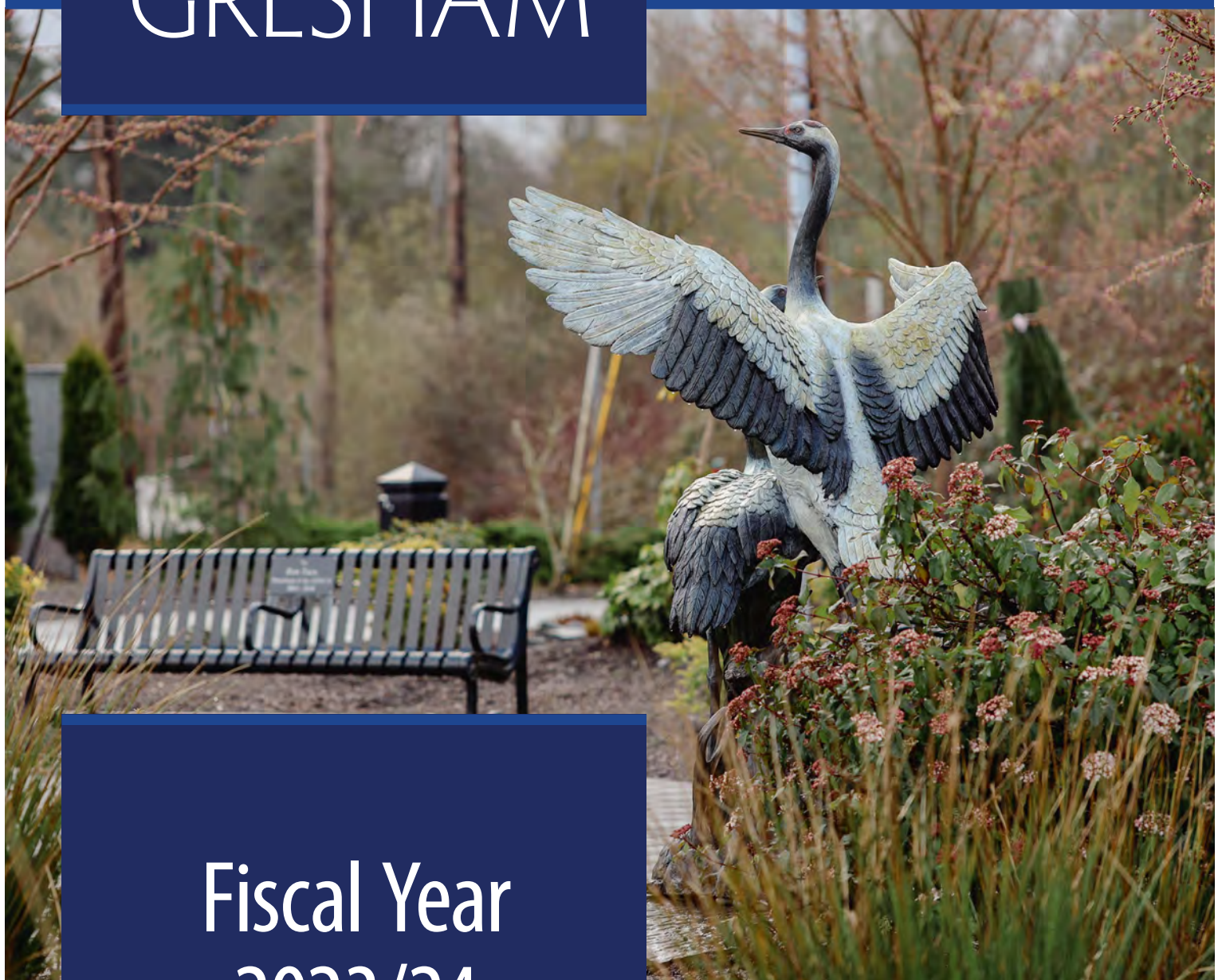


CITY OF GRESHAM



Fiscal Year
2023/24

PROPOSED BUDGET

CITY OF GRESHAM OREGON

Proposed Budget for Fiscal Year 2023/24

BUDGET COMMITTEE

Dina DiNucci

Janine Gladfelter

Jerry Hinton

Vince Jones-Dixon

Eddy Morales

Sue Piazza

Travis Stovall

Rusty Allen

Jan Baker

Dave Dyk

Claire Lider

Nicholas McWilliams

Michael Schultze

Theresa Tschirky

INVENTIVE

PRACTICAL

NIMBLE

COLLABORATIVE

EQUITABLE

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CITY OF
GRESHAM
OREGON

Budget Message

Fiscal Year 2023/24

Since the beginning of 2022, the City of Gresham has been on an important journey to create a financial roadmap, build a Strategic Plan that includes our community's voices, and develop performance measures to improve transparency to the community. The difficult and important work Council and staff have done over the last year and a half is foundational to the City and community's future. We are building a new way of doing things here in the City of Gresham. We are directly confronting the challenges we have, including financial stability, community safety and more, while leading with openness and honesty.

In 2022, Council approved the City's Strategic Plan. For the first time in recent history, the City of Gresham has a unifying mission, vision, guiding principles, and priorities that reflect input and ideas from across the community as well as City staff. Our Strategic Plan also includes success measures that will help staff, Council and the community better understand how the City is or is not meeting its goals and where we need to adjust our work to be successful. After Council adopted the Strategic Plan, staff began working on an Action Plan that outlines what steps we are going to take, by whom and in what timeline, which is also available on our website. We are in the process of developing a performance dashboard that will allow the community to visually see how we're performing.

The City has navigated a difficult financial situation for decades with the core of our problem an inequitable property tax system that limits Gresham's rate to one of the lowest in the state and severely hampers our ability to fund our services. Less than half of our police and fire costs are paid for through property taxes. This doesn't address the multitude of other critical services like parks, planning, economic development and so much more. To address this core problem, the City has adopted a financial roadmap that outlines the steps that Council and staff will take over the next three years. One of the important first steps in implementing our financial roadmap is the Safety Levy, on the ballot in May of 2023. This budget assumes the voters have approved this levy. The levy funds critical safety services including police, fire, homelessness, and mental health and is a critical piece of the Fiscal Year 2023/24 budget.

The City has developed a 2023/24 budget that recognizes our current limited financial resources while we work on implementing the financial roadmap and implementing our Strategic Plan.

Fiscal Year 2023/24 Budget Highlights

Safety Levy

The Fiscal Year 2023/24 budget assumes voters approve the five-year Safety Levy ballot measure. If the measure passes, money would be spent as follows over the life of the levy:

Police Services: At least 62.5% of funds

Hire more police staff including police officers, the return of the Neighborhood Enforcement Team, mental health clinicians and unarmed community safety specialists to respond to non-emergency calls.

- Hire 26 new jobs
- Retain 13 temporarily funded jobs
- Continue funding for up to 34 existing Police jobs

Budget Message

Fire Services: At least 35.0% of funds

Hire more firefighters to add one additional rescue unit, provide more fire inspections, and nurses to address needs of frequent 911 calls.

- Hire 16 new jobs
- Retain four temporarily funded jobs
- Continue funding for up to 21 existing Fire jobs

Homeless Response: No more than 2.5% of funds

Fund additional homeless services on weekends/evenings

- Hire one new job
- Retain one temporarily funded job

If the levy passes, Gresham residents serving on an oversight committee will oversee levy funds. These monies will be put in a dedicated and protected fund to make sure they are used properly. The committee will report to the public on how the monies are being used.

If passed, the levy will cost \$1.50 per \$1,000 of assessed property value. The average homeowner with an average assessed property value of \$228,000 will pay approximately \$28.50 in additional taxes per month. The levy is expected to generate \$13 million in revenue the first year. If the levy measure does not pass, the services will not be provided as proposed and property taxes will not increase.

Strategic Budget Changes

In order to ensure that the City could fund additional critical staffing needs while minimizing the draw on the fund balance, the City has continued the temporary change from the prior fiscal year to implement a deferral of contribution from the General Fund to the Equipment Replacement Fund. At the end of each fiscal year, the City has natural, unspent dollars from turnover and changing circumstances. To recognize this, the City defers the Equipment Replacement Fund contribution in the budget itself but expects that the General Fund will, more likely than not, be able to make this contribution at the end of the year, which we expect to be true in Fiscal Year 2023/24.

The City uses a variety of technologies to do its work and often the technology we use needs upgrades or there is something more efficient that we could be using. Included in the Fiscal Year 2023/24 budget are three items relating to technology, including a limited-term employee to assist with transfer from current timekeeping module to new module that will be more efficient, as well as critical Microsoft upgrades that will allow for data reporting and efficient collaboration. Both of these projects are paid for by funds set aside for technology capital projects. A full-time Business Systems Analyst, funded by our Department of Environmental Services (DES), will assist with DES critical and changing technology needs as they implement new projects such as the Cascade Groundwater Alliance and continue to explore how to provide efficient and effective service in the field. Additionally, the budget incorporates funding for an external testing resource to assist with fair and equitable promotional processes within our Fire Department.

Budget Message

Thank you to Council for their willingness to have hard conversations and embark upon the difficult but necessary work of creating plans for long-term financial sustainability. I'm tremendously proud of the dedication and creativity of our Budget staff who have worked to build this budget. I'm grateful for the resiliency of all our directors, managers and staff that have continued to manage within their limited budgets and provide the community with great service.

Respectfully Submitted,



Nina Vetter

City Manager

Budget Highlights & Comparison

Operating Budget – Adjusted Comparison – FY 2023/24 vs FY 2022/23

The City's budget for fiscal year 2023/24 includes 21 different operating funds. These funds are primarily used to separately track and account for revenues and expenditures that are dedicated to a specific service, function, or program. The highlights described below are based on the total of all operating funds combined to provide a summary level view, however, it is important to remember that most revenues cannot be used for other purposes or co-mingled with other programs.

The overlap of fund accounting requirements and state budget law results in numerous duplications within the City's combined operating budget. The comparison provided in this section has been adjusted to remove those duplications.

Compliance with accounting requirements and budget law also requires the operating budget to include appropriations for several pass-through and grant items. Examples of pass-through items include the City's share of the Metro Regional Affordable Housing Bond measure, Community Development Block Grant and HOME allocations and any grants implemented on behalf of the Gresham Redevelopment Commission. The budget for fiscal year 2023/24 also includes appropriation of significant grant resources including funding through the American Rescue Plan Act as well as various grants related to youth violence prevention and homeless services.

For the purposes of this explanatory section, the pass-through items and the larger grant items mentioned above have also been excluded as their effects can make year to year comparisons of on-going activities challenging to recognize.

After adjusting for the categories described above, the net change in the City's combined operating budget across all funds for fiscal year 2023/24 is an increase of approximately 7.25% or \$13.5 million citywide. Staffing costs, including the new positions in the Local Operating Levy Fund, are the primary factor in this increase. Further details are described below.

Personnel

- Staffing changes reflected in the fiscal year 2023/24 budget are explained in greater detail, including a specific listing of all changes, in the *Additional Information* section at the back of this document.
- The net change across all salary related line items shows an increase of \$5.87 million for fiscal year 2023/24. This change includes \$1.72 million related to the addition of the new positions budgeted in the Local Option Levy Fund. The remainder of the increase is primarily a result of current and expected contractual obligations.

Benefits

- Benefit-related expenses citywide are expected to increase by approximately \$8.2 million. Of that amount, approximately \$1.5 million is related to the new positions budgeted in the Local Option Levy Fund. Many expenses related to benefits are based on payroll costs and employee demographics, so many budgeted changes are the result of the changes to staffing levels and payroll costs identified above as well as changes in demographics and rates.
- The budget reflects an increase of 5.3% overall for the health insurance line-item, before factoring in the costs associated with the new positions included in the fiscal year 2023/24 budget. Together, these represent an increase of approximately \$1.5 million. Insurance costs are based primarily on actuarial analysis that accounts for usage trends and market costs as well as reserve requirements. Changes in recent years to establish self-funded health and dental plans continue to show lower costs than what would likely have been experienced without the change to the current self-funded structure.

Budget Highlights & Comparison

- The budget reflects the Public Employee Retirement System (PERS) rates that are in place for fiscal years 2023/24 and 2024/25. Rates are set for a two-year period so much of the change from fiscal year 2022/23 is a result of the new rates. The employee demographic continues to transition to the OPSRP program, which reflects previous system reforms and utilizes a lower rate than the Tier I/II program. The budget for the employer contribution line item for fiscal year 2023/24 reflects an increase of \$4.7 million across all funds in the City, based on the changes to the rates as well as salary costs and numbers of positions.
- The fiscal year 2023/24 budget also reflects the new costs associated with the Paid Leave Oregon program.

Professional and Technical Services

- This category of the fiscal year 2023/24 budget shows an increase of \$478,000 after the exclusion of pass-through items or large grants.
- Police and Fire show increases of approximately \$168,000 and \$75,000 respectively for dispatch services provided through Portland's Bureau of Emergency Management.
- The Wastewater Fund shows an increase of approximately \$434,000 in Contracted Services primarily for operation of the Wastewater Treatment Plant. Wastewater also shows an increase for Permits and Licenses.
- Budgets for contracted services in many areas typically fluctuate depending on the status of grants and other special funding received or special projects required. For fiscal year 2023/24, Transportation and IT show declines, while other areas, including Police and Urban Design & Planning, show increased amounts related to special projects. The increase shown for Parks reflects a shift from seasonal workers to contracted services. The budget for Facilities & Fleet reflects the increased fleet size as well as the cost of services.

Property Services

- The Property Services category shows an increase for fiscal year 2023/24 of \$460,000.
- Utility services overall show an increase of \$135,000 citywide, primarily in Parks, with some increases shown in Facilities and Streetlights.
- Rent and lease related expenses are shown to increase by \$218,000, primarily related to the Police Training Facility Lease. The Designated Purpose Fund includes an allowance for event expenses if additional sponsorship funding becomes available, and the Transportation Fund reflects the move to a larger shop space for signal maintenance related activities.
- Cell phone/wireless services show a decrease of \$45,000 citywide. Note: expenses for mobile devices and monthly service charges have been centralized in the Information Technology budget starting with fiscal year 2023/24.
- Infrastructure R&M in the Designated Purpose Fund for DES includes \$156,000 related to a Department of Energy grant.

Other Services

- This category shows an increase of approximately \$137,000 for fiscal year 2023/24.
- Training and travel related costs are budgeted to increase by approximately \$260,000 on a citywide basis. The need for in-person training opportunities and the easing of travel restrictions related to COVID-19 are contributing factors. Dues and memberships also show an increase of \$28,000, mostly for citywide memberships budgeted in the Administrative Services Fund.

Budget Highlights & Comparison

- Promotional activities show a reduction of \$180,000 citywide, mostly in the Police in the Designated Purpose Fund, as fiscal year 2022/23 included one-time expenditures.

Materials

- The net increase in this category is approximately \$1.5 million for fiscal year 2023/24.
- The cost of the water purchase from the City of Portland is budgeted approximately \$621,000 higher than fiscal year 2022/23.
- Supplies related to vehicle and equipment maintenance across several service areas are shown to increase by \$43,000 as more of these activities are no longer being outsourced. The fuel appropriation is shown to decrease by \$98,500 for fiscal year 2023/24.
- Personal protective equipment is shown to increase by \$125,000 for Police and Fire, primarily to support the new positions budgeted in fiscal year 2023/24.
- Fiscal year 2023/24 reflects an increase of \$351,000 for computer software and other Information Technology related expenditures including in IT, Wastewater and Police.
- The Designated Purpose Fund shows increased appropriations for Fire of \$168,000 to support the Mobile Integrated Health Program.
- Minor equipment and supplies related items can vary from year to year based on special projects or the availability of grant funding. For fiscal year 2023/24, most changes were in the Designated Purpose Fund. The budget for Police also allows for additional equipment purchases.

City Grants & Contributions

- Changes within this category show a total decrease of approximately \$166,000 after the exclusion of pass-through items or large grants. After excluding these items, most changes of note within this category relate to the Designated Purpose Fund. Components of this category, such as those related to the Metro Regional Affordable Housing Bond, the Community Development Block Grants and HOME programs, and various ARPA expenditures have all been excluded from this comparison narrative. Additional details about these programs and their expenditures can be found elsewhere in the document.
- The fiscal year 2023/24 budget includes an appropriation related to the East County Library and Civic Hub improvements consistent with the terms approved by Council in December 2022.

Insurance

- Workers' compensation and liability claims are budgeted based on actuarial analysis. Overall, this category shows an increase of approximately \$1.24 million for fiscal year 2023/24, primarily related to fees and charges associated with coverage and payment of claims. Changes in the insurance market have resulted in changes to the structure of coverage, requiring an increased appropriation for claims to allow for greater uncertainty.

Internal Payments

- The utility license fees paid by the City's water, wastewater and stormwater utilities are projected to increase by approximately \$365,800 in fiscal year 2023/24 based on projected revenues.
- This category also reflects a reduction of internal support related to the Metro Regional Affordable Housing Bond and CDBG.

Budget Highlights & Comparison

Capital Outlay (Non-CIP)

- The budget for capital outlay varies greatly from year to year depending on vehicle and equipment replacements planned, as well as the availability of grant funding that may be used for new vehicle or equipment purchases.
- This category shows a decrease overall of approximately \$4.7 million relative to fiscal year 2022/23, as the vehicle and equipment replacement activity in the Equipment Replacement Fund returns to a more normal schedule after working through the backlog that had resulted from COVID-related supply chain delays.

Operating Budget – Non-Adjusted Comparison – FY 2023/24 vs. FY 2022/23

Because of the interactions between fund accounting requirements and state budget laws, certain expenditures are reflected twice in the City's operating budget. On one hand this duplication of budgeted expenditures adds transparency from an auditing and internal control standpoint – money cannot move between funds without being budgeted, tracked, and clearly tied to its intended purpose. On the other hand, it serves to make the City's budget appear larger than it really is and may be misleading when looking from an outside perspective.

Two key areas are double counted in the City's Operating Budget.

- Internal service charges are used to allocate the costs of shared support functions such as human resources, accounting, fleet maintenance, payroll, and information technology services. These costs are reflected twice – once in the fund providing the service such as the Facilities and Fleet Fund, and again when costs are allocated to the fund receiving the service such as the Water or Building Fund. More information on internal service charge allocations can be found in the City's *Internal Service Charge Manual*.
- Shared costs that are collected through payroll rather than through internal service charges also may be reflected twice. This includes costs for health and dental insurance costs for the City's self-insured plans as well as the costs for workers' compensation. These costs are included when each operating fund pays their share to the insurance funds, and again when the insurance funds pay claims and associated expenses to the outside providers. The budgets for the funds are based on an actuarial analysis of anticipated claims, demographics, and reserve requirements. Similarly, the costs of pension bonds are also reflected twice in the total City budget as each operating fund pays their proportionate share to the debt service fund, which then makes the debt service payment.

Non-Operating Budget Comparison – FY 2023/24 vs. FY 2022/23

The non-operating portion of the budget can show wide variations from year to year, depending on the timing of one-time actions such as capital improvement projects, availability of grant funding, issuance and/or repayment of debt, and interactions between the City and the Gresham Redevelopment Commission. Key items of note for fiscal year 2023/24 are described below:

Capital Improvement Projects

- The Transportation Capital Improvement Fund reflects a decrease as several projects are progressing through the construction phase. These include NE Cleveland – Stark to Burnside, the Division Street Corridor project, and the Hogan – Powell to Burnside project. The Local Street Reconstruction Program also shows a decrease as it enters its final year.

Budget Highlights & Comparison

- The Footpaths and Bike Routes Subfund, within the Transportation Capital Improvement Fund, shows a slightly increased appropriation. Work needed to comply with the Americans with Disabilities Act in conjunction with the Local Street Reconstruction Program is slowing. This is offset by increases in grant funded projects, including pedestrian enhancements related to safe access to schools.
- The Stormwater Capital Improvement Fund shows an increase in appropriation relative to fiscal year 2022/23. The capital plan continues to emphasize pipe repair and replacement work as well as various restoration and retrofit projects.
- The Water Capital Improvement Fund shows a noticeably increased appropriation for fiscal year 2023/24 as work related to the expansion of the City's groundwater system is further underway. Other projects focused on improving seismic resiliency of reservoirs and completing waterline and water meter repair and replacement also continue to be implemented as time and resources allow.
- The Wastewater Capital Improvement Fund also shows a noticeable increased appropriation for fiscal year 2023/24. Projects related to infrastructure refurbishment and process improvements at the Wastewater Treatment Plant show the largest increase in activity. These include projects related to nitrification and the removal of ammonia as needed to comply with regulatory requirements.
- The Parks Capital Improvement Fund reflects an increased appropriation related to the Gradin Sports Park. The Metro Local Share allocation also continues into fiscal year 2023/24. A project related to Civic Neighborhood is also included to allow for the issuance of SDC credits in the event development activity occurs.
- The General Development Fund allows for system development charge credits to be issued for developer funded qualifying infrastructure improvements in Pleasant Valley and Springwater. The total appropriation for this fund continues to show a reduction, as various projects have been completed.
- The Urban Renewal Capital budget shows a slight increase in appropriation, as the fiscal year 2023/24 budget allows for the strategic acquisition of property pending GRDC direction and property availability.
- The City Facility Capital Fund shows an increase in appropriation for fiscal year 2023/24, primarily related to the grant-funded installation of solar panels on the PSS Building.
- The Enterprise Systems Replacement Fund includes an appropriation for fiscal year 2023/24. New projects related to this fund include implementation of a new timekeeping system, upgrades to the City's website infrastructure, and improved reporting and analytics tools.
- More information on capital project budgets can be found in the *Capital Funds* section of this document, or in the *City's 5-Year Capital Improvement Program* document.

Interfund Transfers

- This category varies widely from year to year depending on the amount of capital construction, system development charge expenditure, debt issuance or repayment, and other actions that require sending money from one fund to another. Many changes in Interfund Transfers for fiscal year 2023/24 are driven by changes in various capital programs described in the Capital section above. Additional changes in Interfund Transfers are associated with debt actions referenced in the Debt Service paragraph below. For more information regarding interfund transfers, see the *Additional Information* section of this document.

Budget Highlights & Comparison

Contingency

- A separate contingency is appropriated in individual funds based on that fund's operating budget. For infrastructure-related funds this is typically set at 15% of the operating budget. For other funds the contingency is typically set between 5% and 15% of the operating budget. The General Fund typically includes a contingency set at 1.5% of the operating budget.

Debt Service

- The City utilizes a mix of long-term and short-term debt where appropriate to support capital construction projects. Fiscal year 2023/24 shows a reduction in appropriation for debt related expenses, following the payoff of several issuances during fiscal year 2022/23. More information regarding the City's current debt may be found in the *Additional Information* section of this document.

Other Requirements

- The City and GRDC have entered into an Intergovernmental Agreement for credit facility services to allow for overnight borrowing in support of the ongoing implementation of GRDC projects and programs beginning in fiscal year 2023/24. Under this agreement, the loan from the City is budgeted in this category. The repayment from the GRDC is budgeted as an offsetting revenue so there is no net impact to the City as a result of this agreement.

Unappropriated

- Funds shown as unappropriated represent an ending fund balance, or future reserve, and cannot be accessed or utilized during the fiscal year. The amount includes funds identified for future uses such as equipment or infrastructure replacement and insurance reserves needed to meet actuarial requirements.

Resources and Requirements - All Funds

All Funds

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Adopted
Resources						
Taxes	32,991,412	34,620,812	35,569,000	50,549,000	-	-
Licenses & Permits	2,858,018	3,612,839	4,197,000	3,525,300	-	-
Intergovernmental	70,694,607	66,328,116	99,937,850	107,330,700	-	-
Charges for Services	61,688,458	75,357,471	95,510,173	82,565,300	-	-
Utility License Fees	17,749,622	20,939,070	20,175,800	23,676,900	-	-
Miscellaneous Income	8,264,551	8,326,300	7,092,476	20,279,000	-	-
Internal Payments	17,070,346	16,934,005	20,000,000	21,977,800	-	-
Interfund Transfers	41,291,636	50,713,661	83,707,453	83,499,518	-	-
Internal Svc Chrg	27,414,969	31,139,005	30,638,773	33,354,070	-	-
Financing Proceeds	8,385,100	77,443,668	17,482,000	38,804,700	-	-
Beginning Balance	239,676,456	264,052,029	320,539,990	353,159,983	-	-
Total Resources	528,085,175	649,466,976	734,850,515	818,722,271	-	-
Requirements						
City Manager's Office	2,073,033	2,624,322	3,466,581	3,477,720	-	-
City Attorney's Office	4,224,660	4,704,719	7,594,166	8,780,021	-	-
Budget & Finance	8,077,553	5,658,878	7,309,335	7,920,029	-	-
Information Technology	3,938,228	4,421,171	6,479,588	7,627,142	-	-
Citywide Services	14,550,178	21,740,385	61,494,586	50,411,694	-	-
Police	37,003,640	40,103,366	45,708,476	53,224,868	-	-
Fire	27,633,085	30,989,714	32,754,212	38,108,272	-	-
Urban Renewal	1,081,967	1,070,474	2,076,900	2,287,665	-	-
Urban Design & Planning	3,384,560	3,384,430	4,017,578	4,315,494	-	-
Econ, Dev, & Housing Services	23,439,531	8,062,618	12,272,797	30,890,217	-	-
Economic Development	872,022	652,545	-	-	-	-
Community Livability	1,930,615	1,821,844	24,854,634	4,375,880	-	-
Parks	2,899,690	3,540,830	4,947,043	7,514,515	-	-
Environmental Services	46,364,035	48,529,124	59,190,195	64,349,963	-	-
<i>Operating Total</i>	<i>177,472,799</i>	<i>177,304,420</i>	<i>272,166,091</i>	<i>283,283,480</i>	-	-
Capital Improvement	34,819,423	41,442,538	163,923,100	216,450,500	-	-
Debt Service	10,449,288	48,374,631	14,419,000	13,033,000	-	-
Transfers	41,291,636	50,713,661	83,707,453	83,499,518	-	-
Contingency	-	-	15,245,622	15,726,861	-	-
Other Requirements	-	-	-	7,389,900	-	-
Unappropriated	264,052,029	331,631,725	185,389,249	199,339,012	-	-
<i>Non-Operating Total</i>	<i>350,612,376</i>	<i>472,162,556</i>	<i>462,684,424</i>	<i>535,438,791</i>	-	-
Total Requirements	528,085,175	649,466,976	734,850,515	818,722,271	-	-

Notes:

1. Grants and large pass-through items such as ARPA, CDBG/HOME, and the Metro Housing Bonds account for larger than normal changes across years. These changes are further impacted by organizational changes as they may not appear in the same department across all four years. Please see the Organizational Changes pages for more details.
2. When compared to the Annual Comprehensive Financial Report, the actuals column on this page and all other report pages in this document may display minor rounding differences.

Fund Status Overview

The financial forecasting that provides the basis for the fund status information contained in this section was completed during a challenging and ever-changing environment in which to try to predict economic conditions. We are in a post-pandemic environment, there are supply chain issues due to high demand, inflation has hit a 4-decade high, and last month the Federal Reserve has increased interest rates 9 times since March of 2022. There is uncertainty as to what the economy (federal, regional, or local) will look like next month let alone over the next 15 months, the period that covers this proposed budget. Forecasting and budgeting for fiscal year 2023/24 includes up to date information through March 2023.

GENERAL & LOCAL OPTION LEVY FUND

General Fund (including Police, Fire & Parks Subfund)

Collectively, on-going General Fund revenues typically increase around 3% per year, with some areas performing above trend, and other areas lagging, depending on specific economic conditions, intergovernmental agreements and state shared revenues. Several larger one-time payments received in recent years temporarily bolstered revenue collections and provided for an increased fund balance, but also can distort the revenue trends when viewed at an aggregated level. For instance, when reviewing Intergovernmental Revenue, fiscal year 2023/24 revenue is still expected to be lower than both fiscal years 2020/21 and 2021/22. In fiscal year 2020/21, federal funds were received from the Federal Government from the CARES act and in fiscal year 2021/22, the revenue from Business Income Tax was higher than budgeted as payments were delayed from fiscal year 2021. Additionally, there are several service agreements that are temporarily suspended due to staffing levels and other considerations, and therefore has an impact on intergovernmental revenue. These one-time circumstances can skew the pattern and make it difficult to determine the underlying trends. Overall, on-going General Fund resources are increasing at a level consistent with historical trends and patterns.

General Fund expenses such as staffing costs, public safety dispatch, technology, vehicles, and specialized equipment necessary to respond and provide public safety services continue to increase faster than the associated revenue. In addition, as the City's population grows, service requirements increase as well. This structural imbalance is an ongoing consideration for the City of Gresham, and City Council and staff are working to address this via the Financial Road Map. The Road Map makes recommendations for various mechanisms, including a local option levy and potential changes to the City's fees to help balance the City's budget. Items like the changes to fees are being phased in over multiple years to moderate the impact on Gresham citizens.

The adopted Financial Road Map includes replacing the Police, Fire, and Parks (PFP) fee with a City Services Fee. City Council has discretion over fees, and Council has not decided on the future structure or amount of the replacement fee at the time of the proposed budget. City Council is expected to decide later in the year on whether to sunset and replace the Police, Fire, and Parks fee.

With no action taken by Council, consistent with Gresham Revised Code, the temporary PFP increase will automatically sunset as of June 30, 2023. After that time, the original \$7.50 per month PFP fee will remain in place until Council action occurs. If the fee were to remain at this rate throughout the fiscal year, the annual revenue collection would be approximately \$3.9 million. If City Council chooses to retain the Police, Fire,

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and Parks fee, the subfund and all current restrictions on use will be retained as well. As part of the conservative approach to budgeting, the fiscal year 2023/24 proposed budget includes the amount indicated in the Financial Roadmap, which is \$3 million.

To balance the budget for fiscal year 2023/24, \$5.0 million of fund balance will be used to balance the General Fund including approximately \$1.0 million of one-time and capital expenditures. This use of fund balance was anticipated in the General Fund financial forecast and the Financial Road Map to allow for the Financial Road Map to be implemented.

Local Option Levy

Gresham has referred a levy measure to the May 2023 ballot. If passed, the levy will cost \$1.50 per \$1,000 of assessed property value. The proposed levy measure would raise an estimated \$13 million in fiscal year 2023/24. The purpose of the proposed levy is to fund public safety and homeless services within the City of Gresham. The funds would be allocated in the following manner over the five-year life of the levy: at least 62.5% in the Police Department, at least 35% in the Fire Department, and no more than 2.5% on Homeless Services over the life of the levy. The proposed levy would be used to continue funding 34 existing Police jobs and 21 existing Fire jobs. In addition, the Police Department will hire more police officers, return the Neighborhood Enforcement Team, hire mental health clinicians, and unarmed community safety specialists. In the Fire department, the proposed levy would be used to add an additional rescue unit, provide more fire inspections, and add nurses to address the needs of frequent 911 calls. Finally, the proposed levy would be used to fund additional homeless services on weekends and evenings.

BUSINESS FUNDS

Urban Design and Planning

Service revenues for Urban Design and Planning had fallen off several years ago and are only increasing again gradually. While development related activity continues to occur, projects larger in scope moving through the planning process have been sparse.

Until last year, development-related fees for this fund had not been changed since 2004. As of fiscal year 2022/23, these fees were increased to catch up with the inflationary costs of the last 18 years. Additionally, annual indexing was approved for these fees for the next three fiscal years to provide predictability for developers while addressing inflationary pressure.

Changes in economic conditions as well as the type and timing of development activity can have a significant impact on this fund. In addition, the Urban Design and Planning Fund receives a large percentage of its operating resources from the General Fund to support comprehensive planning and the remainder of development planning not recouped through development fees.

Transportation planning functions are supported by a combination of transfers from the General and Transportation Funds, and Transportation Network Company fees. Close monitoring of all fund revenues will be required throughout the fiscal year.

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Solid Waste & Sustainability

The Solid Waste & Sustainability Fund is supported through Solid Waste Hauler charges, Metro grants and support from other operating departments to manage the solid waste collection system and provide education and assistance to Gresham residents and business regarding waste reduction and resource conservation among other topics. Revenues are expected to be sufficient to fund operating expenses in fiscal year 2023/24 and into the future.

Rental Inspection

Projected revenues for rental inspections continue to remain consistent as has been the trend for the past few years. New multi-family housing construction is expected to continue. Single-family rental housing has been dropping out of the market and that is expected to continue. Civil penalty and abatement related revenues are expected to decline in the current and upcoming fiscal years.

Actual results for fiscal year 2020/21 showed ongoing resources slightly exceeding expenses. During that year positions were held vacant, reducing operating costs below the authorized budget. Actual results for fiscal year 2021/22 and the budgets for fiscal year 2022/23 and 2023/24, however, reflect service level expenses that exceed annual resources. Current operational plans will continue to keep service levels within the available resources. If the full authorized budget were spent over the long term an increase in resources would be required to maintain this level of service. A change to the inspection fees is not anticipated in this proposed budget.

Building

The Building program is designed to be self-supporting with development related fees and charges. Revenues are projected to decrease slightly for fiscal year 2023/24. Workload demands in the development arena are anticipated to continue to be strong overall, even though a dip in revenue is expected from fiscal year 2022/23. Intergovernmental agreements with Fairview, Troutdale, and Wood Village to provide building services continue to be included.

The forecast assumes a decreased level of development activity. The budget includes funding to address any specialized or peak workload demands that may occur. Services at this level are sustainable over a three-year horizon but will require monitoring to ensure expense levels remain within resources on an ongoing sustainable level. Changes in economic conditions and/or the type and timing of development activity can have a significant impact on this fund.

Urban Renewal

Urban Renewal resources are derived from the incremental increase in property taxes within the Urban Renewal area. Significant increases to these resources are primarily the result of industrial and commercial property redevelopment which brings assessed value escalation. Specific sources of growth include new construction, reinvestments in plant and equipment, and market increases.

The development market in Gresham's urban renewal area has shown a mixed growth pattern in recent years. Following the great recession economic growth reflected by assessed value advances in the area were sluggish, as was the case elsewhere in Oregon. This trend switched after the midpoint of last decade

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and assessed value growth in the UR area turned up as was the case for the general trend of the Metro Area. Assessed value trending presently, and into the future is expected to be restrained, with growth of approximately 3.0% expected in fiscal year 2023/24. New development is not expected to come onto the tax rolls in time to positively impact fiscal year 2023/24.

In May of 2022 voters in Gresham approved a five-year extension of the Urban Renewal Area. The extension allows the Urban Renewal Area the flexibility to utilize all dollars laid out in the original tax increment when the area was established. The 5-year Capital Improvement Program reflects the continuation and completion of planned projects, as well as new projects. Similarly, the operating budget reflects a consistent level of funding for fiscal year 2023/24 for staffing, contracted services, and any grant programs.

All existing debt obligations will be fully repaid by the end of fiscal year 2022/23.

INFRASTRUCTURE FUNDS

Infrastructure Development

The Infrastructure Development program supplies engineering, survey, and inspection services of public infrastructure related to private and City construction projects. It is partially self-supporting with development-related fees and charges. The remaining costs of these services are supported by Transportation and Utilities.

Development-related activity and related service revenues for this fund are expected to remain volatile as housing markets continue to soften. As development activity levels have fluctuated over the years, workloads necessitate the need to adjust staffing levels accordingly. Development activity generates resources to support these services; therefore, staffing levels reflect current demand for service. The present level of development activity will be closely monitored to ensure inspection services and staffing levels are appropriate for the level of construction activity in Gresham.

Streetlight

The replacement of streetlight fixtures, which was completed in early summer 2016 has provided long-term sustainability to the financial condition of the Streetlight program. Previously, the program was under pressure due to rising costs. The project stabilized the program's financial status through significant savings in electricity costs by switching to LED fixtures. The positive results of this project continue to show every year in the fund's financial status. Revenues are expected to be sufficient to fund operating expenses in fiscal year 2023/24 and into the future.

Transportation

Transportation services are budgeted in two funds - one for operating activity and one for capital improvement projects that combines street and footpath projects. Transportation debt repayment is addressed in the General Government Debt Fund. Funding decisions are guided by long-term financial plans, and the annually adopted Five-Year Capital Improvement Program.

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The primary resources of Transportation Program consist of vehicle related gas taxes and registration fees and charges. These revenues come either directly from the State of Oregon or through Multnomah County as pass-through funding.

In normal circumstances, and with no outside influence, transportation related tax and fee resources tend to increase sluggishly or stagnate over time as increases in population and economic growth are counterbalanced by a general reduction in multiple vehicle ownership, changing driving habits, and gains in fuel efficiency. Statewide changes in economic conditions generally have an immediate and noticeable effect on Transportation resources.

Legislative action regarding gas taxes and vehicle title and registration fees happens infrequently at the state level. The most recent actions were in 2009 and 2017. Future state actions are not anticipated until later in this decade, as the 2017 action is reaching full phase-in in 2024.

Operational services at the level anticipated in the budget and 5-year CIP are currently expected to be sustainable beyond the mid-point of this decade. However, it will be necessary to draw down on monies currently in reserves to do this. The trends of future revenues will need to be closely monitored and expenditures adjusted accordingly not to prematurely exhaust existing savings. Projected inflationary and increasing population pressures are likely to cause predicted expenses to overtake expected resources and available reserves sometime in the latter years of this decade. This pattern is not new to the City of Gresham. In the past, legislative action to increase state, city and county resources has been enacted by the State in time to prevent the City's resources being drawn down too far. Whether timely and substantive State action will occur again in the future is undetermined at this time. Consequently, an increase in new services or projects above what is currently proposed would undoubtedly cause operational financial issues before additional resources to support them would be made available.

Work on the Local Street Reconstruction Program (LSRP), initiated in 2017, is expected to be completed in the 2023/24 fiscal year, as the work was expedited from the original ten-year planning horizon. As the funding plan was phased in, a line of credit was used to provide the resources for most of the work completed to date. In 2022, the City secured a six-year fixed debt instrument to pay off the line of credit that was used to support accelerated construction. Payments for that fixed debt instrument will continue through fiscal year 2027/28.

System Development Charge (SDC) revenues have increased in recent years consistent with development activity since the recovery from the great recession. Existing revenues, however, are fully allocated to prior debt obligations or to capital projects already underway. Future SDC revenues are not likely to keep pace with the numerous capital project demands in the near future. The use of financing to fund growth related capital improvements for transportation is not possible given the pressures on gas taxes and the limited ability to securely guarantee repayment if adequate SDC revenues are not collected. As a result, expansion types of construction will need to be carefully scheduled based on when resources, primarily SDCs, have been collected.

The majority of Transportation's identified capacity-increasing public improvement construction projects are chiefly located in the Pleasant Valley and Springwater areas of the City. Details of these projects can be found in the General Development section of the *Five-Year Capital Improvement Program*. Proposed

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projects outside the current city limits enable development within the plan areas. Most of these public improvements are expected to be developer-built, for which the developers are reimbursed with SDC credits. Due to developers paying by SDC credits, rather than money, Pleasant Valley and Springwater SDC cash resources are relatively low. Therefore, funds are unavailable to support additional projects or growth-related debt. The ability to provide additional support for growth-related activities in these areas will continue to be quite limited.

Water

Drinking water services are budgeted in three funds; an operating, a construction, and a debt fund. Funding decisions are guided by long-term rate and financial plans and the annually adopted *Five-Year Capital Improvement Program*.

The primary resource of the Water related funds are utility rates paid by water customers. Current customer service levels for the water utility are sustainable into the future, supported by a multi-year rate package approved in fall 2021. During fiscal year 2023/24, the cost of services is expected to increase in line with the utility rate structure adopted and in place. The rate package consists of a series of consistent annual increases through January 2027 and is needed to support ongoing utility service delivery into the future.

Revenue collection is expected to continue the pattern developed since the recovery from the great recession. Structural factors such as the trend of declining water use on a per-capita basis, deliberate consumer conservation, and a moderate economic climate are expected to limit revenue growth. Economic activity typically has a marginal effect on water resources; the escalation of operating revenue should be expected to be close to the percentage of the rate increase adopted for the year. Past due accounts, which grew in number and amount due to the pandemic, are returning closer to normal through the targeted use of grant funds and assistance programs. Continued monitoring is needed to balance customer support while also ensuring revenues remain adequate to meet service level needs and any existing and future debt covenants without requiring additional rate increases.

Development related resources such as system development charge revenues reflected a healthy economy until the pandemic and were expected to continue to bring in greater resources than what has been experienced during the years of, and the aftermath of the Great Recession. The future pattern of these types of resources is less clear currently and reflects the activity within the regional economy. System development charges are used to pay for capacity increasing capital improvements or debt for eligible improvements.

The operating expenditures for fiscal year 2023/24 are consistent with the forecasted increase from fiscal year 2022/23. This increase reflects a combination of normal population and inflationary pressures, with no significant change of service levels.

Significant efforts in the Water capital program are focused on projects related to the expansion of the groundwater supply system. This extensive effort, in partnership with the Rockwood People's Utility District, is needed to achieve a water supply independent from Portland and will avoid significant future cost increases. Funding relies on a mix of long-term financing tools, including revenue bonds that were

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issued in December 2021 and a loan through the federal Water Infrastructure Financing Innovation Act (WIFIA) program, which closed in May 2022. The City has assumed an additional debt instrument will be secured in fiscal year 2023/24 to support the groundwater expansion program.

Other capital projects reflect a standard level of effort related to maintenance of the existing infrastructure system. Most of these projects are cash funded through repair and replacement reserves. Projects related to the seismic resiliency of water infrastructure are also included. Further details concerning Water capital plans can be found in the *Five-Year Capital Improvement Program*.

Water projects within the Pleasant Valley and Springwater areas are included in the General Development section of the *Five-Year Capital Improvement Program*. Most of these public improvements are expected to be developer-built, for which the developers are reimbursed with system development charge credits. Due to developers paying by SDC credits, rather than money, SDC cash resources from Pleasant Valley and Springwater developments are relatively low. Therefore, funds are unavailable to support additional projects or growth-related debt. The ability to provide additional support for growth-related activities in these areas will continue to be quite limited.

Stormwater

Stormwater services are budgeted in three funds – an operating, a construction, and a debt fund. Funding decisions are guided by long-term rate and financial plans and the annually adopted *Five-Year Capital Improvement Program*.

The primary resource of the Stormwater related funds are utility rates paid by customers. Current customer service levels for the utility are sustainable, supported by a multi-year rate package approved in fall 2021. During fiscal year 2023/24 cost of services are expected to increase in line with the utility rate structure adopted and in place. The rate package consists of a series of consistent annual increases through January 2027 and is needed to support ongoing utility service delivery into the future.

Revenue collection for Stormwater follows a pattern of greater escalation with the development of green fields, rather than redevelopment of existing properties, as fees are based on an increased amount of impervious surface area causing runoff. Overall, meaningful increases in operating resources in any given year come effectively from adopted rate increases, not system growth. Past due accounts, which grew in number and amount due to the pandemic, are returning closer to normal through the targeted use of grant funds and assistance programs. Continued monitoring is needed to balance customer support while also ensuring revenues remain adequate to meet service level needs and any existing debt covenants without requiring additional rate increases.

The operating expenditures for fiscal year 2023/24 show an increase from fiscal year 2022/23 consistent with the financial forecast. This increase includes the addition of a public utility worker to help maintain expanded watershed infrastructure, and a field ecologist to support natural resources operations.

Until recently, system development charge revenues continued to show the effects of Gresham's robust development of previously undeveloped, or underdeveloped properties. Whether these resources significantly moderate and slow into the future depends on economic conditions and the many

Fund Status Overview

uncertainties regarding the regional economy. Demand for new Stormwater infrastructure is expected to be correspondently less.

Details concerning Stormwater capital plans can be found in the *Five-Year Capital Improvement Program*. The capital program consists of a mix of infrastructure maintenance, repair and replacement projects, capacity increasing projects, and projects intended to improve water quality and address drainage issues. The program is primarily funded by a mix of cash resources.

Capital expenses are commonly for existing infrastructure and funded from rates and repair and replacement reserves. The cost of maintaining aging infrastructure and strengthening the local collection system is outpacing ongoing resources. At present, capital funding is not sufficient to adequately address the asset management needs of the utility, and it is likely that additional resources will be necessary to substantively increase the level of activity within the upcoming decade.

The growth-related system capacity increasing projects are primarily related to private development. Capacity increasing public improvement construction occurs chiefly in the Pleasant Valley and Springwater areas of the City. Details of these projects can be found in the General Development section of the *Five-Year Capital Improvement Program*. Most of these public improvements are expected to be developer-built, for which the developers are reimbursed with system development charge credits. The ability to provide additional support for growth-related activities will continue to be quite limited. Cash receipt of Pleasant Valley and Springwater system development charge revenues are relatively low and therefore unable to support additional growth-related debt.

Wastewater

Wastewater services are budgeted in three funds – an operating, a construction, and a debt fund. Funding decisions are guided by long-term rate and financial plans, and the annually adopted *Five-Year Capital Improvement Program*.

The primary resource of the Wastewater related funds are utility rates paid by customers. Current customer service levels for the utility are sustainable, supported by a multi-year rate package approved in fall 2021. During fiscal year 2023/24 cost of services are expected to increase in line with the utility rate structure adopted and in place. The rate package consists of a series of consistent annual increases through January 2027 and is needed to support ongoing utility service delivery into the future.

Ongoing revenue collection is expected to continue the pattern of limited escalation since the recovery from the great recession. Increases in ongoing operating resources in any given year come effectively from adopted rate increases, not system growth. Wastewater revenues are more apt to vary than Gresham's other utilities, since wastewater has a closer tie to changes in the economy that impact commercial and industrial customers. Resource trends from select business sectors will need to be monitored to see what impacts, if any, continue into the future, resulting in longer-term effects. Past due accounts, which grew in number and amount due to the pandemic, are returning closer to normal through the targeted use of grant funds and assistance programs. Continued monitoring is needed to balance customer support while also ensuring revenues remain adequate to meet service level needs and any existing and future debt covenants without requiring additional rate increases.

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The proposed operating expenditures show an anticipated increase from fiscal year 2023/24. This increase reflects a combination of normal population and inflationary pressures, with no significant change of service levels.

Details concerning Wastewater capital plans can be found in the *Five-Year Capital Improvement Program*. Capital expenses related to permit requirements are the primary construction projects for fiscal year 2023/24, including projects to reduce ammonia discharge levels at the wastewater treatment plant. At present the utility is drawing down reserves to support the current activity level for capital projects. As a result, it is likely that additional resources will be necessary within the upcoming decade to manage future maintenance needs. The program is predominately funded by cash, primarily from operating revenues and repair and replacement reserves funded by rates. The cost of maintaining and replacing aging plant and equipment, especially at the treatment plant, is beginning to stress ongoing resources, however. Depending on the priority and timing needs of several large projects that are not currently funded within the Five-Year Capital Improvement Program, a financing package will likely be needed within the next year or two. This package is not currently included in the utility's financial plan, so additional analysis of financial impacts will be needed.

Growth related system capacity increasing projects are a minor part of the Wastewater regular capital plan. These projects are intended to open the door so private development can occur. Capacity increasing public improvement construction occurs chiefly in the Pleasant Valley and Springwater areas of the City. Details of these projects can be found in the General Development section of the *Five-Year Capital Improvement Program*. Most of these public improvements are expected to be developer-built, for which the developers are reimbursed with system development charge credits. The ability to provide additional support for growth-related activities will continue to be quite limited. Cash receipt of Pleasant Valley and Springwater system development charge revenues are relatively low and therefore unable to support additional growth-related debt.

SUPPORT FUNDS

The fiscal year 2023/24 budget for Support Funds reflects the continuing trend of focused strategies for business process improvements including the strategic implementation of technology resources to contain costs and enhance service delivery. Many support funds experienced staffing reductions in prior years due to funding constraints in the General Fund, while at the same time, the complexity of service delivery continued to increase. As a result, in many cases staffing levels were not consistent with the service level needs of the organization, and several of these needs were addressed in fiscal year 2022/23. The fiscal year 2023/24 budget maintains these positions to continue to address these gaps and to better position the organization for the future. Further details regarding internal service funds can be found in the *Central Support Funds* section of this document and the *Internal Services Charge Manual*.

Fund Status Overview

SPECIAL REVENUE AND NON-OPERATING FUNDS

Designated Purpose

The designated purpose fund is a mixture of restricted revenues, donations and grant funds. Many departments across the city have allocations in this fund that are for very specific purposes. While there are a multitude of programs/grants in the fund, there are three very large items for fiscal year 2023/24.

- *Metro Housing Bond* – The city is partnering with Metro to implement and meet the goals of the Metro Housing Bond. This city is acting as a passthrough agent for eligible projects. The amount budgeted for fiscal year 2023/24 represents the anticipated share of funding that will be remaining for projects. Approximately 50% of the funds allocated to the city have been awarded to projects.
- *Enterprise Zone Community Service Fee Projects* – These projects are approved by Gresham City Council and are funded through the community service fees generated from Enterprise Zone eligible projects.
- *ARPA* – As part of the American Rescue Plan Act funding, the City of Gresham has received a direct allocation of funds, as well as several other allocations including pass through grants and an additional HOME allocation which is budgeted in the CDBG/HOME fund. These funds are being used to fund priority projects identified by the community, City Council and City management.

System Development Charges

System Development Charge fees for five types of city infrastructure (Transportation, Parks, Water, Stormwater, Wastewater) are charged to new development. The fees, which are based on an adopted methodology, are based on the city's infrastructure requirements for growth, and includes who and how much to charge for the use of the infrastructure. Certain fees are established citywide, while others are specific to one of Gresham's three SDC districts (Current City, Pleasant Valley, and Springwater). The fee amounts and the list of projects that the fees pay for are updated regularly to match infrastructure funding requirements in the future.

There is budgetary authority included in the System Development Charge Fund to allow for potential SDC credits associated with developer-built infrastructure in Pleasant Valley and Springwater. It is expected that in the near term the majority of system development revenues coming from these development areas will be in the form of the redemption of credits for infrastructure donations, rather than cash payments.

SDC revenues are quite variable on a year-to-year basis. In any given year, collections reflect the pace and type of development occurring in various parts of the city. Depending on the nature and location of the development, some SDC types may see more revenue than other types.

Expenditure of SDCs occurs in debt service and/or capital funds consistent with eligible usage. In many cases, balances on hand may be fully committed to projects or to obligations already incurred, raising the potential for impact to other funding sources should future SDC revenues not keep pace with forecasts. In particular, Transportation SDCs warrant close monitoring based on their planned usage at this time.

Fund Status Overview

CDBG/HOME

While the program received a special allocation of HOME and CDBG resources in fiscal year 2021/22, in addition to normal allocations for both programs, CDBG and HOME program resources will still require close monitoring as these resources depend on Federal budget actions. The additional CDBG funding has been awarded and spent, but carryover from the HOME special allocation was budgeted again in fiscal year 2023/24 and is anticipated to be fully spent in this fiscal year.

Debt

The budget for fiscal year 2023/24 reflects expanding long-term debt obligations related to the groundwater expansion project and the continued service of existing long-term fixed debt. The primary activity has been to provide funding for the groundwater system development project. Water revenue bonds, issued in December 2021, provided proceeds to repay Water's usage of the line of credit, as well as funding for the groundwater system and other capital projects in the next year or two. Additional financing proceeds specific to the groundwater system will be drawn on a reimbursement basis during fiscal years 2023/24 and 2024/25 through the Water Infrastructure Financing Innovation Act (WIFIA) program. The City also assumes an additional debt instrument to support groundwater expansion projects. Transportation secured a six-year fixed debt instrument to pay off the line of credit that provided funding for the Local Street Reconstruction Program. Debt service payments will continue through fiscal year 2027/28.

CAPITAL FUNDS

The fiscal year 2023/24 budget for capital funds reflects the continuation of projects that were started, but not completed, in fiscal year 2022/23, as well as several proposed new projects.

Many Capital Improvement projects in fiscal year 2023/24 and into the future are focused on repair, replacement, and maintenance of existing facilities and compliance with regulatory requirements to help ensure reliable and efficient services can be provided now and into the future. Seismic resiliency also is a key area of emphasis in several programs.

Most growth and capacity expansion related projects for the next few years continue to be concentrated in the Transportation Program area, and the General Development Fund which accounts for Pleasant Valley and Springwater infrastructure. Sizable appropriations are again budgeted for the General Development Fund for fiscal year 2023/24. This action allows system development charge credits to be issued as private developers construct qualifying public infrastructure needed to serve the current City, Pleasant Valley and Springwater districts. City-initiated capital projects in the Pleasant Valley and Springwater areas are generally minor and focused as City resources are not available to fund projects with either cash or debt.

Development of the City's groundwater system, in partnership with the Rockwood People's Utility District, represents a significant level of activity for the Water capital program. This effort includes production well development, distribution pipeline construction, and various central facilities improvements.

Fund Status Overview

The City's wastewater program has expanded projects to reduce ammonia discharge levels from the wastewater treatment plant. These projects are necessary for regulatory compliance and have the added benefit of expanding the City's ability to serve established and expanding industries.

The moderate pace of the economy over the past few years, and its recent slowing has, for the most part, pushed off the need for intensive infrastructure expansion. As a result, growth-related projects are only a modest part of the city's capital plan. City funding available for capacity increasing infrastructure projects, which is always limited, has been largely allocated in the proposed capital plan. There is little funding available for additional capital projects.

Strategic Plan

The City of Gresham's Strategic Plan guides the City Council and community's shared vision for the future. It focuses City resources on five strategic priorities through 2025. The 2022-25 Strategic Plan is the result of Imagine Gresham, a large community effort in 2021-22, and was implemented in July 2022. The complete Strategic Plan and related information can be found at GreshamOregon.gov/Strategic-Plan.



Mission

The mission articulates the City's purpose for being: To foster a safe, thriving, and welcoming community for all.

Vision

The vision describes our shared idea of the future: Gresham is a vibrant, inclusive, and resilient community where everyone can share in economic prosperity, enjoy connection and belonging, and live a high-quality life.

Guiding Principles

Five guiding principles provide expectations for City decision making and service delivery.

Diversity, Equity, and Inclusion

Achieve equitable outcomes for the people of Gresham by providing opportunities to hear all voices, undoing and righting past inequities, drawing upon community diversity in decision making, and developing a City workforce that reflects the community.

Stewardship of Resources

Ensure practical use of resources now and for the future by managing priorities, using partnerships, and applying data to make decisions that support the City and community's financial well-being, protect the environment and nurture civic trust.

Authentic Engagement

Connect with the people of Gresham, businesses, community organizations, and other partners to make informed decisions together by repairing and building trust between the City and Gresham community, empowering community members to get involved, and communicating the impact decisions have on our community.

Innovative and Adaptive

Embrace creativity and respond to trends, technologies and changing community needs by using well-timed, flexible, accessible, and resourceful approaches and modern practices to solve problems and promote positive change.

Trustworthy and Accountable

Earn the trust and confidence of the community by clearly communicating the City's intentions and decisions, improving or expanding access and availability to the City's information and business practices, and taking responsibility for all that we do.

Strategic Plan

Strategic Priorities

Five strategic priorities provide a focus for City resources.

Financial Sustainability

Goal: Gresham's different revenue sources provide the City organization with a fair and stable foundation that adapts to change and challenges. This is to deliver consistent and new services to support the community's needs and desires now and into the future.

Objectives:

- Implement a Financial Road Map that supports budget needs long-term, responsible care of City resources, and the vision and goals of the Strategic Plan.
- Put in place a plan to share more financial information with the community. Celebrate the City's accomplishments while communicating the costs to keep basic services.

Community Safety

Goal: Gresham is a safe and resilient place. The City works to reduce risk, harm and violence and meet the community's needs. And, in partnership with the public, produces solutions around crime prevention and intervention.

Objectives:

- Explore creative ways to supply community safety that maintain core service levels, adapt to community needs, and public safety best practices.
- Develop a public safety relationship with the community to build rapport and trust.
- Improve livability and increase the community's sense of safety and security.
- Enhance safety around the City's streets, parks, neighborhoods, and transportation networks. Use crime prevention design to reduce harm and improve safety for all.
- Strengthen the City's ability to withstand natural disasters and deal with climate change and water resources. Develop and carry out plans to respond to and recover from future threats and challenges.

Thriving Economy

Goal: Gresham creates greater opportunities for economic well-being and shared wealth for all.

Objectives:

- Promote economic growth by supporting business owners, creating partnerships, and developing strong local workforce.
- Develop creative ways to keep existing businesses and recruit new ones with a focus on the diversity of business owners.
- Use data, research and engagement to better understand the needs of Gresham's diverse business community. Provide culturally relevant resources. Celebrate and enhance the cultural richness of our business community.
- Lay the groundwork for economic opportunity and mobility for all by prioritizing long-term planning to support future development.
- Develop and start an equitable poverty reduction and prevention plan to address the root causes of poverty and improve overall community wealth.

Strategic Plan

Housing for All

Goal: Everyone in Gresham can live in a secure and reliable place they call home, and no one experiences housing uncertainty. All Gresham community members can access housing that meets their changing needs and wants.

Objectives:

- Provide resources to those experiencing homelessness or housing insecurity through collaboration and partnership with other government agencies, nonprofits and the private sector.
- Promote and support housing development that is affordable to the Gresham community across all housing types.
- Serve as a community partner to support housing stability by providing access to tools and resources.

Community Vibrancy

Goal: Community members and visitors come and find a wide choice of activities and opportunities to enjoy recreation and nature. We celebrate Gresham's many cultures and vibrant neighborhoods. Community events bring us together and build a shared sense of belonging.

Objectives:

- Support and host community events that nurture community pride, celebrate diversity and build Gresham's reputation as a destination city.
- Support and increase a mix of recreational, arts, and cultural programming for youth and adults to foster community well-being for everyone.
- Promote connection for community members, both social and physical, to meet everyone's needs regardless of physical ability, language, digital access, etc.
- Prioritize long-range planning that supports designing and building quality community gathering spaces, public or private. Create welcoming and inclusive environments with amenities for all.
- Maintain the quality of Gresham's natural resources and increase public access to parks and natural areas for recreation and enjoyment.

Financial Road Map

The Financial Road Map adopted by City Council in September 2022 supports the City’s efforts to become financially stable over the next three years and charts a path to implementing the community vision identified in Gresham’s Strategic Plan.

Gresham’s Financial Road Map sets a three-year goal of \$28.2 million to address:

- Avoid layoffs and service revenues: Reduce the deficit between expenses and revenues.
- Improve service delivery: Add resources for critical services like police officers, firefighters, mental health response, houselessness support, and parks maintenance.
- Implement strategic plan goals: community safety, thriving economy, housing for all, community vibrancy, and financial stability.

The Road Map utilizes a combination of revenue tools and financial stability work:

	Revenue tools	Financial stability work
FY23/24	<ul style="list-style-type: none"> • Operating levy: \$12.3m • City services fee: \$3.0m 	<ul style="list-style-type: none"> • Begin exploring 2024 or 2025 Parks and Recreation long-term funding options. • Explore naming rights for City facilities as a potential revenue tool. • Begin exploring alternate funding solutions, including research into special districts.
FY24/25	<ul style="list-style-type: none"> • City services fee increase: \$1.0m • Parks utility fee: \$5.5m 	<ul style="list-style-type: none"> • Prior to contract expiration in 2025, begin contract negotiations for fire and emergency services to Troutdale, Wood Village and Fairview.
FY25/26	<ul style="list-style-type: none"> • City services fee increase: \$1.0m • Streetlight fee: \$1.3m • Dispatch fee: \$3.1m • Indexing of fees (three-year total): \$1.0m 	<ul style="list-style-type: none"> • Target 2025/2026 for general obligation bond for potential projects, which could include a police training facility, fire stations, community center.
Ongoing		<ul style="list-style-type: none"> • Annual review of revenue targets and financial forecast. • Work with partners to educate voters on inequity of property tax system and advocate for reforms that positively impact Gresham.

Budget Development Process

Budget Process

Key steps related to the budget development process are described below.

Process Design – July/August

- Review and evaluate prior year’s process.
- Establish outline of process for the upcoming year.

Fund Evaluation and Financial Forecasting – September/October/November

- Review year-end close information.
- Evaluate financial status of each fund.
- Develop preliminary revenue forecasts for all funds.

Develop Budget Proposals – December/January/February

- Departments complete their estimates of next year’s operating costs.
- Department proposals are adjusted based on finalized revenue forecasts and other funding constraints.
- Capital projects are developed.

Balance Funds and Finalize Proposed Budget – March/April

- Five-Year Capital Improvement Program (CIP) is reviewed by Planning Commission.
- Proposed budget is prepared.
- First year of CIP is incorporated into annual budget.

Proposed Budget – April

- Budget Committee reviews and deliberates Proposed Budget in public meetings.
- Budget Committee reviews the first year of the CIP.
- Budget Committee makes revisions and approves budget, property tax rates, and the use of State Shared Revenue.

Budget and Five-Year CIP Adoption – June

- Public hearing for citizen comments prior to adopting budget.
- Public hearing and an enactment reading for final adoption of the Five-Year CIP.
- Council adopts budget and property tax rates.

Budget Implementation – July

- All local governments in Oregon begin their fiscal year on July 1.
- Budget is implemented as adopted.
- If needed, amendments may be authorized by action of the City Council during the year.

Budget Structure Overview

Fund Structure

The City's budget for fiscal year 2023/24 is organized into a total of 38 separate funds. A fund is a means to separately track and account for financial information and to demonstrate that revenues and expenditures are balanced. Each fund records the receipt of specific revenues and tracks related expenditures. The use of separate funds allows for greater management, tracking and oversight of specific funding sources related to programs, projects, and activities. This allows for timely access to information needed for decision-making and helps ensure accountability and appropriate use of specific revenues.

The 37 active funds are grouped into six primary categories, based on their purpose, function, and characteristics. Each category is displayed as a separate section within this document.

The categories included are:

- General Fund / Local Option Levy Fund
- Infrastructure Funds
- Special Revenue & Non-Operating Funds
- Business Funds
- Central Support Funds
- Capital Funds

The Local Option Levy Fund is new for fiscal year 2023/24 and is included in the General Fund/Local Option Levy Fund section. There is one closed fund in fiscal year 2023/24 and is in the Special Revenue & Non-Operating Funds category.

Department Structure

City operations are organized into separate departments. A department is an organizational unit that is responsible for a major operational function. There are 13 active departments reflected in the City's budget.

The departments included in the budget are:

- City Manager's Office
- Budget and Finance
- Citywide Services
- Fire
- Urban Design and Planning
- City Attorney's Office
- Information Technology
- Police
- Urban Renewal
- Economic , Development & Housing Services
- Community Livability
- Parks, Recreation & Youth Services
- Environmental Services
- Economic Development (closed)

Summary Fund Information

Each fund must be balanced. That is, total requirements must match total resources. Information is displayed in a consistent manner for each fund. Information that is shown for four years consists of audited data from the two most recently completed fiscal years (labeled Actual), the revised budget for

Budget Structure Overview

the current fiscal year, and the proposed, approved, and adopted budget for the upcoming fiscal year. The approved budget and the adopted budget columns will be completed as stage is completed.

The top section of the Resources and Requirements by Fund reports shows “Resources.” These are grouped into categories based on the type and/or source of revenue. Next the report shows “Requirements.” These are grouped into two main categories. The first section shows requirements or expenditures allocated to individual departments, these are often collectively referred to as Operating Expenses. The second section shows non-departmental items including capital projects, transfers between funds, debt service, contingencies and unappropriated amounts.

Standardized Budget Reports

Oregon Budget Law determines the information that is required to be presented in a budget and prescribes the format for data presentation. The example below explains the information presented in the standardized budget reports.

Budget Report Format

NOTE: All tables in the budget present the same four-year columns in format prescribed by Oregon Budget Law.

General Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources	Actual: Audited data from prior fiscal year		Revised Budget: Includes budget adjustments through supplemental budgets or council resolution			
Taxes						
Licenses & Permits						
Intergovernmental	11,197,658	17,409,592	17,160,000	16,830,000	-	-
Charges for Services	430,599	4,604,117	4,394,000	8,036,000	-	-
Utility License Fees	10,641,084	11,180,201	14,653,000	16,731,000	-	-
Miscellaneous Income	719,025	843,453	648,000	397,000	-	-
Internal Payments	-	3,742	-	-	-	-
Interfund Transfers	127,256	75,000	1,319,000	1,775,000	-	-
Internal Service Charges	518,052	411,385	838,257	717,964	-	-
Beginning Balance	20,014,665	17,250,565	10,612,000	12,021,450	-	-
Total Resources	83,500,418	83,534,214	82,560,257	90,060,414	-	-
Requirements	Requirements: Includes salaries, supplies, and support charges		Interfund Transfers: Transfers from one fund to another; purposes described in separate report "Interfund Transfers"			
Police			19,477,202	41,839,764	-	-
Fire & Emergency Services				29,647,297	-	-
Community Development				1,064,065	-	-
Economic Development				725,884	-	-
Parks				4,031,228	-	-
Operating Total	38,720,015	64,095,383	72,005,159	77,308,238	-	-
Interfund Transfers				000	-	-
Contingency				000	-	-
Unappropriated	17,350,565	12,947,710	2,919,898	6,013,176	-	-
Non-Operating Total					-	-
Total Requirements	83,500,418	83,534,214	82,560,257	90,060,414	-	-
	Actual Resources and Requirements		Budgeted Estimates			

Organizational Changes

Program Structure

Functional reorganizations that occurred during the last several years are included in this document. These changes may limit the ability to readily make comparisons between specific areas within the four years of data displayed in this document. Budgetary changes resulting from these organizational changes will first appear in the budget document in the following fiscal year (i.e. changes that occurred in fiscal year 2022/23 first appear in the fiscal year 2023/24 budget column). In order to help clarify the net results of the changes, some details are described below.

New Funds for Fiscal Year 2023/24

For fiscal year 2023/24, a Local Option Levy Fund has been created to meet legal requirements and provide transparency regarding the use of levy funds. The structure of the new fund is shown below. There is no activity until fiscal year 2023/24.

<i>Police</i>	FY 2020/21, FY 2021/22 and FY 2022/23	FY 2023/24
Fund	n/a	Local Option Levy
Department	n/a	Police
Divisions	n/a	Police Operations Police Investigations Crisis Response Police Records Police Services

<i>Fire</i>	FY 2020/21, FY 2021/22 and FY 2022/23	FY 2023/24
Fund	n/a	Local Option Levy
Department	n/a	Fire
Divisions	n/a	Mobile Integrated Health Emergency Operations Life Safety

<i>Homeless Services</i>	FY 2020/21, FY 2021/22 and FY 2022/23	FY 2023/24
Fund	n/a	Local Option Levy
Department	n/a	Community Livability
Divisions	n/a	Homeless Services

Closed Funds for Fiscal Year 2023/24

Beginning in fiscal year 2023/24, the Urban Renewal Debt Service Fund is no longer needed as all of the Urban Renewal Debt obligations issued by the City of Gresham will have been repaid. This fund has been closed and will not show any activity after fiscal year 2022/23.

<i>Urban Renewal Debt</i>	FY 2020/21, FY 2021/22, and FY 2022/23	FY 2023/24
Fund	Urban Renewal Debt Service	n/a

Organizational Changes

Fiscal Year 2022/23 Organizational Changes

These changes are first reflected in the fiscal year 2023/24 budget.

Division Changes

Neighborhood Services Community Engagement	FY 2022/23	FY 2023/24
Fund	Administrative Services	Administrative Services
Department	Citywide Services	Citywide Services
Divisions	Neighborhood Services (split into 2)	Neighborhood Services Community Engagement

Youth Services	FY 2022/23 (new in FY 2022/23)	FY 2023/24
Fund	General	General
Department	Community Livability	Parks, Recreation & Youth Svcs
Division	Youth Services	Youth Services

Youth Grants	FY 2022/23 (new in FY 2022/23)	FY 2023/24
Fund	Designated Purpose	Designated Purpose
Department	Community Livability	Parks, Recreation & Youth Svcs
Division	Youth Grants	Youth Grants

Emergency Management	FY 2020/21, FY 2021/22, and FY 2022/23	FY 2023/24
Fund	Administrative Services	Designated Purpose
Department	Citywide Services	Citywide Services
Division	Emergency Management	Emergency Management

Metro Housing Bond	FY 2022/23	FY 2023/24
Fund	Designated Purpose	Designated Purpose
Department	Community Livability	Econ, Dev & Housing Services
Division	Metro Housing Bond	Metro Housing Bond

Rental Inspection	FY 2022/23	FY 2023/24
Fund	Rental Inspection	Rental Inspection
Department	Community Livability	Econ, Dev & Housing Services
Division	Rental Inspection	Rental Inspection

CDBG/HOME Administration CDBG/HOME Projects	FY 2022/23	FY 2023/24
Fund	CDBG & HOME	CDBG & HOME
Department	Community Livability	Econ, Dev & Housing
Division	CDBG/HOME Administration CDBG/HOME Projects	CDBG/HOME Administration CDBG/HOME Projects

Organizational Changes

Fiscal Year 2021/22 Organizational Changes

These changes are first reflected in the fiscal year 2022/23 budget.

Economic & Development Services Department

During fiscal year 2021/22 the Economic & Development Services Department was restructured by combining the Economic Services Department and Community Development Services Department.

Division Changes

<i>Economic Development</i>	FY 2020/21 and FY 2021/22	FY 2022/23 and FY 2023/24
Fund	General	General
Department	Economic Development Services	Econ, Dev & Housing Services
Division	Economic Development	Economic Development

<i>Code Compliance</i>	FY 2020/21 and FY 2021/22	FY 2022/23 and FY 2023/24
Fund	General Fund	General Fund
Department	Econ, Dev & Housing Services	Community Livability
Division	Community Enforcement	Code Compliance

<i>Livability & Code Services</i>	FY 2020/21 and FY 2021/22	FY 2022/23 and FY 2023/24
Fund	Administrative Services	General Fund
Department	Community Livability	Community Livability
Division	Livability & Code Services	Code Compliance

<i>Rental Inspection</i>	FY 2020/21 and FY 2021/22	FY 2022/23
Fund	Rental Inspection	Rental Inspection
Department	Econ, Dev & Housing Services	Community Livability
Division	Rental Inspection	Rental Inspection

<i>CDBG/HOME Administration CDBG/HOME Projects</i>	FY 2020/21 and FY 2021/22	FY 2022/23
Fund	CDBG & HOME	CDBG & HOME
Department	Econ, Dev & Housing Services	Community Livability
Divisions	CDBG/HOME Administration CDBG/HOME Projects	CDBG/HOME Administration CDBG/HOME Projects

<i>Mediation Services</i>	FY 2020/21 and FY 2021/22	FY 2022/23 and FY 2023/24
Fund	Administrative Services	Designated Purpose
Department	Community Livability	Community Livability
Division	Mediation Services	Mediation Services

<i>Code Abatement</i>	FY 2020/21 and FY 2021/22	FY 2022/23 and FY 2023/24
Fund	Designated Purpose	Designated Purpose
Department	Econ, Dev & Housing Services	Community Livability
Divisions	Code Abatement	Code Abatement

Organizational Changes

<i>Metro Housing Bond</i>		
	FY 2021/21 & FY 2021/22	FY 2022/23
Fund	Designated Purpose	Designated Purpose
Department	Econ, Dev & Housing Services	Community Livability
Division	Metro Housing Bond	Metro Housing Bond
<i>Enterprise Zone Projects</i>		
	FY 2020/21 and FY 2021/22	FY 2022/23 and FY 2023/24
Fund	Designated Purpose	Designated Purpose
Department	Economic Development Services	Econ, Dev & Housing Services
Division	Enterprise Zone Projects	Enterprise Zone Projects
<i>Gresham Sponsored Events Community Enhancement Program</i>		
	FY 2020/21 and FY 2021/22	FY 2022/23 and FY 2023/24
Fund	Designated Purpose	Designated Purpose
Department	Community Livability	Citywide Services
Divisions	Gresham Sponsored Events Community Enhancement Program	Gresham Sponsored Events Community Enhancement Program
<i>Arts & Cultural Grants</i>		
	FY 2020/21 and FY 2021/22	FY 2022/23 and FY 2023/24
Fund	Designated Purpose	Designated Purpose
Department	City Manager's Office	Citywide Services
Division	Arts & Cultural Grants	Arts & Cultural Grants
<i>Mapping & GIS Services</i>		
	FY 2020/21 and FY 2021/22	FY 2022/23 and FY 2023/24
Fund	Administrative Services	Administrative Services
Department	Citywide Services	Information Technology
Division	Mapping & GIS Services	Mapping & GIS Services
<i>Neighborhood & Comm Engage</i>		
	FY 2020/21 and FY 2021/22	FY 2022/23
Fund	Administrative Services	Administrative Services
Department	Community Livability	Citywide Services
Division	Neighborhoods & Comm Engage	Neighborhood Services
<i>Sports Park Sponsorships</i>		
	FY 2020/21 and FY 2021/22	FY 2022/23 and FY 2023/24
Fund	Designated Purpose	Designated Purpose
Department	Urban Design & Planning	Parks, Recreation & Youth Svcs
Division	Sports Park Sponsorships	Sports Park Sponsorships

Organizational Changes

Fiscal Year 2020/21 Organizational Changes

These changes are first reflected in fiscal year 2021/22 budget.

Budget & Finance Department

During fiscal year 2020/21 the Finance & Management Services Department was restructured as described below. To better reflect this new structure the Finance & Management Services Department has been renamed the Budget & Finance Department.

Division Changes

<i>Fleet Operations Facilities Operations</i>	FY 2020/21	FY 2021/22, FY 2022/23, and FY 2023/24
Fund	Facilities & Fleet Management	Facilities & Fleet Management
Department	Budget & Finance (previously Finance & Management Services)	Citywide Services
Divisions	Fleet Operations Facilities Operations	Fleet Operations Facilities Operations

<i>Budget & Financial Planning</i>	FY 2020/21	FY 2021/22, FY 2022/23, and FY 2023/24
Fund	Administrative Services	Administrative Services
Department	Citywide Services	Budget & Finance
Division	Budget & Financial Planning	Budget & Financial Planning

<i>Finance Administration - Closed</i>	FY 2020/21	FY 2021/22, FY 2022/23, and FY 2023/24
Fund	Administrative Services	Administrative Services
Department	Budget & Finance (previously Finance & Management Services)	Budget & Finance
Division	Finance Administration	Merged with Accounting

<i>Information & Innovation - Closed</i>	FY 2020/21	FY 2021/22, FY 2022/23, and FY 2023/24
Fund	Administrative Services	Administrative Services
Department	Citywide Services	Redistributed between City Manager's Office and Citywide Services
Division	Information & Innovation	Redistributed between City Administration, Human Resources, and Communications

Revenue Information

The City of Gresham uses ongoing financial forecasting and modeling to estimate revenue for all operating funds. A variety of industry and economic indicators, current events, historical analysis, and forecasts from other jurisdictions, such as the state of Oregon and Multnomah County are used to develop these financial models. The General Fund and the City's business funds are modeled for a minimum of five years, while infrastructure focused funds such as the utilities and transportation utilize a 20-year minimum forecast period. These financial forecasts help form the basis on which the annual budget is built, but also allow for long-term financial planning.

Over the last few years, the economy (nationally, regionally, and locally) has experienced a range of twists and turns, from one that was performing strongly with low inflation, to a pandemic, and now a post pandemic economy with a low unemployment, significant inflation, and continued supply chain overloads due to demand levels.

These economic impacts all have a trickle-down impact to the local economy and in turn the City of Gresham's revenue streams. While Gresham and the Portland Metro area's economy was impacted by the COVID-19 pandemic over the last years, many industries have or have nearly returned to normal levels, and this trend is expected to continue. Overall, the state of Oregon has regained most of the jobs lost over the last several years and the Oregon unemployment rate as of February 2023 is at 4.7%. Inflation has been at a 4-decade high in the last year but is slowing, and the Federal Reserve raised interest rates 9 times in the last 12 months to combat the high inflation. If inflation continues to slow, the likelihood of a recession diminishes and increases the probability of a soft landing for the economy.

In this environment, most of the City's revenues are performing well and are expected to continue in the same manner for the period covered by the proposed budget. This includes property taxes, utility charges, and utility license fees as a few examples. Many of these revenues continue to increase because of the strong economy overall. Even with this in mind, there are a few items to watch in particular; Multnomah County is forecasting that there is uncertainty in Business Income Tax revenues growing in the coming fiscal year as a result of the inflationary and increasing interest rate environment. Other revenues such as planning fees have more uncertainty regarding the outlook. Planning fees have been at low levels for the last several years and activity is not showing signs of returning to higher levels for now.

In addition to local revenues, there has been a significant increase in the amount of external funds available to the city through grants and direct allocations. In March 2021, the federal government passed the American Rescue Plan Act which included payments to many Americans, but also included direct allocations at the state, county, and local levels. New grant opportunities have also become available, and the city is taking advantage of these opportunities as it is prudent to do so.

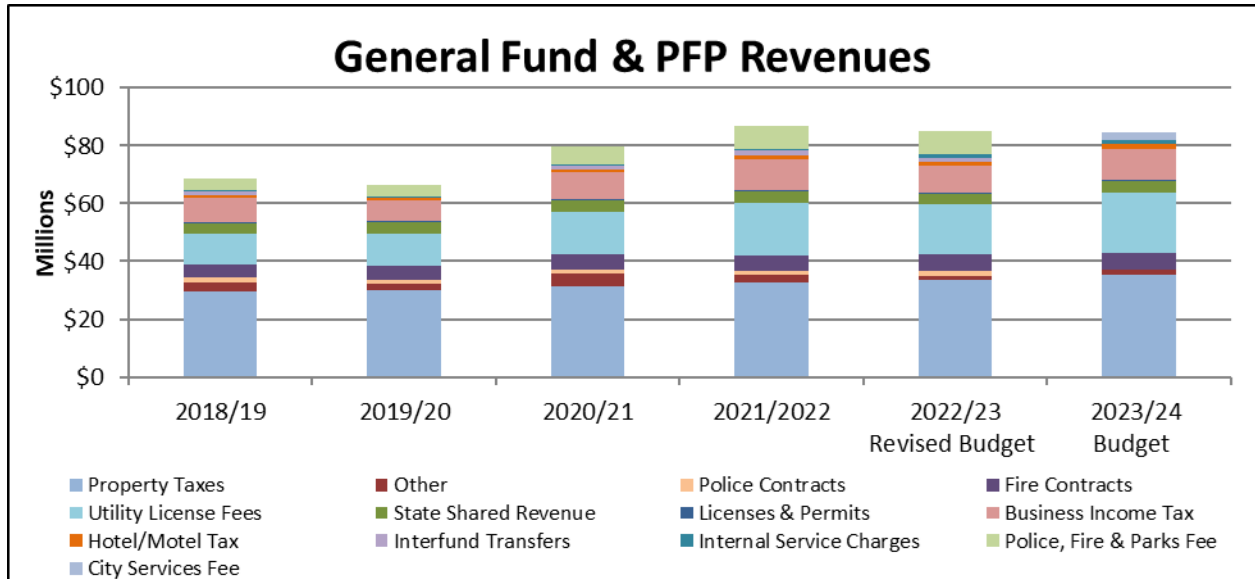
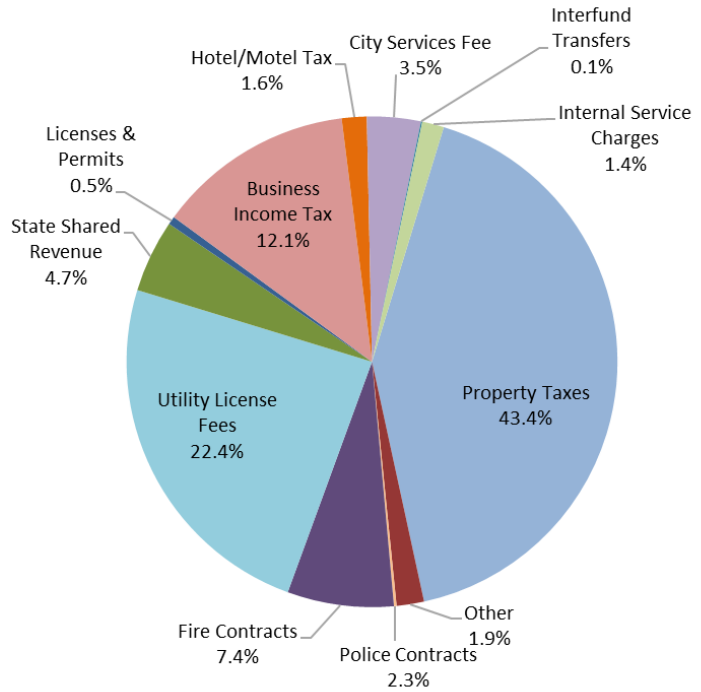
The revenue structure and outlook for each operating fund will be discussed in further detail in the remainder of this section.

Revenue Information – General Fund

GENERAL FUND REVENUES

- General Fund revenues are expected to total approximately \$84.7 million for fiscal year 2023/24.
- Revenues for the current fiscal year are projected to be approximately 7% higher than budgeted primarily due to robust economic activity and expanded real estate development.
- Budgeted revenue for fiscal year 2023/24 is a 3.6% increase over the projected ongoing revenue for fiscal year 2022/23.

General Fund Operating Revenues



Revenue Information – General Fund

PROPERTY TAXES

Property Tax Limitation

Prior to fiscal year 1997/98, property taxes were based on an annual amount to be collected (a tax base). The tax rate was determined by dividing the tax base by the market value of real property in Gresham. Starting in fiscal year 1997/98, the tax base was replaced with a permanent property tax rate. Gresham's permanent property tax rate is \$3.6129 per thousand dollars of assessed valuation. A residential property's assessed valuation is limited to an increase of no more than 3% per year on existing structures. Assessors give new construction the same relative assessed value to market value discount as existing properties by calculating a city-wide Changed Property Ratio.

Assumptions

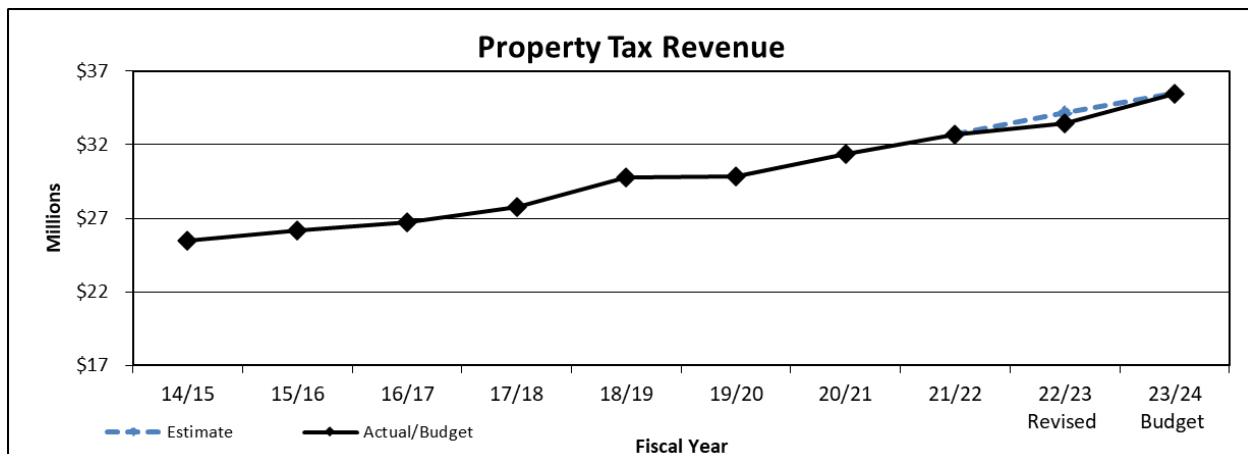
- The property taxes levied are not fully collected due to discounts and delinquencies. Expected property tax revenues are reduced by an uncollected amount of 5.6%, based on historic trends.
- Based on legislative limits, the property tax revenues assume a 3% increase in existing taxable assessed value (TAV). It is expected that residential real market values will continue to increase, therefore the TAV of those properties is increasing at the maximum of 3%. This forecast also accounts for the fact that Urban Renewal in Gresham has frozen the growth of TAV and taxes for city use on approximately one tenth of the tax base of the City.

Economic Factors and Influences

- Market values in the housing sector are still increasing while residential and commercial construction are continuing in the region. Practical implications are that development of residential and commercial properties, along with the assessed value previously abated under the Enterprise Zone program, will sustain the tax rolls in fiscal year 2023/24 and Gresham will see average growth in property tax revenues.

Highlights

- For fiscal year 2023/24, the property tax revenue is budgeted at \$35,472,000 including amounts received from delinquent accounts and interest. Anticipated property taxes from new construction and expiring abatements are included. This is a 3.8% increase from the 2022/23 forecast and a 6% increase over 2022/23 budget.



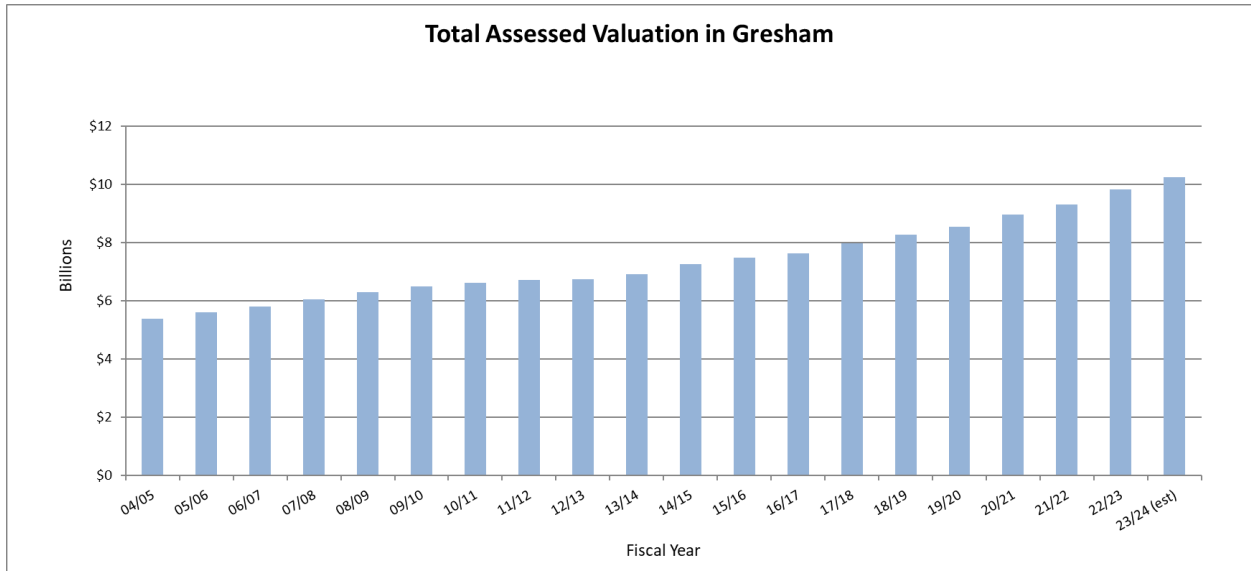
Revenue Information – General Fund

COMPUTATION OF PROPERTY TAXES AND RATES

	2022/23		2023/24
OPERATING TAX AUTHORITY	ACTUAL		ESTIMATED
2022 Assessed Value (AV)	\$9,813,005,004 ¹		\$9,813,005,004 ¹
Permanent Tax Rate	<u>3.6129</u>		<u>3.6129</u>
Property Tax Authority	35,453,406		36,955,253
Compression and other Adjustments	98,501 ²		(19,871) ²
Total Amount to Be Raised	35,551,907		36,935,382
Less allowance for discounts	2.5% (888,798)		2.5% (923,385)
Less allowance for delinquencies	3.1% <u>(1,102,109)</u>		3.1% <u>(1,144,997)</u>
AVAILABLE FOR APPROPRIATION	<u>\$ 33,561,000</u>		<u>\$ 34,867,000</u>

Notes:

1. Net assessed value after adjustments for urban renewal excess value.
2. Other adjustments include appeals, loss due to Measure 5 compression and other adjustments.



Revenue Information – General Fund

TRANSIENT LODGING TAX

Effective July 1, 2020, Gresham increased the Transient Lodging Tax by 2% and now receives a total of 8% of room rates, calculated on the first thirty days of any stay. Lodging operators will retain 5% of the tax due as an administrative fee. Per ORS 320.350, 70% of net taxes generated by a rate increase effective after July 1, 2003, will be dedicated to tourism promotion or tourism-related facilities. Please refer to the *Additional Information* section of this document for further information about planned uses of the Transient Lodging Tax.

Assumptions

- Travel was severely impacted by the COVID-19 pandemic. This forecast assumes that the lodging industry has recovered.

Economic Factors

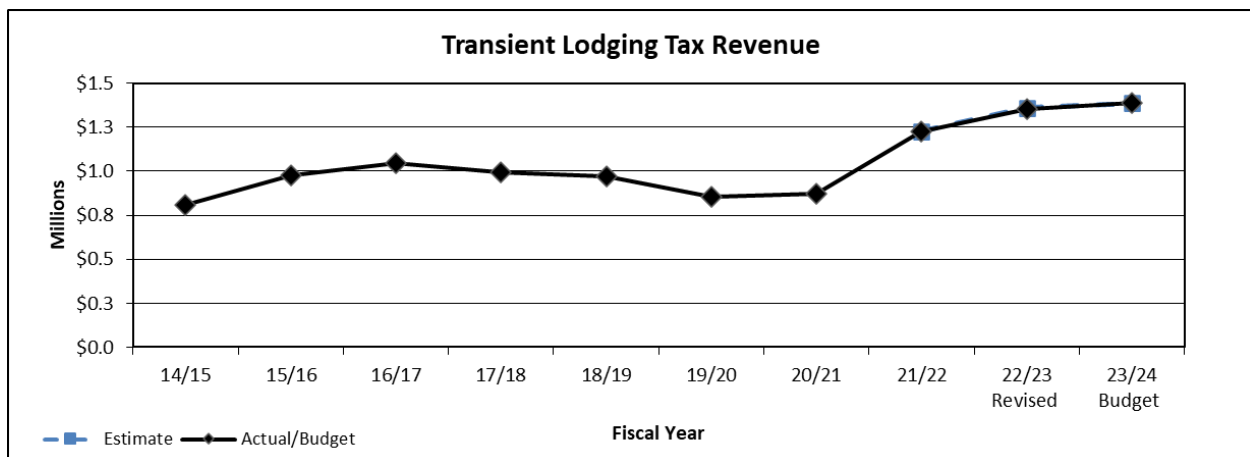
- Tourism is affected by gasoline prices and personal income.
- Business travel improves when the economic environment improves.

Major Influences

- Market saturation and economic climate.

Highlights

- Transient Lodging Tax revenue has recovered from the COVID-19 pandemic. The growth may be slower due to economic headwinds and increasing fuel prices.
- For fiscal year 2023/24, collections are expected to increase to \$1,387,000.



Revenue Information – General Fund

CITY MARIJUANA SALES TAX

In November 2016, Gresham voters approved a 3% tax on the sale of marijuana by recreational sellers.

Assumptions

- Since implemented, this revenue stream has matured and is holding relatively steady.

Economic Factors

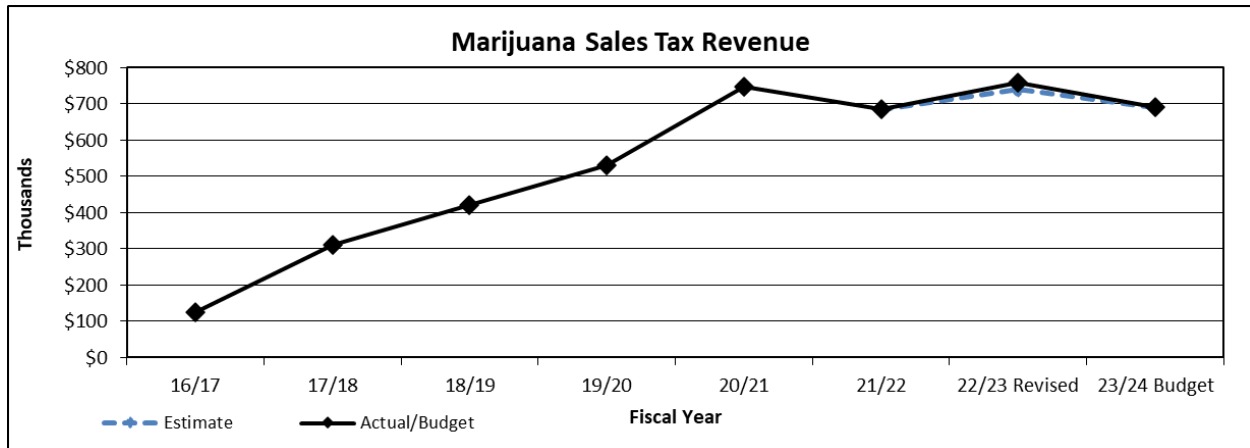
- Household income levels
- Market saturation
- Supply

Major Influences

- Regulatory Environment

Highlights

- Marijuana sales tax revenue has leveled out after a period of steady growth due to the industry and demand maturing.
- For fiscal year 2023/24, collections are expected to be \$690,000.



Revenue Information – General Fund

LICENSES AND PERMITS

Gresham receives revenue from the following licenses and permits:

- Business License.
- Liquor License.
- Marijuana Business Registration.
- Building Permits (for services provided specifically by Fire & Emergency Services).

Assumptions

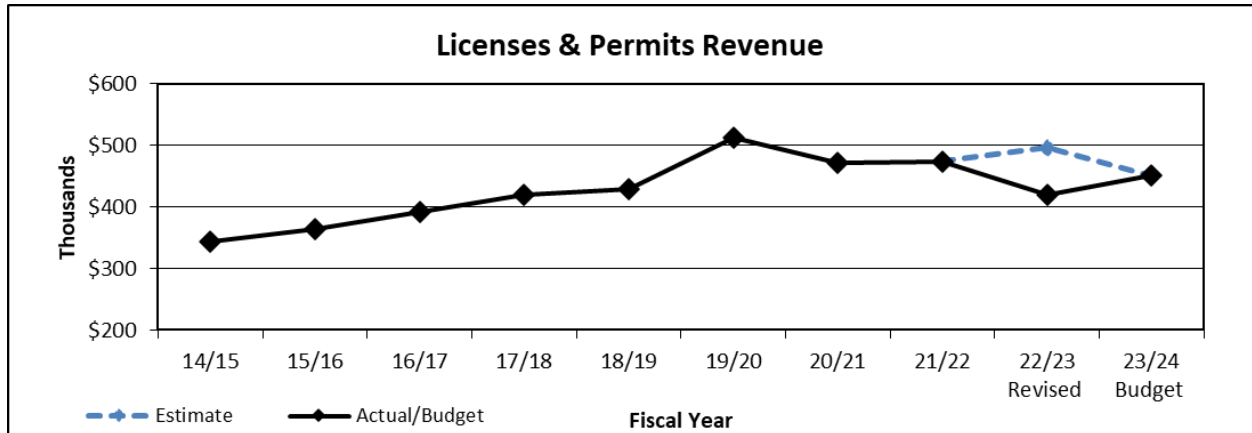
- Licenses and permits revenues are expected to continue in the same pattern as the last several years.

Major Influences

- Internal policy, economic climate, and collection rate.

Highlights

- Anticipated revenue from Licenses and Permits in the General Fund is expected to be \$451,000 in fiscal year 2023/24. Permit revenue for services provided by Fire & Emergency Services was included starting in fiscal year 2019/20.



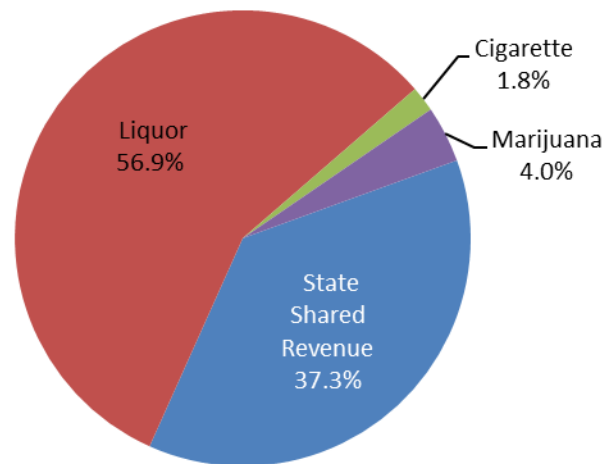
Revenue Information – General Fund

STATE SHARED REVENUES

Gresham receives the following State Shared Revenues:

State Shared Revenue – A distribution from the State of Oregon for statewide collections of Liquor Tax. State Shared Revenue is one of two means by which liquor taxes collected by the State are shared with local governments. State Shared Revenue is 14% of liquor tax distributed to cities based on a formula defined in the Oregon Revised Statutes. The formula for state revenue sharing compares the recipient city’s consolidated property tax rate, per capita income, and population against the statewide average.

State Shared Revenues



Liquor Tax – One of two separate distributions to cities from taxes collected by the state-run Liquor Control Commission. The distributions are 20% of the State's liquor receipts given as revenues to cities on a per capita basis, the “Liquor Tax,” and 14% of the State’s liquor receipts given to cities on a formula basis (see State Shared Revenue).

Cigarette Tax – Cities receive two cents of the state-imposed \$1.33 per pack cigarette tax. The cities’ first distribution of one cent per package was adopted in 1967; a second cent for cities was added in 1986. The State distribution to localities is on a per capita basis.

Marijuana Tax – In November 2015, Oregon voters approved the legalization of recreational marijuana and an associated statewide sales tax of 17%. Ten percent of the state sales tax is being distributed to counties and cities on a formula basis. This distribution is separate from the 3% tax imposed by Gresham voters (see General Fund – City Marijuana Sales Tax). Measure 110 passed in November 2020 limits the funds available for distribution to cities and counties.

911 Tax – During the 2012 Oregon Legislative Session SB 1550 was passed, requiring 911 Tax distributions be paid directly to the service provider starting on January 1, 2013. Gresham contracts with the City of Portland’s Bureau of Emergency Communications (BOEC) for 911 and dispatch services. Gresham now receives credit on its billings from BOEC in the amount of its 911 Tax distribution and no longer receives the revenue directly.

Revenue Information – General Fund

Assumptions

- Forecasts from the State of Oregon and the League of Oregon Cities are evaluated as well as historical trends for these revenues.
- Assumes that the State’s financial policies do not change the revenue distribution to local governments.

Economic Factors

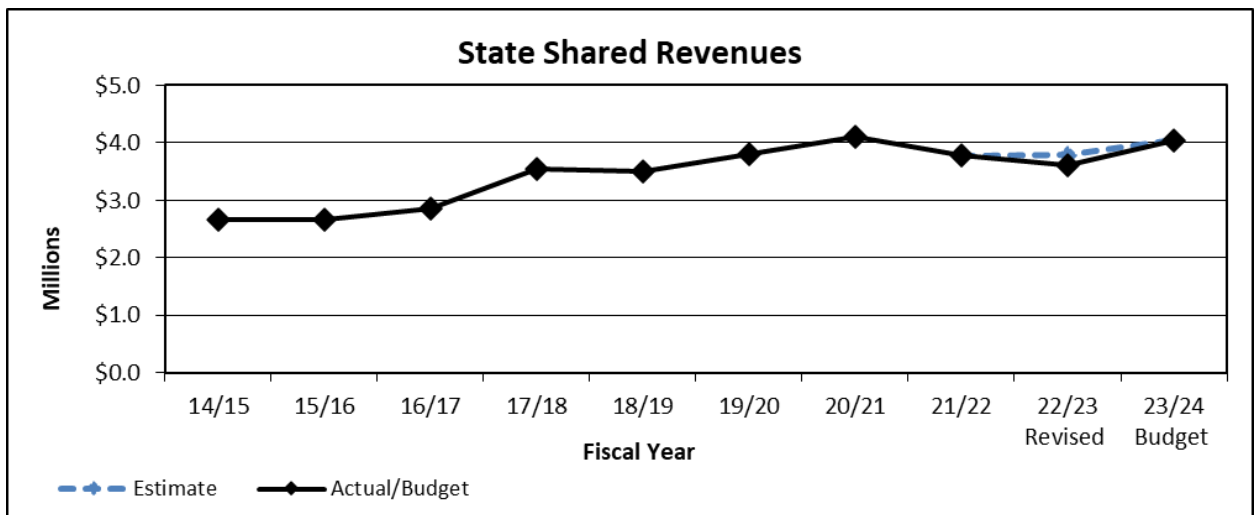
- Liquor sales are affected by household income levels.
- A continuing decrease in cigarette tax revenue is expected due to changes in consumer behavior.

Major Influences

- Liquor and cigarette prices, consolidated property tax rate, per capita income, and population (relative to State), economic climate and state policy.

Highlights

- In fiscal year 2023/24 State Shared Revenue and Liquor Tax are expected to increase over fiscal year 2022/23 estimates to \$1.51 million and \$2.3 million, respectively.
- In fiscal year 2023/24 Cigarette Tax is expected to decline slightly, in line with changes in consumer behavior, to \$73,000.
- Marijuana state shared revenues are expected stay approximately level with fiscal year 2022/23 budgets at \$162,000.



Revenue Information – General Fund

BUSINESS INCOME TAX

Multnomah County Business Income Tax (BIT) is 2.0% of business net income. A tax rate of 0.6% is shared among all jurisdictions and 1.4% belongs solely to Multnomah County. In total, about 28% of the tax is distributed to cities in east Multnomah County based on population and assessed value. Currently Gresham receives approximately 78% of the east county portion.

Assumptions

- Economic headwinds will limit growth year over year.
- Forecast is based on the Multnomah County BIT forecast.

Economic Factors

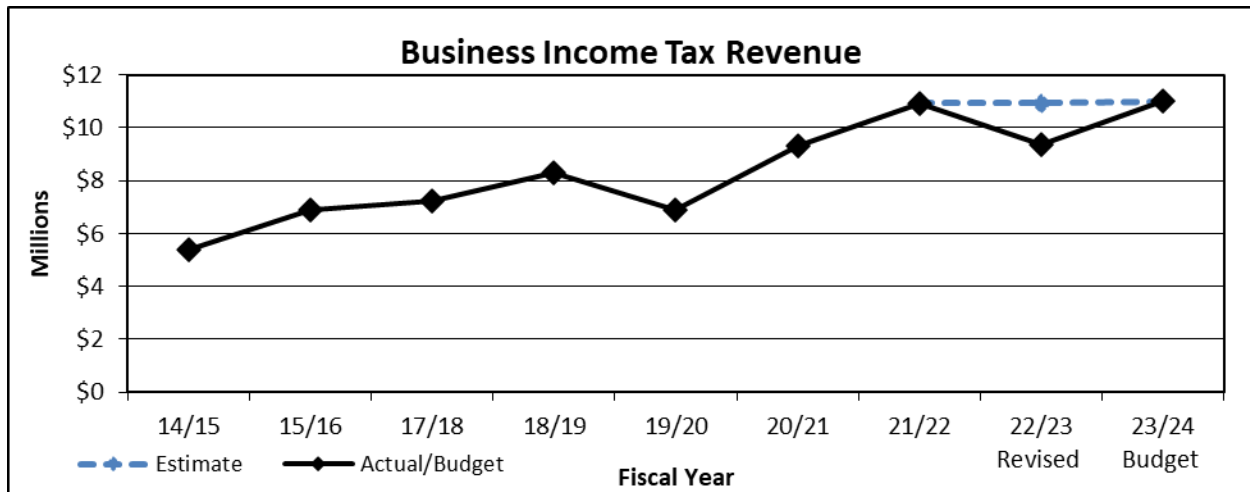
- The volatility of Business Income Tax revenue reflects regional economic fluctuations.
- The tax is determined on the level of federally taxable business income.

Major Influences

- Population and assessed valuation (relative to rest of East County), county policy and economic climate.

Highlights

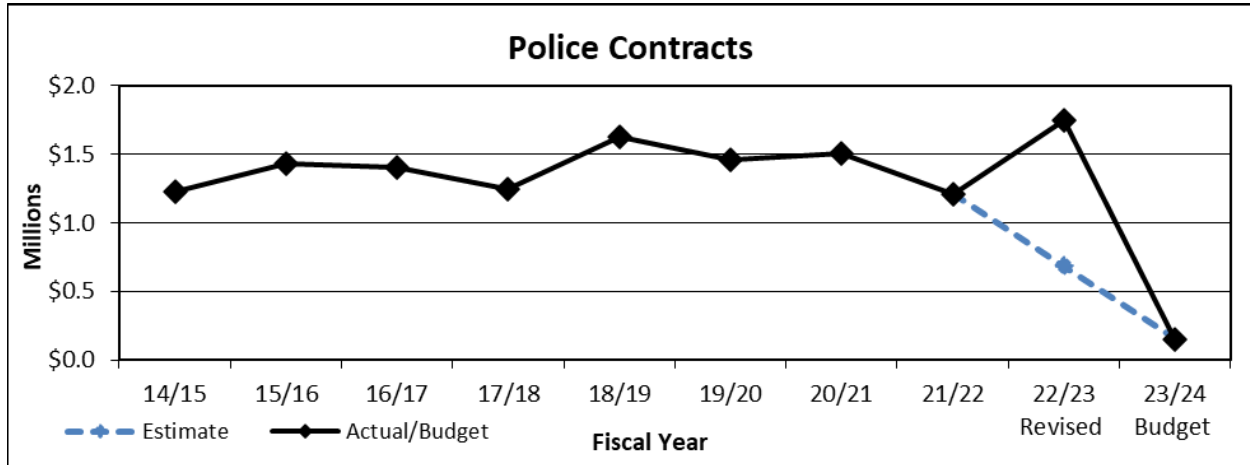
- For fiscal year 2023/24, the Business Income Tax revenue is expected to remain flat compared to fiscal year 2022/23 forecasts, at approximately \$11 million.



Revenue Information – General Fund

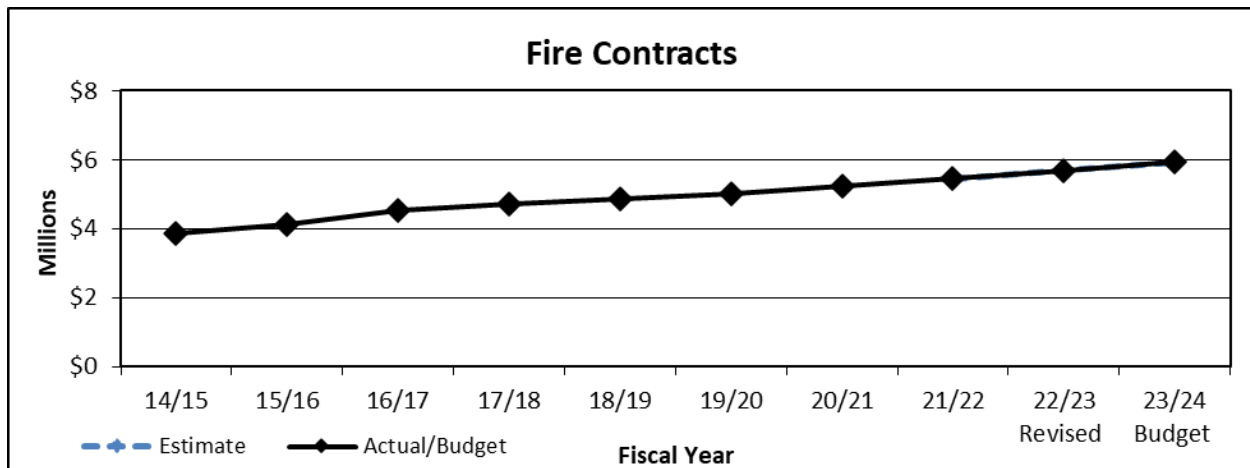
POLICE SERVICE CONTRACTS

- Contracts with each of the school districts in Gresham (Gresham-Barlow, Centennial and Reynolds) for School Resource Officers have expired. The City continues to provide police officers for some events and meetings and is reimbursed for these overtime expenses.
- Tri Met has an intergovernmental agreement with Gresham to receive transit police services. Due to limited staffing, those positions are not currently filled by Gresham officers.
- The budgeted contracts total \$150,000 for fiscal year 2023/24.



FIRE SERVICE CONTRACTS

- The cities of Wood Village, Troutdale, and Fairview each have an intergovernmental agreement with Gresham to receive fire and emergency services. These agreements were renewed in fiscal year 2015/16.
- Fire District 10 has an intergovernmental agreement with Gresham to receive fire and emergency services that was renewed in fiscal year 2015/16.
- The budgeted contracts total approximately \$5.9 million for fiscal year 2023/24.



Revenue Information – General Fund

UTILITY LICENSE FEES

Gresham currently receives the following utility license fees:

Electric – Portland General Electric payments are made annually based on a percentage of the total electric utility revenue received in the prior calendar year from Gresham PGE Customers. In fiscal year 2011/12, a 2% increase was passed by Council dedicated to the General Fund. Due to litigation, the revenue was not received until fiscal year 2016/17. Effective fiscal year 2020/21 the fee increased by 3% and the rate cap on usage greater than 1200 MWh was removed. At that time, the total license fee was set at 10.0%, divided between the General Fund (9.0%) and the Streetlight Fund (1.0%).

Natural Gas – Northwest Natural payments are made quarterly based on a percentage of actual revenues. In fiscal year 2011/12, a 2% increase was passed by Council dedicated to the General Fund. Due to litigation, the revenue was not received until fiscal year 2016/17. Effective fiscal year 2020/21 the fee will increase by 3%. At that time, the license fee was set to 10.0%, with revenue distribution divided between the General Fund (8.4%) and the Streetlight Fund (1.6%).

Telephone – The telephone license fee is 7.0% of actual telecommunications revenue received from Gresham customers. Telecommunication providers make fee payments quarterly.

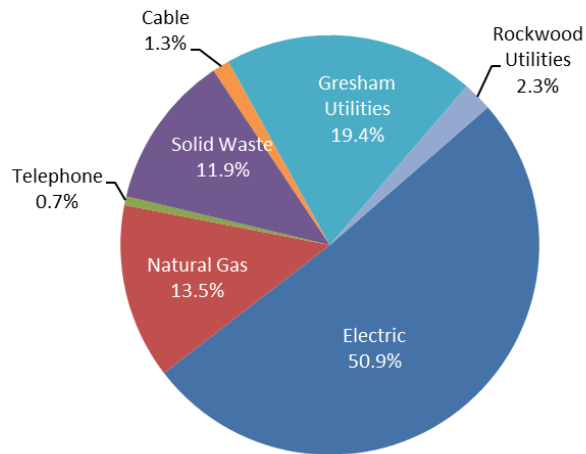
Cable – The licenses are administered by Mt. Hood Cable Regulatory Commission (MHCRC). The cable utility license fee is 5.0%, charged on gross revenue. The revenue Gresham receives is the license fee net of MHCRC administrative costs.

Solid Waste – The solid waste haulers license fee is charged on gross quarterly revenue. Garbage collection and recycling programs are provided by private companies for a defined area within the city limits. The hauler rates are set by Gresham City Council. A separate charge is assessed to the haulers to pay the costs of the Solid Waste and Recycling Program. Effective July 1, 2020, the fee increased to 10%, consistent with other utilities.

Gresham – Utility license fees are charged to municipally owned utilities within the city limits and are applied to Gresham’s water, wastewater, and stormwater utilities. The license fee was changed from 5% to 7% in June 2011. In 2017, the fee was increased to 10%, with the increase being dedicated to the Transportation System and phased in over a three-year period.

Rockwood – A 5% utility license fee is charged to the Rockwood Water Public Utility District for water utilities.

Utility License Fees



Revenue Information – General Fund

Assumptions

- In fiscal year 2016/17 one-time revenue was received from electric and natural gas providers for the 2% utility license fee increase in 2011 to April 2018.
- Electric utility license fee revenues are expected to increase to \$10.4 million due to scheduled rate increases by the utility providers and an increasing customer base.
- Natural gas utility license fee revenues are expected to increase to \$2.8 million due to scheduled rate increases by the utility providers and an increasing customer base.
- Telephone utility license fee revenues are expected to decline slightly. These revenues have been decreasing over the last few years as the number of land lines has decreased. Cell phones are not charged a license fee.
- Gresham utility, solid waste, cable, and water district license fee revenues are expected to increase slightly.

Economic Factors

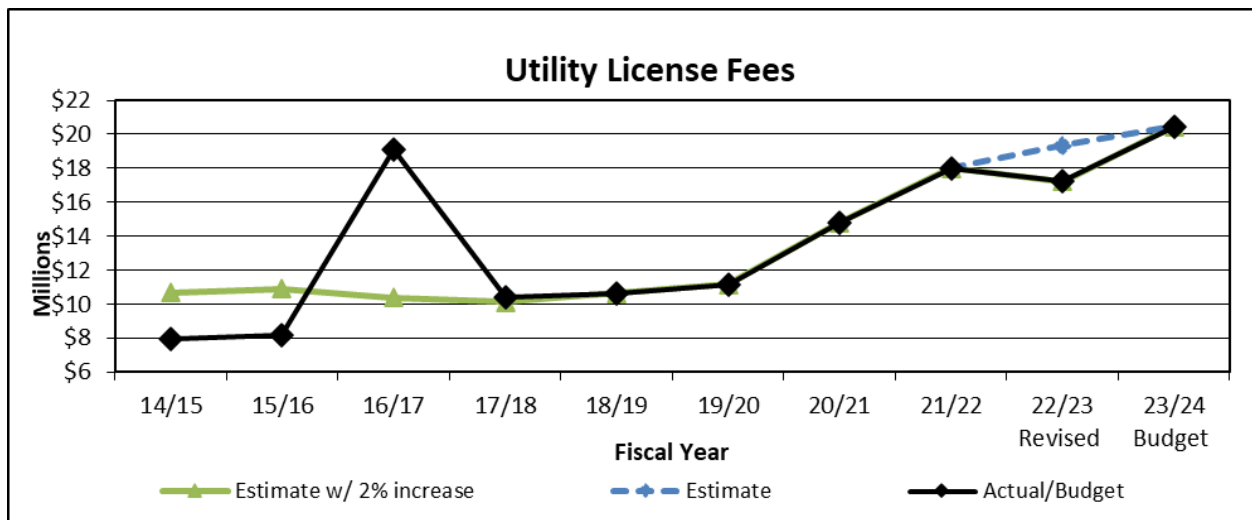
- Fluctuations in housing and population.
- Weather conditions affect consumption and therefore affect fee revenue.
- Rate changes impacted by the cost of providing services.

Major Influences

- Wholesale costs, consumer behavior, weather conditions, rate changes, federal and state legislation.

Highlights

- Fiscal year 2022/23 utility license revenue is expected to be higher than budgeted due to rate increases.
- Utility license fee revenue is budgeted at \$20.4 million in fiscal year 2023/24.



Revenue Information – General Fund

POLICE, FIRE AND PARKS & THE CITY SERVICES FEE

On December 4, 2012, the City Council passed a 17-month temporary fee supporting Public Safety and Parks. Council voted to extend the fee on June 5, 2014. This fee is charged for residences and businesses through the Utility Billing System. The revenue is split between the Police, Fire and Parks departments, with 95% going to public safety and 5% to parks.

The adopted Financial Road Map includes replacing the Police, Fire, and Parks (PFP) fee with a City Services Fee. City Council has discretion over fees, and Council has not decided on the future structure or amount of the replacement fee at the time of the proposed budget. City Council is expected to decide later in the year on whether to sunset and replace the Police, Fire, and Parks fee.

With no action taken by Council, consistent with Gresham Revised Code, the temporary PFP increase will automatically sunset as of June 30, 2023. After that time, the original \$7.50 per month PFP fee will remain in place until Council action occurs. If the fee were to remain at this rate throughout the fiscal year, the annual revenue collection would be approximately \$3.9 million. If City Council chooses to retain the Police, Fire, and Parks fee, the subfund and all current restrictions on use will be retained as well. As part of the conservative approach to budgeting, the fiscal year 2023/24 proposed budget includes the amount indicated in the Financial Roadmap, which is \$3 million.

Revenue Information – General Fund

OTHER REVENUE

- Other intergovernmental agreements, including grants, alarm fines, hazmat response reimbursement and other miscellaneous service agreements, are budgeted at approximately \$67,000.
- Other charges for services including fire inspections and vehicle release fees, generate approximately \$140,000.
- Miscellaneous income, including interest, traffic, and parking fines, is estimated at \$631,000.
- Interfund transfers are budgeted at \$75,000. This amount is transferred from the three utility funds to pay for confined space rescue services provided by the Fire Department.
- Internal Service Charge revenue is budgeted at approximately \$1.2 million.

BEGINNING BALANCE

- The beginning fund balance for the General Fund is estimated to be about \$26.5 million. It is the unspent balance carried forward from the prior fiscal year to be used as working capital for the fiscal year until revenues are received. For the General Fund, no significant revenue is received until October of each year.

Revenue Information – Local Option Levy Fund

LOCAL OPTION LEVY FUND

Gresham has referred a proposed levy measure to the May 2023 ballot. If passed, the levy will cost \$1.50 per \$1,000 of assessed property value. The purpose of the proposed levy is to fund public safety and homeless services within the City of Gresham.

Assumptions

- The forecasting for the Local Option Levy, since it is a property tax, is aligned closely with forecasting General Fund property taxes and utilizes the same assumptions and influences.

Highlights

- If the ballot measure passes, the estimated revenue raised by the Local Option Levy will be \$13 million for fiscal year 2023/24.

COMPUTATION OF PROPERTY TAXES AND RATES

	2022/23		2023/24
<i>OPERATING TAX AUTHORITY</i>	<i>ACTUAL</i>	<i>OPERATING TAX AUTHORITY</i>	<i>ESTIMATED</i>
		2022 Assessed Value (AV)	\$9,813,005,004
		Estimated AV Increases/Decreases for Existing Properties	294,390,150
		Estimated AV of New Construction	121,300,000
		Estimated 2023 Assessed Value (AV)	10,228,695,154
		Permanent Tax Rate	1.5000
		Property Tax Authority	15,343,043
		Compression and other Adjustments	(1,571,856) ¹
		Total Amount to Be Raised	13,771,187
		Allowance for discounts	2.5% (344,280)
		Allowance for delinquencies	3.1% (426,907)
		AVAILABLE FOR APPROPRIATION	\$ 13,000,000

Notes:

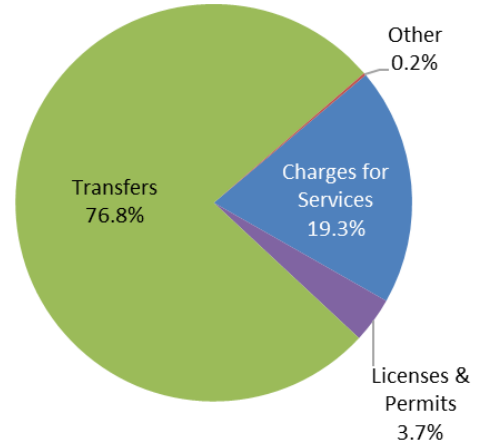
1. Other adjustments include appeals, loss due to Measure 5 compression and other adjustments.

Revenue Information – Business Funds

URBAN DESIGN AND PLANNING FUND REVENUES

This fund accounts for all activity related to planning including comprehensive, development, and transportation related planning.

**Urban Development & Planning Fund
Operating Revenues**



Charges for Services

- Development planning fees supply revenue for this fund and are budgeted at \$700,000 in fiscal year 2023/24. This amount includes a fee increase adopted by Council in April 2022.
- Revenue is forecasted to be higher in fiscal year 2023/24 than budgeted due to some one-time projects occurring.

Licenses & Permits

- Transportation Network Company (TNC) fees are paid by companies such as Uber and Lyft on a per ride basis and are used to partially fund the transportation planning function. TNC fees are expected to be \$134,000 in fiscal year 2023/24.

Interfund Transfers

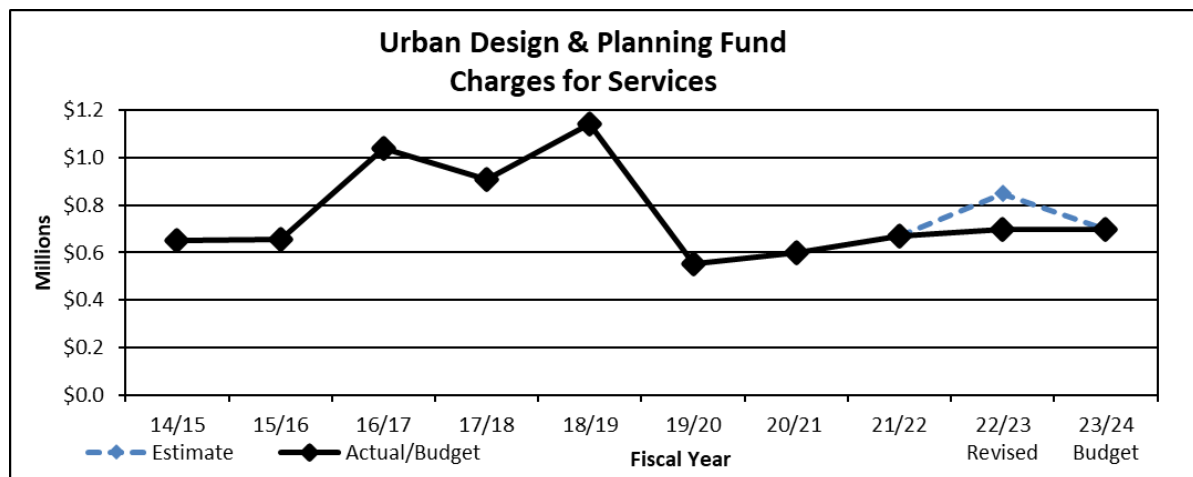
- Interfund transfers are budgeted at \$2.6 million from the General Fund in support of planning activities including transportation planning and \$165,000 from the Transportation Fund in support of transportation planning.

Other Revenue

- Other miscellaneous and interest income is budgeted at \$7,000 for fiscal year 2023/24.

Beginning Balance

- Beginning balance is estimated at \$690,000 carryover from the prior fiscal year.



Revenue Information – Business Funds

SOLID WASTE & SUSTAINABILITY FUND REVENUES

The fund accounts for the Solid Waste & Sustainability program, which manages the City’s solid waste & recycling program and sustainability functions.

Charges for Services

- Revenue from East County Hauler Organization (ECHO) fees is expected to be \$816,000. This is a slight increase compared to the revenue expected in fiscal year 2022/23.

Other Revenue

- Other miscellaneous income is primarily comprised of interest budgeted at \$12,000 for fiscal year 2023/24.
- Revenue from grants and other intergovernmental agreements primarily comes from Metro and is expected to be \$340,000 for fiscal year 2023/24.

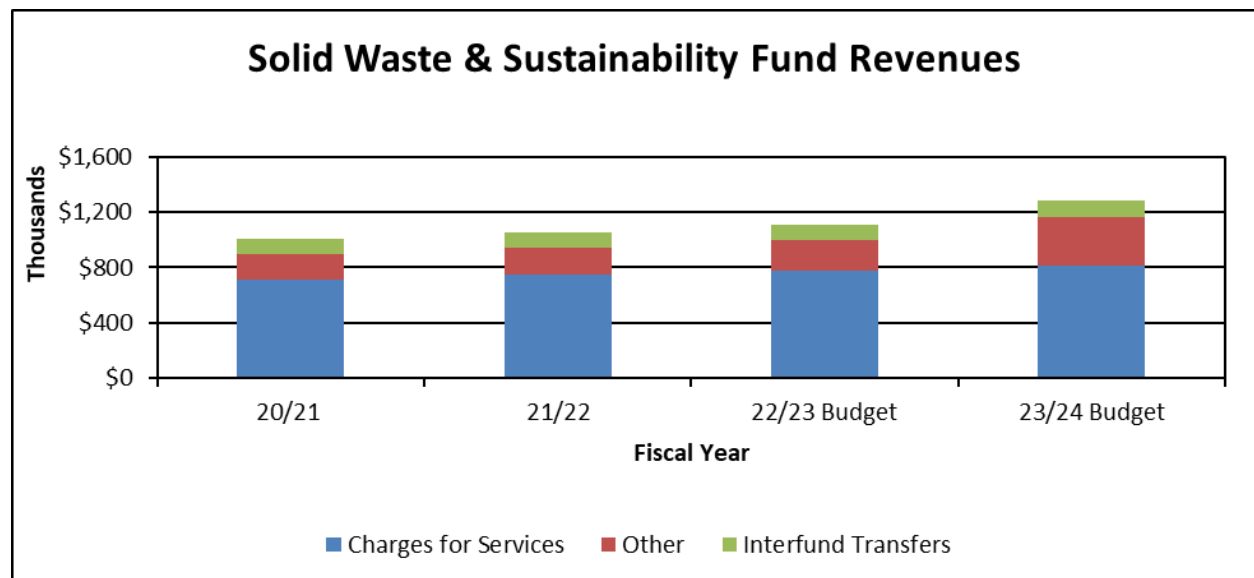
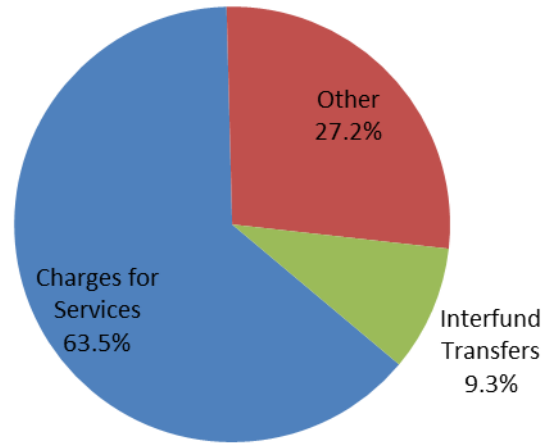
Interfund Transfers

- Interfund transfers are budgeted at \$120,000 from the city utilities in support of these functions.

Beginning Balance

- The beginning balance is estimated at \$826,000 and is a carryover from the prior fiscal year. These funds are expected to be used to sustain the program over the next few years.

Solid Waste & Sustainability Operating Revenues



Revenue Information – Business Funds

RENTAL INSPECTION FUND REVENUES

This fund accounts for the Rental Housing Inspection Program, which carries out mandatory inspections of rental units in Gresham to address concerns about substandard housing.

Licenses and Permits

- Revenue from rental licenses is anticipated to be \$756,000 for fiscal year 2023/24. This is a slight increase over the revenue expected in fiscal year 2022/23.

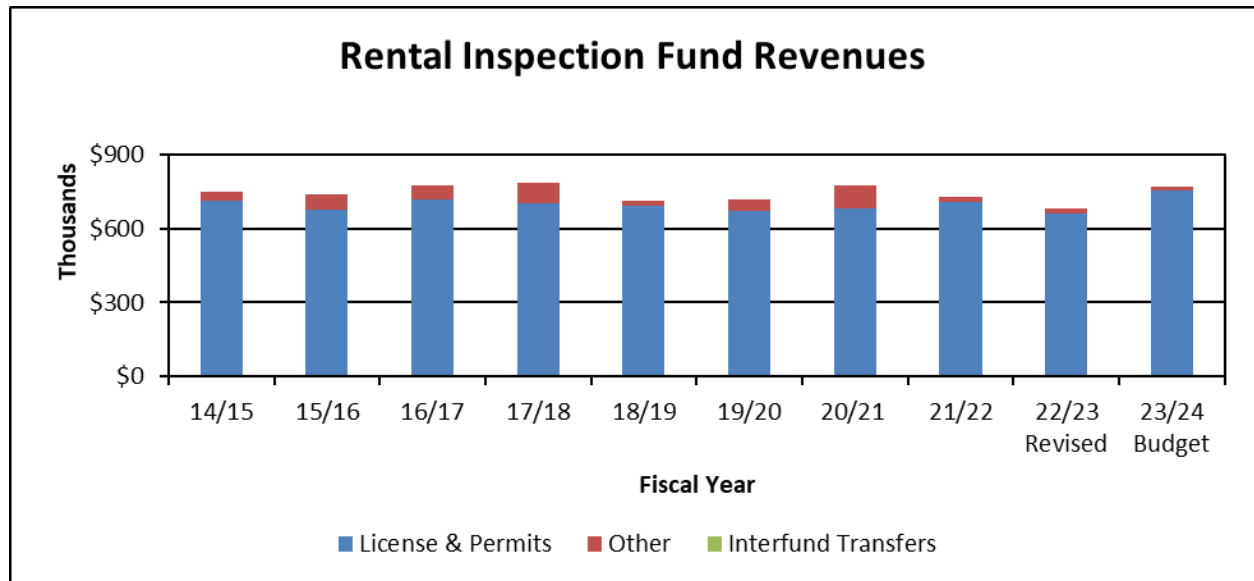
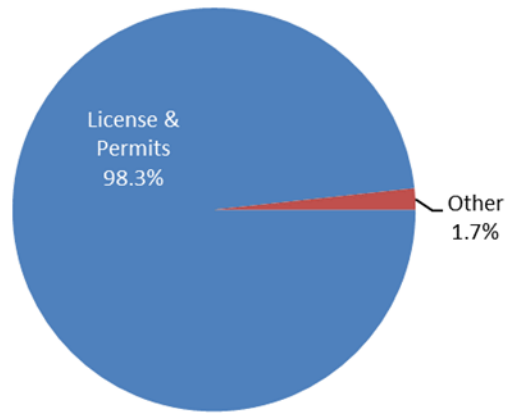
Other Revenue

- Other miscellaneous income is primarily comprised of civil penalty fees and interest budgeted at \$13,000 for fiscal year 2023/24.

Beginning Balance

- The beginning balance is estimated at \$590,000 and is a carryover from the prior fiscal year. These funds are expected to be used to sustain the program over the next few years.

Rental Inspection Operating Revenues



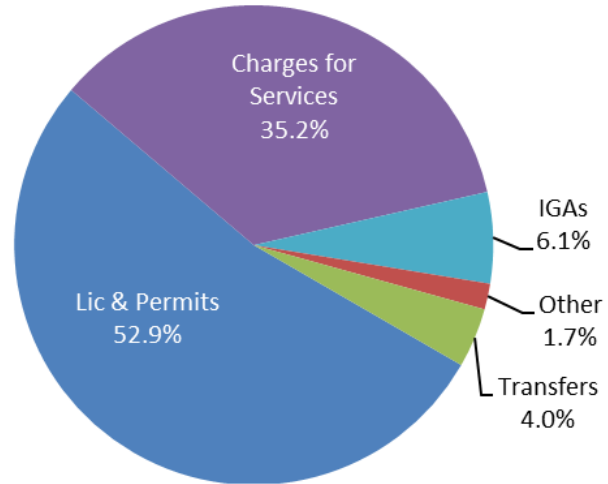
Revenue Information – Business Funds

BUILDING FUND REVENUES

Building Operating Revenues

Licenses and Permits

- Permits are issued for building development activities, including construction plan review, and building inspection.
- For fiscal year 2023/24, revenue from Licenses and Permits is expected to be about \$2.2 million, a decrease from the fiscal year 2022/23 budget.



Charges for Services

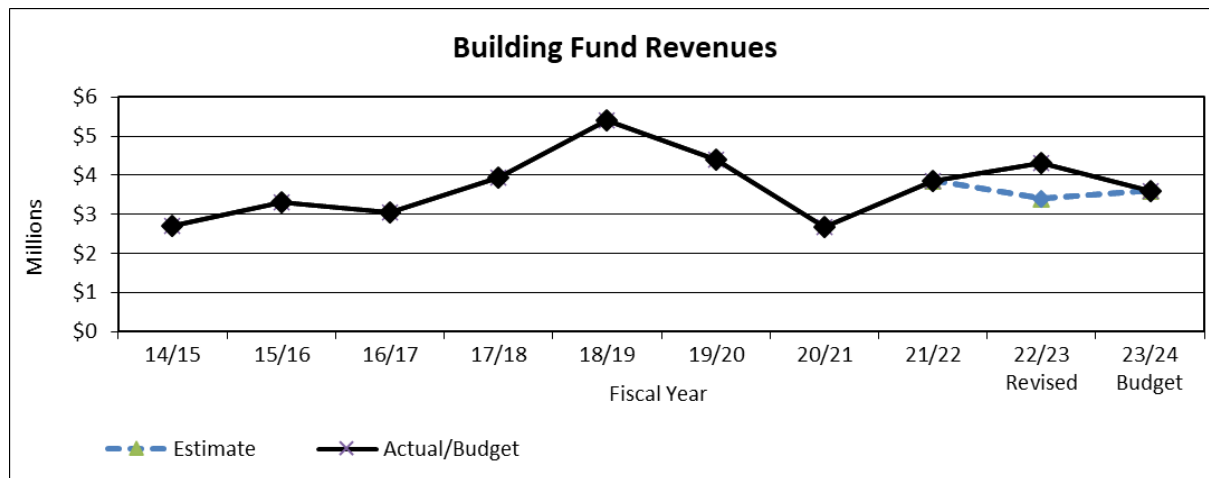
- Building plan review fees and electrical inspection fees are used to pay for services provided.
- For fiscal year 2023/24, revenue from charges for services is expected to be \$1.4 million.

Intergovernmental Revenue (IGA)

- The City of Gresham has an intergovernmental agreement with Fairview, Troutdale, and Wood Village to provide building inspection services. Revenue from this agreement is expected to be \$251,000 in fiscal year 2023/24.

Other Revenue

- Other miscellaneous and interest income is budgeted at \$71,000 for fiscal year 2023/24.



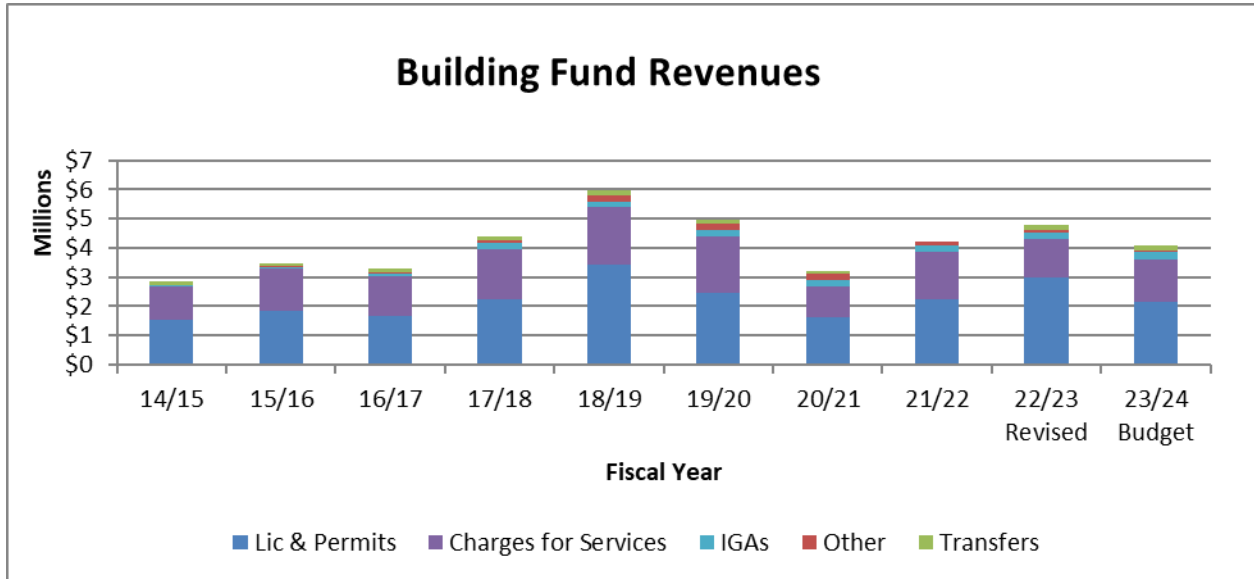
Revenue Information – Business Funds

Interfund Transfers

- Beginning in fiscal year 2022/23, the Building Fund receives Interfund Transfers totaling \$164,000 from the General Fund, Urban Design & Planning, Rental Inspection, and Infrastructure Development for operational support of the city’s permit & licensing system, EnerGov.

Beginning Balance

- Beginning balance is estimated at \$7.1 million carryover from the prior fiscal year.



Revenue Information – Business Funds

URBAN RENEWAL FUND REVENUES

The Urban Renewal Fund accounts for services that the City of Gresham provides to the Rockwood/West Gresham Urban Renewal Area, which was authorized by voters in November 2003.

Intergovernmental Revenue

- The Urban Renewal Fund is funded by an intergovernmental agreement between the City of Gresham and the Rockwood/West Gresham Urban Renewal Area. Reimbursements from the Urban Renewal Area are used for operating the agency and are budgeted at approximately \$2.4 million for fiscal year 2023/24.

Beginning Balance

- Beginning balance is estimated at \$10,000 carryover from the prior fiscal year.

Revenue Information – Infrastructure Funds

INFRASTRUCTURE DEVELOPMENT FUND REVENUES

Charges for Services

- Plan checks and site design review fees are anticipated to supply about \$940,000 in revenue for fiscal year 2023/24.

Interfund Transfers

- Interfund transfers total \$1.7 million for services from the Department of Environmental Services for fiscal year 2023/24. \$425,000 will come from each of the Water, Wastewater, Stormwater and Transportation Funds.

Internal Payments

- Internal Payments are construction inspection reimbursements for city projects, estimated at \$418,000 from the Capital Improvement Funds.

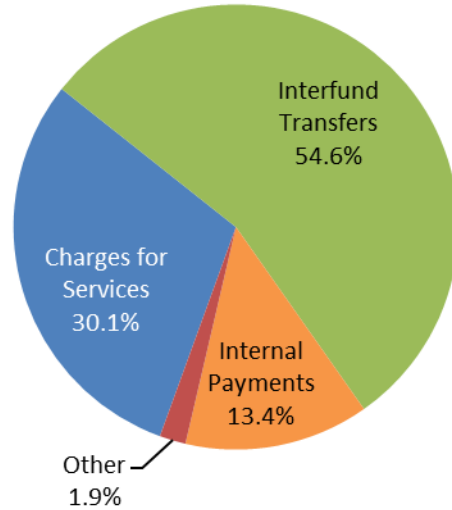
Other Revenue

- Interest income is budgeted at \$59,000 for fiscal year 2023/24.

Beginning Balance

- Beginning balance is estimated at \$3.9 million, carryover from the prior fiscal year.

Infrastructure Development Operating Revenues



Revenue Information – Infrastructure Funds

STREETLIGHT FUND REVENUES

Utility License Fees

- The electric utility license fee is assessed on prior year electric utility revenues; a rate of 1.0% is designated for the Streetlight Fund.
- The natural gas utility license fee is assessed on quarterly natural gas utility revenues; a rate of 1.6% is designated for the Streetlight Fund.
- Fiscal year 2022/23 utility license revenue is forecasted to be slightly higher than budgeted.
- For fiscal year 2023/24, Gresham’s utility license fee revenue for this fund is expected to be \$1.5 million. These revenues have shown a flat trend over the last few years. A slight increase from the forecasted amount for fiscal year 2022/23 is expected in fiscal year 2023/24.

Interfund Transfers

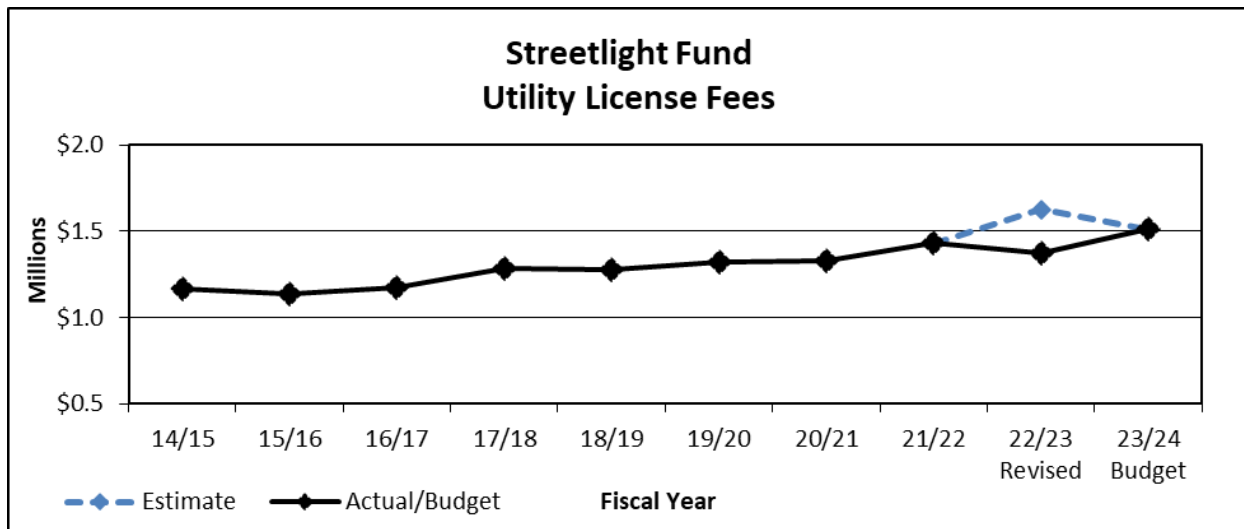
- Fiscal year 2023/24 includes a transfer of \$142,000 from the CDGB/HOME program for a capital project.

Other Revenues

- Interest revenue is budgeted at \$66,000 for fiscal year 2023/24.
- Intergovernmental revenue, budgeted at \$78,000, is an interest subsidy from the Federal government associated with the bonds issued to replace streetlight fixtures in the City.

Beginning Balance

- The beginning balance is estimated at \$4.4 million, carryover from the prior fiscal year.

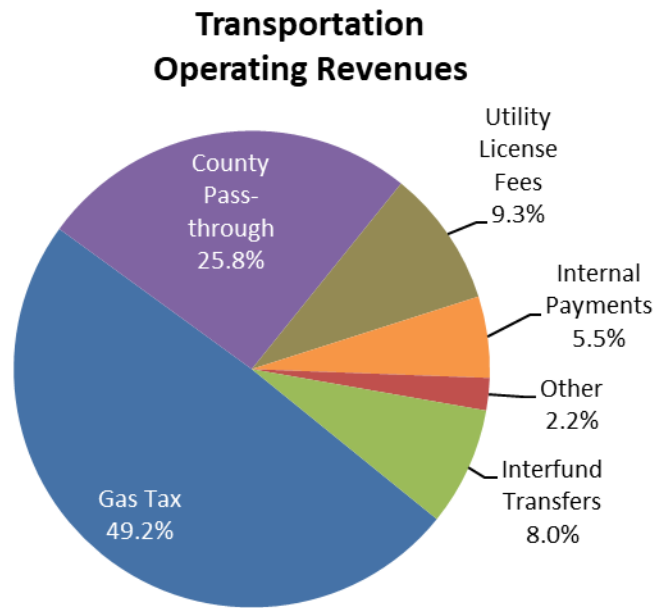


Revenue Information – Infrastructure Funds

TRANSPORTATION FUND REVENUES

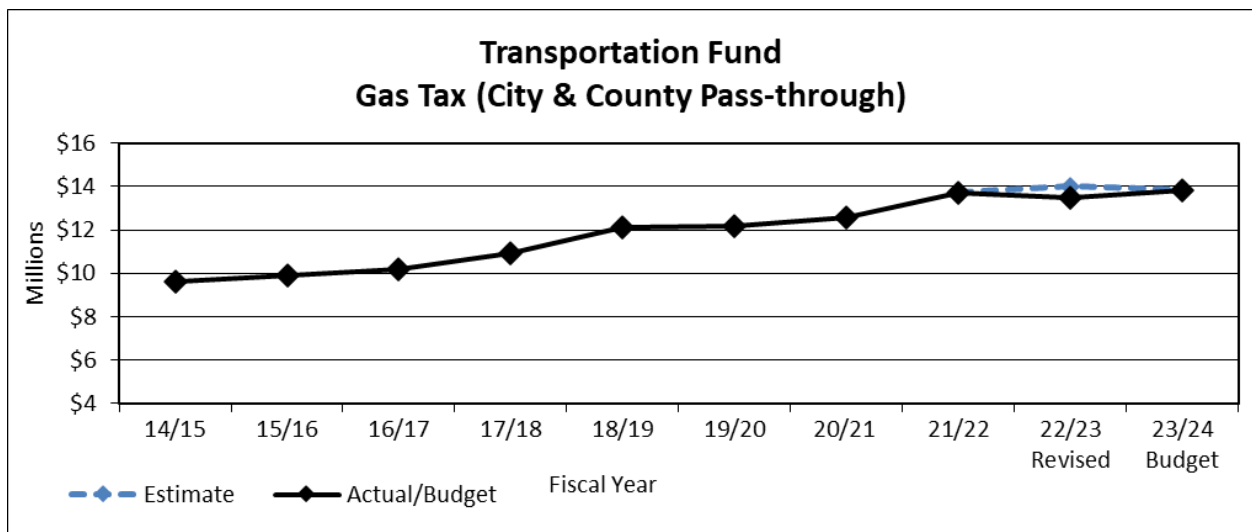
Gas Tax

- The principal source of intergovernmental revenue is an apportionment of road related taxes from the State of Oregon. The State passes on to the City a portion of the weight mile, motor fuels (gas), vehicle registration, and other related fees it collects. These taxes may be used only for road operations and maintenance.
- The Keep Oregon Moving Act, which was passed during the 2017 Legislative Session, accounts for the projected higher motor fuels usage taxes as shown in the following graphs. Those additional resources will be phased in, and year-to-year resources are now expected to increase incrementally.
- Fiscal year 2022/23 revenues are forecasted to be lower than budgeted.
- For fiscal year 2023/24, Gresham’s share of the gasoline tax and registration fees is expected to be about \$9.1 million.



County Pass-Through Resources

- Gresham anticipates receiving about \$4.8 million from Multnomah County to cover street maintenance expenses as part of the County Roads transfer agreement.



Revenue Information – Infrastructure Funds

Utility License Fees

- Starting in fiscal year 2017/18, the Transportation Fund began receiving a portion of the utility license fee charged on the Gresham municipal utilities. The amount phased in over a three-year period, reaching a total of 3%. The revenue is currently being used to pay for debt related to the Local Street Reconstruction program and is expected to be \$1.7 million in fiscal year 2023/24.

Internal Payments

- Internal Payments for this fund are engineering reimbursements for staff charges and overhead for capital improvement projects. For fiscal year 2023/24, the revenue is estimated at \$1.0 million.

Other Revenues

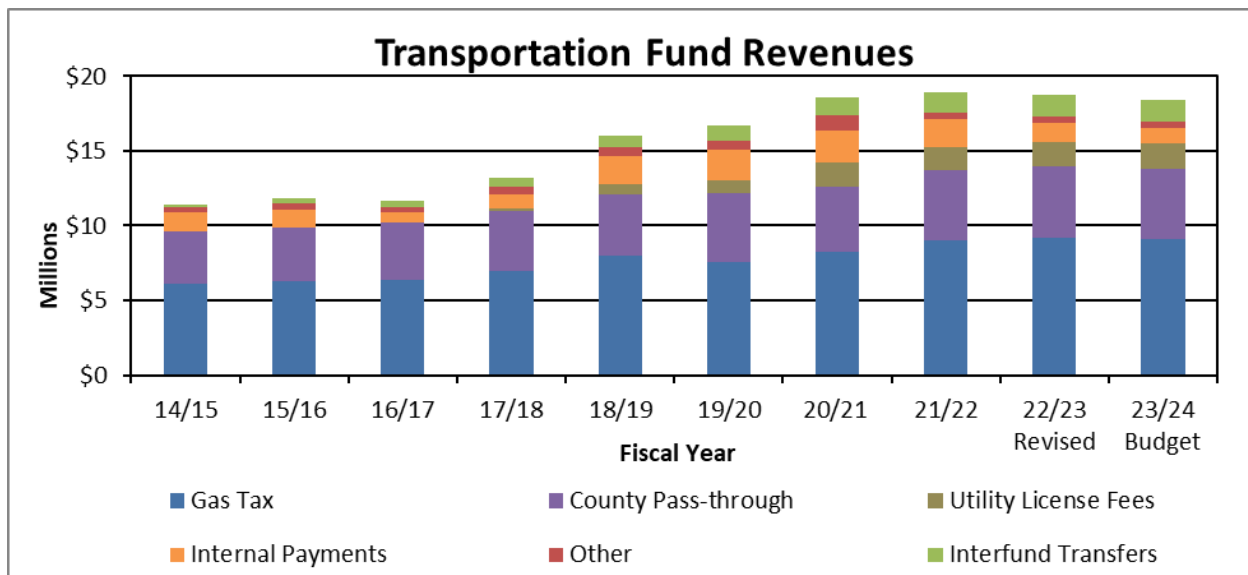
- Miscellaneous revenue and Charges for Service are other revenue sources in the Transportation Fund. These revenues will be approximately \$360,000 in fiscal year 2023/24.

Interfund Transfers

- Interfund transfers into the fund are approximately \$1.5 million in fiscal year 2023/24. This includes approximately \$250,000 in pass-through funding from the System Development Charge Fund for construction debt principal and interest payments, \$1.1 million from the Stormwater Fund to pay for vegetation management and additional street sweeping which facilitates storm water management, and \$112,000 from the Streetlight Fund for reimbursements for administration of the streetlight program.

Beginning Balance

- The beginning balance will be approximately \$28.6 million, estimated as carryover from the prior fiscal year. These funds are earmarked for capital construction projects over the next five-year capital improvement program period, fiscal years 2023/24 through 2027/28.



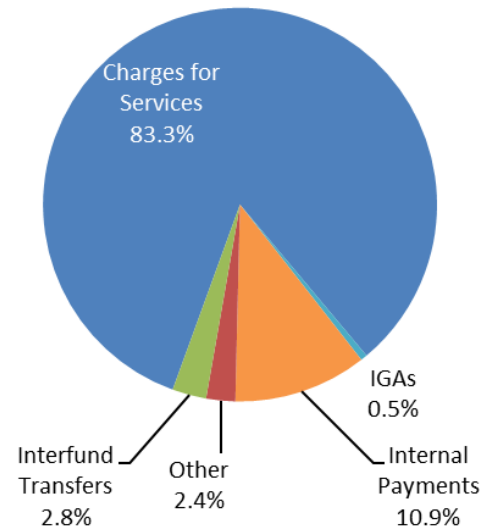
Revenue Information – Infrastructure Funds

WATER FUND REVENUES

Water Sales

- The revenue received from water utility customers pays for the City’s water collection and distribution system.
- Rates are reviewed within the context of a long-term financial plan for the utility. Consistent annual increases are typically recommended to avoid volatile rate jumps.
- For fiscal year 2023/24 a rate increase of 9.30% has been approved for January 1, 2024.
- Fiscal year 2023/24 water sales revenues are budgeted at \$19.3 million.

Water Operating Revenues



Intergovernmental Revenue (IGA)

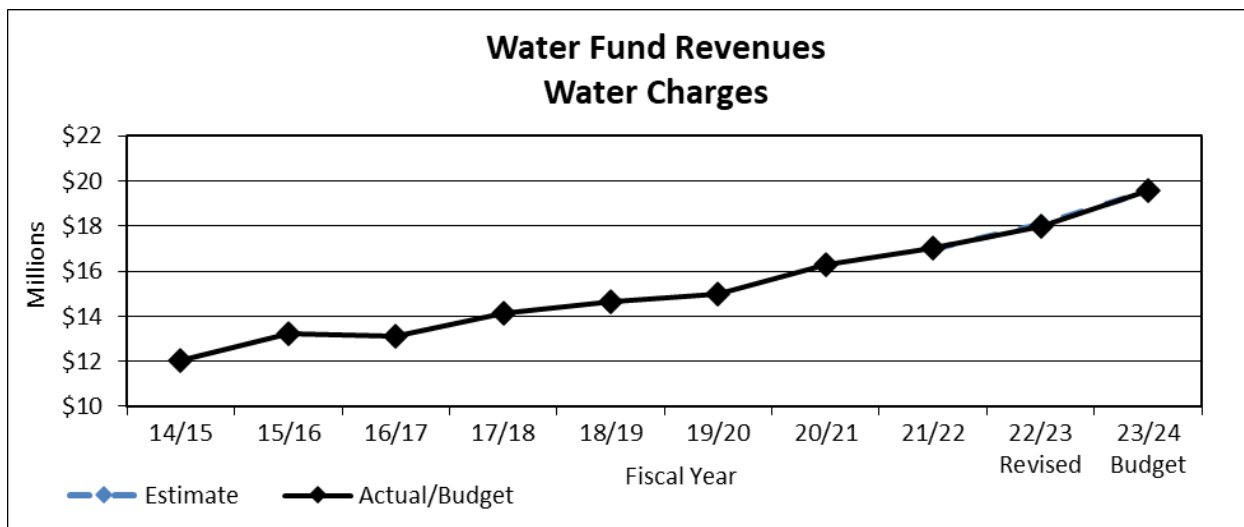
- Approximately \$125,000 is budgeted from miscellaneous service agreements for water related services, which reflects other municipality and district payments for use of the City’s wellfield protection program.

Internal Payments

- Internal Payments are engineering and inspections reimbursements for staff charges and overhead to capital improvement projects, estimated at \$2.6 million in fiscal year 2023/24. This is a significant budgeted increase from previous years due to the scope of capital projects.

Other Revenue

- Other charges for services, estimated at \$330,000, are primarily for meter and line installation charges.
- Miscellaneous Income, including interest, is budgeted at approximately \$560,000.



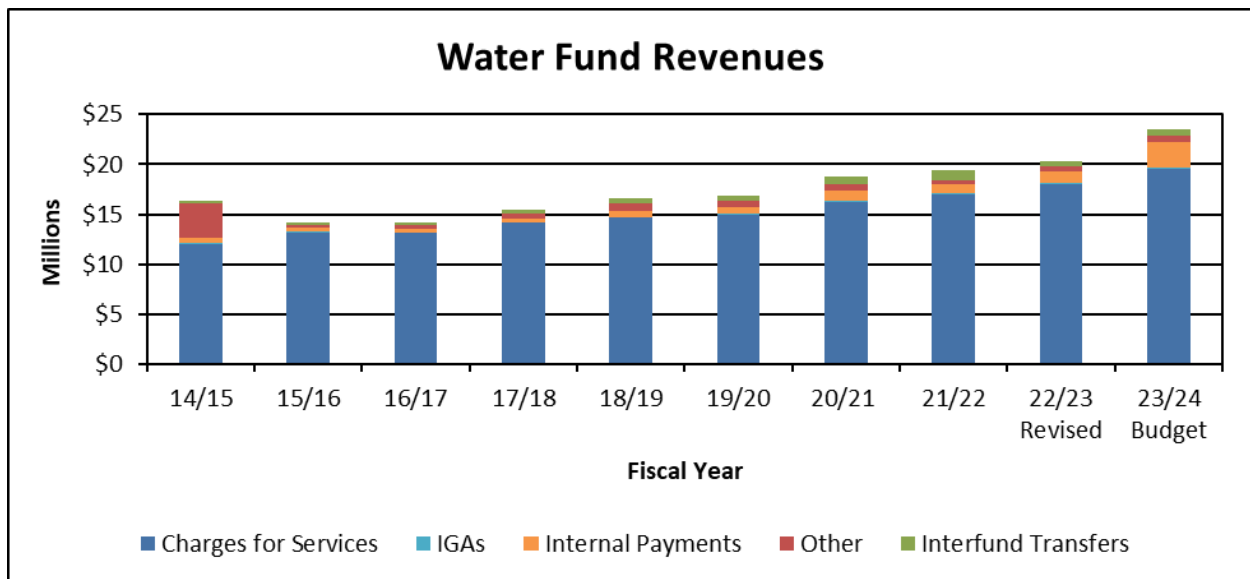
Revenue Information – Infrastructure Funds

Interfund Transfers

- Interfund transfers total \$670,000. These are transfers from the System Development Charge Fund for debt payments.

Beginning Balance

- The beginning balance is estimated at \$37 million, carryover from the prior fiscal year. The beginning balance includes funds identified for future uses, such as infrastructure repair and replacement, construction of capital projects, and other operational requirements for system reliability, regulatory compliance, and long-term utility operations.



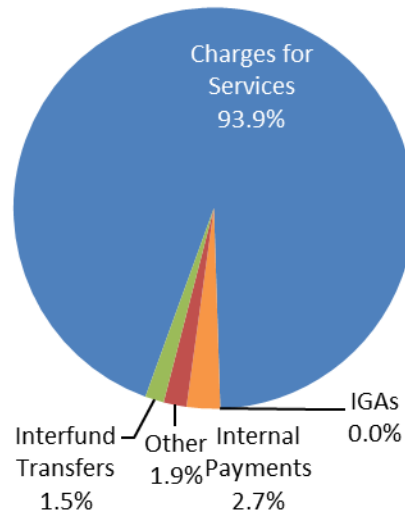
Revenue Information – Infrastructure Funds

STORMWATER FUND REVENUES

Stormwater System User Fees

- Revenue received from stormwater customers pays for the City’s storm drain system.
- Rates are reviewed within the context of a long-term financial plan for the utility. Consistent annual increases are typically recommended to avoid volatile rate jumps.
- For fiscal year 2023/24 a rate increase of 9.45% has been approved for January 1, 2024.
- Fiscal year 2023/24 stormwater system revenues are budgeted at \$13.6 million.

Stormwater Operating Revenues

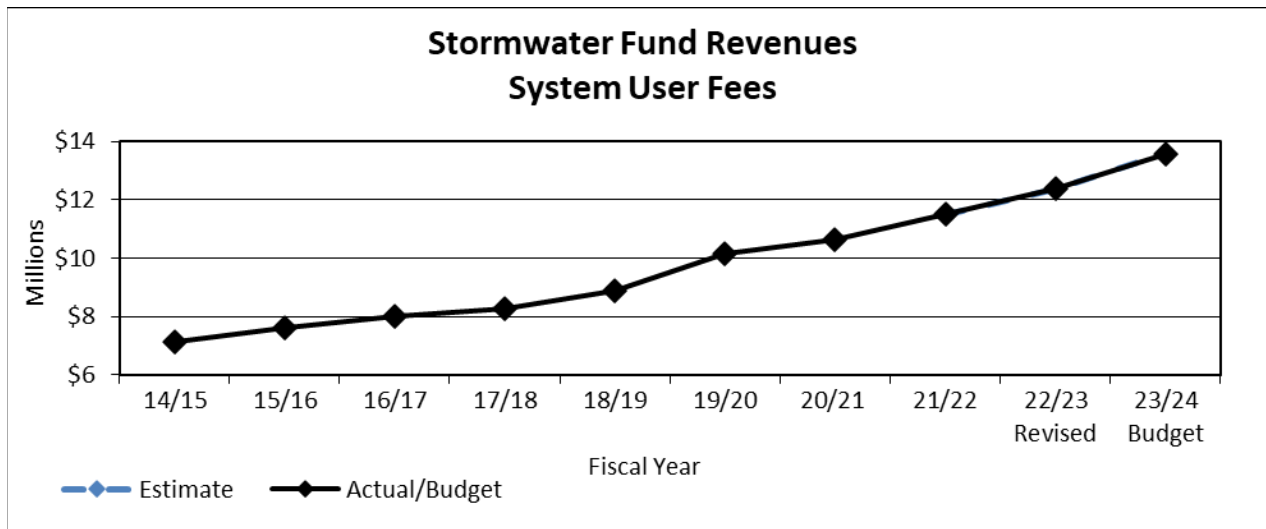


Internal Payments

- Internal Payments are engineering reimbursements for staff charges and overhead to capital improvement projects, estimated at \$390,000.

Other Revenue

- Interest, fees, and miscellaneous income comprise the approximate \$195,000 in other income.



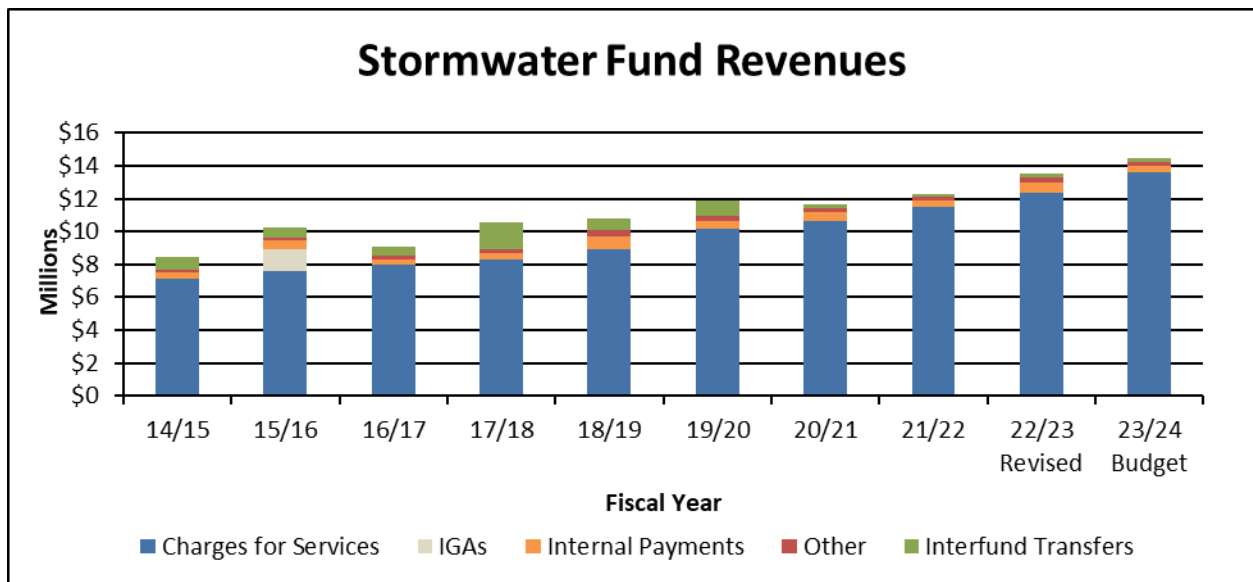
Revenue Information – Infrastructure Funds

Interfund Transfers

- A transfer of \$230,000 from the System Development Charge Fund for debt repayment is budgeted for fiscal year 2023/24.

Beginning Balance

- The beginning balance is estimated at \$13 million, a carryover from the prior fiscal year. The beginning balance includes funds identified for future uses, such as infrastructure repair and replacement, construction of capital projects, and other operational requirements needed for system reliability, regulatory compliance, and long-term utility operations.



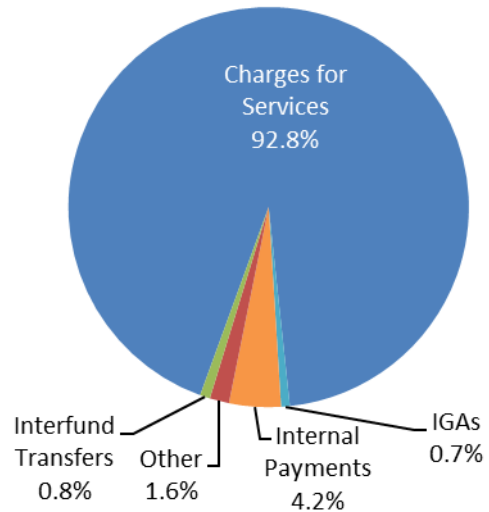
Revenue Information – Infrastructure Funds

WASTEWATER FUND REVENUES

Wastewater Charges

- Revenue received from wastewater utility customers pays for the City’s wastewater collection and treatment system.
- Rates are reviewed within the context of a long-term financial plan for the utility. Consistent annual increases are recommended to avoid volatile rate jumps.
- For fiscal year 2023/24 a rate increase of 6.80% has been approved for January 1, 2024.
- Fiscal year 2023/24 revenues are budgeted at \$23.7 million.

Wastewater Operating Revenues



Intergovernmental Revenue (IGAs)

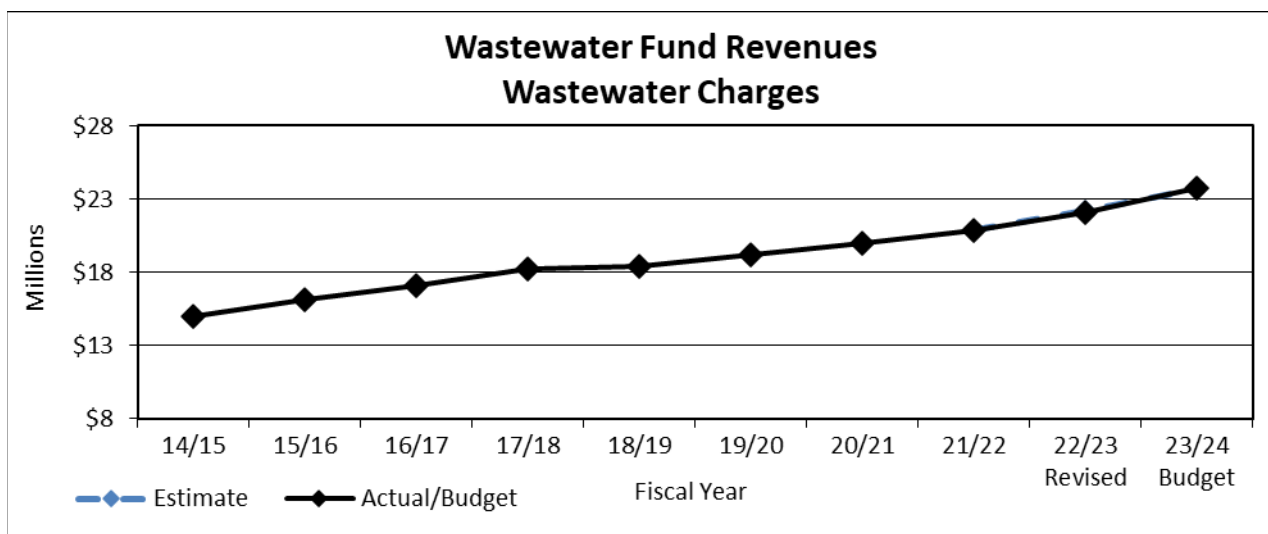
- Intergovernmental revenue is budget at \$180,00 for fiscal year 2023/24.

Internal Payments

- Internal Payments are engineering reimbursements for staff charges and overhead to capital improvement projects, estimated at \$1.1 million.

Other Revenue

- Intergovernmental agreements and miscellaneous income including interest income will total approximately \$386,000 in fiscal year 2023/24.



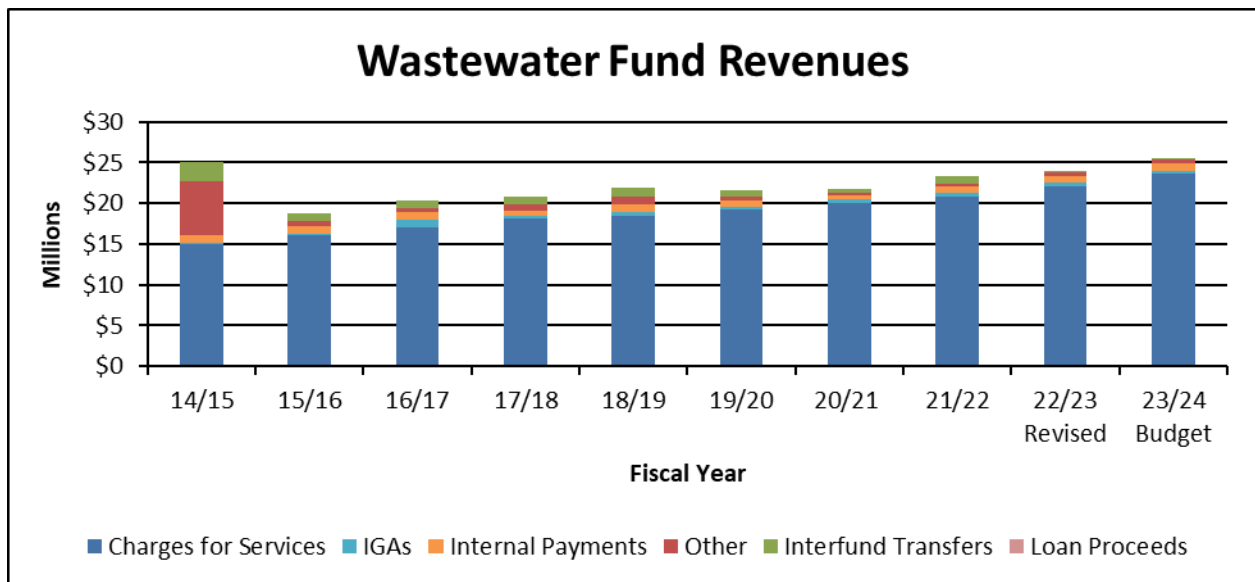
Revenue Information – Infrastructure Funds

Interfund Transfers

- Interfund Transfers are approximately \$425,000, transferred from the System Development Charges Fund for debt payments.

Beginning Balance

- Beginning fund balance is estimated at \$25.7 million, carryover from the prior fiscal year. The amount includes funds identified for future uses, such as debt payment, infrastructure repair and replacement, construction of capital projects, and other modifications needed for system reliability, regulatory compliance, and long-term utility operations.



Revenue Information – Support Funds

FACILITIES AND FLEET MANAGEMENT FUND REVENUES

Internal Service Charges

- Internal service charges collect \$5.8 million to pay for the operation and maintenance of all city-owned buildings and the City Hall reception area, and maintenance and fuel costs of city-owned vehicles.

Intergovernmental Revenue (IGAs)

- Gresham-Barlow School District owns and occupies a portion of the Public Safety and Schools building maintained by the City of Gresham. An intergovernmental agreement for maintenance and utilities is the basis for the budgeted fiscal year 2023/24 payments from Gresham-Barlow School District of \$75,000.

Other Revenue

- The Headstart Program rents a city-owned building for \$4,800 per year.
- \$90,000 is budgeted from insurance reimbursements for accident repairs made to the City's fleet.
- The General Fund transfers \$270,000 into the fund to pay for maintenance and utilities at the five fire stations that are not included in the internal service charge calculation.

Beginning Balance

Beginning balance is estimated at \$1,341,000.

LEGAL SERVICES FUND REVENUES

Internal Service Charges

- Internal service charges collect approximately \$1.7 million to recover the cost to provide legal services to the organization by the City Attorney's Office.

Beginning Balance

- The beginning fund balance is estimated at \$234,000.

Revenue Information – Support Funds

ADMINISTRATIVE SERVICES FUNDS REVENUES

Internal Service Charges

- Internal service charges collect \$17.1 million to recover the cost to provide organization-wide services, such as city administration, finance and budgeting, information technology, and communications.
- Internal service charges collect \$2.4 million from the three utility funds to recover the cost to provide financial accounting and analysis, billing, collection, customer services and sewer assessment administration for the utility system.

Interfund Transfers

- For fiscal year 2023/24, the fund will collect about \$1,061,000 for support of geographic information services (GIS) and administrative services provided to self-insured employee benefit plans.

Other Revenue

- Miscellaneous Income includes delinquency penalty fees and is expected to bring in about \$125,000 related to the utility system.
- Charges for services including loan processing fees, lien checks, and mediation revenues are expected to bring in \$105,000.
- Internal Payments are budgeted at \$1,312,700 and are related to costs for the capital improvement program, and federal reimbursements.

Beginning Balance

- The beginning fund balance is estimated at \$3.2 million, carryover from the prior fiscal year.

Revenue Information – Support Funds

EQUIPMENT REPLACEMENT FUND REVENUES

Internal Service Charges

- Internal service charges collect \$2.1 million to reserve for the replacement of City vehicles and other capital equipment. 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.

Interfund Transfers

- Interfund transfers are expected to be about \$239,400 related to vehicles owned by internal service funds.

Other Revenue

- Interest earnings are expected to bring in about \$282,000 in fiscal year 2023/24.
- Miscellaneous income of \$7.4 million is expected from the repayment of the loan to the Gresham Redevelopment Commission.

Beginning Balance

- The beginning fund balance of \$18.8 million is the reserve for future equipment purchases.

WORKERS' COMPENSATION & LIABILITY MANAGEMENT FUND REVENUES

Internal Payments

- Payroll charges collect approximately \$2.0 million to pay for the City's self-insured Workers' Compensation Program. Requirements are for operating costs and maintenance of a reserve to pay for on-the-job injury claims.
- Workers' compensation costs are allocated to operating funds as a unit of personnel costs.

Internal Service Charges

- Internal service charges collect \$3.0 million to recover the cost to provide loss control and liability coverage, and to pay for insurance premiums for excess coverage related to Liability Management.

Other Revenue

- Interest earnings and miscellaneous income are expected to be \$171,000 in fiscal year 2023/24.

Beginning Balance

- The Workers' Compensation is expected to have a beginning balance of \$2.6 million in fiscal year 2023/24, which is anticipated to be used for future unexpected claim expenses.
- The beginning balance for Liability Management is estimated at \$873,000, a reserve that is maintained by the fund for unexpected claims.
- Adequate reserve levels, based on actuarial analysis must be retained within this fund.

Revenue Information – Support Funds

CITY OF GRESHAM HEALTH AND DENTAL PLANS FUND REVENUES

Internal Payments

- Payroll charges are budgeted to collect approximately \$10.0 million for the health plan and \$0.9 million for the dental plan for fiscal year 2023/24.

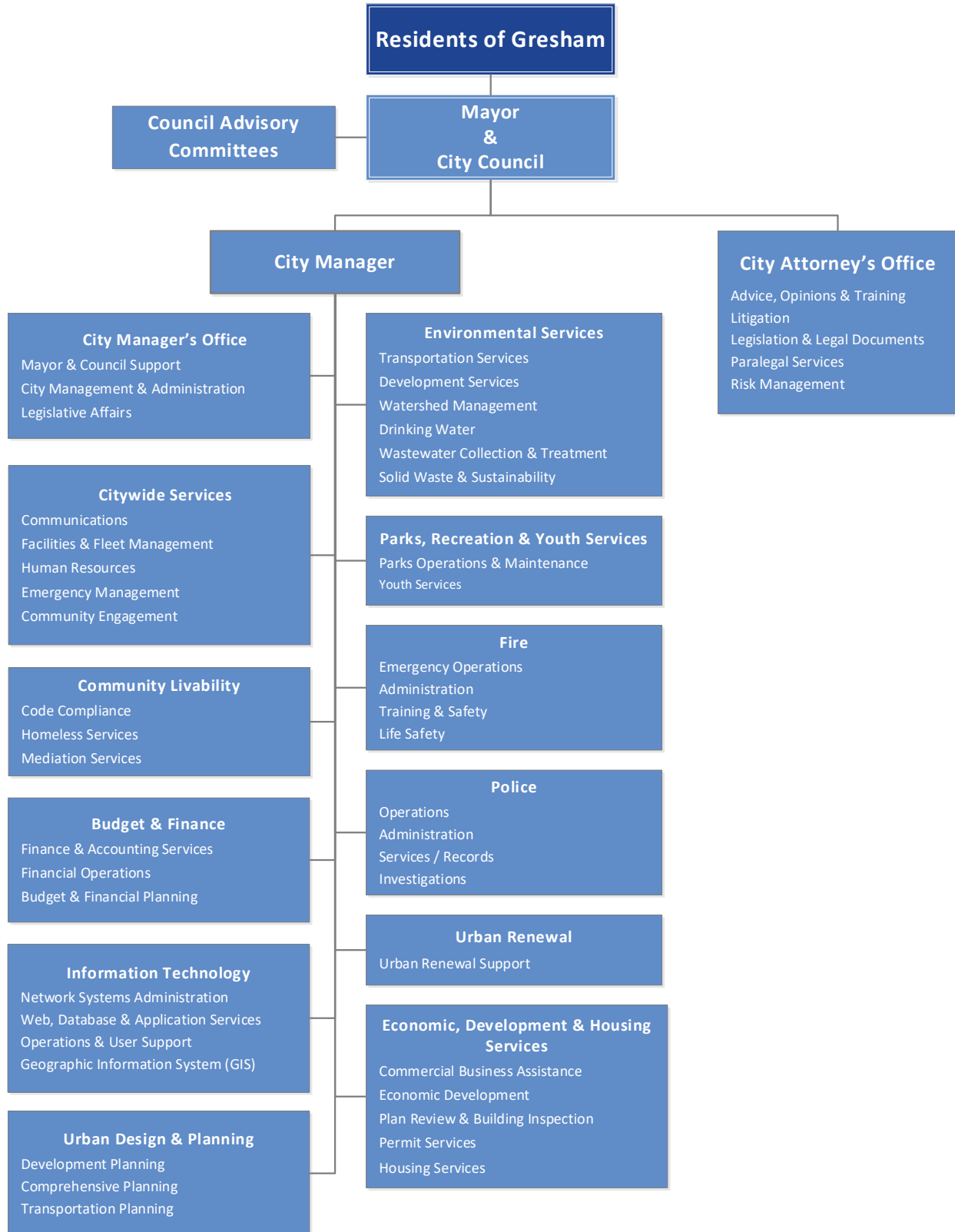
Other Revenue

- Investment earnings, employee cost sharing, charges for retiree participation in the plans and other reimbursements are budgeted at \$1.7 million.

Beginning Balance

- Beginning balance is budgeted at \$6.0 million for fiscal year 2023/24 for the health plan. These funds are used as a reserve for future claims. The State of Oregon requires self-insured plans to maintain adequate reserve levels.
- The beginning balance for the dental plan is budgeted at \$1.4 million for fiscal year 2023/24. These funds are used as a reserve for future claims.

City of Gresham



City Manager's Office



MISSION STATEMENT

To strategically lead the organization, facilitate policymaking by elected officials, and deliver high quality, innovative, transparent, and equitable services to our community.

GENERAL DESCRIPTION

Gresham operates under a Council-Manager form of government, and the City Manager's Office consists of policymaking and administrative functions. The Mayor and City Councilors are elected by Gresham community members to set the policy direction of the City. City Council relies on an appointed City Manager to professionally administer City services and oversee policy implementation.

The responsibilities of the City Manager's Office include but are not limited to: administrative and advisory support for Mayor, Council and Council Citizen Advisory Committees; facilitation of productive, informed policymaking, strategy development; organizational performance and improvement; diversity, equity and inclusion work, government relations; recording services, elections and records management.

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2023/24

Governance

The City Council is the legislative branch of the City. The Mayor, who is elected to a four-year term, serves as the chief official and presides over City Council meetings. There are six councilors, who serve at large and are elected to staggered four-year terms.

The seven-member City Council is the official policy-making body of the City. They represent the interests of residents and are responsible for the broad direction of City operations. The City Council appoints the City Manager and City Attorney, sets goals, adopts ordinances and resolutions, authorizes contracts, and adopts the annual budget. The City Council also functions as the Gresham Redevelopment Commission that oversees activities within the Urban Renewal Area.

City Manager's Office

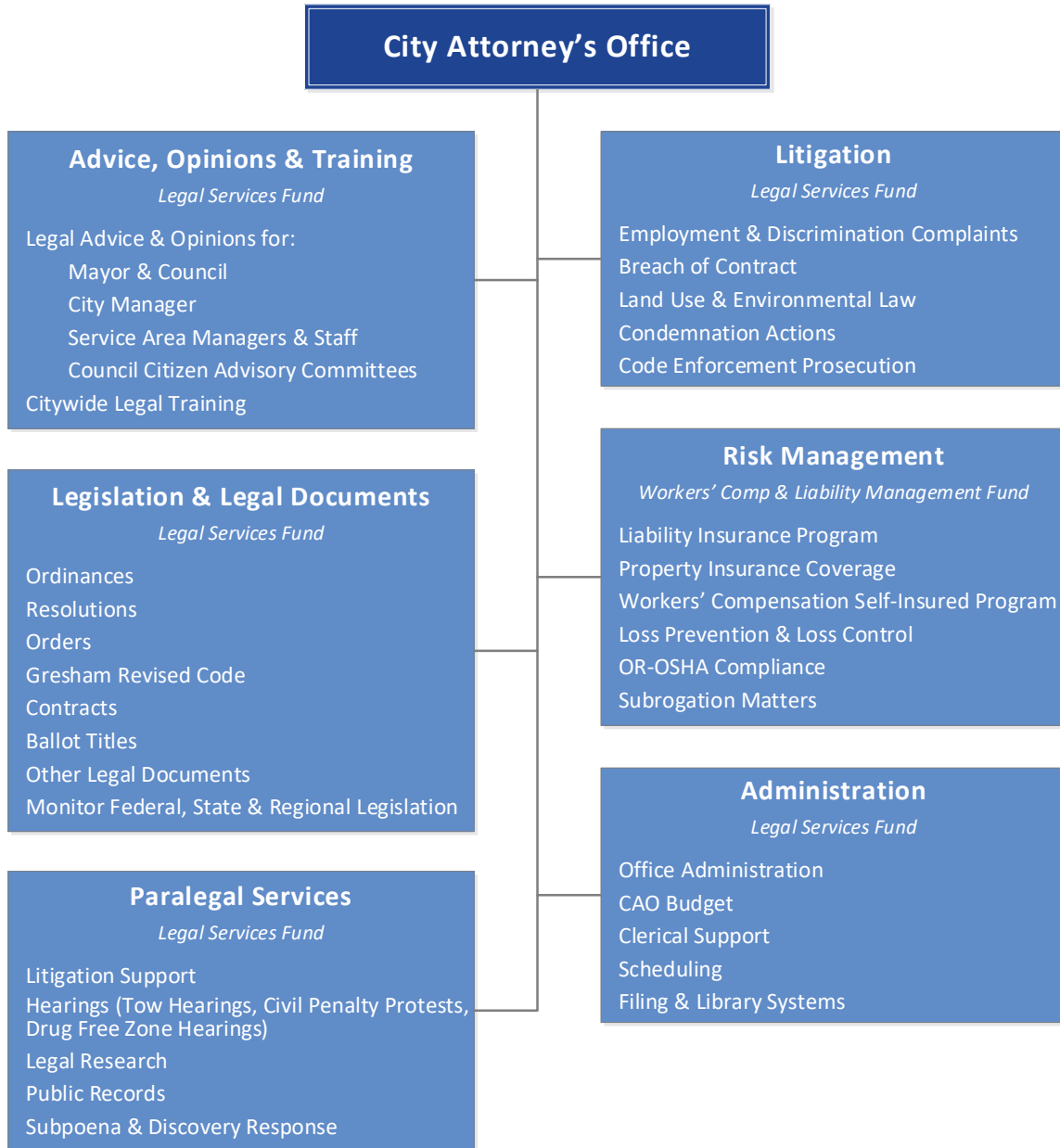
City Management & Administration

The City Manager and staff focus on the implementation of the City Council's officially adopted Strategic Plan and policy by coordinating and directing efforts of appropriate citywide resources.

Key issues and work plan for fiscal year 2023/24 include:

- Facilitate the Strategic Plan through the implementation of the annual Action Plan.
- Oversee efficient delivery of City services.
- Report citywide organizational performance.
- Advocate for federal, state, and local support of City services, especially transportation, public safety, and economic development.
- Oversee multi-year financial planning and decision making.

City Attorney's Office



MISSION STATEMENT

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

GENERAL DESCRIPTION

The City Attorney's Office provides services to the City Council and its advisory bodies, City Manager, Service Area Managers and staff. Services include providing timely legal advice and opinions to the organization; the creation, review and approval of all written contracts and legal documents; advice and opinions on complying with increasingly vast and complicated labor and employment laws; the preparation of ordinances, resolutions and other documents; the defense and representation of city officers and employees in arbitration, administrative agency proceedings, and litigation; the initiation of legal actions as

City Attorney's Office

directed by Council; citywide legal training; monitoring and advising staff regarding the potential risks and impacts of proposed legislation; drafting/assisting staff with proposed code/policy changes and/or revisions; 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.

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2023/24

The goal of the City Attorney's Office for fiscal year 2023/24 continues to be providing high-quality, timely and cost-effective legal and risk management services. The office strives to practice preventive law by anticipating potential legal issues and identifying potential solutions before problems arise.

Legal Services

Key issues and work plan for fiscal year 2023/24 include:

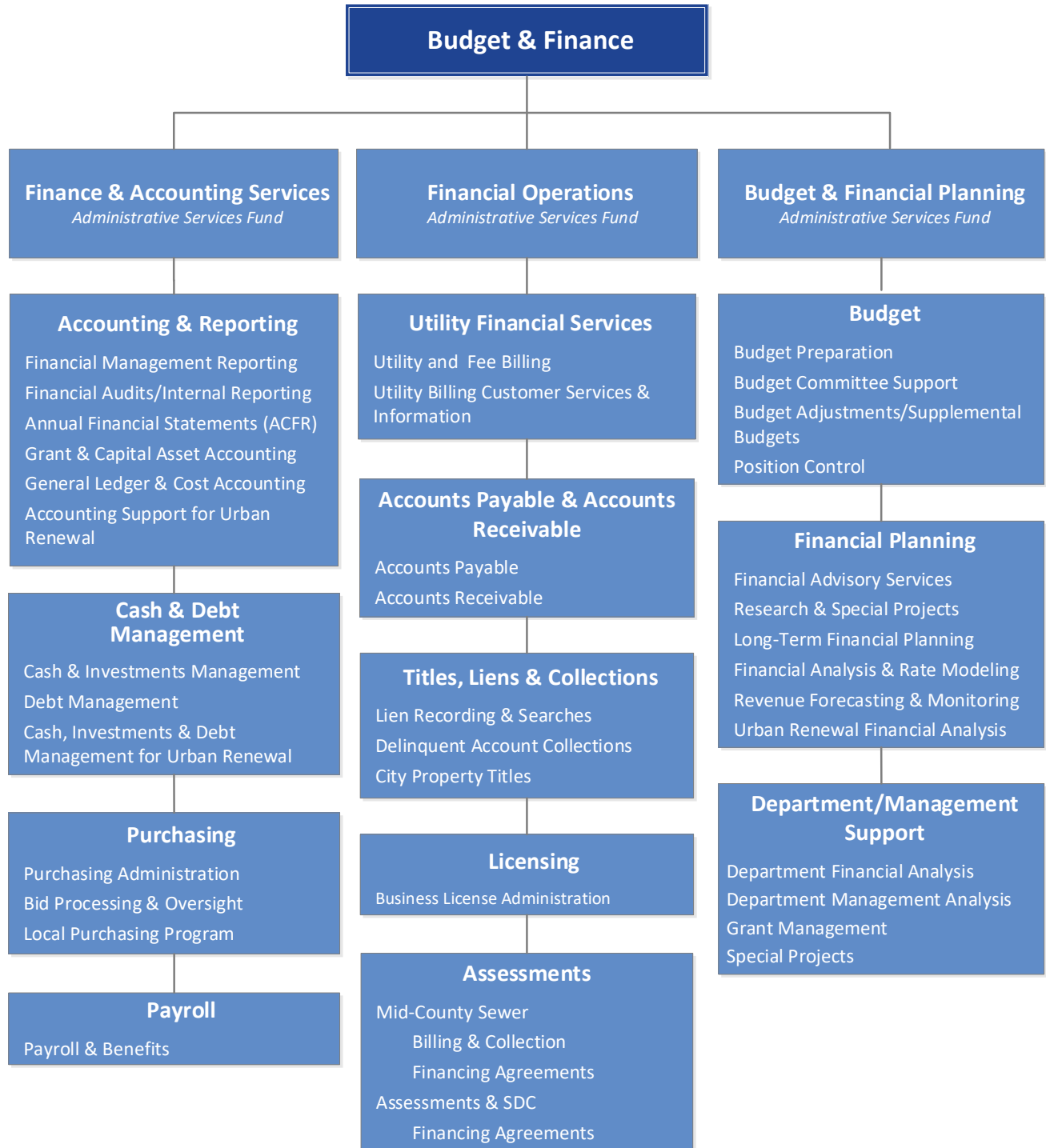
- Provide legal support to Strategic Plan priorities and significant operational decisions including urban redevelopment, neighborhood livability, improving DEI internally and externally, and land use planning projects.
- Provide legal support to enforcement efforts throughout the organization.
- Assist the Charter Review Committee in delivering a Final Report to Council containing its proposed amendments to the Gresham Charter of 1978 and provide support to Council in its review of the Final Report.

Risk Management

Key issues and work plan for fiscal year 2023/24 include:

- Maintain sufficient financial reserves for liability and workers' compensation claims.
- Maintain cost-effective property, liability and other insurance coverage.
- Support risk management efforts throughout the organization.

Budget & Finance



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,

Budget & Finance

and budgetary services to all City departments. Of equal importance, the department acts in a fiduciary capacity as the steward of public funds.

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2023/24

Finance and Accounting Services

Finance and Accounting Services oversees 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 primary functions include citywide payroll, purchasing, and various other financial advisory and cash management services.

Key issues and work plan for fiscal year 2023/24 include:

- Support the City and the Rockwood-West Gresham Urban Renewal Area by providing accounting, auditing and financial advisory services.
- Review and collaborate on updates to payroll and purchasing policies and procedures to adapt and respond to the changing needs of the organization while ensuring compliance with regulatory requirements.
- Advise and support the review and update of the City's adopted financial policies.
- Continue efforts to leverage the Enterprise Resource Planning (ERP) system including implementation of process improvements and development of reporting tools including implementing a new integrated timekeeping solution.

Financial Operations

Financial Operations ensures the timely collections of City revenues including billing, payment and collections for city utilities, assessments, licensing, financing agreements, and miscellaneous accounts receivable requirements. Other functions include payment of City obligations, title and lien searches, and administration of bad debt collection.

Key issues and work plan for fiscal year 2023/24 include:

- Provide further monitoring, evaluation and implementation of the City's utility billing assistance program, especially as it relates to hardships created by the COVID-19 pandemic.
- Review and collaborate on updates to purchasing policies and procedures to adapt and respond to the changing needs of the organization while ensuring compliance with regulatory requirements.
- Continue efforts to leverage the Enterprise Resource Planning (ERP) system including implementation of process improvements where appropriate.

Budget and Financial Planning

The Budget and Financial Planning Division 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 & Finance

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

Key issues and work plan for fiscal year 2023/24 include:

- Engage in meaningful conversations with the Gresham community to address and implement a solution for the City's long-term financial stability for the General Fund.
- Continue to manage federal and state resources and grants for expenses related to the COVID-19 pandemic.
- Prepare and monitor the annual budget and related functions, including continued development, monitoring, and reporting of financial plans to ensure sustainability for all City programs.
- Provide analytical support for all City departments, including the collaborative evaluation and implementation of cost-saving measures and operational improvement opportunities throughout the organization.
- Continue efforts to leverage the Enterprise Resource Planning (ERP) system including implementation of process improvements and development of reporting tools where appropriate.

Information Technology



MISSION STATEMENT

As the stewards of the City's technology our Mission is to provide comprehensive technology services and solutions that empower our partners to serve the citizens of Gresham.

GENERAL DESCRIPTION

Information Technology delivers service in a variety of areas including network systems, user services, applications services, unified communications, collaborative tool sets, geospatial services, 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.

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2023/24

Information Technology

We develop and provide core enterprise services in the areas of desktop computing, collaborative tools, network services, business systems, cyber security, electronic communications, telecommunications, website, systems integration, applications/database support, employee coaching and training, data

Information Technology

management, information systems and analysis. The Information Technology Department works in cross-division problem solving teams composed of staff members whose skill sets match the project at hand. These agile groups often include members from other departments.

For fiscal year 2023/24, Information Technology will continue to focus resources on updating the City's technology infrastructure and critical business systems as well as providing operational support and services across all levels and departments in the City.

Key project and work plan for fiscal year 2023/24:

- Continued support for the City's ERP system, including maintenance, enhancements, and process improvements.
- Assist in developing an integrated multi-year strategic technology plan aligned with the City's strategic direction and support ongoing operational needs.
- Complete the replacement of end-user computers and associated equipment.
- Continue to develop data management, analysis, and presentation across all data types in order to promote data-informed decision making.
- Protect the city's data and technology resources from cyberattacks and State sponsored criminal activity.
- Continue to build the department's people resources needed to support city innovation and operations.

Citywide Services



Citywide Services

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2023/24

Human Resources

Human Resources develops, administers, and provides a wide range of programs and services in the areas of recruitment and selection, classification and compensation, benefit and leave administration, employee and labor relations, employment policies and citywide training and organizational development.

Key issues and work plan for fiscal year 2023/24 include:

- Transition Human Resources to the HR Business Partner Model.
- Collaborate with stakeholders to develop recommendations to executive leadership on remote work practices/policies and resources required to implement and administer.
- Respond, monitor, address and close out employee relation/labor relation matters in a timely manner.
- Complete collective bargaining with the City's fire union for fiscal year 2023/24 and implement the newly negotiated contract.
- Continue to focus on employee health and well-being.
- Evaluate and assess the recruitment process, infusing best practices, outreach and equitable practices.

Emergency Management

Emergency Management provides the City with training, exercises, planning efforts, and regional collaboration to help the City mitigate, prepare for, respond to, and recover from disasters and large-scale emergencies. The Office of Emergency Management also facilitates access to federal grant funds, assists city departments with emergency response planning and provides public education and outreach on disaster preparedness.

Key issues and work plan for fiscal year 2023/24 include:

- Assist city departments in their planning efforts for disaster and large-scale emergencies to enable continuity of operation for all essential city services.
- Identify grant funding opportunities for key projects in the City's Natural Hazard Mitigation Plan.
- Continue evaluating the City's Emergency Operations Center capabilities and identify gaps in operational efficiency.
- Actively participate with county, state, and regional partners to increase inter-agency and interdisciplinary information sharing to maximize our response capabilities.
- Adopt an updated Emergency Operations Plan that reflects the City's current organizational structure.

Communications

The Communications Division provides comprehensive strategic communications services that include Community Engagement support, media relations, marketing, crisis communications, public relations, brand management, graphic design publications, video production, photography, web communication strategy and content development, and social media strategy. Communications manages the City's efforts to provide the public with timely information about its goals, initiatives, and activities.

Citywide Services

Key issues and work plan for fiscal year 2023/24 include:

- Ensure all audiences have accessible and timely access to city information via the platform of their choice.
- Continue to lead public information and outreach to support COVID-19 response and recovery.
- Support other Council Work Plan projects with communications and marketing needs.
- Advise and consult with departments regarding initiatives, programs, and services.
- Advance the City's use of digital communication tools and multimedia production.

Neighborhood Services

The Neighborhood Division works to improve relationships in the community, build trust in government, support strong neighborhoods, and improve community outcomes through active participation, communication, engagement, and community problem-solving. The team coordinates the City's volunteer program, including the Neighborhood Association's program and the Council Citizen Advisory Committees (CCAC's). In addition, this team manages the Cultural Events, Community Enhancement and Neighborhood grant programs.

Key issues and work plan for fiscal year 2023/24 include:

- Further the City's diversity, equity, and inclusion goals within the structure of the City's Neighborhood Association program and Advisory Bodies.
- Collaborate to improve neighborhood livability and social connectivity through volunteer cleanup events and neighborhood block parties.
- Host community events such as Green & Clean, MLK Day of Service Events, Volunteer Appreciation Picnic, and National Night Out.
- Continue implementing grant programs to improve the community, including the Neighborhood Matching Grant, Community Enhancement Grant, and the Cultural Events Assistance Grant.

Community Engagement

The Community Engagement Division oversees engagement of all residents, especially those who may be harder to reach. This division works to improve relationships in the community, build trust in government, support strong neighborhoods, and improve community outcomes through active participation and community problem-solving. In addition, this team manages the Gresham Arts Festival, Spirit of Gresham, and Gresham Lilac Run events.

Key issues and work plan for fiscal year 2023/24 include:

- Recognizing the key role of inclusive and culturally competent community engagement to further the City's diversity, equity and inclusion goals, partner with community organizations to reach underserved communities, provide translation services and explore new tools and tactics to support staff in their public outreach efforts.
- Increase cultural participation in City events to make them more inclusive and reflective of the Gresham community.
- Develop engagement strategies to increase civic participation that is representative of the Gresham Community. Build and foster sustainable relationships with community-based organizations to help build trust with the community.

Citywide Services

Facilities and Fleet Management

The Facilities Division serves to keep City properties open, accessible, secure, and operational for use by City employees and the public of all physical abilities. The goal is to provide a manageable level of repair and maintenance, within budgetary constraints, that will keep facilities functional, clean, comfortable, efficient and safe while minimizing deterioration over the life of the asset. Facilities staff provides on-call emergency response on a 24/7 basis and are integral emergency response for natural and man-made disasters. The division is also responsible for staffing City Hall front-lobby reception and security, providing directions to the public and answering the City's main phone line.

Responsibility for the repair and maintenance of five of the fire stations continues to be delegated to Fire and Emergency Services. Facilities staff supports Station 71 located in the Public Safety and Schools Building.

The Fleet Division provides for repair, preventative maintenance, and replacement services to the majority of the City's fleet of vehicles and fire apparatus. In addition, it provides funding and management for fueling operations as well as 24/7 on-call emergency response. As a long-term strategy, management will continue to pursue opportunities for the purchase of fuel-efficient vehicles, including hybrids and all electric vehicles, and review maintenance procedures to extend the life of existing vehicles.

Key issues and work plan for fiscal year 2023/24 include:

- Support Gresham Strategic Plan (Community Safety) by making facility security improvements and optimizing safety for staff and public who use City facilities.
- Continue the implementation of the Fleet Services Study recommendations, with particular emphasis on staffing levels and training.
- Complete major capital improvements in accordance with fiscal year 2023/24 Facilities Capital Plan.
- Continue to coordinate with departments to improve efficiency and consistency in vehicle acquisition, deployments and disposition.
- Support Gresham Strategic Plan (Financial Sustainability) by servicing City facilities to optimize functionality and efficiency while minimizing deterioration.

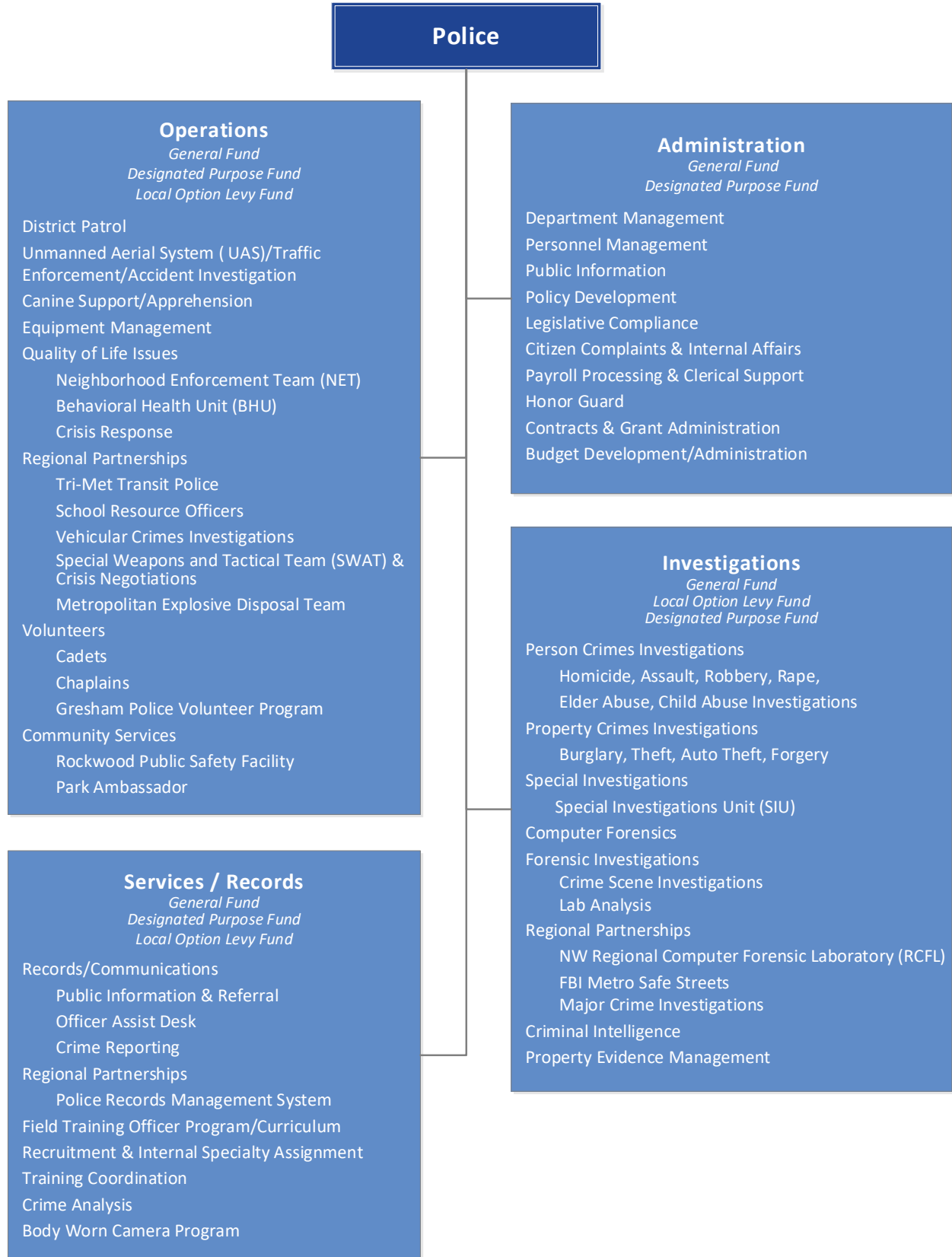
American Rescue Plan Act

The City of Gresham is the recipient of several sources of funds from the American Rescue Plan Act including a direct allocation as well as several passthrough allocations. Please refer to the *Additional Information* section for additional information regarding the source and use of these funds.

Key issues and work plan for fiscal year 2023/24 include:

- Implement, administer, and report on the City's direct allocation of ARPA funds.
- Implement, administer, and report on passthrough grants as a subrecipient of other jurisdictions.

Police



Police

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 community members. Recognizing that our employees are a critical resource in this commitment to our community, we will strive to ensure that our officers and professional staff are highly trained, ethically sound professionals who are focused on enhancing the needs of the community.

GENERAL DESCRIPTION

Administration

Police Administration provides overall management, administration, policy and direction, and audits the appropriate and effective use of police resources. Although the Command Staff of the department is one of the leanest in the Portland Metropolitan area, they continue to provide excellent oversight and management. Primary activities of Police Administration, which support the line functions of the department, include personnel management, investigation and resolution of citizen complaints and issues regarding the department and its members, establishment of community and regional partnerships, assurance that all legislative requirements are met, dissemination of information concerning crimes in the community, volunteer assistance in death notifications/crisis counseling, clerical support to the operational units of the department, coordination of officers' schedules for court and grand jury appearances, and departmental payroll. Grant management and administration are also included in this program area.

Operations

The Operations Division is primarily responsible for the initial response to calls for police services provided by full-time officers. Enhanced services have been placed on hold due to staffing issues. However, typical police operations include routine and directed patrol, traffic enforcement and investigation, education programs, canine support in high risk situations, proactive approach to problems on school grounds and adjoining properties through the use of school resource officers. Also, police operations typically provide special emergency response to high risk incidents, cadets, Tri-Met transit police K-9 bomb detection, neighborhood livability issues, provide crisis response, safety planning and follow-up services to individuals in mental health crisis coming into contact with Gresham Law Enforcement Officers. Operations also manages the acquisition, inventory, and repair of equipment.

Investigations

The Investigation Division provides support to the Operations Division through follow-up investigation of crimes against persons and property, forensic investigations, control over property and evidence, participation in multi-agency investigative teams and analysis of data to assist in solving crimes and identifying crime trends.

Services/Records

The Services Division supports the entire department in the areas of police records and communications, fiscal services including budget development and purchasing, recruitment and internal special duty selections, coordination of training and maintenance of training records to meet State requirements, assurance that the State's training standards are met, planning, research and analysis, development of written policies and procedures, as well as other management related support services.

Police

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2023/24

The fiscal year 2023/24 Police budget is composed of the General Fund, Local Option Levy Fund, ARPA funding, and Designated Purpose Funds. Together, these funds provide sworn and professional personnel, equipment, and services needed to serve our community. The Police Department will utilize additional positions to implement alternative responses in developing different ways to report crime. This approach will be supported by limited-term positions funded through ARPA including: Community Safety Specialists, Criminalist, Strategic Police Communication Manager, and Police Records Specialist. ARPA funds have also been allocated for two additional Clinicians provided under contracted services that support the Behavioral Health Unit (BHU). The BHU responds to individuals identified as needing specific services. The BHU officers, along with Clinicians assigned to this program, partner to provide mobile crisis response for individuals experiencing a mental health crisis, risk assessment, crisis stabilization planning, and follow-up engagement and outreach for adults and children within the City of Gresham.

For fiscal year 2023/24 the Local Option Levy budget includes funding to retain up to 34 existing positions and includes funding for 9 new positions for the Police Department.

The proposed budget supports recommendations from the BerryDunn Police Strategic Plan study. These items align with the City's Strategic Plan and Financial Roadmap.

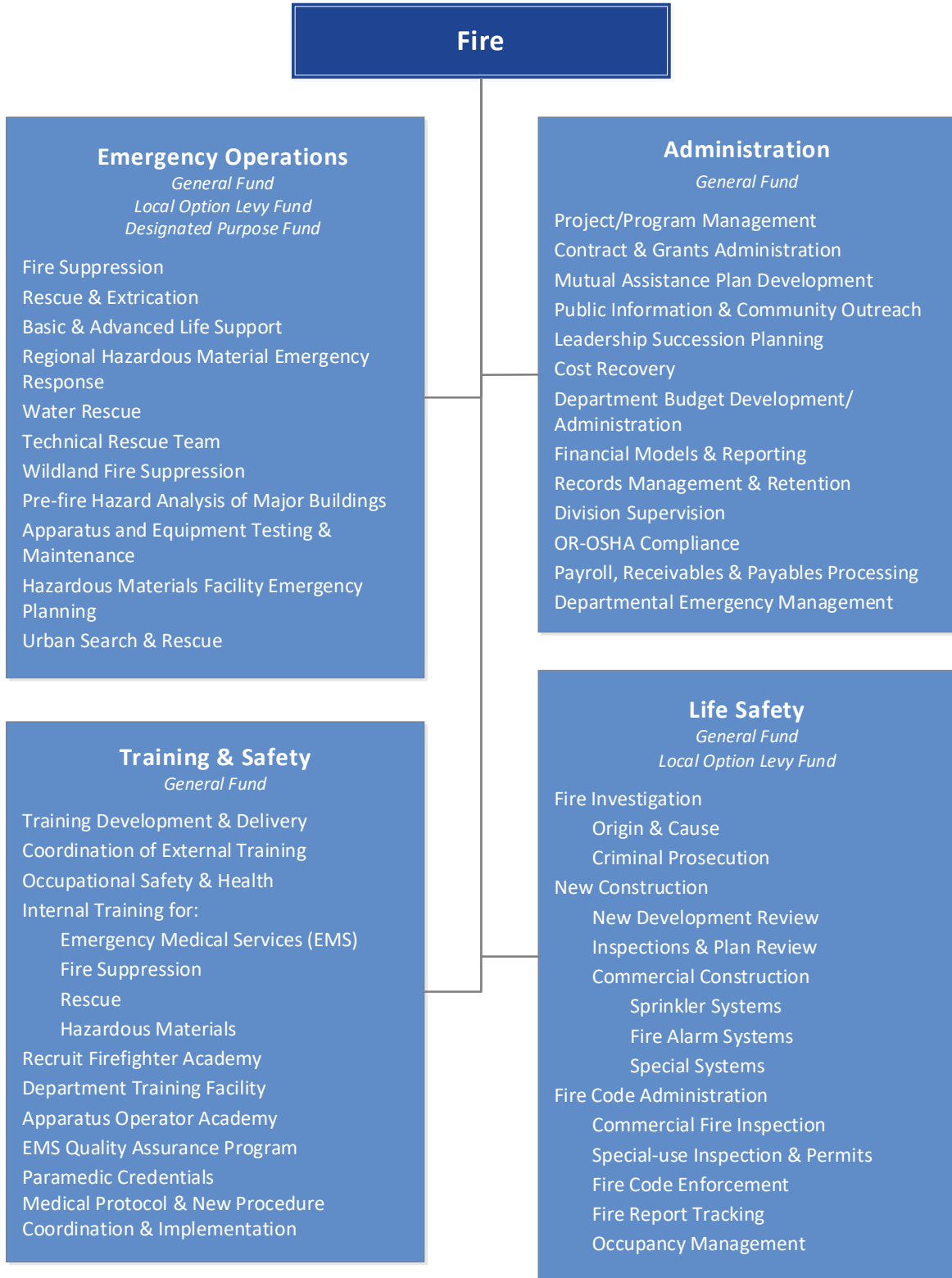
Key challenges and work plan items for fiscal year 2023/24:

- Continue efforts to reduce gun violence.
- Continue to respond to high priority calls maximizing staff shifts and redistricting response areas.
- Increase and expand recruitment and retention efforts.
- Continue to work with Department of Public Safety Standards & Training (DPSST) on challenges to provide adequate basic training through increased academy sessions.
- Continue to promote and encourage officer wellness programs.
- Continue to strategize on reinstating specialty units for holistic police response.
- Identify opportunities for community engagement and develop partnerships with a focus on outreach to historically underserved or underrepresented populations.

In order to address these issues, the department plans to:

- Continue collaboration with the City's DEI Manager to progress department awareness and education to meet the principal model of 21st Century Policing.
- Continue participating in regional partnerships that deal directly with many of the growing issues facing the community including gun violence and crimes against children.
- Provide training to employees so they can meet the ever-changing demands of law enforcement.
- Continue to recruit and hire the most qualified individuals.
- Continue to build trust with Gresham's communities of color and ensure community safety for all residents through modern policing strategies.
- Provide alternative response options by utilizing Community Safety Specialists, the BHU, and CRT teams to provide options for crime reporting and resources.

Fire



Fire

MISSION STATEMENT

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

GENERAL DESCRIPTION

Gresham Fire Department (GFD) 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.

Gresham Fire Department 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, GFD provides the following specialty rescue and response services:

- 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
- Urban Search and Rescue for structural collapse as a component of a regional response team

Administration

Fire Administration maintains the department's day-to-day operations by providing overall management, leadership succession planning, mutual assistance plan development, public information, community outreach, contract and grant administration, cost recovery, financial models and project management.

Primary activities of Fire Administration support the front-line functions of the department and include personnel management, development of policies and procedures, assurance that all legislative requirements are met, information concerning emergency events, administrative support and departmental payroll and accounts payable.

Fire Administration supervises all GFD divisions and maintains Oregon OSHA compliance. Fire Administration also interacts with other city departments and provides coordination with other state and local government agencies.

Emergency Operations

The Emergency Operations Division is responsible for the initial response to calls for emergency medical or fire suppression services. Approximately 75% of all incidents that GFD responds to are calls for emergency medical services (EMS). Because medical emergencies are often time-critical, it is important that EMS arrive as quickly as possible. All firefighters in the department are trained at the minimum level of emergency medical technician, with many certified as paramedics, to provide patient care in the field. All Gresham engine companies are an Advanced Life Support unit, which means that each has a firefighter/paramedic on board. The Emergency Operations Division provides fire suppression,

Fire

emergency medical services, and the following specialized responses: technical rescue (confined space, high and low angle rope rescue, and structural collapse), water rescue, hazardous materials response, and wildland fire.

Training and Safety

The Training and Safety Division provides ongoing training to maintain response readiness and proficiency at all levels. Emergency medical technician and paramedic training is provided to maintain state certification.

Life Safety

The Life Safety Division applies the fire codes to new construction to ensure appropriate fire suppression access and that the water supply and safety features, such as alarms and sprinkler systems, are code compliant. Life Safety Division also conducts fire investigations to determine causes for known arson fires and for fires involving a significant property loss or fire fatalities.

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2023/24

Gresham Fire Department will continue to deliver excellent customer service and emergency services. Service delivery methods will be continually evaluated to determine operational and administrative efficiencies.

For fiscal year 2023/24 the Local Option Levy budget includes funding to retain up to 21 existing positions and includes funding for 16 new positions for the Fire Department.

Key issues and work plan items for fiscal year 2023/24:

- Begin implementing recommendations from the Fire Standards of Cover Report.
- Increasing costs for protective gear, medical supplies, tools and other fire equipment continue to be a challenge.
- Support Gresham's Three Pillars and Strategic Planning Process. GFD will continue efforts to advance the department's strategic plan through collaboration with the larger citywide strategic planning process to establish long-term financial stability for fire and emergency services.
- Facilities – Multiple fire stations are in immediate need of improvement. Gresham Fire Department will continue its multi-year process to study the condition and location of the City's fire stations.

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, and extended through a citywide vote in May 2022. The URA is approximately 1,200 acres, spanning from Yamhill Street in the south to Marine Drive to the north, centered along the 181st Street corridor. The Rockwood-West Gresham Renewal Plan (Plan) serves as the guiding document. The City Council, in its role as the 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.

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2023/24

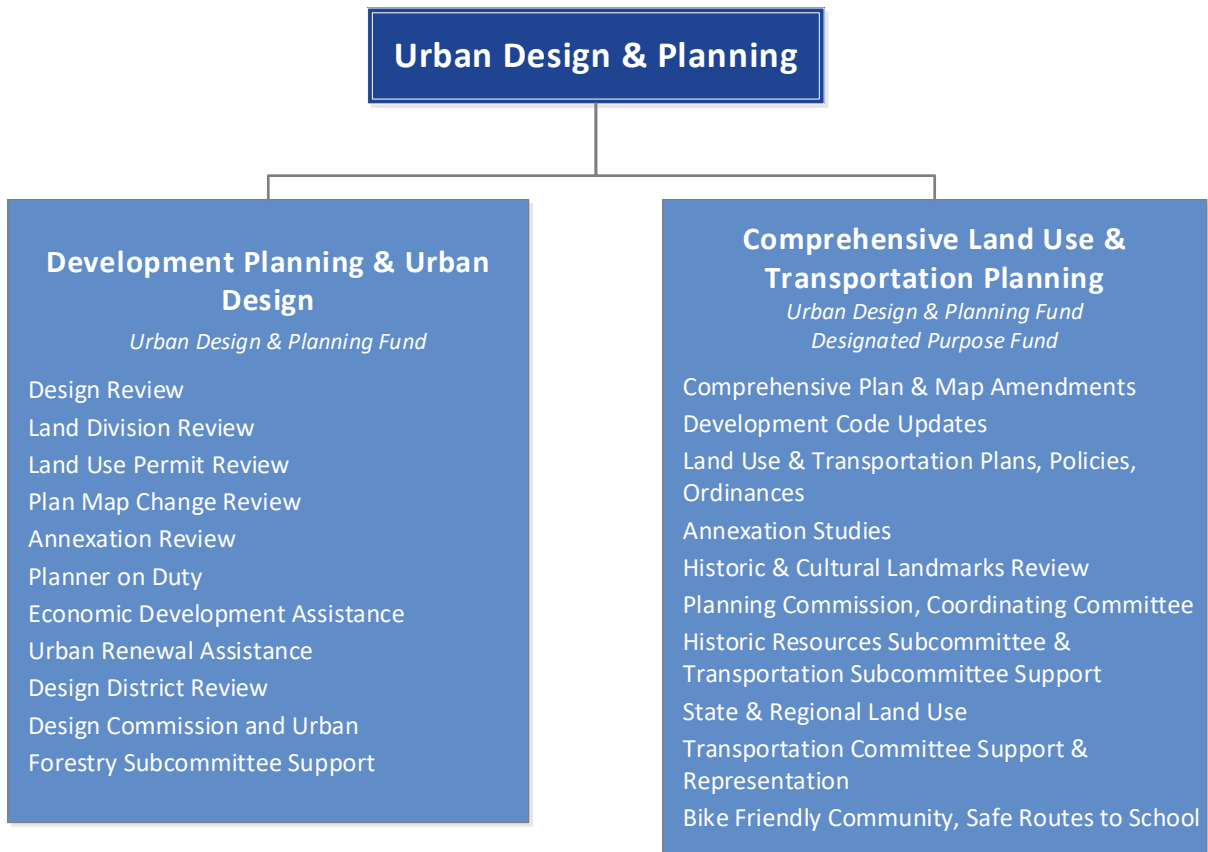
Key issues and work plan for fiscal year 2023/24 include:

- Catalyst Site/Downtown Rockwood Development – This project, formerly known as Rockwood Rising, will build on previous GRDC infrastructure investments to create economic opportunities for families in the community:
 - Work with Rkm Development to continue community engagement efforts and tenant recruitment.
 - Assist Rkm Development in finalizing project financing and continue to seek grant funding for the project’s programmatic elements.
 - Monitor construction activities on the site.
 - Communicate and coordinate with leadership, the community and partner organizations throughout construction of the project.
- Stark Street Property Redevelopment – This project will help renew and stabilize the Stark Street corridor, increasing community services, improving access to culturally relevant programing, and enhancing the built environment to attract additional investment.

Urban Renewal

- The GRDC approved a Purchase and Sale Agreement for the final portion of this property to Latino Network, and completed sale of the property in December 2022. Latino Network will begin construction on a new building in 2023. Latino Network will locate staff on the site full time, developing a community center that will offer social and cultural programs and be a center of influence and cultural life for the Latinx Community. The GRDC will help support Latino Network's efforts to develop the site.
- Sunrise Site Redevelopment – This project will renew and stabilize the Burnside Street corridor, increasing community and business services, diversify housing options and provide commercial retail spaces to attract additional investment. The scale and character of new development is intended to support and reinforce the image of a town center that includes multi-story buildings and is oriented to streets, light rail station and pedestrians.
 - The GRDC purchased two sites on September 6, 2016: Asia Kitchen located at 18801 E. Burnside St. and the Sunrise Center located at 18901 E. Burnside St. It is an assembled 2-acre site zoned as the Rockwood Town Center. The URA encompasses the heart of Central Rockwood where this site is located.
 - The GRDC released a Request for Proposals on November 19, 2021, to solicit development proposals for redeveloping the site. The GRDC directed staff to proceed with HMS Development through a non-binding Exclusive Negotiation Agreement (ENA) to further develop the project concept and program with community engagement.
- A Program Analyst position was added and is located at the Rockwood Market Hall. Funding for this position is offset by revenue through a service agreement with the Market Hall

Urban Design & Planning



MISSION STATEMENT

Your partners in creating a greater Gresham.

GENERAL DESCRIPTION

Urban Design and 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, transportation planning, and development planning.

As a result of on-going development activity and preparations for additional development-related opportunities, Urban Design and Planning is experiencing steady demands for services.

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2023/24

Development Planning

Development Planning is responsible for processing all land development permits within the city. Development Planning works with residents, City officials, regulatory agencies, advisory committees, and developers to ensure that the City's land use, transportation, and environmental goals and policies are implemented through the regulations designed to guide and direct development within Gresham.

Urban Design & Planning

Major functions include:

- Review and process all land development permit applications in accordance with the Gresham Community Development Code and render land use and transportation decisions for applications allowing administrative decisions after reviewing all agency and public comments.
- Respond to inquiries from residents, applicants, and developers regarding land use and transportation regulations within the City (Planner On Duty).
- Make presentations before hearing bodies on land use applications requiring a public hearing.
- Participate in Development Code amendment projects.
- Assist with business license review, small business assistance, industrial rapid response assistance, building permit review, sign permit review, and Code compliance actions.
- Provide staff support for the Design Commission and Urban Forestry Subcommittee.
- Implement the regulations of the City's Design Districts.
- Provide predevelopment support to Economic Development and Urban Renewal.

Key issues and work plan for fiscal year 2023/24 include:

- Continue to focus on streamlining the land development application process and providing excellent customer services.
- Continue to focus on increasing the skills and knowledge needed to implement Design District regulations.

Comprehensive Land Use and Transportation Planning

Comprehensive Planning is responsible for facilitating land use and transportation policy, plans, development and design standards, and changes to the Gresham Comprehensive Plan. This work, which is shaped by the community's vision, is undertaken in collaboration with residents, the Planning Commission and its subcommittees, elected officials, other city departments, state and regional agencies, and community stakeholders.

Major functions include:

- Work with residents, elected officials, community stakeholders, and the State to maintain and update the City's Comprehensive Plan.
- Develop land use and transportation studies and plans and Development Code policies to ensure clarity and consistency with provisions that:
 - Enhance livability,
 - Foster economic development,
 - Encourage high quality buildings and public spaces,
 - Enhance public safety,
 - Provide for adequate, safe, and efficient multimodal transportation networks, and
 - Protect the natural environment.
- Develop urban design options and strategies for the development of public and private land, transportation systems, parks, and open spaces.
- Administer-Bike Friendly City and Safe Routes to Schools-programs.
- Research and develop policy options to integrate emerging technologies.

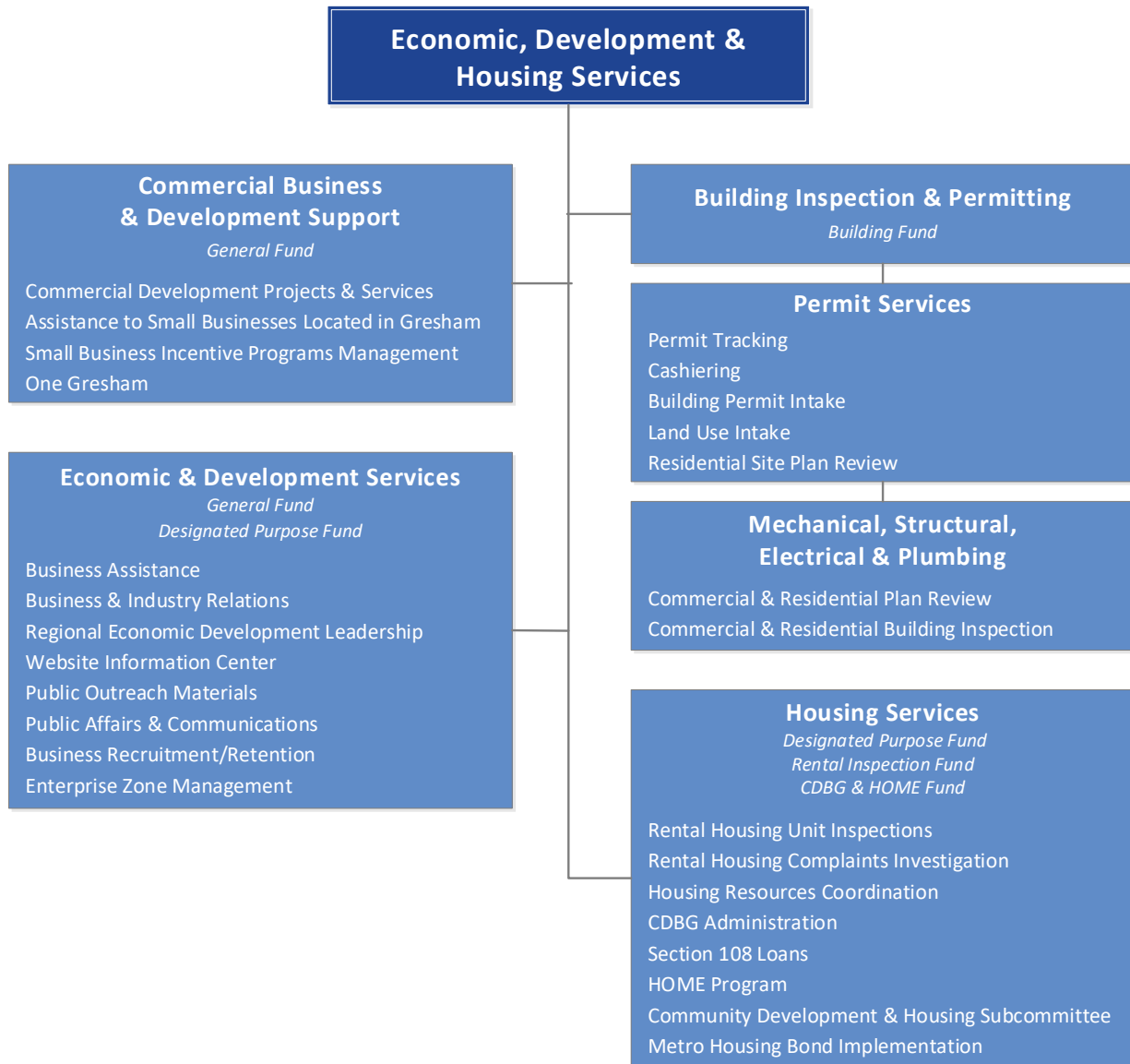
Urban Design & Planning

- Make public presentations before Council, advisory groups, neighborhood associations, community organizations, and hearing bodies on Comprehensive Plan amendment projects.
- Coordinate with the Oregon Department of Land Conservation and Development, Metro, Multnomah County, TriMet, ODOT, and other government partners on regional planning and policy.
- Represent the City at meetings such as the Metro Policy Advisory Committee, Metro Joint Policy Advisory Committee on Transportation, East Multnomah County Transportation Committee, and Oregon Department of Transportation Area Commissions on Transportation as well as regional legislative efforts for land use and transportation.
- Provide staff support for the Coordinating Committee, Planning Commission, Transportation Subcommittee, and Historic Resources Subcommittee.
- Implementation of state-required changes to the Comprehensive Plan and development codes, i.e. middle housing, Housing Production Strategy, and CFEC.

Key issues and work plan items for fiscal year 2023/24 include:

- Review and update sections of the Comprehensive Plan and Development Code that address Design Districts, Climate-Friendly and Equitable Communities (CFEC), the Transportation System Plan, Trees, other State mandates related to the Development Code, and natural resources and hillside overlay areas.
- Continue to explore solutions to the Gresham Strategic Plan goal of Housing for All through implementation of the Housing Production Strategy.
- Continue work to develop strategies for aiding further development in the Pleasant Valley and Springwater Plan Areas.
- Continue to foster an urban development, economic, and social strategy that strengthens and links the City's three iconic commercial centers – Rockwood, Civic, and Downtown.

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

Economic, Development & Housing Services

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.

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2023/24

Economic Development

The Economic Development team coordinates the efforts for Gresham to generate community wealth, protect property values and foster regional links to create a balanced and diverse industry base that provides family wage jobs.

The team has four major areas of focus:

- Business Retention and Expansion.
- Business Recruitment.
- Business Assistance.
- Development Assistance.

Key issues and work plan for fiscal year 2023/24 include:

- Ensure Gresham is the most competitive jurisdiction in the region for industrial and commercial development by continuing work on economic development strategies.
- Aggressive marketing of the advantages for both large and small industrial and commercial companies to locate in the City of Gresham.
- Recruitment efforts to include major office employers and targeted retail anchor tenants, in addition to traded sector businesses.
- Aggressively market Gresham industrial sites to advanced manufacturers and professional service companies, consistent with City's Traded Sector Strategy.
- Management of Economic & Development Services Toolbox – which includes incentive programs like Enterprise Zone, Strategic Investment Zone/Program, Vertical Housing Development Zone, etc.

Building Development

The Building Development Division includes the City's permit center and building inspections. The division administers State and City building codes and related ordinances to safeguard life and property values by regulating building construction. These efforts are key in making Gresham an enjoyable and aesthetically pleasing place in which to work, live and play. Staff issues construction-related permits and provides plan review and inspection services with regard to building, plumbing, mechanical and electrical construction in Gresham and the majority of unincorporated East Multnomah County.

The construction segment of the economy continues to experience a strong demand for service. The demand for service is impacting plan reviews, building inspections and permit processing functions. This is expected to continue into fiscal year 2023/24. The Building Development Division is anticipated to continue providing building services for Troutdale, Fairview, and Wood Village.

Economic, Development & Housing Services

Key issues and work plan for fiscal year 2023/24:

- Continue to provide consistent, thorough, and complete plan review/inspections in a timely manner.
- Continue expansion of public outreach and education efforts on plan review and inspections.
- Continue implementation/refinement related to electronic plan review (ePlans) for commercial, residential, and industrial projects as well as implementation of electronic plan review (ePlans) for land use permits. This also includes further work leveraging our new Energov software system.
- Maintain the ability to respond promptly to increased workload and major projects.
- Evaluate rate structures, fees, incentives, and multi-department review process to mitigate City barriers to development of commercial projects in support of Commercial Business and Development efforts in alignment with the adopted Council work plan.

Commercial Business Assistance

The Small Business Center helps fill vacant storefronts and attracts new commercial small business to designated city centers and creates a vibrant, dynamic business environment. The establishment and expansion of small businesses within these core commercial centers brings new customers and activities that benefit existing businesses and the community in general.

Commercial Business and Development support will continue to assist with the revitalization and attraction of new commercial development of mid-to-large office, retail, mixed-use tenants, and development projects. This work will be in support of Economic, Development & Housing Services related projects, programs, and initiatives.

Key issues and work plan for fiscal year 2023/24:

- Increasing services for local small businesses through additional programming including education, new partnerships, outreach/community engagement, online information, and networking.
- Enhance outreach to the small business community that results in additional vacant Gresham storefronts being filled with thriving enterprises and support of existing businesses.
- Creation of additional marketing material and campaigns to promote City programs to small and mid-to-large commercial projects.
- Rapid Response/navigation and support services for mid-to-large retail, office and mixed-use commercial development projects that align with the City's urban redevelopment efforts.
- Promote desired development in corridors and the Downtown, Rockwood and Civic Neighborhood centers through the Urban Redevelopment and Economic, Development & Housing Services.

Rental Housing Inspections

The Rental Housing Inspection Program was instituted by Council in December 2007 to address substandard rental housing and provide assurance that basic habitability standards are met. This program ensures that all residential rental properties in Gresham are maintained to minimum standards of fire, health, and life safety. The program allows for mandatory inspection of rental housing units selected by a random statistical sampling. It also includes a complaint-driven component with the highest possible protections for those reporting violations. Inspections focus primarily on fire safety and egress, structural, electrical, mechanical, and plumbing, health, and sanitation issues, including the presence of interior dampness and mold, insect and rodent infestation and accumulation of trash.

Economic, Development & Housing Services

It is anticipated that the service level in fiscal year 2023/24 will be approximately the same as the prior year.

The Rental Housing Inspection Program oversees enforcement of Gresham's short-term rental code enforcement and licenses.

Key issue and work plan for fiscal year 2023/24:

- Continue to revisit and refine processes and approach to effectively address the goals of City Council, including integrating the work of Gresham's new Housing Resource Coordinator into the work of rental housing.
- Identify ongoing resources to fund the Housing Resource Coordinator position within rental housing. The position is currently funded with ARPA resources through FY 2023/24.
- Continue Rental Housing's involvement and support of the Neighborhood Enforcement Team (NET) as NET resources are available.
- Continue to improve identification and collection of rental properties operating without a license.
- Evaluate rental license fee levels set in 2007.

Community Revitalization

The Community Revitalization Program coordinates delivery of Federal assistance through Community Development Block Grant (CDBG) and HOME grant funding. The program invests approximately \$1.8 million annually in community services, public infrastructure, economic development, and affordable housing for Gresham residents. Additional funding for both the CDBG and HOME programs has been awarded to the City through COVID-19 related federal funding acts. Unspent funds from these additional funds will be carried over to fiscal year 2023/24.

Key issues and work plan for fiscal year 2023/24 include:

- Administer CDBG and HOME grant programs in accordance with Federal regulations.
- Provide staff support to the Community Development and Housing Subcommittee.
- Administer the Section 108 Program and support Section 108 policy development and provide loan program assistance as necessary.
- Provide annual Fair Housing training for landlords.
- Administer special allocation of HOME-ARP grant funds in accordance with Federal regulations.
- Act as the Responsible Entity for Environmental Assessments on CPF-funded projects such as Gradin Sports Park, and Latino Network construction.

Metro Housing Bond

The Metro Housing Bond program coordinates administration of Gresham's share of Metro Housing Bond Funding. The funds create permanently affordable housing. Gresham's share of funding totals \$26.7 million. The city has \$10.6 million remaining to invest in development projects.

Key issues and work plan for fiscal year 2023/24 include:

- Council to select qualifying development projects to endorse for the remaining \$10.6 million.
- Work with Metro site acquisition staff to coordinate endorsement of development on the Civic Drive property owned by Metro. Development on that site may utilize Metro's Site Acquisition Funding, totaling \$2.9 million.

Community Livability



MISSION STATEMENT

Your partners in enhancing community livability through code compliance, homeless services, and mediation.

GENERAL DESCRIPTION

The Community Livability area is responsible for improving and maintaining the livability of the Gresham community by addressing city code violations, connecting homeless residents with resources, and resolving conflict through mediation services.

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2023/24

Code Compliance

Code Compliance enhances livability of the Gresham community by addressing city code violations including general nuisances, parking, abandoned vehicle issues, development code violations, vacant homes, and derelict structures. Code Compliance also collaborates closely with Homeless Services, Gresham PD, Rental Housing, and other City departments to resolve complex livability challenges. Code Enforcement efforts also include the compliance of marijuana businesses in the city through permitting, registration, inspection, and enforcement.

Key issues and work plan for fiscal year 2023/24 include:

- Continue leadership in the cross-departmental team addressing complex livability challenges.
- Continue active registration, inspections, and enforcement of marijuana businesses.

Community Livability

Homeless Services

The Homeless Services Program is responsible for connecting people experiencing homelessness in Gresham with shelter, housing, and other resources.

For fiscal year 2023/24 the Local Option Levy budget includes funding to retain one temporarily funded position and includes funding for one new positions for the Homeless Services program.

Key issues and work plan for fiscal year 2023/24 include:

- Continue to explore new strategies, funding, and partnerships.
- Pilot rent assistance program for people experiencing homelessness.

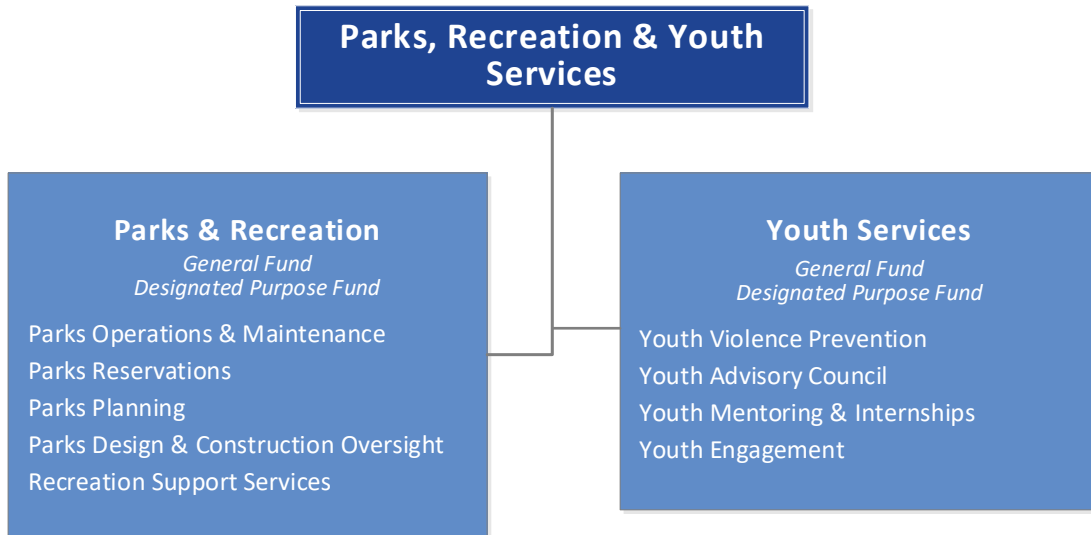
Mediation Services

Mediation provides services and training to resolve conflicts involving neighbors, businesses, housing issues, families, and employee disputes to strengthen and create resilient communities. Mediation serves East Multnomah County through intergovernmental agreements with the cities of Troutdale, Fairview, and Wood Village.

Key issues and work plan for fiscal year 2023/24 include:

- Continue to provide mediation services for community disputes, foreclosure avoidance, the Second Home Program for homeless youth, Department of Human Services, manufactured/marina homes, and the Oregon Housing Eviction Avoidance Program.
- Continue to provide conflict resolution and other training opportunities for community members, neighborhood associations and community-based organizations as well as contracted facilitators.

Parks, Recreation & Youth Services



MISSION STATEMENT

Provide safe and equitable parks and recreation services to Gresham community members and the general public.

Provide opportunities for Gresham youth to learn about City government, provide voice to issues impacting youth, assist the City in achieving its strategic objectives, and reach their full potential as residents of Gresham.

GENERAL DESCRIPTION

The Parks & Recreation division maintains over 314 acres of active parks, eight miles of trails, and is the community steward for over 800 acres of natural areas. The division coordinates with community volunteers, when available, on maintenance and operation related activities. Parks & Recreation supports the administration of recreational programs and an athletic field and picnic shelter reservation system. The department also supports a variety of special events each year including the Community Spirit of Gresham, the Hood to Coast Relay Race and Gresham Arts Festival to name a few.

The Youth Services Division provides staff support to the Youth Advisory Council, assists Human Resources with implementation of the Pathways to Employment program, and operates the state-funded Youth Violence Prevention program.

Operating expenditures for Parks & Recreation are budgeted in the General Fund and in the Police, Fire and Parks Subfund. Parks related capital improvement projects are budgeted in the Park CIP Fund with resources from system development charges, grants, loans and private donations.

Operating expenditures for Youth Services are budgeted in the General Fund. The Youth Violence Prevention Program is funded through a state grant.

Parks, Recreation & Youth Services

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2023/24

Parks & Recreation

Key issues and work plan for fiscal year 2023/24:

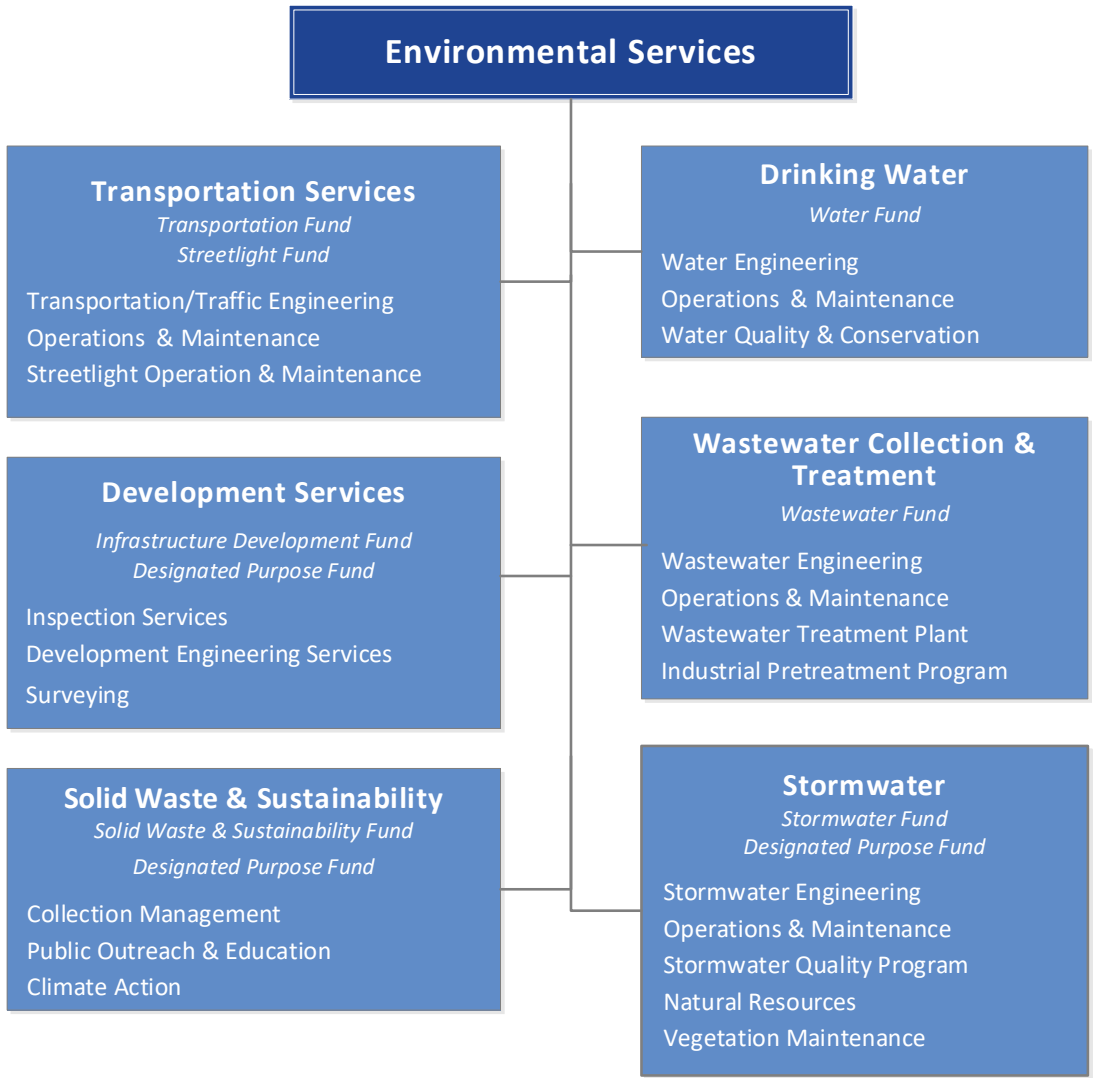
- Assess all developed and undeveloped parks, catalogue deferred maintenance needs, and identify opportunities for improving park access, safety, and equity through the systemwide Master Plan update.
- Provide staff support for parks capital improvement projects including Gradin Community Sports Park Phase II, Rockwood Central Park enhancements, basketball resurfacing and path repairs at various park locations.
- Continue recruiting and rebuilding the Youth Advisory Council following its pandemic-related hiatus.
- Explore new opportunities for youth internships and community partnerships as directed in the Strategic Plan.
- Continue building upon the success of Year One implementation of the Youth Violence Prevention grant funding.

Youth Services

Key issues and work plan for fiscal year 2023/24:

- Continue recruiting and rebuilding the Youth Advisory Council following its pandemic-related hiatus.
- Explore new opportunities for youth internships and community partnerships as directed in the Strategic Plan.
- Continue building upon the success of Year One implementation of the Youth Violence Prevention grant funding.

Environmental Services



MISSION STATEMENT

Meet the essential needs of the community by efficiently and equitably providing clean water, safe transportation, waste disposal, stormwater management, 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, 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, community outreach, public works construction inspection, land surveying, and development review and permitting. Together, these core services provide a better quality of life for our customers and the general public.

Environmental Services

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2023/24

Solid Waste and Sustainability

The Solid Waste and Sustainability Program manages the City's solid waste and recycling collection system and provides waste reduction and recycling information and assistance to Gresham residents, businesses, and schools in Gresham and Wood Village. The program develops and implements programs and policies that prevent waste, conserve resources, and promote energy efficiency, renewable energy, sustainable food, greenhouse gas reduction, and pollution prevention. The program regulates private haulers, sets collection service standards, and provides cost and service data to City Council for use in setting rates.

The Solid Waste and Sustainability Program is funded by collection rates that are passed through by payments from the haulers and Metro cost-sharing grants.

Key issues and work plan for fiscal year 2023/24 include:

- Continue implementation of state and regional mandated education and outreach programs, along with providing community recycling events within the City.
- Continue enhancement of our existing Gresham Green Business program to BIPOC businesses and develop culturally relevant educational materials with a focus on equity.
- Continue implementation of the Business Food Scrap Collection Requirement.
- Finalize the community-wide Climate Action Plan and Disaster Debris Management Plan.
- Manage PGE grant to install a 270-kWh solar array on the Public Safety Building while continuing to identify additional renewable energy projects as Federal Inflation Reduction Act funding becomes available.

Transportation

The Transportation Program plans, designs, constructs, operates, and maintains Gresham's transportation system that includes over 900 lane miles of streets, over 140 electronic traffic control devices, median landscaping, and over 20,000 signs. Operating expenditures for the program are budgeted in the Transportation Fund and are primarily funded by State gasoline taxes and vehicle registration fees. Transportation-related capital improvement projects—budgeted in the Transportation Construction Fund—are funded through system development charges, grants, City utility license fees, and gasoline taxes.

This budget was developed using priorities gathered by input from City Council, Council advisory committees, the City's pavement inspection and assessment program, and interdepartmental coordination with the water utilities, along with the Transportation System Plan. The capital portion has been reviewed by the City of Gresham Planning Commission for approval.

The budget is shaped by the following goals:

- Safety
- Improvement of pavement conditions
- Economic development
- Effective, efficient system operation
- Equity
- Sustainability
- Community health and livability

Environmental Services

Key issues and work plan for fiscal year 2023/24 include:

- Finish the “Hitting the Streets” local street reconstruction program, which by its completion will have repaved the 25 percent of Gresham’s local streets with the worst pavement condition.
- Convert the City’s concrete crew to full-time status to continue the significant strides that have been made in ADA compliance of curb ramps.
- Continue emphasis on core operational maintenance needs related to safety, including signal and sign repairs, striping, sweeping, and right-of-way maintenance.
- Continue capital improvement projects that improve transportation safety (in concert with the City Strategic Plan’s Community Safety priority), enhance mobility options, and increase operational efficiency and traffic capacity.
- Secure and leverage grant funding opportunities to accelerate key investments in transportation system safety and connectivity.

Streetlights

The Streetlight Program operates, maintains, constructs, and replaces Gresham’s 8,000+ streetlight poles and light fixtures.

Key issues and work plan for fiscal year 2023/24 include:

- Continue large-scale replacement of LED lights that are still under warranty to extend the longevity of the lights.
- Continue to add streetlights to enhance pedestrian and vehicular safety where existing lighting does not meet current standards.
- Respond to service requests to repair malfunctioning lights, including repairing and replacing failed underground circuitry.

Infrastructure Development Services

The Infrastructure Development Services Program includes construction inspection services which inspect all public and private infrastructure construction within the public right-of-way; development engineering services which provide for the review and approval of the design and construction of privately constructed public facilities including streets, wastewater, water, and storm drainage systems; land surveying services for CIP project design, construction staking for CIP project construction, and Record of Survey filings as well as metes and bounds descriptions to meet legal requirements.

Development engineering related services are funded partially through developer fees with support coming from utility rates and gasoline taxes. Surveying services are funded primarily through charges to capital projects, utility rates, and gasoline taxes. Public Works Inspections services are funded through developer fees, utility rates, and gasoline tax sources as they serve both capital and private development projects.

Key issues and work plan for fiscal year 2023/24 include:

- Increase core business services provided by Surveyors to meet additional capital construction demands associated with projects for Water, Wastewater, Stormwater, Transportation, and Parks. This will be accomplished through shifting personnel resources and incorporating improved survey equipment technology.

Environmental Services

- Review and update right-of-way permitting processes, including incorporation of Decision Engine software, and associated business practices to ensure good customer service, high-level of efficacy, and resultant quality infrastructure.
- Continue to process development applications in the city's new EnerGov enterprise system, including e-Reviews' BlueBeam with electronic plan (e-Plan) review software to increase productivity, predictability, and precision through database management and visual software tools.
- Work with other City departments to incorporate city environmental requirements.
- Work with other City departments to effectively manage and facilitate residential developments under the State's new Middle Housing mandate and the City's new associated regulations.
- Continue to work on process improvements throughout development services.

Drinking Water

The Drinking Water Program plans for and provides safe, reliable water to the community through construction, operation, maintenance, capital improvement, protection, and conservation of the public drinking water system.

The program provides water services to approximately 70,300 Gresham residents and businesses. The distribution and storage system includes eight water reservoirs (seven active) that can store 27 million gallons of water, eight pump stations, and over 230 miles of waterlines.

Most of the City's drinking water supply is currently Bull Run Watershed surface water, purchased from the City of Portland. This supply is supplemented with groundwater from three wells and a treatment facility that are jointly owned by Gresham and the Rockwood Water People's Utility District (PUD). The City and the PUD have formed the Cascade Groundwater Alliance in order to implement the joint Groundwater Development Master Plan (GDMP). By implementing the GDMP the Alliance will transition the City's supply to fully groundwater by Summer 2026.

Operating expenses in the Drinking Water Program are budgeted in the Water Fund and are primarily funded with utility rates. Water-related capital improvement projects are budgeted in the Water Construction Fund and are funded through utility rates and system development charges.

Key issues and work plan for fiscal year 2023/24 include:

- Implement the joint Groundwater Development Master Plan in partnership with Rockwood Water PUD to provide an independent water supply for Gresham customers by 2026.
- Continue Well Field Protection Program activities with the cities of Portland and Fairview to help ensure the safety of groundwater supplies for east county residents and businesses.
- Continue system maintenance activities related to water mains, hydrants, valves, meters and service connections. Continue to utilize leak detection technology to find and repair leaks and support conservation efforts to further reduce unaccounted for water loss. Respond to and repair main breaks.
- Implement regulatory requirements contained in new Lead and Copper Rule (LCR) which include a distribution system Lead Service Line Inventory, additional sampling, and public outreach to both preschools and elementary schools.
- Continue participation in local and regional emergency preparedness and response programs and community activities.

Environmental Services

Stormwater and Natural Resources

The Watershed Program provides flood protection through continual improvement and maintenance of the City's stormwater system and works to monitor and improve the water quality and habitat of 60 miles of streams and 688 acres of riparian corridors to meet state and federal water quality, waterway protections, and Endangered Species Act regulations. Gresham's stormwater system handles 4.3 billion gallons of runoff each year through the City's constructed stormwater system, including approximately 9,000 catch basins, 225 miles of drainage pipes, 1,100 drywells, 715 street-side stormwater planters, and 65 publicly maintained regional and local stormwater treatment/flood-control facilities.

Operating expenditures for the Watershed Program are budgeted in the Stormwater Fund and are primarily funded through stormwater rates. Stormwater-related capital improvement projects are budgeted in the Stormwater Construction Fund and are funded through stormwater utility rates, system development charges, and grants or similar partnerships with external stakeholders.

Key issues and work plan for fiscal year 2023/24 include:

- Continue development of a condition assessment program to determine storm pipe rehabilitation and repair needs, including a detailed TV inspection program of high priority pipe areas.
- Comply with and prepare reports pertaining to the City's National Pollution Discharge Elimination System (NPDES) permit for discharge of stormwater to surface waters.
- Update the Water Pollution Control Facility (WPCF) permit for discharge of stormwater into City-owned drywells and update program as needed to comply with permit requirements.
- Implement a Green Team to manage the growing inventory of vegetated stormwater facilities throughout the City.
- Update and implement the Natural Resources Master Plan to guide city's efforts to restore degraded stream systems and associated fish habitat.

Wastewater Collection and Treatment

The Wastewater Program provides planning, design, operation, maintenance, management, and capital improvement of the City's wastewater collection and treatment facilities. The treatment plant serves over 119,000 customers within the cities of Gresham, Wood Village, Fairview, and portions of Portland. The plant treats approximately 13 million gallons of wastewater daily. The collection portion of the program maintains approximately 310 miles of mains, trunks and interceptors, 128 miles of service laterals, seven lift stations, and approximately 6,700 sewer manholes within Gresham.

Operating expenses in the Wastewater Program are budgeted in the Wastewater Fund and are primarily funded by utility rates. Wastewater-related capital improvement projects, budgeted in the Wastewater Construction Fund, are funded through utility rates and system development charges. The condition of wastewater infrastructure is assessed by in-house staff as part of the Program's asset management plan, which can be a determining factor the Oregon State Department of Environmental Quality uses when evaluating whether to assess fines for sanitary sewer overflows or permit noncompliance.

Key issues and work plan for fiscal year 2023/24 include:

- Continue implementation of comprehensive and sustainable asset management practices for the wastewater collection, conveyance, and treatment systems.

Environmental Services

- Continue compliance with NPDES waste discharge permit requirements. A permit renewal application was submitted to the DEQ in February 2019 and a new permit was issued by the DEQ in November 2021, with a new emphasis on meeting ammonia water quality requirements.
- Continue collection and treatment plant upgrades in keeping with state and federal standards that include seismic resiliency standards.
- Proceed with design and construction of upper plant nitrification process improvements.



General Fund & Local Option Levy Fund Overview

General Fund

The General Fund is the principal operating fund of the City. Major revenues include property taxes, intergovernmental agreements, utility license fees, state shared revenues, and business income taxes. Other revenues include charges for services and licenses/permits. The *Revenue Information* section of this document presents detailed information about General Fund revenues.

The funds received by the General Fund are used for public services such as police and fire protection; emergency medical response; parks maintenance, recreation, and youth services support; economic development; code compliance; and community planning.

Police, Fire and Parks Subfund

The adopted Financial Road Map includes replacing the Police, Fire, and Parks (PFP) fee with a City Services Fee. City Council has discretion over fees, and Council has not decided on the future structure or amount of the replacement fee at the time of the proposed budget. City Council is expected to decide later in the year on whether to sunset and replace the Police, Fire, and Parks fee.

With no action taken by Council, consistent with Gresham Revised Code, the temporary PFP increase will automatically sunset as of June 30, 2023. After that time, the original \$7.50 per month PFP fee will remain in place until Council action occurs. If the fee were to remain at this rate throughout the fiscal year, the annual revenue collection would be approximately \$3.9 million. If City Council chooses to retain the Police, Fire, and Parks fee, the subfund and all current restrictions on use will be retained as well. As part of the conservative approach to budgeting, the fiscal year 2023/24 proposed budget includes the amount indicated in the Financial Roadmap, which is \$3 million.

Local Option Levy Fund

Gresham has referred a levy measure to the May 2023 ballot. If passed, the levy will cost \$1.50 per \$1,000 of assessed property value. The proposed levy measure would raise an estimated \$13 million in fiscal year 2023/24. The purpose of the proposed levy is to fund public safety and homeless services within the City of Gresham. The funds would be allocated in the following manner over the five-year life of the levy:

- Police – at least 62.5%
- Fire – at least 35.0%
- Homeless Services – no more than 2.5%

In accordance with the levy measure, the proposed budget reflects the following expenditures within this fund for the first year of the levy:

- Police
 - Funding for up to 34 existing Police positions.
 - Hire 9 new Police positions.
- Fire
 - Funding for up to 21 existing Fire positions.
 - Hire 16 new Fire positions.
- Homeless Services
 - Fund 1 new Homeless Services position
 - Retain 1 temporarily funded Homeless Services position.

General Fund & Local Option Levy Fund Overview

General Fund and Local Option Levy Fund Display

With the assumption of the passage of the Local Option Levy, all the retained positions for Police, Fire, and Homeless Services have been moved from the General Fund to the Local Option Levy Fund to comply with the transparency and reporting requirements for the Local Option Levy Fund. This can make it difficult to see the total operating budget consistently over the years displayed for departments such as Police or Fire. To make this comparison easier, we have provided a summary of the General Fund and Local Option Fund Combined. This is only for display purposes, and information for each fund individually follows this page.

Resources and Requirements

General Fund & Local Option Levy Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Adopted
Resources						
Taxes	32,991,412	34,620,812	35,569,000	50,549,000	-	-
Licenses & Permits	471,790	473,841	419,000	451,000	-	-
Intergovernmental	22,880,661	21,936,774	20,485,000	21,201,000	-	-
Charges for Services	6,116,525	8,298,509	8,006,000	3,140,000	-	-
Utility License Fees	14,812,890	18,020,273	17,242,000	20,453,000	-	-
Miscellaneous Income	579,994	1,344,989	441,000	631,000	-	-
Internal Payments	-	1,267	-	-	-	-
Interfund Transfers	1,219,000	1,775,000	1,425,000	75,000	-	-
Internal Svc Chrg	490,204	550,815	1,264,586	1,209,754	-	-
Beginning Balance	12,947,718	19,173,591	23,300,000	26,474,000	-	-
Total Resources	92,510,194	106,195,871	108,151,586	124,183,754	-	-
Requirements						
Police	36,432,587	39,708,711	44,381,023	51,928,268	-	-
Fire	27,125,854	30,409,825	31,971,544	37,443,172	-	-
Econ, Dev, & Housing Services	570,561	720,685	1,423,755	1,593,427	-	-
Economic Development	688,405	652,545	-	-	-	-
Community Livability	-	-	1,761,956	1,882,788	-	-
Parks	2,899,690	3,540,830	4,609,893	5,297,515	-	-
<i>Operating Total</i>	<i>67,717,098</i>	<i>75,032,596</i>	<i>84,148,171</i>	<i>98,145,170</i>	-	-
Transfers	5,619,505	4,865,660	4,792,000	4,363,200	-	-
Contingency	-	-	2,295,000	1,492,861	-	-
Unappropriated	19,173,591	26,297,614	16,916,415	20,182,523	-	-
<i>Non-Operating Total</i>	<i>24,793,096</i>	<i>31,163,274</i>	<i>24,003,415</i>	<i>26,038,584</i>	-	-
Total Requirements	92,510,194	106,195,871	108,151,586	124,183,754	-	-

Resources and Requirements by Fund

General Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Taxes	32,991,412	34,620,812	35,569,000	37,549,000	-	-
Licenses & Permits	471,790	473,841	419,000	451,000	-	-
Intergovernmental	22,880,661	21,936,774	20,485,000	21,201,000	-	-
Charges for Services	6,116,525	8,298,509	8,006,000	3,140,000	-	-
Utility License Fees	14,812,890	18,020,273	17,242,000	20,453,000	-	-
Miscellaneous Income	579,994	1,344,989	441,000	631,000	-	-
Internal Payments	-	1,267	-	-	-	-
Interfund Transfers	1,219,000	1,775,000	1,425,000	75,000	-	-
Internal Svc Chrg	490,204	550,815	1,264,586	1,209,754	-	-
Beginning Balance	12,947,718	19,173,591	23,300,000	26,474,000	-	-
Total Resources	92,510,194	106,195,871	108,151,586	111,183,754	-	-
Requirements						
Police	36,432,587	39,708,711	44,381,023	44,838,199	-	-
Fire	27,125,854	30,409,825	31,971,544	31,973,508	-	-
Econ, Dev, & Housing Services	570,561	720,685	1,423,755	1,593,427	-	-
Economic Development	688,405	652,545	-	-	-	-
Community Livability	-	-	1,761,956	1,655,382	-	-
Parks	2,899,690	3,540,830	4,609,893	5,297,515	-	-
<i>Operating Total</i>	<i>67,717,098</i>	<i>75,032,596</i>	<i>84,148,171</i>	<i>85,358,031</i>	-	-
Transfers	5,619,505	4,865,660	4,792,000	4,363,200	-	-
Contingency	-	-	2,295,000	1,280,000	-	-
Unappropriated	19,173,591	26,297,614	16,916,415	20,182,523	-	-
<i>Non-Operating Total</i>	<i>24,793,096</i>	<i>31,163,274</i>	<i>24,003,415</i>	<i>25,825,723</i>	-	-
Total Requirements	92,510,194	106,195,871	108,151,586	111,183,754	-	-

Department Requirements

General Fund

Police

Requirements by Division	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Police Administration	963,234	1,087,136	1,764,126	2,072,090	-	-
Police Operations	19,259,180	19,086,293	23,713,216	20,559,124	-	-
Police Investigations	5,553,758	6,344,690	6,728,073	8,235,175	-	-
Police Records	1,782,482	1,732,666	2,100,005	2,499,255	-	-
Police Services	955,653	1,373,472	2,275,207	2,739,477	-	-
Support Services	7,918,281	10,084,454	7,800,396	8,733,078	-	-
Police Total	36,432,587	39,708,711	44,381,023	44,838,199	-	-

Requirements by Category

Personnel Services	24,900,373	25,565,932	31,417,253	29,971,501	-	-
Materials & Services	11,349,158	13,935,657	12,798,770	14,436,198	-	-
Capital Outlay	183,056	207,123	165,000	430,500	-	-
Police Total	36,432,587	39,708,711	44,381,023	44,838,199	-	-

Requirements by Type

General Fund

Police

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	15,785,013	15,718,547	19,239,755	17,966,861	-	-
Benefits	9,115,360	9,847,385	12,177,498	12,004,640	-	-
Prof & Tech Services	2,373,762	2,482,538	3,092,220	3,500,700	-	-
Property Services	227,023	203,835	307,344	258,400	-	-
Other Services	114,777	256,162	289,820	394,500	-	-
Materials	696,961	884,572	1,213,690	1,476,020	-	-
City Grant & Contrib	18,353	24,096	35,300	8,500	-	-
Internal Payments	-	-	60,000	65,000	-	-
Internal Svc Chrg	7,918,281	10,084,454	7,800,396	8,733,078	-	-
Capital Outlay	183,056	207,123	165,000	430,500	-	-
Police Total	36,432,587	39,708,711	44,381,023	44,838,199	-	-

Expenditure Information by Fund & Department

Fund: General
Dept: Police

FY 2023/24 BUDGET HIGHLIGHTS

With the inclusion of the Local Option Levy in the FY 2023/24 Proposed Budget, retained positions being funded by the Local Option Levy were moved from the General Fund to the Local Option Levy Fund for transparency and reporting requirements.

Personnel Services

Wages/Salaries	(\$2,109,253) decrease. Decrease is reflective of positions moving to Local Option Levy Fund as outlined in the Local Option Levy Fund narrative at the beginning of this chapter. This decrease is offset by cost of living and other salary adjustments.
Premium Pay	\$826,273 increase. Reflects anticipated expenditures based on budget staffing levels and Collective Bargaining Agreements.

Materials and Services

Contracted Services	\$213,500 increase. Primarily reflects contract with the District Attorney's Office for support of an additional Deputy DA for prosecution of crimes related to gun violence.
Med & Psych	\$27,000 increase. Reflects increase in mental health support services for department staff.
Cell Phone/Wireless Services	(\$104,994) decrease. Reflects the centralization of cell phone purchases and monthly service charges in the Information Technology budget beginning with fiscal year 2023/24.
Infrastructure R & M	\$10,000 increase. Reflects improvements for the Department Training Facility.
Rent/Lease	\$46,050 increase. Reflects partial lease costs for Department Training Facility. This was previously fully funded by Federal forfeiture funds.
Dues & Memberships	\$4,130 increase. Reflects increase in cost of memberships and certifications based on department needs.
Training & Education	\$63,451 increase. Reflects current training costs and professional development opportunities for staff.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Expenditure Information by Fund & Department

Travel Expenses	\$10,965 increase. Reflects anticipated expenditures based on budgeted training.
Meals	\$26,419 increase. Reflects additional support for Community Co-Production Advisory Committee and Citizen's Academy.
Minor Equipment & Tools	\$102,550 increase. Reflects costs for camera equipment and supplies for the Unmanned Aircraft System (UAS) program. Also reflects a one-time internal adjustment in FY 2022/23. A portion of the increase reflects FY 2023/24 budget being returned to the prior level.
Other Supplies	\$42,000 increase. Reflects anticipated purchases for new positions and increasing cost for ammunition and K-9 supplies.
PPE & Uniforms	\$58,630 increase. Based on the current replacement schedule for protective vests and includes anticipated expenses for new positions.
Computer/Software/Maintenance	\$51,100 increase. Reflects implementation of new software programs related to digital investigations, investigation data and analytics, scheduling and time management, and equipment tracking,
Customer Assistance	(\$27,800) decrease. The Customer Assistance program has been centralized in the Budget & Finance Department budget for better coordination and easier administration. The General Fund will continue to contribute the same amount to the program via Interfund Transfer.
Capital Outlay	
Equipment	\$71,500 increase. Reflects one-time equipment purchases for the UAS Program.
Motor Vehicles	\$194,000 increase. Reflects one-time purchase of vehicles for new positions.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

General Fund						
Police						
Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	13,065,934	12,467,587	14,617,119	12,507,866	-	-
501004 Limited Term	62,103	60,695	-	-	-	-
501006 Temporary & Seasonal	1,857	75,675	250,000	250,736	-	-
501010 Overtime	1,621,416	1,923,445	2,846,250	2,831,600	-	-
501030 Premium Pay	964,802	1,165,912	1,076,386	1,902,659	-	-
501070 Accrued Comp Absence	68,901	25,233	450,000	474,000	-	-
Total Personnel	15,785,013	15,718,547	19,239,755	17,966,861	-	-
Benefits						
501101 FICA	1,194,276	1,181,797	1,533,229	1,368,371	-	-
501102 Tri-Met Tax	123,706	124,423	152,238	145,538	-	-
501110 PERS - Employer	2,241,585	3,137,264	3,789,513	4,380,271	-	-
501111 PERS - IAP Pickup	923,640	907,177	1,128,101	1,064,184	-	-
501112 PERS - Bond	584,720	575,330	691,945	656,122	-	-
501120 Health Insurance	2,938,724	2,762,533	3,528,634	3,016,013	-	-
501121 Dental Insurance	300,404	272,230	352,432	258,103	-	-
501122 Workers' Compensation	455,115	475,195	578,413	531,867	-	-
501130 Other Benefits	353,191	411,436	422,993	584,171	-	-
Total Benefits	9,115,360	9,847,385	12,177,498	12,004,640	-	-
Prof & Tech Services						
502006 Contracted Services	384,793	524,094	686,900	900,400	-	-
502008 Med & Psych	3,125	24,650	5,600	32,600	-	-
502010 Dispatch Services	1,984,330	1,932,343	2,399,000	2,567,000	-	-
502020 Permits & Licenses	831	1,450	720	700	-	-
502026 Invest Res/Drug Seizure	683	-	-	-	-	-
Total Prof & Tech Services	2,373,762	2,482,538	3,092,220	3,500,700	-	-
Property Services						
502106 Cell Phone/Wireless Services	179,306	146,457	209,094	104,100	-	-
502124 Infrastructure R & M	6,345	789	20,000	30,000	-	-
502140 Rent/Lease	41,372	56,588	78,250	124,300	-	-
Total Property Services	227,023	203,835	307,344	258,400	-	-
Other Services						
502204 Printing	7,455	7,318	11,735	11,900	-	-
502208 Promotion	474	3,098	10,400	10,000	-	-
502212 Dues & Memberships	3,979	3,832	6,470	10,600	-	-
502214 Training & Education	38,730	95,509	92,849	156,300	-	-
502215 Travel Expenses	30,473	103,790	90,135	101,100	-	-
502216 Meals	4,332	16,839	36,481	62,900	-	-
502221 Uniform Cleaning	29,334	25,777	41,750	41,700	-	-
Total Other Services	114,777	256,162	289,820	394,500	-	-
Materials						
502301 Office Supplies	20,126	19,008	37,000	37,000	-	-
502312 Vehicle Supplies, Parts, Maint	20,125	10,870	104,000	102,500	-	-
502314 Minor Equipment & Tools	124,988	204,384	155,950	258,500	-	-
502316 Equip Supplies, Parts, Maint	181,254	185,265	317,100	326,600	-	-
502324 First Aid & Safety	54,952	30,704	49,000	49,000	-	-
502325 Other Supplies	90,851	84,792	181,100	223,100	-	-
502326 PPE & Uniforms	63,843	145,524	185,390	244,020	-	-
502360 Books & Publications	231	257	2,400	2,400	-	-
502361 Postage & Delivery	7,359	4,184	6,950	7,000	-	-
502363 Computer/Software/Maint	129,555	190,180	159,800	210,900	-	-
502364 Employee Recognition	3,676	9,404	15,000	15,000	-	-

Line Item Detail by Department

General Fund						
Police						
Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Total Materials	696,961	884,572	1,213,690	1,476,020	-	-
City Grant & Contrib						
502406 Customer Assistance	18,353	24,096	27,800	-	-	-
502408 Incentive Programs	-	-	4,500	5,500	-	-
502410 Contributions/City Match	-	-	3,000	3,000	-	-
Total City Grant & Contrib	18,353	24,096	35,300	8,500	-	-
Internal Payments						
502810 Internal Professional Services	-	-	60,000	65,000	-	-
Total Internal Payments	-	-	60,000	65,000	-	-
Internal Svc Chrg						
502904 ISC - Property Management	561,788	535,007	574,546	573,122	-	-
502906 ISC - Vehicle Maint & Fuel	1,053,628	1,091,036	1,037,191	1,126,850	-	-
502910 ISC - Legal	276,789	298,931	365,050	450,638	-	-
502916 ISC - City Administration	589,500	782,583	891,388	975,107	-	-
502918 ISC - Financial Services	239,646	696,290	709,769	763,751	-	-
502922 ISC - Information Services	1,550,378	1,790,479	2,199,213	2,549,753	-	-
502924 ISC - Citywide Services	801,413	987,694	1,094,725	1,198,963	-	-
502926 ISC - General Support Services	112,727	123,585	121,715	82,347	-	-
502928 ISC - Community Livability	103,645	78,567	-	-	-	-
502930 ISC - Liability Management	460,982	560,274	682,109	892,056	-	-
502950 ISC - Equipment Replacement	2,081,302	3,053,526	-	-	-	-
502952 ISC - Computer Replacement	86,482	86,482	124,690	120,491	-	-
Total Internal Svc Chrg	7,918,281	10,084,454	7,800,396	8,733,078	-	-
Capital Outlay						
503008 Equipment	183,056	207,123	45,000	116,500	-	-
503010 Motor Vehicles	-	-	120,000	314,000	-	-
Total Capital Outlay	183,056	207,123	165,000	430,500	-	-
Police Total	36,432,587	39,708,711	44,381,023	44,838,199	-	-

Department Requirements

General Fund

Fire

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Fire Administration	928,900	1,028,014	1,095,869	1,442,272	-	-
Emergency Operations	19,661,442	21,780,001	22,915,289	21,521,975	-	-
Life Safety	1,119,158	1,433,515	1,590,805	1,871,673	-	-
Training & Safety	1,294,438	1,557,255	1,633,379	1,708,568	-	-
Support Services	4,121,917	4,611,040	4,736,202	5,429,020	-	-
Fire Total	27,125,854	30,409,825	31,971,544	31,973,508	-	-

Requirements by Category

Personnel Services	21,020,147	23,840,496	24,750,242	23,722,888	-	-
Materials & Services	6,029,664	6,569,329	7,221,302	7,990,620	-	-
Capital Outlay	76,043	-	-	260,000	-	-
Fire Total	27,125,854	30,409,825	31,971,544	31,973,508	-	-

Requirements by Type

General Fund

Fire

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	13,598,097	14,780,374	15,195,253	13,912,389	-	-
Benefits	7,422,050	9,060,122	9,554,989	9,810,499	-	-
Prof & Tech Services	958,768	967,302	1,228,850	1,342,400	-	-
Property Services	161,349	173,080	191,750	136,700	-	-
Other Services	31,885	42,600	80,175	51,400	-	-
Materials	742,964	758,091	964,625	1,031,100	-	-
City Grant & Contrib	12,782	17,216	19,700	-	-	-
Internal Svc Chrg	4,121,917	4,611,040	4,736,202	5,429,020	-	-
Capital Outlay	76,043	-	-	260,000	-	-
Fire Total	27,125,854	30,409,825	31,971,544	31,973,508	-	-

Expenditure Information by Fund & Department

Fund: General
Dept: Fire

FY 2023/24 BUDGET HIGHLIGHTS

With the inclusion of the Local Option Levy in the FY 2023/24 Proposed Budget, retained positions being funded by the Local Option Levy were moved from the General Fund to the Local Option Levy Fund for transparency and reporting requirements.

Personnel Services

Wages/Salaries	(\$1,195,662) decrease. Decrease is reflective of positions moving to Local Option Levy Fund as outlined in the Local Option Levy Fund narrative at the beginning of this chapter. This decrease is offset by cost of living and other salary adjustments.
Temporary & Seasonal	\$104,301 increase. Aligns budget with actual costs for the Fire Department related to workback firefighter positions.
Holiday	\$5,368 increase. Reflects anticipated expenditures based on budgeted staffing levels.
Other Leave	\$26,577 increase. Reflects anticipated expenditures based on budgeted staffing levels.

Materials and Services

Contracted Services	\$36,500 increase. Reflects a one-time internal adjustment in FY 2022/23. FY 2023/24 is being returned to the prior level.
Cell Phone/Wireless Services	(\$42,300) decrease. Reflects the centralization of cell phone purchases and monthly service charges in the Information Technology budget beginning with fiscal year 2023/24.
Infrastructure R & M	(\$16,250) decrease. Aligns budget with actual costs for the Fire Department's IGA and shared facilities costs with City of Portland for Station 31.
Rent/Lease	\$3,500 increase. Reflects increase in lease cost for Logistics Facility.
Training & Education	(\$30,000) decrease. Reduction reflects one-time training costs in fiscal year 2022/23.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Expenditure Information by Fund & Department

First Aid & Safety	\$15,050 increase. Reflects the increase in cost of required emergency medical supplies.
Other Supplies	\$8,000 increase. Reflects the increase in cost of materials and goods related to fire academy supplies.
Postage & Delivery	\$3,125 increase. Reflects anticipated costs associated with advertising and recruiting for firefighters.
Customer Assistance	(\$19,700) decrease. The Customer Assistance program has been centralized in the Budget & Finance Department budget for better coordination and easier administration. The General Fund will continue to contribute the same amount to the program via Interfund Transfer.
Capital Outlay	
Motor Vehicles	\$260,000 increase. Reflects one-time vehicle purchases associated with new positions budgeted in Local Option Levy Fund.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

General Fund						
Fire						
Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	10,270,456	10,994,175	11,804,178	10,640,461	-	-
501004 Limited Term	31,477	11,392	-	-	-	-
501006 Temporary & Seasonal	-	44,389	-	104,301	-	-
501010 Overtime	2,473,871	2,891,893	2,153,000	1,969,000	-	-
501030 Premium Pay	802,351	837,623	920,701	880,627	-	-
501070 Accrued Comp Absence	19,941	902	317,374	318,000	-	-
Total Personnel	13,598,097	14,780,374	15,195,253	13,912,389	-	-
Benefits						
501101 FICA	989,242	1,100,711	1,214,494	1,089,318	-	-
501102 Tri-Met Tax	105,769	120,652	120,712	115,861	-	-
501110 PERS - Employer	2,028,832	3,151,901	3,148,373	3,660,694	-	-
501111 PERS - IAP Pickup	790,830	898,328	906,483	852,405	-	-
501112 PERS - Bond	498,142	558,542	556,009	522,845	-	-
501120 Health Insurance	2,097,968	2,228,040	2,552,043	2,368,526	-	-
501121 Dental Insurance	212,444	218,975	233,873	208,286	-	-
501122 Workers' Compensation	512,690	586,369	587,304	551,554	-	-
501130 Other Benefits	186,135	196,605	235,698	441,010	-	-
Total Benefits	7,422,050	9,060,122	9,554,989	9,810,499	-	-
Prof & Tech Services						
502006 Contracted Services	82,946	98,976	137,500	174,000	-	-
502010 Dispatch Services	862,525	868,154	1,078,000	1,153,000	-	-
502020 Permits & Licenses	13,296	173	13,350	15,400	-	-
Total Prof & Tech Services	958,768	967,302	1,228,850	1,342,400	-	-
Property Services						
502104 Utility Services	14,714	3,588	300	300	-	-
502106 Cell Phone/Wireless Services	95,276	122,313	115,700	73,400	-	-
502124 Infrastructure R & M	24,427	19,638	46,250	30,000	-	-
502140 Rent/Lease	26,932	27,541	29,500	33,000	-	-
Total Property Services	161,349	173,080	191,750	136,700	-	-
Other Services						
502204 Printing	765	1,092	2,950	3,000	-	-
502208 Promotion	415	495	4,675	4,800	-	-
502212 Dues & Memberships	3,940	3,216	4,650	5,700	-	-
502214 Training & Education	22,788	29,955	44,500	14,500	-	-
502215 Travel Expenses	3,106	5,311	18,200	18,200	-	-
502216 Meals	871	2,531	5,200	5,200	-	-
Total Other Services	31,885	42,600	80,175	51,400	-	-
Materials						
502301 Office Supplies	5,403	3,811	5,750	5,700	-	-
502310 Gas, Oil, Lube	-	46	100	100	-	-
502312 Vehicle Supplies, Parts, Maint	36,687	33,238	52,300	55,000	-	-
502314 Minor Equipment & Tools	104,351	149,755	134,350	133,100	-	-
502316 Equip Supplies, Parts, Maint	171,349	171,729	167,100	182,100	-	-
502324 First Aid & Safety	82,879	92,482	87,050	102,100	-	-
502325 Other Supplies	36,091	40,258	38,500	46,500	-	-
502326 PPE & Uniforms	183,219	213,007	339,400	364,000	-	-
502360 Books & Publications	3,511	5,127	9,300	9,300	-	-
502361 Postage & Delivery	321	436	675	3,800	-	-
502363 Computer/Software/Maint	114,071	38,852	122,100	120,900	-	-
502364 Employee Recognition	5,083	9,350	8,000	8,500	-	-
Total Materials	742,964	758,091	964,625	1,031,100	-	-

Line Item Detail by Department

General Fund						
Fire						
Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
City Grant & Contrib						
502406 Customer Assistance	12,782	16,781	19,700	-	-	-
502408 Incentive Programs	-	435	-	-	-	-
Total City Grant & Contrib	12,782	17,216	19,700	-	-	-
Internal Svc Chrg						
502904 ISC - Property Management	257,172	254,888	273,897	272,892	-	-
502906 ISC - Vehicle Maint & Fuel	764,774	801,902	829,302	893,804	-	-
502910 ISC - Legal	118,091	174,659	240,570	319,049	-	-
502916 ISC - City Administration	413,985	537,761	631,631	725,997	-	-
502918 ISC - Financial Services	161,715	478,461	502,935	568,635	-	-
502922 ISC - Information Services	511,558	718,604	894,430	1,045,823	-	-
502924 ISC - Citywide Services	562,805	678,702	775,713	892,662	-	-
502926 ISC - General Support Services	79,164	84,923	86,246	61,308	-	-
502928 ISC - Community Livability	72,787	53,987	-	-	-	-
502930 ISC - Liability Management	321,463	371,803	443,301	592,632	-	-
502950 ISC - Equipment Replacement	818,053	415,000	-	-	-	-
502952 ISC - Computer Replacement	40,350	40,350	58,177	56,218	-	-
Total Internal Svc Chrg	4,121,917	4,611,040	4,736,202	5,429,020	-	-
Capital Outlay						
503008 Equipment	76,043	-	-	-	-	-
503010 Motor Vehicles	-	-	-	260,000	-	-
Total Capital Outlay	76,043	-	-	260,000	-	-
Fire Total	27,125,854	30,409,825	31,971,544	31,973,508	-	-

Department Requirements

General Fund

Econ, Dev, & Housing Services

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Econ & Dev Administration	-	-	584,492	795,383	-	-
Business & Development	116,473	296,169	-	-	-	-
Economic Development	-	-	620,905	563,134	-	-
Community Enforcement	222,212	173,434	-	-	-	-
Support Services	231,876	251,082	218,358	234,910	-	-
Econ, Dev, & Housing Services Total	570,561	720,685	1,423,755	1,593,427	-	-

Requirements by Category

Personnel Services	329,927	386,419	856,317	982,817	-	-
Materials & Services	240,634	334,266	567,438	610,610	-	-
Econ, Dev, & Housing Services Total	570,561	720,685	1,423,755	1,593,427	-	-

Requirements by Type

General Fund

Econ, Dev, & Housing Services

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	204,782	250,368	515,388	583,394	-	-
Benefits	125,144	136,050	340,929	399,423	-	-
Prof & Tech Services	85	2,769	140,000	140,000	-	-
Property Services	4,799	3,553	10,400	8,400	-	-
Other Services	3,075	1,508	100,000	103,600	-	-
Materials	799	354	8,480	8,500	-	-
City Grant & Contrib	-	75,000	90,200	115,200	-	-
Internal Svc Chrg	231,876	251,082	218,358	234,910	-	-
Econ, Dev, & Housing Services Total	570,561	720,685	1,423,755	1,593,427	-	-

Expenditure Information by Fund & Department

Fund: General

Dept: Economic, Development & Housing Services

FY 2023/24 BUDGET HIGHLIGHTS

Personnel Services

Wages/Salaries	\$68,005 increase. Reflects redistribution of positions due to internal reorganization. Also includes increases related to cost of living and other salary adjustments.
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Materials & Services

Contribution/City Match	\$25,000 increase. Reflects budgeted increase for the Visitor's Center contract.
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NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

General Fund

Econ, Dev, & Housing Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	197,315	244,685	505,463	573,468	-	-
501004 Limited Term	2,973	-	-	-	-	-
501006 Temporary & Seasonal	-	-	7,925	7,926	-	-
501010 Overtime	-	839	2,000	2,000	-	-
501030 Premium Pay	3,617	-	-	-	-	-
501070 Accrued Comp Absence	877	4,844	-	-	-	-
Total Personnel	204,782	250,368	515,388	583,394	-	-
Benefits						
501101 FICA	15,386	18,198	39,920	43,553	-	-
501102 Tri-Met Tax	1,586	1,941	4,076	4,744	-	-
501110 PERS - Employer	27,153	38,463	86,087	120,384	-	-
501111 PERS - IAP Pickup	12,185	12,869	30,158	34,570	-	-
501112 PERS - Bond	7,652	7,892	18,500	21,178	-	-
501120 Health Insurance	48,502	44,438	133,156	137,746	-	-
501121 Dental Insurance	5,080	3,867	12,522	11,919	-	-
501122 Workers' Compensation	3,502	3,815	6,687	8,021	-	-
501130 Other Benefits	4,099	4,568	9,823	17,308	-	-
Total Benefits	125,144	136,050	340,929	399,423	-	-
Prof & Tech Services						
502006 Contracted Services	85	2,769	140,000	140,000	-	-
Total Prof & Tech Services	85	2,769	140,000	140,000	-	-
Property Services						
502106 Cell Phone/Wireless Services	2,313	1,361	2,000	-	-	-
502140 Rent/Lease	2,486	2,193	8,400	8,400	-	-
Total Property Services	4,799	3,553	10,400	8,400	-	-
Other Services						
502204 Printing	305	43	7,500	7,500	-	-
502208 Promotion	2,755	205	14,500	14,500	-	-
502212 Dues & Memberships	15	406	53,500	57,100	-	-
502214 Training & Education	-	854	10,000	10,000	-	-
502215 Travel Expenses	-	-	11,000	11,000	-	-
502216 Meals	-	-	3,500	3,500	-	-
Total Other Services	3,075	1,508	100,000	103,600	-	-
Materials						
502301 Office Supplies	65	354	3,480	3,500	-	-
502312 Vehicle Supplies, Parts, Maint	24	-	-	-	-	-
502314 Minor Equipment & Tools	179	-	1,500	1,500	-	-
502360 Books & Publications	-	-	1,100	1,100	-	-
502361 Postage & Delivery	517	-	400	400	-	-
502363 Computer/Software/Maint	15	-	1,500	1,500	-	-
502364 Employee Recognition	-	-	500	500	-	-
Total Materials	799	354	8,480	8,500	-	-
City Grant & Contrib						
502408 Incentive Programs	-	-	5,200	5,200	-	-
502410 Contributions/City Match	-	75,000	85,000	110,000	-	-
Total City Grant & Contrib	-	75,000	90,200	115,200	-	-
Internal Svc Chrg						
502904 ISC - Property Management	19,760	17,627	21,469	19,289	-	-
502906 ISC - Vehicle Maint & Fuel	14,095	12,515	-	-	-	-
502910 ISC - Legal	72,162	68,450	9,131	11,077	-	-

Line Item Detail by Department

General Fund

Econ, Dev, & Housing Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
502916 ISC - City Administration	18,108	20,725	30,581	32,132	-	-
502918 ISC - Financial Services	63	18,439	24,350	25,167	-	-
502922 ISC - Information Services	-	45,212	72,918	83,147	-	-
502924 ISC - Citywide Services	23,978	26,156	37,557	39,508	-	-
502926 ISC - General Support Services	3,463	3,273	4,176	2,713	-	-
502928 ISC - Community Livability	3,184	2,081	-	-	-	-
502930 ISC - Liability Management	11,439	11,603	15,072	18,878	-	-
502950 ISC - Equipment Replacement	63,471	22,848	-	-	-	-
502952 ISC - Computer Replacement	2,153	2,153	3,104	2,999	-	-
Total Internal Svc Chrg	231,876	251,082	218,358	234,910	-	-
Econ, Dev, & Housing Services Total	570,561	720,685	1,423,755	1,593,427	-	-

Department Requirements

General Fund

Community Livability

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Community Livability Admin	-	-	149,466	486,757	-	-
Code Compliance	-	-	1,011,601	723,248	-	-
Youth Services	-	-	190,790	-	-	-
Support Services	-	-	410,099	445,377	-	-
Community Livability Total	-	-	1,761,956	1,655,382	-	-

Requirements by Category

Personnel Services	-	-	1,252,372	1,126,705	-	-
Materials & Services	-	-	509,584	528,677	-	-
Community Livability Total	-	-	1,761,956	1,655,382	-	-

Requirements by Type

General Fund

Community Livability

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	-	-	763,125	664,420	-	-
Benefits	-	-	489,247	462,285	-	-
Prof & Tech Services	-	-	51,500	51,500	-	-
Property Services	-	-	16,035	3,900	-	-
Other Services	-	-	15,600	13,600	-	-
Materials	-	-	16,250	14,200	-	-
City Grant & Contrib	-	-	100	100	-	-
Internal Svc Chrg	-	-	410,099	445,377	-	-
Community Livability Total	-	-	1,761,956	1,655,382	-	-

Expenditure Information by Fund & Department

Fund: General
Dept: Community Livability

FY 2023/24 BUDGET HIGHLIGHTS

During fiscal year 2023/24 the Youth Services division was moved from Community Livability to Parks, Recreation & Youth Services. Please refer to Parks, Recreation & Youth Services highlights of the General Fund for highlights related to these functions.

For this highlights report, only those line item changes unrelated to the organizational change have been discussed. As a result, differences between years for each object on the following page(s), may not match the differences presented on this page.

Personnel Services

Premium Pay	\$2,768 increase. Reflects anticipated expenditures based on budget staffing levels and Collective Bargaining Agreements.
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Materials and Services

Cell Phone/Wireless Services	(\$9,210) decrease. Reflects the centralization of cell phone purchases and monthly service charges in the Information Technology budget beginning with fiscal year 2023/24.
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Rent/Lease	(\$2,925) decrease. Reflects consolidation of costs between departments.
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NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

General Fund						
Community Livability						
Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	-	-	750,125	651,652	-	-
501010 Overtime	-	-	13,000	10,000	-	-
501030 Premium Pay	-	-	-	2,768	-	-
Total Personnel	-	-	763,125	664,420	-	-
Benefits						
501101 FICA	-	-	59,844	50,371	-	-
501102 Tri-Met Tax	-	-	6,039	5,412	-	-
501110 PERS - Employer	-	-	118,032	133,084	-	-
501111 PERS - IAP Pickup	-	-	45,334	39,910	-	-
501112 PERS - Bond	-	-	27,808	24,455	-	-
501120 Health Insurance	-	-	188,530	158,915	-	-
501121 Dental Insurance	-	-	16,609	13,219	-	-
501122 Workers' Compensation	-	-	11,636	13,261	-	-
501130 Other Benefits	-	-	15,415	23,658	-	-
Total Benefits	-	-	489,247	462,285	-	-
Prof & Tech Services						
502006 Contracted Services	-	-	51,500	51,500	-	-
Total Prof & Tech Services	-	-	51,500	51,500	-	-
Property Services						
502106 Cell Phone/Wireless Services	-	-	9,210	-	-	-
502140 Rent/Lease	-	-	6,825	3,900	-	-
Total Property Services	-	-	16,035	3,900	-	-
Other Services						
502204 Printing	-	-	5,000	5,000	-	-
502212 Dues & Memberships	-	-	1,700	1,700	-	-
502214 Training & Education	-	-	4,600	4,600	-	-
502215 Travel Expenses	-	-	2,300	2,300	-	-
502216 Meals	-	-	2,000	-	-	-
Total Other Services	-	-	15,600	13,600	-	-
Materials						
502301 Office Supplies	-	-	3,000	3,000	-	-
502314 Minor Equipment & Tools	-	-	7,000	5,000	-	-
502316 Equip Supplies, Parts, Maint	-	-	600	600	-	-
502326 PPE & Uniforms	-	-	1,400	1,400	-	-
502360 Books & Publications	-	-	400	400	-	-
502361 Postage & Delivery	-	-	2,050	2,000	-	-
502363 Computer/Software/Maint	-	-	1,500	1,500	-	-
502364 Employee Recognition	-	-	300	300	-	-
Total Materials	-	-	16,250	14,200	-	-
City Grant & Contrib						
502408 Incentive Programs	-	-	100	100	-	-
Total City Grant & Contrib	-	-	100	100	-	-
Internal Svc Chrg						
502904 ISC - Property Management	-	-	46,374	54,710	-	-
502906 ISC - Vehicle Maint & Fuel	-	-	22,790	24,248	-	-
502910 ISC - Legal	-	-	60,209	48,619	-	-
502916 ISC - City Administration	-	-	26,570	36,036	-	-
502918 ISC - Financial Services	-	-	21,156	28,225	-	-
502922 ISC - Information Services	-	-	175,665	175,793	-	-
502924 ISC - Citywide Services	-	-	32,631	44,308	-	-

Line Item Detail by Department

General Fund

Community Livability

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
502926 ISC - General Support Services	-	-	3,628	3,043	-	-
502930 ISC - Liability Management	-	-	18,593	27,995	-	-
502952 ISC - Computer Replacement	-	-	2,483	2,400	-	-
Total Internal Svc Chrg	-	-	410,099	445,377	-	-
Community Livability Total	-	-	1,761,956	1,655,382	-	-

Department Requirements

General Fund

Parks

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Parks, Rec, & Youth Admin	-	-	523,475	516,566	-	-
Parks Operations	1,997,301	2,383,695	2,718,062	3,053,244	-	-
Recreation	-	23,514	415,555	508,737	-	-
Youth Services	-	-	-	145,050	-	-
Support Services	902,389	1,133,622	952,801	1,073,918	-	-
Parks Total	2,899,690	3,540,830	4,609,893	5,297,515	-	-

Requirements by Category

Personnel Services	1,213,812	1,472,002	2,029,852	2,358,997	-	-
Materials & Services	1,685,879	2,068,829	2,540,041	2,878,518	-	-
Capital Outlay	-	-	40,000	60,000	-	-
Parks Total	2,899,690	3,540,830	4,609,893	5,297,515	-	-

Requirements by Type

General Fund

Parks

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	750,275	918,824	1,260,852	1,354,034	-	-
Benefits	463,537	553,178	769,000	1,004,963	-	-
Prof & Tech Services	300,777	378,306	916,200	1,018,000	-	-
Property Services	400,468	458,132	550,215	640,000	-	-
Other Services	18,747	10,265	12,275	22,400	-	-
Materials	54,913	72,695	105,550	123,600	-	-
City Grant & Contrib	1,639	14,151	3,000	600	-	-
Internal Payments	6,946	1,657	-	-	-	-
Internal Svc Chrg	902,389	1,133,622	952,801	1,073,918	-	-
Capital Outlay	-	-	40,000	60,000	-	-
Parks Total	2,899,690	3,540,830	4,609,893	5,297,515	-	-

Expenditure Information by Fund & Department

Fund: General
Dept: Parks, Recreation & Youth Services

FY 2023/24 BUDGET HIGHLIGHTS

During fiscal year 2023/24 the Youth Services division was moved from Community Livability to Parks, Recreation & Youth Services within the General Fund.

For this highlights report, only those line item changes unrelated to the organizational change have been discussed. As a result, differences between years for each object on the following page(s), may not match the differences presented on this page.

Personnel Services

Temporary & Seasonal	(\$52,500) decrease. Reflects a shift in operational plans. An offsetting increase in Contracted Services is shown below.
Premium Pay	\$18,468 increase. Reflects anticipated expenditures based on budget staffing levels and Collective Bargaining Agreements.

Materials and Services

Contracted Services	\$99,500 increase. Reflects an increase offsetting a decrease in temporary and seasonal positions along with increased costs for arborists and sports park maintenance.
Utility Services	\$84,000 increase. Reflects a projected increase in utility costs.
Cell Phone/Wireless Services	(\$11,175) decrease. Reflects the centralization of cell phone purchases and monthly service charges in the Information Technology budget beginning with fiscal year 2023/24.
Infrastructure R & M	\$17,000 increase. Reflects a projected increase for landscaping material.
Printing	\$3,500 increase. Aligns budget with actual expenditures.
Promotion	\$3,425 increase. Aligns budget with actual expenditures.
Computer/Software/Maintenance	\$8,500 increase. Reflects anticipated increases for parks reservation software.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Expenditure Information by Fund & Department

Customer Assistance	(\$2,500) decrease. The Customer Assistance program has been centralized in the Budget & Finance Department budget for better coordination and easier administration. The General Fund will continue to contribute the same amount to the program via Interfund Transfer.
Capital Outlay	
Motor Vehicles	\$20,000 increase. Reflects the carryover of a one-time vehicle purchase from fiscal year 2022/23. Includes anticipated costs for additional vehicle equipment such as a snowplow.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

General Fund						
Parks						
Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	646,148	806,525	1,131,960	1,254,424	-	-
501004 Limited Term	36,068	-	-	-	-	-
501006 Temporary & Seasonal	45,357	85,785	100,000	47,500	-	-
501010 Overtime	2,434	7,635	6,750	8,500	-	-
501030 Premium Pay	16,485	9,176	22,142	43,610	-	-
501070 Accrued Comp Absence	3,782	9,703	-	-	-	-
Total Personnel	750,275	918,824	1,260,852	1,354,034	-	-
Benefits						
501101 FICA	57,090	69,630	100,079	103,067	-	-
501102 Tri-Met Tax	5,827	7,222	9,976	10,900	-	-
501110 PERS - Employer	66,232	122,429	176,118	261,599	-	-
501111 PERS - IAP Pickup	41,245	46,437	68,910	78,445	-	-
501112 PERS - Bond	26,538	28,810	42,269	48,091	-	-
501120 Health Insurance	188,772	190,212	269,713	365,097	-	-
501121 Dental Insurance	18,493	19,244	27,896	29,341	-	-
501122 Workers' Compensation	42,428	50,128	48,813	59,250	-	-
501130 Other Benefits	16,912	19,065	25,226	49,173	-	-
Total Benefits	463,537	553,178	769,000	1,004,963	-	-
Prof & Tech Services						
502006 Contracted Services	299,171	371,191	901,000	1,000,500	-	-
502008 Med & Psych	794	1,422	1,000	2,000	-	-
502020 Permits & Licenses	812	5,693	14,200	15,500	-	-
Total Prof & Tech Services	300,777	378,306	916,200	1,018,000	-	-
Property Services						
502104 Utility Services	308,114	357,373	356,000	440,000	-	-
502106 Cell Phone/Wireless Services	11,512	11,904	14,515	2,800	-	-
502124 Infrastructure R & M	78,057	85,663	170,500	187,500	-	-
502140 Rent/Lease	2,785	3,192	9,200	9,700	-	-
Total Property Services	400,468	458,132	550,215	640,000	-	-
Other Services						
502204 Printing	990	761	700	4,200	-	-
502208 Promotion	14,208	1,067	775	4,200	-	-
502212 Dues & Memberships	1,730	1,975	1,500	1,500	-	-
502214 Training & Education	1,331	5,597	5,000	6,500	-	-
502215 Travel Expenses	-	-	2,300	3,300	-	-
502216 Meals	488	865	2,000	2,700	-	-
Total Other Services	18,747	10,265	12,275	22,400	-	-
Materials						
502301 Office Supplies	1,099	999	3,600	4,800	-	-
502310 Gas, Oil, Lube	2,482	2,344	6,500	6,500	-	-
502312 Vehicle Supplies, Parts, Maint	1,080	1,396	2,850	3,600	-	-
502314 Minor Equipment & Tools	29,907	7,381	18,700	20,500	-	-
502316 Equip Supplies, Parts, Maint	7,985	28,428	13,100	16,200	-	-
502324 First Aid & Safety	2,679	3,121	-	-	-	-
502325 Other Supplies	4,781	6,338	17,600	17,600	-	-
502326 PPE & Uniforms	3,251	2,353	10,000	10,000	-	-
502341 Signs	398	4,705	4,500	6,500	-	-
502360 Books & Publications	122	77	500	500	-	-
502361 Postage & Delivery	-	-	1,900	2,600	-	-
502363 Computer/Software/Maint	1,090	15,412	25,700	34,200	-	-
502364 Employee Recognition	38	142	600	600	-	-

Line Item Detail by Department

General Fund						
Parks						
Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Total Materials	54,913	72,695	105,550	123,600	-	-
City Grant & Contrib						
502406 Customer Assistance	1,639	2,151	2,500	-	-	-
502408 Incentive Programs	-	-	500	600	-	-
502410 Contributions/City Match	-	12,000	-	-	-	-
Total City Grant & Contrib	1,639	14,151	3,000	600	-	-
Internal Payments						
502810 Internal Professional Services	6,946	1,657	-	-	-	-
Total Internal Payments	6,946	1,657	-	-	-	-
Internal Svc Chrg						
502904 ISC - Property Management	222,973	207,146	222,586	237,704	-	-
502906 ISC - Vehicle Maint & Fuel	135,592	146,735	200,459	201,088	-	-
502910 ISC - Legal	21,640	23,308	27,996	36,679	-	-
502916 ISC - City Administration	47,821	69,368	85,885	97,485	-	-
502918 ISC - Financial Services	22,466	61,719	68,386	76,355	-	-
502922 ISC - Information Services	98,024	105,722	133,974	173,232	-	-
502924 ISC - Citywide Services	65,012	87,549	105,476	119,864	-	-
502926 ISC - General Support Services	9,144	10,955	11,727	8,232	-	-
502928 ISC - Community Livability	8,408	6,964	-	-	-	-
502930 ISC - Liability Management	57,149	69,254	87,337	114,606	-	-
502950 ISC - Equipment Replacement	207,936	338,677	-	-	-	-
502952 ISC - Computer Replacement	6,225	6,225	8,975	8,673	-	-
Total Internal Svc Chrg	902,389	1,133,622	952,801	1,073,918	-	-
Capital Outlay						
503010 Motor Vehicles	-	-	40,000	60,000	-	-
Total Capital Outlay	-	-	40,000	60,000	-	-
Parks Total	2,899,690	3,540,830	4,609,893	5,297,515	-	-

Department Requirements

General Fund

Economic Development

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Economic Development	560,046	540,556	-	-	-	-
Support Services	128,359	111,989	-	-	-	-
Economic Development Total	688,405	652,545	-	-	-	-

Requirements by Category

Personnel Services	453,850	504,367	-	-	-	-
Materials & Services	234,555	148,178	-	-	-	-
Economic Development Total	688,405	652,545	-	-	-	-

Requirements by Type

General Fund

Economic Development

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	291,885	318,003	-	-	-	-
Benefits	161,965	186,364	-	-	-	-
Prof & Tech Services	26,000	5,325	-	-	-	-
Property Services	1,020	1,033	-	-	-	-
Other Services	26,864	29,149	-	-	-	-
Materials	312	601	-	-	-	-
City Grant & Contrib	52,000	80	-	-	-	-
Internal Svc Chrg	128,359	111,989	-	-	-	-
Economic Development Total	688,405	652,545	-	-	-	-

Line Item Detail by Department

General Fund						
Economic Development						
Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	289,044	316,608	-	-	-	-
501010 Overtime	-	118	-	-	-	-
501030 Premium Pay	1,057	1,277	-	-	-	-
501070 Accrued Comp Absence	1,784	-	-	-	-	-
Total Personnel	291,885	318,003	-	-	-	-
Benefits						
501101 FICA	22,217	24,593	-	-	-	-
501102 Tri-Met Tax	2,266	2,540	-	-	-	-
501110 PERS - Employer	32,103	55,811	-	-	-	-
501111 PERS - IAP Pickup	17,408	19,272	-	-	-	-
501112 PERS - Bond	10,705	11,851	-	-	-	-
501120 Health Insurance	62,139	57,308	-	-	-	-
501121 Dental Insurance	6,516	5,881	-	-	-	-
501122 Workers' Compensation	3,870	4,282	-	-	-	-
501130 Other Benefits	4,742	4,825	-	-	-	-
Total Benefits	161,965	186,364	-	-	-	-
Prof & Tech Services						
502006 Contracted Services	26,000	5,325	-	-	-	-
Total Prof & Tech Services	26,000	5,325	-	-	-	-
Property Services						
502106 Cell Phone/Wireless Services	244	197	-	-	-	-
502140 Rent/Lease	776	836	-	-	-	-
Total Property Services	1,020	1,033	-	-	-	-
Other Services						
502204 Printing	5	43	-	-	-	-
502208 Promotion	220	1,215	-	-	-	-
502212 Dues & Memberships	26,343	26,668	-	-	-	-
502214 Training & Education	290	469	-	-	-	-
502215 Travel Expenses	-	726	-	-	-	-
502216 Meals	6	29	-	-	-	-
Total Other Services	26,864	29,149	-	-	-	-
Materials						
502301 Office Supplies	19	286	-	-	-	-
502360 Books & Publications	190	150	-	-	-	-
502361 Postage & Delivery	29	-	-	-	-	-
502364 Employee Recognition	75	165	-	-	-	-
Total Materials	312	601	-	-	-	-
City Grant & Contrib						
502408 Incentive Programs	-	80	-	-	-	-
502410 Contributions/City Match	52,000	-	-	-	-	-
Total City Grant & Contrib	52,000	80	-	-	-	-
Internal Svc Chrg						
502904 ISC - Property Management	14,305	10,604	-	-	-	-
502910 ISC - Legal	6,207	6,780	-	-	-	-
502916 ISC - City Administration	17,210	16,932	-	-	-	-
502918 ISC - Financial Services	18,118	15,065	-	-	-	-
502922 ISC - Information Services	32,169	27,272	-	-	-	-
502924 ISC - Citywide Services	23,397	21,370	-	-	-	-
502926 ISC - General Support Services	3,291	2,674	-	-	-	-
502928 ISC - Community Livability	3,026	1,700	-	-	-	-

Line Item Detail by Department

General Fund

Economic Development

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
502930 ISC - Liability Management	8,914	7,870	-	-	-	-
502952 ISC - Computer Replacement	1,722	1,722	-	-	-	-
Total Internal Svc Chrg	128,359	111,989	-	-	-	-
Economic Development Total	688,405	652,545	-	-	-	-



Resources and Requirements by Fund

Local Option Levy Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Taxes	-	-	-	13,000,000	-	-
Total Resources	-	-	-	13,000,000	-	-
 Requirements						
Police	-	-	-	7,090,069	-	-
Fire	-	-	-	5,469,664	-	-
Community Livability	-	-	-	227,406	-	-
<i>Operating Total</i>	-	-	-	<i>12,787,139</i>	-	-
Contingency	-	-	-	212,861	-	-
<i>Non-Operating Total</i>	-	-	-	<i>212,861</i>	-	-
Total Requirements	-	-	-	13,000,000	-	-

Department Requirements

Local Option Levy Fund

Police

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Police Operations	-	-	-	6,131,120	-	-
Police Investigations	-	-	-	153,127	-	-
Crisis Response	-	-	-	300,196	-	-
Police Records	-	-	-	248,845	-	-
Police Services	-	-	-	256,781	-	-
Police Total	-	-	-	7,090,069	-	-

Requirements by Category

Personnel Services	-	-	-	7,090,069	-	-
Police Total	-	-	-	7,090,069	-	-

Requirements by Type

Local Option Levy Fund

Police

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	-	-	-	4,068,581	-	-
Benefits	-	-	-	3,021,488	-	-
Police Total	-	-	-	7,090,069	-	-

Expenditure Information by Fund & Department

Fund: Local Option Levy
Dept: Police

FY 2023/24 BUDGET HIGHLIGHTS

With the inclusion of the Local Option Levy in the FY 2023/24 Proposed Budget, retained positions being funded by the Local Option Levy were moved from the General Fund to the Local Option Levy Fund for transparency and reporting requirements.

Personnel Services

Wages/Salaries	\$3,498,561 increase. Reflects 34 positions moving from the General Fund as outlined in the Local Option Levy Fund narrative at the beginning of this chapter. This budget also includes the 9 new positions associated with the levy.
Overtime	\$470,000 increase. Reflects anticipated expenditures based on budgeted staffing levels.
Premium Pay	\$100,020 increase. Reflects anticipated expenditures based on budget staffing levels and Collective Bargaining Agreements.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Local Option Levy Fund

Police

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	-	-	-	3,498,561	-	-
501010 Overtime	-	-	-	470,000	-	-
501030 Premium Pay	-	-	-	100,020	-	-
Total Personnel	-	-	-	4,068,581	-	-
Benefits						
501101 FICA	-	-	-	281,211	-	-
501102 Tri-Met Tax	-	-	-	29,745	-	-
501110 PERS - Employer	-	-	-	989,783	-	-
501111 PERS - IAP Pickup	-	-	-	218,631	-	-
501112 PERS - Bond	-	-	-	134,107	-	-
501120 Health Insurance	-	-	-	985,643	-	-
501121 Dental Insurance	-	-	-	86,118	-	-
501122 Workers' Compensation	-	-	-	124,564	-	-
501130 Other Benefits	-	-	-	171,686	-	-
Total Benefits	-	-	-	3,021,488	-	-
Police Total	-	-	-	7,090,069	-	-

Department Requirements

Local Option Levy Fund

Fire

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Mobile Integrated Health	-	-	-	523,764	-	-
Emergency Operations	-	-	-	4,460,614	-	-
Life Safety	-	-	-	485,286	-	-
Fire Total	-	-	-	5,469,664	-	-

Requirements by Category

Personnel Services	-	-	-	5,469,664	-	-
Fire Total	-	-	-	5,469,664	-	-

Requirements by Type

Local Option Levy Fund

Fire

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	-	-	-	3,122,324	-	-
Benefits	-	-	-	2,347,340	-	-
Fire Total	-	-	-	5,469,664	-	-

Expenditure Information by Fund & Department

Fund: Local Option Levy
Dept: Fire

FY 2023/24 BUDGET HIGHLIGHTS

With the inclusion of the Local Option Levy in the FY 2023/24 Proposed Budget, retained positions being funded by the Local Option Levy were moved from the General Fund to the Local Option Levy Fund for transparency and reporting requirements.

Personnel Services

Wages/Salaries	\$2,752,520 increase. Reflects 21 positions moving from the General Fund as outlined in the Local Option Levy Fund narrative at the beginning of this chapter. This budget also includes the 16 new positions associated with the levy.
Overtime	\$259,000 increase. Reflects anticipated expenditures based on budgeted staffing levels.
Premium Pay	\$110,804 increase. Reflects anticipated expenditures based on budget staffing levels and Collective Bargaining Agreements.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Local Option Levy Fund

Fire

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	-	-	-	2,752,520	-	-
501010 Overtime	-	-	-	259,000	-	-
501030 Premium Pay	-	-	-	110,804	-	-
Total Personnel	-	-	-	3,122,324	-	-
Benefits						
501101 FICA	-	-	-	221,091	-	-
501102 Tri-Met Tax	-	-	-	23,388	-	-
501110 PERS - Employer	-	-	-	774,355	-	-
501111 PERS - IAP Pickup	-	-	-	171,819	-	-
501112 PERS - Bond	-	-	-	102,915	-	-
501120 Health Insurance	-	-	-	735,014	-	-
501121 Dental Insurance	-	-	-	58,875	-	-
501122 Workers' Compensation	-	-	-	126,120	-	-
501130 Other Benefits	-	-	-	133,763	-	-
Total Benefits	-	-	-	2,347,340	-	-
Fire Total	-	-	-	5,469,664	-	-

Department Requirements

Local Option Levy Fund

Community Livability

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Homeless Services	-	-	-	227,406	-	-
Community Livability Total	-	-	-	227,406	-	-

Requirements by Category

Personnel Services	-	-	-	227,406	-	-
Community Livability Total	-	-	-	227,406	-	-

Requirements by Type

Local Option Levy Fund

Community Livability

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	-	-	-	120,546	-	-
Benefits	-	-	-	106,860	-	-
Community Livability Total	-	-	-	227,406	-	-

Expenditure Information by Fund & Department

Fund: Local Option Levy
Dept: Community Livability

FY 2023/24 BUDGET HIGHLIGHTS

With the inclusion of the Local Option Levy in the FY 2023/24 Proposed Budget, retained positions being funded by the Local Option Levy were moved from the Designated Purpose Fund to the Local Option Levy Fund for transparency and reporting requirements.

Personnel Services

Wages/Salaries	\$120,546 increase. Reflects 1 position moving from ARPA funding when it expires and 1 new position as outlined in the Local Option Levy Fund narrative at the beginning of this chapter.
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NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Local Option Levy Fund

Community Livability

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	-	-	-	120,546	-	-
Total Personnel	-	-	-	120,546	-	-
Benefits						
501101 FICA	-	-	-	9,289	-	-
501102 Tri-Met Tax	-	-	-	982	-	-
501110 PERS - Employer	-	-	-	24,121	-	-
501111 PERS - IAP Pickup	-	-	-	7,233	-	-
501112 PERS - Bond	-	-	-	4,436	-	-
501120 Health Insurance	-	-	-	48,980	-	-
501121 Dental Insurance	-	-	-	4,434	-	-
501122 Workers' Compensation	-	-	-	2,171	-	-
501130 Other Benefits	-	-	-	5,214	-	-
Total Benefits	-	-	-	106,860	-	-
Community Livability Total	-	-	-	227,406	-	-



Business Funds Overview

Five funds are grouped under the category of Business Funds: Urban Design and Planning Fund, Solid Waste & Sustainability Fund, Rental Inspection Fund, Building Fund, and Urban Renewal Support Fund. These funds account for community and development services, waste disposal, sustainability, as well as services provided to the Gresham Redevelopment Commission.

Business Funds Revenues

Revenues for the Urban Design & Planning Fund include interfund transfers from the General Fund for planning services and a transfer from the Transportation Fund for partial funding of transportation planning services, as well as revenues from charges for private development services. The Solid Waste & Sustainability Fund's revenue comes primarily from charges for services. The Rental Inspection Fund's revenue is from licenses and permit fees generated by the program. The Building Fund's primary revenue is from licenses and permits and charges for services. The Urban Renewal Fund's primary revenue is from an intergovernmental agreement with the Gresham Redevelopment Commission. These revenues are described in greater detail in the *Revenue Information* section of this document.

Business Funds Expenditures

The Urban Design & Planning Fund provides planning and land use services to private developers and general community and transportation planning. The Solid Waste and Sustainability Fund provides for the management of the City's solid waste and recycling collection system. The Rental Inspection Fund provides annual mandatory inspections of rental units that are selected by statistical sampling to address substandard housing concerns. The Building Fund conducts construction plan review, permit issuance and building inspections. The Urban Renewal Fund carries out the Rockwood/West Gresham Urban Renewal Plan, with the City's costs being reimbursed by the Urban Renewal Area.

For fiscal year 2023/24, operating expenditures include:

- Urban Design and Planning Fund.
 - \$4.2 million operating budget.
 - 7.4% increase compared to last year's budget.
- Solid Waste & Sustainability Fund.
 - \$1.3 million operating budget.
 - 10.3% increase compared to last year's budget.
- Rental Inspection Fund.
 - \$1.3 million operating budget.
 - 4.0% increase compared to last year's budget.
- Building Fund.
 - \$5.5 million operating budget.
 - 6.6% increase compared to last year's budget.
- Urban Renewal Fund.
 - \$2.3 million operating budget.
 - 10.1% increase compared to last year's budget.

Resources and Requirements by Fund

Urban Design & Planning Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Licenses & Permits	52,387	143,726	130,000	134,000	-	-
Intergovernmental	89,678	-	-	-	-	-
Charges for Services	598,288	668,826	700,000	700,000	-	-
Miscellaneous Income	23,779	12,305	10,000	7,000	-	-
Interfund Transfers	2,335,000	2,344,000	2,656,000	2,779,000	-	-
Beginning Balance	1,305,495	887,873	534,000	690,000	-	-
Total Resources	4,404,628	4,056,731	4,030,000	4,310,000	-	-
Requirements						
Urban Design & Planning	3,351,155	3,341,191	3,937,578	4,230,494	-	-
<i>Operating Total</i>	<i>3,351,155</i>	<i>3,341,191</i>	<i>3,937,578</i>	<i>4,230,494</i>	-	-
Transfers	165,600	-	58,000	66,000	-	-
Contingency	-	-	34,422	-	-	-
Unappropriated	887,873	715,540	-	13,506	-	-
<i>Non-Operating Total</i>	<i>1,053,473</i>	<i>715,540</i>	<i>92,422</i>	<i>79,506</i>	-	-
Total Requirements	4,404,628	4,056,731	4,030,000	4,310,000	-	-

Department Requirements

Urban Design & Planning Fund

Urban Design & Planning

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Urban Design & Planning	2,460,217	2,487,303	3,051,885	3,316,073	-	-
Support Services	890,938	853,888	885,693	914,421	-	-
Urban Design & Planning Total	3,351,155	3,341,191	3,937,578	4,230,494	-	-

Requirements by Category

Personnel Services	2,376,147	2,344,083	2,812,285	3,027,473	-	-
Materials & Services	975,008	997,108	1,125,293	1,203,021	-	-
Urban Design & Planning Total	3,351,155	3,341,191	3,937,578	4,230,494	-	-

Requirements by Type

Urban Design & Planning Fund

Urban Design & Planning

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	1,551,480	1,472,800	1,758,798	1,817,287	-	-
Benefits	824,667	871,283	1,053,487	1,210,186	-	-
Prof & Tech Services	52,957	105,257	185,500	235,500	-	-
Property Services	5,044	4,331	11,000	10,000	-	-
Other Services	16,355	22,988	23,700	23,800	-	-
Materials	4,715	10,619	18,400	18,300	-	-
City Grant & Contrib	5,000	25	1,000	1,000	-	-
Internal Svc Chrg	890,938	853,888	885,693	914,421	-	-
Urban Design & Planning Total	3,351,155	3,341,191	3,937,578	4,230,494	-	-

Expenditure Information by Fund & Department

Fund: Urban Design & Planning
Dept: Urban Design & Planning

FY 2023/24 BUDGET HIGHLIGHTS

Personnel Services

Premium Pay	\$3,466 increase. Reflects anticipated expenditures based on budget staffing levels and Collective Bargaining Agreements.
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Materials and Services

Contracted Services	\$50,000 increase. Reflects funds needed to implement Climate-Friendly and Equitable Communities (CFEC) program as required by the State of Oregon.
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NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Urban Design & Planning Fund

Urban Design & Planning

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	1,407,990	1,452,644	1,736,798	1,791,821	-	-
501004 Limited Term	124,774	-	-	-	-	-
501006 Temporary & Seasonal	-	589	-	-	-	-
501010 Overtime	5,016	18,736	18,000	18,000	-	-
501030 Premium Pay	1,499	832	4,000	7,466	-	-
501070 Accrued Comp Absence	12,200	-	-	-	-	-
Total Personnel	1,551,480	1,472,800	1,758,798	1,817,287	-	-
Benefits						
501101 FICA	117,001	112,535	138,700	140,258	-	-
501102 Tri-Met Tax	12,000	11,595	13,931	14,833	-	-
501110 PERS - Employer	169,042	246,978	305,137	391,528	-	-
501111 PERS - IAP Pickup	89,238	82,389	104,618	109,046	-	-
501112 PERS - Bond	56,725	50,878	64,169	66,887	-	-
501120 Health Insurance	302,338	292,900	339,674	376,005	-	-
501121 Dental Insurance	30,876	28,224	33,873	31,765	-	-
501122 Workers' Compensation	19,959	18,981	22,547	23,489	-	-
501130 Other Benefits	27,488	26,803	30,838	56,375	-	-
Total Benefits	824,667	871,283	1,053,487	1,210,186	-	-
Prof & Tech Services						
502006 Contracted Services	52,957	105,111	185,000	235,000	-	-
502008 Med & Psych	-	146	500	500	-	-
Total Prof & Tech Services	52,957	105,257	185,500	235,500	-	-
Property Services						
502106 Cell Phone/Wireless Services	628	519	1,000	-	-	-
502140 Rent/Lease	4,415	3,812	10,000	10,000	-	-
Total Property Services	5,044	4,331	11,000	10,000	-	-
Other Services						
502204 Printing	2,179	11,522	6,000	6,000	-	-
502208 Promotion	8,185	5,123	6,350	6,400	-	-
502212 Dues & Memberships	4,593	2,227	5,000	5,000	-	-
502214 Training & Education	1,359	2,023	5,000	5,000	-	-
502215 Travel Expenses	38	2,094	1,000	1,000	-	-
502216 Meals	-	-	350	400	-	-
Total Other Services	16,355	22,988	23,700	23,800	-	-
Materials						
502301 Office Supplies	778	2,468	4,000	4,000	-	-
502314 Minor Equipment & Tools	241	-	1,700	1,700	-	-
502316 Equip Supplies, Parts, Maint	-	-	600	600	-	-
502326 PPE & Uniforms	-	-	600	600	-	-
502360 Books & Publications	138	168	2,150	2,100	-	-
502361 Postage & Delivery	792	7,864	4,000	4,000	-	-
502363 Computer/Software/Maint	2,680	-	4,850	4,800	-	-
502364 Employee Recognition	86	118	500	500	-	-
Total Materials	4,715	10,619	18,400	18,300	-	-
City Grant & Contrib						
502408 Incentive Programs	5,000	25	1,000	1,000	-	-
Total City Grant & Contrib	5,000	25	1,000	1,000	-	-
Internal Svc Chrg						
502904 ISC - Property Management	111,945	105,172	106,583	107,241	-	-
502910 ISC - Legal	146,191	135,604	143,681	126,633	-	-

Line Item Detail by Department

Urban Design & Planning Fund

Urban Design & Planning

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
502916 ISC - City Administration	74,947	79,491	78,340	81,352	-	-
502918 ISC - Financial Services	78,902	70,725	62,378	63,719	-	-
502922 ISC - Information Services	208,821	204,943	236,567	269,787	-	-
502924 ISC - Citywide Services	101,890	100,324	96,211	100,028	-	-
502926 ISC - General Support Services	14,332	12,553	10,697	6,870	-	-
502928 ISC - Community Livability	56,969	50,026	49,917	45,278	-	-
502930 ISC - Liability Management	39,806	38,050	39,796	49,535	-	-
502932 ISC - Community Development	17,380	21,448	40,416	43,582	-	-
502934 ISC - Economic Development	25,116	20,913	-	-	-	-
502952 ISC - Computer Replacement	14,639	14,639	21,107	20,396	-	-
Total Internal Svc Chrg	890,938	853,888	885,693	914,421	-	-
Urban Design & Planning Total	3,351,155	3,341,191	3,937,578	4,230,494	-	-

Resources and Requirements by Fund

Solid Waste & Sustainability Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Intergovernmental	169,553	179,500	214,000	339,500	-	-
Charges for Services	712,020	747,600	778,000	816,400	-	-
Miscellaneous Income	18,049	16,281	10,000	12,400	-	-
Interfund Transfers	109,698	108,000	108,000	120,000	-	-
Beginning Balance	593,239	695,960	853,000	825,700	-	-
Total Resources	1,602,560	1,747,341	1,963,000	2,114,000	-	-
Requirements						
Environmental Services	893,400	993,392	1,212,083	1,336,848	-	-
<i>Operating Total</i>	<i>893,400</i>	<i>993,392</i>	<i>1,212,083</i>	<i>1,336,848</i>	-	-
Transfers	13,200	-	-	-	-	-
Contingency	-	-	122,000	134,000	-	-
Unappropriated	695,960	753,949	628,917	643,152	-	-
<i>Non-Operating Total</i>	<i>709,160</i>	<i>753,949</i>	<i>750,917</i>	<i>777,152</i>	-	-
Total Requirements	1,602,560	1,747,341	1,963,000	2,114,000	-	-

Department Requirements

Solid Waste & Sustainability Fund

Environmental Services

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Solid Waste	686,979	775,231	960,992	1,058,290	-	-
Support Services	206,421	218,161	251,091	278,558	-	-
Environmental Services Total	893,400	993,392	1,212,083	1,336,848	-	-

Requirements by Category

Personnel Services	639,050	670,649	865,242	957,890	-	-
Materials & Services	254,350	322,743	346,841	378,958	-	-
Environmental Services Total	893,400	993,392	1,212,083	1,336,848	-	-

Requirements by Type

Solid Waste & Sustainability Fund

Environmental Services

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	402,706	412,387	515,257	556,247	-	-
Benefits	236,344	258,262	349,985	401,643	-	-
Prof & Tech Services	36,785	71,257	55,926	39,500	-	-
Property Services	1,999	4,999	2,500	2,300	-	-
Other Services	6,148	21,040	29,574	42,400	-	-
Materials	497	4,211	7,750	7,900	-	-
City Grant & Contrib	2,500	3,074	-	8,300	-	-
Internal Svc Chrg	206,421	218,161	251,091	278,558	-	-
Environmental Services Total	893,400	993,392	1,212,083	1,336,848	-	-

Expenditure Information by Fund & Department

Fund: Solid Waste & Sustainability
Dept: Environmental Services

FY 2023/24 BUDGET HIGHLIGHTS

Materials and Services

Contracted Services	(\$16,426 decrease). Reflects a one-time internal adjustment in FY 2022/23. FY 2023/24 is being returned to prior level.
Printing	\$3,250 increase. Reflects anticipated increase in printing for the recycling program.
Promotion	\$11,776 increase. Reflects a one-time internal adjustment in FY 2022/23. FY 2023/24 is being returned to prior level.
Contributions/City Match	\$8,300 increase. Reflects a one-time internal adjustment in FY 2022/23. FY 2023/24 is being returned to prior level.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Solid Waste & Sustainability Fund

Environmental Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	389,406	405,679	514,057	554,220	-	-
501010 Overtime	-	56	800	800	-	-
501030 Premium Pay	-	152	400	1,227	-	-
501070 Accrued Comp Absence	13,300	6,500	-	-	-	-
Total Personnel	402,706	412,387	515,257	556,247	-	-
Benefits						
501101 FICA	28,919	30,066	40,663	42,346	-	-
501102 Tri-Met Tax	3,037	3,204	4,076	4,506	-	-
501110 PERS - Employer	51,717	74,570	88,196	122,815	-	-
501111 PERS - IAP Pickup	23,366	24,353	30,600	33,367	-	-
501112 PERS - Bond	14,344	14,952	18,767	20,461	-	-
501120 Health Insurance	93,171	89,723	138,721	139,232	-	-
501121 Dental Insurance	8,366	7,662	11,898	11,857	-	-
501122 Workers' Compensation	5,093	5,312	6,621	7,207	-	-
501130 Other Benefits	8,332	8,420	10,443	19,852	-	-
Total Benefits	236,344	258,262	349,985	401,643	-	-
Prof & Tech Services						
502006 Contracted Services	36,785	71,257	55,926	39,500	-	-
Total Prof & Tech Services	36,785	71,257	55,926	39,500	-	-
Property Services						
502106 Cell Phone/Wireless Services	987	3,875	1,000	500	-	-
502140 Rent/Lease	1,012	1,125	1,500	1,800	-	-
Total Property Services	1,999	4,999	2,500	2,300	-	-
Other Services						
502204 Printing	4,793	5,786	16,250	19,500	-	-
502208 Promotion	50	11,360	2,924	14,700	-	-
502212 Dues & Memberships	295	750	500	500	-	-
502214 Training & Education	1,010	2,959	8,700	7,000	-	-
502215 Travel Expenses	-	-	200	200	-	-
502216 Meals	-	185	1,000	500	-	-
Total Other Services	6,148	21,040	29,574	42,400	-	-
Materials						
502301 Office Supplies	58	231	300	500	-	-
502314 Minor Equipment & Tools	328	1,280	1,700	1,700	-	-
502361 Postage & Delivery	-	-	1,000	1,000	-	-
502363 Computer/Software/Maint	-	2,700	4,750	4,700	-	-
502364 Employee Recognition	111	-	-	-	-	-
Total Materials	497	4,211	7,750	7,900	-	-
City Grant & Contrib						
502408 Incentive Programs	-	2,282	-	-	-	-
502410 Contributions/City Match	2,500	792	-	8,300	-	-
Total City Grant & Contrib	2,500	3,074	-	8,300	-	-
Internal Svc Chrg						
502904 ISC - Property Management	29,418	28,686	30,462	30,593	-	-
502906 ISC - Vehicle Maint & Fuel	3,645	3,722	2,059	2,749	-	-
502910 ISC - Legal	7,528	12,115	12,828	11,704	-	-
502916 ISC - City Administration	16,569	21,502	24,006	25,617	-	-
502918 ISC - Financial Services	10,311	19,131	19,115	20,064	-	-
502922 ISC - Information Services	62,651	61,526	82,456	93,352	-	-
502924 ISC - Citywide Services	22,526	27,138	29,482	31,497	-	-

Line Item Detail by Department

Solid Waste & Sustainability Fund

Environmental Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
502926 ISC - General Support Services	3,168	3,396	3,278	2,163	-	-
502928 ISC - Community Livability	12,595	13,532	15,296	14,257	-	-
502930 ISC - Liability Management	9,581	11,164	13,125	16,733	-	-
502932 ISC - Community Development	3,843	5,801	12,385	13,724	-	-
502934 ISC - Economic Development	5,552	5,656	-	-	-	-
502950 ISC - Equipment Replacement	15,068	826	881	10,579	-	-
502952 ISC - Computer Replacement	3,966	3,966	5,718	5,526	-	-
Total Internal Svc Chrg	206,421	218,161	251,091	278,558	-	-
Environmental Services Total	893,400	993,392	1,212,083	1,336,848	-	-

Resources and Requirements by Fund

Rental Inspection Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Licenses & Permits	683,220	706,385	660,000	756,000	-	-
Intergovernmental	33,296	-	-	-	-	-
Miscellaneous Income	55,911	23,679	23,000	13,000	-	-
Internal Payments	-	-	100,000	-	-	-
Interfund Transfers	-	-	33,000	-	-	-
Beginning Balance	876,845	928,539	732,000	590,000	-	-
Total Resources	1,649,272	1,658,603	1,548,000	1,359,000	-	-
Requirements						
Econ, Dev, & Housing Services	667,932	859,663	-	1,267,639	-	-
Community Livability	-	-	1,219,053	-	-	-
<i>Operating Total</i>	<i>667,932</i>	<i>859,663</i>	<i>1,219,053</i>	<i>1,267,639</i>	-	-
Transfers	52,800	-	14,000	16,000	-	-
Contingency	-	-	122,000	75,000	-	-
Unappropriated	928,539	798,940	192,947	361	-	-
<i>Non-Operating Total</i>	<i>981,339</i>	<i>798,940</i>	<i>328,947</i>	<i>91,361</i>	-	-
Total Requirements	1,649,272	1,658,603	1,548,000	1,359,000	-	-

Department Requirements

Rental Inspection Fund

Econ, Dev, & Housing Services

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Rental Inspection Program	482,645	657,009	-	1,031,766	-	-
Support Services	185,287	202,654	-	235,873	-	-
Econ, Dev, & Housing Services Total	667,932	859,663	-	1,267,639	-	-

Requirements by Category

Personnel Services	470,333	650,409	-	996,266	-	-
Materials & Services	197,600	209,254	-	271,373	-	-
Econ, Dev, & Housing Services Total	667,932	859,663	-	1,267,639	-	-

Requirements by Type

Rental Inspection Fund

Econ, Dev, & Housing Services

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	296,764	379,712	-	547,621	-	-
Benefits	173,569	270,698	-	448,645	-	-
Prof & Tech Services	-	170	-	12,000	-	-
Property Services	4,896	4,315	-	5,000	-	-
Other Services	4,395	1,077	-	7,800	-	-
Materials	3,022	1,038	-	10,700	-	-
Internal Svc Chrg	185,287	202,654	-	235,873	-	-
Econ, Dev, & Housing Services Total	667,932	859,663	-	1,267,639	-	-

Expenditure Information by Fund & Department

Fund: Rental Inspection

Dept: Economic, Development & Housing Services

FY 2023/24 BUDGET HIGHLIGHTS

During fiscal year 2023/24 the Rental Inspection division was moved from Community Livability to Economic, Development & Housing Services within the Rental Inspection Fund.

For this highlights report, only those line item changes unrelated to the organizational change have been discussed. As a result, differences between years for each object on the following page(s), may not match the differences presented on this page.

Materials & Services

Cell Phone/Wireless Services	(\$3,000) decrease. Reflects the centralization of cell phone purchases and monthly service charges in the Information Technology budget beginning with fiscal year 2023/24.
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NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Rental Inspection Fund

Econ, Dev, & Housing Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	246,556	377,600	-	465,309	-	-
501004 Limited Term	12,734	306	-	70,913	-	-
501010 Overtime	212	5	-	8,000	-	-
501030 Premium Pay	3,761	1,800	-	3,399	-	-
501070 Accrued Comp Absence	33,500	-	-	-	-	-
Total Personnel	296,764	379,712	-	547,621	-	-
Benefits						
501101 FICA	19,884	28,062	-	41,476	-	-
501102 Tri-Met Tax	2,054	3,022	-	4,445	-	-
501110 PERS - Employer	24,039	62,255	-	112,128	-	-
501111 PERS - IAP Pickup	15,797	22,947	-	32,861	-	-
501112 PERS - Bond	9,771	14,103	-	20,157	-	-
501120 Health Insurance	80,112	111,548	-	191,881	-	-
501121 Dental Insurance	9,166	12,133	-	16,898	-	-
501122 Workers' Compensation	6,969	8,926	-	8,680	-	-
501130 Other Benefits	5,779	7,701	-	20,119	-	-
Total Benefits	173,569	270,698	-	448,645	-	-
Prof & Tech Services						
502006 Contracted Services	-	170	-	12,000	-	-
Total Prof & Tech Services	-	170	-	12,000	-	-
Property Services						
502106 Cell Phone/Wireless Services	2,410	2,123	-	-	-	-
502140 Rent/Lease	2,486	2,193	-	5,000	-	-
Total Property Services	4,896	4,315	-	5,000	-	-
Other Services						
502204 Printing	989	777	-	2,000	-	-
502208 Promotion	2,728	-	-	500	-	-
502212 Dues & Memberships	220	225	-	800	-	-
502214 Training & Education	457	75	-	3,000	-	-
502215 Travel Expenses	-	-	-	1,000	-	-
502216 Meals	-	-	-	500	-	-
Total Other Services	4,395	1,077	-	7,800	-	-
Materials						
502301 Office Supplies	574	80	-	2,000	-	-
502312 Vehicle Supplies, Parts, Maint	72	-	-	-	-	-
502314 Minor Equipment & Tools	2,078	601	-	2,300	-	-
502316 Equip Supplies, Parts, Maint	-	-	-	1,300	-	-
502326 PPE & Uniforms	-	332	-	800	-	-
502360 Books & Publications	-	-	-	1,000	-	-
502361 Postage & Delivery	281	-	-	2,000	-	-
502363 Computer/Software/Maint	-	-	-	1,300	-	-
502364 Employee Recognition	17	25	-	-	-	-
Total Materials	3,022	1,038	-	10,700	-	-
Internal Svc Chrg						
502904 ISC - Property Management	20,330	21,935	-	23,400	-	-
502906 ISC - Vehicle Maint & Fuel	14,395	14,552	-	12,864	-	-
502910 ISC - Legal	11,726	14,956	-	7,205	-	-
502916 ISC - City Administration	13,977	18,633	-	23,109	-	-
502918 ISC - Financial Services	-	16,578	-	18,100	-	-
502922 ISC - Information Services	15,798	48,504	-	71,244	-	-

Line Item Detail by Department

Rental Inspection Fund

Econ, Dev, & Housing Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
502924 ISC - Citywide Services	631	23,517	-	28,414	-	-
502926 ISC - General Support Services	2,673	2,943	-	1,951	-	-
502928 ISC - Community Livability	10,624	11,726	-	12,862	-	-
502930 ISC - Liability Management	10,013	11,725	-	17,967	-	-
502932 ISC - Community Development	3,241	5,027	-	12,380	-	-
502934 ISC - Economic Development	4,684	4,902	-	-	-	-
502950 ISC - Equipment Replacement	74,367	4,827	-	2,435	-	-
502952 ISC - Computer Replacement	2,829	2,829	-	3,942	-	-
Total Internal Svc Chrg	185,287	202,654	-	235,873	-	-
Econ, Dev, & Housing Services Total	667,932	859,663	-	1,267,639	-	-

Department Requirements

Rental Inspection Fund

Community Livability

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Rental Inspection	-	-	990,924	-	-	-
Support Services	-	-	228,129	-	-	-
Community Livability Total	-	-	1,219,053	-	-	-

Requirements by Category

Personnel Services	-	-	952,474	-	-	-
Materials & Services	-	-	266,579	-	-	-
Community Livability Total	-	-	1,219,053	-	-	-

Requirements by Type

Rental Inspection Fund

Community Livability

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	-	-	549,588	-	-	-
Benefits	-	-	402,886	-	-	-
Prof & Tech Services	-	-	12,000	-	-	-
Property Services	-	-	8,000	-	-	-
Other Services	-	-	7,750	-	-	-
Materials	-	-	10,700	-	-	-
Internal Svc Chrg	-	-	228,129	-	-	-
Community Livability Total	-	-	1,219,053	-	-	-

Expenditure Information by Fund & Department

Fund: Rental Inspection
Dept: Community Livability

FY 2023/24 BUDGET HIGHLIGHTS

During fiscal year 2023/24 the Rental Inspection division was moved from Community Livability to Economic, Development & Housing Services within the Rental Inspection Fund. Please refer to Economic, Development & Housing Services highlights of the Rental Inspection Fund for highlights related to these functions.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Rental Inspection Fund

Community Livability

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	-	-	465,901	-	-	-
501004 Limited Term	-	-	73,887	-	-	-
501010 Overtime	-	-	8,000	-	-	-
501030 Premium Pay	-	-	1,800	-	-	-
Total Personnel	-	-	549,588	-	-	-
Benefits						
501101 FICA	-	-	42,966	-	-	-
501102 Tri-Met Tax	-	-	4,351	-	-	-
501110 PERS - Employer	-	-	85,674	-	-	-
501111 PERS - IAP Pickup	-	-	32,645	-	-	-
501112 PERS - Bond	-	-	20,024	-	-	-
501120 Health Insurance	-	-	179,699	-	-	-
501121 Dental Insurance	-	-	17,897	-	-	-
501122 Workers' Compensation	-	-	8,512	-	-	-
501130 Other Benefits	-	-	11,118	-	-	-
Total Benefits	-	-	402,886	-	-	-
Prof & Tech Services						
502006 Contracted Services	-	-	12,000	-	-	-
Total Prof & Tech Services	-	-	12,000	-	-	-
Property Services						
502106 Cell Phone/Wireless Services	-	-	3,000	-	-	-
502140 Rent/Lease	-	-	5,000	-	-	-
Total Property Services	-	-	8,000	-	-	-
Other Services						
502204 Printing	-	-	2,000	-	-	-
502208 Promotion	-	-	500	-	-	-
502212 Dues & Memberships	-	-	750	-	-	-
502214 Training & Education	-	-	3,000	-	-	-
502215 Travel Expenses	-	-	1,000	-	-	-
502216 Meals	-	-	500	-	-	-
Total Other Services	-	-	7,750	-	-	-
Materials						
502301 Office Supplies	-	-	2,000	-	-	-
502314 Minor Equipment & Tools	-	-	2,300	-	-	-
502316 Equip Supplies, Parts, Maint	-	-	1,300	-	-	-
502326 PPE & Uniforms	-	-	800	-	-	-
502360 Books & Publications	-	-	1,000	-	-	-
502361 Postage & Delivery	-	-	2,000	-	-	-
502363 Computer/Software/Maint	-	-	1,300	-	-	-
Total Materials	-	-	10,700	-	-	-
Internal Svc Chrg						
502904 ISC - Property Management	-	-	22,160	-	-	-
502906 ISC - Vehicle Maint & Fuel	-	-	10,402	-	-	-
502910 ISC - Legal	-	-	13,894	-	-	-
502916 ISC - City Administration	-	-	21,641	-	-	-
502918 ISC - Financial Services	-	-	17,231	-	-	-
502922 ISC - Information Services	-	-	60,715	-	-	-
502924 ISC - Citywide Services	-	-	26,577	-	-	-
502926 ISC - General Support Services	-	-	2,955	-	-	-
502928 ISC - Community Livability	-	-	13,789	-	-	-

Line Item Detail by Department

Rental Inspection Fund

Community Livability

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
502930 ISC - Liability Management	-	-	14,128	-	-	-
502932 ISC - Community Development	-	-	11,165	-	-	-
502950 ISC - Equipment Replacement	-	-	9,393	-	-	-
502952 ISC - Computer Replacement	-	-	4,079	-	-	-
Total Internal Svc Chrg	-	-	228,129	-	-	-
Community Livability Total	-	-	1,219,053	-	-	-

Resources and Requirements by Fund

Building Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Licenses & Permits	1,644,490	2,251,833	2,984,000	2,170,000	-	-
Intergovernmental	296,675	253,749	226,000	251,000	-	-
Charges for Services	1,035,504	1,595,268	1,316,000	1,430,000	-	-
Miscellaneous Income	131,302	106,215	106,000	71,000	-	-
Interfund Transfers	115,000	-	144,000	164,000	-	-
Beginning Balance	7,922,045	7,235,964	7,062,000	7,060,000	-	-
Total Resources	11,145,016	11,443,029	11,838,000	11,146,000	-	-
Requirements						
Econ, Dev, & Housing Services	3,846,563	4,053,607	5,181,042	5,515,608	-	-
<i>Operating Total</i>	<i>3,846,563</i>	<i>4,053,607</i>	<i>5,181,042</i>	<i>5,515,608</i>	-	-
Transfers	62,488	28,052	30,000	530,000	-	-
Contingency	-	-	519,000	552,000	-	-
Unappropriated	7,235,964	7,361,370	6,107,958	4,548,392	-	-
<i>Non-Operating Total</i>	<i>7,298,452</i>	<i>7,389,422</i>	<i>6,656,958</i>	<i>5,630,392</i>	-	-
Total Requirements	11,145,016	11,443,029	11,838,000	11,146,000	-	-

Department Requirements

Building Fund

Econ, Dev, & Housing Services

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Econ & Dev Administration	360,612	539,732	885,927	909,562	-	-
Building	2,122,990	1,997,804	2,674,349	2,922,293	-	-
Permit Center	389,847	459,369	495,290	549,474	-	-
Support Services	973,114	1,056,702	1,125,476	1,134,279	-	-
Econ, Dev, & Housing Services Total	3,846,563	4,053,607	5,181,042	5,515,608	-	-

Requirements by Category

Personnel Services	2,811,728	2,939,459	3,853,516	4,199,329	-	-
Materials & Services	1,034,836	1,114,147	1,327,526	1,316,279	-	-
Econ, Dev, & Housing Services Total	3,846,563	4,053,607	5,181,042	5,515,608	-	-

Requirements by Type

Building Fund

Econ, Dev, & Housing Services

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	1,842,018	1,829,600	2,349,827	2,427,787	-	-
Benefits	969,710	1,109,859	1,503,689	1,771,542	-	-
Prof & Tech Services	9,784	3,380	95,000	95,000	-	-
Property Services	22,945	19,929	36,000	16,000	-	-
Other Services	24,381	26,395	33,000	33,000	-	-
Materials	4,612	7,666	37,050	37,000	-	-
City Grant & Contrib	-	75	1,000	1,000	-	-
Internal Svc Chrg	973,114	1,056,702	1,125,476	1,134,279	-	-
Econ, Dev, & Housing Services Total	3,846,563	4,053,607	5,181,042	5,515,608	-	-

Expenditure Information by Fund & Department

Fund: Building

Dept: Economic, Development & Housing Services

FY 2023/24 BUDGET HIGHLIGHTS

Materials & Services

Cell Phone/Wireless Services	(\$20,000) decrease. Reflects the centralization of cell phone purchases and monthly service charges in the Information Technology budget beginning with fiscal year 2023/24.
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NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Building Fund

Econ, Dev, & Housing Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	1,693,198	1,773,768	2,311,677	2,387,494	-	-
501004 Limited Term	29,053	-	-	-	-	-
501006 Temporary & Seasonal	1,655	-	-	-	-	-
501010 Overtime	6,623	11,936	26,500	26,500	-	-
501030 Premium Pay	18,589	11,996	11,650	13,793	-	-
501070 Accrued Comp Absence	92,900	31,900	-	-	-	-
Total Personnel	1,842,018	1,829,600	2,349,827	2,427,787	-	-
Benefits						
501101 FICA	133,228	139,146	184,857	185,772	-	-
501102 Tri-Met Tax	12,924	13,890	17,838	19,805	-	-
501110 PERS - Employer	184,680	305,414	378,157	509,257	-	-
501111 PERS - IAP Pickup	104,950	109,873	139,587	145,695	-	-
501112 PERS - Bond	64,464	68,277	85,621	89,357	-	-
501120 Health Insurance	369,517	372,118	566,527	646,356	-	-
501121 Dental Insurance	40,082	39,177	52,585	57,164	-	-
501122 Workers' Compensation	27,018	28,112	35,285	37,040	-	-
501130 Other Benefits	32,847	33,852	43,232	81,096	-	-
Total Benefits	969,710	1,109,859	1,503,689	1,771,542	-	-
Prof & Tech Services						
502006 Contracted Services	9,784	3,380	95,000	95,000	-	-
Total Prof & Tech Services	9,784	3,380	95,000	95,000	-	-
Property Services						
502106 Cell Phone/Wireless Services	16,150	14,550	20,000	-	-	-
502124 Infrastructure R & M	-	-	1,000	1,000	-	-
502140 Rent/Lease	6,795	5,379	15,000	15,000	-	-
Total Property Services	22,945	19,929	36,000	16,000	-	-
Other Services						
502204 Printing	962	558	3,500	3,500	-	-
502212 Dues & Memberships	15,637	15,927	3,500	3,500	-	-
502214 Training & Education	7,747	9,669	20,000	20,000	-	-
502215 Travel Expenses	4	-	4,000	4,000	-	-
502216 Meals	30	242	2,000	2,000	-	-
Total Other Services	24,381	26,395	33,000	33,000	-	-
Materials						
502301 Office Supplies	724	2,182	5,000	5,000	-	-
502312 Vehicle Supplies, Parts, Maint	454	-	2,000	2,000	-	-
502314 Minor Equipment & Tools	1,382	4,253	5,000	5,000	-	-
502316 Equip Supplies, Parts, Maint	1,219	136	2,500	2,500	-	-
502326 PPE & Uniforms	557	815	3,300	3,300	-	-
502360 Books & Publications	229	227	9,000	9,000	-	-
502361 Postage & Delivery	16	-	-	-	-	-
502363 Computer/Software/Maint	-	-	9,500	9,500	-	-
502364 Employee Recognition	30	53	750	700	-	-
Total Materials	4,612	7,666	37,050	37,000	-	-
City Grant & Contrib						
502408 Incentive Programs	-	75	1,000	1,000	-	-
Total City Grant & Contrib	-	75	1,000	1,000	-	-
Internal Svc Chrg						
502904 ISC - Property Management	128,040	125,380	125,453	118,644	-	-
502906 ISC - Vehicle Maint & Fuel	62,983	60,520	48,123	59,823	-	-

Line Item Detail by Department

Building Fund

Econ, Dev, & Housing Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
502910 ISC - Legal	34,051	41,077	31,670	30,579	-	-
502916 ISC - City Administration	71,186	94,902	106,817	108,107	-	-
502918 ISC - Financial Services	9,918	84,437	85,053	84,674	-	-
502922 ISC - Information Services	211,683	270,111	308,454	323,659	-	-
502924 ISC - Citywide Services	96,776	119,774	131,183	132,925	-	-
502926 ISC - General Support Services	13,612	14,987	14,585	9,129	-	-
502928 ISC - Community Livability	54,109	59,725	68,062	60,168	-	-
502930 ISC - Liability Management	51,835	63,130	73,262	88,182	-	-
502932 ISC - Community Development	16,508	25,606	55,109	57,916	-	-
502934 ISC - Economic Development	23,855	24,966	-	-	-	-
502950 ISC - Equipment Replacement	181,275	54,803	52,785	36,392	-	-
502952 ISC - Computer Replacement	17,284	17,284	24,920	24,081	-	-
Total Internal Svc Chrg	973,114	1,056,702	1,125,476	1,134,279	-	-
Econ, Dev, & Housing Services Total	3,846,563	4,053,607	5,181,042	5,515,608	-	-

Resources and Requirements by Fund

Urban Renewal Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Intergovernmental	997,221	1,175,000	2,112,500	2,407,300	-	-
Beginning Balance	100,152	4,406	4,400	10,000	-	-
Total Resources	1,097,373	1,179,406	2,116,900	2,417,300	-	-
Requirements						
Urban Renewal	1,081,967	1,070,474	2,076,900	2,287,665	-	-
<i>Operating Total</i>	<i>1,081,967</i>	<i>1,070,474</i>	<i>2,076,900</i>	<i>2,287,665</i>	-	-
Transfers	11,000	31,735	40,000	40,000	-	-
Contingency	-	-	-	89,000	-	-
Unappropriated	4,406	77,197	-	635	-	-
<i>Non-Operating Total</i>	<i>15,406</i>	<i>108,932</i>	<i>40,000</i>	<i>129,635</i>	-	-
Total Requirements	1,097,373	1,179,406	2,116,900	2,417,300	-	-

Department Requirements

Urban Renewal Fund

Urban Renewal

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Urban Renewal	583,846	617,786	1,665,479	1,859,074	-	-
Support Services	498,121	452,688	411,421	428,591	-	-
Urban Renewal Total	1,081,967	1,070,474	2,076,900	2,287,665	-	-

Requirements by Category

Personnel Services	390,635	388,064	679,179	862,774	-	-
Materials & Services	691,332	682,410	1,397,721	1,424,891	-	-
Urban Renewal Total	1,081,967	1,070,474	2,076,900	2,287,665	-	-

Requirements by Type

Urban Renewal Fund

Urban Renewal

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	256,917	256,908	413,237	498,689	-	-
Benefits	133,718	131,156	265,942	364,085	-	-
Prof & Tech Services	96,737	182,637	322,150	333,400	-	-
Property Services	4,364	12,334	66,000	65,300	-	-
Other Services	3,288	22,681	56,250	56,300	-	-
Materials	3,821	2,070	21,900	21,300	-	-
City Grant & Contrib	85,000	10,000	520,000	520,000	-	-
Internal Svc Chrg	498,121	452,688	411,421	428,591	-	-
Urban Renewal Total	1,081,967	1,070,474	2,076,900	2,287,665	-	-

Expenditure Information by Fund & Department

Fund: Urban Renewal
Dept: Urban Renewal

FY 2023/24 BUDGET HIGHLIGHTS

Personnel Services

Limited Term

\$87,860 increase. Reflects the addition of a position to address the needs of the Rockwood Market Hall.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Urban Renewal Fund

Urban Renewal

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	201,301	212,176	413,237	410,829	-	-
501004 Limited Term	50,082	32,561	-	87,860	-	-
501010 Overtime	1,534	1,571	-	-	-	-
501070 Accrued Comp Absence	4,000	10,600	-	-	-	-
Total Personnel	256,917	256,908	413,237	498,689	-	-
Benefits						
501101 FICA	19,254	18,800	31,718	37,946	-	-
501102 Tri-Met Tax	1,972	1,948	3,240	4,070	-	-
501110 PERS - Employer	28,016	38,364	70,310	102,320	-	-
501111 PERS - IAP Pickup	15,176	12,790	24,327	29,920	-	-
501112 PERS - Bond	9,319	7,900	14,921	18,352	-	-
501120 Health Insurance	47,036	40,015	99,670	136,235	-	-
501121 Dental Insurance	4,811	4,068	9,368	12,901	-	-
501122 Workers' Compensation	3,534	3,485	5,542	6,707	-	-
501130 Other Benefits	4,601	3,787	6,846	15,634	-	-
Total Benefits	133,718	131,156	265,942	364,085	-	-
Prof & Tech Services						
502006 Contracted Services	85,527	169,457	302,150	312,600	-	-
502020 Permits & Licenses	11,210	13,181	20,000	20,800	-	-
Total Prof & Tech Services	96,737	182,637	322,150	333,400	-	-
Property Services						
502104 Utility Services	311	-	8,000	8,000	-	-
502106 Cell Phone/Wireless Services	638	479	1,000	300	-	-
502124 Infrastructure R & M	2,730	11,267	56,000	56,000	-	-
502140 Rent/Lease	685	587	1,000	1,000	-	-
Total Property Services	4,364	12,334	66,000	65,300	-	-
Other Services						
502204 Printing	193	2,400	5,000	5,000	-	-
502208 Promotion	2,796	20,156	42,500	42,500	-	-
502212 Dues & Memberships	-	25	250	300	-	-
502214 Training & Education	-	-	4,500	4,500	-	-
502216 Meals	300	100	4,000	4,000	-	-
Total Other Services	3,288	22,681	56,250	56,300	-	-
Materials						
502301 Office Supplies	462	21	1,650	1,100	-	-
502314 Minor Equipment & Tools	-	140	1,000	1,000	-	-
502316 Equip Supplies, Parts, Maint	2,631	1,500	15,000	15,000	-	-
502325 Other Supplies	-	-	2,000	2,000	-	-
502360 Books & Publications	31	-	250	200	-	-
502361 Postage & Delivery	53	59	600	600	-	-
502363 Computer/Software/Maint	628	235	1,400	1,400	-	-
502364 Employee Recognition	17	115	-	-	-	-
Total Materials	3,821	2,070	21,900	21,300	-	-
City Grant & Contrib						
502404 UR Grant Program	75,000	-	500,000	500,000	-	-
502410 Contributions/City Match	10,000	10,000	20,000	20,000	-	-
Total City Grant & Contrib	85,000	10,000	520,000	520,000	-	-
Internal Svc Chrg						
502904 ISC - Property Management	23,307	14,778	15,920	19,299	-	-
502910 ISC - Legal	74,730	60,250	53,071	55,599	-	-

Line Item Detail by Department

Urban Renewal Fund

Urban Renewal

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
502916 ISC - City Administration	18,750	26,254	26,546	28,402	-	-
502918 ISC - Financial Services	108,500	187,500	187,500	187,500	-	-
502922 ISC - Information Services	45,685	32,992	34,107	42,059	-	-
502924 ISC - Citywide Services	105,456	33,135	32,601	34,922	-	-
502926 ISC - General Support Services	3,586	4,146	3,625	2,398	-	-
502928 ISC - Community Livability	14,253	16,523	21,458	15,807	-	-
502930 ISC - Liability Management	10,583	16,694	18,546	23,961	-	-
502932 ISC - Community Development	24,495	19,512	14,500	15,216	-	-
502934 ISC - Economic Development	66,316	38,444	-	-	-	-
502952 ISC - Computer Replacement	2,460	2,460	3,547	3,428	-	-
Total Internal Svc Chrg	498,121	452,688	411,421	428,591	-	-
Urban Renewal Total	1,081,967	1,070,474	2,076,900	2,287,665	-	-

Infrastructure Funds Overview

Six funds are grouped under the heading of Infrastructure Funds. They include Infrastructure Development, Streetlight, Transportation, Water, Stormwater, and Wastewater. These funds account for services related to the City's infrastructure.

Infrastructure Funds Revenues

The Infrastructure Development Fund's principal revenues come from charges for services and interfund transfers. The Streetlight Fund's revenues come from a portion of the City's utility license fees which are paid by private electric and natural gas utilities operating within Gresham's city limits. The Transportation Fund's principal sources of revenue are the gasoline tax and maintenance payments from Multnomah County for roads that were transferred to the City's jurisdiction. The Water Fund's revenue comes from water utility customers. The Stormwater Fund revenues come from stormwater fees and related revenues. The Wastewater Fund's revenues are from sewer utility customers and other sources.

Infrastructure Funds Expenditures

The Infrastructure Development Fund's operating costs are for the Development Engineering Program, the Public Works Construction Inspections Program, and the Surveying Program. The Streetlight Fund maintains and operates the City's streetlights. The Transportation Fund provides services for street repair and maintenance, and traffic engineering. The Water Fund operates and maintains the City's drinking water collection and distribution system. The Stormwater Fund maintains the storm water drainage system, detention ponds and the restoration of stream banks. The Wastewater Fund manages the City's wastewater collection system and treatment facilities.

For fiscal year 2023/24, operating expenditures include:

- Infrastructure Development Fund.
 - \$3.8 million operating budget.
 - 1.4% increase compared to last year's budget.
- Streetlight Fund.
 - \$0.6 million operating budget.
 - 3.7% increase compared to last year's budget.
- Transportation Fund.
 - \$12.1 million operating budget.
 - 6.2% increase compared to last year's budget.
- Water Fund.
 - \$15.6 million operating budget.
 - 13.0% increase compared to last year's budget.
- Stormwater Fund.
 - \$10.7 million operating budget.
 - 9.6% increase compared to last year's budget.
- Wastewater Fund.
 - \$18.6 million operating budget.
 - 7.4% increase compared to last year's budget.

Resources and Requirements by Fund

Infrastructure Development Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Intergovernmental	10,910	5,982	-	-	-	-
Charges for Services	1,062,327	984,663	974,200	938,000	-	-
Miscellaneous Income	93,344	72,746	61,600	59,200	-	-
Internal Payments	563,579	506,924	386,000	418,100	-	-
Interfund Transfers	1,921,200	2,074,800	1,599,200	1,700,000	-	-
Beginning Balance	3,378,535	4,111,280	4,108,600	3,946,600	-	-
Total Resources	7,029,894	7,756,395	7,129,600	7,061,900	-	-
Requirements						
Environmental Services	2,880,115	3,226,862	3,771,995	3,825,878	-	-
<i>Operating Total</i>	<i>2,880,115</i>	<i>3,226,862</i>	<i>3,771,995</i>	<i>3,825,878</i>	-	-
Transfers	38,500	-	58,000	66,000	-	-
Contingency	-	-	566,000	574,000	-	-
Unappropriated	4,111,280	4,529,533	2,733,605	2,596,022	-	-
<i>Non-Operating Total</i>	<i>4,149,780</i>	<i>4,529,533</i>	<i>3,357,605</i>	<i>3,236,022</i>	-	-
Total Requirements	7,029,894	7,756,395	7,129,600	7,061,900	-	-

Department Requirements

Infrastructure Development Fund

Environmental Services

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
DES Engineering	1,149,469	1,319,481	1,515,827	1,481,566	-	-
IDF Inspections	773,622	857,442	1,084,440	1,122,480	-	-
IDF Surveying	279,489	309,383	338,979	378,587	-	-
Support Services	677,534	740,556	832,749	843,245	-	-
Environmental Services Total	2,880,115	3,226,862	3,771,995	3,825,878	-	-

Requirements by Category

Personnel Services	2,100,476	2,407,352	2,688,496	2,766,033	-	-
Materials & Services	779,638	819,510	1,039,134	1,054,845	-	-
Capital Outlay	-	-	44,365	5,000	-	-
Environmental Services Total	2,880,115	3,226,862	3,771,995	3,825,878	-	-

Requirements by Type

Infrastructure Development Fund

Environmental Services

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	1,366,068	1,494,721	1,648,805	1,627,936	-	-
Benefits	734,409	912,631	1,039,691	1,138,097	-	-
Prof & Tech Services	84,524	52,672	164,515	170,800	-	-
Property Services	8,142	8,897	8,500	2,400	-	-
Other Services	2,349	5,252	13,250	13,200	-	-
Materials	7,089	12,132	20,120	25,200	-	-
Internal Svc Chrg	677,534	740,556	832,749	843,245	-	-
Capital Outlay	-	-	44,365	5,000	-	-
Environmental Services Total	2,880,115	3,226,862	3,771,995	3,825,878	-	-

Line Item Detail by Department

Infrastructure Development Fund

Environmental Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	1,234,389	1,387,792	1,476,470	1,450,281	-	-
501004 Limited Term	26,737	3,768	90,335	94,876	-	-
501006 Temporary & Seasonal	-	-	15,000	15,019	-	-
501010 Overtime	58,399	46,815	65,000	59,000	-	-
501030 Premium Pay	343	347	2,000	8,760	-	-
501070 Accrued Comp Absence	46,200	56,000	-	-	-	-
Total Personnel	1,366,068	1,494,721	1,648,805	1,627,936	-	-
Benefits						
501101 FICA	100,859	109,845	130,436	125,758	-	-
501102 Tri-Met Tax	10,290	11,364	13,048	13,304	-	-
501110 PERS - Employer	158,038	256,175	285,295	355,425	-	-
501111 PERS - IAP Pickup	79,196	85,867	97,058	96,783	-	-
501112 PERS - Bond	48,625	52,779	59,535	59,364	-	-
501120 Health Insurance	265,452	315,941	366,431	377,068	-	-
501121 Dental Insurance	26,654	28,775	34,456	31,969	-	-
501122 Workers' Compensation	19,276	23,191	23,478	23,827	-	-
501130 Other Benefits	26,018	28,694	29,954	54,599	-	-
Total Benefits	734,409	912,631	1,039,691	1,138,097	-	-
Prof & Tech Services						
502006 Contracted Services	78,966	50,734	158,765	165,000	-	-
502020 Permits & Licenses	5,558	1,938	5,750	5,800	-	-
Total Prof & Tech Services	84,524	52,672	164,515	170,800	-	-
Property Services						
502106 Cell Phone/Wireless Services	7,030	7,932	7,000	900	-	-
502140 Rent/Lease	1,112	965	1,500	1,500	-	-
Total Property Services	8,142	8,897	8,500	2,400	-	-
Other Services						
502204 Printing	-	170	750	700	-	-
502208 Promotion	-	-	500	500	-	-
502212 Dues & Memberships	1,730	1,765	3,000	3,000	-	-
502214 Training & Education	619	3,317	9,000	9,000	-	-
Total Other Services	2,349	5,252	13,250	13,200	-	-
Materials						
502301 Office Supplies	543	2,579	3,300	3,300	-	-
502312 Vehicle Supplies, Parts, Maint	-	300	3,100	3,100	-	-
502314 Minor Equipment & Tools	3,821	7,125	2,620	7,700	-	-
502316 Equip Supplies, Parts, Maint	700	572	2,000	2,000	-	-
502324 First Aid & Safety	-	-	450	400	-	-
502326 PPE & Uniforms	705	912	1,750	1,800	-	-
502360 Books & Publications	63	122	950	1,000	-	-
502361 Postage & Delivery	60	481	300	300	-	-
502363 Computer/Software/Maint	755	-	5,400	5,400	-	-
502364 Employee Recognition	443	42	250	200	-	-
Total Materials	7,089	12,132	20,120	25,200	-	-
Internal Svc Chrg						
502904 ISC - Property Management	86,380	84,185	89,763	85,014	-	-
502906 ISC - Vehicle Maint & Fuel	46,804	46,233	45,863	59,041	-	-
502910 ISC - Legal	49,684	68,388	68,483	75,768	-	-
502916 ISC - City Administration	49,278	65,205	75,919	78,350	-	-
502918 ISC - Financial Services	2,097	58,015	60,450	61,367	-	-

Line Item Detail by Department

Infrastructure Development Fund

Environmental Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
502922 ISC - Information Services	103,547	147,790	182,185	204,559	-	-
502924 ISC - Citywide Services	66,992	82,294	93,237	96,336	-	-
502926 ISC - General Support Services	9,423	10,297	10,366	6,616	-	-
502928 ISC - Community Livability	37,457	41,036	48,374	43,607	-	-
502930 ISC - Liability Management	33,552	39,125	46,861	58,243	-	-
502932 ISC - Community Development	11,427	17,593	39,168	41,975	-	-
502934 ISC - Economic Development	16,513	17,154	-	-	-	-
502950 ISC - Equipment Replacement	150,233	49,094	51,683	12,658	-	-
502952 ISC - Computer Replacement	14,147	14,147	20,397	19,711	-	-
Total Internal Svc Chrg	677,534	740,556	832,749	843,245	-	-
Capital Outlay						
503008 Equipment	-	-	5,130	5,000	-	-
503010 Motor Vehicles	-	-	39,235	-	-	-
Total Capital Outlay	-	-	44,365	5,000	-	-
Environmental Services Total	2,880,115	3,226,862	3,771,995	3,825,878	-	-

Resources and Requirements by Fund

Streetlight Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Intergovernmental	110,053	51,609	62,600	77,500	-	-
Charges for Services	43,614	86,508	-	-	-	-
Utility License Fees	1,327,544	1,431,017	1,376,000	1,512,700	-	-
Miscellaneous Income	60,850	46,896	76,000	65,600	-	-
Interfund Transfers	-	-	-	142,000	-	-
Beginning Balance	4,260,532	4,665,336	5,037,000	4,370,100	-	-
Total Resources	5,802,592	6,281,365	6,551,600	6,167,900	-	-
Requirements						
Environmental Services	444,504	510,220	552,072	572,588	-	-
<i>Operating Total</i>	<i>444,504</i>	<i>510,220</i>	<i>552,072</i>	<i>572,588</i>	-	-
Transfers	692,752	785,637	1,578,200	1,438,000	-	-
Contingency	-	-	98,000	103,000	-	-
Unappropriated	4,665,336	4,985,508	4,323,328	4,054,312	-	-
<i>Non-Operating Total</i>	<i>5,358,087</i>	<i>5,771,145</i>	<i>5,999,528</i>	<i>5,595,312</i>	-	-
Total Requirements	5,802,592	6,281,365	6,551,600	6,167,900	-	-

Department Requirements

Streetlight Fund

Environmental Services

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
DES Operations	393,615	458,159	497,100	507,000	-	-
Support Services	50,889	52,061	54,972	65,588	-	-
Environmental Services Total	444,504	510,220	552,072	572,588	-	-

Requirements by Category

Materials & Services	444,504	510,220	545,485	572,588	-	-
Capital Outlay	-	-	6,587	-	-	-
Environmental Services Total	444,504	510,220	552,072	572,588	-	-

Requirements by Type

Streetlight Fund

Environmental Services

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Prof & Tech Services	397	118,281	135,413	142,000	-	-
Property Services	393,219	339,279	355,100	365,000	-	-
Materials	-	598	-	-	-	-
Internal Svc Chrg	50,889	52,061	54,972	65,588	-	-
Capital Outlay	-	-	6,587	-	-	-
Environmental Services Total	444,504	510,220	552,072	572,588	-	-

Expenditure Information by Fund & Department

Fund: Streetlight
Dept: Environmental Services

FY 2023/24 BUDGET HIGHLIGHTS

Capital Outlay

Equipment	(\$6,587) decrease. Reflects a one-time equipment purchase in fiscal year 2022/23.
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NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Streetlight Fund

Environmental Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Prof & Tech Services						
502006 Contracted Services	397	118,281	135,413	142,000	-	-
Total Prof & Tech Services	397	118,281	135,413	142,000	-	-
Property Services						
502104 Utility Services	296,778	283,358	279,000	285,000	-	-
502124 Infrastructure R & M	96,440	55,346	76,100	80,000	-	-
502140 Rent/Lease	-	575	-	-	-	-
Total Property Services	393,219	339,279	355,100	365,000	-	-
Materials						
502314 Minor Equipment & Tools	-	523	-	-	-	-
502363 Computer/Software/Maint	-	75	-	-	-	-
Total Materials	-	598	-	-	-	-
Internal Svc Chrg						
502910 ISC - Legal	1,341	1,429	1,594	2,509	-	-
502916 ISC - City Administration	9,120	10,281	11,140	13,251	-	-
502918 ISC - Financial Services	9,601	9,147	8,870	10,379	-	-
502924 ISC - Citywide Services	12,399	12,976	13,681	16,293	-	-
502926 ISC - General Support Services	1,744	1,624	1,521	1,119	-	-
502928 ISC - Community Livability	6,933	6,470	7,098	7,375	-	-
502930 ISC - Liability Management	4,580	4,655	5,321	7,563	-	-
502932 ISC - Community Development	2,115	2,774	5,747	7,099	-	-
502934 ISC - Economic Development	3,056	2,705	-	-	-	-
Total Internal Svc Chrg	50,889	52,061	54,972	65,588	-	-
Capital Outlay						
503008 Equipment	-	-	6,587	-	-	-
Total Capital Outlay	-	-	6,587	-	-	-
Environmental Services Total	444,504	510,220	552,072	572,588	-	-

Resources and Requirements by Fund

Transportation Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Intergovernmental	12,769,370	13,781,327	13,997,000	13,860,800	-	-
Charges for Services	350,807	70,649	101,500	61,600	-	-
Utility License Fees	1,609,188	1,487,781	1,557,800	1,711,200	-	-
Miscellaneous Income	443,318	366,131	339,000	297,600	-	-
Internal Payments	2,196,867	1,865,099	1,274,000	996,600	-	-
Interfund Transfers	1,192,886	1,342,819	1,457,600	1,483,800	-	-
Beginning Balance	24,625,750	27,842,556	32,826,800	28,581,600	-	-
Total Resources	43,188,186	46,756,361	51,553,700	46,993,200	-	-
Requirements						
Environmental Services	9,189,803	9,506,036	11,379,138	12,082,864	-	-
<i>Operating Total</i>	<i>9,189,803</i>	<i>9,506,036</i>	<i>11,379,138</i>	<i>12,082,864</i>	-	-
Transfers	6,155,827	4,604,185	26,352,800	19,353,100	-	-
Contingency	-	-	1,707,000	1,812,000	-	-
Unappropriated	27,842,556	32,646,140	12,114,762	13,745,236	-	-
<i>Non-Operating Total</i>	<i>33,998,383</i>	<i>37,250,325</i>	<i>40,174,562</i>	<i>34,910,336</i>	-	-
Total Requirements	43,188,186	46,756,361	51,553,700	46,993,200	-	-

Department Requirements

Transportation Fund

Environmental Services

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
DES Administration	562,145	582,753	655,484	706,644	-	-
DES Operations	3,989,617	4,282,861	5,224,071	5,371,044	-	-
DES Engineering	1,449,590	1,354,951	1,797,049	2,110,535	-	-
Traffic Signals	943,772	925,628	1,041,135	1,165,355	-	-
Support Services	2,244,679	2,359,843	2,661,399	2,729,286	-	-
Environmental Services Total	9,189,803	9,506,036	11,379,138	12,082,864	-	-
Requirements by Category						
Personnel Services	5,509,192	5,617,124	6,752,029	7,437,378	-	-
Materials & Services	3,680,611	3,819,617	4,556,609	4,535,486	-	-
Capital Outlay	-	69,294	70,500	110,000	-	-
Environmental Services Total	9,189,803	9,506,036	11,379,138	12,082,864	-	-

Requirements by Type

Transportation Fund

Environmental Services

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	3,520,189	3,456,286	4,081,746	4,300,306	-	-
Benefits	1,989,003	2,160,838	2,670,283	3,137,072	-	-
Prof & Tech Services	666,883	642,043	911,160	780,400	-	-
Property Services	510,658	503,073	615,200	632,400	-	-
Other Services	9,239	12,991	40,850	46,200	-	-
Materials	249,152	301,667	327,400	346,600	-	-
City Grant & Contrib	-	-	600	600	-	-
Internal Svc Chrg	2,244,679	2,359,843	2,661,399	2,729,286	-	-
Capital Outlay	-	69,294	70,500	110,000	-	-
Environmental Services Total	9,189,803	9,506,036	11,379,138	12,082,864	-	-

Expenditure Information by Fund & Department

Fund: Transportation
Dept: Environmental Services

FY 2023/24 BUDGET HIGHLIGHTS

Personnel Services

Wages/Salaries	\$499,060 increase. Primarily reflects the conversion of positions from LTE to FTE status for the concrete crew. Remaining increase reflects cost of living and other salary adjustments.
Limited Term	(\$336,410) decrease. Reflects the conversion of positions from LTE to FTE status for the concrete crew. Also reflects the completion of the Mast Arm project.
Overtime	\$33,000 increase. Aligns budget with actual expenditures.
Premium Pay	\$52,915 increase. Reflects anticipated expenditures based on budget staffing levels and Collective Bargaining Agreements.

Materials and Services

Contracted Services	(\$131,760) decrease. A temporary cost increase for striping work performed by Multnomah County was in effect during COVID-19 due to alternate service delivery. The reduction reflects a return to normal service delivery. Also reflects the centralization of the lobbying contract in the City Manager's Office budget.
Cell Phone/Wireless Services	(\$36,800) decrease. Reflects the centralization of cell phone purchases and monthly service charges in the Information Technology budget beginning with fiscal year 2023/24.
Rent/Lease	\$14,000 increase. Reflects the move to a larger space for the signals shop.
Training & Education	\$4,000 increase. Primarily reflects increased cost of CDL training fees.
Minor Equipment & Tools	\$8,500 increase. Reflects expenses for new equipment and supplies and increased costs for generators, power tools, and hand tools.
Equip Supplies, Parts, Maint	(\$5,000) decrease. Reflects reduction of outsourced work.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Expenditure Information by Fund & Department

PPE & Uniforms	\$2,800 increase. Reflects anticipated expenditures based on budget staffing levels and Collective Bargaining Agreements.
Pavement Marking	\$15,000 increase. Reflects increase for paint costs and other materials related to lane striping and crosswalk markings.
Capital Outlay	
Equipment	\$39,500 increase. Reflects one-time purchases of plows and sprayers in addition to the carryover of FY 2022/23 budgeted items.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Transportation Fund

Environmental Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	2,839,233	2,793,997	3,208,892	3,707,952	-	-
501004 Limited Term	248,541	257,307	399,354	62,944	-	-
501006 Temporary & Seasonal	211,354	206,213	340,000	309,995	-	-
501010 Overtime	65,723	55,860	61,000	94,000	-	-
501030 Premium Pay	75,638	74,910	72,500	125,415	-	-
501070 Accrued Comp Absence	79,700	68,000	-	-	-	-
Total Personnel	3,520,189	3,456,286	4,081,746	4,300,306	-	-
Benefits						
501101 FICA	261,640	257,768	318,736	330,558	-	-
501102 Tri-Met Tax	26,831	26,797	32,301	35,052	-	-
501110 PERS - Employer	365,014	549,875	646,830	877,136	-	-
501111 PERS - IAP Pickup	189,760	182,789	222,099	239,427	-	-
501112 PERS - Bond	123,384	113,724	136,233	146,271	-	-
501120 Health Insurance	741,402	742,455	990,170	1,089,079	-	-
501121 Dental Insurance	73,235	70,037	89,723	95,310	-	-
501122 Workers' Compensation	141,832	152,371	158,013	183,746	-	-
501130 Other Benefits	65,905	65,023	76,178	140,493	-	-
Total Benefits	1,989,003	2,160,838	2,670,283	3,137,072	-	-
Prof & Tech Services						
502006 Contracted Services	652,547	637,742	906,260	774,500	-	-
502008 Med & Psych	3,365	2,733	2,000	3,000	-	-
502020 Permits & Licenses	10,972	1,568	2,900	2,900	-	-
Total Prof & Tech Services	666,883	642,043	911,160	780,400	-	-
Property Services						
502104 Utility Services	55,938	56,222	61,800	61,800	-	-
502106 Cell Phone/Wireless Services	44,872	32,961	46,000	9,200	-	-
502124 Infrastructure R & M	355,948	358,732	444,200	484,200	-	-
502140 Rent/Lease	53,899	55,157	63,200	77,200	-	-
Total Property Services	510,658	503,073	615,200	632,400	-	-
Other Services						
502204 Printing	303	1,125	1,600	1,600	-	-
502208 Promotion	670	45	1,850	1,900	-	-
502212 Dues & Memberships	2,968	4,293	5,300	5,300	-	-
502214 Training & Education	4,542	4,748	25,000	29,000	-	-
502215 Travel Expenses	32	1,153	2,100	4,100	-	-
502216 Meals	724	1,628	5,000	4,300	-	-
Total Other Services	9,239	12,991	40,850	46,200	-	-
Materials						
502301 Office Supplies	2,316	3,337	8,250	8,300	-	-
502310 Gas, Oil, Lube	2,786	2,144	4,650	4,700	-	-
502312 Vehicle Supplies, Parts, Maint	11,171	9,101	13,000	13,000	-	-
502314 Minor Equipment & Tools	22,602	38,423	39,200	47,700	-	-
502316 Equip Supplies, Parts, Maint	10,835	17,627	34,100	29,100	-	-
502324 First Aid & Safety	141	1,859	900	1,100	-	-
502325 Other Supplies	58	686	2,850	2,800	-	-
502326 PPE & Uniforms	11,051	13,831	16,400	19,200	-	-
502340 Pavement Marking	31,079	113,001	70,500	85,500	-	-
502341 Signs	126,355	81,780	90,000	90,000	-	-
502360 Books & Publications	388	224	1,450	1,200	-	-
502361 Postage & Delivery	3,101	1,712	2,600	2,200	-	-
502363 Computer/Software/Maint	26,297	17,272	42,500	40,500	-	-

Line Item Detail by Department

Transportation Fund						
Environmental Services						
Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
502364 Employee Recognition	973	670	1,000	1,300	-	-
Total Materials	249,152	301,667	327,400	346,600	-	-
City Grant & Contrib						
502408 Incentive Programs	-	-	600	600	-	-
Total City Grant & Contrib	-	-	600	600	-	-
Internal Svc Chrg						
502904 ISC - Property Management	239,085	230,664	246,837	239,642	-	-
502906 ISC - Vehicle Maint & Fuel	318,469	299,551	422,516	419,698	-	-
502910 ISC - Legal	98,093	123,847	162,027	182,384	-	-
502916 ISC - City Administration	157,507	204,800	229,581	232,384	-	-
502918 ISC - Financial Services	58,208	182,216	182,803	182,014	-	-
502922 ISC - Information Services	250,892	366,622	450,140	543,219	-	-
502924 ISC - Citywide Services	214,128	258,476	281,951	285,732	-	-
502926 ISC - General Support Services	30,119	32,342	31,348	19,624	-	-
502928 ISC - Community Livability	79,017	85,066	-	-	-	-
502930 ISC - Liability Management	115,337	132,129	159,341	196,710	-	-
502950 ISC - Equipment Replacement	651,945	412,251	448,893	383,466	-	-
502952 ISC - Computer Replacement	31,879	31,879	45,962	44,413	-	-
Total Internal Svc Chrg	2,244,679	2,359,843	2,661,399	2,729,286	-	-
Capital Outlay						
503008 Equipment	-	69,294	70,500	110,000	-	-
Total Capital Outlay	-	69,294	70,500	110,000	-	-
Environmental Services Total	9,189,803	9,506,036	11,379,138	12,082,864	-	-

Resources and Requirements by Fund

Water Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Intergovernmental	164,477	130,353	95,000	125,000	-	-
Charges for Services	16,275,162	17,020,209	17,986,600	19,642,900	-	-
Miscellaneous Income	591,028	371,590	535,800	559,600	-	-
Internal Payments	952,871	841,169	1,153,000	2,567,800	-	-
Interfund Transfers	837,706	1,089,933	486,500	669,400	-	-
Beginning Balance	26,589,481	31,454,016	33,168,300	37,027,700	-	-
Total Resources	45,410,724	50,907,270	53,425,200	60,592,400	-	-
Requirements						
Environmental Services	11,694,721	11,945,067	13,834,876	15,637,229	-	-
<i>Operating Total</i>	<i>11,694,721</i>	<i>11,945,067</i>	<i>13,834,876</i>	<i>15,637,229</i>	-	-
Transfers	2,261,988	3,886,280	5,624,800	5,601,700	-	-
Contingency	-	-	2,075,000	2,346,000	-	-
Unappropriated	31,454,016	35,075,923	31,890,524	37,007,471	-	-
<i>Non-Operating Total</i>	<i>33,716,004</i>	<i>38,962,203</i>	<i>39,590,324</i>	<i>44,955,171</i>	-	-
Total Requirements	45,410,724	50,907,270	53,425,200	60,592,400	-	-

Department Requirements

Water Fund

Environmental Services

Requirements by Division	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
DES Administration	560,291	590,252	642,479	774,686	-	-
DES Operations	8,110,479	8,109,783	9,332,957	10,778,945	-	-
DES Engineering	475,903	540,523	863,068	875,007	-	-
Support Services	2,548,048	2,704,510	2,996,372	3,208,591	-	-
Environmental Services Total	11,694,721	11,945,067	13,834,876	15,637,229	-	-

Requirements by Category

Personnel Services	3,307,060	3,418,632	4,175,744	5,106,338	-	-
Materials & Services	8,373,271	8,522,413	9,634,132	10,505,891	-	-
Capital Outlay	14,389	4,023	25,000	25,000	-	-
Environmental Services Total	11,694,721	11,945,067	13,834,876	15,637,229	-	-

Requirements by Type

Water Fund

Environmental Services

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	2,036,366	2,055,582	2,471,237	2,938,952	-	-
Benefits	1,270,695	1,363,050	1,704,507	2,167,386	-	-
Prof & Tech Services	153,875	127,684	235,710	218,100	-	-
Property Services	641,347	682,565	858,100	790,800	-	-
Other Services	55,656	62,066	105,050	116,600	-	-
Materials	3,367,839	3,245,848	3,579,900	4,130,400	-	-
City Grant & Contrib	11,000	55,700	79,000	81,000	-	-
Internal Payments	1,595,506	1,644,040	1,780,000	1,960,400	-	-
Internal Svc Chrg	2,548,048	2,704,510	2,996,372	3,208,591	-	-
Capital Outlay	14,389	4,023	25,000	25,000	-	-
Environmental Services Total	11,694,721	11,945,067	13,834,876	15,637,229	-	-

Expenditure Information by Fund & Department

Fund: Water
Dept: Environmental Services

FY 2023/24 BUDGET HIGHLIGHTS

Personnel Services

Wages/Salaries	\$343,711 increase. Reflects the addition of two new positions related to the Wellfield Protection area and water operations staffing. Remaining increase reflects cost of living and other salary adjustments.
Temporary & Seasonal	\$70,193 increase. Reflects anticipated need for temporary seasonal staffing to meet workload.
Premium Pay	\$53,811 increase. Reflects anticipated expenditures based on budget staffing levels and Collective Bargaining Agreements.

Materials and Services

Contracted Services	(\$34,260) decrease. Reflects the centralization of the lobbying contract in the City Manager's Office budget.
Permits & Licenses	\$16,650 increase. Reflects fees related to water meter monitoring.
Cell Phone/Wireless Services	(\$67,300) decrease. Reflects the centralization of cell phone purchases and monthly service charges in the Information Technology budget beginning with fiscal year 2023/24.
Training & Education	\$11,000 increase. Reflects increased cost of CDL training fees.
Vehicle Supplies, Parts, Maint	(\$2,500) decrease. Aligns budget with actual expenditures.
Equip Supplies, Parts, Maint	(\$2,500) decrease. Aligns budget with actual expenditures.
Water Purchase	\$621,000 increase. Reflects price increase for wholesale water purchase from the City of Portland.
Computer/Software/Maintenance	(\$63,000) decrease. Fiscal year 2022/23 included a periodic payment for software license that renews every three years.
Utility License	\$182,400 increase. Reflects anticipated expenditures based on revenue projections.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Water Fund

Environmental Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	1,914,640	1,912,652	2,315,917	2,659,628	-	-
501004 Limited Term	9,306	-	-	-	-	-
501006 Temporary & Seasonal	10,708	35,841	60,000	130,193	-	-
501010 Overtime	13,000	11,047	38,000	38,000	-	-
501030 Premium Pay	46,011	51,742	57,320	111,131	-	-
501070 Accrued Comp Absence	42,700	44,300	-	-	-	-
Total Personnel	2,036,366	2,055,582	2,471,237	2,938,952	-	-
Benefits						
501101 FICA	151,617	152,233	194,842	226,022	-	-
501102 Tri-Met Tax	15,544	15,888	19,563	24,004	-	-
501110 PERS - Employer	254,993	358,345	427,533	638,250	-	-
501111 PERS - IAP Pickup	117,752	116,071	143,222	168,543	-	-
501112 PERS - Bond	73,167	71,534	87,852	102,794	-	-
501120 Health Insurance	499,934	490,923	646,033	732,204	-	-
501121 Dental Insurance	48,389	46,736	58,417	64,253	-	-
501122 Workers' Compensation	69,458	70,313	78,943	111,193	-	-
501130 Other Benefits	39,841	41,005	48,102	100,123	-	-
Total Benefits	1,270,695	1,363,050	1,704,507	2,167,386	-	-
Prof & Tech Services						
502006 Contracted Services	122,227	97,669	219,760	185,500	-	-
502008 Med & Psych	1,583	1,264	2,000	2,000	-	-
502020 Permits & Licenses	30,065	28,751	13,950	30,600	-	-
Total Prof & Tech Services	153,875	127,684	235,710	218,100	-	-
Property Services						
502104 Utility Services	134,844	148,028	177,500	177,500	-	-
502106 Cell Phone/Wireless Services	65,861	62,425	74,900	7,600	-	-
502124 Infrastructure R & M	435,867	468,151	597,500	597,500	-	-
502140 Rent/Lease	4,775	3,961	8,200	8,200	-	-
Total Property Services	641,347	682,565	858,100	790,800	-	-
Other Services						
502204 Printing	323	256	5,500	5,500	-	-
502208 Promotion	644	5,260	4,900	5,900	-	-
502212 Dues & Memberships	50,956	46,092	56,800	56,800	-	-
502214 Training & Education	3,154	8,188	29,500	40,500	-	-
502215 Travel Expenses	-	1,188	2,850	3,900	-	-
502216 Meals	579	1,081	5,500	4,000	-	-
Total Other Services	55,656	62,066	105,050	116,600	-	-
Materials						
502301 Office Supplies	4,186	4,950	7,650	7,600	-	-
502310 Gas, Oil, Lube	1,007	392	2,000	2,000	-	-
502312 Vehicle Supplies, Parts, Maint	5,525	2,423	14,000	11,500	-	-
502314 Minor Equipment & Tools	17,966	18,358	46,000	42,500	-	-
502316 Equip Supplies, Parts, Maint	2,283	4,497	18,200	15,700	-	-
502324 First Aid & Safety	756	1,177	500	1,000	-	-
502325 Other Supplies	12,171	7,033	20,000	20,000	-	-
502326 PPE & Uniforms	4,658	4,673	11,000	11,000	-	-
502340 Pavement Marking	44	88	-	-	-	-
502341 Signs	-	4,097	500	500	-	-
502342 Water Purchase	3,252,394	3,111,344	3,283,500	3,904,500	-	-
502360 Books & Publications	152	47	2,000	2,000	-	-
502361 Postage & Delivery	5,125	1,820	4,250	4,800	-	-

Line Item Detail by Department

Water Fund

Environmental Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
502363 Computer/Software/Maint	60,693	84,644	169,100	106,100	-	-
502364 Employee Recognition	879	307	1,200	1,200	-	-
Total Materials	3,367,839	3,245,848	3,579,900	4,130,400	-	-
City Grant & Contrib						
502408 Incentive Programs	11,000	55,700	79,000	81,000	-	-
Total City Grant & Contrib	11,000	55,700	79,000	81,000	-	-
Internal Payments						
502810 Internal Professional Services	10	282	3,000	1,000	-	-
502820 Utility License	1,595,496	1,643,758	1,777,000	1,959,400	-	-
Total Internal Payments	1,595,506	1,644,040	1,780,000	1,960,400	-	-
Internal Svc Chrg						
502904 ISC - Property Management	218,132	210,176	220,526	216,427	-	-
502906 ISC - Vehicle Maint & Fuel	146,286	154,849	173,426	186,625	-	-
502910 ISC - Legal	47,123	47,336	59,534	85,221	-	-
502916 ISC - City Administration	170,293	219,595	250,116	256,963	-	-
502918 ISC - Financial Services	66,578	195,379	199,154	201,265	-	-
502920 ISC - Utility Billing	647,307	611,156	659,614	684,100	-	-
502922 ISC - Information Services	176,091	293,995	362,493	442,732	-	-
502924 ISC - Citywide Services	231,510	277,148	307,170	315,953	-	-
502926 ISC - General Support Services	32,564	34,678	34,152	21,700	-	-
502928 ISC - Community Livability	129,442	138,199	159,369	143,016	-	-
502930 ISC - Liability Management	147,202	171,744	209,466	265,212	-	-
502932 ISC - Community Development	39,491	59,250	129,039	137,664	-	-
502934 ISC - Economic Development	57,067	57,770	-	-	-	-
502950 ISC - Equipment Replacement	418,176	212,449	202,344	222,753	-	-
502952 ISC - Computer Replacement	20,786	20,786	29,969	28,960	-	-
Total Internal Svc Chrg	2,548,048	2,704,510	2,996,372	3,208,591	-	-
Capital Outlay						
503008 Equipment	14,389	4,023	25,000	25,000	-	-
Total Capital Outlay	14,389	4,023	25,000	25,000	-	-
Environmental Services Total	11,694,721	11,945,067	13,834,876	15,637,229	-	-

Resources and Requirements by Fund

Stormwater Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Intergovernmental	42,586	1,328	-	-	-	-
Charges for Services	10,631,460	11,498,365	12,458,000	13,646,800	-	-
Miscellaneous Income	245,857	167,560	214,740	195,100	-	-
Internal Payments	557,109	420,626	617,000	389,900	-	-
Interfund Transfers	213,592	198,185	242,800	230,000	-	-
Beginning Balance	14,494,733	14,478,163	14,461,000	13,012,400	-	-
Total Resources	26,185,337	26,764,226	27,993,540	27,474,200	-	-
Requirements						
Environmental Services	7,501,112	7,893,677	9,796,521	10,738,059	-	-
<i>Operating Total</i>	<i>7,501,112</i>	<i>7,893,677</i>	<i>9,796,521</i>	<i>10,738,059</i>	-	-
Transfers	4,206,062	4,218,489	5,590,995	5,128,100	-	-
Contingency	-	-	1,472,000	1,611,000	-	-
Unappropriated	14,478,163	14,652,060	11,134,024	9,997,041	-	-
<i>Non-Operating Total</i>	<i>18,684,225</i>	<i>18,870,549</i>	<i>18,197,019</i>	<i>16,736,141</i>	-	-
Total Requirements	26,185,337	26,764,226	27,993,540	27,474,200	-	-

Department Requirements

Stormwater Fund

Environmental Services

Requirements by Division	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
DES Administration	529,895	565,212	616,326	772,144	-	-
DES Operations	2,975,391	3,028,429	4,191,543	4,492,025	-	-
DES Engineering	527,436	450,091	693,600	688,399	-	-
Natural Resources	524,429	576,738	696,606	819,780	-	-
Water Quality	958,420	1,068,384	1,128,559	1,222,481	-	-
Support Services	1,985,542	2,204,823	2,469,887	2,743,230	-	-
Environmental Services Total	7,501,112	7,893,677	9,796,521	10,738,059	-	-

Requirements by Category	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel Services	3,315,447	3,286,079	4,314,724	5,056,029	-	-
Materials & Services	4,173,615	4,577,279	5,372,297	5,597,030	-	-
Capital Outlay	12,050	30,320	109,500	85,000	-	-
Environmental Services Total	7,501,112	7,893,677	9,796,521	10,738,059	-	-

Requirements by Type

Stormwater Fund

Environmental Services

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	2,151,130	2,036,257	2,584,092	2,857,683	-	-
Benefits	1,164,317	1,249,822	1,730,632	2,198,346	-	-
Prof & Tech Services	724,482	748,772	1,026,260	920,800	-	-
Property Services	101,649	116,133	183,450	164,900	-	-
Other Services	19,432	42,959	72,300	60,700	-	-
Materials	132,310	125,300	209,000	162,700	-	-
City Grant & Contrib	152,039	198,969	172,400	186,400	-	-
Internal Payments	1,058,162	1,140,323	1,239,000	1,358,300	-	-
Internal Svc Chrg	1,985,542	2,204,823	2,469,887	2,743,230	-	-
Capital Outlay	12,050	30,320	109,500	85,000	-	-
Environmental Services Total	7,501,112	7,893,677	9,796,521	10,738,059	-	-

Expenditure Information by Fund & Department

Fund: Stormwater
Dept: Environmental Services

FY 2023/24 BUDGET HIGHLIGHTS

Personnel Services

Wages/Salaries	\$235,250 increase. Reflects the addition of two new positions related to stormwater operations. Remaining increase reflects cost of living and other salary adjustments.
Overtime	\$8,500 increase. Increase based on FY 2022/23 overtime projections.
Premium Pay	\$23,862 increase. Reflects anticipated expenditures based on budget staffing levels and Collective Bargaining Agreements.

Materials and Services

Contracted Services	(\$107,760) decrease. Reduced due to the completion of the Local Street Reconstruction project and work being centralized with the addition of new projects. Also reflects the centralization of the lobbying contract in the City Manager's Office budget.
Cell Phone/Wireless Services	(\$21,550) decrease. Reflects the centralization of cell phone purchases and monthly service charges in the Information Technology budget beginning with FY 2023/24.
Infrastructure R & M	\$9,000 increase. Reflects a shift from Minor Equipment & Tools offset in a reduction for one-time expenditures in fiscal year 2022/23 for equipment repairs.
Rent/Lease	(\$6,000) decrease. Reflects reduced anticipated rentals of equipment.
Promotion	(\$7,700) decrease. Aligns budget with actual expenditures.
Minor Equipment & Tools	(\$35,250) decrease. Reflects a shift to Infrastructure R&M line item.
PPE & Uniforms	\$3,550 increase. Reflects anticipated expenditures based on budget staffing levels and Collective Bargaining Agreements.
Computer/Software/Maintenance	(\$14,950) decrease. Fiscal year 2022/23 included a periodic payment for software license that renews every three years.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Expenditure Information by Fund & Department

Capital Outlay

Equipment	\$5,500 increase. FY 2023/24 includes a variable message sign purchase equipment for pipe inspection and storm drain maintenance.
Motor Vehicles	(\$30,000) decrease. FY 2023/24 includes a truck for vegetation maintenance.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Stormwater Fund

Environmental Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	1,907,708	1,913,533	2,310,202	2,545,452	-	-
501004 Limited Term	74,818	-	113,880	119,712	-	-
501006 Temporary & Seasonal	68,043	47,182	103,650	103,797	-	-
501010 Overtime	17,735	13,005	17,500	26,000	-	-
501030 Premium Pay	24,626	27,437	38,860	62,722	-	-
501070 Accrued Comp Absence	58,200	35,100	-	-	-	-
Total Personnel	2,151,130	2,036,257	2,584,092	2,857,683	-	-
Benefits						
501101 FICA	159,196	156,105	204,701	219,559	-	-
501102 Tri-Met Tax	16,318	16,245	20,552	23,316	-	-
501110 PERS - Employer	226,423	327,577	419,860	592,829	-	-
501111 PERS - IAP Pickup	119,777	112,295	148,049	165,258	-	-
501112 PERS - Bond	75,928	70,295	90,821	100,783	-	-
501120 Health Insurance	420,376	426,746	652,457	804,781	-	-
501121 Dental Insurance	41,259	39,705	57,558	92,303	-	-
501122 Workers' Compensation	64,942	61,408	86,477	97,139	-	-
501130 Other Benefits	40,099	39,446	50,157	102,378	-	-
Total Benefits	1,164,317	1,249,822	1,730,632	2,198,346	-	-
Prof & Tech Services						
502006 Contracted Services	697,878	719,001	1,002,460	894,700	-	-
502008 Med & Psych	1,600	1,233	1,700	1,700	-	-
502020 Permits & Licenses	25,004	28,538	22,100	24,400	-	-
Total Prof & Tech Services	724,482	748,772	1,026,260	920,800	-	-
Property Services						
502104 Utility Services	6,572	6,805	7,500	7,500	-	-
502106 Cell Phone/Wireless Services	30,182	28,010	27,550	6,000	-	-
502124 Infrastructure R & M	48,055	64,332	123,500	132,500	-	-
502140 Rent/Lease	16,841	16,986	24,900	18,900	-	-
Total Property Services	101,649	116,133	183,450	164,900	-	-
Other Services						
502204 Printing	2,171	2,463	4,100	5,300	-	-
502208 Promotion	5,134	13,119	24,400	16,700	-	-
502212 Dues & Memberships	4,039	5,579	6,600	4,200	-	-
502214 Training & Education	5,899	18,732	25,250	24,800	-	-
502215 Travel Expenses	-	898	9,300	7,300	-	-
502216 Meals	2,189	2,167	2,650	2,400	-	-
Total Other Services	19,432	42,959	72,300	60,700	-	-
Materials						
502301 Office Supplies	1,640	3,076	5,600	5,100	-	-
502310 Gas, Oil, Lube	881	900	800	1,300	-	-
502312 Vehicle Supplies, Parts, Maint	10,552	5,885	10,000	10,000	-	-
502314 Minor Equipment & Tools	46,160	46,124	61,450	26,200	-	-
502316 Equip Supplies, Parts, Maint	3,025	15,176	12,700	12,700	-	-
502324 First Aid & Safety	88	1,658	500	500	-	-
502325 Other Supplies	30,845	19,685	42,000	42,000	-	-
502326 PPE & Uniforms	5,509	9,346	12,750	16,300	-	-
502340 Pavement Marking	1,368	1,553	2,000	2,000	-	-
502341 Signs	3,967	1,662	4,500	4,500	-	-
502360 Books & Publications	429	966	1,700	1,800	-	-
502361 Postage & Delivery	3,119	1,709	4,200	4,200	-	-
502363 Computer/Software/Maint	24,494	17,387	49,950	35,000	-	-

Line Item Detail by Department

Stormwater Fund						
Environmental Services						
Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
502364 Employee Recognition	233	172	850	1,100	-	-
Total Materials	132,310	125,300	209,000	162,700	-	-
City Grant & Contrib						
502408 Incentive Programs	1,539	425	5,400	5,400	-	-
502410 Contributions/City Match	150,500	198,544	167,000	181,000	-	-
Total City Grant & Contrib	152,039	198,969	172,400	186,400	-	-
Internal Payments						
502810 Internal Professional Services	2,446	4,293	-	-	-	-
502820 Utility License	1,055,716	1,136,029	1,239,000	1,358,300	-	-
Total Internal Payments	1,058,162	1,140,323	1,239,000	1,358,300	-	-
Internal Svc Chrg						
502904 ISC - Property Management	227,437	214,399	226,115	225,018	-	-
502906 ISC - Vehicle Maint & Fuel	126,939	131,696	152,322	171,567	-	-
502910 ISC - Legal	30,139	38,042	45,624	59,388	-	-
502916 ISC - City Administration	105,252	141,815	170,597	173,863	-	-
502918 ISC - Financial Services	24,000	126,176	135,837	136,178	-	-
502920 ISC - Utility Billing	486,628	459,450	495,880	514,288	-	-
502922 ISC - Information Services	197,011	288,705	334,722	413,749	-	-
502924 ISC - Citywide Services	143,088	178,983	209,512	213,777	-	-
502926 ISC - General Support Services	20,127	22,395	23,294	14,682	-	-
502928 ISC - Community Livability	80,004	89,249	108,701	96,766	-	-
502930 ISC - Liability Management	76,765	90,368	115,932	144,167	-	-
502932 ISC - Community Development	24,408	38,264	88,014	93,144	-	-
502934 ISC - Economic Development	35,271	37,308	-	-	-	-
502950 ISC - Equipment Replacement	384,007	323,506	328,060	452,554	-	-
502952 ISC - Computer Replacement	24,467	24,467	35,277	34,089	-	-
Total Internal Svc Chrg	1,985,542	2,204,823	2,469,887	2,743,230	-	-
Capital Outlay						
503008 Equipment	12,050	30,320	19,500	25,000	-	-
503010 Motor Vehicles	-	-	90,000	60,000	-	-
Total Capital Outlay	12,050	30,320	109,500	85,000	-	-
Environmental Services Total	7,501,112	7,893,677	9,796,521	10,738,059	-	-

Resources and Requirements by Fund

Wastewater Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Licenses & Permits	6,132	37,054	4,000	14,300	-	-
Intergovernmental	463,746	426,366	438,300	180,300	-	-
Charges for Services	19,966,140	20,856,611	22,109,500	23,709,000	-	-
Miscellaneous Income	533,907	369,693	342,400	385,500	-	-
Internal Payments	557,601	741,745	838,000	1,066,700	-	-
Interfund Transfers	453,444	910,272	232,800	425,000	-	-
Beginning Balance	31,485,647	27,857,991	22,420,000	25,703,000	-	-
Total Resources	53,466,615	51,199,732	46,385,000	51,483,800	-	-
Requirements						
Environmental Services	13,725,295	14,109,639	17,293,510	18,576,497	-	-
<i>Operating Total</i>	<i>13,725,295</i>	<i>14,109,639</i>	<i>17,293,510</i>	<i>18,576,497</i>	-	-
Debt Service	125,236	-	-	-	-	-
Transfers	11,758,094	12,437,060	5,664,806	14,922,100	-	-
Contingency	-	-	2,595,000	2,786,000	-	-
Unappropriated	27,857,991	24,653,033	20,831,684	15,199,203	-	-
<i>Non-Operating Total</i>	<i>39,741,321</i>	<i>37,090,093</i>	<i>29,091,490</i>	<i>32,907,303</i>	-	-
Total Requirements	53,466,615	51,199,732	46,385,000	51,483,800	-	-

Department Requirements

Wastewater Fund

Environmental Services

Requirements by Division	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
DES Administration	562,503	585,502	647,612	732,797	-	-
DES Operations	4,001,429	4,235,355	4,832,990	5,266,972	-	-
DES Engineering	536,828	395,162	846,144	857,566	-	-
Wastewater Treatment Plant	4,824,939	4,866,990	6,456,274	6,970,179	-	-
Support Services	3,799,595	4,026,630	4,510,490	4,748,983	-	-
Environmental Services Total	13,725,295	14,109,639	17,293,510	18,576,497	-	-

Requirements by Category

Personnel Services	3,250,519	3,490,255	4,551,219	5,027,214	-	-
Materials & Services	10,205,448	10,614,634	12,662,291	13,469,283	-	-
Capital Outlay	269,328	4,750	80,000	80,000	-	-
Environmental Services Total	13,725,295	14,109,639	17,293,510	18,576,497	-	-

Requirements by Type

Wastewater Fund

Environmental Services

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	1,996,481	2,088,408	2,674,976	2,851,279	-	-
Benefits	1,254,038	1,401,847	1,876,243	2,175,935	-	-
Prof & Tech Services	4,091,073	4,138,502	5,320,436	5,794,000	-	-
Property Services	133,626	135,890	221,750	191,900	-	-
Other Services	39,461	42,212	89,950	110,250	-	-
Materials	181,932	232,837	308,665	349,050	-	-
City Grant & Contrib	-	-	32,000	32,000	-	-
Internal Payments	1,959,761	2,038,562	2,179,000	2,243,100	-	-
Internal Svc Chrg	3,799,595	4,026,630	4,510,490	4,748,983	-	-
Capital Outlay	269,328	4,750	80,000	80,000	-	-
Environmental Services Total	13,725,295	14,109,639	17,293,510	18,576,497	-	-

Expenditure Information by Fund & Department

Fund: Wastewater
Dept: Environmental Services

FY 2023/24 BUDGET HIGHLIGHTS

Personnel Services

Overtime	\$3,000 increase. Reflect allowance for operational needs as workload and projects require.
Premium Pay	\$16,937 increase. Reflects anticipated expenditures based on budget staffing levels and Collective Bargaining Agreements.

Materials and Services

Permits & Licenses	\$45,050 increase. Reflects NPDES permit costs. Also reflects increase property taxes on property previously leased to a user eligible for farm deferrals.
Cell Phone/Wireless Services	(\$31,350) decrease. Reflects the centralization of cell phone purchases and monthly service charges in the Information Technology budget beginning with fiscal year 2023/24.
Training & Education	\$7,600 increase. Primarily reflects increased CDL training fees.
Travel Expenses	\$10,850 increase. Reflects anticipated travel costs related to budgeted training.
PPE & Uniforms	\$3,050 increase. Reflects anticipated expenditures based on budgeted staffing levels and Collective Bargaining Agreements.
Computer/Software/Maintenance	\$36,935 increase. Reflects anticipated increases for software.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Wastewater Fund

Environmental Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	1,860,753	1,920,363	2,549,955	2,711,312	-	-
501004 Limited Term	45,244	-	-	-	-	-
501006 Temporary & Seasonal	29,078	47,897	80,000	75,009	-	-
501010 Overtime	6,873	3,465	10,000	13,000	-	-
501030 Premium Pay	29,133	32,584	35,021	51,958	-	-
501070 Accrued Comp Absence	25,400	84,100	-	-	-	-
Total Personnel	1,996,481	2,088,408	2,674,976	2,851,279	-	-
Benefits						
501101 FICA	151,388	152,138	212,189	219,072	-	-
501102 Tri-Met Tax	15,556	15,838	21,247	23,267	-	-
501110 PERS - Employer	263,659	357,729	464,789	629,418	-	-
501111 PERS - IAP Pickup	114,219	113,789	154,640	166,598	-	-
501112 PERS - Bond	72,883	70,133	94,853	101,603	-	-
501120 Health Insurance	477,920	526,502	724,488	774,918	-	-
501121 Dental Insurance	47,693	51,975	67,289	67,454	-	-
501122 Workers' Compensation	70,769	71,536	83,900	97,512	-	-
501130 Other Benefits	39,951	42,208	52,848	96,093	-	-
Total Benefits	1,254,038	1,401,847	1,876,243	2,175,935	-	-
Prof & Tech Services						
502006 Contracted Services	4,011,262	4,055,328	5,220,986	5,649,500	-	-
502008 Med & Psych	1,718	837	1,500	1,500	-	-
502020 Permits & Licenses	78,094	82,336	97,950	143,000	-	-
Total Prof & Tech Services	4,091,073	4,138,502	5,320,436	5,794,000	-	-
Property Services						
502104 Utility Services	12,521	13,731	38,300	38,300	-	-
502106 Cell Phone/Wireless Services	31,552	27,172	45,750	14,400	-	-
502124 Infrastructure R & M	82,652	86,770	126,500	126,500	-	-
502140 Rent/Lease	6,901	8,217	11,200	12,700	-	-
Total Property Services	133,626	135,890	221,750	191,900	-	-
Other Services						
502204 Printing	303	487	2,450	2,400	-	-
502208 Promotion	484	514	2,750	2,800	-	-
502212 Dues & Memberships	28,652	28,751	37,400	40,150	-	-
502214 Training & Education	9,116	6,599	34,700	42,300	-	-
502215 Travel Expenses	-	4,985	7,450	18,300	-	-
502216 Meals	906	877	5,200	4,300	-	-
Total Other Services	39,461	42,212	89,950	110,250	-	-
Materials						
502301 Office Supplies	2,794	2,042	9,250	8,250	-	-
502310 Gas, Oil, Lube	292	328	1,000	1,000	-	-
502312 Vehicle Supplies, Parts, Maint	13,563	3,725	25,500	25,500	-	-
502314 Minor Equipment & Tools	45,189	48,926	54,250	54,200	-	-
502316 Equip Supplies, Parts, Maint	27,176	21,913	32,300	32,300	-	-
502324 First Aid & Safety	160	1,526	750	800	-	-
502325 Other Supplies	19,485	44,469	17,000	17,000	-	-
502326 PPE & Uniforms	12,606	18,654	15,250	18,300	-	-
502340 Pavement Marking	1,013	979	1,000	2,500	-	-
502341 Signs	-	-	2,000	2,000	-	-
502360 Books & Publications	527	117	1,500	1,400	-	-
502361 Postage & Delivery	5,099	2,455	6,100	5,900	-	-
502363 Computer/Software/Maint	53,070	87,455	142,065	179,000	-	-

Line Item Detail by Department

Wastewater Fund

Environmental Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
502364 Employee Recognition	958	250	700	900	-	-
Total Materials	181,932	232,837	308,665	349,050	-	-
City Grant & Contrib						
502408 Incentive Programs	-	-	32,000	32,000	-	-
Total City Grant & Contrib	-	-	32,000	32,000	-	-
Internal Payments						
502810 Internal Professional Services	3,147	-	3,000	3,000	-	-
502820 Utility License	1,956,614	2,038,562	2,176,000	2,240,100	-	-
Total Internal Payments	1,959,761	2,038,562	2,179,000	2,243,100	-	-
Internal Svc Chrg						
502904 ISC - Property Management	236,897	232,321	241,598	241,775	-	-
502906 ISC - Vehicle Maint & Fuel	207,991	171,312	191,639	198,249	-	-
502910 ISC - Legal	126,422	133,266	109,763	139,643	-	-
502916 ISC - City Administration	190,442	269,013	321,724	310,405	-	-
502918 ISC - Financial Services	70,965	239,348	256,172	243,124	-	-
502920 ISC - Utility Billing	1,161,480	1,096,613	1,183,563	1,227,499	-	-
502922 ISC - Information Services	251,980	368,363	443,289	526,127	-	-
502924 ISC - Citywide Services	258,902	339,518	395,113	381,665	-	-
502926 ISC - General Support Services	36,418	42,483	43,930	26,213	-	-
502928 ISC - Community Livability	144,759	169,300	204,996	172,760	-	-
502930 ISC - Liability Management	274,693	334,852	418,074	510,757	-	-
502932 ISC - Community Development	44,163	72,584	165,982	166,295	-	-
502934 ISC - Economic Development	63,819	70,770	-	-	-	-
502950 ISC - Equipment Replacement	697,047	453,269	486,177	557,633	-	-
502952 ISC - Computer Replacement	33,618	33,618	48,470	46,838	-	-
Total Internal Svc Chrg	3,799,595	4,026,630	4,510,490	4,748,983	-	-
Capital Outlay						
503008 Equipment	68,048	4,750	80,000	80,000	-	-
503010 Motor Vehicles	201,280	-	-	-	-	-
Total Capital Outlay	269,328	4,750	80,000	80,000	-	-
Environmental Services Total	13,725,295	14,109,639	17,293,510	18,576,497	-	-

Central Support Funds Overview

These funds account for services provided by the support departments to other City departments.

Central Support Funds Revenues

Most are funded by internal service charges allocated to funds receiving service, as is described in greater detail in the *Internal Service Charge Manual*. Health Insurance, Dental Insurance, and Workers' Compensation are funded through payroll charges.

Central Support Funds Expenditures

The funds received by the central support funds are used for facilities and fleet management, workers' compensation coverage, information technology, liability management, medical and dental claims for self-funded plans, equipment replacement, legal services, utility financial services, financial and administrative services.

For fiscal year 2023/24, operating expenditures include:

- Facilities and Fleet Management.
 - *Citywide Services.*
 - \$6.4 million operating budget.
 - 4.0% increase compared to last year's budget.
 - *Fire & Emergency Services.*
 - \$0.3 million operating budget.
 - 3.8% increase compared to last year's budget.
- Legal Services.
 - \$1.7 million operating budget.
 - 3.8% decrease compared to last year's budget.
- Administrative Services.
 - *City Manager's Office*
 - \$3.5 million operating budget.
 - 0.03% increase compared to last year's budget.
 - *Budget & Finance.*
 - \$7.9 million operating budget.
 - 8.4% increase compared to last year's budget.
 - *Information Technology.*
 - \$7.6 million operating budget.
 - 17.7% increase compared to last year's budget.
 - *Citywide Services.*
 - \$4.8 million operating budget.
 - 2.3% decrease compared to last year's budget.
- Equipment Replacement.
 - \$8.2 million operating budget.
 - 40.0% decrease compared to last year's budget.

Central Support Funds Overview

- Workers' Compensation and Liability Management.
 - \$7.1 million operating budget.
 - 21.4% increase compared to last year's budget.
- Health Insurance and Dental Insurance Benefits.
 - \$11.9 million operating budget.
 - 9.0% decrease compared to last year's budget.

Resources and Requirements by Fund

Facilities & Fleet Management Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Intergovernmental	381,275	76,597	90,000	75,000	-	-
Miscellaneous Income	106,904	184,514	112,100	94,800	-	-
Internal Payments	-	2,997	-	-	-	-
Interfund Transfers	193,500	197,000	260,000	270,000	-	-
Internal Svc Chrg	5,296,370	5,231,335	5,606,112	5,827,405	-	-
Beginning Balance	1,879,638	3,174,780	1,322,000	1,341,000	-	-
Total Resources	7,857,687	8,867,222	7,390,212	7,608,205	-	-
Requirements						
Budget & Finance	4,363,234	-	-	-	-	-
Citywide Services	-	4,588,842	6,142,818	6,387,274	-	-
Fire	209,366	224,747	260,000	270,000	-	-
<i>Operating Total</i>	<i>4,572,599</i>	<i>4,813,589</i>	<i>6,402,818</i>	<i>6,657,274</i>	-	-
Transfers	110,308	322,206	589,394	489,931	-	-
Contingency	-	-	398,000	461,000	-	-
Unappropriated	3,174,780	3,731,427	-	-	-	-
<i>Non-Operating Total</i>	<i>3,285,088</i>	<i>4,053,633</i>	<i>987,394</i>	<i>950,931</i>	-	-
Total Requirements	7,857,687	8,867,222	7,390,212	7,608,205	-	-

Department Requirements

Facilities & Fleet Management Fund

Citywide Services

Requirements by Division	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Fleet Operations	-	2,682,079	3,525,801	3,576,033	-	-
Facilities Operations	-	1,906,763	2,617,017	2,811,241	-	-
Citywide Services Total	-	4,588,842	6,142,818	6,387,274	-	-

Requirements by Category

Personnel Services	-	1,880,062	2,191,893	2,328,374	-	-
Materials & Services	-	2,688,450	3,950,925	4,058,900	-	-
Capital Outlay	-	20,330	-	-	-	-
Citywide Services Total	-	4,588,842	6,142,818	6,387,274	-	-

Requirements by Type

Facilities & Fleet Management Fund

Citywide Services

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	-	1,129,607	1,293,900	1,320,109	-	-
Benefits	-	750,455	897,993	1,008,265	-	-
Prof & Tech Services	-	537,167	985,150	1,138,000	-	-
Property Services	-	709,038	787,200	816,200	-	-
Other Services	-	8,811	22,125	32,300	-	-
Materials	-	1,413,316	1,845,450	1,822,400	-	-
City Grant & Contrib	-	15,000	311,000	250,000	-	-
Internal Payments	-	5,118	-	-	-	-
Capital Outlay	-	20,330	-	-	-	-
Citywide Services Total	-	4,588,842	6,142,818	6,387,274	-	-

Expenditure Information by Fund & Department

Fund: Facilities & Fleet Management
Dept: Citywide Services

FY 2023/24 BUDGET HIGHLIGHTS

Personnel Services

Limited Term	\$35,362 increase. Reflects a shift in the categorization of certain types of positions (temporary/seasonal to limited term) and increased anticipated hours.
Temporary & Seasonal	(\$17,472) decrease. Reflects a shift in the categorization of certain types of positions (temporary/seasonal to limited term).
Premium Pay	\$27,586 increase. Reflects anticipated expenditures based on budget staffing levels and Collective Bargaining Agreements.

Materials and Services

Contracted Services	\$150,100 increase. Reflects an increase due to increasing costs of repair and increasing fleet size.
Permits & Licenses	\$2,500 increase. Reflects anticipated vehicle registration fees.
Cell Phone/Wireless Services	(\$18,500) decrease. Reflects the centralization of cell phone purchases and monthly service charges in the Information Technology budget beginning with FY 2023/24.
Training & Education	\$6,900 increase. Reflects anticipated training for staff.
Travel Expenses	\$2,925 increase. Based on anticipated expenditures for budgeted training.
Gas, Oil, Lube	(\$99,000) decrease. Reflects anticipated fuel costs.
First Aid & Safety	(\$14,500) decrease. Reflects anticipated expenditures for sanitation materials.
Postage & Delivery	\$3,750 increase. Aligns budget with actual expenditures.
Computer/Software/Maintenance	\$4,500 increase. Reflects increases in diagnostic and repair manual software.
Contributions/City Match	(\$61,000) decrease. Reflects anticipated remaining obligation for the veterans groups.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Facilities & Fleet Management Fund

Citywide Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	-	1,025,950	1,158,275	1,135,008	-	-
501004 Limited Term	-	14,348	-	35,362	-	-
501006 Temporary & Seasonal	-	4,536	17,472	-	-	-
501010 Overtime	-	12,580	47,000	51,000	-	-
501030 Premium Pay	-	72,194	71,153	98,739	-	-
Total Personnel	-	1,129,607	1,293,900	1,320,109	-	-
Benefits						
501101 FICA	-	87,136	103,028	101,815	-	-
501102 Tri-Met Tax	-	9,025	10,242	10,776	-	-
501110 PERS - Employer	-	176,282	205,178	259,584	-	-
501111 PERS - IAP Pickup	-	65,143	75,812	77,093	-	-
501112 PERS - Bond	-	40,188	46,507	47,290	-	-
501120 Health Insurance	-	269,756	345,084	372,378	-	-
501121 Dental Insurance	-	27,055	32,432	32,178	-	-
501122 Workers' Compensation	-	52,640	53,942	57,839	-	-
501130 Other Benefits	-	23,230	25,768	49,312	-	-
Total Benefits	-	750,455	897,993	1,008,265	-	-
Prof & Tech Services						
502006 Contracted Services	-	534,479	973,400	1,123,500	-	-
502008 Med & Psych	-	850	750	1,000	-	-
502020 Permits & Licenses	-	1,838	11,000	13,500	-	-
Total Prof & Tech Services	-	537,167	985,150	1,138,000	-	-
Property Services						
502104 Utility Services	-	489,995	529,200	564,000	-	-
502106 Cell Phone/Wireless Services	-	24,238	28,500	10,000	-	-
502124 Infrastructure R & M	-	4,011	25,000	27,000	-	-
502140 Rent/Lease	-	190,795	204,500	215,200	-	-
Total Property Services	-	709,038	787,200	816,200	-	-
Other Services						
502204 Printing	-	195	650	700	-	-
502212 Dues & Memberships	-	59	2,100	2,400	-	-
502214 Training & Education	-	8,012	13,800	20,700	-	-
502215 Travel Expenses	-	343	5,575	8,500	-	-
502216 Meals	-	202	-	-	-	-
Total Other Services	-	8,811	22,125	32,300	-	-
Materials						
502301 Office Supplies	-	2,728	5,000	7,000	-	-
502310 Gas, Oil, Lube	-	727,884	851,000	752,000	-	-
502312 Vehicle Supplies, Parts, Maint	-	491,407	728,000	795,000	-	-
502314 Minor Equipment & Tools	-	51,420	57,500	63,000	-	-
502316 Equip Supplies, Parts, Maint	-	2,226	17,000	16,000	-	-
502324 First Aid & Safety	-	2,361	25,500	11,000	-	-
502325 Other Supplies	-	90,748	121,500	129,000	-	-
502326 PPE & Uniforms	-	9,500	11,500	12,500	-	-
502341 Signs	-	44	1,500	1,700	-	-
502360 Books & Publications	-	49	600	600	-	-
502361 Postage & Delivery	-	4,857	1,850	5,600	-	-
502363 Computer/Software/Maint	-	29,821	24,500	29,000	-	-
502364 Employee Recognition	-	272	-	-	-	-
Total Materials	-	1,413,316	1,845,450	1,822,400	-	-
City Grant & Contrib						

Line Item Detail by Department

Facilities & Fleet Management Fund

Citywide Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
502410 Contributions/City Match	-	15,000	311,000	250,000	-	-
Total City Grant & Contrib	-	15,000	311,000	250,000	-	-
Internal Payments						
502810 Internal Professional Services	-	5,118	-	-	-	-
Total Internal Payments	-	5,118	-	-	-	-
Capital Outlay						
503008 Equipment	-	20,330	-	-	-	-
Total Capital Outlay	-	20,330	-	-	-	-
Citywide Services Total	-	4,588,842	6,142,818	6,387,274	-	-

Department Requirements

Facilities & Fleet Management Fund

Fire

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Fire Stations	209,366	224,747	260,000	270,000	-	-
Fire Total	209,366	224,747	260,000	270,000	-	-

Requirements by Category

Materials & Services	209,366	224,747	260,000	270,000	-	-
Fire Total	209,366	224,747	260,000	270,000	-	-

Requirements by Type

Facilities & Fleet Management Fund

Fire

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Prof & Tech Services	96,733	107,683	141,000	141,000	-	-
Property Services	94,815	106,268	103,500	113,500	-	-
Materials	17,818	10,796	15,500	15,500	-	-
Fire Total	209,366	224,747	260,000	270,000	-	-

Expenditure Information by Fund & Department

Fund: Facilities & Fleet Management

Dept: Fire

FY 2023/24 BUDGET HIGHLIGHTS

Materials and Services

Permits & Licenses

(\$5,000) decrease. Reflects cessation of property taxes now that training center is no longer leased to a private entity.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Facilities & Fleet Management Fund

Fire

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Prof & Tech Services						
502006 Contracted Services	92,910	103,597	136,000	141,000	-	-
502020 Permits & Licenses	3,823	4,086	5,000	-	-	-
Total Prof & Tech Services	96,733	107,683	141,000	141,000	-	-
Property Services						
502104 Utility Services	90,305	106,268	103,000	113,000	-	-
502124 Infrastructure R & M	4,510	-	500	500	-	-
Total Property Services	94,815	106,268	103,500	113,500	-	-
Materials						
502316 Equip Supplies, Parts, Maint	15,273	9,690	10,000	10,000	-	-
502325 Other Supplies	2,545	1,106	5,500	5,500	-	-
Total Materials	17,818	10,796	15,500	15,500	-	-
Fire Total	209,366	224,747	260,000	270,000	-	-

Department Requirements

Facilities & Fleet Management Fund

Budget & Finance

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Fleet Operations	2,405,698	-	-	-	-	-
Facilities Operations	1,957,536	-	-	-	-	-
Budget & Finance Total	4,363,234	-	-	-	-	-

Requirements by Category

Personnel Services	1,819,640	-	-	-	-	-
Materials & Services	2,505,108	-	-	-	-	-
Capital Outlay	38,486	-	-	-	-	-
Budget & Finance Total	4,363,234	-	-	-	-	-

Requirements by Type

Facilities & Fleet Management Fund

Budget & Finance

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	1,145,090	-	-	-	-	-
Benefits	674,549	-	-	-	-	-
Prof & Tech Services	568,627	-	-	-	-	-
Property Services	714,366	-	-	-	-	-
Other Services	1,678	-	-	-	-	-
Materials	1,197,629	-	-	-	-	-
City Grant & Contrib	22,050	-	-	-	-	-
Internal Payments	758	-	-	-	-	-
Capital Outlay	38,486	-	-	-	-	-
Budget & Finance Total	4,363,234	-	-	-	-	-

Line Item Detail by Department

Facilities & Fleet Management Fund

Budget & Finance

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	950,597	-	-	-	-	-
501004 Limited Term	47,868	-	-	-	-	-
501006 Temporary & Seasonal	8,474	-	-	-	-	-
501010 Overtime	16,801	-	-	-	-	-
501030 Premium Pay	77,750	-	-	-	-	-
501070 Accrued Comp Absence	43,600	-	-	-	-	-
Total Personnel	1,145,090	-	-	-	-	-
Benefits						
501101 FICA	84,125	-	-	-	-	-
501102 Tri-Met Tax	8,597	-	-	-	-	-
501110 PERS - Employer	105,348	-	-	-	-	-
501111 PERS - IAP Pickup	64,661	-	-	-	-	-
501112 PERS - Bond	40,073	-	-	-	-	-
501120 Health Insurance	269,831	-	-	-	-	-
501121 Dental Insurance	27,656	-	-	-	-	-
501122 Workers' Compensation	51,433	-	-	-	-	-
501130 Other Benefits	22,825	-	-	-	-	-
Total Benefits	674,549	-	-	-	-	-
Prof & Tech Services						
502006 Contracted Services	566,318	-	-	-	-	-
502008 Med & Psych	574	-	-	-	-	-
502020 Permits & Licenses	1,735	-	-	-	-	-
Total Prof & Tech Services	568,627	-	-	-	-	-
Property Services						
502104 Utility Services	480,524	-	-	-	-	-
502106 Cell Phone/Wireless Services	25,636	-	-	-	-	-
502124 Infrastructure R & M	17,100	-	-	-	-	-
502140 Rent/Lease	191,105	-	-	-	-	-
Total Property Services	714,366	-	-	-	-	-
Other Services						
502212 Dues & Memberships	119	-	-	-	-	-
502214 Training & Education	1,511	-	-	-	-	-
502216 Meals	49	-	-	-	-	-
Total Other Services	1,678	-	-	-	-	-
Materials						
502301 Office Supplies	52,393	-	-	-	-	-
502310 Gas, Oil, Lube	509,413	-	-	-	-	-
502312 Vehicle Supplies, Parts, Maint	434,782	-	-	-	-	-
502314 Minor Equipment & Tools	32,020	-	-	-	-	-
502316 Equip Supplies, Parts, Maint	2,369	-	-	-	-	-
502324 First Aid & Safety	63,013	-	-	-	-	-
502325 Other Supplies	68,710	-	-	-	-	-
502326 PPE & Uniforms	8,173	-	-	-	-	-
502360 Books & Publications	182	-	-	-	-	-
502361 Postage & Delivery	4,296	-	-	-	-	-
502363 Computer/Software/Maint	22,244	-	-	-	-	-
502364 Employee Recognition	33	-	-	-	-	-
Total Materials	1,197,629	-	-	-	-	-
City Grant & Contrib						
502410 Contributions/City Match	22,050	-	-	-	-	-
Total City Grant & Contrib	22,050	-	-	-	-	-

Line Item Detail by Department

Facilities & Fleet Management Fund

Budget & Finance

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Internal Payments						
502810 Internal Professional Services	758	-	-	-	-	-
Total Internal Payments	758	-	-	-	-	-
Capital Outlay						
503008 Equipment	38,486	-	-	-	-	-
Total Capital Outlay	38,486	-	-	-	-	-
Budget & Finance Total	4,363,234	-	-	-	-	-

Resources and Requirements by Fund

Legal Services Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Intergovernmental	9,436	318	-	-	-	-
Charges for Services	-	1,164	100	-	-	-
Miscellaneous Income	7,246	6,971	-	-	-	-
Internal Svc Chrg	1,142,222	1,290,193	1,459,068	1,695,714	-	-
Beginning Balance	313,483	366,629	386,000	234,000	-	-
Total Resources	1,472,387	1,665,275	1,845,168	1,929,714	-	-
Requirements						
City Attorney's Office	1,105,758	1,193,711	1,743,168	1,677,714	-	-
<i>Operating Total</i>	<i>1,105,758</i>	<i>1,193,711</i>	<i>1,743,168</i>	<i>1,677,714</i>	-	-
Contingency	-	-	102,000	252,000	-	-
Unappropriated	366,629	471,565	-	-	-	-
<i>Non-Operating Total</i>	<i>366,629</i>	<i>471,565</i>	<i>102,000</i>	<i>252,000</i>	-	-
Total Requirements	1,472,387	1,665,275	1,845,168	1,929,714	-	-

Department Requirements

Legal Services Fund

City Attorney's Office

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Legal Services	1,105,758	1,193,711	1,743,168	1,677,714	-	-
City Attorney's Office Total	1,105,758	1,193,711	1,743,168	1,677,714	-	-

Requirements by Category

Personnel Services	1,018,226	1,148,438	1,585,743	1,577,714	-	-
Materials & Services	87,533	45,273	157,425	100,000	-	-
City Attorney's Office Total	1,105,758	1,193,711	1,743,168	1,677,714	-	-

Requirements by Type

Legal Services Fund

City Attorney's Office

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	693,662	749,022	996,760	981,713	-	-
Benefits	324,563	399,415	588,983	596,001	-	-
Prof & Tech Services	74,555	22,265	120,000	61,000	-	-
Property Services	3,354	2,866	5,000	5,000	-	-
Other Services	7,309	15,008	22,600	23,200	-	-
Materials	2,315	5,133	9,825	10,800	-	-
City Attorney's Office Total	1,105,758	1,193,711	1,743,168	1,677,714	-	-

Expenditure Information by Fund & Department

Fund: Legal Services
Dept: City Attorney's Office

FY 2023/24 BUDGET HIGHLIGHTS

Personnel Services

Limited Term (\$52,516) decrease. Reflects mid-fiscal year project completion by the Charter Review Committee and associated staff.

Materials and Services

Contracted Services (\$59,500) decrease. Reflects decreased need for contracted services based on staff expertise.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Legal Services Fund

City Attorney's Office

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	636,000	715,566	914,660	953,029	-	-
501004 Limited Term	-	-	81,200	28,684	-	-
501010 Overtime	-	156	-	-	-	-
501030 Premium Pay	563	900	900	-	-	-
501070 Accrued Comp Absence	57,100	32,400	-	-	-	-
Total Personnel	693,662	749,022	996,760	981,713	-	-
Benefits						
501101 FICA	47,692	52,789	76,238	72,735	-	-
501102 Tri-Met Tax	4,977	5,515	7,843	7,999	-	-
501110 PERS - Employer	66,835	118,027	161,963	208,321	-	-
501111 PERS - IAP Pickup	38,200	41,957	59,093	58,906	-	-
501112 PERS - Bond	23,573	26,465	36,261	36,130	-	-
501120 Health Insurance	112,364	121,110	199,283	160,499	-	-
501121 Dental Insurance	11,580	11,986	18,615	13,717	-	-
501122 Workers' Compensation	9,256	10,356	14,008	14,138	-	-
501130 Other Benefits	10,086	11,211	15,679	23,556	-	-
Total Benefits	324,563	399,415	588,983	596,001	-	-
Prof & Tech Services						
502006 Contracted Services	74,337	21,555	119,500	60,000	-	-
502020 Permits & Licenses	218	710	500	1,000	-	-
Total Prof & Tech Services	74,555	22,265	120,000	61,000	-	-
Property Services						
502140 Rent/Lease	3,354	2,866	5,000	5,000	-	-
Total Property Services	3,354	2,866	5,000	5,000	-	-
Other Services						
502204 Printing	85	745	600	600	-	-
502208 Promotion	40	750	2,650	2,700	-	-
502212 Dues & Memberships	4,761	5,813	7,100	7,100	-	-
502214 Training & Education	2,388	6,555	6,250	6,800	-	-
502215 Travel Expenses	-	567	4,000	4,000	-	-
502216 Meals	35	578	2,000	2,000	-	-
Total Other Services	7,309	15,008	22,600	23,200	-	-
Materials						
502301 Office Supplies	848	1,623	1,500	1,500	-	-
502314 Minor Equipment & Tools	107	289	2,000	2,000	-	-
502316 Equip Supplies, Parts, Maint	-	-	750	700	-	-
502325 Other Supplies	-	1,835	50	1,000	-	-
502360 Books & Publications	1,261	1,385	3,175	3,200	-	-
502361 Postage & Delivery	26	-	250	300	-	-
502363 Computer/Software/Maint	-	-	2,000	2,000	-	-
502364 Employee Recognition	73	-	100	100	-	-
Total Materials	2,315	5,133	9,825	10,800	-	-
City Attorney's Office Total	1,105,758	1,193,711	1,743,168	1,677,714	-	-

Resources and Requirements by Fund

Administrative Services Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Intergovernmental	855,276	320,834	110,000	-	-	-
Charges for Services	109,219	137,561	105,000	105,000	-	-
Miscellaneous Income	377,220	361,196	125,000	125,000	-	-
Internal Payments	822,689	974,008	1,196,000	1,312,700	-	-
Interfund Transfers	1,242,248	1,527,049	838,000	1,061,000	-	-
Internal Svc Chrg	12,804,036	16,485,440	17,928,155	19,489,707	-	-
Beginning Balance	4,980,092	4,448,382	3,123,000	3,205,000	-	-
Total Resources	21,190,781	24,254,470	23,425,155	25,298,407	-	-
Requirements						
City Manager's Office	2,036,988	2,571,497	3,459,581	3,470,720	-	-
Budget & Finance	3,714,320	5,658,878	7,309,335	7,920,029	-	-
Information Technology	3,938,228	4,421,171	6,479,588	7,627,142	-	-
Citywide Services	4,945,567	3,756,988	4,872,393	4,758,797	-	-
Community Livability	1,537,471	1,297,681	-	-	-	-
<i>Operating Total</i>	<i>16,172,574</i>	<i>17,706,215</i>	<i>22,120,897</i>	<i>23,776,688</i>	-	-
Transfers	569,824	114,515	122,258	289,719	-	-
Contingency	-	-	682,000	732,000	-	-
Unappropriated	4,448,382	6,433,741	500,000	500,000	-	-
<i>Non-Operating Total</i>	<i>5,018,206</i>	<i>6,548,256</i>	<i>1,304,258</i>	<i>1,521,719</i>	-	-
Total Requirements	21,190,781	24,254,470	23,425,155	25,298,407	-	-

Department Requirements

Administrative Services Fund

City Manager's Office

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
City Management	1,552,497	2,075,374	2,745,291	2,711,056	-	-
Council Support	197,344	207,148	233,491	214,372	-	-
Mayor & Council	287,146	288,975	480,799	545,292	-	-
City Manager's Office Total	2,036,988	2,571,497	3,459,581	3,470,720	-	-

Requirements by Category

Personnel Services	1,691,446	2,077,588	2,517,386	2,488,620	-	-
Materials & Services	345,542	493,909	942,195	982,100	-	-
City Manager's Office Total	2,036,988	2,571,497	3,459,581	3,470,720	-	-

Requirements by Type

Administrative Services Fund

City Manager's Office

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	1,204,155	1,476,764	1,596,708	1,560,067	-	-
Benefits	487,291	600,824	920,678	928,553	-	-
Prof & Tech Services	181,082	289,741	618,900	610,100	-	-
Property Services	9,312	13,762	25,620	16,500	-	-
Other Services	125,022	182,530	250,450	306,200	-	-
Materials	8,387	7,416	18,125	18,400	-	-
City Grant & Contrib	21,740	459	29,100	30,900	-	-
City Manager's Office Total	2,036,988	2,571,497	3,459,581	3,470,720	-	-

Line Item Detail by Department

Administrative Services Fund

City Manager's Office

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	701,180	1,167,650	1,372,108	1,310,302	-	-
501004 Limited Term	178,862	1,036	-	-	-	-
501006 Temporary & Seasonal	80,200	2,800	-	-	-	-
501008 Elected Officials	211,981	213,600	213,600	231,034	-	-
501010 Overtime	540	103	-	-	-	-
501030 Premium Pay	31,392	7,975	11,000	18,731	-	-
501070 Accrued Comp Absence	-	83,600	-	-	-	-
Total Personnel	1,204,155	1,476,764	1,596,708	1,560,067	-	-
Benefits						
501101 FICA	91,012	102,159	113,086	104,454	-	-
501102 Tri-Met Tax	10,121	11,003	12,659	11,861	-	-
501110 PERS - Employer	100,382	153,786	242,344	312,178	-	-
501111 PERS - IAP Pickup	53,095	58,182	82,221	79,746	-	-
501112 PERS - Bond	44,796	45,238	58,296	57,424	-	-
501120 Health Insurance	143,116	177,863	343,396	283,162	-	-
501121 Dental Insurance	13,334	16,463	25,468	23,214	-	-
501122 Workers' Compensation	18,386	19,721	22,800	22,461	-	-
501130 Other Benefits	13,050	16,408	20,408	34,053	-	-
Total Benefits	487,291	600,824	920,678	928,553	-	-
Prof & Tech Services						
502006 Contracted Services	181,042	289,741	618,850	610,000	-	-
502020 Permits & Licenses	40	-	50	100	-	-
Total Prof & Tech Services	181,082	289,741	618,900	610,100	-	-
Property Services						
502106 Cell Phone/Wireless Services	6,170	7,495	9,715	-	-	-
502140 Rent/Lease	3,142	6,267	15,905	16,500	-	-
Total Property Services	9,312	13,762	25,620	16,500	-	-
Other Services						
502204 Printing	6,931	1,659	8,500	8,700	-	-
502208 Promotion	8,125	155	9,800	9,800	-	-
502212 Dues & Memberships	106,200	116,588	132,350	147,600	-	-
502214 Training & Education	2,474	30,184	31,200	41,200	-	-
502215 Travel Expenses	235	28,492	54,450	85,000	-	-
502216 Meals	1,056	5,453	14,150	13,900	-	-
Total Other Services	125,022	182,530	250,450	306,200	-	-
Materials						
502301 Office Supplies	1,157	1,720	3,450	2,700	-	-
502314 Minor Equipment & Tools	3,335	2,860	3,100	3,100	-	-
502326 PPE & Uniforms	-	15	-	-	-	-
502360 Books & Publications	629	50	3,100	1,800	-	-
502361 Postage & Delivery	18	368	600	600	-	-
502363 Computer/Software/Maint	2,873	2,323	7,750	8,200	-	-
502364 Employee Recognition	375	81	125	2,000	-	-
Total Materials	8,387	7,416	18,125	18,400	-	-
City Grant & Contrib						
502408 Incentive Programs	140	459	5,600	5,600	-	-
502410 Contributions/City Match	21,600	-	23,500	25,300	-	-
Total City Grant & Contrib	21,740	459	29,100	30,900	-	-
City Manager's Office Total	2,036,988	2,571,497	3,459,581	3,470,720	-	-

Department Requirements

Administrative Services Fund

Budget & Finance

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Finance Administration	72,278	-	-	-	-	-
Accounting	1,525,863	1,895,424	2,103,067	2,285,274	-	-
Financial Operations	747,160	858,971	984,025	1,066,063	-	-
Utility Billing	1,369,020	1,424,317	2,050,714	2,206,958	-	-
Budget & Financial Planning	-	1,480,166	2,171,529	2,361,734	-	-
Budget & Finance Total	3,714,320	5,658,878	7,309,335	7,920,029	-	-

Requirements by Category

Personnel Services	3,007,818	4,906,486	6,061,080	6,576,229	-	-
Materials & Services	706,502	752,392	1,248,255	1,336,800	-	-
Capital Outlay	-	-	-	7,000	-	-
Budget & Finance Total	3,714,320	5,658,878	7,309,335	7,920,029	-	-

Requirements by Type

Administrative Services Fund

Budget & Finance

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	1,880,046	3,086,030	3,647,981	3,835,973	-	-
Benefits	1,127,772	1,820,455	2,413,099	2,740,256	-	-
Prof & Tech Services	423,764	526,023	718,010	758,100	-	-
Property Services	21,737	21,497	26,660	19,900	-	-
Other Services	45,907	27,778	92,560	101,600	-	-
Materials	121,010	72,243	200,025	196,200	-	-
City Grant & Contrib	94,083	104,850	211,000	261,000	-	-
Capital Outlay	-	-	-	7,000	-	-
Budget & Finance Total	3,714,320	5,658,878	7,309,335	7,920,029	-	-

Expenditure Information by Fund & Department

Fund: Administrative Services
Dept: Budget & Finance

FY 2023/24 BUDGET HIGHLIGHTS

Personnel Services

Limited Term	\$62,129 increase. Reflects a shift in the categorization of certain types of positions (temporary/seasonal to limited term) and other changes in budgeted positions.
Temporary & Seasonal	(\$18,203) decrease. Reflects a shift in the categorization of certain types of positions (temporary/seasonal to limited term).
Overtime	\$7,750 increase. Based on anticipated expenditures.
Premium Pay	\$10,345 increase. Reflects anticipated expenditures based on budget staffing levels and Collective Bargaining Agreements.

Materials and Services

Cell Phone/Wireless Services	(\$5,700) decrease. Reflects the centralization of cell phone purchases and monthly service charges in the Information Technology budget beginning with FY 2023/24.
Printing	\$6,850 increase. Reflects increased printing costs for Utility Billing and Financial Operations.
Minor Equipment & Tools	(\$6,600) decrease. Reflects the removal of one-time expenditures in FY 2022/23.
Customer Assistance	\$50,000 increase. Reflects a shift of Customer Assistance funds associated with non-utility fees from the General Fund to the Utility Billing budget. The General Fund is funding this expense via Interfund Transfer.

Capital Outlay

Equipment	\$7,000 increase. Reflects equipment needed for record archiving.
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NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Administrative Services Fund

Budget & Finance

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	1,773,047	2,825,901	3,418,949	3,544,920	-	-
501004 Limited Term	26,212	88,603	132,979	195,108	-	-
501006 Temporary & Seasonal	-	37,659	18,203	-	-	-
501010 Overtime	41,100	38,954	72,250	80,000	-	-
501030 Premium Pay	5,888	1,813	5,600	15,945	-	-
501070 Accrued Comp Absence	33,800	93,100	-	-	-	-
Total Personnel	1,880,046	3,086,030	3,647,981	3,835,973	-	-
Benefits						
501101 FICA	143,211	228,111	285,994	292,736	-	-
501102 Tri-Met Tax	14,665	23,642	28,886	31,066	-	-
501110 PERS - Employer	228,584	521,395	635,186	828,825	-	-
501111 PERS - IAP Pickup	111,450	168,079	215,737	227,749	-	-
501112 PERS - Bond	69,171	105,258	132,332	139,655	-	-
501120 Health Insurance	449,083	613,852	907,461	961,237	-	-
501121 Dental Insurance	42,736	57,187	82,838	80,129	-	-
501122 Workers' Compensation	26,903	42,730	52,041	55,514	-	-
501130 Other Benefits	41,969	60,201	72,624	123,345	-	-
Total Benefits	1,127,772	1,820,455	2,413,099	2,740,256	-	-
Prof & Tech Services						
502006 Contracted Services	359,512	461,625	639,300	679,500	-	-
502008 Med & Psych	230	-	390	400	-	-
502019 Meter Reads	58,710	61,283	72,000	72,000	-	-
502020 Permits & Licenses	5,313	3,115	6,320	6,200	-	-
Total Prof & Tech Services	423,764	526,023	718,010	758,100	-	-
Property Services						
502106 Cell Phone/Wireless Services	2,384	4,533	5,700	-	-	-
502140 Rent/Lease	19,353	16,965	20,960	19,900	-	-
Total Property Services	21,737	21,497	26,660	19,900	-	-
Other Services						
502204 Printing	18,692	15,922	15,450	22,300	-	-
502208 Promotion	849	1,818	4,500	4,500	-	-
502212 Dues & Memberships	5,920	7,835	10,835	11,200	-	-
502214 Training & Education	2,424	1,433	48,525	50,900	-	-
502215 Travel Expenses	-	666	11,250	10,700	-	-
502216 Meals	-	-	2,000	2,000	-	-
502232 Fines/Penalties	18,022	104	-	-	-	-
Total Other Services	45,907	27,778	92,560	101,600	-	-
Materials						
502301 Office Supplies	5,140	7,370	11,800	12,600	-	-
502312 Vehicle Supplies, Parts, Maint	-	27	500	500	-	-
502314 Minor Equipment & Tools	715	2,370	21,400	14,800	-	-
502316 Equip Supplies, Parts, Maint	895	925	3,150	3,200	-	-
502326 PPE & Uniforms	250	-	400	400	-	-
502360 Books & Publications	249	378	4,800	5,100	-	-
502361 Postage & Delivery	40,000	45,268	71,325	69,400	-	-
502363 Computer/Software/Maint	72,553	15,060	86,550	89,300	-	-
502364 Employee Recognition	1,209	845	100	900	-	-
Total Materials	121,010	72,243	200,025	196,200	-	-
City Grant & Contrib						
502406 Customer Assistance	94,083	104,845	210,000	260,000	-	-
502408 Incentive Programs	-	5	1,000	1,000	-	-

Line Item Detail by Department

Administrative Services Fund

Budget & Finance

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Total City Grant & Contrib	94,083	104,850	211,000	261,000	-	-
Capital Outlay						
503008 Equipment	-	-	-	7,000	-	-
Total Capital Outlay	-	-	-	7,000	-	-
Budget & Finance Total	3,714,320	5,658,878	7,309,335	7,920,029	-	-

Department Requirements

Administrative Services Fund

Information Technology

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Information Tech Services	3,938,228	4,421,171	5,513,655	6,498,699	-	-
Mapping & GIS Services	-	-	965,933	1,128,443	-	-
Information Technology Total	3,938,228	4,421,171	6,479,588	7,627,142	-	-

Requirements by Category

Personnel Services	2,319,566	2,675,732	3,931,528	4,446,142	-	-
Materials & Services	1,618,663	1,745,438	2,548,060	3,181,000	-	-
Information Technology Total	3,938,228	4,421,171	6,479,588	7,627,142	-	-

Requirements by Type

Administrative Services Fund

Information Technology

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	1,513,550	1,692,432	2,438,813	2,661,118	-	-
Benefits	806,016	983,301	1,492,715	1,785,024	-	-
Prof & Tech Services	135,307	94,839	414,750	254,300	-	-
Property Services	144,929	120,436	153,500	517,500	-	-
Other Services	2,487	2,923	40,800	51,700	-	-
Materials	1,335,941	1,527,240	1,939,010	2,357,500	-	-
Information Technology Total	3,938,228	4,421,171	6,479,588	7,627,142	-	-

Expenditure Information by Fund & Department

Fund: Administrative Services
Dept: Information Technology

FY 2023/24 BUDGET HIGHLIGHTS

Materials and Services

Contracted Services	(\$162,000) decrease. Reflects a shift of some expenditures to the Computer/Software/Maintenance line item.
Cell Phone/Wireless Services	\$364,000 increase. Reflects the centralization of monthly service charges in the Information Technology budget beginning with fiscal year 2023/24.
Training & Education	\$4,500 increase. Reflects training opportunities associated with the City's Enterprise Resource Planning System.
Travel Expenses	\$6,000 increase. Reflects anticipated expenditures with budgeted training.
Minor Equipment & Tools	\$30,000 increase. Reflects the centralization of computer equipment related purchases in the Information Technology budget beginning with fiscal year 2023/24.
Computer/Software/Maintenance	\$338,440 increase. Reflects a shift of some expenditures from the Contracted Services line item. Also reflects increased software costs and computer equipment for new public safety positions.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Administrative Services Fund

Information Technology

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	1,306,396	1,561,314	2,355,813	2,581,550	-	-
501004 Limited Term	111,372	17,795	-	-	-	-
501010 Overtime	9,336	10,285	11,500	12,500	-	-
501030 Premium Pay	23,246	56,138	71,500	67,068	-	-
501070 Accrued Comp Absence	63,200	46,900	-	-	-	-
Total Personnel	1,513,550	1,692,432	2,438,813	2,661,118	-	-
Benefits						
501101 FICA	110,239	125,120	191,884	204,735	-	-
501102 Tri-Met Tax	10,672	12,175	17,828	21,018	-	-
501110 PERS - Employer	136,467	256,590	383,217	546,886	-	-
501111 PERS - IAP Pickup	86,519	95,511	144,997	159,678	-	-
501112 PERS - Bond	53,322	58,645	88,935	97,944	-	-
501120 Health Insurance	330,347	350,758	541,573	585,184	-	-
501121 Dental Insurance	33,760	34,211	49,333	49,992	-	-
501122 Workers' Compensation	18,539	21,326	31,145	34,512	-	-
501130 Other Benefits	26,152	28,966	43,803	85,075	-	-
Total Benefits	806,016	983,301	1,492,715	1,785,024	-	-
Prof & Tech Services						
502006 Contracted Services	135,307	94,839	409,000	247,000	-	-
502020 Permits & Licenses	-	-	5,750	7,300	-	-
Total Prof & Tech Services	135,307	94,839	414,750	254,300	-	-
Property Services						
502106 Cell Phone/Wireless Services	142,620	118,072	148,500	512,500	-	-
502140 Rent/Lease	2,309	2,364	5,000	5,000	-	-
Total Property Services	144,929	120,436	153,500	517,500	-	-
Other Services						
502204 Printing	-	24	100	100	-	-
502212 Dues & Memberships	860	725	3,600	4,000	-	-
502214 Training & Education	1,377	1,810	34,000	38,500	-	-
502215 Travel Expenses	-	364	3,100	9,100	-	-
502216 Meals	250	-	-	-	-	-
Total Other Services	2,487	2,923	40,800	51,700	-	-
Materials						
502301 Office Supplies	1,349	436	3,400	3,400	-	-
502314 Minor Equipment & Tools	14,118	3,259	7,500	37,500	-	-
502316 Equip Supplies, Parts, Maint	879	260	6,000	6,000	-	-
502360 Books & Publications	179	216	-	-	-	-
502361 Postage & Delivery	189	116	200	200	-	-
502363 Computer/Software/Maint	1,318,709	1,522,869	1,921,660	2,310,100	-	-
502364 Employee Recognition	516	84	250	300	-	-
Total Materials	1,335,941	1,527,240	1,939,010	2,357,500	-	-
Information Technology Total	3,938,228	4,421,171	6,479,588	7,627,142	-	-

Department Requirements

Administrative Services Fund

Citywide Services

Requirements by Division	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Human Resources	1,070,599	1,462,616	2,023,597	2,335,771	-	-
Emergency Management	191,886	210,546	275,958	-	-	-
Budget & Financial Planning	1,260,524	-	-	-	-	-
Communications	997,616	1,269,730	1,268,421	1,136,552	-	-
Neighborhood Services	-	-	849,817	384,027	-	-
Community Engagement	-	-	-	550,447	-	-
Mapping & GIS Services	818,367	653,564	-	-	-	-
Information & Innovation	366,267	-	-	-	-	-
General Support	240,308	160,531	454,600	352,000	-	-
Citywide Services Total	4,945,567	3,756,988	4,872,393	4,758,797	-	-

Requirements by Category

Personnel Services	4,265,799	2,974,390	3,623,778	3,477,697	-	-
Materials & Services	679,769	782,598	1,248,615	1,281,100	-	-
Citywide Services Total	4,945,567	3,756,988	4,872,393	4,758,797	-	-

Requirements by Type

Administrative Services Fund

Citywide Services

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	2,811,415	1,877,124	2,243,476	2,084,116	-	-
Benefits	1,454,384	1,097,266	1,380,302	1,393,581	-	-
Prof & Tech Services	279,317	366,867	439,375	502,900	-	-
Property Services	18,993	16,806	32,915	18,500	-	-
Other Services	80,225	108,428	262,490	257,900	-	-
Materials	176,777	283,664	275,285	263,100	-	-
City Grant & Contrib	2,847	1,833	48,550	48,700	-	-
Insurance	121,610	5,000	190,000	190,000	-	-
Citywide Services Total	4,945,567	3,756,988	4,872,393	4,758,797	-	-

Expenditure Information by Fund & Department

Fund: Administrative Services
Dept: Citywide Services

FY 2023/24 BUDGET HIGHLIGHTS

During fiscal year 2023/24 the Emergency Management division was moved from the Administrative Services Fund to the Designated Purpose Fund. Please refer to Citywide Services highlights of the Designated Purpose Fund for highlights related to these functions.

For this highlights report, only those line item changes unrelated to the organizational change have been discussed. As a result, differences between years for each object on the following page(s), may not match the differences presented on this page.

Personnel Services

Overtime	\$13,000 increase. Aligns budget with actual expenditures.
Premium Pay	(\$8,226) decrease. Reflects anticipated expenditures based on budget staffing levels and Collective Bargaining Agreements.

Materials and Services

Contracted Services	\$73,500 increase. Reflects a shift in Employee Assistance Program (EAP) services being moved from the COG Health and Dental Fund to Human Resources and other increased costs associated with consulting services for employee benefits.
Med & Psych	\$14,925 increase. Reflects anticipated increase in drug screenings, physicals, and psychological evaluations associated with increased hiring activity.
Cell Phone/Wireless Services	(\$7,455) decrease. Reflects the centralization of cell phone purchases and monthly service charges in the Information Technology budget beginning with FY 2023/24.
Promotion	\$10,100 increase. Reflects increase associated with increased hiring activity and Strategic Plan support.
Training & Education	\$10,850 increase. Reflects increases in training and software costs.
Travel Expenses	\$5,700 increase. Based on anticipated training expenditures.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Administrative Services Fund

Citywide Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	2,358,345	1,843,347	2,206,476	2,047,342	-	-
501004 Limited Term	300,178	1,968	-	-	-	-
501006 Temporary & Seasonal	-	10,843	-	-	-	-
501010 Overtime	12,037	7,209	15,000	23,000	-	-
501030 Premium Pay	12,655	13,657	22,000	13,774	-	-
501070 Accrued Comp Absence	128,200	100	-	-	-	-
Total Personnel	2,811,415	1,877,124	2,243,476	2,084,116	-	-
Benefits						
501101 FICA	212,233	144,887	173,978	160,490	-	-
501102 Tri-Met Tax	21,791	15,448	17,776	17,018	-	-
501110 PERS - Employer	299,346	318,068	354,731	417,039	-	-
501111 PERS - IAP Pickup	163,787	109,183	133,455	125,057	-	-
501112 PERS - Bond	102,141	71,819	81,858	76,705	-	-
501120 Health Insurance	515,599	347,061	504,970	466,609	-	-
501121 Dental Insurance	49,936	29,455	43,338	38,904	-	-
501122 Workers' Compensation	38,720	26,654	30,631	28,644	-	-
501130 Other Benefits	50,831	34,692	39,565	63,115	-	-
Total Benefits	1,454,384	1,097,266	1,380,302	1,393,581	-	-
Prof & Tech Services						
502006 Contracted Services	264,053	304,957	373,700	422,200	-	-
502008 Med & Psych	11,794	55,545	61,075	76,000	-	-
502020 Permits & Licenses	3,469	6,365	4,600	4,700	-	-
Total Prof & Tech Services	279,317	366,867	439,375	502,900	-	-
Property Services						
502106 Cell Phone/Wireless Services	7,141	4,863	13,870	-	-	-
502140 Rent/Lease	11,853	11,942	19,045	18,500	-	-
Total Property Services	18,993	16,806	32,915	18,500	-	-
Other Services						
502204 Printing	21,514	17,858	49,950	50,500	-	-
502208 Promotion	14,370	33,243	85,000	84,100	-	-
502212 Dues & Memberships	13,679	17,689	21,690	10,400	-	-
502214 Training & Education	29,270	33,473	80,800	85,700	-	-
502215 Travel Expenses	1,162	2,408	21,450	24,900	-	-
502216 Meals	229	3,757	3,600	2,300	-	-
Total Other Services	80,225	108,428	262,490	257,900	-	-
Materials						
502301 Office Supplies	5,283	9,258	27,300	26,600	-	-
502314 Minor Equipment & Tools	4,715	11,171	21,300	9,600	-	-
502316 Equip Supplies, Parts, Maint	591	608	500	500	-	-
502326 PPE & Uniforms	-	-	500	-	-	-
502341 Signs	721	-	500	-	-	-
502360 Books & Publications	2,272	1,639	2,800	1,700	-	-
502361 Postage & Delivery	75,022	95,040	161,150	173,100	-	-
502363 Computer/Software/Maint	87,785	165,594	57,735	47,900	-	-
502364 Employee Recognition	387	354	3,500	3,700	-	-
Total Materials	176,777	283,664	275,285	263,100	-	-
City Grant & Contrib						
502408 Incentive Programs	2,847	1,833	27,750	27,700	-	-
502410 Contributions/City Match	-	-	20,800	21,000	-	-
Total City Grant & Contrib	2,847	1,833	48,550	48,700	-	-
Insurance						

Line Item Detail by Department

Administrative Services Fund

Citywide Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
502510 Claims Paid	-	5,000	-	-	-	-
502525 Unemployment	121,610	-	190,000	190,000	-	-
Total Insurance	121,610	5,000	190,000	190,000	-	-
Citywide Services Total	4,945,567	3,756,988	4,872,393	4,758,797	-	-

Department Requirements

Administrative Services Fund

Community Livability

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Neighborhoods & Comm Engag	381,941	340,580	-	-	-	-
Livability & Code Services	804,894	666,220	-	-	-	-
Mediation Services	350,636	290,881	-	-	-	-
Community Livability Total	1,537,471	1,297,681	-	-	-	-
Requirements by Category						
Personnel Services	1,316,984	1,139,881	-	-	-	-
Materials & Services	220,487	157,800	-	-	-	-
Community Livability Total	1,537,471	1,297,681	-	-	-	-

Requirements by Type

Administrative Services Fund

Community Livability

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	883,980	707,412	-	-	-	-
Benefits	433,004	432,469	-	-	-	-
Prof & Tech Services	170,163	90,399	-	-	-	-
Property Services	7,554	7,820	-	-	-	-
Other Services	13,117	16,317	-	-	-	-
Materials	29,077	22,699	-	-	-	-
City Grant & Contrib	576	20,566	-	-	-	-
Community Livability Total	1,537,471	1,297,681	-	-	-	-

Line Item Detail by Department

Administrative Services Fund

Community Livability

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	627,295	668,484	-	-	-	-
501004 Limited Term	160,537	25,120	-	-	-	-
501006 Temporary & Seasonal	11,560	7,496	-	-	-	-
501010 Overtime	69	851	-	-	-	-
501030 Premium Pay	3,218	4,661	-	-	-	-
501070 Accrued Comp Absence	81,300	800	-	-	-	-
Total Personnel	883,980	707,412	-	-	-	-
Benefits						
501101 FICA	60,915	56,639	-	-	-	-
501102 Tri-Met Tax	6,283	5,921	-	-	-	-
501110 PERS - Employer	63,455	107,147	-	-	-	-
501111 PERS - IAP Pickup	44,702	42,068	-	-	-	-
501112 PERS - Bond	28,781	25,262	-	-	-	-
501120 Health Insurance	183,483	153,013	-	-	-	-
501121 Dental Insurance	19,021	15,142	-	-	-	-
501122 Workers' Compensation	11,905	12,368	-	-	-	-
501130 Other Benefits	14,460	14,911	-	-	-	-
Total Benefits	433,004	432,469	-	-	-	-
Prof & Tech Services						
502006 Contracted Services	170,163	90,399	-	-	-	-
Total Prof & Tech Services	170,163	90,399	-	-	-	-
Property Services						
502106 Cell Phone/Wireless Services	6,642	6,908	-	-	-	-
502140 Rent/Lease	912	912	-	-	-	-
Total Property Services	7,554	7,820	-	-	-	-
Other Services						
502204 Printing	6,800	9,401	-	-	-	-
502208 Promotion	4,050	5,296	-	-	-	-
502212 Dues & Memberships	161	725	-	-	-	-
502214 Training & Education	2,103	415	-	-	-	-
502215 Travel Expenses	3	-	-	-	-	-
502216 Meals	-	480	-	-	-	-
Total Other Services	13,117	16,317	-	-	-	-
Materials						
502301 Office Supplies	2,285	4,335	-	-	-	-
502314 Minor Equipment & Tools	4,337	761	-	-	-	-
502326 PPE & Uniforms	604	1,309	-	-	-	-
502360 Books & Publications	83	56	-	-	-	-
502361 Postage & Delivery	15,590	10,282	-	-	-	-
502363 Computer/Software/Maint	6,089	5,875	-	-	-	-
502364 Employee Recognition	89	80	-	-	-	-
Total Materials	29,077	22,699	-	-	-	-
City Grant & Contrib						
502408 Incentive Programs	576	498	-	-	-	-
502410 Contributions/City Match	-	20,068	-	-	-	-
Total City Grant & Contrib	576	20,566	-	-	-	-
Community Livability Total	1,537,471	1,297,681	-	-	-	-

Resources and Requirements by Fund

Equipment Replacement Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Miscellaneous Income	248,285	235,755	287,913	7,671,900	-	-
Interfund Transfers	641,914	171,549	108,152	239,400	-	-
Internal Svc Chrg	6,046,502	5,644,698	2,017,978	2,101,492	-	-
Beginning Balance	15,359,062	19,772,623	23,033,046	18,800,000	-	-
Total Resources	22,295,762	25,824,626	25,447,089	28,812,792	-	-
Requirements						
Citywide Services	2,523,139	1,808,014	13,677,269	8,207,300	-	-
<i>Operating Total</i>	<i>2,523,139</i>	<i>1,808,014</i>	<i>13,677,269</i>	<i>8,207,300</i>	-	-
Other Requirements	-	-	-	7,389,900	-	-
Unappropriated	19,772,623	24,016,612	11,769,820	13,215,592	-	-
<i>Non-Operating Total</i>	<i>19,772,623</i>	<i>24,016,612</i>	<i>11,769,820</i>	<i>20,605,492</i>	-	-
Total Requirements	22,295,762	25,824,626	25,447,089	28,812,792	-	-

Department Requirements

Equipment Replacement Fund

Citywide Services

Requirements by Division	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Equipment Replacement	2,523,139	1,808,014	13,677,269	8,207,300	-	-
Citywide Services Total	2,523,139	1,808,014	13,677,269	8,207,300	-	-

Requirements by Category

Materials & Services	65,340	581,623	152,671	92,300	-	-
Capital Outlay	2,457,799	1,226,391	13,524,598	8,115,000	-	-
Citywide Services Total	2,523,139	1,808,014	13,677,269	8,207,300	-	-

Requirements by Type

Equipment Replacement Fund

Citywide Services

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Materials	65,340	581,623	152,671	92,300	-	-
Capital Outlay	2,457,799	1,226,391	13,524,598	8,115,000	-	-
Citywide Services Total	2,523,139	1,808,014	13,677,269	8,207,300	-	-

Expenditure Information by Fund & Department

Fund: Equipment Replacement
Dept: Citywide Services

FY 2023/24 BUDGET HIGHLIGHTS

Materials and Services

Computer/Software/Maintenance (\$60,371) decrease. Reflects anticipated expenditures for the fiscal year. Fiscal year 2023/24 reflects the wrap-up of the computer replacement project started in fiscal year 2021/22.

Capital Outlay

Equipment (\$1,111,663) decrease. Reflects anticipated expenditures for the fiscal year, including carryover items from prior years.

Motor Vehicles (\$4,297,935) decrease. Reflects anticipated expenditures for the fiscal year, including carryover items from prior years. Decrease primarily driven by significant carryovers in the prior year due to delays in manufacturing and delivery of vehicles due to COVID-19.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Equipment Replacement Fund

Citywide Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Materials						
502314 Minor Equipment & Tools	6,297	4,913	-	-	-	-
502363 Computer/Software/Maint	59,043	576,710	152,671	92,300	-	-
Total Materials	65,340	581,623	152,671	92,300	-	-
Capital Outlay						
503008 Equipment	681,164	421,844	5,443,863	4,332,200	-	-
503010 Motor Vehicles	1,776,636	804,547	8,080,735	3,782,800	-	-
Total Capital Outlay	2,457,799	1,226,391	13,524,598	8,115,000	-	-
Citywide Services Total	2,523,139	1,808,014	13,677,269	8,207,300	-	-

Equipment Replacement

Equipment Replacement Schedule for FY 2023/24 (Carryover)

	Vehicles	Other Equipment	Computer Equipment	Total
Police				
1 Patrol SUV	65,510			
1 Sedan	38,091			
1 Van	33,747			
1 K-9		13,854		
Police Equipment (various)		237,479		
				388,681
Fire				
Defibrillators		288,434		
Chest Compression Systems		147,447		
Radios		509,136		
1 Hydraulic Rescue Tool		80,943		
1 Compressor		47,503		
Fire Equipment (various)		141,077		
				1,214,540
Community Services				
1 SUV	29,233			
				29,233
Parks				
1 Cab & Chassis	54,093			
1 Pickup Truck	31,160			
2 Tractors		76,404		
1 Mower		74,172		
1 Trash Compactor		35,246		
Parks Equipment (various)		5,514		
				276,589
Environmental Services				
5 Cab & Chassis	355,390			
5 Pickup Trucks	195,641			
3 Vans	147,272			
2 SUV	70,529			
1 CCTV Van	400,000			
1 Dump Truck	202,957			
1 Bucket Truck	119,942			
5 Large Equipment (Tractors, Loaders, Backhoes)		719,842		
3 Trailers		185,708		
5 Variable Message Boards		165,145		
1 Roller		166,108		
1 Debris Separator		120,000		
1 Spreader		78,000		
1 Chipper		40,212		
Inspection Cameras		79,520		
1 Compressor		29,907		
Environmental Services Equipment (various)		185,727		
				3,261,900
Fleet & Facilities				
1 Mobile Service Vehicle	102,584			
SUV	39,656			
				142,240
			Carryover Subtotal	5,313,183

Equipment Replacement

Equipment Replacement Schedule for FY 2023/24

	Vehicles	Other Equipment	Computer Equipment	Total
Police				
3 Patrol SUVs	205,388			
3 Vans	221,347			
2 Pickup Trucks	145,545			
1 SUV	56,135			
1 Crisis Negotiator	185,483			
1 Utility Vehicle	22,028			
				835,926
Fire & Emergency Services				
1 Cab & Chassis	103,000			
1 Van	50,512			
1 Pickup Truck	49,159			
14 Thermal Imaging Cameras		129,433		
1 Rescue Boat		95,801		
1 Compressor		46,354		
Fire Equipment (various)		11,457		
				485,716
Economic, Development & Housing Services				
1 SUV	29,233			
				29,233
Community Livability				
1 SUV	29,233			
				29,233
Parks				
1 Pickup Truck	38,859			
1 SUV	29,233			
				68,092
Environmental Services				
1 Vaccon	506,709			
1 Cab & Chassis	53,520			
1 Pickup Truck	36,420			
1 Sedan	31,444			
1 Pup Trailer		202,953		
1 Trailer		35,715		
1 Excavator		95,000		
1 Emergency Water System		83,221		
1 Crack Sealer		63,959		
Environmental Services Equipment (various)		45,430		
				1,154,371
Information Technology				
Server Equipment			92,321	
Phone System Upgrades		25,732		
				118,053
Fleet and Facilities				
1 Security Camera System		69,732		
				69,732
Pool				
2 Sedans	67,249			
1 Pickup Truck	36,491			
				103,740
			FY 2023/24 Subtotal	2,894,096
Grand Total for FY 2023/24	3,782,793	4,332,165	92,321	8,207,279

Resources and Requirements by Fund

Workers' Comp & Liability Mgmt Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Intergovernmental	1,020	-	-	-	-	-
Miscellaneous Income	191,956	202,388	199,000	171,000	-	-
Internal Payments	1,644,812	1,801,348	1,770,000	2,040,000	-	-
Internal Svc Chrg	1,635,635	1,936,524	2,362,874	3,029,998	-	-
Beginning Balance	4,125,540	4,480,061	4,042,000	3,452,000	-	-
Total Resources	7,598,962	8,420,320	8,373,874	8,692,998	-	-
Requirements						
City Attorney's Office	3,118,902	3,511,008	5,850,998	7,102,307	-	-
<i>Operating Total</i>	<i>3,118,902</i>	<i>3,511,008</i>	<i>5,850,998</i>	<i>7,102,307</i>	-	-
Contingency	-	-	446,200	875,000	-	-
Unappropriated	4,480,061	4,909,312	2,076,676	715,691	-	-
<i>Non-Operating Total</i>	<i>4,480,061</i>	<i>4,909,312</i>	<i>2,522,876</i>	<i>1,590,691</i>	-	-
Total Requirements	7,598,962	8,420,320	8,373,874	8,692,998	-	-

Department Requirements

Workers' Comp & Liability Mgmt Fund

City Attorney's Office

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Workers' Compensation Mgmt	1,326,992	1,407,100	2,915,324	3,526,309	-	-
Liability Management	1,791,910	2,103,908	2,935,674	3,575,998	-	-
City Attorney's Office Total	3,118,902	3,511,008	5,850,998	7,102,307	-	-

Requirements by Category

Personnel Services	582,508	633,273	859,723	863,307	-	-
Materials & Services	2,536,394	2,877,735	4,991,275	6,239,000	-	-
City Attorney's Office Total	3,118,902	3,511,008	5,850,998	7,102,307	-	-

Requirements by Type

Workers' Comp & Liability Mgmt Fund

City Attorney's Office

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	379,969	406,167	598,550	584,068	-	-
Benefits	202,539	227,106	261,173	279,239	-	-
Prof & Tech Services	91,521	103,860	153,200	162,000	-	-
Other Services	135	175	13,575	14,500	-	-
Materials	26	5,277	5,000	5,500	-	-
City Grant & Contrib	-	-	1,500	1,500	-	-
Insurance	2,444,712	2,768,422	4,818,000	6,055,500	-	-
City Attorney's Office Total	3,118,902	3,511,008	5,850,998	7,102,307	-	-

Expenditure Information by Fund & Department

Fund: Workers' Compensation & Liability Management
Dept: City Attorney's Office

FY 2023/24 BUDGET HIGHLIGHTS

Materials and Services

Claims Paid	\$907,000 increase. Based on actuarial claims costs to be paid.
Fees & Premiums	\$330,500 increase. Reflects anticipated premium increases based on broker estimates.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Workers' Comp & Liability Mgmt Fund

City Attorney's Office

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	360,310	378,667	597,648	581,008	-	-
501030 Premium Pay	859	900	902	3,060	-	-
501070 Accrued Comp Absence	18,800	26,600	-	-	-	-
Total Personnel	379,969	406,167	598,550	584,068	-	-
Benefits						
501101 FICA	27,550	28,780	47,531	44,938	-	-
501102 Tri-Met Tax	2,821	2,997	4,737	4,753	-	-
501110 PERS - Employer	49,130	74,430	99,937	126,550	-	-
501111 PERS - IAP Pickup	21,570	22,337	35,560	35,045	-	-
501112 PERS - Bond	13,241	13,723	21,812	21,496	-	-
501120 Health Insurance	66,360	62,780	36,566	27,500	-	-
501121 Dental Insurance	6,547	5,966	3,047	3,442	-	-
501122 Workers' Compensation	8,112	8,884	7,873	7,748	-	-
501130 Other Benefits	7,208	7,210	4,110	7,767	-	-
Total Benefits	202,539	227,106	261,173	279,239	-	-
Prof & Tech Services						
502006 Contracted Services	62,667	67,500	103,200	112,000	-	-
502008 Med & Psych	28,854	36,360	50,000	50,000	-	-
Total Prof & Tech Services	91,521	103,860	153,200	162,000	-	-
Other Services						
502212 Dues & Memberships	85	-	725	1,000	-	-
502214 Training & Education	50	175	11,250	11,500	-	-
502215 Travel Expenses	-	-	1,600	2,000	-	-
Total Other Services	135	175	13,575	14,500	-	-
Materials						
502324 First Aid & Safety	26	5,277	1,500	1,500	-	-
502326 PPE & Uniforms	-	-	2,000	2,000	-	-
502363 Computer/Software/Maint	-	-	1,500	2,000	-	-
Total Materials	26	5,277	5,000	5,500	-	-
City Grant & Contrib						
502408 Incentive Programs	-	-	1,500	1,500	-	-
Total City Grant & Contrib	-	-	1,500	1,500	-	-
Insurance						
502510 Claims Paid	610,265	986,236	2,374,000	3,281,000	-	-
502515 Claims Outstanding	520,766	237,206	200,000	200,000	-	-
502520 Fees & Premiums	1,313,682	1,544,980	2,244,000	2,574,500	-	-
Total Insurance	2,444,712	2,768,422	4,818,000	6,055,500	-	-
City Attorney's Office Total	3,118,902	3,511,008	5,850,998	7,102,307	-	-

Resources and Requirements by Fund

COG Health & Dental Plans Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Miscellaneous Income	996,896	931,909	1,716,000	1,723,000	-	-
Internal Payments	7,685,542	7,619,459	10,432,000	10,917,000	-	-
Beginning Balance	5,468,851	6,943,117	7,400,000	7,370,000	-	-
Total Resources	14,151,289	15,494,485	19,548,000	20,010,000	-	-
Requirements						
Citywide Services	7,061,371	7,368,256	13,106,000	11,921,700	-	-
<i>Operating Total</i>	<i>7,061,371</i>	<i>7,368,256</i>	<i>13,106,000</i>	<i>11,921,700</i>	-	-
Transfers	146,800	160,000	284,000	284,000	-	-
Contingency	-	-	2,012,000	1,832,000	-	-
Unappropriated	6,943,117	7,966,229	4,146,000	5,972,300	-	-
<i>Non-Operating Total</i>	<i>7,089,917</i>	<i>8,126,229</i>	<i>6,442,000</i>	<i>8,088,300</i>	-	-
Total Requirements	14,151,289	15,494,485	19,548,000	20,010,000	-	-

Department Requirements

COG Health & Dental Plans Fund

Citywide Services

Requirements by Division	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
COG Health Plans	6,443,004	6,773,867	12,121,000	10,938,700	-	-
COG Dental Plan	618,368	594,389	985,000	983,000	-	-
Citywide Services Total	7,061,371	7,368,256	13,106,000	11,921,700	-	-

Requirements by Category

Materials & Services	7,061,371	7,368,256	13,106,000	11,921,700	-	-
Citywide Services Total	7,061,371	7,368,256	13,106,000	11,921,700	-	-

Requirements by Type

COG Health & Dental Plans Fund

Citywide Services

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Prof & Tech Services	325,615	301,287	431,000	434,700	-	-
Insurance	6,735,756	7,066,968	12,675,000	11,487,000	-	-
Citywide Services Total	7,061,371	7,368,256	13,106,000	11,921,700	-	-

Expenditure Information by Fund & Department

Fund: COG Health & Dental Plans
Dept: Citywide Services

FY 2023/24 BUDGET HIGHLIGHTS

Materials and Services

Claims Paid	(\$1,340,000) decrease. Reflects historical claims paid trends offset by plan demographics and by inflation.
Fees & Premiums	\$152,000 increase. Reflects anticipated premium increases and costs related to added positions.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

COG Health & Dental Plans Fund

Citywide Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Prof & Tech Services						
502006 Contracted Services	325,615	301,287	431,000	434,700	-	-
Total Prof & Tech Services	325,615	301,287	431,000	434,700	-	-
Insurance						
502510 Claims Paid	6,076,891	6,310,714	11,728,000	10,388,000	-	-
502520 Fees & Premiums	658,865	756,254	947,000	1,099,000	-	-
Total Insurance	6,735,756	7,066,968	12,675,000	11,487,000	-	-
Citywide Services Total	7,061,371	7,368,256	13,106,000	11,921,700	-	-

Special Revenue & Non-Operating Funds Overview

Special Revenue Funds & Non-Operating Funds - Revenues and Expenditures

Special revenue funds account for revenues that are legally restricted to expenditures for specific purposes. Non-operating funds account for the proceeds of a specific revenue source, but do not appropriate expenditures as operating costs. The debt service funds are non-operating funds.

Special Revenue Funds

- *Designated Purpose Fund* – Accounts for restricted funds received by the City for specific programs or projects from donations, grants, intergovernmental agreements or other restricted funding sources. The American Rescue Plan Act (ARPA) funds have been budgeted within this fund; for additional information about ARPA please refer to the ARPA section of this document.
- *System Development Charges Fund* – Accounts for revenue from system development charges earmarked for specific capital expansion projects. System development charges (SDCs) are charged to new land developments for capacity impacts that will be addressed by the Water, Stormwater, Wastewater, Parks or Transportation Capital Improvement Funds. Each type of activity has a specific SDC charge. They can also include authority to provide SDC Credits to support development. The revenue remains in separate accounts in the System Development Charges Fund until appropriate expenditures are made. SDC funded projects are identified in advance.
- *CDBG and HOME fund* – The fund is used for programs that rely on dedicated revenue sources provided by the Federal Government through the Community Development Block Grant (CDBG) and HOME programs.

Debt Service Funds

The debt service funds account for the revenues applied to payment of principal and interest on long-term debt, accounted for in the following debt service funds:

- *General Government Debt Fund* – This fund accounts for debt service payments on obligations of governmental funds. Requirements consist of debt service payments. In fiscal year 2021/22 the line of credit was paid off by the City. The Transportation portion of the line of credit was converted to a six-year fixed debt instrument, and service payments will continue through fiscal year 2027/28.
- *Pension Bond Debt Service Fund* – This fund accounts for debt service on Pension Bonds issued as a means of reducing the unfunded actuarial liability with the Oregon Public Employees Retirement System. Revenues for this fund are collected through the payroll process.
- *Water Debt Service Fund* – This fund accounts for reserves and the payment of principal and interest. Transfers from the Water Fund provide revenue for this fund. Requirements consist of debt service payments. In fiscal year 2021/22 the Line of Credit was paid off by the City while a new long term revenue bond was added for the purposes of building new water infrastructure for the City. In fiscal year 2023/24, the City expects to draw from its Water Infrastructure Financing and Innovation Act (WIFIA) loan and has budgeted an additional debt instrument in order to finance groundwater expansion.

Special Revenue & Non-Operating Funds Overview

- *Stormwater Debt Service Fund* – This fund accounts for reserves and the payment of principal and interest. Transfers from the Stormwater Fund provide revenue for this fund. Requirements consist of debt service payments. A significant portion of the Stormwater Debt Service was fully repaid in fiscal 2020/21, resulting in lower debt service payments in fiscal 2021/22 and beyond.
- *Wastewater Debt Service Fund* – This fund accounts for reserves and the payment of principal and interest. Transfers from the Wastewater Fund provide revenue for this fund. Requirements consist of debt service payments.
- *City Facility Debt Service Fund* – This fund reflects the debt service payments related to the roof of the Public Safety Building and a fiscal year 2018/19 property acquisition.

Closed Funds

- *Urban Renewal Debt Service Fund* – This fund was created to account for debt service on interim funding loaned to the Rockwood/West Gresham Urban Renewal Area. The resources are payments from the Rockwood/West Gresham Urban Renewal District. The Gresham Redevelopment Commission now issues its own debt directly, instead of relying on the City of Gresham to issue debt on behalf of the Commission. As of June 30, 2023, all outstanding debt will be repaid. This fund is closed starting in fiscal year 2023/24.

Resources and Requirements by Fund

Designated Purpose Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Intergovernmental	18,382,121	15,183,252	31,141,850	15,029,700	-	-
Charges for Services	57,838	412,804	323,000	548,200	-	-
Miscellaneous Income	2,317,028	2,414,752	1,515,923	1,401,700	-	-
Interfund Transfers	263,526	305,074	1,077,500	1,374,450	-	-
Beginning Balance	4,690,605	6,610,215	18,807,850	30,407,494	-	-
Total Resources	25,711,119	24,926,096	52,866,123	48,761,544	-	-
Requirements						
City Manager's Office	36,045	52,825	7,000	7,000	-	-
Citywide Services	20,100	4,218,286	23,696,106	19,136,623	-	-
Police	571,053	394,655	1,327,453	1,296,600	-	-
Fire	297,865	355,143	522,668	395,100	-	-
Urban Design & Planning	33,406	43,239	80,000	85,000	-	-
Econ, Dev, & Housing Services	16,430,588	111,074	5,668,000	18,305,500	-	-
Economic Development	183,617	-	-	-	-	-
Community Livability	393,144	524,163	16,016,025	2,493,092	-	-
Parks	-	-	337,150	2,217,000	-	-
Environmental Services	35,086	344,231	1,350,000	1,580,000	-	-
<i>Operating Total</i>	<i>18,000,904</i>	<i>6,043,615</i>	<i>49,004,402</i>	<i>45,515,915</i>	-	-
Transfers	1,100,000	1,700,000	1,350,000	636,168	-	-
Unappropriated	6,610,215	17,182,481	2,511,721	2,609,461	-	-
<i>Non-Operating Total</i>	<i>7,710,215</i>	<i>18,882,481</i>	<i>3,861,721</i>	<i>3,245,629</i>	-	-
Total Requirements	25,711,119	24,926,096	52,866,123	48,761,544	-	-

Department Requirements

Designated Purpose Fund

City Manager's Office

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Gresham Art Committee	45	163	7,000	7,000	-	-
Metro Mayor's Consortium	36,000	27,467	-	-	-	-
Gresham's Centennial	-	2,482	-	-	-	-
Arts & Cultural Grants	-	22,712	-	-	-	-
City Manager's Office Total	36,045	52,825	7,000	7,000	-	-

Requirements by Category

Materials & Services	36,045	52,825	7,000	7,000	-	-
City Manager's Office Total	36,045	52,825	7,000	7,000	-	-

Requirements by Type

Designated Purpose Fund

City Manager's Office

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Prof & Tech Services	36,000	118	-	-	-	-
Other Services	-	-	3,725	3,700	-	-
Materials	45	45	875	900	-	-
City Grant & Contrib	-	52,662	2,400	2,400	-	-
City Manager's Office Total	36,045	52,825	7,000	7,000	-	-

Expenditure Information by Fund & Department

Fund: Designated Purpose
Dept: City Manager's Office

FY 2023/24 BUDGET HIGHLIGHTS

No significant operating changes in the Designated Purpose Fund, City Manager's Office Department.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Designated Purpose Fund

City Manager's Office

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Prof & Tech Services						
502006 Contracted Services	36,000	118	-	-	-	-
Total Prof & Tech Services	36,000	118	-	-	-	-
Other Services						
502204 Printing	-	-	600	600	-	-
502208 Promotion	-	-	125	100	-	-
502216 Meals	-	-	3,000	3,000	-	-
Total Other Services	-	-	3,725	3,700	-	-
Materials						
502301 Office Supplies	45	45	500	500	-	-
502314 Minor Equipment & Tools	-	-	300	300	-	-
502361 Postage & Delivery	-	-	75	100	-	-
Total Materials	45	45	875	900	-	-
City Grant & Contrib						
502408 Incentive Programs	-	-	2,400	2,400	-	-
502410 Contributions/City Match	-	25,194	-	-	-	-
502420 Passthrough Payment	-	27,467	-	-	-	-
Total City Grant & Contrib	-	52,662	2,400	2,400	-	-
City Manager's Office Total	36,045	52,825	7,000	7,000	-	-

Department Requirements

Designated Purpose Fund

Citywide Services

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Emergency Management	-	-	-	285,948	-	-
American Rescue Plan Act	-	4,196,686	21,831,806	18,311,675	-	-
Gresham Sponsored Events	-	-	142,650	353,600	-	-
ARPA Passthrough Projects	-	-	1,534,000	-	-	-
Deferred Compensation Admin	20,100	21,600	80,100	83,100	-	-
Community Enhancement Program	-	-	77,000	77,000	-	-
Arts & Cultural Grants	-	-	30,550	25,300	-	-
Citywide Services Total	20,100	4,218,286	23,696,106	19,136,623	-	-

Requirements by Category

Personnel Services	-	1,904,521	2,477,457	3,106,703	-	-
Materials & Services	20,100	2,313,765	20,181,649	15,347,920	-	-
Capital Outlay	-	-	1,037,000	682,000	-	-
Citywide Services Total	20,100	4,218,286	23,696,106	19,136,623	-	-

Requirements by Type

Designated Purpose Fund

Citywide Services

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	-	1,610,611	1,422,625	1,745,490	-	-
Benefits	-	293,910	1,054,832	1,361,213	-	-
Prof & Tech Services	19,500	101,018	18,321,824	14,237,700	-	-
Property Services	-	235	16,500	95,100	-	-
Other Services	600	600	101,800	154,400	-	-
Materials	-	86,772	35,450	253,520	-	-
City Grant & Contrib	-	2,125,140	1,175,550	297,500	-	-
Internal Payments	-	-	530,525	309,700	-	-
Capital Outlay	-	-	1,037,000	682,000	-	-
Citywide Services Total	20,100	4,218,286	23,696,106	19,136,623	-	-

Expenditure Information by Fund & Department

Fund: Designated Purpose
Dept: Citywide Services

FY 23/24 BUDGET HIGHLIGHTS

During fiscal year 2023/24 the Emergency Management division was moved from the Administrative Services Fund to the Designated Purpose Fund but remained within the Citywide Services department.

For this highlights report, only those line item changes unrelated to the organizational change have been discussed. As a result, differences between years for each object on the following page(s), may not match the differences presented on this page.

Personnel Services

Limited Term	\$328,283 increase. Reflects approved ARPA funded positions.
Overtime	\$10,000 increase. Reflects the addition of \$10,000 in the overtime line item to cover potential overtime in Limited Term Youth Services Positions.
Premium Pay	(\$115,917) decrease. Fiscal year 2022/23 included premium pay for ARPA projects that are not anticipated in fiscal year 2023/24.

Materials and Services

Contracted Services	(\$4,109,124) decrease. Reflects anticipated expenditures for ARPA projects based on available funding. Other adjustments are included for Gresham Events based on available funding.
Cell Phone/Wireless Services	(\$3,515) decrease. Reflects the centralization of cell phone purchases and monthly service charges in the Information Technology budget beginning with fiscal year 2023/24.
Rent/Lease	\$75,000 increase. Allows for increased expenditures for Events if additional event sponsorships become available.
Printing	\$9,550 increase. Allows for increased expenditures for Events if additional event sponsorships become available.
Dues & Memberships	\$3,000 increase. Reflects increase Emergency Management membership dues.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Expenditure Information by Fund & Department

Meals	\$5,500 increase. Allows for increased expenditures for Events if additional event sponsorships become available.
Office Supplies	\$6,550 increase. Allows for increased expenditures for Events if additional event sponsorships become available.
Minor Equipment & Tools	\$178,500 increase. Reflects anticipated expenditures for ARPA projects and a shift from Motor Vehicles line item to more appropriately reflect purchases.
Signs	\$3,000 increase. Allows for increased expenditures for Events if additional event sponsorships become available.
CDBG/HOME Expense	(\$63,600) decrease. Reflects completed ARPA projects.
Customer Assistance	\$13,700 increase. Reflects anticipated expenditures for ARPA projects.
Incentive Programs	\$97,100 increase. Reflects anticipated expenditures for ARPA projects.
Contributions/City Match	(\$925,250) decrease. Reflects completed ARPA projects.
Internal Professional Services	(\$220,825) decrease. Reflects completed ARPA projects.
Capital Outlay	
Motor Vehicles	(\$67,000) decrease. Reflects a shift to Minor Equipment and Tools line item.
Hardware & Software	(\$288,000) decrease. Reflects progress on ARPA projects.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Designated Purpose Fund

Citywide Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	-	104,149	39,625	135,124	-	-
501004 Limited Term	-	72,156	1,248,844	1,577,127	-	-
501010 Overtime	-	509,423	-	15,000	-	-
501030 Premium Pay	-	924,883	134,156	18,239	-	-
Total Personnel	-	1,610,611	1,422,625	1,745,490	-	-
Benefits						
501101 FICA	-	84,817	103,603	134,807	-	-
501102 Tri-Met Tax	-	8,732	10,394	14,262	-	-
501110 PERS - Employer	-	74,591	234,855	397,032	-	-
501111 PERS - IAP Pickup	-	18,347	78,040	104,785	-	-
501112 PERS - Bond	-	37,155	44,503	64,271	-	-
501120 Health Insurance	-	31,108	468,287	485,967	-	-
501121 Dental Insurance	-	2,927	41,884	42,837	-	-
501122 Workers' Compensation	-	32,532	37,016	38,835	-	-
501130 Other Benefits	-	3,702	36,250	78,417	-	-
Total Benefits	-	293,910	1,054,832	1,361,213	-	-
Prof & Tech Services						
502006 Contracted Services	19,500	101,018	18,321,524	14,237,400	-	-
502020 Permits & Licenses	-	-	300	300	-	-
Total Prof & Tech Services	19,500	101,018	18,321,824	14,237,700	-	-
Property Services						
502106 Cell Phone/Wireless Services	-	235	-	2,900	-	-
502140 Rent/Lease	-	-	16,500	92,200	-	-
Total Property Services	-	235	16,500	95,100	-	-
Other Services						
502204 Printing	-	-	1,000	13,000	-	-
502208 Promotion	-	-	84,050	93,000	-	-
502212 Dues & Memberships	600	600	600	15,000	-	-
502214 Training & Education	-	-	5,400	13,400	-	-
502215 Travel Expenses	-	-	3,850	6,100	-	-
502216 Meals	-	-	6,900	13,900	-	-
Total Other Services	600	600	101,800	154,400	-	-
Materials						
502301 Office Supplies	-	-	4,050	12,700	-	-
502314 Minor Equipment & Tools	-	17,579	-	190,500	-	-
502316 Equip Supplies, Parts, Maint	-	-	-	1,000	-	-
502324 First Aid & Safety	-	16,537	-	-	-	-
502326 PPE & Uniforms	-	2,460	25,000	26,220	-	-
502341 Signs	-	-	6,000	9,500	-	-
502360 Books & Publications	-	-	-	100	-	-
502361 Postage & Delivery	-	-	400	500	-	-
502363 Computer/Software/Maint	-	50,197	-	13,000	-	-
Total Materials	-	86,772	35,450	253,520	-	-
City Grant & Contrib						
502402 CDBG/HOME Expense	-	59,514	155,000	91,400	-	-
502406 Customer Assistance	-	-	60,000	73,700	-	-
502408 Incentive Programs	-	-	-	97,100	-	-
502410 Contributions/City Match	-	2,065,626	960,550	35,300	-	-
Total City Grant & Contrib	-	2,125,140	1,175,550	297,500	-	-
Internal Payments						

Line Item Detail by Department

Designated Purpose Fund

Citywide Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
502810 Internal Professional Services	-	-	530,525	309,700	-	-
Total Internal Payments	-	-	530,525	309,700	-	-
Capital Outlay						
503010 Motor Vehicles	-	-	437,000	370,000	-	-
503012 Hardware and Software	-	-	600,000	312,000	-	-
Total Capital Outlay	-	-	1,037,000	682,000	-	-
Citywide Services Total	20,100	4,218,286	23,696,106	19,136,623	-	-

Department Requirements

Designated Purpose Fund

Police

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Justice & Mental Health Grants	61,630	247,959	300,000	360,000	-	-
COPS Grants	112,281	35,810	-	-	-	-
Police Special Investigations	-	-	46,523	28,100	-	-
JAG Grants	274,137	49,386	151,030	171,800	-	-
Police Foundation	84,738	36,870	332,300	205,900	-	-
Fed/State Asset Seizure	37,895	9,085	336,600	322,300	-	-
K-9 Program	372	15,546	81,000	131,000	-	-
Education Programs	-	-	5,000	2,500	-	-
State Homeland Security	-	-	75,000	75,000	-	-
Police Total	571,053	394,655	1,327,453	1,296,600	-	-
Requirements by Category						
Personnel Services	185,372	36,497	61,973	43,500	-	-
Materials & Services	218,152	358,158	997,900	1,026,900	-	-
Capital Outlay	167,529	-	267,580	226,200	-	-
Police Total	571,053	394,655	1,327,453	1,296,600	-	-

Requirements by Type

Designated Purpose Fund

Police

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	132,765	21,982	43,935	43,500	-	-
Benefits	52,608	14,516	18,038	-	-	-
Prof & Tech Services	135,989	259,184	360,000	475,100	-	-
Property Services	1,400	14,141	-	75,000	-	-
Other Services	1,310	19,770	184,300	61,300	-	-
Materials	53,453	64,563	310,600	405,500	-	-
City Grant & Contrib	26,000	500	143,000	10,000	-	-
Capital Outlay	167,529	-	267,580	226,200	-	-
Police Total	571,053	394,655	1,327,453	1,296,600	-	-

Expenditure Information by Fund & Department

Fund: Designated Purpose
Dept: Police

FY 2023/24 BUDGET HIGHLIGHTS

Materials and Services

Contracted Services	\$165,100 increase. Reflects available funding from grants and donations for the Justice & Mental Health grant and other police programs.
Invest Res/Drug Seizure	(\$50,000) decrease. Reflects program suspension.
Rent/Lease	\$75,000 increase. Reflects federal forfeiture funds for use on police training facility lease.
Promotion	(\$175,500) decrease. Reflects available funding and aligns community and public service events with actual expenses.
Training & Education	\$55,000 increase. Includes funds for education reimbursement and K-9 training.
Meals	(\$2,500) decrease. Reflects available funding for the Every 15 Minutes Program conducted at local high schools.
Vehicle Supplies, Parts, Maint	(\$43,100) decrease. Reflects anticipated expenses within the forfeiture program.
Minor Equipment & Tools	\$147,500 increase. Based on available funding for grants and other programs.
Computer/Software/Maintenance	(\$3,500) decrease. Aligns budgets with available funding.
Incentive Programs	(\$33,000) decrease. Reflects referral bonus program.
Contributions/City Match	(\$100,000) decrease. Based on anticipated available funding for community outreach programs.

Capital Outlay

Equipment	(\$41,380) decrease. Based on anticipated costs of forfeiture and JAG programs.
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NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Designated Purpose Fund						
Police						
Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	71,805	21,573	305	-	-	-
501010 Overtime	60,959	408	43,630	43,500	-	-
Total Personnel	132,765	21,982	43,935	43,500	-	-
Benefits						
501101 FICA	5,934	1,547	3,508	-	-	-
501102 Tri-Met Tax	-	3	348	-	-	-
501110 PERS - Employer	17,288	3,519	8,553	-	-	-
501111 PERS - IAP Pickup	7,966	1,226	2,610	-	-	-
501112 PERS - Bond	-	15	1,603	-	-	-
501120 Health Insurance	18,399	6,568	-	-	-	-
501121 Dental Insurance	1,813	732	-	-	-	-
501122 Workers' Compensation	1,209	898	1,416	-	-	-
501130 Other Benefits	-	7	-	-	-	-
Total Benefits	52,608	14,516	18,038	-	-	-
Prof & Tech Services						
502006 Contracted Services	129,167	259,173	310,000	475,100	-	-
502026 Invest Res/Drug Seizure	6,822	12	50,000	-	-	-
Total Prof & Tech Services	135,989	259,184	360,000	475,100	-	-
Property Services						
502124 Infrastructure R & M	1,400	8,597	-	-	-	-
502140 Rent/Lease	-	5,544	-	75,000	-	-
Total Property Services	1,400	14,141	-	75,000	-	-
Other Services						
502208 Promotion	900	300	175,500	-	-	-
502214 Training & Education	-	16,753	-	55,000	-	-
502215 Travel Expenses	115	2,439	3,800	3,800	-	-
502216 Meals	295	-	5,000	2,500	-	-
502221 Uniform Cleaning	-	278	-	-	-	-
Total Other Services	1,310	19,770	184,300	61,300	-	-
Materials						
502312 Vehicle Supplies, Parts, Maint	1,265	-	43,100	-	-	-
502314 Minor Equipment & Tools	857	23,399	183,000	330,500	-	-
502316 Equip Supplies, Parts, Maint	808	1,086	-	-	-	-
502324 First Aid & Safety	9,507	-	-	-	-	-
502325 Other Supplies	10,189	40,077	81,000	75,000	-	-
502326 PPE & Uniforms	25,499	-	-	-	-	-
502361 Postage & Delivery	60	-	-	-	-	-
502363 Computer/Software/Maint	5,268	-	3,500	-	-	-
Total Materials	53,453	64,563	310,600	405,500	-	-
City Grant & Contrib						
502408 Incentive Programs	-	500	38,000	5,000	-	-
502410 Contributions/City Match	26,000	-	100,000	-	-	-
502412 Police Rewards	-	-	5,000	5,000	-	-
Total City Grant & Contrib	26,000	500	143,000	10,000	-	-
Capital Outlay						
503008 Equipment	167,529	-	267,580	226,200	-	-
Total Capital Outlay	167,529	-	267,580	226,200	-	-
Police Total	571,053	394,655	1,327,453	1,296,600	-	-

Department Requirements

Designated Purpose Fund

Fire

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
SAFER Grants	295,365	330,143	164,874	-	-	-
Mobile Integrated Health	-	-	327,894	372,000	-	-
Fire Dept Donations	2,500	25,000	17,800	11,500	-	-
Assist to Firefighter Grants	-	-	12,100	11,600	-	-
Fire Total	297,865	355,143	522,668	395,100	-	-

Requirements by Category

Personnel Services	295,365	330,143	492,768	-	-	-
Materials & Services	2,500	25,000	29,900	225,100	-	-
Capital Outlay	-	-	-	170,000	-	-
Fire Total	297,865	355,143	522,668	395,100	-	-

Requirements by Type

Designated Purpose Fund

Fire

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	198,088	185,426	295,332	-	-	-
Benefits	97,276	144,717	197,436	-	-	-
Prof & Tech Services	-	25,000	13,500	23,100	-	-
Other Services	-	-	-	18,000	-	-
Materials	2,500	-	16,400	184,000	-	-
Capital Outlay	-	-	-	170,000	-	-
Fire Total	297,865	355,143	522,668	395,100	-	-

Expenditure Information by Fund & Department

Fund: Designated Purpose

Dept: Fire

FY 2023/24 BUDGET HIGHLIGHTS

Personnel Services

Wages/Salaries (\$287,197) decrease. Reflects the completion of the SAFER Grant and shifts funding available for the Mobile Integrated Health Program to Materials and Services.

Premium Pay (\$8,135) decrease. Reflects the completion of the SAFER Grant and shifts funding available for the Mobile Integrated Health Program to Materials and Services.

Materials and Services

Contracted Services \$9,600 increase. Reflects anticipated available funding for the Mobile Integrated Health Program.

Training & Education \$10,000 increase. Reflects anticipated available funding for the Mobile Integrated Health Program.

Travel Expenses \$5,000 increase. Reflects anticipated available funding for the Mobile Integrated Health Program.

Meals \$3,000 increase. Reflects anticipated available funding for the Mobile Integrated Health Program.

Office Supplies \$4,000 increase. Reflects anticipated available funding for the Mobile Integrated Health Program.

Minor Equipment & Tools \$33,500 increase. Reflects anticipated available funding for the Mobile Integrated Health Program.

First Aid & Safety \$100,000 increase. Reflects anticipated available funding for the Mobile Integrated Health Program.

PPE & Uniforms \$30,100 increase. Reflects anticipated available funding for the Mobile Integrated Health Program.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Expenditure Information by Fund & Department

Capital Outlay

Equipment	\$30,000 increase. Reflects anticipated vehicles needed to equip the Mobile Integrated Health Program.
Motor Vehicles	\$140,000 increase. Reflects anticipated vehicles needed to equip the Mobile Integrated Health Program.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Designated Purpose Fund

Fire

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	179,192	167,352	287,197	-	-	-
501030 Premium Pay	18,897	18,074	8,135	-	-	-
Total Personnel	198,088	185,426	295,332	-	-	-
Benefits						
501101 FICA	15,089	13,873	23,623	-	-	-
501102 Tri-Met Tax	1,573	1,463	2,340	-	-	-
501110 PERS - Employer	11,358	35,724	57,493	-	-	-
501111 PERS - IAP Pickup	5,275	10,902	17,549	-	-	-
501112 PERS - Bond	7,213	6,824	10,765	-	-	-
501120 Health Insurance	44,563	61,159	66,454	-	-	-
501121 Dental Insurance	4,282	5,603	5,314	-	-	-
501122 Workers' Compensation	2,661	5,042	11,700	-	-	-
501130 Other Benefits	5,263	4,129	2,198	-	-	-
Total Benefits	97,276	144,717	197,436	-	-	-
Prof & Tech Services						
502006 Contracted Services	-	25,000	13,500	23,100	-	-
Total Prof & Tech Services	-	25,000	13,500	23,100	-	-
Other Services						
502214 Training & Education	-	-	-	10,000	-	-
502215 Travel Expenses	-	-	-	5,000	-	-
502216 Meals	-	-	-	3,000	-	-
Total Other Services	-	-	-	18,000	-	-
Materials						
502301 Office Supplies	-	-	-	4,000	-	-
502314 Minor Equipment & Tools	2,500	-	11,700	45,200	-	-
502324 First Aid & Safety	-	-	-	100,000	-	-
502326 PPE & Uniforms	-	-	4,700	34,800	-	-
Total Materials	2,500	-	16,400	184,000	-	-
Capital Outlay						
503008 Equipment	-	-	-	30,000	-	-
503010 Motor Vehicles	-	-	-	140,000	-	-
Total Capital Outlay	-	-	-	170,000	-	-
Fire Total	297,865	355,143	522,668	395,100	-	-

Department Requirements

Designated Purpose Fund

Urban Design & Planning

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Planning Grants	33,406	43,239	80,000	85,000	-	-
Urban Design & Planning Total	33,406	43,239	80,000	85,000	-	-

Requirements by Category

Materials & Services	33,406	43,239	80,000	85,000	-	-
Urban Design & Planning Total	33,406	43,239	80,000	85,000	-	-

Requirements by Type

Designated Purpose Fund

Urban Design & Planning

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Prof & Tech Services	33,406	43,239	80,000	85,000	-	-
Urban Design & Planning Total	33,406	43,239	80,000	85,000	-	-

Expenditure Information by Fund & Department

Fund: Designated Purpose
Dept: Urban Design & Planning

FY 2023/24 BUDGET HIGHLIGHTS

No significant operating changes in the Designated Purpose Fund, Urban Design & Planning Department.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Designated Purpose Fund

Urban Design & Planning

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Prof & Tech Services						
502006 Contracted Services	33,406	43,239	80,000	85,000	-	-
Total Prof & Tech Services	33,406	43,239	80,000	85,000	-	-
Urban Design & Planning Total	33,406	43,239	80,000	85,000	-	-

Department Requirements

Designated Purpose Fund

Econ, Dev, & Housing Services

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Metro Housing Bond	16,416,141	5,045	-	10,947,000	-	-
Enterprise Zone Projects	-	-	5,463,000	6,703,500	-	-
Code Abatement	9,109	43,696	-	-	-	-
Business Incentive Program	5,338	62,333	205,000	655,000	-	-
Econ, Dev, & Housing Services Total	16,430,588	111,074	5,668,000	18,305,500	-	-

Requirements by Category

Personnel Services	26,524	5,045	-	-	-	-
Materials & Services	16,404,064	106,029	5,668,000	18,305,500	-	-
Econ, Dev, & Housing Services Total	16,430,588	111,074	5,668,000	18,305,500	-	-

Requirements by Type

Designated Purpose Fund

Econ, Dev, & Housing Services

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	16,918	3,353	-	-	-	-
Benefits	9,605	1,692	-	-	-	-
Prof & Tech Services	16,592	43,696	5,463,000	6,703,500	-	-
Materials	2,527	-	-	-	-	-
City Grant & Contrib	16,367,893	62,333	205,000	11,270,000	-	-
Internal Payments	17,053	-	-	332,000	-	-
Econ, Dev, & Housing Services Total	16,430,588	111,074	5,668,000	18,305,500	-	-

Expenditure Information by Fund & Department

Fund: Designated Purpose

Dept: Economic, Development & Housing Services

FY 2023/24 BUDGET HIGHLIGHTS

During fiscal year 2023/24 the Metro Housing Bond division was moved from Community Livability to Economic, Development & Housing Services within the Designated Purpose Fund.

For this highlights report, only those line item changes unrelated to the organizational change have been discussed. As a result, differences between years for each object on the following page(s), may not match the differences presented on this page.

Materials & Services

Contracted Services	\$913,500 increase. Reflects the increase in anticipated available funding for the Enterprise Zone community service project, including the Civic Hub Improvements project.
Incentive Programs	(\$100,000) decrease. Based on available funding for incentive programs.
Contribution/City Match	\$550,000 increase. Reflects anticipated expenditures for the East County Library project.
Internal Professional Services	\$332,000 increase. Reflects anticipated funding available for Metro Housing Bond administration.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Designated Purpose Fund

Econ, Dev, & Housing Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	16,918	245	-	-	-	-
501004 Limited Term	-	3,108	-	-	-	-
Total Personnel	16,918	3,353	-	-	-	-
Benefits						
501101 FICA	1,380	256	-	-	-	-
501102 Tri-Met Tax	150	27	-	-	-	-
501110 PERS - Employer	1,602	-	-	-	-	-
501111 PERS - IAP Pickup	1,159	-	-	-	-	-
501112 PERS - Bond	711	-	-	-	-	-
501120 Health Insurance	3,641	1,218	-	-	-	-
501121 Dental Insurance	419	96	-	-	-	-
501122 Workers' Compensation	278	42	-	-	-	-
501130 Other Benefits	265	54	-	-	-	-
Total Benefits	9,605	1,692	-	-	-	-
Prof & Tech Services						
502006 Contracted Services	16,592	43,696	5,463,000	6,703,500	-	-
Total Prof & Tech Services	16,592	43,696	5,463,000	6,703,500	-	-
Materials						
502314 Minor Equipment & Tools	2,527	-	-	-	-	-
Total Materials	2,527	-	-	-	-	-
City Grant & Contrib						
502408 Incentive Programs	-	-	100,000	-	-	-
502410 Contributions/City Match	-	-	-	550,000	-	-
502414 Downtown - SBIP	4,939	29,744	27,500	27,500	-	-
502416 Civic Neighborhood - SBIP	399	774	27,500	27,500	-	-
502418 Rockwood UR - SBIP	-	31,815	50,000	50,000	-	-
502420 Passthrough Payment	16,362,555	-	-	10,615,000	-	-
Total City Grant & Contrib	16,367,893	62,333	205,000	11,270,000	-	-
Internal Payments						
502810 Internal Professional Services	17,053	-	-	332,000	-	-
Total Internal Payments	17,053	-	-	332,000	-	-
Econ, Dev, & Housing Services Total	16,430,588	111,074	5,668,000	18,305,500	-	-

Department Requirements

Designated Purpose Fund

Community Livability

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Homeless Services	319,787	409,539	2,634,102	1,320,300	-	-
Gresham Sponsored Events	18,280	54,412	-	-	-	-
Youth Services Grants	-	-	2,001,898	-	-	-
Mediation Services	-	-	303,025	317,792	-	-
Metro Housing Bond	-	-	10,927,000	-	-	-
CLS Donations	-	-	-	5,000	-	-
Community Enhancement Prgm	55,078	60,212	-	-	-	-
Code Abatement	-	-	150,000	850,000	-	-
Community Livability Total	393,144	524,163	16,016,025	2,493,092	-	-

Requirements by Category

Personnel Services	175,693	276,554	828,734	492,592	-	-
Materials & Services	217,451	247,608	15,187,291	2,000,500	-	-
Community Livability Total	393,144	524,163	16,016,025	2,493,092	-	-

Requirements by Type

Designated Purpose Fund

Community Livability

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	120,780	191,539	510,356	309,870	-	-
Benefits	54,913	85,015	318,378	182,722	-	-
Prof & Tech Services	81,058	65,942	3,938,545	1,919,600	-	-
Property Services	3,300	3,478	5,075	1,100	-	-
Other Services	95,345	127,701	91,000	47,700	-	-
Materials	1,395	6,377	13,710	14,100	-	-
City Grant & Contrib	-	-	10,976,000	1,000	-	-
Internal Payments	36,354	44,110	162,961	17,000	-	-
Community Livability Total	393,144	524,163	16,016,025	2,493,092	-	-

Expenditure Information by Fund & Department

Fund: Designated Purpose
Dept: Community Livability

FY 2023/24 BUDGET HIGHLIGHTS

During fiscal year 2023/24 the Metro Housing Bond division was moved from Community Livability to Economic, Development & Housing Services. Please refer to Economic, Development & Housing Services highlights of the Designated Purpose Fund for highlights related to these functions.

Also, for fiscal year 2023/24 the division of Youth Grants was moved from Community Livability to Parks, Recreation & Youth Services. Please refer to Parks, Recreation & Youth Services highlights of the Designated Purpose Fund for highlights related to these functions.

For this highlights report, only those line item changes unrelated to the organizational change have been discussed. As a result, differences between years for each object on the following page(s), may not match the differences presented on this page.

Personnel Services

Limited Term	(\$33,521) decrease. Reflects changes in available grant funding.
Overtime	\$3,000 increase. Reflects anticipated expenditures based on current program design and available funding.

Materials and Services

Cell Phone/Wireless Services	(\$2,750) decrease. Reflects the centralization of cell phone purchases and monthly service charges in the Information Technology budget beginning with fiscal year 2023/24.
Office Supplies	\$2,800 increase. Reflects anticipated expenditures.
Passthrough Payment	(\$475,000) decrease. Reflects completion of one-time grant from Joint Office of Homeless Services.
Internal Professional Services	\$5,705 increase. Reflects available funding for administrative expenses.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Designated Purpose Fund						
Community Livability						
Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	19,181	13,938	180,453	95,238	-	-
501004 Limited Term	84,223	153,268	307,903	199,632	-	-
501006 Temporary & Seasonal	-	128	-	-	-	-
501010 Overtime	17,291	23,916	22,000	15,000	-	-
501030 Premium Pay	85	289	-	-	-	-
Total Personnel	120,780	191,539	510,356	309,870	-	-
Benefits						
501101 FICA	9,019	14,650	40,711	23,901	-	-
501102 Tri-Met Tax	918	1,516	3,893	2,529	-	-
501110 PERS - Employer	9,328	24,803	74,509	62,008	-	-
501111 PERS - IAP Pickup	6,751	9,720	29,221	18,594	-	-
501112 PERS - Bond	4,347	5,973	17,212	9,624	-	-
501120 Health Insurance	18,555	19,968	124,060	48,030	-	-
501121 Dental Insurance	1,887	1,724	11,624	4,022	-	-
501122 Workers' Compensation	2,118	3,137	7,219	4,889	-	-
501130 Other Benefits	1,989	3,523	9,929	9,125	-	-
Total Benefits	54,913	85,015	318,378	182,722	-	-
Prof & Tech Services						
502006 Contracted Services	81,058	65,942	3,938,545	1,919,600	-	-
Total Prof & Tech Services	81,058	65,942	3,938,545	1,919,600	-	-
Property Services						
502106 Cell Phone/Wireless Services	996	1,183	4,750	-	-	-
502140 Rent/Lease	2,304	2,295	325	1,100	-	-
Total Property Services	3,300	3,478	5,075	1,100	-	-
Other Services						
502204 Printing	888	2,453	1,200	1,500	-	-
502208 Promotion	92,643	121,257	81,600	40,000	-	-
502212 Dues & Memberships	-	-	600	600	-	-
502214 Training & Education	-	-	3,100	3,100	-	-
502215 Travel Expenses	632	21	1,500	500	-	-
502216 Meals	1,183	3,971	3,000	2,000	-	-
Total Other Services	95,345	127,701	91,000	47,700	-	-
Materials						
502301 Office Supplies	489	4,785	6,200	8,000	-	-
502314 Minor Equipment & Tools	704	326	500	-	-	-
502316 Equip Supplies, Parts, Maint	-	34	500	-	-	-
502326 PPE & Uniforms	45	892	260	-	-	-
502360 Books & Publications	-	-	75	100	-	-
502361 Postage & Delivery	156	340	175	-	-	-
502363 Computer/Software/Maint	-	-	6,000	6,000	-	-
Total Materials	1,395	6,377	13,710	14,100	-	-
City Grant & Contrib						
502408 Incentive Programs	-	-	1,000	1,000	-	-
502420 Passthrough Payment	-	-	10,975,000	-	-	-
Total City Grant & Contrib	-	-	10,976,000	1,000	-	-
Internal Payments						
502810 Internal Professional Services	36,354	44,110	162,961	17,000	-	-
Total Internal Payments	36,354	44,110	162,961	17,000	-	-
Community Livability Total	393,144	524,163	16,016,025	2,493,092	-	-

Department Requirements

Designated Purpose Fund

Parks

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Youth Grants	-	-	-	2,000,000	-	-
Parks Grants	-	-	192,000	167,000	-	-
Sports Field Fees	-	-	120,000	50,000	-	-
Park Sponsorships	-	-	25,150	-	-	-
Parks Total	-	-	337,150	2,217,000	-	-

Requirements by Category

Materials & Services	-	-	337,150	2,217,000	-	-
Parks Total	-	-	337,150	2,217,000	-	-

Requirements by Type

Designated Purpose Fund

Parks

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Prof & Tech Services	-	-	192,000	2,037,000	-	-
Property Services	-	-	120,000	50,000	-	-
Other Services	-	-	-	23,500	-	-
Materials	-	-	25,000	2,900	-	-
City Grant & Contrib	-	-	150	-	-	-
Internal Payments	-	-	-	103,600	-	-
Parks Total	-	-	337,150	2,217,000	-	-

Expenditure Information by Fund & Department

Fund: Designated Purpose
Dept: Parks, Recreation & Youth Services

FY 2023/24 BUDGET HIGHLIGHTS

During fiscal year 2023/24 the Youth Grants division was moved from Community Livability to Parks, Recreation & Youth Services within the Designated Purpose Fund.

For this highlights report, only those line item changes unrelated to the organizational change have been discussed. As a result, differences between years for each object on the following page(s), may not match the differences presented on this page.

Personnel Services

Wages/Salaries	(\$86,500) decrease. Grant award for FY 2023/24 is still pending. Until notification, this grant was budgeted under a single line item, Contracted Services.
Limited Term	(\$74,750) decrease. Grant award for FY 2023/24 is still pending. Until notification, this grant was budgeted under a single line item, Contracted Services.
Overtime	(\$10,000) decrease. Grant award for FY 2023/24 is still pending. Until notification, this grant was budgeted under a single line item, Contracted Services.

Materials and Services

Contracted Services	\$239,200 increase. Grant award for FY 2023/24 is still pending but reflects anticipated funding. Until notification, this grant was budgeted under a single line item, Contracted Services.
Infrastructure R & M	(\$70,000) decrease. Reflects anticipated available funding from sports field fees.
Promotion	(\$25,000) decrease. Grant award for FY 2023/24 is still pending. Until notification, this grant was budgeted under a single line item, Contracted Services.
Minor Equipment & Tools	(\$25,000) decrease. Reflects completion of Partners in Conservation Grant.
Internal Professional Services	\$51,934 increase. Based on anticipated funds available for grant administration.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Designated Purpose Fund

Parks

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Prof & Tech Services						
502006 Contracted Services	-	-	192,000	2,037,000	-	-
Total Prof & Tech Services	-	-	192,000	2,037,000	-	-
Property Services						
502124 Infrastructure R & M	-	-	120,000	50,000	-	-
Total Property Services	-	-	120,000	50,000	-	-
Other Services						
502208 Promotion	-	-	-	20,000	-	-
502214 Training & Education	-	-	-	500	-	-
502215 Travel Expenses	-	-	-	1,500	-	-
502216 Meals	-	-	-	1,500	-	-
Total Other Services	-	-	-	23,500	-	-
Materials						
502301 Office Supplies	-	-	-	1,500	-	-
502314 Minor Equipment & Tools	-	-	25,000	500	-	-
502316 Equip Supplies, Parts, Maint	-	-	-	500	-	-
502326 PPE & Uniforms	-	-	-	300	-	-
502361 Postage & Delivery	-	-	-	100	-	-
Total Materials	-	-	25,000	2,900	-	-
City Grant & Contrib						
502408 Incentive Programs	-	-	150	-	-	-
Total City Grant & Contrib	-	-	150	-	-	-
Internal Payments						
502810 Internal Professional Services	-	-	-	103,600	-	-
Total Internal Payments	-	-	-	103,600	-	-
Parks Total	-	-	337,150	2,217,000	-	-

Department Requirements

Designated Purpose Fund

Environmental Services

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Urban Tree Program	19,234	56,286	90,000	90,000	-	-
Stormwater Grants	-	-	348,000	348,000	-	-
Development Coordination	15,852	70,961	608,000	200,000	-	-
Sustainability Grants	-	216,984	304,000	846,000	-	-
Solid Waste Hauler RSF	-	-	-	96,000	-	-
Environmental Services Total	35,086	344,231	1,350,000	1,580,000	-	-

Requirements by Category

Materials & Services	35,086	127,247	1,286,000	1,580,000	-	-
Capital Outlay	-	216,984	64,000	-	-	-
Environmental Services Total	35,086	344,231	1,350,000	1,580,000	-	-

Requirements by Type

Designated Purpose Fund

Environmental Services

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Prof & Tech Services	32,741	109,708	1,086,000	638,000	-	-
Property Services	-	-	-	156,000	-	-
Materials	2,345	17,539	-	-	-	-
City Grant & Contrib	-	-	200,000	786,000	-	-
Capital Outlay	-	216,984	64,000	-	-	-
Environmental Services Total	35,086	344,231	1,350,000	1,580,000	-	-

Expenditure Information by Fund & Department

Fund: Designated Purpose
Dept: Environmental Services

FY 2023/24 BUDGET HIGHLIGHTS

Materials and Services

Contracted Services	(\$448,000) decrease. FY 2022/23 reflected a one-time consolidation of in-lieu of fees for Natural Resources Mitigation, Undergrounding and Stormwater.
Infrastructure R & M	156,000 increase. Reflects anticipated grant funding from Department of Energy.
Passthrough Payment	\$580,000 increase. Reflects passthrough grant for the Latino Network for the construction of a solar panel project at their new facility.

Capital Outlay

Motor Vehicles	(\$64,000) decrease. Fiscal year 2023/24 reflects a change in the budgeting mechanism for this PGE grant. The funds are being sent to the Equipment Replacement Fund via Interfund Transfer instead to fund the difference in price between traditional and electric vehicles.
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NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Designated Purpose Fund

Environmental Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Prof & Tech Services						
502006 Contracted Services	32,741	109,708	1,086,000	638,000	-	-
Total Prof & Tech Services	32,741	109,708	1,086,000	638,000	-	-
Property Services						
502124 Infrastructure R & M	-	-	-	156,000	-	-
Total Property Services	-	-	-	156,000	-	-
Materials						
502314 Minor Equipment & Tools	2,345	17,539	-	-	-	-
Total Materials	2,345	17,539	-	-	-	-
City Grant & Contrib						
502410 Contributions/City Match	-	-	200,000	206,000	-	-
502420 Passthrough Payment	-	-	-	580,000	-	-
Total City Grant & Contrib	-	-	200,000	786,000	-	-
Capital Outlay						
503008 Equipment	-	216,984	-	-	-	-
503010 Motor Vehicles	-	-	64,000	-	-	-
Total Capital Outlay	-	216,984	64,000	-	-	-
Environmental Services Total	35,086	344,231	1,350,000	1,580,000	-	-

Department Requirements

Designated Purpose Fund

Economic Development

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
Enterprise Zone CSF Prj	183,617	-	-	-	-	-
Economic Development Total	183,617	-	-			

Requirements by Category

Materials & Services	183,617	-	-	-	-	-
Economic Development Total	183,617	-	-			

Requirements by Type

Designated Purpose Fund

Economic Development

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Type						
City Grant & Contrib	183,617	-	-	-	-	-
Economic Development Total	183,617	-	-			

Line Item Detail by Department

Designated Purpose Fund

Economic Development

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
City Grant & Contrib						
502408 Incentive Programs	183,617	-	-	-	-	-
Total City Grant & Contrib	183,617	-	-	-	-	-
Economic Development Total	183,617	-	-	-	-	-

Resources and Requirements by Fund

System Development Charges Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Charges for Services	4,699,659	12,440,473	20,898,573	17,827,400	-	-
Miscellaneous Income	475,830	325,382	290,400	261,600	-	-
Beginning Balance	26,912,502	23,838,994	15,750,500	29,265,800	-	-
Total Resources	32,087,991	36,604,848	36,939,473	47,354,800	-	-
Requirements						
Transfers	8,248,997	17,407,455	31,095,200	29,591,500	-	-
Unappropriated	23,838,994	19,197,393	5,844,273	17,763,300	-	-
<i>Non-Operating Total</i>	<i>32,087,991</i>	<i>36,604,848</i>	<i>36,939,473</i>	<i>47,354,800</i>	-	-
Total Requirements	32,087,991	36,604,848	36,939,473	47,354,800	-	-

Resources and Requirements by Fund

CDBG & HOME Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Intergovernmental	1,957,124	2,431,285	6,344,000	4,833,000	-	-
Charges for Services	27,297	22,209	-	-	-	-
Miscellaneous Income	13,922	33,270	-	-	-	-
Interfund Transfers	-	-	20,000	20,000	-	-
Beginning Balance	213,409	209,973	-	-	-	-
Total Resources	2,211,752	2,696,737	6,364,000	4,853,000	-	-
Requirements						
Econ, Dev, & Housing Services	1,923,887	2,317,590	-	4,208,043	-	-
Community Livability	-	-	5,857,600	-	-	-
<i>Operating Total</i>	<i>1,923,887</i>	<i>2,317,590</i>	<i>5,857,600</i>	<i>4,208,043</i>	-	-
Transfers	77,892	152,387	463,000	634,000	-	-
Unappropriated	209,973	226,761	43,400	10,957	-	-
<i>Non-Operating Total</i>	<i>287,865</i>	<i>379,148</i>	<i>506,400</i>	<i>644,957</i>	-	-
Total Requirements	2,211,752	2,696,737	6,364,000	4,853,000	-	-

Department Requirements

CDBG & HOME Fund

Econ, Dev, & Housing Services

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
CDBG/HOME Administration	334,239	249,582	-	322,921	-	-
CDBG/HOME Projects	1,537,669	1,993,706	-	3,778,000	-	-
Support Services	51,979	74,302	-	107,122	-	-
Econ, Dev, & Housing Services Total	1,923,887	2,317,590	-	4,208,043	-	-

Requirements by Category

Personnel Services	319,848	238,966	-	264,921	-	-
Materials & Services	1,604,038	2,078,623	-	3,943,122	-	-
Econ, Dev, & Housing Services Total	1,923,887	2,317,590	-	4,208,043	-	-

Requirements by Type

CDBG & HOME Fund

Econ, Dev, & Housing Services

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	209,434	149,140	-	150,604	-	-
Benefits	110,414	89,826	-	114,317	-	-
Prof & Tech Services	502	1,500	-	13,000	-	-
Property Services	342	353	-	900	-	-
Other Services	7,045	4,260	-	7,800	-	-
Materials	6,501	4,503	-	6,300	-	-
City Grant & Contrib	1,537,669	1,993,706	-	3,778,000	-	-
Internal Payments	-	-	-	30,000	-	-
Internal Svc Chrg	51,979	74,302	-	107,122	-	-
Econ, Dev, & Housing Services Total	1,923,887	2,317,590	-	4,208,043	-	-

Expenditure Information by Fund & Department

Fund: CDBG & HOME

Dept: Economic, Development & Housing Services

FY 2023/24 BUDGET HIGHLIGHTS

During fiscal year 2023/24 the CDBG/HOME division was moved from Community Livability to Economic, Development & Housing Services within the CDBG/HOME Fund.

For this highlights report, only those line item changes unrelated to the organizational change have been discussed. As a result, differences between years for each object on the following page(s), may not match the differences presented on this page.

Personnel

Wages/Salaries	\$28,964 increase. Reflects reassignment of positions due to reorganization and anticipated available funding for administrative expenses.
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Limited Term	(\$28,470) decrease. Based on anticipated available funding and workload with the completion of the one-time CDBG-CV funding.
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Materials & Services

CDBG/HOME Expense	(\$1,482,000) decrease. Reflects CDBG/HOME carryover and new projects based on anticipated available funding and the completion of the one-time CDBG-CV funding.
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Internal Professional Services	(\$170,000) decrease. Based on anticipated available funding after the completion of the one-time CDBG-CV grant and partial completion of the one-time HOME-ARP funding.
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NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

CDBG & HOME Fund

Econ, Dev, & Housing Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	130,727	143,600	-	145,604	-	-
501004 Limited Term	72,334	460	-	-	-	-
501010 Overtime	1,174	1,180	-	5,000	-	-
501030 Premium Pay	-	900	-	-	-	-
501070 Accrued Comp Absence	5,200	3,000	-	-	-	-
Total Personnel	209,434	149,140	-	150,604	-	-
Benefits						
501101 FICA	15,500	10,992	-	11,564	-	-
501102 Tri-Met Tax	1,608	1,163	-	1,224	-	-
501110 PERS - Employer	20,941	23,230	-	30,138	-	-
501111 PERS - IAP Pickup	12,366	8,781	-	9,038	-	-
501112 PERS - Bond	7,403	5,424	-	5,545	-	-
501120 Health Insurance	41,843	32,275	-	45,793	-	-
501121 Dental Insurance	4,369	3,169	-	3,784	-	-
501122 Workers' Compensation	2,624	1,945	-	1,922	-	-
501130 Other Benefits	3,760	2,846	-	5,309	-	-
Total Benefits	110,414	89,826	-	114,317	-	-
Prof & Tech Services						
502006 Contracted Services	502	1,500	-	13,000	-	-
Total Prof & Tech Services	502	1,500	-	13,000	-	-
Property Services						
502140 Rent/Lease	342	353	-	900	-	-
Total Property Services	342	353	-	900	-	-
Other Services						
502204 Printing	3,446	-	-	-	-	-
502208 Promotion	599	1,436	-	1,000	-	-
502212 Dues & Memberships	3,000	2,700	-	2,600	-	-
502214 Training & Education	-	95	-	1,000	-	-
502215 Travel Expenses	-	-	-	2,300	-	-
502216 Meals	-	29	-	900	-	-
Total Other Services	7,045	4,260	-	7,800	-	-
Materials						
502301 Office Supplies	1	3	-	700	-	-
502314 Minor Equipment & Tools	-	-	-	800	-	-
502360 Books & Publications	-	-	-	300	-	-
502363 Computer/Software/Maint	6,500	4,500	-	4,500	-	-
Total Materials	6,501	4,503	-	6,300	-	-
City Grant & Contrib						
502402 CDBG/HOME Expense	1,537,669	1,993,706	-	3,778,000	-	-
Total City Grant & Contrib	1,537,669	1,993,706	-	3,778,000	-	-
Internal Payments						
502810 Internal Professional Services	-	-	-	30,000	-	-
Total Internal Payments	-	-	-	30,000	-	-
Internal Svc Chrg						
502904 ISC - Property Management	3,800	3,744	-	6,029	-	-
502910 ISC - Legal	20,305	41,755	-	53,019	-	-
502916 ISC - City Administration	3,323	4,444	-	8,113	-	-
502918 ISC - Financial Services	3,497	3,954	-	6,355	-	-
502922 ISC - Information Services	9,137	6,231	-	8,424	-	-
502924 ISC - Citywide Services	4,517	5,608	-	9,976	-	-

Line Item Detail by Department

CDBG & HOME Fund

Econ, Dev, & Housing Services

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
502926 ISC - General Support Services	635	702	-	685	-	-
502928 ISC - Community Livability	2,525	2,797	-	4,516	-	-
502930 ISC - Liability Management	1,741	2,084	-	4,801	-	-
502932 ISC - Community Development	770	1,199	-	4,347	-	-
502934 ISC - Economic Development	1,114	1,169	-	-	-	-
502952 ISC - Computer Replacement	615	615	-	857	-	-
Total Internal Svc Chrg	51,979	74,302	-	107,122	-	-
Econ, Dev, & Housing Services Total	1,923,887	2,317,590	-	4,208,043	-	-

Department Requirements

CDBG & HOME Fund

Community Livability

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Requirements by Division						
CDBG/HOME Administration	-	-	504,362	-	-	-
CDBG/HOME Projects	-	-	5,260,000	-	-	-
Support Services	-	-	93,238	-	-	-
Community Livability Total	-	-	5,857,600			
Requirements by Category						
Personnel Services	-	-	275,912	-	-	-
Materials & Services	-	-	5,581,688	-	-	-
Community Livability Total	-	-	5,857,600			

Requirements by Type

CDBG & HOME Fund

Community Livability

Requirements by Type	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel	-	-	150,110	-	-	-
Benefits	-	-	125,802	-	-	-
Prof & Tech Services	-	-	13,000	-	-	-
Property Services	-	-	1,300	-	-	-
Other Services	-	-	7,850	-	-	-
Materials	-	-	6,300	-	-	-
City Grant & Contrib	-	-	5,260,000	-	-	-
Internal Payments	-	-	200,000	-	-	-
Internal Svc Chrg	-	-	93,238	-	-	-
Community Livability Total	-	-	5,857,600	-	-	-

Expenditure Information by Fund & Department

Fund: CDBG & HOME
Dept: Community Livability

FY 2023/24 BUDGET HIGHLIGHTS

During fiscal year 2023/24 the CDBG/HOME division was moved from Community Livability to Economic, Development & Housing Services within the CDBG/HOME Fund. Please refer to Economic, Development & Housing Services highlights of the CDBG & HOME Fund for highlights related to these functions.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2022/23 to fiscal year 2023/24 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

CDBG & HOME Fund

Community Livability

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Personnel						
501001 Wages/Salaries	-	-	116,640	-	-	-
501004 Limited Term	-	-	28,470	-	-	-
501010 Overtime	-	-	5,000	-	-	-
Total Personnel	-	-	150,110	-	-	-
Benefits						
501101 FICA	-	-	11,888	-	-	-
501102 Tri-Met Tax	-	-	1,189	-	-	-
501110 PERS - Employer	-	-	22,745	-	-	-
501111 PERS - IAP Pickup	-	-	8,921	-	-	-
501112 PERS - Bond	-	-	5,473	-	-	-
501120 Health Insurance	-	-	63,819	-	-	-
501121 Dental Insurance	-	-	5,811	-	-	-
501122 Workers' Compensation	-	-	1,860	-	-	-
501130 Other Benefits	-	-	4,096	-	-	-
Total Benefits	-	-	125,802	-	-	-
Prof & Tech Services						
502006 Contracted Services	-	-	13,000	-	-	-
Total Prof & Tech Services	-	-	13,000	-	-	-
Property Services						
502106 Cell Phone/Wireless Services	-	-	400	-	-	-
502140 Rent/Lease	-	-	900	-	-	-
Total Property Services	-	-	1,300	-	-	-
Other Services						
502208 Promotion	-	-	1,000	-	-	-
502212 Dues & Memberships	-	-	2,600	-	-	-
502214 Training & Education	-	-	1,000	-	-	-
502215 Travel Expenses	-	-	2,350	-	-	-
502216 Meals	-	-	900	-	-	-
Total Other Services	-	-	7,850	-	-	-
Materials						
502301 Office Supplies	-	-	700	-	-	-
502314 Minor Equipment & Tools	-	-	800	-	-	-
502360 Books & Publications	-	-	300	-	-	-
502363 Computer/Software/Maint	-	-	4,500	-	-	-
Total Materials	-	-	6,300	-	-	-
City Grant & Contrib						
502402 CDBG/HOME Expense	-	-	5,260,000	-	-	-
Total City Grant & Contrib	-	-	5,260,000	-	-	-
Internal Payments						
502810 Internal Professional Services	-	-	200,000	-	-	-
Total Internal Payments	-	-	200,000	-	-	-
Internal Svc Chrg						
502904 ISC - Property Management	-	-	5,731	-	-	-
502910 ISC - Legal	-	-	53,943	-	-	-
502916 ISC - City Administration	-	-	5,203	-	-	-
502918 ISC - Financial Services	-	-	4,143	-	-	-
502922 ISC - Information Services	-	-	7,619	-	-	-
502924 ISC - Citywide Services	-	-	6,390	-	-	-
502926 ISC - General Support Services	-	-	711	-	-	-
502928 ISC - Community Livability	-	-	3,316	-	-	-

Line Item Detail by Department

CDBG & HOME Fund

Community Livability

Requirements by Account	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
502930 ISC - Liability Management	-	-	2,610	-	-	-
502932 ISC - Community Development	-	-	2,685	-	-	-
502952 ISC - Computer Replacement	-	-	887	-	-	-
Total Internal Svc Chrg	-	-	93,238	-	-	-
Community Livability Total	-	-	5,857,600	-	-	-

Resources and Requirements by Fund

General Government Debt Svc Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Intergovernmental	480	-	-	-	-	-
Interfund Transfers	2,158,872	3,574,649	7,505,000	6,618,000	-	-
Financing Proceeds	-	22,745,495	-	-	-	-
Beginning Balance	257,966	258,017	56,000	57,000	-	-
Total Resources	2,417,319	26,578,161	7,561,000	6,675,000	-	-
Requirements						
Debt Service	2,159,302	26,320,911	7,504,000	6,618,000	-	-
Unappropriated	258,017	257,250	57,000	57,000	-	-
<i>Non-Operating Total</i>	<i>2,417,319</i>	<i>26,578,161</i>	<i>7,561,000</i>	<i>6,675,000</i>	-	-
Total Requirements	2,417,319	26,578,161	7,561,000	6,675,000	-	-

Resources and Requirements by Fund

Pension Bond Debt Service Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Miscellaneous Income	16,511	12,330	-	12,000	-	-
Internal Payments	2,089,276	2,159,364	2,234,000	2,269,000	-	-
Beginning Balance	524,197	619,382	603,000	649,000	-	-
Total Resources	2,629,985	2,791,076	2,837,000	2,930,000	-	-
Requirements						
Debt Service	2,010,603	2,098,724	2,188,000	2,281,000	-	-
Unappropriated	619,382	692,352	649,000	649,000	-	-
<i>Non-Operating Total</i>	<i>2,629,985</i>	<i>2,791,076</i>	<i>2,837,000</i>	<i>2,930,000</i>	-	-
Total Requirements	2,629,985	2,791,076	2,837,000	2,930,000	-	-

Resources and Requirements by Fund

Water Debt Service Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Miscellaneous Income	3,285	2,316	-	-	-	-
Interfund Transfers	697,905	2,488,555	1,755,000	3,296,200	-	-
Financing Proceeds	-	14,037,453	-	-	-	-
Beginning Balance	285,913	289,945	287,000	287,000	-	-
Total Resources	987,103	16,818,268	2,042,000	3,583,200	-	-
Requirements						
Debt Service	697,158	16,626,007	1,755,000	2,895,000	-	-
Unappropriated	289,945	192,261	287,000	688,200	-	-
<i>Non-Operating Total</i>	<i>987,103</i>	<i>16,818,268</i>	<i>2,042,000</i>	<i>3,583,200</i>	-	-
Total Requirements	987,103	16,818,268	2,042,000	3,583,200	-	-

Resources and Requirements by Fund

Stormwater Debt Service Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Miscellaneous Income	3,226	2,268	-	-	-	-
Interfund Transfers	820,898	268,389	267,000	265,000	-	-
Beginning Balance	200,506	202,481	176,000	176,000	-	-
Total Resources	1,024,629	473,138	443,000	441,000	-	-
Requirements						
Debt Service	822,148	267,139	267,000	265,000	-	-
Unappropriated	202,481	205,999	176,000	176,000	-	-
<i>Non-Operating Total</i>	<i>1,024,629</i>	<i>473,138</i>	<i>443,000</i>	<i>441,000</i>	-	-
Total Requirements	1,024,629	473,138	443,000	441,000	-	-

Resources and Requirements by Fund

Wastewater Debt Service Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Intergovernmental	222,766	-	-	-	-	-
Miscellaneous Income	20,991	12,175	-	-	-	-
Interfund Transfers	2,477,609	869,360	519,000	517,000	-	-
Beginning Balance	842,724	1,086,481	596,000	596,000	-	-
Total Resources	3,564,090	1,968,016	1,115,000	1,113,000	-	-
Requirements						
Debt Service	2,477,609	869,360	519,000	517,000	-	-
Unappropriated	1,086,481	1,098,656	596,000	596,000	-	-
<i>Non-Operating Total</i>	<i>3,564,090</i>	<i>1,968,016</i>	<i>1,115,000</i>	<i>1,113,000</i>	-	-
Total Requirements	3,564,090	1,968,016	1,115,000	1,113,000	-	-

Resources and Requirements by Fund

City Facility Debt Service Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Interfund Transfers	441,452	441,452	455,000	457,000	-	-
Beginning Balance	70,879	57,512	27,000	27,000	-	-
Total Resources	512,330	498,964	482,000	484,000	-	-
Requirements						
Debt Service	454,818	456,708	455,000	457,000	-	-
Unappropriated	57,512	42,256	27,000	27,000	-	-
<i>Non-Operating Total</i>	<i>512,330</i>	<i>498,964</i>	<i>482,000</i>	<i>484,000</i>	-	-
Total Requirements	512,330	498,964	482,000	484,000	-	-

Resources and Requirements by Fund

Urban Renewal Debt Service Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Intergovernmental	1,702,415	1,735,783	1,731,000	-	-	-
Beginning Balance	28,152	28,152	26,000	-	-	-
Total Resources	1,730,567	1,763,935	1,757,000	-	-	-
Requirements						
Debt Service	1,702,415	1,735,783	1,731,000	-	-	-
Unappropriated	28,152	28,152	26,000	-	-	-
<i>Non-Operating Total</i>	<i>1,730,567</i>	<i>1,763,935</i>	<i>1,757,000</i>	-	-	-
Total Requirements	1,730,567	1,763,935	1,757,000	-	-	-

Capital Improvement Funds Overview

Capital Improvement Funds Revenues and Expenditures

Capital project funds account for the resources used to improve the public infrastructure, purchase land, or buildings. The City budgets the following capital project funds:

- *Parks Fund* – Accounts for projects to expand or improve Gresham’s public parks funded with revenues from system development charges, grants, loan proceeds and regional bond measures. Additional Parks projects can be included in the General Development Fund.
- *General Development Fund* – This fund was established to address the infrastructure needs in the Pleasant Valley and Springwater areas. The revenue comes primarily from the System Development Charges Fund to reimburse private developers with SDC credits for the construction of SDC eligible infrastructure.
- *Transportation Construction Fund* – This fund accounts for transportation related capital projects. Revenues come from gasoline taxes, grants, loan proceeds, and transfers from the System Development Charges Fund. Expenditures are for maintenance and enhancements to the City’s streets.
 - *Footpaths and Bike Routes Subfund* – Accounts for projects specific to improving pedestrian and bikeway facilities. One percent of gasoline tax revenue is received in the Footpaths and Bike Routes subfund in compliance with a statewide program dedicated to improving sidewalks, providing bicycle lanes, and increasing pedestrian mobility.
- *Urban Renewal Capital Improvement Fund* – This fund accounts for capital expenditures made on behalf of the Gresham Redevelopment Commission (GRDC), under an intergovernmental agreement to carry out the urban renewal plan. The funding is received from the GRDC.
- *Water Construction Fund* – This fund accounts for water related capital projects. Revenues typically come from water utility rates, transfers from the System Development Charges Fund and loan proceeds. Expenditures are for maintenance and enhancements to the City’s water system.
- *Stormwater Construction Fund* – This fund accounts for stormwater related capital projects. Revenues come primarily from stormwater utility rates, transfers from the System Development Charges Fund, and loan proceeds. Expenditures are for maintenance and enhancements to the City’s stormwater system.
- *Wastewater Construction Fund* – This fund accounts for wastewater related capital projects. Revenues come primarily from wastewater utility rates, loan proceeds, and transfers from the System Development Charges Fund. Expenditures are for maintenance and enhancements to the City’s wastewater system.
- *City Facility Capital Fund* – This fund accounts for capital expenditures related to City-owned facilities such as City Hall, the Public Safety and Schools building, and fire stations. Revenues primarily come from operating departments. Expenditures are for maintenance and enhancements to city facilities.
- *Enterprise Systems Replacement Fund* – This fund accounts for capital expenditures related to enterprise business systems such as the utility billing and enterprise resource planning replacements. Revenues primarily come from operating departments. Expenditures are for implementation and upgrade costs related to these systems.

Capital Improvement Funds Overview

Capital Improvement Funds Issues and Changes

The City of Gresham adopts the Five-Year Capital Improvement Program as a separate document from the budget; however, the two documents are closely linked. The projects scheduled during the first year of the CIP are adopted as part of the City's annual budget.

The Capital Improvement Program is updated on an annual basis. This process includes a Type IV Hearing with the Gresham Planning Commission, which was held on April 10, 2023. A Type IV Hearing is scheduled with the Gresham City Council on May 16, 2023; an enactment reading and final adoption is scheduled for June 20, 2023.

Following are a few significant projects budgeted for fiscal year 2023/24:

Parks Fund

- Plan, design, and construct park or trail improvements and amenities associated with Gresham's "Local Share" component of Metro's 2019 Parks and Natural Areas bond measure.
- Design and construct improvements at Gradin Community Sports Park including an additional softball/youth baseball or soccer field, a concession/restroom building, and other related amenities.
- Utilize American Rescue Plan Act of 2021 funds to invest in Qualified Census Tract areas by promoting healthier living environments, outdoor recreation, socialization and increasing food security.

General Development Fund

- The capital budget includes the authority to provide system development charge credits, as well as construct wetland, stream, and floodplain mitigation projects, as needed to support potential development activity in the Pleasant Valley and Springwater areas. SDC credits are not cash.

Transportation Construction Fund

- Street surfacing improvements for citywide pavement preservation projects meant to extend the life of the transportation network.
- Local street pavement reconstruction so that streets may continue to serve their purpose in the transportation system.
- Construct both the NE Cleveland Street improvements from Stark to Burnside and the Hogan Drive improvements from Powell to Burnside to improve bicycle and pedestrian facilities.
- Continue engineering work on intersection improvements at 223rd and Stark.
- Continue right-of-way acquisitions on the Division Street bicycle and pedestrian improvements from Birdsdale to Wallula.

Capital Improvement Funds Overview

Footpaths and Bike Routes Subfund

- Continue construction of, and modifications to, sidewalk ramps to improve pedestrian safety and transportation facilities to all users.
- Begin design of the Gresham Fairview Trail Phase 4 which completes a section along 201st between Glisan and Sandy.
- Install pedestrian enhancements, especially related to crossings and sidewalks.

Urban Renewal Capital Improvement Fund

- Continue construction of the Downtown Rockwood project (formerly known as Rockwood Rising) at the Rockwood Catalyst Site.
- Continue preparation of the property at 18801 and 18901 E. Burnside St. for redevelopment.

Water Construction Fund

- Continued investments in the City's groundwater supply system.
- Continue rehabilitation and upgrades to the water system infrastructure to reduce water outages and road damage, improve customer service, and reduce expenses associated with reactive repair work.
- Replacement of aged water pipes susceptible to failure as identified in the condition assessment studies.
- Seismic upgrades to the Regner reservoir and waterline and the Gabbert Reservoir piping.

Stormwater Construction Fund

- Increased replacement of stormwater pipes that may experience leaks and breaks over the years to prevent sink holes and road damage.
- Integrate Low Impact Development practices such as rain gardens, stormwater planters, swales, porous pavement, and pavers for water quality and flood control.
- Assessment of riparian corridors to improve water quality and prevent erosion, preventing loss of land and damage to adjacent infrastructure or homes.

Wastewater Construction Fund

- Continue implementation of the Pipe Rehabilitation/Replacement Project, which replaces 1950's era pipelines that have reached the end of their useful life.
- Repair and replacement of unit processes and equipment at the Wastewater Treatment Plant to ensure continued compliance with permit conditions. Significant projects at the treatment plant include refurbishment of the gravity belt thickener and belt press replacement which have reached the end of their useful lives; improvements in the removal of trash and debris at the fats, oils, and grease receiving station; improvements in the treatment plant's control system; and improvements in the nitrification system and the treatment of ammonia.
- Upgrades to the East Basin Trunk will increase capacity and accommodate future growth in the Springwater area.
- Construction of seismic upgrades to sewer lines crossing over Johnson Creek.

Capital Improvement Funds Overview

City Facility Capital Fund

- Continue project to replace City Hall rooftop units.
- Install solar panels on the roof of the Public Safety & Schools Building utilizing grant funds.
- Install two Kardex storage units at the Rockwood Public Safety Building.
- City Hall elevator upgrades and other repair and maintenance projects at City Hall.
- Repave north of the Public Safety and Schools Building.

Enterprise Systems Replacement Fund

- Continue implementation of the Enterprise Resource Planning System focusing on Phase 4 – timekeeping.
- Update and upgrade the underlying infrastructure and digital storage for the City's website.

Resources and Requirements by Fund

Parks Capital Improvement Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Intergovernmental	-	2,675,000	5,334,000	9,000,700	-	-
Charges for Services	-	-	2,661,000	-	-	-
Miscellaneous Income	19,364	13,503	19,100	19,100	-	-
Interfund Transfers	144,651	227,431	4,413,400	7,235,300	-	-
Beginning Balance	1,170,839	1,185,154	1,273,000	2,277,900	-	-
Total Resources	1,334,854	4,101,088	13,700,500	18,533,000	-	-
Requirements						
Capital Improvement	149,700	2,677,037	12,585,000	17,165,300	-	-
Unappropriated	1,185,154	1,424,051	1,115,500	1,367,700	-	-
<i>Non-Operating Total</i>	<i>1,334,854</i>	<i>4,101,088</i>	<i>13,700,500</i>	<i>18,533,000</i>	-	-
Total Requirements	1,334,854	4,101,088	13,700,500	18,533,000	-	-

PARKS CAPITAL PROJECTS

Projects	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24
Park Development				
CIPPK00001 Gradin Sports Park Development	-	-	5,574,620	8,754,419
CIPPK00003 Development Coordination Projects	-	-	50,000	75,000
CIPPK00004 Park Master Plan Update and Concept	-	-	300,000	324,849
CIPPK00006 Metro Local Share Park Improvements	154,191	2,672,535	3,426,747	3,745,000
CIPPK00007 ARPA/City of Gresham Investments	-	-	693,000	689,660
CIPPK00008 Civic Neighborhood Park Phase 1	-	-	2,540,507	2,881,303
TOTAL	154,191	2,672,535	12,584,874	16,470,231

Resources and Requirements by Fund

General Development Cap Impr Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Interfund Transfers	2,464,982	10,597,720	13,945,000	9,967,000	-	-
Total Resources	2,464,982	10,597,720	13,945,000	9,967,000	-	-
Requirements						
Capital Improvement	2,464,982	10,597,720	13,940,700	9,967,000	-	-
Unappropriated	-	-	4,300	-	-	-
<i>Non-Operating Total</i>	<i>2,464,982</i>	<i>10,597,720</i>	<i>13,945,000</i>	<i>9,967,000</i>	-	-
Total Requirements	2,464,982	10,597,720	13,945,000	9,967,000	-	-

GENERAL DEVELOPMENT CAPITAL PROJECTS

Projects	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24
CIPPVW001 Lower Kelley Creek Trunk	1,980,802	6,657,457	-	-
CIPPVW002 Wastewater Development Coordination	-	224,393	541,238	541,238
CIPPVW003 Advanced Wetland, Stream and Floodplain Mitigation	-	-	200,000	200,000
CIPPVWT001 Water Development Coordination	288,842	1,191,059	2,257,007	1,745,328
CIPPVWT003 Advanced Wetland, Stream and Floodplain Mitigation	-	-	200,000	200,000
CIPPVTR002 Transportation Development Coordination	176,167	1,231,179	4,473,247	3,418,720
CIPPVTR017 Advanced Wetland, Stream and Floodplain Mitigation	-	-	200,000	200,000
CIPPVPK002 Parks Development Coordination	15,208	1,051,085	2,332,921	1,370,805
CIPVSW001 Stormwater Development Coordination	3,963	242,547	657,412	511,257
CIPVSW011 Advanced Wetland, Stream and Floodplain Mitigation	-	-	445,000	445,000
CIPSPW001 Wastewater Development Coordination	-	-	850,000	265,527
CIPSPWT001 Water Development Coordination	-	-	1,000,000	285,282
CIPSPTR001 Springwater Transportation Development Coordination	-	-	328,594	328,594
CIPSPPK001 Springwater Parks Development Coordination	-	-	200,000	200,000
CIPSPSW001 Stormwater Development Coordination	-	-	255,218	255,218
TOTAL	2,464,982	10,597,720	13,940,637	9,966,969

Resources and Requirements by Fund

Transportation Capital Impr Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Intergovernmental	637,924	1,131,186	12,695,100	13,658,600	-	-
Charges for Services	2,600	444,845	-	-	-	-
Miscellaneous Income	29,396	44,571	5,300	5,900	-	-
Interfund Transfers	7,964,172	5,405,120	27,192,900	22,955,468	-	-
Financing Proceeds	3,386,000	9,554,705	-	-	-	-
Beginning Balance	3,187,847	4,043,231	11,091,200	16,156,289	-	-
Total Resources	15,207,938	20,623,658	50,984,500	52,776,257	-	-
Requirements						
Capital Improvement	11,164,707	10,243,140	44,475,600	42,384,100	-	-
Unappropriated	4,043,231	10,380,518	6,508,900	10,392,157	-	-
<i>Non-Operating Total</i>	<i>15,207,938</i>	<i>20,623,658</i>	<i>50,984,500</i>	<i>52,776,257</i>	-	-
Total Requirements	15,207,938	20,623,658	50,984,500	52,776,257	-	-

TRANSPORTATION CAPITAL PROJECTS

Projects	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24
Street System Maintenance & Enhancement				
CIPTR00001 Street Surfacing Improvements	1,771,353	2,088,292	4,917,691	5,654,611
CIPTR00002 Neighborhood Traffic Control	13,719	3,648	45,397	35,313
CIPTR00007 Division Street Corridor "Complete Street" Project	78,475	373,768	7,345,544	6,850,476
CIPTR00008 NE Cleveland Avenue (Stark to Burnside)	175,118	301,596	5,206,527	4,495,984
CIPTR00009 Stark and 223rd TIF	41,996	511,277	327,020	266,313
CIPTR00010 Hogan - Powell to Burnside	287,307	1,094,150	4,367,113	3,872,742
CIPTR00012 Local Street Reconstruction Program	3,817,283	3,410,178	10,323,791	6,243,782
CIPTR00016 Transportation System Safety Projects	65,085	43,031	244,692	155,533
CIPTR00017 Palmquist / HWY 26	769,071	3,960	-	-
CIPTR00022 Innovative Paving	-	-	-	172,500
CIPTR00024 181st Ave. Safety Improvements	-	-	-	1,000,000
Subtotal	7,019,407	7,829,900	32,777,775	28,747,254
Other Improvements				
CIPTR00003 Development Coordination Projects	48,830	735,424	916,380	2,626,210
CIPTR00005 Intersection Improvements	1,360,329	251,865	574,691	574,725
CIPTR00006 Signal Maintenance and Upgrade	38,117	632	162,278	179,646
CIPTR00013 Streetlight Replacement and In-Fill Projects	89,049	101,177	995,179	787,477
CIPTR00015 Bridge Inspection / Monitoring / Maintenance	259,732	142,416	1,536,184	1,435,855
CIPTR00018 TIF Study Update	49,498	1,875	-	-
CIPTR00020 Utility Undergrounding Projects	-	-	185,000	85,000
CIPTR00023 Median Island Rehabilitation	-	-	-	150,000
Subtotal	1,845,555	1,233,389	4,369,712	5,838,913
SUBFUND TOTAL	8,864,962	9,063,289	37,147,487	34,586,167

FOOTPATHS & BIKE ROUTES CAPITAL PROJECTS

Projects	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24
Footpaths & Bike Routes Fund				
CIPFP00001 Amer. W/Disab. Curb Ramp	2,136,372	901,060	2,481,746	2,064,929
CIPFP00002 Pedestrian Enhancements	109,054	168,265	2,914,900	1,837,976
CIPFP00003 Bicycle Projects	16,195	34,950	106,875	98,657
CIPFP00004 Division Crosswalk Improvements	-	-	535,000	535,000
CIPFP00005 On-Street Paths Development Coordination	29,422	44,141	276,437	425,000
CIPFP00006 Couch St. Alternative Sidewalk Project	-	1,026	574,570	573,974
CIPFP00007 School Zone Flashers	-	35,103	295,000	247,267
CIPFP00008 Gresham Fairview Trail Phase 4	-	-	-	1,247,787
CIPFP00009 Columbia View Path	-	-	-	84,500
CIPFP00010 North Gresham Path	-	-	-	60,500
CIPFP00011 2018 ARTS Grant	-	-	-	197,225
CIPFP00012 2020 ARTS Grant	-	-	-	-
CIPFP00013 Yamhill Sidewalk Infill	-	-	-	425,000
SUBFUND TOTAL	2,291,043	1,184,545	7,184,528	7,797,815
FUND TOTAL	11,156,005	10,247,834	44,332,015	42,383,982

Resources and Requirements by Fund

Urban Renewal Capital Impr Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Intergovernmental	6,418,621	4,671,955	3,397,500	3,246,500	-	-
Charges for Services	-	71,207	-	-	-	-
Interfund Transfers	218,266	695,254	2,347,800	-	-	-
Financing Proceeds	40,600	-	-	-	-	-
Beginning Balance	51,454	744,670	744,700	3,650,000	-	-
Total Resources	6,728,941	6,183,086	6,490,000	6,896,500	-	-
Requirements						
Capital Improvement	5,984,271	2,627,735	6,490,000	6,874,000	-	-
Unappropriated	744,670	3,555,351	-	22,500	-	-
<i>Non-Operating Total</i>	<i>6,728,941</i>	<i>6,183,086</i>	<i>6,490,000</i>	<i>6,896,500</i>	-	-
Total Requirements	6,728,941	6,183,086	6,490,000	6,896,500	-	-

URBAN RENEWAL CAPITAL PROJECTS

Projects	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24
CIPUR00001 Catalyst Site/Downtown Rockwood	4,374,645	-	3,089,999	3,147,466
CIPUR00002 Sandy Boulevard Improvements	1,609,622	2,627,613	1,908,779	-
CIPUR00003 Stark Street Property Redevelopment	-	-	20,000	-
CIPUR00004 Sunrise Site	-	-	515,000	1,150,090
CIPUR00005 Rockwood Urban Plaza	-	-	956,219	-
CIPUR00006 Property Acquisition Fund	-	-	-	2,577,400
TOTAL	5,984,267	2,627,613	6,489,997	6,874,956

Resources and Requirements by Fund

Water Capital Improvement Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Intergovernmental	1,970,799	138,135	707,300	21,582,700	-	-
Charges for Services	-	-	6,842,700	-	-	-
Miscellaneous Income	140,457	250,796	321,300	56,900	-	-
Interfund Transfers	812,425	724,723	3,335,400	1,697,200	-	-
Financing Proceeds	4,865,900	31,104,315	17,482,000	38,804,700	-	-
Beginning Balance	10,217,007	9,434,161	40,981,000	31,614,200	-	-
Total Resources	18,006,588	41,652,131	69,669,700	93,755,700	-	-
Requirements						
Capital Improvement	8,572,427	8,407,717	46,495,100	88,300,200	-	-
Unappropriated	9,434,161	33,244,414	23,174,600	5,455,500	-	-
<i>Non-Operating Total</i>	<i>18,006,588</i>	<i>41,652,131</i>	<i>69,669,700</i>	<i>93,755,700</i>	-	-
Total Requirements	18,006,588	41,652,131	69,669,700	93,755,700	-	-

WATER CAPITAL PROJECTS

Projects	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24
Water System Maintenance & Enhancement				
CIPWT00001	-	-	190,983	245,983
CIPWT00002	-	-	295,185	320,185
CIPWT00005	-	23,193	1,131,497	1,613,455
CIPWT00006	687	-	-	-
CIPWT00008	2,521	-	-	-
CIPWT00014	3,658,049	125,397	76,312	-
CIPWT00015	2,224,383	921,870	2,728,875	1,620,719
CIPWT00019	-	2,672	748,000	732,245
CIPWT00020	-	317	225,000	193,850
CIPWT00022	-	5,163	575,000	617,280
CIPWT00023	-	-	150,000	417,500
CIPWT00025	166,812	-	-	-
CIPWT00027	301,025	-	-	-
CIPWT00028	24,562	-	-	-
CIPWT00034	-	-	989,105	1,100,000
CIPWT00037	-	3,914,373	13,381,335	23,921,535
CIPWT00047	-	-	-	250,000
Subtotal	6,378,039	4,992,985	20,491,292	31,032,752
Other Improvements				
CIPWT00003	61,560	33,285	282,647	265,930
CIPWT00007	180,004	9,646	54,042	-
CIPWT00009	633,417	86,121	844,727	-
CIPWT00010	814,672	-	-	-
CIPWT00017	196,079	215,387	254,624	256,537
CIPWT00021	312,723	-	-	-
CIPWT00036	-	2,999,170	15,536,264	27,948,568
CIPWT00038	-	69,294	8,531,447	27,796,406
CIPWT00040	-	-	500,000	1,000,000
Subtotal	2,198,455	3,412,903	26,003,751	57,267,441
TOTAL	8,576,494	8,405,888	46,495,043	88,300,193

Resources and Requirements by Fund

Stormwater Capital Improvement Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Miscellaneous Income	153,119	107,409	92,000	102,900	-	-
Interfund Transfers	2,137,610	2,257,328	5,031,495	4,680,900	-	-
Beginning Balance	10,128,640	10,168,120	11,882,400	12,665,200	-	-
Total Resources	12,419,368	12,532,857	17,005,895	17,449,000	-	-
Requirements						
Capital Improvement	2,251,248	1,382,183	9,471,700	10,495,900	-	-
Unappropriated	10,168,120	11,150,674	7,534,195	6,953,100	-	-
<i>Non-Operating Total</i>	<i>12,419,368</i>	<i>12,532,857</i>	<i>17,005,895</i>	<i>17,449,000</i>	-	-
Total Requirements	12,419,368	12,532,857	17,005,895	17,449,000	-	-

STORMWATER CAPITAL PROJECTS

Projects	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24
Stormwater System Maintenance & Enhancement				
CIPSW00001 Localized Drainage Improvements	58,556	165,532	261,253	575,027
CIPSW00004 Rehab & Repair of Pipe System	927,940	703,368	2,540,839	2,669,956
CIPSW00008 Segment 2, Fairview Creek Basin Central Core Trunk Improvement	-	-	406,904	406,904
CIPSW00009 Infrastructure Capacity Improvements	804,220	26,299	230,688	272,439
CIPSW00016 Segments 3B & 3C, Fairview Creek Basin Central Core Trunk Improvement	-	12,400	2,342,379	2,324,282
Subtotal	1,790,716	907,599	5,782,063	6,248,608
Other Improvements				
CIPSW00002 Low Impact Dev Practices Retrofit Program	128,004	126,170	1,165,445	1,374,459
CIPSW00003 Stream and Slope Improvements	62,453	30,038	717,002	763,266
CIPSW00005 Stormwater Facility Improvements	84,662	-	389,384	617,111
CIPSW00006 Riparian & Wetland Improvement Projects	122,784	116,649	598,934	647,314
CIPSW00007 Fujitsu Ponds Restoration	-	-	-	248,000
CIPSW00010 Stormwater Infrastructure Master Plan	51,527	30,976	85,642	-
CIPSW00015 West Gresham Water Quality and Infiltration Facilities	12,695	170,283	733,190	397,111
CIPSW00021 Environmental Risk Prevention	-	-	-	200,000
Subtotal	462,125	474,116	3,689,597	4,247,261
TOTAL	2,252,841	1,381,715	9,471,660	10,495,869

Resources and Requirements by Fund

Wastewater Capital Improvement Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Intergovernmental	-	21,785	756,700	682,100	-	-
Charges for Services	-	-	250,000	-	-	-
Miscellaneous Income	266,573	245,725	248,900	6,336,200	-	-
Interfund Transfers	8,435,081	10,860,000	5,431,906	14,657,400	-	-
Financing Proceeds	92,600	1,700	-	-	-	-
Beginning Balance	17,134,496	23,194,505	32,925,194	39,813,000	-	-
Total Resources	25,928,750	34,323,715	39,612,700	61,488,700	-	-
Requirements						
Capital Improvement	2,734,244	5,125,768	28,517,000	37,557,000	-	-
Unappropriated	23,194,505	29,197,947	11,095,700	23,931,700	-	-
<i>Non-Operating Total</i>	<i>25,928,750</i>	<i>34,323,715</i>	<i>39,612,700</i>	<i>61,488,700</i>	-	-
Total Requirements	25,928,750	34,323,715	39,612,700	61,488,700	-	-

WASTEWATER CAPITAL PROJECTS

Projects	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	
Wastewater Treatment Plant					
CIPWW00002	WWTP Maintenance Project	360,407	315,189	969,138	1,173,697
CIPWW00005	WWTP Asset Replacement and Refurbishment (R&R) Project	78,260	362,526	3,166,060	2,752,550
CIPWW00011	Biological Biogas Treatment System	850	-	-	-
CIPWW00018	WWTP Upper Plant Nitrification Improvements	-	113,062	999,780	3,284,386
CIPWW00020	WWTP FOG Screening Improvements	177,459	698,989	1,666,490	156,553
CIPWW00021	WWTP Upper Barscreens Replacement	181,248	638,629	297,246	-
CIPWW00022	WWTP Control System Improvements	239,984	49,526	3,956,629	3,930,636
CIPWW00024	WWTP Organics Digestion Capacity Evaluation	49,818	101,451	1,106,398	555,053
CIPWW00025	WWTP Outfall Diffuser Improvements	-	250,310	1,303,106	990,835
CIPWW00028	WWTP Gravity Belt Thickener Refurbishment	215,697	242,236	2,699,474	2,470,975
CIPWW00029	WWTP Upper Plant Blower Addition	-	-	706,800	-
CIPWW00030	WWTP Earthquake Resiliency Projects	-	101,325	374,592	333,960
CIPWW00031	WWTP Secondary Digester Improvements	52,461	288,446	837,169	103,764
CIPWW00046	WWTP Disinfection Improvements	-	-	256,500	1,738,500
CIPWW00047	WWTP Belt Press Replacement	-	-	456,000	5,962,200
CIPWW00049	WWTP Upper Plant Secondary Clarifier No. 5	-	-	-	2,943,000
Subtotal	1,356,184	3,161,689	18,795,382	26,396,109	
Sewer System Maintenance & Enhancement					
CIPWW00001	I & I Control Program	211,025	115,099	797,515	881,293
CIPWW00006	Collection System Asset Refurbishment and Replacement Project	404,243	868,219	2,713,986	2,105,135
CIPWW00007	1950's Failing Pipe Rehabilitation/Maint. Program	515,510	909,855	3,108,717	1,970,531
CIPWW00008	East Basin Trunk Upgrade Phase III	202,137	-	1,731,114	1,904,226
CIPWW00010	Kelley Creek Trunk Easements	38,658	-	-	-
CIPWW00013	Wastewater Mainline Extension	1,158	-	298,842	397,172
CIPWW00023	Overhead Johnson Creek Crossing Seismic	-	70,897	971,316	2,468,643
CIPWW00026	Lower Kelly Creek Trunk Upgrade Phase 1	5,194	-	-	-
CIPWW00035	CCTV Inspection of Collection System Large Diameter Pipe	-	-	100,000	214,000
CIPWW00051	185th St. Pump Station Improvements	-	-	-	581,400
Subtotal	1,377,925	1,964,070	9,721,490	10,522,400	
Other Improvements					
CIPWW00014	Wastewater Collections System Master Plan	970	-	-	-
CIPWW00050	Nechacokee Creek Bank Stabilization	-	-	-	638,400
Subtotal	970	-	-	638,400	
TOTAL	2,735,079	5,125,759	28,516,872	37,556,909	

Resources and Requirements by Fund

City Facility Capital Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Intergovernmental	122,854	-	-	780,000	-	-
Miscellaneous Income	70,064	27,211	-	-	-	-
Interfund Transfers	1,100,000	210,000	820,000	400,000	-	-
Beginning Balance	1,164,932	2,282,173	1,500,000	1,737,000	-	-
Total Resources	2,457,850	2,519,384	2,320,000	2,917,000	-	-
Requirements						
Capital Improvement	175,677	128,203	1,948,000	2,917,000	-	-
Unappropriated	2,282,173	2,391,181	372,000	-	-	-
<i>Non-Operating Total</i>	<i>2,457,850</i>	<i>2,519,384</i>	<i>2,320,000</i>	<i>2,917,000</i>	-	-
Total Requirements	2,457,850	2,519,384	2,320,000	2,917,000	-	-

CITY FACILITY CAPITAL PROJECTS

Projects	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24
FACCARPESL City Hall Carpeting	-	-	80,000	30,000
FACRTUCHAL City Hall Rooftop Units Replacement	22,039	-	663,000	307,000
FACELECHAL City Hall Elevator Upgrades	-	-	150,000	210,000
FACCUSCHAL City Hall Customer Service Center	-	11,540	80,000	74,000
FACCRHCHAL City Hall Accident Repairs	12,025	-	-	-
FACSECCHAL City Hall Security Upgrades	-	-	100,000	100,000
FACLACCHAL City Hall Upgrades	-	-	25,000	25,000
FACSOLPSSB PSS Solar Power Roof Project	-	-	100,000	880,000
FACBOIPSSB PSS Building Boiler	5,209	-	-	-
FACBOLPSSB PSS Building Bollards	3,140	-	-	-
FACPSSEPNT PSS Exterior Paint	-	-	-	50,000
FACPSSHVAC PSS HVAC Retrofit	-	-	-	250,000
FACPSSWIND PSS Building Windows	3,275	-	20,000	20,000
FACCONPSSB PSSB Concrete	-	35,000	-	-
FACPSSKARD Rockwood Public Safety Bldng Storage Unit	-	-	320,000	350,000
FACSECOPSC Operations Center Security Upgrades	6,993	-	-	-
FACRTUOPSC Operations Center Rooftop Unit	3,874	-	-	20,000
FACKITOPSC Operations Center Kitchen Remodel	-	-	-	25,000
FACDOOPARK Main City Park Barn Door Replacement	-	-	10,000	-
FACTAPST71 Station 71 Tap Out System Upgrade	-	19,663	50,000	-
FACDOOST71 Station 71 Bay Door Openers	-	-	60,000	46,000
FACDOOST73 Station 73 Bay Doors	-	-	20,000	-
FACEMGST74 Station 74 Emergency Generator	-	-	15,000	-
FACFIRED10 Fire District 10 Capital Maintenance	-	-	50,000	50,000
FACBRIHOUR Brite House Roof	-	12,000	-	-
FACBRIHREN Brite House Renovations	-	-	50,000	50,000
Multiple City Owned Parking Lot Maintenance	29,196	50,000	131,000	210,000
FACMCBRNSP Main City Park Barn Siding & Paint	-	-	-	30,000
FACSHOPSRG Facilities Shop-Siding, Roof & Gutters	-	-	-	30,000
FACCHARCRM City Hall Archive Room Buildout	-	-	-	30,000
FACOPSGUTR OPS Gutter Guards	-	-	-	15,000
FACPRKLOTS Parking Lot Seal & Striping	-	-	-	15,000
FACRETRO71 Station 71 Retrofit	-	-	-	100,000
CWSCOVID19 Reimbursed COVID Upgrades	89,676	-	-	-
TOTAL	175,427	128,203	1,924,000	2,917,000

Resources and Requirements by Fund

Enterprise System Replacement Fund

	2020/21 Actual	2021/22 Actual	2022/23 Revised Budget	2023/24 City Manager Proposed	2023/24 Budget Committee Approved	2023/24 City Council Approved
Resources						
Intergovernmental	4,270	-	-	-	-	-
Miscellaneous Income	28,942	13,774	-	-	-	-
Interfund Transfers	679,000	50,000	-	-	-	-
Beginning Balance	1,887,549	1,277,596	-	1,088,000	-	-
Total Resources	2,599,761	1,341,370	-	1,088,000	-	-
Requirements						
Capital Improvement	1,322,166	253,036	-	790,000	-	-
Transfers	-	-	-	50,000	-	-
Unappropriated	1,277,596	1,088,334	-	248,000	-	-
<i>Non-Operating Total</i>	<i>2,599,761</i>	<i>1,341,370</i>	<i>-</i>	<i>1,088,000</i>	<i>-</i>	<i>-</i>
Total Requirements	2,599,761	1,341,370	-	1,088,000	-	-

ENTERPRISE SYSTEM REPLACEMENT PROJECTS

Projects	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24
ESRERP000x Enterprise Resource Planning System	1,295,420	71,414	-	-
ESRCAYENTA Billing Software Upgrade	26,746	181,622	-	-
ESRRROADMAP Financial Road Map Implementation	-	-	-	100,000
ESRWEBSITE Content Management System (Website)	-	-	-	350,000
ESRERP0004 Timekeeping Implementation	-	-	-	180,000
ESRREPORT0 Citywide Reporting and Analytics	-	-	-	160,000
TOTAL	1,322,166	253,036	-	790,000

Planned System Development Charge Use

SDC Funded Projects

SDC Type	Project No.	Project Name	FY 2022/23		
			Carryover	+ FY 2023/24	= Total
Wastewater	CIPWW00008	East Basin Trunk Upgrade Phase III	\$ 854,806	\$ 85,481	\$ 940,287
	CIPPVW0003	Advanced Wetland, Stream and Floodplain Mitigation	200,000	-	200,000
			<u>1,054,806</u>	<u>85,481</u>	<u>1,140,287</u>
Water	CIPPVW0003	Advanced Wetland, Stream and Floodplain Mitigation	200,000	-	200,000
			<u>200,000</u>	<u>-</u>	<u>200,000</u>
Transportation	CIPTR00003	Development Coordination Projects	13,462	1,000	14,462
	CIPTR00005	Intersection Improvements	270,515	-	270,515
	CIPTR00007	Division Street Corridor "Complete Street" Project	1,035,924	1,074,219	2,110,143
	CIPTR00008	NE Cleveland Avenue (Stark to Burnside)	612,220	853,347	1,465,567
	CIPTR00009	Stark and 223rd TIF	234,673	-	234,673
	CIPTR00010	Hogan - Powell to Burnside	1,738,676	-	1,738,676
	CIPFP00002	Pedestrian Enhancements	2,000	-	2,000
			<u>3,907,470</u>	<u>1,928,566</u>	<u>5,836,036</u>
Parks	CIPPK00001	Gradin Sports Park Development	1,574,620	2,283,200	3,857,820
	CIPPK00004	Park Master Plan Update and Concept Planning for Unc	100,249	20,900	121,149
	CIPPK00006	Metro Local Share Park Improvements	50,000	-	50,000
		<u>1,724,869</u>	<u>2,304,100</u>	<u>4,028,969</u>	
Stormwater	CIPSW00009	Infrastructure Capacity Improvements	88,975	20,000	108,975
	CIPSW00016	Segments 3B & 3C, Fairview Creek Basin Central Core Ti	929,712	-	929,712
	CIPVSW0011	Advanced Wetland, Stream and Floodplain Mitigation	400,000	-	400,000
		<u>1,418,687</u>	<u>20,000</u>	<u>1,438,687</u>	
Total - SDC Funded Projects:			<u>\$ 8,305,832</u>	<u>\$ 4,338,147</u>	<u>\$ 12,643,979</u>

SDC Related Debt Funded Projects

(To be repaid in future years with System Development Charges)

SDC Type	Project No.	Project Name	FY 2022/23		
			Carryover	+ FY 2023/24	= Total
Water	CIPWT00002	Waterline Oversizing	\$ 295,185	\$ 25,000	\$ 320,185
	CIPWT00036	Groundwater System - Water Supply	2,138,756	1,767,100	3,905,856
	CIPWT00037	Groundwater System - Central Facilities	1,341,106	3,360,000	4,701,106
	CIPWT00038	Groundwater System - Distribution Pipelines	791,837	3,055,500	3,847,337
		<u>4,566,884</u>	<u>8,207,600</u>	<u>12,774,484</u>	
Total - SDC Related Debt Funded Projects:			<u>\$ 4,566,884</u>	<u>\$ 8,207,600</u>	<u>\$ 12,774,484</u>

Planned System Development Charge Use

Projects Funded With SDC Credits

(Credits issued to private developers when they construct qualifying public infrastructure)

SDC Type	Project No.	Project Name	FY 2022/23		
			Carryover	+	FY 2023/24 =
Wastewater	CIPPVWW002	Wastewater Development Coordination	\$ 541,238	\$ -	\$ 541,238
	CIPSPWW001	Wastewater Development Coordination	265,527	-	265,527
			806,765	-	806,765
Water	CIPPVWT001	Water Development Coordination	1,745,328	-	1,745,328
	CIPSPWT001	Water Development Coordination	285,282	-	285,282
			2,030,610	-	2,030,610
Transportation	CIPTR00003	Development Coordination Projects	65,746	2,434,254	2,500,000
	CIPFP00005	On-Street Paths Development Coordination	276,437	148,563	425,000
	CIPPVTR002	Transportation Development Coordination	3,418,720	-	3,418,720
	CIPSPTR001	Springwater Transportation Development Coordination	328,594	-	328,594
		4,089,497	2,582,817	6,672,314	
Parks	CIPPK00003	Development Coordination Projects	50,000	25,000	75,000
	CIPPK00008	Civic Neighborhood Park Phase 1	2,540,507	340,796	2,881,303
	CIPPVPK002	Parks Development Coordination	1,370,805	-	1,370,805
	CIPSPPK001	Springwater Parks Development Coordination	200,000	-	200,000
		4,161,312	365,796	4,527,108	
Stormwater	CIPSW00008	Segment 2, Fairview Creek Basin Central Core Trunk Im	406,904	-	406,904
	CIPPVSW001	Stormwater Development Coordination	511,257	-	511,257
	CIPSPSW001	Stormwater Development Coordination	255,218	-	255,218
		1,173,379	-	1,173,379	
Total - Projects Funded With SDC Credits:			\$ 12,261,563	\$ 2,948,613	\$ 15,210,176

Staffing Information

The following pages contain an overview of the staffing to conduct city operations. All information on the pages is expressed in terms of equivalent hours – the ratio of a position in comparison to a full-time position. The City utilizes several different types of positions, including:

- **Full-Time Equivalent (FTE).** A permanent regular status position. These positions fall into one of three bargaining units (GU, GPOA, or IAFF) or are unrepresented based on position. Wages for these positions are budgeted in the Wages/Salaries account.
- **Limited-Term Employee (LTE).** A position of a limited duration, typically not to exceed two years. These positions are typically used for staffing grants, specific projects, pilot projects or too meet short-term workload demands. These positions are budgeted with wages and benefits equal to regular status positions. These positions fall into one of three bargaining units (GU, GPOA, or IAFF) or are unrepresented based on position. Wages for these positions are budgeted in the Limited Term account.
- **Temporary/Seasonal Employees.** These positions are not regular or limited-term employees. These positions are typically limited to a duration of 26 weeks or six consecutive months and are utilized to address seasonal workloads such as parks or transportation maintenance. Examples of Temporary/Seasonal positions include Public Utility Workers and Interns. Wages for these positions are budgeted in the Temporary/Seasonal account.

The addition of 37.00 full time equivalent employees is proposed within this document for fiscal year 2023/24. Of these positions, 24.00 are new positions budgeted in the Local Option Levy Fund. One limited term to regular status conversion is also included in the Local Option Levy Fund. The remaining additional proposed positions are a combination of new positions and conversions of limited term to full time staffing. These positions are proposed in alignment with the City’s strategic plan and to assist in core service delivery.

For fiscal year 2023/24, the City proposes to convert a total of 7.00 positions from limited term to regular status based on program goals and service delivery.

During fiscal year 2022/23 a net of 7.00 limited term positions were added in association with ARPA funded projects and 1.00 limited term position by supplemental budget. Positions funded by ARPA were created in alignment with the restrictions of the legislation as well as to assist in core service delivery. More information about ARPA is available in the ARPA information section of this document.

Position Type	Authorized FY 2020/21	Authorized FY 2021/22	Authorized FY 2022/23	Proposed FY 2023/24
FTE	588.60	613.15	638.75	675.75
LTE	54.03	31.98	42.98	34.46
Total	642.63	645.13	681.73	710.21

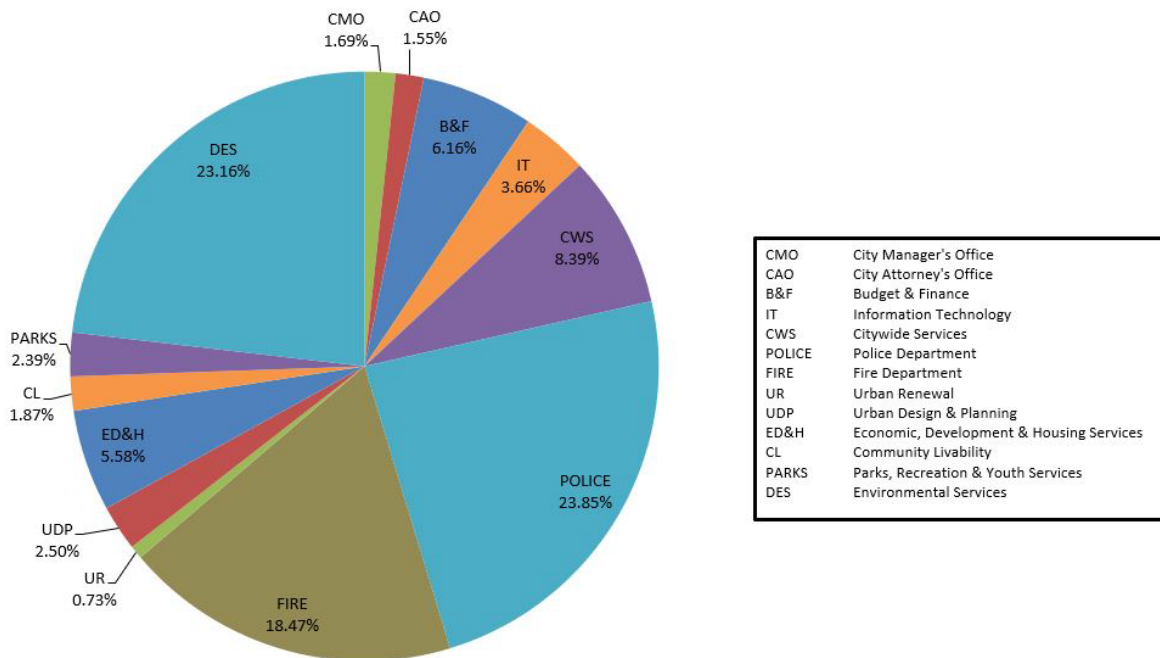
Staffing Information

Position Allocation by Fund and Department (FTE & LTE) Fiscal Year 2023/24

	CMO	CAO	B&F	IT	CWS	POLICE	FIRE	UR	UDP	ED&H	CL	PARKS	DES	Proposed FY 2023/24
General Fund						126.40	94.15			5.50	8.08	17.00		251.13
Local Option Levy Fund						43.00	37.00				1.75			81.75
Urban Design & Planning Fund									17.80					17.80
Solid Waste & Sustainability Fund													6.53	6.53
Designated Purpose Fund					22.37 *						3.48			25.85
Rental Inspection Fund										7.20				7.20
Infrastructure Development Fund													16.50	16.50
Transportation Fund													44.76	44.76
CDBG & HOME Fund										1.75				1.75
Building Fund										25.20				25.20
Urban Renewal Support Fund								5.15						5.15
Water Fund													31.59	31.59
Stormwater Fund													33.46	33.46
Wastewater Fund													31.61	31.61
Facilities & Fleet Management Fund					16.19									16.19
Legal Services Fund		8.50												8.50
Administrative Services Fund	12.00		42.74	26.00	21.00									101.74
Enterprise Systems Replacement Fund			1.00											1.00
Liability Management Fund		2.50												2.50
TOTAL	12.00	11.00	43.74	26.00	59.56	169.40	131.15	5.15	17.80	39.65	13.31	17.00	164.45	710.21

*ARPA related positions are included within CWS for compliance and tracking purposes only. Most positions are related to public safety services. For additional details, see the ARPA information pages later in this section.

Full-Term & Limited-Term Equivalent Positions by Department FY 2023/24



Staffing Information

STAFF RESOURCES – FTE

The fiscal year 2023/24 Proposed Budget includes 675.75 Full-Time Equivalent (FTE) permanent positions. The table below illustrates the staff resource allocation by Fund and Department.

	Authorized FY 2020/21	Authorized FY 2021/22	Authorized FY 2022/23	Proposed FY 2023/24
City Manager's Office (<i>Administrative Services Fund</i>)	7.00	11.00	12.00	12.00
<i>Legal Services Fund</i>	5.50	6.50	7.50	7.50
<i>Workers' Comp & Liability Management Fund</i>	2.50	2.50	2.50	2.50
City Attorney's Office	8.00	9.00	10.00	10.00
Budget & Finance (<i>Administrative Services Fund</i>)	25.50	37.00	40.25	40.25
Information Technology (<i>Administrative Services Fund</i>)	14.00	18.00	25.00	26.00
<i>Designated Purpose Fund</i>	-	-	-	1.37
<i>Facilities & Fleet Management Fund</i>	12.00	15.25	15.25	15.70
<i>Administrative Services Fund</i>	28.00	22.00	23.00	21.00
Citywide Services	40.00	37.25	38.25	38.07
<i>General Fund</i>	133.00	133.00	138.00	126.40
<i>Police, Fire & Parks Subfund</i>	22.00	22.00	22.00	-
<i>Local Option Levy Fund</i>	-	-	-	43.00
<i>Designated Purpose Fund</i>	5.00	1.00	-	-
Police Department	160.00	156.00	160.00	169.40
<i>General Fund</i>	92.50	93.75	95.55	94.15
<i>Police, Fire & Parks Subfund</i>	18.00	18.00	18.00	-
<i>Local Option Levy Fund</i>	-	-	-	37.00
<i>Designated Purpose Fund</i>	4.25	5.00	3.20	-
Fire Department	114.75	116.75	116.75	131.15
Urban Renewal (<i>Urban Renewal Support Fund</i>)	3.00	3.00	4.15	4.15
Urban Design & Planning (<i>Urban Design & Planning Fund</i>)	17.80	16.80	17.80	17.80
<i>General Fund</i>	4.20	3.70	4.85	5.50
<i>Rental Inspection Fund</i>	4.35	6.10	-	6.20
<i>CDBG & HOME Fund</i>	1.00	1.25	-	1.75
<i>Building Fund</i>	25.45	25.45	25.20	25.20
Economic, Development & Housing Services	35.00	36.50	30.05	38.65
Economic Development Services (<i>General Fund</i>)	3.00	3.00	-	-
<i>General Fund</i>	-	-	8.85	8.08
<i>Local Option Levy Fund</i>	-	-	-	1.75
<i>Designated Purpose Fund</i>	-	-	1.00	1.00
<i>Rental Inspection Fund</i>	-	-	6.20	-
<i>CDBG & HOME Fund</i>	-	-	1.55	-
<i>Administrative Services Fund</i>	8.00	11.00	-	-
Community Livability	8.00	11.00	17.60	10.83
<i>General Fund</i>	7.00	9.32	13.06	17.00
<i>Police, Fire & Parks Subfund</i>	3.00	3.00	3.00	-
Parks, Recreation & Youth Services	10.00	12.32	16.06	17.00
<i>Solid Waste & Sustainability Fund</i>	5.96	5.93	6.38	6.53
<i>Infrastructure Development Fund</i>	16.00	16.50	16.50	15.50
<i>Transportation Fund</i>	37.96	38.15	38.51	43.76
<i>Water Fund</i>	27.75	27.92	29.42	31.59
<i>Stormwater Fund</i>	26.10	27.28	28.77	31.46
<i>Wastewater Fund</i>	28.78	29.75	31.26	31.61
Environmental Services	142.55	145.53	150.84	160.45
Total FTE Positions	588.60	613.15	638.75	675.75

Staffing Information

STAFF RESOURCES – LTE

The fiscal year 2023/24 Proposed Budget includes 34.46 Limited-Term Equivalent (LTE) positions. The table below illustrates the staff resource allocation by Fund and Department.

	Authorized FY 2020/21	Authorized FY 2021/22	Authorized FY 2022/23	Proposed FY 2023/24
City Manager's Office (<i>Administrative Services Fund</i>)	2.00	0.25	-	-
<i>Legal Services Fund</i>	-	-	1.00	1.00
<i>Workers' Comp & Liability Management Fund</i>	-	-	-	-
City Attorney's Office	-	-	1.00	1.00
Budget & Finance (<i>Administrative Services Fund</i>)	1.00	1.00	2.00	2.49
Information Technology (<i>Administrative Services Fund</i>)	3.00	1.00	-	-
<i>Designated Purpose Fund</i>	-	-	21.50	21.00
<i>Facilities & Fleet Management Fund</i>	4.25	-	-	0.49
<i>Administrative Services Fund</i>	4.00	4.00	-	-
Citywide Services	8.25	4.00	21.50	21.49
<i>General Fund</i>	1.00	-	-	-
<i>Police, Fire & Parks Subfund</i>	-	-	-	-
<i>Local Option Levy Fund</i>	-	-	-	-
<i>Designated Purpose Fund</i>	-	9.00	-	-
Police Department	1.00	9.00	-	-
<i>General Fund</i>	5.00	2.00	2.00	-
<i>Police, Fire & Parks Subfund</i>	-	-	-	-
<i>Local Option Levy Fund</i>	-	-	-	-
<i>Designated Purpose Fund</i>	2.00	-	-	-
Fire Department	7.00	2.00	2.00	-
Urban Renewal (<i>Urban Renewal Support Fund</i>)	-	-	-	1.00
Urban Design & Planning (<i>Urban Design & Planning Fund</i>)	2.00	-	-	-
<i>General Fund</i>	-	-	-	-
<i>Designated Purpose Fund</i>	-	0.75	-	1.00
<i>Rental Inspection Fund</i>	1.50	-	-	-
<i>CDBG & HOME Fund</i>	-	0.50	-	-
<i>Building Fund</i>	-	-	-	-
Economic, Development & Housing Services	1.50	1.25	-	1.00
Economic Development Services (<i>General Fund</i>)	-	-	0.50	-
<i>General Fund</i>	-	-	-	-
<i>Local Option Levy Fund</i>	-	-	-	-
<i>Designated Purpose Fund</i>	1.00	2.00	3.48	2.48
<i>Rental Inspection Fund</i>	-	-	1.00	-
<i>CDBG & HOME Fund</i>	-	-	0.50	-
<i>Administrative Services Fund</i>	3.48	0.48	-	-
Community Livability	4.48	2.48	5.48	2.48
<i>General Fund</i>	1.50	-	-	-
<i>Police, Fire & Parks Subfund</i>	-	-	-	-
Parks, Recreation & Youth Services	1.50	-	-	-
<i>Solid Waste & Sustainability Fund</i>	-	-	-	-
<i>Infrastructure Development Fund</i>	1.50	1.00	1.00	1.00
<i>Transportation Fund</i>	8.25	8.00	8.00	1.00
<i>Water Fund</i>	0.25	-	-	-
<i>Stormwater Fund</i>	1.25	-	2.00	2.00
<i>Wastewater Fund</i>	1.05	-	-	-
Environmental Services	12.30	9.00	11.00	4.00
Enterprise Systems Replacement Fund	10.00	2.00	-	1.00
Total LTE Positions	54.03	31.98	42.98	34.46

Staffing Information

Reconciliation of FTE & LTE Changes FY 2022/23 Adopted to FY 2023/24 Proposed Budget

	Total FTE	Total LTE
Total FY 2022/23 FTE & LTE - Adopted Budget	638.75	34.98
FY 2022/23 Supplemental Budget		
City Attorney's Office		
Policy Analyst		1.00
ARPA Projects		
Citywide Services		
Communications Digital Media Specialist		1.00
IT Technical Support Specialist Senior		1.00
Outreach Services Specialist		1.00
Outreach Services Specialist Senior		1.00
Planner 1		(1.00)
Police Community Safety Specialist		4.00
Total FY 2022/23 FTE & LTE - Revised Budget	638.75	42.98

FY 2023/24 Proposed Budget

Budget & Finance			
Public Service Apprentice		0.49	*
Information Technology			
Business Systems Analyst	1.00		
Citywide Services			
Public Service Apprentice		0.49	*
Police Department			
Administrative Assistant 3	1.00		
Assistant Police Records Manager	1.00		
Case Manager	1.00		
Police Officer	2.00		
Police Records Specialist Trainee	1.00		
Police Technician Senior	1.00		
Program Manager	1.00		
Program Technician	1.00		
Fire Department			
Deputy Fire Marshall 1	3.00		
Emergency Medical Technician (EMT)	1.00		
Firefighter	9.00		
Firefighter - Workback		(2.00)	*
Nurse	1.00		

Staffing Information

Reconciliation of FTE & LTE Changes		
FY 2022/23 Adopted to FY 2023/24 Proposed Budget		
	Total FTE	Total LTE
Urban Renewal		
Program Analyst		1.00
Economic, Development & Housing Services		
Administrative Assistant 2		(0.50)
Community Services		
Administrative Assistant 2	1.00	(1.00)
Homeless Services Specialist	1.00	(1.00)
Outreach Services Specialist	1.00	
Environmental Services		
Environmental Specialist 2	1.00	
Field Ecologist	1.00	
Public Utility Worker 1		(1.00)
Public Utility Worker 2	7.00	(5.00)
Public Works Field Operations Supervisor	1.00	(1.00)
Enterprise Systems Replacement		
Accountant 2		1.00
	675.75	34.46
Total FY 2023/24 FTE & LTE - Proposed Budget	675.75	710.21

* This position is listed as an adjustment based on Human Resources policies and classifications and reflects an shift to or from a temporary/seasonal status. Overall staffing levels have not changed as a result of this adjustment.

Staffing Information

TRENDS – FTE PER 1,000 POPULATION

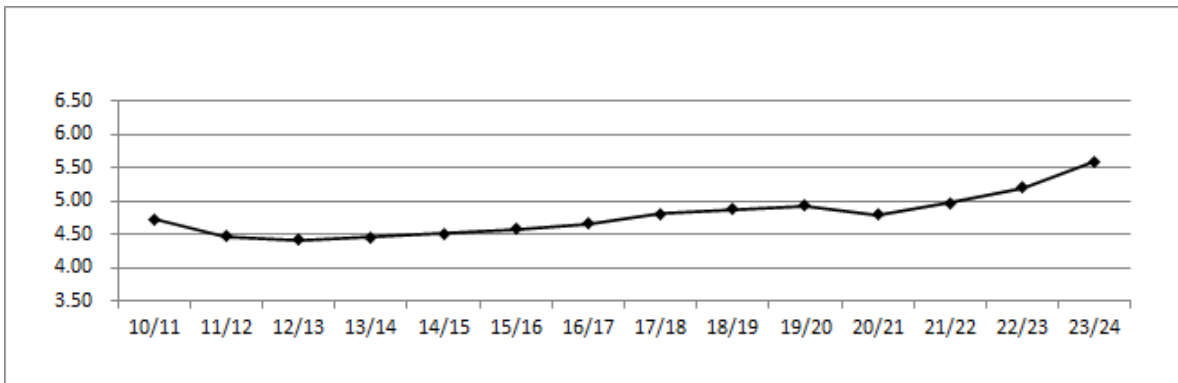
The City Charter contains language that allows the City to employ up to 6.5 Full-Time Equivalent (FTE) persons per 1,000 population, using the following method to calculate the employee cap:

- (1) Determine the current year’s population by averaging the growth rate of the previous three years.
- (2) Calculate the FTE cap by dividing the projected population by 1,000 (“per thousand” population). Multiply this number by 6.5 to arrive at the employee cap. The City’s total FTE count is adjusted downward to account for those City employees who provide services primarily outside Gresham’s boundaries or who are funded through revenue sources not contributed to or subsidized by Gresham citizens. An example is Fire & Emergency Services staff working on the contract for Fire District #10.
- (3) The FTE to population ratio is then calculated by dividing the number of allowable FTEs by the per thousand population.

The following table and chart provide a history of the City’s staff resources as compared to Gresham’s population:

Fiscal Year	Gresham Population	FTE Count	FTE Per 1,000 Population	FTE Calculated for Cap	FTE Cap per 1,000
2010/11	105,595	547.10	5.18	498.81	4.72
2011/12	105,795	523.55	4.95	473.89	4.48
2012/13	105,970	518.55	4.89	468.72	4.42
2013/14	106,180	525.55	4.95	473.79	4.46
2014/15	106,455	534.55	5.02	480.89	4.52
2015/16	107,065	543.35	5.07	490.10	4.58
2016/17	108,150	549.10	5.08	504.69	4.67
2017/18	109,820	579.60	5.28	527.69	4.81
2018/19	110,505	588.60	5.33	539.25	4.88
2019/20	111,810	600.60	5.37	551.04	4.93
2020/21	112,660	588.60	5.22	540.34	4.80
2021/22	114,361	613.15	5.36	569.33	4.98
2022/23	115,938	638.75	5.51	603.19	5.20
2023/24	115,868 *	675.75	5.83	647.55	5.59

* Projected based on the average growth of the previous three years



Note: FTE Cap does not include LTE positions. If LTE's had been included, in no year would the cap be exceeded.

Staffing Information

Full-Time And Limited-Term Equivalent Positions And Salary Schedule

Class	Position Title	Monthly Salary Range	No. of Positions	Budget Salary
3112	ACCOUNTANT 2	\$ 6,146 - \$ 7,850	5.50	\$ 491,757
3111	ACCOUNTANT SENIOR	6,806 - 8,696	1.00	104,352
3614	ACCOUNTING ASSISTANT	4,756 - 6,068	2.75	200,245
3273	ADMINISTRATIVE ANALYST	5,599 - 7,081	7.80	629,494
3627	ADMINISTRATIVE ASSISTANT 1	3,499 - 4,471	0.25	12,196
7627	ADMINISTRATIVE ASSISTANT 1	2,557 - 3,813	0.48	48,373
3626	ADMINISTRATIVE ASSISTANT 2	4,292 - 5,480	19.65	1,233,992
6626	ADMINISTRATIVE ASSISTANT 2	4,264 - 5,545	1.00	61,412
3625	ADMINISTRATIVE ASSISTANT 3	4,756 - 6,068	3.00	211,877
6625	ADMINISTRATIVE ASSISTANT 3	4,724 - 6,143	5.00	322,385
6210	ADMINISTRATIVE SUPERVISOR SENIOR	5,804 - 7,540	3.00	262,625
3181	AMI SYSTEM OPERATIONS ANALYST	6,468 - 8,259	1.00	99,115
6221	ASSISTANT CITY ATTORNEY	7,884 - 10,247	1.00	103,309
6220	ASSISTANT CITY ATTORNEY SENIOR	9,676 - 12,575	2.00	290,131
6013	ASSISTANT CITY MANAGER	13,840 - 17,993	3.00	635,123
6073	ASSISTANT FIRE CHIEF	14,447 - 15,169	1.00	181,160
6999b	ASSISTANT RECORDS MANAGER	5,804 - 7,540	1.00	81,666
6019	ASSISTANT TO THE CITY MANAGER	7,489 - 9,736	1.00	116,826
6611	ASSISTANT CITY RECORDER	4,973 - 6,467	1.00	63,975
6269	BUDGET ANALYST TRAINEE	5,234 - 6,808	2.00	149,602
6264	BUDGET MANAGER	8,733 - 11,351	1.00	136,212
3312	BUILDING INSPECTOR 1	5,835 - 7,456	2.00	160,473
3311	BUILDING INSPECTOR 2	6,468 - 8,259	8.00	749,635
3310	BUILDING INSPECTOR SENIOR	6,806 - 8,696	1.00	104,352
6056	BUILDING OFFICIAL	8,733 - 11,351	1.00	136,213
3391	BUSINESS LICENSE SPECIALIST	4,519 - 5,766	1.00	63,477
3180	BUSINESS SYSTEMS ANALYST	6,468 - 8,259	10.00	926,680
3999a	CAD TECHNICIAN	5,835 - 7,456	1.00	76,678
3263	CAPITAL IMPROVEMENT PROGRAM ANALYST	6,806 - 8,696	1.00	104,352
6241	CAPITAL PROJECT MANAGER	7,118 - 9,250	1.00	110,999
3999c	CASE MANAGER	5,007 - 6,395	1.00	69,781
1020	CITY ATTORNEY	15,782 - 15,782	1.00	189,388
1010	CITY MANAGER	19,216 - 19,216	1.00	230,597
6610	CITY RECORDER	6,105 - 7,937	1.00	76,425
3245	CITY SURVEYOR	7,166 - 9,149	1.00	109,792
3319	CODE COMPLIANCE INSPECTOR	5,599 - 7,081	3.00	231,903
3318	CODE COMPLIANCE INSPECTOR SENIOR	6,468 - 8,259	1.00	86,524
3120	COMMUNICATIONS CONTENT SPECIALIST	5,599 - 7,081	1.00	80,565
3124	COMMUNICATIONS CONTENT SPECIALIST SENIOR	6,146 - 7,850	1.00	94,202
3127	COMMUNICATIONS DIGITAL MEDIA SPECIALIST SENIOR	6,146 - 7,850	1.00	94,202
3123	COMMUNICATIONS DIGITAL MEDIA SPECIALIST	5,599 - 7,081	1.00	78,508
3122	COMMUNICATIONS GRAPHIC DESIGNER	5,599 - 7,081	1.00	84,975
6112	COMMUNICATIONS MANAGER	7,118 - 9,250	1.00	108,471

Staffing Information

Full-Time And Limited-Term Equivalent Positions And Salary Schedule

Class	Position Title	Monthly Salary Range		No. of Positions	Budget Salary
6118	COMMUNITY ENGAGEMENT MANAGER	7,118	- 9,250	1.00	94,038
3126	COMMUNITY EVENTS SPECIALIST	6,146	- 7,850	1.00	85,658
3125	COMMUNITY OUTREACH SPECIALIST	6,146	- 7,850	1.00	94,205
6103	COMMUNITY SERVICES MANAGER	7,118	- 9,250	1.00	110,999
6021	DEPUTY CITY ATTORNEY	11,280	- 14,663	1.00	175,957
6012	DEPUTY CITY MANAGER	14,567	- 18,938	1.00	227,253
4476	DEPUTY FIRE MARSHAL 1	7,204	- 9,561	7.00	698,862
4475	DEPUTY FIRE MARSHAL 2	8,728	- 10,517	1.00	126,204
6081	DEPUTY POLICE CHIEF	14,414	- 15,134	1.00	187,080
6250	DEVELOPMENT ENGINEERING MANAGER	8,296	- 10,790	1.00	129,475
3251	DEVELOPMENT ENGINEERING SPECIALIST	6,806	- 8,696	4.00	398,067
6091	DIRECTOR OF BUDGET & FINANCE	11,280	- 14,663	1.00	175,958
6035	DIRECTOR OF ECONOMIC & DEVELOPMENT SERVICES	10,717	- 13,931	1.00	167,175
6090	DIRECTOR OF HUMAN RESOURCES	11,280	- 14,663	1.00	165,485
6031	DIRECTOR OF INFORMATION TECHNOLOGY	10,717	- 13,931	1.00	167,174
6052	DIRECTOR OF URBAN DESIGN & PLANNING	10,184	- 13,235	1.00	143,322
6051	DIRECTOR OF URBAN RENEWAL	9,676	- 12,575	1.00	148,744
6114	DIVERSITY, EQUITY & INCLUSION MANAGER	8,296	- 10,790	1.00	126,160
3212	ECONOMIC DEVELOPMENT SPECIALIST	5,835	- 7,456	1.00	76,874
3211	ECONOMIC DEVELOPMENT SPECIALIST SENIOR	6,468	- 8,259	1.00	99,113
3731	ELECTRICIAN	6,468	- 8,259	2.00	198,226
6155	EMERGENCY MANAGER	7,118	- 9,250	1.00	110,999
6116	EMPLOYEE & LABOR RELATIONS MANAGER	8,733	- 11,351	1.00	136,212
4999b	EMERGENCY MEDICAL TECHNICIAN (EMT)	5,079	- 8,692	2.00	135,415
6243	ENGINEER 1	6,424	- 8,351	3.00	278,342
6242	ENGINEER 2	7,489	- 9,736	9.50	987,134
6240	ENGINEER SENIOR	8,296	- 10,790	3.00	361,496
3331	ENGINEERING TECHNICIAN 3	5,835	- 7,456	1.00	78,210
3330	ENGINEERING TECHNICIAN SENIOR	6,468	- 8,259	7.00	664,483
3256	ENVIRONMENTAL PROGRAM COORDINATOR	7,166	- 9,149	1.00	109,792
6255	ENVIRONMENTAL PROGRAM MANAGER	8,296	- 10,790	4.00	504,041
3258	ENVIRONMENTAL SPECIALIST 2	5,272	- 6,731	4.00	297,877
3257	ENVIRONMENTAL SPECIALIST 3	6,146	- 7,850	2.00	184,242
3585	ENVIRONMENTAL SPECIALIST SENIOR	6,468	- 8,259	5.00	483,488
3156	FACILITIES MAINTENANCE COORDINATOR	5,835	- 7,456	1.00	89,466
3362	FACILITIES MAINTENANCE TECHNICIAN 1	4,292	- 5,480	1.00	57,502
3361	FACILITIES MAINTENANCE TECHNICIAN 2	4,756	- 6,068	3.00	218,448
3999b	FIELD ECOLOGIST	5,272	- 6,731	1.00	73,456
6100	FINANCE & ACCOUNTING MANAGER	8,733	- 11,351	1.00	136,212
6267	FINANCIAL ANALYST	6,424	- 8,351	2.00	188,444
6266	FINANCIAL ANALYST SENIOR	7,118	- 9,250	1.00	110,999
6101	FINANCIAL OPERATIONS MANAGER	8,296	- 10,790	1.00	129,475
4075	FIRE BATTALION CHIEF	10,955	- 13,146	4.00	631,024

Staffing Information

Full-Time And Limited-Term Equivalent Positions And Salary Schedule

Class	Position Title	Monthly Salary Range	No. of Positions	Budget Salary
4230	FIRE CAPTAIN	8,728 - 10,517	9.00	1,135,836
6070	FIRE CHIEF	15,891 - 16,686	1.00	199,752
4232	FIRE LIEUTENANT	7,204 - 9,561	22.00	2,524,082
3379	FIRE LOGISTICS TECHNICIAN	4,756 - 6,068	1.00	68,594
4078	FIRE MARSHAL	10,955 - 13,146	1.00	157,756
4460	FIREFIGHTER	5,079 - 8,692	80.00	7,146,286
6720	FLEET MAINTENANCE SUPERVISOR	6,761 - 8,791	1.00	105,491
3680	FLEET PARTS SPECIALIST	4,292 - 5,480	1.00	65,759
3193	GIS ANALYST	6,146 - 7,850	1.00	94,203
3192	GIS ANALYST SENIOR	6,806 - 8,696	2.00	197,165
6190	GIS MANAGER	8,296 - 10,790	1.00	107,847
3380	GIS TECHNICIAN SENIOR	5,272 - 6,731	1.00	72,428
6174	GOVERNMENT RELATIONS & POLICY	8,733 - 11,351	1.00	127,840
6107	HOUSING SERVICES MANAGER	7,118 - 9,250	1.00	99,109
6276	HUMAN RESOURCES ANALYST	6,105 - 7,937	2.00	176,725
6275	HUMAN RESOURCES ANALYST SENIOR	6,761 - 8,791	5.00	507,916
6102	IT APPLICATIONS MANAGER	9,676 - 12,575	1.00	136,212
6110	IT MANAGER	7,884 - 10,247	2.00	221,978
3383	IT TECHNICAL SUPPORT SPECIALIST SENIOR	5,599 - 7,081	6.00	484,528
6211	LEGAL SERVICES SUPERVISOR	6,105 - 7,937	1.00	89,644
6262	MANAGEMENT ANALYST 1	5,804 - 7,540	7.00	548,892
6261	MANAGEMENT ANALYST 2	6,424 - 8,351	2.00	188,068
6260	MANAGEMENT ANALYST SENIOR	6,761 - 8,791	1.00	105,077
6172	MEDIATION SPECIALIST	6,105 - 7,937	1.00	95,238
6108	NEIGHBORHOOD SERVICES MANAGER	7,118 - 9,250	1.00	108,561
4999a	NURSE	5,079 - 8,692	2.00	135,415
3217	OUTREACH SERVICES SPECIALIST SENIOR	6,146 - 7,850	2.00	171,387
3590	OUTREACH SERVICES SPECIALIST	5,007 - 6,395	4.00	272,779
6521	PARALEGAL	5,234 - 6,808	1.00	73,009
6113	PARKS & RECREATION PROGRAM MANAGER	8,296 - 10,790	1.00	129,475
6520	PAYROLL ADMINISTRATOR	5,509 - 7,163	1.00	83,627
3322	PERMIT TECHNICIAN 1	4,519 - 5,766	2.00	133,898
3321	PERMIT TECHNICIAN 2	5,007 - 6,395	1.00	76,737
3320	PERMIT TECHNICIAN SENIOR	5,599 - 7,081	1.00	83,658
3149	PLANNER 1	5,835 - 7,456	2.00	156,586
3150	PLANNER 2	6,468 - 8,259	7.00	632,131
3151	PLANNER SENIOR	7,542 - 9,627	4.80	535,259
6105	PLANNING MANAGER	8,733 - 11,351	2.00	259,128
3560	PLANNING TECHNICIAN	5,007 - 6,395	1.00	76,737
3162	PLANS EXAMINER	6,806 - 8,696	3.00	294,142
3161	PLANS EXAMINER SENIOR	7,166 - 9,149	1.00	109,792
2377	POLICE BODY WORN CAMERA TECHNICIAN	5,146 - 6,538	1.00	78,460
6285	POLICE CAPTAIN	13,103 - 13,759	3.00	509,199

Staffing Information

Full-Time And Limited-Term Equivalent Positions And Salary Schedule

Class	Position Title	Monthly Salary Range		No. of Positions	Budget Salary
6080	POLICE CHIEF	15,855	- 16,648	1.00	198,502
2378	POLICE COMMUNITY SAFETY SPECIALIST	4,671	- 5,924	4.00	247,020
2227	POLICE CRIME ANALYST	6,146	- 7,850	2.00	179,741
2372	POLICE CRIMINALIST	6,265	- 7,999	5.00	440,023
6286	POLICE LIEUTENANT	12,508	- 12,508	6.00	936,588
2440	POLICE OFFICER	6,265	- 7,999	103.00	9,377,246
6235	POLICE RECORDS MANAGER	6,761	- 8,791	1.00	90,835
2657	POLICE RECORDS SPECIALIST TRAINEE	3,878	- 4,949	4.00	197,594
2656	POLICE RECORDS SPECIALIST	4,292	- 5,480	10.00	655,023
2655	POLICE RECORDS SPECIALIST SENIOR	5,007	- 6,394	3.00	230,199
2370	POLICE SERGEANT	7,702	- 9,836	17.00	1,978,494
6117	POLICE STRATEGIC COMMUNICATIONS MANAGER	7,118	- 9,250	1.00	100,172
2375	POLICE TECHNICIAN SENIOR	5,655	- 7,209	4.00	285,583
6173	POLICY ANALYST	7,489	- 9,736	2.00	145,514
3116	PROCUREMENT SPECIALIST	6,468	- 8,259	1.00	84,055
3272	PROGRAM ANALYST	6,468	- 8,259	5.00	462,918
6999c	PROGRAM MANAGER	7,118	- 9,250	1.00	100,170
3530	PROGRAM TECHNICIAN	5,007	- 6,395	22.00	1,551,265
6530	PROGRAM TECHNICIAN	4,973	- 6,467	1.00	67,322
7551	PUBLIC SERVICE APPRENTICE	2,600	- 3,640	0.98	76,964
3816	PUBLIC UTILITY WORKER 1	3,878	- 4,949	1.00	52,476
3815	PUBLIC UTILITY WORKER 2	4,519	- 5,766	61.00	3,876,772
3810	PUBLIC UTILITY WORKER SENIOR	5,007	- 6,395	11.00	764,162
3586	PUBLIC WORKS ASSET SPECIALIST	5,835	- 7,456	1.00	159,549
3253	PUBLIC WORKS CONSTRUCTION INSPECTOR SENIOR	6,146	- 7,850	1.00	94,203
3254	PUBLIC WORKS CONSTRUCTION INSPECTOR	5,599	- 7,081	4.00	326,254
3710	PUBLIC WORKS FIELD OPERATIONS SUPERVISOR	5,835	- 7,456	7.00	571,865
6104	PUBLIC WORKS MANAGER	9,190	- 11,948	4.00	554,318
6700	PUBLIC WORKS SUPERINTENDENT	7,118	- 9,250	4.00	439,007
3325	RENTAL HOUSING INSPECTOR	5,599	- 7,081	1.00	84,974
3326	RENTAL HOUSING INSPECTOR TRAINING	4,756	- 6,068	3.00	205,733
6525	RISK MANAGEMENT SPECIALIST	6,105	- 7,937	1.00	76,452
6222	RISK MANAGER	7,884	- 10,247	1.00	122,964
6270	SOLID WASTE & SUSTAINABILITY MANAGER	7,489	- 9,736	1.00	116,829
6244	STRUCTURAL ENGINEER	7,489	- 9,736	1.00	101,359
3730	SUPERVISORY ELECTRICIAN	7,166	- 9,149	1.00	109,792
3189	SYSTEMS ADMINISTRATOR	6,806	- 8,696	1.00	104,201
3188	SYSTEMS ADMINISTRATOR SENIOR	7,542	- 9,627	2.00	231,038
3186	SYSTEMS ANALYST	7,166	- 9,149	3.00	315,594
3117	TREASURY ANALYST	6,806	- 8,696	1.00	100,740
3215	URBAN RENEWAL PROJECT COORDINATOR	7,542	- 9,627	1.00	105,070
6999a	UTILITY BILLING SUPERVISOR	7,118	- 9,250	1.00	100,171
3620	UTILITY CUSTOMER SERVICE REPRESENTATIVE	4,080	- 5,210	3.50	204,736

Staffing Information

Full-Time And Limited-Term Equivalent Positions And Salary Schedule

Class	Position Title	Monthly Salary Range	No. of Positions	Budget Salary
3726	VEHICLE MECHANIC	4,519 - 5,766	3.00	191,336
3725	VEHICLE MECHANIC SENIOR	5,272 - 6,731	2.00	161,534
3341	WATER DISTRIBUTION TECHNICIAN	5,007 - 6,395	1.00	76,737
3340	WATER DISTRIBUTION TECHNICIAN SENIOR	5,835 - 7,456	1.00	89,466
3345	WATER METER TECHNICIAN	5,007 - 6,395	1.00	76,737
3711	WATER OPERATIONS SUPERVISOR	6,146 - 7,850	1.00	94,203
3346	WATER QUALITY SPECIALIST	5,599 - 7,081	1.00	76,292
3820	WATER SERVICE FIELD REPRESENTATIVE	4,519 - 5,766	1.00	69,128
6701	WATER SUPERINTENDENT	7,118 - 9,250	1.00	110,999
3194	WEB CONTENT COORDINATOR	6,146 - 7,850	2.00	188,214
6115	YOUTH SERVICES MANAGER	7,118 - 9,250	1.00	94,375
Total Full-Time & Limited Term Employees and Salary			710.21	65,195,719

Interfund Transfers – To

TO	FROM	Amount	Reason	Total		
Fund Name	Fund Name					
General	Water	25,000	Confined Space Rescue	75,000		
	Stormwater	25,000	Confined Space Rescue			
	Wastewater	25,000	Confined Space Rescue			
Urban Design & Planning	General	2,614,000	Planning Services Support	2,779,000		
	Transportation	165,000	Transportation Planning Support			
Solid Waste & Recycling	Water	40,000	Green Business Program	120,000		
	Stormwater	40,000	Green Business Program			
	Wastewater	40,000	Green Business Program			
Designated Purpose	General	160,000	Justice and Mental Health Collaboration Grant	1,374,450		
			Match			
	General	125,000	Mediation Program Support			
	General	20,000	Small Business Incentive Program			
	General	1,200	Assistance to Firefighters			
	CDBG & HOME	167,000	CDBG Project - Parks			
	Building	500,000	East County Library Project Fees			
	Building	30,000	Small Business Incentive Program			
	Urban Renewal Support	40,000	Small Business Incentive Program			
	Water	5,000	Small Business Incentive Program			
	Stormwater	5,000	Small Business Incentive Program			
	Wastewater	50,000	East County Library Project Fees			
	Wastewater	5,000	Small Business Incentive Program			
	Administrative Services	186,000	Emergency Management Program Support			
	Administrative Services	48,000	Gresham Sponsored Events			
	Administrative Services	25,200	Arts and Cultural Grant			
	Administrative Services	7,050	Arts and Cultural Grant Carryover			
	Infrastructure Development	Transportation	425,000		Dev. Engineering & Public Works Insps.	1,700,000
		Water	425,000		Dev. Engineering & Public Works Insps.	
		Stormwater	425,000		Dev. Engineering & Public Works Insps.	
		Wastewater	425,000		Dev. Engineering & Public Works Insps.	
Streetlight	CDBG & HOME	142,000	CDBG Project - Streetlights	142,000		
	Transportation	242,000	Debt Service			
Transportation	SDC - Transportation	8,200	Reimbursement SDC's for Debt	1,483,800		
	Streetlight	112,000	Operation of Streetlight Program			
CDBG & HOME	Stormwater	1,121,600	Vegetation & Sweeping	20,000		
	General	20,000	Working Cash for CDBG/HOME			
Building	General	16,000	EnerGov Support	164,000		
	Urban Design & Planning	66,000	EnerGov Support			
	Rental Inspection	16,000	EnerGov Support			
	Infrastructure	66,000	EnerGov Support			
	Development					
Parks Capital Improvement	Designated Purpose	150,000	Gradin Park Project	7,235,300		
	SDC - Parks	4,129,000	SDC Funded Projects			
General Development Cap Impr	SDC - Parks	2,956,300	SDC Credits	9,967,000		
	SDC - Wastewater	806,800	SDC Credits			
	SDC - Wastewater	200,000	SDC Funded Projects			
	SDC - Water	2,030,600	SDC Credits			
	SDC - Water	200,000	SDC Funded Projects			
	SDC - Stormwater	766,500	SDC Credits			
	SDC - Stormwater	400,000	SDC Funded Projects			
	SDC - Transportation	3,747,300	SDC Credits			
	SDC - Parks	1,570,800	SDC Credits			
	Transportation	200,000	Gas Tax Funded Projects			
	Stormwater	45,000	Rate Funded Projects			
Transportation Capital Impr	Designated Purpose	85,000	Utility Undergrounding Projects	19,753,800		
	SDC - Transportation	5,834,100	SDC Funded Project			
	SDC - Transportation	2,500,100	SDC Credits			
	Streetlight	862,000	Streetlight Funded Projects			
Footpaths & Bikeways Capital Impr	Transportation	10,472,600	Gas Tax Funded Projects	3,201,668		
	Designated Purpose	187,168	ARPA Fairview Trail Contribution			
	SDC - Transportation	425,000	SDC Credits			
General Government Debt Svc	SDC - Transportation	2,000	SDC Funded Projects	6,618,000		
	Transportation	2,262,500	Pedestrian & Bikeway Projects			
	CDBG & HOME	325,000	CDBG Project - Sidewalk Infill			
	General	413,000	Debt Service			
	SDC - Transportation	55,000	Debt Service			
	SDC - Parks	1,000	Debt Service			
Streetlight	464,000	Debt Service				
Transportation	5,685,000	Debt Service				

Interfund Transfers – To

TO	FROM	Amount	Reason	Total
Fund Name	Fund Name	Amount	Reason	Total
Water	SDC - Water	458,500	SDC Funded Debt	669,400
	SDC - Water	196,900	SDC Funded Reimbursement	
	Enterprise System	14,000	Unused Project Funds	
	Replacement			
Water Capital Improvement	SDC - Water	29,700	SDC Funded Projects	1,697,200
	Water	1,667,500	Rate Funded Projects	
Water Debt Service	Water	3,296,200	Debt Service	3,296,200
Stormwater	SDC - Stormwater	219,000	SDC Funded Reimbursement	230,000
	Enterprise System	11,000	Unused Project Funds	
	Replacement			
Stormwater Capital Improvement	Designated Purpose	150,000	Stormwater in Lieu of Projects	4,680,900
	SDC - Stormwater	1,065,400	SDC Funded Projects	
	SDC - Stormwater	407,000	SDC Credit Reimbursement for Projects	
	Stormwater	2,015,800	Repair & Replacement Projects	
	Stormwater	1,042,700	Rate Funded Projects	
Stormwater Debt Service	Stormwater	265,000	Debt Service	265,000
Wastewater	SDC - Wastewater	205,800	SDC Funded Reimbursement	425,000
	SDC - Wastewater	194,200	SDC Funded Debt Reimbursement	
	Enterprise System	25,000	Unused Project Funds	
	Replacement			
Wastewater Capital Improvement	SDC - Wastewater	940,300	SDC Funded Projects	14,657,400
	Wastewater	10,712,200	Rate Funded Projects	
	Wastewater	3,004,900	Repair & Replacement Projects	
Wastewater Debt Service	Wastewater	517,000	Debt Service	517,000
Facilities & Fleet Management	General	270,000	Fire Facilities	270,000
City Facility Capital	General	100,000	Fire Station Retrofit	400,000
	General	50,000	Fire District 10 Maintenance Projects	
	Facilities & Fleet	250,000	City Facility Projects	
	Management			
City Facility Debt Service	General	369,000	Debt Service	457,000
	Facilities & Fleet	88,000	Debt Service	
	Management			
Administrative Services	General	155,000	Public Safety Recruitment Support	1,061,000
	General	50,000	Customer Assistance Program	
	Transportation	143,000	IT/GIS/ Asset Management Program Support	
	Water	143,000	IT/GIS/ Asset Management Program Support	
	Stormwater	143,000	IT/GIS/ Asset Management Program Support	
	Wastewater	143,000	IT/GIS/ Asset Management Program Support	
	Health	256,000	COG Health Plan Program Support	
	Dental	28,000	COG Dental Plan Program Support	
Equipment Replacement	Designated Purpose	64,000	Electric Vehicles Grant	239,400
	Facilities & Fleet	151,931	Equipment Replacement for Internal Services	
	Management			
	Administrative Services	23,469	Equipment Replacement for Internal Services	
		<u>83,499,518</u>		<u>83,499,518</u>

Interfund Transfers – From

FROM Fund Name	TO Fund Name	Amount	Reason	Total
General	Urban Design & Planning	2,614,000	Planning Services Support	4,363,200
	Designated Purpose	160,000	Justice and Mental Health Collaboration Grant	
			Match	
	Designated Purpose	125,000	Mediation Program Support	
	Designated Purpose	20,000	Small Business Incentive Program	
	Designated Purpose	1,200	Assistance to Firefighters Grant Match	
	CDBG & HOME	20,000	Working Cash for CDBG/HOME	
	Building	16,000	EnerGov Support	
	General Government Debt Svc	413,000	Debt Service	
	Facilities & Fleet Management	270,000	Fire Facilities	
	City Facility Capital	100,000	Fire Station Retrofit	
	City Facility Capital	50,000	Fire District 10 Maintenance Projects	
	City Facility Debt Service	369,000	Debt Service	
	Administrative Services	155,000	Public Safety Recruitment Support	
	Administrative Services	50,000	Customer Assistance Program	
Urban Design & Planning Designated Purpose	Building	66,000	EnerGov Support	66,000
	Parks Capital Improvement	150,000	Gradin Park Project	636,168
	Transportation Capital Impr	85,000	Utility Undergrounding Projects	
	Footpaths & Bikeways Capital Impr	187,168	ARPA Fairview Trail Contribution	
	Stormwater Capital Improvement	150,000	Stormwater in Lieu of Projects	
	Equipment Replacement	64,000	Electric Vehicles Grant	
Rental Inspection	Building	16,000	EnerGov Support	16,000
SDC - Wastewater	General Development Cap Impr	806,800	SDC Credits	2,347,100
	General Development Cap Impr	200,000	SDC Funded Projects	
	Wastewater	205,800	SDC Funded Reimbursement	
	Wastewater	194,200	SDC Funded Debt Reimbursement	
	Wastewater Capital Improvement	940,300	SDC Funded Projects	
SDC - Water	General Development Cap Impr	2,030,600	SDC Credits	2,915,700
	General Development Cap Impr	200,000	SDC Funded Projects	
	Water	458,500	SDC Funded Debt	
	Water	196,900	SDC Funded Reimbursement	
	Water Capital Improvement	29,700	SDC Funded Projects	
SDC - Stormwater	General Development Cap Impr	766,500	SDC Credits	2,857,900
	General Development Cap Impr	400,000	SDC Funded Projects	
	Stormwater	219,000	SDC Funded Reimbursement	
	Stormwater Capital Improvement	1,065,400	SDC Funded Projects	
	Stormwater Capital Improvement	407,000	SDC Credit Reimbursement for Projects	
SDC - Transportation	Transportation	242,000	Debt Service	12,813,700
	Transportation	8,200	Reimbursement SDC's for Debt	
	General Development Cap Impr	3,747,300	SDC Credits	
	Transportation Capital Impr	5,834,100	SDC Funded Project	
	Transportation Capital Impr	2,500,100	SDC Credits	
	Footpaths & Bikeways Capital Impr	425,000	SDC Credits	
	Footpaths & Bikeways Capital Impr	2,000	SDC Funded Projects	
	General Government Debt Svc	55,000	Debt Service	
SDC - Parks	Parks Capital Improvement	4,129,000	SDC Funded Projects	8,657,100
	Parks Capital Improvement	2,956,300	SDC Credits	
	General Development Cap Impr	1,570,800	SDC Credits	
	General Government Debt Svc	1,000	Debt Service	
Infrastructure Development	Building	66,000	EnerGov Support	66,000
Streetlight	Transportation	112,000	Operation of Streetlight Program	1,438,000
	Transportation Capital Impr	862,000	Streetlight Funded Projects	
	General Government Debt Svc	464,000	Debt Service	
Transportation	Urban Design & Planning	165,000	Transportation Planning Support	19,353,100
	Infrastructure Development	425,000	Dev. Engineering & Public Works Insp.	
	General Development Cap Impr	200,000	Gas Tax Funded Projects	
	Transportation Capital Impr	10,472,600	Gas Tax Funded Projects	
	Footpaths & Bikeways Capital Impr	2,262,500	Pedestrian & Bikeway Projects	
	General Government Debt Svc	5,685,000	Debt Service	
	Administrative Services	103,000	IT/GIS/ Asset Management Program Support	
	Administrative Services	40,000	IT/GIS/ Asset Management Program Support	
CDBG & HOME	Designated Purpose	167,000	CDBG Project - Parks	634,000
	Streetlight	142,000	CDBG Project - Streetlights	
	Footpaths & Bikeways Capital Impr	325,000	CDBG Project - Sidewalk Infill	
Building	Designated Purpose	500,000	East County Library Project Fees	530,000
	Designated Purpose	30,000	Small Business Incentive Program	
Urban Renewal Support	Designated Purpose	40,000	Small Business Incentive Program	40,000

Interfund Transfers – From

FROM Fund Name	TO Fund Name	Amount	Reason	Total
Water	General	25,000	Confined Space Rescue	5,601,700
	Solid Waste & Recycling	40,000	Green Business Program	
	Designated Purpose	5,000	Small Business Incentive Program	
	Infrastructure Development	425,000	Dev. Engineering & Public Works Insp.	
	Water Capital Improvement	1,667,500	Rate Funded Projects	
	Water Debt Service	3,296,200	Debt Service	
Stormwater	Administrative Services	143,000	IT/GIS/ Asset Management Program Support	5,128,100
	General	25,000	Confined Space Rescue	
	Solid Waste & Recycling	40,000	Green Business Program	
	Designated Purpose	5,000	Small Business Incentive Program	
	Infrastructure Development	425,000	Dev. Engineering & Public Works Insp.	
	Transportation	1,121,600	Vegetation & Sweeping	
	General Development Cap Impr	45,000	Rate Funded Projects	
	Stormwater Capital Improvement	2,015,800	Repair & Replacement Projects	
	Stormwater Capital Improvement	1,042,700	Rate Funded Projects	
	Stormwater Debt Service	265,000	Debt Service	
	Administrative Services	143,000	IT/GIS/ Asset Management Program Support	
Wastewater	General	25,000	Confined Space Rescue	14,922,100
	Solid Waste & Recycling	40,000	Green Business Program	
	Designated Purpose	50,000	East County Library Project Fees	
	Designated Purpose	5,000	Small Business Incentive Program	
	Infrastructure Development	425,000	Dev. Engineering & Public Works Insp.	
	Wastewater Capital Improvement	10,712,200	Rate Funded Projects	
	Wastewater Capital Improvement	3,004,900	R & R Projects	
	Wastewater Debt Service	517,000	Debt Service	
	Administrative Services	103,000	IT/GIS/ Asset Management Program Support	
	Administrative Services	40,000	IT/GIS/ Asset Management Program Support	
	City Facility Capital	250,000	City Facility Projects	
Facilities & Fleet Management	City Facility Debt Service	88,000	Debt Service	489,931
	Equipment Replacement	151,931	Equipment Replacement for Internal Services	
	Administrative Services	186,000	Emergency Management Program Support	
Administrative Services	Designated Purpose	36,000	Gresham Sponsored Events	289,719
	Designated Purpose	32,250	Arts and Cultural Grant	
	Designated Purpose	12,000	Gresham Sponsored Events	
	Equipment Replacement	23,469	Equipment Replacement for Internal Services	
	Water	14,000	Unused Project Funds	
Enterprise System Replacement	Stormwater	11,000	Unused Project Funds	50,000
	Wastewater	25,000	Unused Project Funds	
	Health	256,000	COG Health Plan Program Support	
Dental	Administrative Services	28,000	COG Dental Plan Program Support	28,000
		<u>83,499,518</u>		<u>83,499,518</u>

Transient Lodging Taxes

Per Oregon State Law (ORS 320.350), a percentage of Local Transient Lodging Taxes (TLT) must be used to fund tourism related activities. The percentage to be dedicated to tourism related activities is set by when the tax was first imposed or increased.

For tax rates that were in place on or before July 1, 2003, the percentage of revenue expended to fund tourism related activities must be the same or more than was in place as of July 1, 2003. Gresham had a TLT rate of 6% prior to July 1, 2003. Based on historical information 5.22% of the 6% rate must be used for tourism related purposes.

For tax rates that were imposed or increased after July 1, 2003, 70% of the new tax must be dedicated to tourism related activities. Gresham has imposed an additional 2% TLT rate after the July 1, 2003 date. As a result, 70% of the TLT revenue generated from the 2% rate must be used for tourism related activities.

Calculation of TLT to be Dedicated to Tourism for FY 2023/24

Date Established	TLT Rate	FY 2023/24		Estimated Allocation
		Forecasted Revenue	% to Tourism	
Prior to 7/1/03	6%	1,040,250	5.22%	54,301
After 7/1/03	2%	346,750	70.00%	242,725
Total		1,387,000		297,026

Planned Use of TLT Revenue for Tourism related activities for FY 2023/24

Direct City Support of Arts Festival <i>(Includes staff time, materials & services)</i>	206,968
City contribution to Gresham Area Chamber of Commerce	100,000
Total tourism related activities	306,968

Comparison

TLT dedicated to tourism related activities exceeds requirements by:	9,942
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American Rescue Plan Act (ARPA)

American Rescue Plan Act (ARPA) Summary

In 2021, the American Rescue Plan Act was passed to provide additional relief to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals, and businesses. While this bill contained many elements, several are of importance to the City of Gresham.

- **Coronavirus State and Local Fiscal Recovery Funds (Direct Allocation)** – provided \$350 billion in emergency funding for eligible state, local, territorial, and Tribal governments. These funds can be used:
 - To respond to the pandemic or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality
 - For the provision of government services to the extent of the reduction in revenue to the pandemic
 - For premium pay to eligible workers performing essential work during the pandemic
 - To make necessary investments in water, sewer and broadband infrastructure.

The City of Gresham expects to receive a total of \$25.4 million directly through the Coronavirus State and Local Fiscal Recovery Funds. These funds were received in two equal payments; the first payment of \$12.7 million was received in September 2021, and the second payment of \$12.7 million was received in September 2022. These funds must be encumbered by December 31, 2024 and fully expended by December 31, 2026. Additional details regarding project allocations as of December 31, 2022 may be found on the following two pages.

- **Coronavirus State and Local Fiscal Recovery Funds (Passthrough Allocation)** – the State of Oregon received an allocation of funds. Funds were approved for projects in each Senate and House district in the state. As a result, Gresham received funds as a subrecipient of the State of Oregon for specific projects designated by Senator Gorsek and Representative Ruiz in the amount of \$1,525,660. These funds are being used to fund the Shaull property acquisition, renovate existing sport court surfaces, construct the Rockwood Community Garden, and support local organizations that provide direct assistance to the Gresham community.
- **HOME Investment Partnerships Program** – participating jurisdictions that qualify for the HOME program in FY 2024 are eligible to receive an allocation of the HOME-ARP funds identified in ARPA. These funds can be used for:
 - Production of Preservation of Affordable Housing
 - Tenant-Based Rental Assistance (TBRA)
 - Supportive Services, Homeless Prevention Services, and Housing Counseling
 - Purchase and Development of Non-Congregate Shelter

Gresham allocated a total of \$155,000 to assist HOME/CDBG organizations with administrative expenses. Review and approval of specific projects for use of these funds will be conducted through the normal HOME Action Plan process.

American Rescue Plan Act (ARPA)

ARPA Funds – Direct Allocation

Since fall of 2021, City staff have conducted community surveys, and received City Council feedback and approval for specific projects to use ARPA funds. To date the following projects have been approved as of December 31, 2022:

- **Youth Violence Prevention:** This project seeks to prevent increasing violence and provide support for at-risk youths. Currently, 4 positions are budgeted in fiscal year 2023/24 as limited-term positions using ARPA funding.
- **Aldercrest Apartment Development:** Human Solutions received a loan for the purchase of the Aldercrest Apartments to provide low-income housing to Gresham Citizens. These funds have been repaid to the city and will be reallocated to another qualifying project.
- **City of Gresham COVID-19 expenses:** This allocation addresses the costs associated with the COVID-19 pandemic including personal protective equipment, contact tracing, and other prevention or testing expenses.
- **General Fund Budget Gap:** In order to offset revenue losses from the pandemic and preserve service levels, funds were allocated to the General Fund to offset a budgetary gap.
- **Public Safety Package – Police:** This allocation allows for 10 limited-term positions and associated equipment and supplies to assist the department and officers. Also included are funds to increase the capacity of the Mental Health Program which pairs clinicians with police officers for applicable emergency calls. Funds were also allocated for a hiring incentive for officers.
- **Public Safety Package – Fire:** Funds have been allocated for 4 limited-term firefighter positions to maintain service levels while reducing overtime. Additional funds were allocated to support the Fire overtime costs related to the COVID-19 pandemic.
- **Housing & Houselessness:** 2.5 limited-term positions are funded through this package to expand the Homeless Services program and create a Housing Coordinator position.
- **Business Support Grants:** This allocation provided grants to businesses that have faced revenue losses or negative impacts during the pandemic.
- **Community Support Grants:** This grant program focused on assisting nonprofit organizations who will provide services to Gresham residents, including Gresham's CBDG/HOME nonprofit partners to support their administrative expenses and utility assistance for qualifying low-income households.
- **Administrative Costs:** This project covers the cost of administering the City's ARPA allocation, including planning, tracking, and reporting on the use of these funds to ensure compliance.
- **Premium Pay for Essential Work:** Funds were allocated to provide premium pay for essential work provided by city employees during the COVID-19 pandemic.
- **Pleasant Valley Concept Plan:** Funds have been allocated for consulting services to create a concept plan for the Pleasant Valley development.
- **HR Staffing Support:** This project allocated funds to Human Resources to hire a temporary employee during staff shortages and increased workload due to the COVID-19 pandemic.
- **Computer Replacement Project:** Due to the COVID-19 pandemic the City has had to adapt to increasing costs and a remote/hybrid model for some employees. This allocation provides our Information Technology Department with the funding to replace outdated computers.

American Rescue Plan Act (ARPA)

- **Community Center Feasibility:** This project funds a study providing a conceptual Community Center plan and an operational strategy.
- **City of Gresham Positions:** This project includes two different ARPA funded limited-term positions. One position is an Information Technology position that will work on mobile device management to assist with the increase in City mobile devices. The second position is a Digital Media Specialist position that assists with providing valuable information to the public through several types of digital media.
- **Gresham Fairview Trail:** This project partially funds the Gresham Fairview trail which will construct a trail connecting existing trails from NE Halsey Street to NE Sandy Boulevard. This trail will provide low-cost, active transportation opportunities to low-income Gresham Residents by increasing accessibility to Gresham's current trail system.

American Rescue Plan Act (ARPA)

American Rescue Plan Act Projects - Direct

As of December 31, 2022

Projects	Funds Expended as of 12/31/2022	Proposed Budget 2023/24	Total Project Budget**	LTE
Youth Violence Prevention	-	987,675	990,000	4.00
Aldercrest Apartment Development	1,200,000	-	1,200,000	-
City of Gresham COVID-19 expenses	21,796	340,204	362,000	-
General Fund Budget Gap	1,350,000	-	1,350,000	-
Administrative Costs	107,004	273,000	380,000	-
Public Safety Packages- Police	160,017	2,872,339	3,673,570	10.00
Public Safety Package – Fire	761,178	500,871	1,540,000	4.00
Housing & Houselessness	295,458	268,078	750,000	1.38
Business Support Grants	515,626	-	515,626	-
Community Needs Grants	396,295	73,700	470,000	-
Pleasant Valley Concept Plan	-	300,000	300,000	-
HR Staffing Support	75,000	-	75,000	-
Computer Replacement Project	287,930	312,000	600,000	-
Community Center Feasibility	53,222	56,778	110,000	-
Premium Pay for Essential Work	1,134,540	-	1,134,540	-
Gresham LTE Project	3,417	278,943	458,000	2.00
Gresham Fairview Trail***	-	748,672	748,672	-
Total Allocated	6,361,483	7,012,260	14,657,408	21.38
Unallocated Funds		11,942,239	11,942,239	
ARPA Interest(Unallocated)	-	105,838	105,838	
TOTAL ARPA	6,361,483	19,060,337	26,705,485	

*As of December 31, 2022

**Total Project Budget is the full ARPA allocation to each project. Several projects are expected to span multiple fiscal years and have expenses beyond Fiscal Year 2023/2024.

*** Gresham Fairview trail is budgeted in the Parks CIP Budget.

Summary of Debt

Debt Administration

The City will seek to maintain and, if possible, improve the current bond rating in order to minimize borrowing costs and preserve access to credit markets. City obligations currently carry the following ratings:

Type	Moody's Investors Service	Standard and Poor's
Full Faith and Credit Obligations	Aa2	n/a
Water Revenue Bonds	n/a	AA-

Debt and Other Obligations Summary

Outstanding Debt as of June 30, 2022

General Obligation Debt (Property Tax Levy Supported)	\$ 0
Revenue Bonds	41,455,000
Bonds and Notes	<u>75,130,912</u>
 Total Bonds, Notes, and Loans	 \$116,585,912
 Other Borrowings (Pre-loan construction financing)	 \$ 0

A listing of the City's debt obligations is on the next page. Most of the issuances, including those where the City has pledged its "full faith and credit" are supported by revenues specific to Infrastructure Funds and Urban Renewal. Obligations of the City's General Fund include fire equipment, equipment replacement, a portion of the US Bank Financing Agreement (COG) and the General Fund's proportionate share of pension bonds and the public schools-safety building roof.

Debt Limitations

The legal debt limit for fiscal year 2023/24 cannot be determined until November 2023 when the tax assessor distributes property tax information. Total general obligation (property-tax supported) debt may not exceed three percent of Real Market Value of all taxable properties in the City. For fiscal year 2022/23, the legal debt limit was \$576,754,781. There was no outstanding general obligation bonded debt in fiscal year 2021/22.

2022/23 Debt Limitations (property-tax supported)

Real Market Value June 30, 2022	\$21,130,695,861
Debt Limit (3% of Real Market Value)	\$633,920,875
Applicable General Obligation Bonded Debt 2022/23	\$0
Percent of Limit Issued	0%

Summary of Debt

	Issued	Maturity	Principal Issued	Principal 6/30/22
Federal and State Loans				
Section 108 Loan (Fountain)	2/1/2014	8/1/2033	\$ 1,500,000	\$ 149,000
Wastewater Secondary Clarifier (39190)	8/17/2009	8/1/2029	407,058	184,790
Total State Loans			\$ 1,907,058	\$ 333,790
Interfund Loans and Other				
2015 GRDC Standalone Note	6/1/2015	6/1/2023	\$ 6,700,000	\$ 929,768
2017 GRDC Revolving Note	2/22/2017	6/1/2023	15,000,000	11,180,000
Total Interfund Loans and Other			\$ 21,700,000	\$ 12,109,768
Full Faith and Credit Obligations				
Pension Bonds	5/27/2004	6/1/2028	\$ 19,280,000	\$ 10,885,000
Streetlights QECB Loan	7/30/2013	7/1/2033	7,610,000	2,665,000
US Bank Financing Agreement	6/4/2010	6/1/2023	23,470,000	
US Bank Fin. Agmt. (COG)				456,628
US Bank Fin. Agmt. (URA)				1,786,010
Series 2013B	7/30/2013	7/1/2033	4,655,000	
Special Public Works Refunding				520,000
Fire Equipment				360,000
Equipment Replacement				420,000
Public Safety-Schools Building Roof				165,000
Series 2015	5/27/2015	5/1/2035	19,960,000	
Urban Renewal				830,000
Line Conversion				590,000
Transportation				1,890,000
Wastewater				3,650,000
Water				3,960,000
2017 State of Oregon SRF UIC (39193)	4/4/2017	8/1/2037	4,935,608	3,825,098
2022 Transportation	4/28/2022	6/1/2028	30,000,000	30,000,000
Total Full Faith and Credit Obligations			\$ 109,910,608	\$ 62,002,736
Revenue Bonds				
2021 Water Revenue Bond	12/29/2021	6/1/2048	41,455,000	41,455,000
Total Revenue Bonds			\$ 41,455,000	\$ 41,455,000
Other Long Term Loans				
Property Acquisition	7/31/2018	7/31/2023	\$ 1,770,000	\$ 684,618
Total Other Long Term Loans			\$ 1,770,000	\$ 684,618
Total Obligations				\$ 116,585,912

Financial Management Policies

Revised January 4, 2011, Resolution No. 3036

A. GENERAL POLICIES

1. The City organization will carry out the Council's goals and policies through a service delivery system financed through the Operating and Capital Budgets. The relationship between the Operating and Capital Budgets will be explicitly recognized and incorporated into the budget process. Funding for the Operating and Capital Budgets shall be sufficient to provide municipal operating services and maintenance or enhancement of fixed assets needed to support public demand for City services.
3. The City will take positive steps to improve the productivity of its programs and employees, and will seek ways to eliminate duplicative functions within the city government and between the City of Gresham and other public agencies in the community. Specifically, intensive reviews of the efficiency and effectiveness of certain City services will be periodically undertaken. A reporting mechanism highlighting the service efforts and accomplishments of the City's major services will also be developed. Whenever feasible, government activities will be considered enterprises if so doing will increase efficiency of service delivery or recover the cost of providing the service from the benefiting entity by a user fee or charge.
5. New development should pay for the entire cost of the permit process and, if feasible, any other related city service costs.
6. Adequate reserves will be maintained for all known liabilities, including employee leave balances. The amount in the reserves will follow generally accepted accounting principles.
7. The City will reimburse directly for elected or appointed officials' and employees' expenses and will not reimburse expenses indirectly through any vendor working for the City. Proposals for services should not include expenses for elected or appointed officials or for employees.
8. Investment and Portfolio Policies are adopted by the City Council and are contained in a separate document. Development fees, including Land Use, Building, and Engineering, shall not be waived. Fees may be paid by the City with express formal consent of the City Council.
10. Public Safety is one of several important functions provided by the City. Staffing levels are a measurement of the ability to provide adequate public safety services. It is recognized that sworn officers require related support personnel, and the City desires to maintain support staff proportionately. The goal staffing level for the Gresham Police Department is a total FTE ratio of 1.30 sworn officers per thousand and a total FTE ratio of 1.79 per thousand population, to be achieved by fiscal year 2000/01.
11. Transfers from contingency are authorized by City Council for expenditures that were not anticipated in the budget. The Gresham Finance Committee will review contingency transfer requests and provide Council with a recommendation regarding the transfer unless insufficient time is available for the review process due to the urgent nature of the request. In the event that the Finance Committee is not scheduled to meet for a period of more than one month, contingency transfer requests will be presented to Council directly and the Finance Committee will be informed of Council actions.
12. The City's water utility, wastewater utility, and stormwater utility are enterprise funds that are considered to be closed funds. The revenue sources of utility funds are dedicated to pay for costs associated with providing the utility's purpose and may not be used in a way that does not qualify as an expense in support of the utility's function.

B. DEBT POLICIES

1. Total general obligation debt will not exceed 3% of the market value of the City.

Financial Management Policies

2. Long-term debt issued to finance capital projects will be structured to match the useful life of the project. Current operations will not be financed with long-term debt.
3. General obligation debt will not be issued for enterprise activity.
4. Bond anticipation debt will be retired within 12 months after project completion. In no event will bond anticipation notes be outstanding more than three years.
5. City direct debt sold by public sale will have demonstrated feasibility prior to sale by receiving a rating from either Moody's or Standard & Poor's, or if unrated, by a comprehensive feasibility report. The City will seek to maintain and improve its current bond rating so its borrowing costs are minimized and its access to credit is preserved.
6. All conduit bonds sold by public sale must be credit enhanced and have demonstrated feasibility prior to sale by receiving a rating of "A" or better from either Moody's or Standard & Poor's. Conduit financing is a mechanism which allows a non-municipal entity to issue tax exempt debt through a municipal corporation such as the City of Gresham. The City is the "conduit" issuer which "passes through" tax-exempt debt that is the obligation of another entity. The security for these transactions is always that of the borrower and not the issuer.
7. All capital leases as reported in the City's annual financial report under Long-Term Debt will be limited as follows:
 - a. Annual lease payments recorded in the respective funds will be limited to 10% of the current revenues of the fund supporting the lease payment. All leases will be limited to the economic life of the equipment or facilities to be purchased, and in no case shall be extended beyond 25 years.
 - c. Lease purchases of equipment and facilities will be limited to fit within the City's stated mission, goal or governmental role. Any exceptions must show an economic gain and be approved by City Council.
 - d. All annual lease purchase- payments must be included in the originating department's approved budget.

C. REVENUE POLICIES

1. The City Council has determined that Public Safety is critical to the community. For many years, tax base property tax revenues have not been sufficient to fund Police and Fire services. Therefore, the City will continue to use all tax base property taxes and other General Fund revenue sources, as necessary, to fund the total costs of Police and Fire operations. The total costs include overhead, administrative, and support costs.
2. The City will maintain a diversified revenue system to protect it from short-term fluctuations in any one revenue source.
3. Distinction will be made between revenues generated through operating activities (activity generated), and those not related to specific operations (general support). Activity-generated revenues will be linked with the operating activities responsible for their generation.
4. The City will establish internal and external charges for service that reflect the full cost of service delivery and fully support both direct and indirect charges. Distinction is made between those operating programs that serve limited interest and those that provide a general community benefit. The following programs will strive to become/stay self-sufficient: (1) Development, (2) Solid Waste, (3) Transportation, (4) Water, (5) Wastewater, and (6) Stormwater. In addition, the remaining operating programs (Police, Fire and

Financial Management Policies

Emergency Services, Parks, and City Council), though not self-supporting, will strive to recover all of a specific service's cost if it benefits limited interests.

5. The City will pursue an aggressive policy of collecting delinquent accounts. Administrative procedures for the collection of these accounts will be maintained. When necessary, collection processes will include termination of service, foreclosure, and any other available legal action.

D. BUDGET POLICIES

1. The City will integrate performance measurement and productivity indicators within the budget.
2. Personal Services budget projections will incorporate market salary adjustments to maintain labor market competitiveness for non-represented employees. Market adjustments are adjustments to the salary ranges and do not necessarily imply increases to employees' actual pay. These adjustments will be either higher or lower based on market survey data as determined by the Portland Area Cross Industry Compensation Survey (PACS) or comparable survey source. Personal Services assumptions will also include all union and other contract obligations, as well as anticipated merit and pay-for-performance salary adjustments. The annual budget for the General Fund will include a beginning fund balance. This resource is the funding for contingency and ending fund balance and will be consistent with Financial Management Policies for General Fund contingency and ending balance as a percent of operating expenditures. When the annual beginning fund balance is not adequate to fund both contingency and ending fund balance, the deficiency may be funded with available on-going resources.

When the General Fund's beginning fund balance exceeds the amount needed for contingency and ending fund balance, the remainder may be used for

- one-time items such as capital purchases
- prioritized ongoing expenditures such as operating expenses
- added to the ending fund balance and designated as a "rainy day" reserve for use when there is an unexpected loss of revenue. The "rainy day" portion of the ending fund balance will be the portion that exceeds 5% of the operating budget. The "rainy day" target amount should be not less than an additional 6% of the operating expenditure budget, and could be more. The total ending fund balance could potentially be 11% or more of the operating expenditure budget.

Use of beginning fund balance in funds other than the General Fund is determined on an individual basis related to the purpose of the fund and circumstances that are specific to that fund.

4. Funding sources for each capital project will be identified and all operating costs associated with a capital project will be quantified.
5. Each operating fund will maintain a contingency account sufficient to meet unanticipated requirements during the budget year. A maximum contingency of 15% and minimum amount of 5% will be budgeted. There is a separate policy for General Fund contingency.
6. The City will plan for capital improvements over a multi-year period of time. The Capital Improvements Program (CIP) will directly relate to Council's goals, departmental operation plans, other long-range plans such as the Comprehensive Plan, and the policies of the City.
7. The City will maintain its infrastructure at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.

Financial Management Policies

8. The City will plan for vehicle replacement, equipment replacement, and maintenance of City facilities, to ensure that resources are available at the appropriate time. The replacement needs will be identified in appropriate replacement schedules.
9. The City's goal for the General Fund is to provide resources for:
 - A. Contingency: The annual budget for the General Fund will include a contingency reserve of not less than 1.5% of operating expenditures, to offset unexpected increases to operating requirements. Contingency may be utilized upon council approval.
 - A higher level of contingency should be reserved annually when uncertainties or economic conditions warrant such actions.
 - B. Ending Fund Balance: The annual budget for the General Fund will include an ending fund balance of not less than 5 % of operating expenditures. The ending fund balance is a resource that mitigates cash flow shortages early in the ensuing fiscal year and helps to modify annual fluctuations in revenues and expenditures.
 - A higher level of ending fund balance should be reserved annually when future uncertainties or economic conditions warrant such actions be taken.
 - C. Rainy Day Reserve:
 - i. The General Fund Rainy Day Reserve balance should be in an amount that is not less than 6% of annual budgeted operating expenditures when economic conditions make this financially achievable. Annually, city management will consider appropriating funds in the proposed budget to meet or increase the minimum reserve balance in anticipation of a prolonged economic downturn.
 - ii. When all or a portion of the reserve has been used as a revenue subsidy for severe adverse changes to revenues or economic recessions, planning for the restoration of the reserve will begin in the year following its use and be part of the budget development process. Annually, city management will determine whether to appropriate an amount towards the restoration of the reserve in the proposed budget based on current economic conditions, fiscal forecasts, and city service requirements.

E. ACCOUNTING POLICIES

1. Adequate reserves and/or insurance coverage will be maintained for general and workers' compensation liabilities.
2. The City will maintain an accounting and financial reporting system that conforms to Generally Accepted Accounting Principles (GAAP) and Local Budget Law.
3. The City will provide full financial disclosure in all bond representations.
4. The City will publish an audited Comprehensive Annual Financial Report (CAFR) each year.
5. The City will maintain an accounting system necessary to ensure adherence to the budget and will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.
6. The City will provide bond coverage for the Manager and City employees in an amount and with surety determined by the Risk Manager.

Financial Management Policies

F. SYSTEMS DEVELOPMENT CHARGE POLICIES (SDCs)

1. The City will sustain Systems Development Charges (SDCs) for the cost of demand-created facilities or infrastructure for the following systems:
 - WASTEWATER: Wastewater collection, transmission, treatment and disposal systems.
 - WATER: Water supply, treatment and distribution systems.
 - STORMWATER: Drainage and flood control systems.
 - TRANSPORTATION IMPACT: Transportation systems.
 - PARKS: Parks and Recreation systems.
2. SDCs shall be a reimbursement fee, an improvement fee, or a combination of the two.
 - a. *Reimbursement fees* shall reimburse the current users for the costs they have incurred to provide capacity in the system to serve future users.
 - b. *Improvement fees* will be spent on capital improvements that increase capacity after the adoption date of the fee. An increase in system capacity may be established if a capital improvement increases the level of performance or service provided by existing facilities, or provides new facilities.
3. Systems Development Charges shall be proportionate to the cost of facilities or infrastructure created by development.
 - a. *Reimbursement fees* shall be set so that future systems users shall contribute no more than an equitable share of the cost of the present facilities they use. Upon complete reimbursement for the capacity of the City's existing infrastructure, this fee will end.
 - b. *Improvement fees* shall consider the cost of projected capital improvements needed to increase the capacity of the City's facilities or systems. Upon full receipt of fees required to increase the facility to planned capacity, this fee will end.

The City uses its facility master plans, such as water or wastewater, to calculate the amount of SDC revenue required. These master plans show capital improvements needed to provide for an adequate infrastructure for growth, typically over a 20-year period. The projects listed in the master plan are regional and would therefore not typically include the facilities in or adjacent to a development.

Conversely, a reduction in projected required infrastructure would result in Improvement Fee SDC rates declining.

4. The City may choose not to impose the full cost of capital improvements upon those developments that increase the demands on the City's facilities or infrastructure. When the City adopts an SDC that does not fully recover the cost of capital improvements, alternative funding sources shall be identified to fully finance them.
5. The Public Facility Master Plan lists the Improvement Fee-funded capital improvements; the estimated cost and timing for each improvement; and the proportion of the improvement funded with Improvement Fees. Projects are completed as listed in the five-year Capital Improvement Plan.
6. SDCs shall be deposited in a separate fund apart from other City resources. Each type of SDC (see Item 1) shall have its own separate account. Interest earnings shall be credited accordingly.
7. SDC revenues shall first be applied to expenses in the following order:

Financial Management Policies

- a. Debt-service requirements.
 - b. The direct cost of complying with State Statutes regarding SDCs.
 - c. Infrastructure master plans, facility studies (CIP-related.)
 - d. Capital improvement expenses.
8. The City shall provide an annual accounting for SDCs showing the total amount collected, the projects funded, any remaining balance, and growth projection for the balance of the planning period for City Council to adjust SDC amounts accordingly.

G. CITY MANAGER AND CITY ATTORNEY COMPENSATION POLICIES

1. Council desires a market-based approach to both City Manager and City Attorney compensation. Evaluation and compensation policies and procedures should be similar to those for Department Directors and Division Managers.
2. Total compensation including base salary and benefits should be competitive with market rate average of labor market survey agencies. An annual market adjustment mechanism based on “indexing and meeting Council expectations” should allow the City Manager and City Attorney to have a market adjustment similar to that received by other managers within the City.
3. When recruiting, primary focus of compensation should ensure that base salary is competitive with the labor market.

Goals of Compensation Policy:

- a. To attract and retain quality employees, the base salary and total compensation will be at least at the market rate average of public agencies that are geographically proximate and of similar size and complexity within the more urbanized regions of the Pacific Northwest. An annual survey of these agencies in addition to participation in a regional public/private survey will be done by August of each year to provide information to the Council as the basis for the evaluations to be performed in September.
- b. Salary ranges for each of the respective positions will be established with the mid-point of the salary range being at the market average with a total range spread of 20% to account for job growth and performance expectations. The range will be indexed annually based on public/private sector market survey results.

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ACCRUED COMPENSATED ABSENCES. Paid leave hours, such as vacation, that have been earned by an employee and are an obligation of the employer. Proprietary funds accrue compensated absences when they are incurred and become a liability. In the governmental funds, compensable absences are paid with current resources and reported as an expenditure, and the unused balance is treated as a liability which is not shown budgetarily until the liability must be paid.

ADOPTED BUDGET. The financial plan adopted by the City Council, which forms the basis for appropriations.

APPROPRIATION. Authorization from the City Council to spend money within a specified dollar limit for an approved purpose.

APPROVED BUDGET. The budget recommended by the Budget Committee for adoption by the City Council.

ARPA. American Rescue Plan Act of 2021 is the \$1.9 trillion COVID-19 relief bill signed into law on March 11, 2021. In part, the ARPA extends and expands provisions found in CARES and FFCRA.

BALANCED BUDGET. Oregon Revised Statute (ORS) 294.388, "The...total amount of expenditures and other requirements in each fund equals the total amount of resources in the fund for the same period."

BEGINNING FUND BALANCE. As shown in the budget, an amount representing the balance remaining at the end of the previous fiscal year; the total of resources received less the amount spent.

BOEC. Bureau of Emergency Communications. This City of Portland Bureau provides police, fire and ambulance dispatch services in Portland, Gresham and other cities. Gresham pays a share of the BOEC operating costs, allocated on a population basis.

BUDGET. The City's financial plan for a period of one year. By statute, the budget must be bala-

nced and include a statement of actual revenues and expenditures for each of the last two years. Also required are estimated revenues and expenditures for the current and forthcoming year.

BUDGET COMMITTEE. Gresham's budget reviewing board, consisting of the Mayor, six Council members, and seven citizens appointed by the City Council, which has legal authority to change any portion of the proposed budget and is responsible to pass the City's Approved Budget after a series of public budget deliberation meetings.

B&F. Budget and Finance Department, a department within the City of Gresham.

BUDGET MESSAGE. A message prepared by the City Manager explaining the annual proposed budget, articulating the strategies and budget allocations to achieve the City's goals, and identifying budget impacts and changes.

BUDGET PROCESS. The process of translating planning and programming decisions into specific financial plans.

CAO. City Attorney's Office, a department within the City of Gresham.

CAPITAL ASSET. Assets having an initial, individual cost in excess of \$5,000 and an estimated useful life greater than one year.

CAPITAL FUNDS. The capital funds account for the resources used to improve the public infrastructure, purchase land or buildings, and large technology information systems.

CAPITAL IMPROVEMENT PROJECT. A project requiring the non-recurring expenditure for the acquisition of property; construction, renovation, or replacement of physical assets and related surveys or studies; and fixed equipment to make the project functional such as pumping equipment for a lift station, or fixtures for a new building. Differs from capital outlay which is part of the operating budget.

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CAPITAL IMPROVEMENT PROGRAM (CIP). A plan for capital expenditures estimated for each year for a period of several years, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the source of financing for those expenditures.

CAPITAL OUTLAY. Operating expenditures of \$5,000 or more and having a useful economic life in excess of one year, used to acquire fixed assets which will benefit both current and future budget years, and are of a tangible nature.

CARRYOVER. As used in this document, carryover refers to capital project budgets that include an amount which was anticipated to be spent but which has been rescheduled for the next fiscal year. Carryover generally results from capital projects being completed after the end of the fiscal year.

CHARGES FOR SERVICES. Revenues received as compensation for a service provided, or cost recovery for mandated compliance, such as fire inspection fees.

CIP. See 'Capital improvement program.'

CITY COUNCIL. The legislative branch of the City composed of seven elected officials each of whom serves a four-year term.

CL. Community Livability, a department within the City of Gresham.

CMO. City Manager's Office, a department within the City of Gresham.

COLA. Cost of living adjustment. An adjustment to the existing pay ranges related to the effect of inflation or other contractual definition.

COMMUNITY SERVICE FEE. A fee paid as part of the terms outlined in the Strategic Investment Program or Enterprise Zone Program Agreements between the City of Gresham, Multnomah County, and/or participating businesses.

COMPRESSION. A reduction in taxes required by Measure 5 (1990) property tax limits.

Compression is computed on a property by property basis, and is first applied towards local option tax levies, then permanent rate levies.

CONTINGENCY. An appropriation within an operating fund to cover unforeseen events which occur during the budget year. City Council must authorize the use of any contingency appropriations, transferred from contingency to an operating budget.

COUNCIL CITIZEN ADVISORY COMMITTEES (CCACs). The City Council appoints residents to committees and boards to advise the Council on certain decisions and policy matters. Citizen advisory committee work stems from the Council Work Plan.

CPI. Consumer Price Index, a measure of inflation.

CURRENT SERVICE LEVEL. As used in this document, a general description of services offered to the public within the baseline budget, and used in a broad sense to distinguish additions or deletions to operating programs. Not applicable to daily operations which will vary due to availability of resources, increasing demands for service, etc.

CVIP. Citizen Volunteers in Policing Program.

CWS. Citywide Services, a department within the City of Gresham.

DEBT SERVICE. The annual payment of principal and interest on the City's indebtedness.

DEBT SERVICE FUND. A fund to account for payment of principal and interest on City issued debt.

DEFICIT. The excess of the liabilities of a fund over its assets. Municipalities in Oregon may not legally operate at a deficit.

DEPARTMENT. A major administrative division of responsibilities within the City organization. Gresham's 13 departments are: City Manager's Office; City Attorney's Office; Budget & Finance; Information Technology; Citywide Services; Police; Fire; Urban Renewal; Urban Design &

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Planning; Economic, Development & Housing Services; Community Livability; Parks, Recreation & Youth Services; and Environmental Services.

DES. Department of Environmental Services, a department within the City of Gresham.

DIVISION. A group of related activities to accomplish a major service or core business function. A division is typically a unit within a department.

ED&HS. Economic, Development & Housing Services, a department within the City of Gresham.

EMS. Emergency Medical Services.

ENDING FUND BALANCE. As shown in the budget, an amount representing the difference between the resources received by the fund compared to the amount spent in the fund. Becomes the subsequent year's beginning balance.

ERP. Enterprise resource planning is a system that delivers an integrated suite of business applications such as finance, human resources, payroll, land/parcel, and permits.

EXPENDITURE. A term used in a governmental fund to describe an outlay which occurs within a fiscal year.

FINANCE COMMITTEE. A Council Advisory Committee consisting of the seven citizen members of the state-mandated Budget Committee.

FINANCIAL MANAGEMENT POLICIES. The City's policies with respect to revenue, debt, budget, and organization management as these relate to the City's ongoing ability to provide services, programs, and capital investment.

FISCAL YEAR. A 12-month period to which the annual operating budget applies. At the end of the period, the City determines its financial position and the results of its operations. The fiscal year for local governments in Oregon is July 1 through June 30.

FTE. Full-Time Equivalent. The ratio of a position in comparison to the amount of time a regular, full-time employee normally works in a year. A full-time employee (1.00 FTE) is paid for 2,080 hours a year. Positions budgeted to work less than full time are expressed as a percent of full time. For example, a 0.5 FTE budgeted position will work 1,040 hours.

FULL FAITH AND CREDIT. A pledge of the general taxing power for the repayment of the debt obligation (typically used in reference to bonds).

FUND. An independent accounting entity whose revenues and expenditures are balanced and segregated to record a specific set of activities.

FUND BALANCE. The excess of the assets of a fund over its liabilities and reserves. In the case of budgetary accounting, it represents the excess of the fund's assets and estimated revenues over its liabilities, reserves and appropriations for the budgetary period.

FY. See 'Fiscal Year.'

GENERAL ACCEPTED ACCOUNTING PRINCIPLES (GAAP). The default accounting standard used by U.S.-based organizations.

GENERAL FUND. This fund accounts for the financial operations of the City not accounted for in any other fund. Principal sources of revenue are property taxes, utility license fees, state shared revenues, licenses, permits, and charges for services. Primary expenditures are for police and fire protection, community planning, and parks.

GENERAL OBLIGATION (GO) BONDS. Bonds that are to be repaid from taxes and other general revenues. Bonds backed by the full faith and credit of government.

GENERAL UNIT (GU). Members of the Teamsters Union Local 223. Job classifications covered by the General Unit include Accountant, Public Utility Worker, and Administrative Assistant.

GFD. Gresham Fire Department, a department within the City of Gresham.

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GIS. Geographical Information System.

GPD. Gresham Police Department, a department within the City of Gresham.

GPOA. Gresham Police Officers Association. The bargaining unit covering job classifications including Police Officer, Police Sergeant, Police Technician, and Criminalist.

GRANT. A cash award given for a specified purpose. Block grants are awarded primarily to general purpose governments and can be used for any locally determined activities that fall within the functional purpose of the grant. Discretionary or categorical grants can be used only for a specific purpose and usually are limited to narrowly defined projects or activities.

GRDC. Gresham Redevelopment Commission, overseeing the Rockwood-West Gresham Urban Renewal Area.

HRA/VEBA. Health Reimbursement Arrangement/Voluntary Employees' Beneficiary Association.

IAFF. International Association of Firefighters Local 1062. Covers job classifications including Firefighter, Fire Lieutenant, Fire Captain, and Deputy Fire Marshal.

INFRASTRUCTURE FUNDS. These funds account for services related to the City's infrastructure including Transportation, Water, Stormwater, and Wastewater.

INTERFUND TRANSFER. The movement of money between funds of the same government entity. The transfer will be a resource in the receiving fund and an operating requirement in the transmitting fund.

INTERGOVERNMENTAL AGREEMENT (IGA). Agreement between two or more public agencies.

INTERGOVERNMENTAL REVENUE. Revenue received from another public agency or government.

INTERNAL SERVICE CHARGE (ISC). A charge from a support fund or the administrative service fund to an operating fund to recover the cost of services or overhead.

INTERNAL SERVICE FUNDS. Also known as Support Service Funds. These funds account for services provided by the support departments to other City departments, to which expenses are allocated.

IT. Information Technology, a department within the City of Gresham.

LICENSES & PERMITS. A revenue category that includes business licenses and building permits.

LID. See 'Local Improvement District.'

LINE ITEM. An expenditure description at the most detailed level. Operating expenditures are tracked through the use of line items. Line items itemize expenditures into specifics, such as overtime or printing. Line items usually are further aggregated into spending categories.

LOCAL BUDGET LAW. Oregon Revised Statute (ORS) 294.305 to 294.565. Local Budget Law has several purposes: 1) Establish standard procedures for presenting a local government budget; 2) Outline programs and services provided; 3) Provide a standard method for estimating revenues, expenditures, and proposed tax levies; and 4) Encourage citizen involvement in the preparation of the budget before formal adoption.

LOCAL IMPROVEMENT DISTRICT (LID). A local improvement district (LID) is formed at the request of property owners and is composed of properties benefiting from a specific capital improvement project, such as a sewer line extension. The cost of improvements is paid by the property owners within the LID.

LTE. Limited-Term Employee. An employee whose position will expire at a predetermined date, typically limited to two years.

MATERIALS AND SERVICES. A budget category which includes expenditures such as operating

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supplies, contracted services, and equipment maintenance.

MAXIMUM ASSESSED VALUE. The maximum taxable value limitation placed on real or personal property. It can increase a maximum of 3% each year. The 3% limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

MEASURE 5. A constitutional tax rate limitation passed by the voters in 1990 which restricts the amount an individual property can be taxed. Measure 5 limits school taxes to \$5 per \$1,000 of “real market value”. All other general government taxes are limited to \$10 per \$1,000 of “real market value”.

MEASURE 50. This measure was passed by voters in 1997. Measure 50 reduced every property’s 1995-96 assessed value by 10%, and limited the amount of annual growth of the assessed value to 3%. Measure 50 also established permanent rate limitations for each taxing district in the state based on the current year tax in 1997, and then reduced 13% for most districts.

MSC. See ‘Non-represented.’

NEIGHBORHOOD ASSOCIATION. A group of people organized and recognized by the Council within a geographical area for the purpose of acting on issues affecting neighborhood and community livability.

NON-OPERATING FUND. A fund used to account for the proceeds of a specific revenue source but which does not appropriate expenditures for operating costs. The debt service funds are non-operating funds.

NON-REPRESENTED. Employees of the city that are not covered by a labor agreement. Also known as ‘MSC’ (Management, Supervisory, Confidential). Non-Represented job classifications include department directors, supervisory, and other specified positions.

NPDES. National Pollutant Discharge Elimination System.

OPERATING BUDGET. Current authorized expenditures and the proposed means of financing them. The operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the City are controlled.

OPERATING FUND. An operating fund is one that accounts for revenues and expenditures used to provide direct service to citizens. Excluded would be debt service and capital construction funds.

OTHER REQUIREMENTS. A group of fund expenditures that constitute a use of a fund's resources other than operating requirements or capital expenditures. Includes contingency, debt service, transfers out, and ending balance.

PERMANENT RATE. A property tax rate per thousand dollars of assessed value, for local government operations. In Oregon, the permanent rate cannot be increased or decreased by the voters. A Local Option Levy may be passed by voters to augment the permanent rate. Gresham’s permanent rate is \$3.6129 per thousand dollars of assessed value.

PERS. The Public Employees Retirement System. A State of Oregon defined benefit pension plan to which both employee and employer contribute.

PERSONNEL SERVICES. An object of expenditure which includes salaries, overtime pay, part-time pay, and fringe benefits.

POLICE, FIRE AND PARK FEE. In the fall of 2012, the Gresham City Council approved a Police, Fire and Parks Fee as a temporary measure to prevent immediate service reductions and maintain service levels. In June of 2014 the fee was reestablished on an ongoing basis.

PROPERTY TAX. A tax that uses property value as the tool by which the cost burden of local services is allocated. Property taxes are limited by the Oregon Constitution to \$10 per thousand dollars of market value for general government

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operations (cities, counties and special districts) and \$5 per thousand for education operations (grade schools, high schools, community colleges). Property taxes are also limited by each local jurisdiction's permanent operating tax rate. Gresham's permanent tax rate is \$3.6129 per thousand dollars of assessed valuation. Debt service levies for voter approved General Obligation debt are not limited.

PROPOSED BUDGET. The annual budget for the upcoming fiscal year, as proposed by the City Manager to the Budget Committee for their review and approval.

REAL MARKET VALUE (RMV). The value of real property in terms of what it would be worth on the open market.

REQUIREMENT. The total of all expenditures within a fund, including operating expenditures, transfers to other funds, contingency, and unappropriated fund balance.

RESERVE. A portion of a fund that is restricted for a specific purpose.

RESOURCES. The total amount available for appropriation within a fund. Resources generally include anticipated revenues, interfund transfers, and beginning fund balance.

REVENUE. Income received by the City in support of services to the community. Revenues include taxes, licenses, fees, and other sources, but exclude beginning balance, transfers, and debt proceeds.

REVENUE BONDS. Bonds issued on the basis of ability to repay through revenue earned in an enterprise fund. Revenue bonds require that enterprise funds set rates sufficient to ensure adequate resources to repay on a timely basis the principal and interest on the obligations, typically mandating that the issuer maintain net income at a predetermined multiple of debt service (known as "coverage").

SDC. See 'System Development Charge.'

SELF-INSURED. The retention of a risk of loss arising out of the ownership of property or some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is accompanied by the setting aside of assets to fund related losses.

SPECIAL REVENUE FUNDS. These funds account for revenue derived from specific tax or other earmarked revenue sources which are legally restricted to finance particular functions or activities.

SUBFUND. A subdivision of a fund that refers to a classification by which information on particular financial transactions and financial resources is recorded and arranged.

SUPPLEMENTAL BUDGET. A budget prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. It cannot be used to authorize a tax levy nor can it be used to access funds designated as unappropriated.

SUPPORT SERVICE FUNDS. See 'Internal Service Funds.'

SYSTEM DEVELOPMENT CHARGE (SDC). A charge levied on new construction to help pay for additional expenses created by growth. SDCs are for construction and expansion, and may not be used for maintenance of infrastructure.

TAX. Compulsory charge levied by a government to finance services performed for the common benefit.

TAX ASSESSED VALUE (TAV). The value given to real and personal property to establish a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

TAX LEVY. Total amount of ad valorem tax certified by the City.

TAX RATE. The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property. The General Fund operating tax rate for the City of Gresham is permanently

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set at \$3.6129 per thousand dollars of assessed valuation.

TAX ROLL. The official list of the Multnomah County Tax Assessor showing the amount of taxes imposed against each taxable property.

UDP. Urban Design & Planning, a department within the City of Gresham.

UIC. Underground Injection Control.

UNAPPROPRIATED ENDING FUND BALANCE.

Also referred to as Fund Balance. An amount set aside in the budget to be used as a cash carryover to the next year's budget to provide needed cash flow until other money is received. Because no appropriation has been adopted, no expenditures may be made from the Unappropriated Ending Fund Balance during the fiscal year in which it is budgeted.

URA. Urban Renewal Area. Rockwood-West Gresham is the city's first urban renewal area, established through a citywide vote in 2003. It encompasses approximately 1,200 acres from Marine Drive on the north to Yamhill Street on the south, centered along the 181st Street corridor.

URBAN RENEWAL. A department within the City of Gresham.

UTILITY LICENSE FEES. Utility and license fees are paid to use the public right-of-way to operate a utility within the City limits. Most utility and license fees are received into the General Fund and help pay for General Fund operations.

WWTP. Wastewater Treatment Plant.