0%	1,045,823
Econ, Dev & Housing	1.2%	83,147
Community Livability	2.5%	175,793
Parks, Rec & Youth Services	2.5%	173,232
Urban Design & Planning	3.9%	269,787
Solid Waste & Recycling	1.3%	93,352
Rental Inspection	1.0%	71,244
Infrastructure Development	2.9%	204,559
Transportation	7.8%	543,219
CDBG/HOME	0.1%	8,424
Building Fund	4.6%	323,659
Urban Renewal	0.6%	42,059
Water	6.4%	442,732
Stormwater	5.9%	413,749
Wastewater	7.6%	526,127
	<u>100.0%</u>	<u>6,966,659</u>

### General Support

General Fund		
Police	30.4%	82,347
Fire	22.6%	61,308
Econ, Dev & Housing	1.0%	2,713
Community Livability	1.1%	3,043
Parks, Rec & Youth Services	3.0%	8,232
Urban Design & Planning	2.5%	6,870
Solid Waste & Recycling	0.8%	2,163
Rental Inspection	0.7%	1,951
Infrastructure Development	2.4%	6,616
Streetlight	0.4%	1,119
Transportation	7.2%	19,624
CDBG/HOME	0.3%	685
Building Fund	3.4%	9,129
Urban Renewal	0.9%	2,398
Water	8.0%	21,700
Stormwater	5.4%	14,682
Wastewater	9.7%	26,213
	<u>100.0%</u>	<u>270,793</u>

### Citywide Services

General Fund		
Police	30.4%	1,198,963
Fire	22.6%	892,662
Econ, Dev & Housing	1.0%	39,508
Community Livability	1.1%	44,308
Parks, Rec & Youth Services	3.0%	119,864
Urban Design & Planning	2.5%	100,028
Solid Waste & Recycling	0.8%	31,497
Rental Inspection	0.7%	28,414
Infrastructure Development	2.4%	96,336
Streetlight	0.4%	16,293
Transportation	7.2%	285,732
CDBG/HOME	0.3%	9,976
Building Fund	3.4%	132,925
Urban Renewal	0.9%	34,922
Water	8.0%	315,953
Stormwater	5.4%	213,777
Wastewater	9.7%	381,665
	<u>100.0%</u>	<u>3,942,823</u>

# Liability Management Subfund

## Service Description

The Liability Management Subfund (part of the Workers’ Compensation and Liability Management Fund) is responsible for managing liability claims and costs, loss control, safety issues, and supervising outside insurance counsel. The City is insured for most property, casualty, and liability losses, therefore the primary costs associated with the fund relate to insurance premiums. Requirements include staffing to administer the program. Unanticipated, underinsured, and unfunded liabilities are funded as liability reserves.

## Service Outcomes

- Purchase insurance coverage to meet property, casualty, and liability losses consistent with industry standards and the parameters approved by the City Council.
- Manage liability claims and costs.
- Provide high quality and cost-effective risk management services to the City, Council, and staff.

## Drivers

Internal Service Charges are based on three drivers:

- Size of operating budget – Utility license fees, CDBG/HOME projects, and Urban Renewal Grant Program appropriations are exempt from this calculation.
- Rolling three-year average of vehicle insurance costs
- Property values

### Program Summary

<b>Resources</b>	
Miscellaneous Income	25,000
Internal Service Charges	3,029,998
Beginning Balance	873,000
<b>Total Resources</b>	<b><u>3,927,998</u></b>
<b>Requirements</b>	
City Attorney's Office	3,575,998
Contingency	346,000
Unappropriated	6,000
<b>Total Requirements</b>	<b><u>3,927,998</u></b>

### ISC Collections

<b>Liability Management</b>		
General Fund		
Police	29.4%	892,056
Fire	19.6%	592,632
Econ, Dev & Housing	0.6%	18,878
Community Livability	0.9%	27,995
Parks, Rec & Youth Services	3.8%	114,606
Urban Design & Planning	1.6%	49,535
Solid Waste & Recycling	0.6%	16,733
Rental Inspection	0.6%	17,967
Infrastructure Development	1.9%	58,243
Streetlight	0.2%	7,563
Transportation	6.5%	196,710
CDBG/HOME	0.2%	4,801
Building Fund	2.9%	88,182
Urban Renewal	0.8%	23,961
Water	8.8%	265,212
Stormwater	4.8%	144,167
Wastewater	16.9%	510,757
	<b>100.0%</b>	<b><u>3,029,998</u></b>

Note: This table reflects the Liability Management subfund, not the entire Workers’ Compensation & Liability Management Fund.

## Economic, Development & Housing Services

### Service Description

Economic, Development and Housing Services provide a coordinated effort for Gresham that will generate community wealth, foster regional links, support quality educational opportunities, and create a balanced and diverse traded sector industry base that provides living wage jobs and a full range of community services. Services include business retention and expansion, business recruitment, business assistance and customer service, development assistance, and grant/incentive management. Economic, Development and Housing Services provides direction to manufacturers regarding industry growth and vitality by connecting them with business assistance resources available within the community. This division also arranges meetings for business clients, matching them with key staff to address regulatory issues before construction begins, and finding solutions to help them complete their projects on time and cost-effectively.

Economic, Development and Housing Services also houses Commercial Business and Development and the Small Business Center. This division helps attract and support new commercial ventures, including small businesses and larger development projects. Providing outreach and assistance to the business community allows more Gresham storefronts to be filled with thriving enterprises.

### Service Outcomes

- Grow the economic base by responding to leads from businesses interested in placing roots in Gresham.
- Enhance collaboration with and support of Gresham businesses and attract commercial development.

## Community Livability

### Service Description

This division provides Code Compliance and Homeless Services program administration. The Code Compliance team investigates complaints involving severe and complex violations of the City's Revised Code and Community Development Code. Additionally, Code Enforcement assists the cross-departmental Neighborhood Enforcement Team (NET). This division maintains enforcement fairness via field investigations, documentation, enforcement process, and final closure with complainants and violators.

### Service Outcomes

- Ensure a safe environment in the City of Gresham.

# General Fund

## Drivers

Internal Service Charges based on:

- Size of operating budget – Utility license fees, CDBG/HOME projects, and Urban Renewal Grant Program appropriations are exempt for this calculation.

## General Fund

### Program Summary

Resources	
General Fund Support	2,039,055
Internal Service Charges	1,209,754
<b>Total Resources</b>	<b>3,248,809</b>
Requirements	
Econ, Dev & Housing	1,593,427
Community Livability	1,655,382
<b>Total Requirements</b>	<b>3,248,809</b>

### ISC Collections

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

Urban Design & Planning	7.3%	43,582
Solid Waste & Recycling	2.3%	13,724
Rental Inspection	2.1%	12,380
Infrastructure Development	7.1%	41,975
Streetlight	1.2%	7,099
CDBG/HOME	0.7%	4,347
Building Fund	9.8%	57,916
Urban Renewal	2.6%	15,216
Water	23.2%	137,664
Stormwater	15.7%	93,144
Wastewater	28.0%	166,295
	<b>100.0%</b>	<b>593,342</b>

#### *Community Services*

Urban Design & Planning	7.3%	45,278
Solid Waste & Recycling	2.3%	14,257
Rental Inspection	2.1%	12,862
Infrastructure Development	7.1%	43,607
Streetlight	1.2%	7,375
CDBG/HOME	0.7%	4,516
Building Fund	9.8%	60,168
Urban Renewal	2.6%	15,807
Water	23.2%	143,016
Stormwater	15.7%	96,766
Wastewater	28.0%	172,760
	<b>100.0%</b>	<b>616,412</b>

# Equipment Replacement Fund

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## Service Description

The Equipment Replacement Fund contains funds collected for future replacement of city-owned vehicles and equipment. Purchases that add new equipment to the City’s assets are authorized and funded through the annual budget process. After new purchases are acquired, the vehicles and equipment are added to the replacement schedule. Replacement costs are determined and collected over the life of the asset.

## Service Outcomes

- Manage public resources responsibly by replacing vehicles and equipment when required to ensure city services are provided safely and effectively.

## Drivers

Internal Service Charges based on:

- Equipment Replacement Schedule – Vehicles and equipment
- Computer Replacement Schedule – Computers and servers

### Fund Summary

Resources	
Miscellaneous Income	7,671,900
Interfund Transfers	175,400
Internal Service Charges	2,101,492
Beginning Balance	18,800,000
<b>Total Resources</b>	<b><u>28,748,792</u></b>
Requirements	
Citywide Services	8,207,270
Other Requirements	7,389,900
Unappropriated	13,151,622
<b>Total Requirements</b>	<b><u>28,748,792</u></b>

### ISC Collections

<b>Vehicle &amp; Equipment Replacement</b>	
General Fund	
Police *	-
Fire *	-
Community Livability *	-
Parks, Rec & Youth Services *	-
Solid Waste & Recycling	10,579
Rental Inspection	2,435
Infrastructure Development	12,658
Transportation	383,466
Building Fund	36,392
Water	222,753
Stormwater	452,554
Wastewater	557,633
	<u>1,678,470</u>

\* For fiscal year 2023/24, contributions from the General Fund are being deferred and are expected to be made at year-end assuming General Fund turnback allows.



## Equipment Replacement Fund

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### **Computer Replacement**

General Fund	
Police	120,491
Fire	56,218
Econ, Dev & Housing	2,999
Community Livability	2,400
Parks, Rec & Youth Services	8,673
Urban Design & Planning	20,396
Solid Waste & Recycling	5,526
Rental Inspection	3,942
Infrastructure Development	19,711
Transportation	44,413
CDBG/HOME	857
Building Fund	24,081
Urban Renewal	3,428
Water	28,960
Stormwater	34,089
Wastewater	46,838
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