



ADOPTED BUDGET

Fiscal Year 2019/20

CITY OF GRESHAM

CITY OF
GRESHAM
OREGON

CITY OF GRESHAM OREGON

Adopted Budget for Fiscal Year 2019/20

BUDGET COMMITTEE

Shane Bemis

Karylinn Echols

Janine Gladfelter

Jerry Hinton

Eddy Morales

Mario Palmero

David Widmark

Rusty Allen

Mike Ash

Jan Baker

Dave Dyk

Jared Koga

Sue O'Halloran

Theresa Tschirky

INVENTIVE

PRACTICAL

NIMBLE

COLLABORATIVE

EQUITABLE

Table of Contents

BUDGET MESSAGE

1	Fiscal Year 2019/20 Budget Message
7	Budget Highlights and Comparison
15	Fund Status Overview
26	Budget Principles and Strategies
27	Council Work Plan
28	Budget Development Process
30	Budget Structure Overview
32	Budget Structure Changes
36	Budget Structure Crosswalk
41	Organizational Changes

REVENUE INFORMATION (Continued)

75	Wastewater Fund
77	Facilities and Fleet Management Fund
78	Workers' Compensation and Liability Management Funds Combined
79	City of Gresham Health and Dental Plans Fund Combined
80	Equipment Replacement Fund
80	Legal Services Fund
81	Administrative Services, Utility Financial Services, and Information and Technology Funds Combined

REVENUE INFORMATION

45	Gresham Economic Trends
48	General Fund
61	Police, Fire and Parks Fund
62	Rental Inspection Fund
63	Urban Design and Planning Fund
64	Building Fund
66	Urban Renewal Support Fund
67	Transportation Fund
69	Streetlight Fund
70	Infrastructure Development Fund
71	Water Fund
73	Stormwater Fund

EXPENDITURE INFORMATION

83	City of Gresham Organizational Chart
84	Office of Governance and Management
85	Governance and Administration
86	Citywide Services
89	Community Livability
91	City Attorney's Office
93	Finance and Management Services
96	Information and Technology
99	Police
103	Fire and Emergency Services
106	Urban Renewal Administration
108	Urban Design and Planning

EXPENDITURE INFORMATION (Continued)

112	Community Development
116	Economic Development
118	Parks Services
119	Environmental Services

General Fund & Police, Fire and Parks Fund

125	General Fund & Police, Fire and Parks Funds Overview
128	Police
134	Fire and Emergency Services
139	Community Development
143	Economic Development
147	Parks

Business Funds

153	Business Funds Overview
154	Rental Inspection Fund
159	Urban Design and Planning Fund
164	Building Fund
169	Urban Renewal Support Fund

Infrastructure Funds

175	Infrastructure Funds Overview
176	Transportation Fund
182	Streetlight Fund
186	Infrastructure Development Fund
191	Water Fund
197	Stormwater Fund
203	Wastewater Fund

Central Support Funds

209	Central Support Funds Overview
-----	--------------------------------

Central Support Funds (Continued)

211	Facilities and Fleet Management Fund
219	Workers' Compensation and Liability Management Funds Combined
225	City of Gresham Health and Dental Insurance Funds Combined
230	Equipment Replacement Fund
236	Legal Services Fund
241	Administrative Services and Utility Financial Services and Information Technology Funds Combined

Special Revenue and Non-Operating Funds

267	Special Revenue and Non-Operating Funds Overview
269	System Development Charge Fund
270	Grants Fund
271	Dedicated Revenue Fund
279	Solid Waste and Recycling Fund
284	Designated Purpose Fund
317	General Government Debt Fund
318	City Backed Urban Renewal Debt Fund
319	Pension Bond Debt Service Fund
320	Water Debt Service Fund
321	Stormwater Debt Service Fund
322	Wastewater Debt Service Fund
323	City Facility Debt Service Fund

Capital Funds

325	Capital Improvement Funds Overview
329	Parks Fund
331	General Development Capital Improvement Fund
333	Transportation Capital Improvement and Footpaths Capital Improvement Funds Combined

Capital Funds (Continued)

336	City Urban Renewal Capital Improvement Fund
338	Water Construction Fund
340	Stormwater Construction Fund
342	Wastewater Construction Fund
344	City Facility Capital Improvement Fund
346	Enterprise System Replacement Fund
348	Planned Use of System Development Charges

LEGAL BUDGET REPORTS - New Structure (Continued)

465	Capital Funds
-----	---------------

ADDITIONAL INFORMATION

351	Personnel Allocation by Fund and Department
352	Staff Resources
353	Reconciliation of FTE Changes
354	Trends – FTE Per 1,000 Population
355	Full-Time Equivalent Positions and Salary Schedule
359	Interfund Transfers - To
361	Interfund Transfers - From
363	Summary of Debt
365	Financial Management Policies
372	Glossary

LEGAL BUDGET REPORTS - New Structure)

381	Legal Budget Reports Overview
383	General Fund & Police, Fire and Parks Fund
393	Business Funds
401	Infrastructure Funds
413	Central Support Funds
439	Special Revenue and Non-Operating Funds

CITY OF
GRESHAM
OREGON

BUDGET MESSAGE

CITY OF
GRESHAM
OREGON

BUDGET MESSAGE

Fiscal Year 2019/20

More than 30 years into my career as a public servant, I continue to be humbled and awed by this fundamental truth of representative democracy: more than 110,000 individuals here in Gresham of all ages, races, backgrounds and political leanings place their trust in local government to achieve together what we cannot do alone. For as Abraham Lincoln once said, "The legitimate object of government is to do for a community of people whatever they need to have done but cannot do for themselves."

Together we make decisions that shape this community into one we are proud to call home.

We've focused on creating a vibrant community for children and families, safe neighborhoods, opportunity and livability, and sustainable services. The progress we have made so far is remarkable.

Gresham leads the state through inventive achievements like our rental housing inspection program, our 66-days or less industrial review process, and one of the first energy net zero wastewater treatment plants in the world. Thanks to strategic partnerships, strong leadership from our Mayor and Council and a focus on lean and effective operations, we've met increasing demands for enhanced services without any significant new revenue sources in the past seven years.

Today, like many other jurisdictions locally, regionally and nationally, we find ourselves at a crossroads. Through the years, I've sounded a note of caution about looming long-term funding challenges. Gresham is significantly constrained—and disproportionately affected—by a property tax system that limits revenues to an arbitrary and inequitable permanent rate, as well as the artificial assessed value of our properties. Consider in 1990, property tax revenue funded 100% of our police and fire departments. Today, not even half of the costs are covered.

We are not alone. In 1977, property tax accounted for 50% of local government revenue nationwide. This dropped to 39% in 2015. Cities across the country are now focusing on diversified revenue streams wherein property tax is just one tool in the toolbox.

Thanks to sound fiscal management, efficient and effective services and temporary one-time revenue sources, for many years we've been able to keep our revenues and expenses relatively aligned. It has not been an ideal way to fund and provide critical public services, but in Oregon, unfortunately, ideal is too often a dream deferred.

All the while, demand for services continues to grow. Complex challenges around mental health, homelessness and neighborhood livability, as well as aging streets, parks and infrastructure require resources. As we redesign our service delivery systems, additional investments are needed up front to ensure we can meet the changing needs of our community. The cost of providing retirement benefits continues to increase, and a strong economy and job market have resulted in additional personnel costs.

BUDGET MESSAGE

Positions that in years past have been 100% grant funded—including several police officer positions—have clearly demonstrated their value and enhanced our service delivery but are now transitioning to fully-funded by the City.

We have held the line as long as possible, but the cost of providing services has outpaced our revenue collection. This budget for Fiscal Year 2019/20 maintains current service offerings and holds staffing steady, despite greater pressures and demands for services. This proposal serves as a starting point for a larger effort focusing on sustainable service delivery. Staff will be expediently creating a plan to find new revenue sources or to undertake budget reductions that will have noticeable impacts on our community's safety and livability.

The work immediately ahead of us will not be easy, but Gresham's history with lean revenue and the deployment of excellent, efficient services is proof that we can collectively and successfully chart a path forward. While we undertake this work, this budget continues to build a vibrant community for children and families through three priority areas identified by our City Council in their 2019 Council Work Plan.

A SAFE COMMUNITY

Law Enforcement in a Changing World

In 2018, Gresham saw zero homicides. It's just one example of how our 135 police officers do a tremendous job on the front lines of our community every day, keeping residents safe while answering more than 73,700 calls a year—calls that on average take more than 30 minutes each to resolve. It's also compelling evidence that our investments in youth engagement, recreation, gang prevention and community partnerships are paying a strong dividend.

At the same time that our police staff are juggling a heavy caseload day-to-day to keep our residents safe, the work of law enforcement is changing at a rapid pace. Officers are increasingly answering calls that stem from a mental health issue. This year we were able to implement a grant to create a Mental Health Team that pairs officers with behavioral health clinicians to work with individuals experiencing a mental health crisis.

It's important to note that we've made these innovations by proactively seeking grant funds, which allows us to pilot programs and develop short-term solutions that will work for our community.

Adapting to Medical Emergency Calls

Our Fire and Emergency Services department serves 150,000 residents in four cities and responded to more than 23,700 calls in 2018. Most calls are either life threatening or urgent, and most—88%—are medical emergencies. Our firefighters are doing exemplary work:

- A victim of cardiac arrest in Gresham has a better chance of surviving than almost any place in the country, thanks to efficient and effective training.

BUDGET MESSAGE

- Our Quick Response Vehicle (QRV) started as a 40-hour a week pilot program a few years ago to test if this smaller vehicle could better address medical calls where a large fire engine isn't needed. It's been so successful that it has now been expanded into a 24/7 program, addressing nearly 20% of all calls here in Gresham.
- Our partnership with the OHSU nursing students connects high-risk community members to resources. Through that program, OHSU nurses made 280 home visits in 2018—and as you can imagine, the program has been life changing for many of our residents with chronic health conditions.

However, while we are adapting to meet the needs of our community, five out of our seven fire stations were built in the 1970s, increasingly requiring more maintenance and retrofitting to meet the basic needs of today's evolving workforce—while this budget does not address these needs, a long-term solution will need to be developed.

OPPORTUNITY AND LIVABILITY

Leading with Compassion

Thanks to our partners at Multnomah County, who fund this program, the City connects homeless individuals with services through our Homeless Services Specialist. This approach has garnered such success that a second staff person now works with those chronically homeless individuals with complex mental health needs. In just six months, we've been able to house more than 70 formerly homeless individuals, many of whom had been living on Gresham streets for years.

This approach is not only compassionate but also fiscally sound. According to studies, a chronically homeless person costs taxpayers an average of \$35,578 per year in publicly funded services such as shelters and emergency services. However, an individual in supportive housing yields a cost reduction of nearly 50% at \$12,800 a year.

Holding the Line on Livability

We've also been able to hold the line to protect Gresham's livability, despite overwhelming regional and national challenges, and despite the pressures resulting from our proximity to Oregon's largest city. Gresham's approach is different from other cities in the region—and as people drive across the city limits into Gresham, that difference is noticeable. In the past year, our Clean Start program cleaned 361 homeless camps, removed 6,402 bags of trash, and disposed of 1,048 needles from public spaces. How do we do this? Our crews are out, five days a week, all over the city, addressing issues as they occur.

Our upfront investment into community livability by monitoring and policing the Springwater Trail, cleaning up camps and repairing serious environmental damage, yields savings down the road—and as is evidenced by issues arising in cities throughout the region, it is exponentially easier and less expensive to address these issues as they occur rather than letting them grow until the problems become overwhelming.

BUDGET MESSAGE

Seizing Opportunities for Parks and Recreation

Over the past several years, we've collaborated with partners to meet community desires for new parks—from the stunning mountain vistas atop Hogan Butte Nature Park to the planning of 150-acres of trails and natural areas at the future Gabbert Butte Nature Park. And thanks to our determined pursuit of opportunities for children and families, we've formed valuable partnerships that allow 9,000 of Gresham's children to attend Summer in the Park recreation programs as well as weekend basketball and futsal games at no cost. With just 5% of the Police, Parks and Fire fee set aside for our park system, our partners have been key to our ability to offer parks and recreation opportunities to our residents.

Tackling Housing Needs

This year our Task Force on Housing will develop recommendations to City Council for additional actions the City might take to support housing needs in our community. This budget continues the programs already in place that support Gresham residents. Gresham's mandatory rental housing program was the first in the state and now serves as a model for other cities. Offering a high level of protection for renters reporting violations, the program is in its 12th year and ensures rental properties are safe and habitable through mandatory inspections. Through our community revitalization program, the City invests more than \$1.2 million in federal grants and loans annually in local non-profit organizations to provide affordable housing, tenant advocacy support and other services for low and moderate-income residents and neighborhoods.

Reinventing Our Approach to Code Complaints

Neighborhood nuisances like an overgrown lawn or persistent odor aren't just frustrating—research indicates they can decrease the value of adjacent homes by five to 10 percent. Last year we implemented a new approach to nuisance code issues by realigning existing resources and creating a Community Livability department to house our Office of Neighborhoods and Livability Team.

By streamlining our processes, focusing on practical solutions to resolve issues and capitalizing on Gresham's amazing volunteer network to lend a helping hand to neighbors in need, we've not only delivered exceptional service to our residents, but we've also held staffing steady, despite seeing a record number of 4,700 cases in 2018.

To address this increased caseload, we've taken the inventive approach of providing opportunity to a young Gresham resident through our new Public Service Apprentice program. This talented college student works part time in our Livability office and helps address My Gresham cases. The cost to the City is minimal, we're providing this apprentice with invaluable real-world experience for her resume, and she's offered fresh insights into our processes.

Blazing Trails to Attract New Investments

Over the past few years, we've laid the groundwork to position Gresham as a highly desirable place for development. Thanks to support and leadership from our Mayor and Council, Gresham can offer industrial developers a guarantee that they'll speed through our review process in 66 days or less—a

BUDGET MESSAGE

trailblazing program that set a new standard within the state. Our Garage to Storefront program encourages businesses already here to grow and thrive with incentives for expansion.

This work is now paying off, and our staff are meeting with nationally and regionally known developers who are interested in continuing to grow Oregon's fourth largest city. While this growth brings many positive things—jobs and investment—it also requires the City to offer competitive incentives and provide additional services as our population grows.

SUSTAINABLE SERVICES

Hitting the Streets

Our Hitting the Streets five-year project is rebuilding all local failed streets in Gresham, an investment that will pay dividends far into the future. Our creative staff took a holistic view of our rate structure to find a way to fund a stable program with minimal impact on ratepayers. In addition, our pilot program of hiring our own concrete crew to construct ADA ramps has resulted in cost savings over hiring a contractor. This program is in addition to the essential annual preventative maintenance to avoid streets from falling into disrepair. Research demonstrates a well-maintained and paved street can have a positive impact on property values.

Adapting to New Technology

The rapid pace of technology has transformed the way we work and provide services in what seems like the blink of an eye. New tools allow us to provide efficient and effective services—from allowing our inspectors in the field to log reports on a phone to offering residents the convenience of online payment and permit services. While we are eliminating outdated business practices and streamlining processes with the advent of this new technology, investments to keep pace with these innovations are essential. For instance, while this budget keeps services essentially static, one of the few additions made was to increase our focus on security. We are doing all that we can to keep our data—as well as sensitive resident information—protected from increasingly sophisticated cyber criminals. This budget also continues the multiyear implementation of our enterprise resource system, a core project that will support our essential business systems like permits planning, human resources, accounts payable and more.

Commitment to Green

This year is the fourth year that our award-winning Wastewater Treatment Plant will produce more energy that it consumes, making it one of the few to have achieved energy net zero. In this budget, we'll realize significant cost savings that continue over the next several years due to City staff's diligent and thorough negotiations for a new plant operations contract. This is in addition to the more than \$500,000 a year we are already saving in electricity costs.

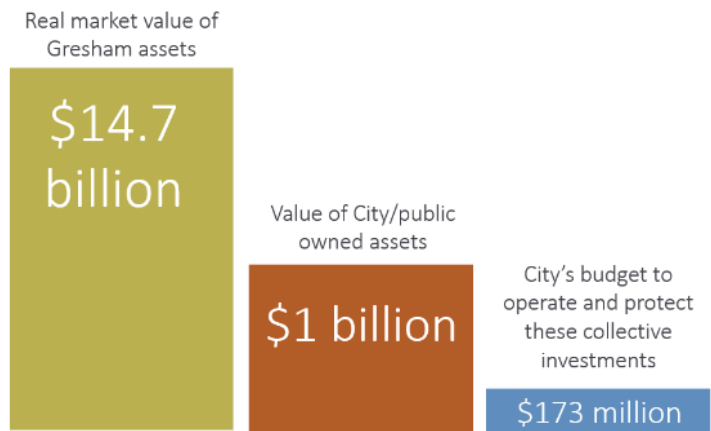
In the past few years we have focused on sustainable and stable funding sources for our infrastructure and assets—installing LED streetlights that now save us \$500,000 a year in operation costs, constructing the Wastewater Treatment Plant, and rebuilding our streets. Now we'll turn our attention to our general fund, where an investment in a police officer or firefighter may not result in quantifiable

BUDGET MESSAGE

outcomes like kilowatts saved or pavement condition index preserved—but rather is demonstrated in lives saved and livable neighborhoods.

What’s at stake? This chart illustrates the responsibility the City faces—and the efficiency at which we operate to protect these assets for this community.

Going forward, we will continue to safeguard this community to the best of our ability as effectively and efficiently as possible. While the road ahead may be challenging, I’m confident we will continue to build a vibrant community for Gresham’s children and families.



Respectfully submitted,

Erik Kvarsten
Gresham City Manager

BUDGET HIGHLIGHTS & COMPARISON

Operating Budget – Adjusted Comparison – FY 2019/20 vs FY 2018/19

The City's budget includes 20 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 in order to provide a summary level view, however, it is important to remember that most revenues cannot be used for other purposes or comingled with other programs.

The net change in the City's combined operating budget for fiscal year 2019/20 – after adjusting for all of the duplications that result from the overlap of fund accounting requirements and state budget law – is an increase of 7.1%, or approximately \$9.96 million citywide.

The drivers described below continue to influence the City's operating budget, and factor into many of the changes shown in fiscal year 2019/20:

Local Street Reconstruction Program

This program, which started in calendar year 2017, focuses on rebuilding streets that have deteriorated to a condition where they are no longer eligible for pavement preservation treatments. Appropriations related to the program are included in several categories within the budget. While most expenses are reflected in various capital budgets, the debt section also reflects actions needed to allow benefits of the program to be realized before the funding phase-in is complete. The operating budget for fiscal year 2019/20 continues to reflect the use of a city concrete crew to complete required curb ramp work and also includes additional seasonal and other staffing to facilitate contracted pavement restoration work.

Public Safety Staffing & Grant Funded Projects

Gresham Police and Fire continue to provide exceptional service in an ever-changing environment. In recent years, the City has been successful in securing grants and other outside funding to increase staffing and to begin implementation of projects such as body worn cameras and a mental health team. Continuation of these programs is reflected in the fiscal year 2019/20 budget, although in many cases, the available grant funding has decreased, consistent with the terms of the grants. Responding to changing service demands, maintaining minimum shift levels and preparing for transitions and retirements is challenging, especially in light of the long lead time for recruitment and training in both of these fields.

Development Activity

Recent and expected economic activity in the area, combined with school bond funded projects in the Gresham-Barlow and Reynolds School Districts, continues to require a high use of staff resources in several program areas. The Building Fund is particularly influenced by the level of activity in the east county area. Demand for public works construction inspection services have also increased based on development activity and other infrastructure projects. Expenses related to installation of new water meters continue to increase in order to meet the demand for service. Many of these functions are largely supported by development fees and charges.

BUDGET HIGHLIGHTS & COMPARISON

Internal Business Process Improvements and Technology Implementation

Evaluating and updating business processes is a fundamental aspect of the City's service delivery. Key efforts reflected in the fiscal year 2019/20 budget include the continued implementation of the City's Strategic Technology Plan, which requires staff support from all City departments. Project management support is critical to successful completion of these efforts. Diverse projects, including asset management, phone system replacement, and cybersecurity strategies require coordination throughout the City. Significant work in the current and upcoming year will be dedicated to the Enterprise Resource Planning (ERP) system replacement project. While most of the expenditures related to this project are reflected in the capital budget for the Enterprise Systems Replacement Fund, existing staff from multiple program areas are, and will continue to be, extensively engaged in this project.

The drivers described above impact all expenditure categories to some extent, with the personnel services and employee benefits categories being most effected. Key changes by expenditure category are described below:

Personnel Services

- The fiscal year 2019/20 budget includes a total of 9 additional full-time equivalent positions. A specific listing can be found in the Additional Information section in the back of this document. Many of these positions support development activity and increased infrastructure maintenance needs.
- Changes across all salary related line items, including the added positions, represent an increase of \$3.2 million, or 5.5% citywide.

Employee Benefits

- Benefit related expenses are expected to increase by approximately \$2.2 million. Many expenses related to benefits are based on payroll costs and employee demographics, so many budgeted changes are the result of the staffing levels identified above as well as changes in demographics and rates.
 - The budget reflects a decrease of approximately \$450,000 for the health insurance line-item. Costs are based primarily on actuarial analysis that accounts for usage trends and market costs as well as reserve requirements. A transition of employees toward a lower-cost core plan has reduced overall costs. In addition, the initial level of required reserve accumulation has been achieved, so there is no longer a need to collect additional reserves. 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.
 - The budget reflects the Public Employee Retirement System (PERS) rates that are in place for fiscal years 2019/20 and 2020/21. The employee demographic continues to transition to the OPSRP program, which utilizes a lower rate than the Tier I/II program. The cost of PERS for fiscal year 2019/20 is approximately \$2.3 million higher than for fiscal year 2018/19. Approximately half of this increase occurs directly in the General Fund.

BUDGET HIGHLIGHTS & COMPARISON

Professional and Technical Services

- This category of the fiscal year 2019/20 budget shows an increase of approximately \$1,790,000 on a citywide basis. These increases are from several sources and are described below.
 - The Designated Purpose Fund shows an increased appropriation of Community Service Fees from the Enterprise Zone program of \$1,217,000 in Economic Development. This reflects the balance anticipated to be on hand during fiscal year 2019/20. Actual usage of the Community Service Fees, if any, is dependent upon Council direction.
 - The budgeted amount for public safety dispatch services from Portland's Bureau of Emergency Communications is shown to increase by \$126,000 based on anticipated charges. This expense is shared by Police and Fire.
 - Community Development Block Grants and HOME expenditures included in this category are \$529,000 higher in fiscal year 2019/20 and Urban Renewal grants are \$60,000 lower. Both amounts are based on anticipated usage and funding levels.
 - The Wastewater Fund shows an increase of approximately \$205,000 in Outsourced Services for operation of the Wastewater Treatment Plant, including additional maintenance on the cogeneration facilities.
 - Budgets for contracted services fluctuate depending on the status of grants and other special funding received. For fiscal year 2019/20, several areas show reduced appropriations in the Designated Purpose Fund, including Fire, Urban Design and Planning, and Environmental Services.

Property Services

- The Property Services category shows a change for fiscal year 2019/20 of \$256,000.
 - Utility services overall show an increase of \$69,900. Increases in Parks, Water, and Facilities and Fleet are partially offset by a reduction in Urban Renewal.
 - Water meter installs are budgeted to increase by \$75,000 due to increased development activity.
 - Communication System R&M shows an increase of \$50,000 in the Administrative Services Fund for Information & Technology to support the project to replace the phone system. This is partially offset by a reduction in Police.
 - Equipment R&M shows an increase of \$46,500 in Police due to a change in line item used for the replacement of automated license plate readers as well as the need to purchase warranty and maintenance services for specialized equipment. This is partially offset by reductions in Parks and Facilities and Fleet.
 - Other changes in property services include an increase of \$75,000 in Transportation R&M to support the Local Street Reconstruction Program and of \$46,500 in Telephone/Cellphones primarily for Information & Technology and Police. The fiscal year 2018/19 budget also included one-time expenditures for Building R&M. Some expenses related to Park R&M have been reallocated to

BUDGET HIGHLIGHTS & COMPARISON

other line-items, mostly to Outsourced Services. Reductions in Equipment Rent/Lease and Building Rent/Lease also are shown and better reflect current cost estimates.

Other Services

- This category is expected to decrease by approximately \$221,000 for fiscal year 2019/20.
 - Insurance/Fees and Premiums for Workers' Compensation and Liability Management are budgeted to increase by \$62,000. All changes are based on anticipated fees and premiums expected in fiscal year 2019/20.
 - Training and associated costs are budgeted to increase approximately \$93,000 on a citywide basis.
 - The Solid Waste and Recycling rate stabilization program shows a reduced appropriation of \$186,100 in fiscal year 2019/20, based on the current program balance and the status of the recyclables market.
 - The fiscal year 2018/19 budget included several one-time Contributions expenses, most notably in the Stormwater Fund which shows a decrease of \$197,000 for fiscal year 2019/20. Citywide Services in the Administrative Services Fund also shows a decrease of \$37,600 because the expenditure now shows as an Interfund Transfer. Additional changes to the Contributions line item include Urban Renewal support for Rock the Block, Parks support for the Friends of Nadaka, and Community Livability's appropriation for the Metro Community Grant program.
 - Other changes in this category include modest increases related to dues and memberships, community outreach and advertising, and reductions in printing.

Supplies

- The net increase in this category is approximately \$1,273,000 for fiscal year 2019/20.
 - As Phase 1 of the ERP Replacement project moves to post-implementation, the Software as a Service Fees for Phase 1 shift to the Information & Technology budget, resulting in an increase of approximately \$260,000 in fiscal year 2019/20. As other technology services continue to move to a subscription model and as security measures continue to be a priority, an additional \$160,000 is included to cover maintenance costs and other software subscription and license costs. A Learning Management System is also included for \$18,000. The fiscal year 2019/20 budget includes an additional \$400,000 in the Equipment Replacement Fund to allow for replacement of computers as needed. Wastewater shows an increase of approximately \$14,000 for Asset management and monitoring software.
 - While the Water Fund continues to benefit significantly from utilizing the groundwater system to manage peak water demands, it is anticipated that the cost of the water purchase from the City of Portland will increase by \$290,000.
 - With fuel costs expected to rise in the future, the fuel appropriation for fiscal year 2019/20 has been increased by \$24,500. Supplies related to vehicle maintenance are also shown to increase by \$17,200 based on actual activity levels.

BUDGET HIGHLIGHTS & COMPARISON

- The line item for Minor Equipment and Tools shows an increase of \$61,000 in the General Fund primarily to allow for replacement of aging fingerprinting and other field equipment, and a reduction of \$87,000 in the Designated Purpose Fund. Additional increases of \$18,000 related to Facilities and Fleet are also included in the budget. A minor reduction for Utility Billing is also shown in the Administrative Services Fund.
- Other changes in this category include increases to Animal Supplies in the Designated Purpose Fund for Police and increases in First Aid/Safety Supplies for Police and Fire. In addition, changes to line items including office supplies, postage, signs and operating/technical supplies are also included with minimal net change resulting.

Other Operating/ISCs

- Workers' compensation and liability claims are budgeted based on actuarial analysis which indicates an increase of \$135,300 for workers' compensation and an increase of \$16,200 for liability.
- The utility license fees paid by the City's water, wastewater and stormwater utilities are projected to increase by approximately \$647,000 in fiscal year 2019/20.

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 an increase overall of approximately \$700,000 relative to fiscal year 2018/19, primarily due to scheduled vehicle and equipment replacements in the Equipment Replacement Fund. The Wastewater Fund also includes appropriations for the purchase of specialized equipment.

Operating Budget – Non-Adjusted Comparison – FY 2019/20 vs. FY 2018/19

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*.

BUDGET HIGHLIGHTS & COMPARISON

- 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 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 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 2019/20 vs. FY 2018/19

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 2019/20 are described below:

Capital Improvement Projects

- The Transportation Construction Fund includes an increased appropriation consistent with the schedule for several projects including Street Surfacing Improvements, NE Cleveland – Stark to Burnside, Hogan – Powell to Burnside, and Palmquist/Highway 26.
- The Footpaths and Bike Routes Subfund shows a related appropriation increase for work needed to comply with the Americans with Disabilities Act in conjunction with the Local Street Reconstruction Program and an increase for grant funded work under the Pedestrian Enhancements project.
- The Stormwater Construction Fund shows an increased appropriation, partly due to increased pipe repair and replacement work in coordination with the Local Street Reconstruction Program. Appropriation is also included to allow the Fairview Creek Wetland Mitigation project to move forward should outside funding be obtained.
- The Water Construction Fund shows an increased appropriation for fiscal year 2019/20. Key projects include expanding the City's groundwater well system, improving seismic resiliency of reservoirs, and completing waterline repair and replacement in coordination with the street work.
- The Wastewater Construction Fund shows an increased appropriation for infrastructure refurbishment and process improvements at the Wastewater Treatment Plant and for continued pipe maintenance and replacement for the collection system.
- The Parks Capital Fund reflects an appropriation for additional improvements at the Gradin Sports Park, contingent upon possible grant approval or other outside funding. A project to complete pre-design work on one or more existing undeveloped park properties within the city is also included.
- The General Development Fund allows for system development charge credits to be issued for developer funded qualifying infrastructure improvements in Pleasant Valley and Springwater. Fiscal year 2019/20 also includes appropriation related to the first Pleasant Valley Neighborhood Park.

BUDGET HIGHLIGHTS & COMPARISON

- The Urban Renewal Capital budget is approximately \$19.5 million in fiscal year 2019/20. The primary appropriation is for the Catalyst Site project.
- The Enterprise Systems Replacement Fund includes \$3.18 million to address the second and third phases of the ERP replacement project. This multi-year project will replace the financial, human resources/payroll, land/parcel and permitting systems used throughout the City.
- 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 2019/20 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.
- The new Chart of Accounts will decrease certain transfers while temporarily increasing others. With the elimination of the grants fund, there will be an on-going reduction in transfers since grant related revenue will be received directly into the fund where the work is being performed. Other fund structure changes will require one-time transfers in order to move any fund balances currently associated with funds that are being closed.

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 at or near 5% of the operating budget. The General Fund typically includes a contingency set at 1.5% of the operating budget. This is not reflected in the fiscal year 2019/20 budget due to funding levels.

Debt Service

- The debt service category continues to allow for a potential conversion of the current line of credit to a longer-term debt instrument during the upcoming fiscal year. The City's routine debt service payments are also included. More information may be found in the *Additional Information* section of this document.

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.

RESOURCES AND REQUIREMENTS ALL FUNDS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
Taxes	34,334,328	36,316,588	36,702,100	37,663,200	37,663,200	37,663,200
Licenses and Permits	2,767,970	3,355,692	4,510,300	4,026,100	4,026,100	4,026,100
Intergovernmental Revenue	31,219,497	31,743,676	60,833,351	65,797,245	65,797,245	65,797,245
Charges for Services	51,341,956	55,554,760	53,255,000	56,286,600	56,286,600	56,286,600
Utility License Fees	20,309,912	11,889,588	12,724,400	13,318,500	13,318,500	13,318,500
Interest Income	2,561,875	3,405,538	2,469,398	2,933,484	2,933,484	2,933,484
Miscellaneous Income	4,127,038	3,960,388	3,323,579	3,647,995	3,647,995	3,647,995
Contributions and Donatio	5,000	0	0	0	0	0
Interfund Transfers	34,158,256	38,589,579	101,124,559	91,965,978	91,965,978	91,965,978
Internal Service Charges	36,217,301	39,749,058	45,342,178	46,239,682	46,239,682	46,239,682
Other Resources	2,049,753	6,909,321	106,663,055	102,989,427	102,989,427	102,989,427
Beginning Balance	174,652,953	191,724,990	197,874,160	202,138,373	202,138,373	202,138,373
Total Resources	393,745,839	423,199,178	624,822,080	627,006,584	627,006,584	627,006,584
Requirements						
Office Governance & Mgmt	2,098,071	2,251,189	2,384,046	2,544,538	2,544,538	2,544,538
City Attorney's Office	3,276,111	4,015,863	5,368,760	5,835,763	5,835,763	5,835,763
Finance and Mgmt Svcs	11,039,140	11,462,525	15,849,387	17,827,881	17,827,881	17,827,881
Information & Technology	3,832,521	4,386,703	5,255,128	6,106,058	6,106,058	6,106,058
City-wide Services	11,303,563	10,075,208	15,653,381	17,183,978	17,183,978	17,183,978
Police	31,970,052	34,349,743	40,328,270	41,684,130	41,684,130	41,684,130
Fire and Emergency Svcs	21,005,706	24,410,993	26,961,634	27,533,262	27,533,262	27,533,262
Urban Renewal	1,234,921	1,258,026	1,787,827	1,820,034	1,820,034	1,820,034
Urban Design & Planning	3,096,561	3,752,808	5,336,076	4,984,483	4,984,483	4,984,483
Community Development	5,796,832	6,619,542	8,605,235	9,381,437	9,381,437	9,381,437
Economic Development Srvc	1,250,341	753,474	3,179,041	4,446,977	4,446,977	4,446,977
Community Livability	0	0	1,994,915	2,306,371	2,306,371	2,306,371
Parks	2,560,131	2,768,604	3,483,053	3,463,351	3,463,351	3,463,351
Environmental Services	<u>38,257,808</u>	<u>40,931,721</u>	<u>47,124,224</u>	<u>49,996,101</u>	<u>49,996,101</u>	<u>49,996,101</u>
Total Operations	136,721,758	147,036,399	183,310,977	195,114,364	195,114,364	195,114,364
Capital Improvement Proje	18,113,803	17,658,329	136,853,800	155,665,700	155,665,700	155,665,700
Interfund Transfers	34,158,256	38,589,579	101,124,559	91,965,978	91,965,978	91,965,978
Contingency	0	0	12,943,200	12,247,417	12,247,417	12,247,417
Debt Service	13,027,032	9,776,401	59,129,436	44,783,900	44,783,900	44,783,900
Unappropriated	<u>191,724,990</u>	<u>210,138,470</u>	<u>131,460,108</u>	<u>127,229,225</u>	<u>127,229,225</u>	<u>127,229,225</u>
Total Non-operating	257,024,081	276,162,779	441,511,103	431,892,220	431,892,220	431,892,220
Total Requirements	393,745,839	423,199,178	624,822,080	627,006,584	627,006,584	627,006,584

The "All Funds" display shows a combined view of all budget revenues and expenses. It should be noted however, that most proceeds are dedicated to a specific service, function or project and cannot be used for other purposes. In addition, because of fund accounting requirements, certain revenues and expenses such as interfund transfers are duplicated or triplicated in this summary. The magnitude of that double counting combined with other one-time events limits the usefulness of year-to-year comparisons. Please refer to pages 7-13 of this document for further explanation of this report.

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

FUND STATUS OVERVIEW

GENERAL FUND & POLICE, FIRE AND PARKS FUND

General Fund

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 have been received in recent years that have temporarily bolstered revenue collections and provided for an increased fund balance. No additional payments of this type are currently anticipated.

General Fund expenses reflect increases in staffing cost as well as the phasing out of grant funding. In addition, new rates to fund retirement obligations, which are set every two years, go into effect for fiscal year 2019/20. Other expenses related to 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, the service demand increases as well.

This disparity between revenue growth and the increasing cost of service delivery has been offset by existing fund balance and other one-time revenues. The cost of service delivery has outpaced ongoing revenues and maintaining current services is requiring a drawdown of existing fund balance.

The Adopted Budget shows that the cost of providing the current service level for public safety, parks and other General Fund functions does not allow for financial policies regarding ending fund balance, cash reserves and contingency to be met, and does not reflect a sustainable level of service into the future.

Continued work to determine the desired approach to balancing on-going revenues and service level expectations is needed.

Police, Fire and Parks Subfund

This fund has been collecting revenue since February 2013 for the Police, Fire and Parks fee that was implemented December 2012. While revenues increase slightly as new housing and other units are added within the City, fee revenue is forecasted to grow at a rate well below one percent in the upcoming year.

The specific services budgeted within the Police, Fire and Parks Fund have remained consistent since the inception of the fund. Because the expenses rise as the cost of personnel increases, a larger amount of General Fund revenue is needed to fully fund these services.

BUSINESS FUNDS

Rental Inspection

Revenues for rental inspections are projected to remain roughly the same as has been seen for the past few years. Gresham is expected to continue to experience an evolving rental market. New multi-family housing

FUND STATUS OVERVIEW

is expected to continue to be built. The trend of single-family rental housing dropping off the rolls appears to be ongoing. Collection of civil penalty and abatement related revenues continue to be strong.

Actual results for fiscal year 2017/18 showed ongoing resources slightly exceeding expense. Projections for fiscal year 2018/19 are expected to be the same. The fiscal year 2019/20 budget reflects a service level expense that exceeds annual resources. If operational costs are ramped up to this level an increase in resources or a reduction of service delivery is expected to be necessary within the next two years, since this will not be sustainable for the long term. A change to the inspection fees is not anticipated in this adopted budget.

Urban Design and Planning

Service revenues for Urban Design and Planning are projected to remain strong. Development related activity continues to occur, and several large projects are on the horizon.

The budget for fiscal year 2019/20 allows for staffing levels based on the anticipated planning workload, however, services at this level may not be sustainable into the future. Changes in economic conditions and/or 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.

In fiscal year 2016/17 the Transportation Planning function was moved to this fund from the Transportation Fund, funded by a combination of grants, General Fund support, and Urban Design and Planning revenues.

Building

The Building program is designed to be self-supporting with development related fees and charges. Revenues are projected to continue to be strong for fiscal year 2019/20. Workload demands in the development arena are anticipated to remain high in part due to the activity related to the Reynolds and Gresham-Barlow School District bond approvals as well as intergovernmental agreements with Fairview, Troutdale, and Wood Village to provide building services. Increased staffing levels were authorized in fiscal year 2017/18 and are also adopted for fiscal year 2019/20 to meet this anticipated workload.

The forecast assumes an increased level of development activity is underway. The budget includes funding to address any specialized or peak work load demands that may occur. Services at this level are sustainable over a three to five-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

FUND STATUS OVERVIEW

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 has been sluggish compared to original expectations.

Assessed value of the area is only expected to grow approximately 1.5 – 2.25% in fiscal year 2019/20. This lowering curve of growth in assessed value reflects the current regional trend. This restrained growth pattern may persist into the future, perhaps becoming a normal pattern of growth for the area.

Sharing the region's economic growth, the urban renewal area has collected significant new resources over the last six years. The capital program reflects these additional resources. The adopted capital program demonstrates the full utilization of these resources.

Resource levels for operations and the grant program reflected in the fiscal year 2019/20 budget are not currently expected to remain sustainable through the life of the Urban Renewal Area. Prioritization of projects and programs will need to be monitored in the future, especially as less time remains for the urban renewal area's revenues to be positively impacted by the programs and projects.

INFRASTRUCTURE FUNDS

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*.

The primary resources of the 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.

Left unchanged, 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. State wide changes in economic conditions generally have a noticeable effect on Transportation resources.

In the spring of 2017, the state legislature raised state gas taxes and vehicle title and registration fees to increase transportation funding throughout the state. Their previous action of this kind was in 2009. The increased funding will be phased in, incrementally, between 2018 and 2024, and will help support future operational and capital expenses.

FUND STATUS OVERVIEW

Another increase in state funding to cities and counties is not expected to happen until sometime after 2024 when the recent legislative action has been fully phased in. Operational services at the level anticipated in the budget are expected to be sustainable for this time horizon. Projected inflationary and increasing population pressures are likely to cause predicted operating expenses to outpace expected resources sometime in the first half of next decade. When that occurs, reserves set aside for this purpose are expected to be drawn down to maintain service levels, awaiting another legislative action to increase state, city and county resources. Consequently, an increase in new services or projects above what is currently adopted has the possibility of causing operational financial issues in the near future without additional resources to support them.

The Local Street Reconstruction Program is well underway. The Local Street Reconstruction Program has thus far been funded by a mix of cash and short-term debt. This practice allows the full reconstruction program to hit the ground running rather than waiting until the new resources become available.

Funding for the Local Street Reconstruction Program is being phased in over several years, beginning in fiscal year 2017/18. Utility license fees on water, wastewater and stormwater are being increased one percent a year over a three-year period. These license fees are dedicated to fund the street maintenance and reconstruction program.

Also beginning in fiscal year 2017/18 and phasing over a five-year period, the cost of vegetation management and street sweeping will be transferred to the Stormwater Utility. In addition, Stormwater impervious service fees charged to the Transportation Program are being eliminated. These resources have also been dedicated to fund the residential street maintenance and reconstruction program.

It is projected that the short-term debt mentioned above will be rolled into long-term financing and repaid with the approved transportation resources in the future. This long-term debt issue is budgeted in fiscal year 2019/20.

Increased System Development Charge (SDC) revenues reflect the positive change in development activity since the recovery from the great recession. Transportation SDC revenues have increased in the all three of Transportation's SDC districts (Current City, Pleasant Valley, Springwater). Although resources are up for the Current City SDC District, numerous capital project demands are putting pressure on available SDC resources.

In addition to funding a portion of the reconstruction capital projects, the continued use of financing for growth related capital improvements within the current city limits is anticipated. The alternative is to defer capacity expansion types of construction until resources, primarily SDCs, have been collected. Use of short-term financing through the City's line of credit brings greater predictability to project timing. The line is also expected to ease cash flow volatility and allow more capacity increasing projects to be built in advance of development. Due in part to a slowing economy there is a potential that system development charge resources will be insufficient to fully repay capacity related debt. It is possible that a mix of operating and SDC resources will be required to repay the debt to be taken out for the growth-related projects adopted in the five-year CIP plan. This possibility has been factored into the financial plan.

FUND STATUS OVERVIEW

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*. 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 payment by SDC credits cash receipt of Pleasant Valley and Springwater SDC revenues are relatively low and therefore 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.

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. 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 2019/20 and into the future.

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 the related service revenues for this fund are expected to continue in fiscal year 2019/20, barring any unforeseen economic event. The regional economy is slowing, and it should be expected this trend will show up as declining resources sometime in the future.

As development activity levels have increased over the last several years, workloads necessitated the need for increased staffing levels. 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 is appropriate for the level of construction activity in Gresham.

A cost of service adjustment to development fees is not anticipated in the budget. Increasing development fees to more closely reflect the cost of these services would reduce the need for subsidies from the Transportation and Utility funds.

FUND STATUS OVERVIEW

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. During fiscal year 2019/20 cost of services are expected to increase in line with the utility rate structure adopted and in place. In fiscal year 2019/20 the water fund will be in the third year of an adopted five-year rate package. The package consists of a series of moderate annual rate increases.

Resources are 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. The escalation of operating revenue should be expected to be close to the percentage of the rate increase adopted for the year.

Interest, and development related resources such as system development charge revenues, now reflect a healthy economy and are expected to continue to bring in greater resources than what has been experienced during the years of, and the aftermath of the Great Recession. These resources are expected to moderate and reflect the slowing of the regional economy. Interest earnings fund an important portion of asset replacement capital. System development charges are used to pay for capacity increasing capital improvements or debt for this type of improvements.

As mentioned, the adopted operating expenditures for fiscal year 2019/20 demonstrate an increase from fiscal year 2018/19. This increase reflects a combination of normal population and inflationary pressures, as well as the aforementioned increase, in the utility license fee, in support of the local street reconstruction program.

Details concerning Water capital plans can be found in the *Five-Year Capital Improvement Program*. The Water capital program consists of a standard mix of maintenance and capacity increasing projects. The program is likewise traditionally funded by a mix of cash, primarily from repair and replacement reserves, and bonded debt. The use of short-term debt will continue to fund a number of growth and operating capital projects into the next decade. This line of credit will be periodically rolled into standard utility long-term bonds. A bond sale is proposed during fiscal year 2019/20.

A significant recently enacted project for the Water Fund is the Local Street Reconstruction Coordination project. This project allows for the repair and replacement of water infrastructure as needed prior to street resurfacing. Additional projects related to the groundwater system and the seismic resiliency of water infrastructure are also included.

A limited number of growth-related system capacity increasing projects are planned. These projects support the continued development of our own water sources and, also are intended to open the door so

FUND STATUS OVERVIEW

private development can occur. Capacity increasing public improvement construction occurs chiefly in the Pleasant Valley and Springwater areas of the City.

Details of Water projects in the Pleasant Valley and Springwater areas 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 are unable to support additional growth-related projects or debt.

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. During fiscal year 2019/20 cost of services are expected to be in line with the utility rate structure adopted and in place. In fiscal year 2019/20 Stormwater services will be in the third year of an adopted five-year rate package. The package consists of a series of moderate annual rate increases.

Resources are expected to continue the pattern of limited escalation since the recovery from the great recession. Increases in operating resources in any given year come effectively from adopted rate increases, not system growth. Revenues are expected to be stable and within normal parameters for fiscal year 2019/20.

Operational service levels for the Stormwater utility are sustainable into the near future. Services are expected to be sustainable though the long-term planning horizon, assuming a continued pattern of routine rate packages continues to be enacted in the future.

The adopted operating expenditures show a moderate increase from fiscal year 2018/19. This increase reflects a combination of normal population and inflationary pressures, as well as the aforementioned increase in license fees, in support of the street maintenance and reconstruction program.

Between 2018 and 2022 the cost of right of way catch basins, vegetation management, and street sweeping previously paid from Transportation resources will be transferred to the Stormwater Utility. During the same time period the impervious service charges that the transportation program pays to the Stormwater Utility will be incrementally eliminated. These adjustments will be evident in changing interfund transfers. These changes were incorporated into Stormwater's financial plan and are reflected in the adopted five-year rate package.

Increasing interest and system development charge revenues are continuing to show the effects of Gresham's healthy economic activity. These resources are expected to moderate and reflect the slowing of

FUND STATUS OVERVIEW

the regional economy. Demand for new Stormwater infrastructure is expected to be correspondently less. Interest earnings fund an important portion of the replacement of capital assets.

Details concerning Stormwater capital plans can be found in the *Five-Year Capital Improvement Program*. The capital program consists of a mix of maintenance, repair and replacement, and minor capacity increasing projects. The program is likewise funded by a mix of cash, primarily from rates and repair and replacement reserves.

A number of routine maintenance and replacement capital improvements are adopted in fiscal year 2019/20. A substantial increase to the Rehab and Repair of Pipe System Project reflects the coordination with Transportation's Local Street Reconstruction project and allows for the repair and replacement of Stormwater infrastructure prior to street resurfacing.

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. During fiscal year 2019/20 cost of services are expected to be in line with the utility rate structure adopted and in place. In fiscal year 2019/20 Wastewater services will be in the third year of an adopted five-year rate package. The package consists of a series of moderate annual rate increases.

Ongoing resources are 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. Resources are expected to be within normal parameters for fiscal year 2019/20.

Operational service levels for the Wastewater utility are sustainable into the near future. Services are expected to be sustainable though the long-term planning horizon, assuming a continued pattern of routine rate packages continues to be enacted in the future.

FUND STATUS OVERVIEW

The adopted operating expenditures show an anticipated increase from fiscal year 2018/19. This increase reflects a combination of normal population and inflationary pressures, as well as the aforementioned increase in license fees, in support of the street maintenance and reconstruction program.

Details concerning Wastewater capital plans can be found in the *Five-Year Capital Improvement Program*. Capital expenses related to maintenance and replacement of aging infrastructure are again the primary construction projects for fiscal year 2019/20. The cost of maintaining aging plant, equipment, and the collection system is beginning to stress ongoing resources. At the present capital funding is marginally adequate. However, it is likely that additional resources will be necessary as we begin to move through the upcoming decade. The program is predominately funded by cash, primarily from operating revenues and repair and replacement reserves.

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 budget for Support Funds for fiscal year 2019/20 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. Further details regarding internal service funds can be found in the *Internal Services Charge Manual*.

SPECIAL REVENUE AND NON-OPERATING FUNDS

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 on 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

FUND STATUS OVERVIEW

in the near term the majority of system development revenues coming from these greenfield developments 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.

Grants

For the long-term, it is assumed that grants will become more limited based on expected funding constraints at the State and Federal levels. In particular, Transportation grants are likely to decline over previous levels with the ongoing Federal and State funding issues.

While the fiscal year 2018/19 allocation of HOME resources was larger than has been received in recent years, CDBG and HOME program resources will still require close monitoring as these resources depend on Federal budget actions.

It should be noted that the Grants Fund is being discontinued in the new Chart of Accounts. Beginning in fiscal year 2019/20, grant revenues will be recognized directly in the funds carrying out the grant projects and programs, rather than coming into the Grants Fund and then transferring to other funds for usage.

Debt

The adopted capital plan reflects the continued use of short-term debt through a line of credit. This short-term financing is primarily used for Transportation and Water capital projects in fiscal year 2019/20. This short-term debt is expected to be rolled into long term installment debt in fiscal year 2019/20.

Appropriations in fiscal year 2019/20 allow for the payoff of the line of credit. The appropriation for the conversion to a long-term issuance is also included in the adopted budget, which is expected to occur later in the fiscal year.

CAPITAL FUNDS

The fiscal year 2019/20 budget for capital funds reflects the continuation of projects that were started, but not completed, in fiscal year 2018/19, as well as several new projects.

Many Capital Improvement projects in fiscal year 2019/20 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.

The fiscal year 2019/20 capital budgets for the three utility program areas continues to reflect increased appropriations related to the Local Street Reconstruction Program. The appropriations provide for the coordination of this Transportation initiative to repair and replace underground pipes and infrastructure before street reconstruction.

FUND STATUS OVERVIEW

Most growth and capacity expansion related projects for the next few years are concentrated in the Transportation Program area, and the General Development Fund which accounts for Pleasant Valley and Springwater infrastructure.

Sizable appropriations are budgeted for the General Development Fund for fiscal year 2019/20. 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.

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 adopted capital plan. There is little funding available for additional capital projects.

The usage of short-term debt, through a line of credit, is assumed within the budget in select capital funds. This allows needed operating projects to begin, and particular growth and capacity related projects to not be delayed by the uncertain cash flows from volatile development related revenues.

BUDGET PRINCIPLES & STRATEGIES

Protect and preserve essential services that impact daily lives and property values

- Provide the best possible service delivery.
- Preserve community investment for future generations.
- Protect and sustain community livability.
- Capitalize community capacity – engage and involve citizens and collaborate with regional partners.

Enhance fiscal sustainability through multi-year financial planning and decision-making

- Evaluate the impact of current revenue and expenditure actions within a long-term context.
- Continue to pursue and implement cost containment measures and business process improvements.
- Invest in and leverage opportunities to reduce future capital needs and ongoing operating costs.
- Pursue revenues necessary to maintain essential services while longer-term options are considered through the Finance Models and Opportunities Council Work Plan project.

Support aggressive pursuit of investment and employment for community prosperity and fiscal health

- Economic Development – business retention and outreach.
- State and Federal legislative efforts.
- Small Business Assistance and Incentive Programs.
- Support of Rockwood-West Gresham Urban Renewal Area plan.

Position the organization for the future

- Continue to adapt the organization to expand leadership opportunities and leverage resources.
- Support advocacy for fiscal reform and access to resources, including state legislative tax reform.
- Pursuit of federal, state, county and metro grant funds and low interest loans.

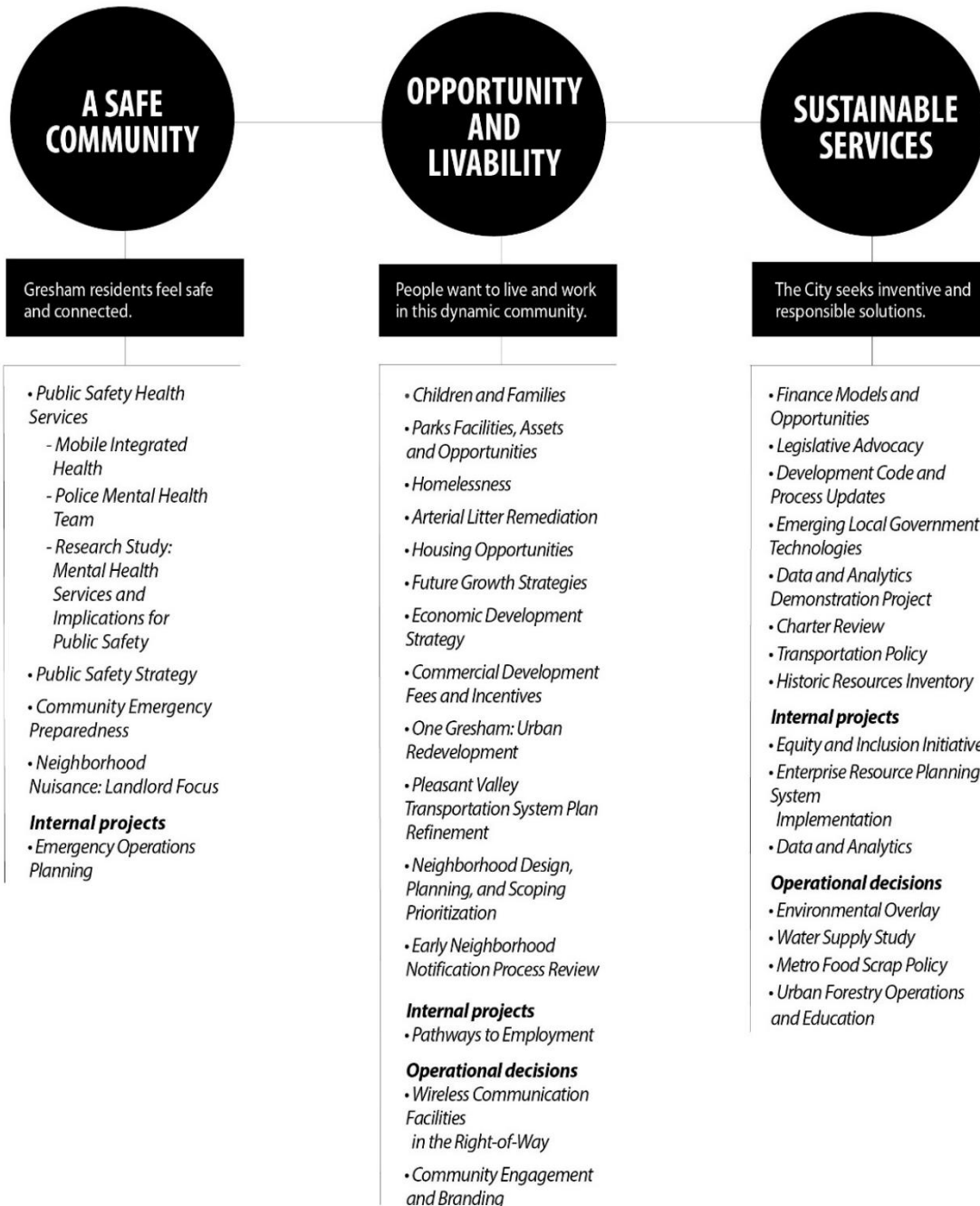
Support adopted Council Work Plan and governance process

- 2019 Council Work Plan – The most recent Work Plan adopted in February 2019.

COUNCIL WORK PLAN

The Gresham City Council adopts an annual Work Plan to guide and showcase the City’s portfolio of public improvement efforts. This work results in significant changes in how the City delivers services to support a safe community, opportunity and livability, and sustainable services. In addition to providing clear direction to City staff, the Work Plan provides transparency and accountability to the City’s constituency.

The 2019 Work Plan continues some projects from the 2018 Work Plan and incorporates input from our dedicated Council Citizen Advisory Committees. The complete 2019 Council Work Plan and related information can be found on the Mayor and Council page of the City’s website.



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/May

- 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 rate, and the use of State Shared Revenue.

BUDGET DEVELOPMENT PROCESS

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.

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.

BUDGET STRUCTURE OVERVIEW

Fund Structure

The City's budget for fiscal year 2019/20 is organized into a total of 37 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 particular characteristics. Each category is displayed as a separate section within this document.

The categories included are:

- General Fund and Police, Fire and Parks Fund
- Infrastructure Funds
- Special Revenue & Non-Operating Funds
- Business Funds
- Central Support Funds
- Capital Funds

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 14 departments reflected in the City's budget. The Office of Governance and Management is displayed as three separate departmental units to provide clarity in functions.

The departments included in the budget are:

- Office of Governance and Management
Governance, Citywide Services and Community Livability
- Finance and Management Services
- Police
- Urban Renewal Administration
- Community Development
- Parks
- City Attorney's Office
- Information and Technology
- Fire and Emergency Services
- Urban Design and Planning
- Economic Development
- Environmental Services

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. All information is shown for four years – audited data from the two most recently completed fiscal years (labeled Actual), the revised budget for the current fiscal year, and the proposed budget for the upcoming fiscal year. The approved budget and the City Council adopted budget are completed as action is taken.

BUDGET STRUCTURE OVERVIEW

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.

Resources	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
110 General Fund						
Taxes	31,697,311	34,054,860	34,021,200	33,500,000	33,500,000	33,500,000
Licenses and Permits			338,500			
Intergovernmental Revenue			9,454,000			
Charges for Services	267,489	395,200	218,000			
Utility License Fees	7,950,355	8,185,900	8,087,200	10,199,500	0	0
Interest Income	116,507	165,876	150,000	250,000	0	0
Miscellaneous Income	128,600	100,994	73,400	84,100	0	0
Interfund Transfers	166,754	175,658	232,267	135,200	0	0
Internal Service Charges	554,236	453,658	754,923	944,378	0	0
Beginning Balance	10,156,802	10,871,562	8,860,000	18,467,000	0	0
Total General Fund	59,989,645	63,885,351	62,189,490	75,469,878	0	0
Requirements						
Police	23,836,188	25,854,117	28,529,562	32,068,054	0	0
Fire and Emergency Svcs	16,399,896	18,112,494	19,529,739	21,526,373	0	0
Community Development	903,620	973,129	1,081,885	1,490,318	0	0
Economic Development Srvc					0	0
Parks					0	0
Total					0	0
Interfund Transfers	5,101,080	4,012,256	5,528,600	6,024,500	0	0
Contingency					0	0
Unappropriated	10,871,562	11,101,130	9,208,000	7,020,240	0	0
Total	16,062,651	16,074,392	9,548,679	16,535,746	0	0
Total	59,989,645	63,885,351	62,189,490	75,469,878	0	0

Actual: Audited data from prior fiscal year

Revised Budget: Includes budget adjustments through supplemental budgets or council resolution

Requirements: Includes salaries, supplies and support charges

Contingency: Budgeted amount to cover unforeseen events; must be authorized by Council

Unappropriated: The fund balance: resources minus requirements

Interfund Transfers: Transfers from one fund to another; purposes described in separate report “Description of Interfund Transfers”

Actual Resources and Requirements

Budgeted Estimates

BUDGET STRUCTURE CHANGES

Chart of Accounts Restructuring

In 2016, Gresham began the process of replacing the Enterprise Resource Planning System (ERP). The current software is more than twenty years old and is being phased out by the software company. The first phase of the replacement project, which covers Budget and Financial modules, will go-live July 1, 2019. As part of the replacement, staff has taken the opportunity to look at every element of our enterprise resource planning system to ensure it is implemented to be efficient and effective. This includes the Chart of Accounts.

The Chart of Accounts is the basis of financial software and helps to organize and report on financial activity. In the governmental realm, the Chart of Accounts is a series of numbers that separates items into meaningful segments such as revenue and expenses or funds and departments. The Chart of Accounts is used through many of the modules and processes that occur in financial software, including budgeting, receipting revenue, paying invoices, and timekeeping and payroll.

While the core of the City's current Chart of Accounts is still relevant and sound, over time the structure and the City has changed. Staff has used the opportunity to realign the Chart of Accounts with the current city structure, best practices related to local government finance, and enhanced functionality available in the new Enterprise Resource Planning System. The restructured Chart of Accounts will first become effective with the fiscal year 2019/20 budget.

As described on the previous page, Oregon Budget Law requires the publication of two years of historical data, the current year budget and the Proposed Budget. With the changes to the Chart of Accounts some comparisons will require additional explanation and assistance. Where possible, additional information has been provided to assist in comparisons and to differentiate substantive changes in the budget content from changes due to the new Chart of Accounts structure.

For fiscal year 2019/20, this document includes a separate section, *Legal Budget Reports (New Structure)*, which contains the required publications in the new Chart of Accounts structure. To assist with a more comparative view of the budget, a separate set of reports is being used in the explanatory sections of the document. These reports are a hybrid version intended to better display comparisons. In general, there may be some slight naming differences between the two views of the Chart of Accounts, due to the restructuring and updating of naming conventions. In all cases, the two views reflect the same data, only the display is changed. Between the two views, resources and requirements totals will be the same, most differences will lie in the categorization of revenues and expenses.

Additional details related to the restructuring of the Chart of Accounts are provided below.

Fund Structure

During the restructuring process several changes were made to the fund structure. These changes fall into three categories:

- Merging Funds – Funds are being combined for appropriation purposes under the new Chart of Accounts. The new ERP offers sub-fund functionality which allows for budgeting and reporting on a

BUDGET STRUCTURE CHANGES

combined level, while still maintaining a lower level of detail that can be used when needed. In the explanatory portion of the document, the history and budget are being presented as combined, and where appropriate, a view of the closing fund is included. If the fund being closed has a fiscal year 2019/20 beginning balance, that must be recognized in the closing fund and transferred to the combined fund in the upcoming fiscal year. In order to ensure adequate transfer authority, the beginning balance will likely be somewhat overstated to ensure that the fund can be closed without additional budget adjustments. In the *Legal Budget Reports (New Structure)* section, the combined fund will appear larger in fiscal year 2019/20, since the history for the closing fund(s) will be shown separately.

Funds that have been merged include the following:

- General Fund and Police, Fire and Parks Fund.
 - Workers' Compensation Fund and Liability Management Fund.
 - City of Gresham Health Plan Fund and City of Gresham Dental Plan Fund.
 - Administrative Services Fund, Utility Financial Services Fund and Information and Technology Fund.
 - Transportation Construction Fund and Footpath and Bike Routes Fund.
- Separating Funds – The Dedicated Revenue Fund is being split into two – one for CDBG/HOME and one for Solid Waste and Recycling. Since the two programs have been and will remain in separate departments, comparison of the programs will still be feasible although the information is on separate pages. The beginning balance for Solid Waste and Recycling will be recognized in the prior fund and then transferred to the new fund.
 - Closing Funds – The Grants Fund is being closed consistent with current recommended accounting practices. Grant revenue will now be shown as an Intergovernmental revenue in the fund where the work is performed, instead of as a transfer in.

Department Structure

While no changes were made to the department structure itself, certain functions are moving to a different department to better align workflow or better match the current organizational structure. Because appropriations are adopted at this level, these changes will be apparent and include the following:

- Equipment Replacement Fund – all functions are moving from Finance and Management Services to Citywide Services.
- Administrative Services Fund
 - Two divisions (Mapping and GIS and Information and Innovation) are moving from Information Technology to Citywide Services. This will make these two departments appear to have significant changes.
 - One division (General Support) is moving from Finance and Management Services to Citywide Services. This will make these two departments appear to have significant changes.

BUDGET STRUCTURE CHANGES

Further narrative and budget details regarding each of the City's departments may be found in the *Expenditure Information* section of this document. These sections will detail the substantive budget changes in each area.

Division Structure

Certain divisions within departments are being combined. The current structure may be outdated or have proved to be challenging when recording financial transactions. Where needed, the data previously obtained through different divisions is now accessible through a different mechanism in the new ERP. The division consolidations include:

- Building Fund – Building/Structural, Mechanical, Plumbing, and Electrical divisions are being consolidated into Building Inspections.
- Water Fund – New Water Meter Installations is being consolidated with Water Operations.
- Facilities and Fleet Management Fund – Vehicle Fuels is being consolidated with Vehicle Maintenance.
- Equipment Replacement Fund – Equipment Replacement, Technology Replacement and Other Equipment are being consolidated into Equipment Replacement.
- Administrative Services Fund
 - Office of Governance and Management – Governmental Relations is being consolidated with City Management.
 - Finance and Management Services – Accounts Payable/Payroll, Titles, Liens and Collections, Licensing and Passports are being consolidated into Financial Operations. A portion of City Receivables/Billing Systems is being split into Financial Operations and the balance into Utility Billing based on functions provided. Accounting, Utility Accounting, Cash/Debt Management and Central Support/Purchasing are being combined into Accounting.
- Support Services Divisions – Under the previous structure, central support funds were allocated a share of Internal Services Charges, then passed them through to the operating departments as a part of that Internal Service Charge. This methodology created a circularity and double-counted these items in the budget. Under the new structure, central support funds will not pay Internal Service Charges, instead they will be passed through to the operating department directly. This does not significantly impact the operating departments, just allows for a simplification of the internal service charge process.

Only the Support Services division changes will be apparent in the explanatory section of the document. All other division changes are visible in the *Legal Budget Reports (New Structure)*.

Line Item Structure

While much of the Chart of Accounts restructuring took place at the lowest level of detail, line items, most of the line item restructuring will not be discussed in this document since the *Line Item Detail by Department* reports are being presented only in the explanatory section. This level of detail is not required by Oregon Budget Law and it was not practical to provide the multi-year view with all of the

BUDGET STRUCTURE CHANGES

detailed line-items in the new structure, therefore is not being presented in the *Legal Budget Reports (New Structure)* section of the document.

- Expenditure line-item restructuring is apparent in the department requirements reports in the current structure section. Workers' Compensation and Pension Bond changes were collected through the Internal Service Change methodology. Beginning in fiscal year 2019/20 these two items will be budgeted and collected as personnel costs through payroll. In many cases, this change will make the Support Services division of a department appear to decrease while the operating division increases. This appears in both the explanatory sections and the Legal Budget Reports (New Structure) section of the document.
- Revenue Line-item restructuring only appears in the Legal Budget Reports (New Structure) on the Resources and Requirements by Fund reports. These differences are noted on the individual pages in that section.

BUDGET STRUCTURE CROSSWALK

Fund/Department Crosswalk

The Budget document displays information both by fund and by department. Due to the chart of accounts restructuring, the following crosswalk is being provided to allow for year-over-year comparisons. The following list shows the funds by category and displays which departments operate in each fund.

The left-hand side of the tables displays the fund and department structure for fiscal years 2016/17, 2017/18 and 2018/19. The right-hand side of the table display the fund and department structure for fiscal year 2019/20.

General Fund and Police, Fire and Parks Fund

FY 2016/17 through 2018/19	FY 2019/20
<p>General</p> <ul style="list-style-type: none"> • Police • Fire and Emergency Services • Community Development • Economic Development • Parks <p>Police, Fire and Parks</p> <ul style="list-style-type: none"> • Police • Fire and Emergency Services • Parks 	<p>General *</p> <ul style="list-style-type: none"> • Police • Fire and Emergency Services • Community Development • Economic Development • Parks

* The General and Police, Fire and Parks Funds will utilize sub-fund functionality to maintain comparable management tools and reporting as in prior years.

Business Funds

FY 2016/17 through 2018/19	FY 2019/20
<p>Rental Inspection</p> <ul style="list-style-type: none"> • Community Development <p>Urban Design and Planning</p> <ul style="list-style-type: none"> • Urban Design and Planning <p>Building</p> <ul style="list-style-type: none"> • Community Development <p>Urban Renewal Support</p> <ul style="list-style-type: none"> • Urban Renewal 	<p>No Changes - Business Funds</p>

BUDGET STRUCTURE CROSSWALK

Infrastructure Funds

FY 2016/17 through 2018/19	FY 2019/20
Transportation <ul style="list-style-type: none"> • Environmental Services 	No Changes - Infrastructure Funds
Streetlight <ul style="list-style-type: none"> • Environmental Services 	
Infrastructure Development <ul style="list-style-type: none"> • Environmental Services 	
Water <ul style="list-style-type: none"> • Environmental Services 	
Stormwater <ul style="list-style-type: none"> • Environmental Services 	
Wastewater <ul style="list-style-type: none"> • Environmental Services 	

Central Support Funds

FY 2016/17 through 2018/19	FY 2019/20
Facilities and Fleet Management <ul style="list-style-type: none"> • Finance and Management Services • Fire and Emergency Services 	No Changes - Facilities and Fleet Management
Workers' Compensation <ul style="list-style-type: none"> • City Attorney's Office 	Workers' Compensation and Liability Mgmt * <ul style="list-style-type: none"> • City Attorney's Office
Liability Management <ul style="list-style-type: none"> • City Attorney's Office 	
Health Insurance Benefits <ul style="list-style-type: none"> • Citywide Services 	COG Health and Dental Plans ** <ul style="list-style-type: none"> • Citywide Services
Dental Insurance Benefits <ul style="list-style-type: none"> • Citywide Services 	
Equipment Replacement <ul style="list-style-type: none"> • Finance and Management Services 	Equipment Replacement <ul style="list-style-type: none"> • Citywide Services

* The Workers' Compensation and Liability Management Fund will utilize sub-fund functionality to maintain comparable management tools and reporting as in prior years.

** The City of Gresham Health and Dental Plans Fund will utilize sub-fund functionality to maintain comparable management tools and reporting as in prior years.

BUDGET STRUCTURE CROSSWALK

Central Support Funds (Continued)

FY 2016/17 through 2018/19	FY 2019/20
Legal Services <ul style="list-style-type: none"> • City Attorney’s Office 	No Changes - Legal Services
Administrative Services <ul style="list-style-type: none"> • Office of Governance and Management • Finance and Management Services • Citywide Services • Community Livability 	Administrative Services <ul style="list-style-type: none"> • Office of Governance and Management • Finance and Management Services • Information Technology • Citywide Services • Community Livability
Information Technology <ul style="list-style-type: none"> • Information Technology 	
Utility Financial Services <ul style="list-style-type: none"> • Finance and Management Services 	

Special Revenue and Non-Operating Funds

FY 2016/17 through 2018/19	FY 2019/20
System Development Charges <ul style="list-style-type: none"> • Non-operating 	No Changes - System Development Charges
Grants <ul style="list-style-type: none"> • Non-operating 	Closed Grants Fund
Dedicated Revenue <ul style="list-style-type: none"> • Community Services • Environmental Services 	CDBG/HOME <ul style="list-style-type: none"> • Community Services
	Solid Waste and Recycling <ul style="list-style-type: none"> • Environmental Services
Designated Purpose <ul style="list-style-type: none"> • Office of Governance and Management • Citywide Services • Police • Fire and Emergency Services • Urban Design and Planning • Community Development • Economic Development • Parks • Environmental Services 	No Changes - Designated Purpose

BUDGET STRUCTURE CROSSWALK

Special Revenue and Non-Operating Funds (Continued)

FY 2016/17 through 2018/19	FY 2019/20
General Government Debt <ul style="list-style-type: none"> • Non-operating – Debt 	No Changes - Debt Funds
City Backed Urban Renewal <ul style="list-style-type: none"> • Non-operating – Debt 	
Pension Bond Debt Service <ul style="list-style-type: none"> • Non-operating – Debt 	
Water Debt Service <ul style="list-style-type: none"> • Non-operating – Debt 	
Stormwater Debt Service <ul style="list-style-type: none"> • Non-operating – Debt 	
Wastewater Debt Service <ul style="list-style-type: none"> • Non-operating – Debt 	
City Facility Debt Service <ul style="list-style-type: none"> • Non-operating – Debt 	

Capital Funds

FY 2016/17 through 2018/19	FY 2019/20
Parks <ul style="list-style-type: none"> • Non-operating – Capital 	Name Change - Parks Capital Improvement
General Development <ul style="list-style-type: none"> • Non-operating – Capital 	Name Change - General Devel. Capital Imprvmt
Transportation Construction <ul style="list-style-type: none"> • Non-operating – Capital 	Name Change - Transportation Capital Imprvmt *
Footpaths and Bike Routes <ul style="list-style-type: none"> • Non-operating – Capital 	
City UR Capital Improvement <ul style="list-style-type: none"> • Non-operating – Capital 	Name Change - Urban Renewal Capital Imprvmt
Water Construction <ul style="list-style-type: none"> • Non-operating – Capital 	Name Change - Water Capital Improvement

* The Transportation Capital Improvement Fund and Footpaths and Bike Routes Fund will utilize sub-fund functionality to maintain comparable management tools and reporting as in prior years.

BUDGET STRUCTURE CROSSWALK

Capital Funds (Continued)

FY 2016/17 through 2018/19	FY 2019/20
Stormwater Construction <ul style="list-style-type: none">• Non-operating – Capital	Name Change - Stormwater Capital Improvement
Wastewater Construction <ul style="list-style-type: none">• Non-operating – Capital	Name Change - Wastewater Capital Improvement
City Facility Capital Improvement <ul style="list-style-type: none">• Non-operating – Capital	No Changes - City Facility Capital Improvement
Enterprise Systems Replacement <ul style="list-style-type: none">• Non-operating – Capital	No Changes - Enterprise Systems Replacement

ORGANIZATIONAL CHANGES

Program Structure

Functional reorganizations that occurred during the last several years are also contained 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. Resulting organizational changes that occurred will first appear in the budget document in the following fiscal year (i.e. changes that occurred in fiscal year 2016/17 first appeared in the fiscal year 2017/18 budget column). In order to help clarify the net results of the changes, some details are described below.

Fiscal Year 2018/19 Organizational Changes

There were no significant organizational changes in fiscal year 2018/19. Changes related to the restructure of the chart of accounts are first reflected in fiscal year 2019/20 and are described in the previous section.

Fiscal Year 2017/18 Organizational Changes

These changes are first reflected in fiscal year 2018/19.

Livability and Code Services

A portion of the Code Compliance Division transitioned from the Community Development Department to the newly created Community Livability Department. This change has an impact on two departments within the two different funds.

Changes by Department

Personnel and related materials and services expenditures have been moved from the Community Development Department to the Community Livability Department.

Changes by Fund

Personnel and related materials and services expenditures related to the impacted portion of the Code Compliance function have been moved from the General Fund to the Administrative Services Fund.

Office of Neighborhoods and Community Engagement Mediation

The Office of Neighborhoods and Community Engagement and Mediation Divisions transitioned from the Citywide Services Department to the newly created Community Livability Department. For

ORGANIZATIONAL CHANGES

budgeting purposes, this function will remain in the Administrative Services Fund. This change has an impact on two departments within the same fund.

Changes by Department

Personnel and related materials and services expenditures have been moved from the Citywide Services Department to the Community Livability Department.

Changes by Fund

All changes occurred within the Administrative Services Fund.

Outreach Services

Gresham Sponsored Events

Community Enhancement Program

These three divisions transitioned from the Citywide Services Department to the newly created Community Livability Department. For budgeting purposes, this function will remain in the Designated Purpose Fund. This change has an impact on three departments within the same fund.

Changes by Department

Personnel and related materials and services expenditures have been moved from the Citywide Services Department or Office of Governance and Management to the Community Livability Department.

Changes by Fund

All changes occurred within the Designated Purpose Fund.

Department Structure

In order to better display the various functions now included within the Office of Governance and Management, the department is now being shown as three separate groups within this document.

The three groups are:

Governance

This group is focused on the governance and management of city services including, Mayor and Council, City Administration, and Governmental Relations.

Citywide Services

These functions are primarily focused on serving internal customers. Services provided include: Human Resources, Budget and Financial Planning, Communications, and Emergency Management.

ORGANIZATIONAL CHANGES

Community Livability

This group is the consolidation of our Office of Neighborhoods and Community Livability efforts. The budget of this group also includes mediation, Gresham sponsored community events, outreach services and grants.

Line-Item Structure

For consistency with the department structure described above, the internal service charges for the Administrative Services Fund now include a Community Livability category. These line-items are:

City Administration – includes Mayor and Council, City Administration, Governmental Relations, and Council Support.

Citywide Services – includes Human Resources, Budget and Financial Planning, Emergency Management and Communications.

Financial Services – includes Finance and Management Services functions such as accounting, payroll, accounts payable and receivables.

Community Livability – includes Office of Neighborhoods and Community Engagement, Livability and Code Services, and Mediation.

General Support Services – includes purchasing, bid processes, and general support for unemployment insurance and postage.

Fiscal Year 2016/17 Organizational Changes

There were no organizational changes in fiscal year 2016/17.

CITY OF
GRESHAM
OREGON

REVENUE INFORMATION

CITY OF
GRESHAM
OREGON

REVENUE INFORMATION

The City of Gresham uses ongoing financial forecasting and modeling to estimate revenues for all operating funds. A variety of industry and economic indicators, 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.

CITY OF GRESHAM ECONOMIC TRENDS

Gresham and the Portland Metro area's economy had a very good year in 2018. The region has experienced above average fiscal activity the past few years. This superior economic growth has been slowing the last two years with job growth now roughly at the national average.

Gresham has shared in the region's robust economy. Job gains remain strong and have pulled down the unemployment rate in Gresham to slightly under the national average, and only slightly higher than Portland. Gresham's job growth rate is currently hovering around one percent.

The cost of living continues to be less expensive than in neighboring Portland. An overall cost of living index indicates it is about 18% more expensive to live in Portland than Gresham. Housing costs are the largest factor, with Portland's cost of housing outpacing Gresham's by approximately 30%. While Gresham's median income continues to rise, it remains under the national figure, which in turn is below Portland's median income.

Over half of Gresham residents are in the workforce, although only a modest percent of workers both live and work in Gresham. In recent times, a large majority of Gresham workers commute outside of the city. Consequently, the Metro region's economic condition, and employment availability, directly impacts Gresham's residents.

The regional economy remains healthy and the outlook calls for ongoing growth, however, the rate of growth is slowing. Past trends have indicated that the economic tide in the metro area tends to fall from east to west. Currently though, the entire metro area and, Gresham specifically, continues to see the benefits of a strong economy. Looking forward, Gresham's near-term prospects for continued economic growth are good.

The cost of housing, both buying and renting, in Gresham is currently on par for Oregon on average, and well under neighboring Portland. The trend of rising rents has flowed east. Local home builders should be encouraged by our relatively affordable real estate market, low vacancy rates, and regulatory environment to hasten both redevelopment and new development of housing.

Overall, according to a recent Economic and Revenue Forecast from the State of Oregon, the consensus of leading economic indicators is that the economy should grow roughly at potential in 2019 and somewhat below potential in 2020.

General Fund

Many General Fund revenues are not directly tied to the community of Gresham's annual economic performance. While revenue sources have elements impacted by changes in local and the state's economic conditions (such as property taxes, state shared revenue and utility license fees) swings in the

REVENUE INFORMATION

economy do not typically drive large swings in these revenues. Instead, these revenues are more apt to experience only moderate dips and rises. This is the case today – the General fund is experiencing moderate growth across the majority of the revenue categories.

Property tax growth is maintaining a moderate pace as the result of growth in assessed values to existing properties, and a number of years of new construction activity adding new assessed value. This growth trend is expected to moderate as the economy cools. Overall growth in property taxes for 2019/20 shows less than a one percent growth rate over the 2018/19 forecast.

The Business Income Tax revenue is the General Fund's most economically driven revenue. This business tax, which is collected County wide and shared with the City has shown strong growth over the last few years, but tax collections are showing signs of volatility.

Intergovernmental revenues for fiscal year 2019/20 are predicted to decline moderately from fiscal year 2018/19. The State of Oregon is predicting state shared revenues to be up about two percent, with revenue sharing, liquor taxes and marijuana revenue showing moderate increases and cigarette taxes lagging. Utility license fees are expected to increase slightly overall, with individual license holders showing mixed results. One-time reimbursements from fire conflagration responses are also reflected in fiscal year 2018/19 intergovernmental revenues.

Revenues from the Police, Fire and Parks fee, while reflecting the increase in housing units within the City, continue to remain flat, with growth well below one percent per year.

All combined, results reflect a mixed forecast that shows resources that are in line with historical growth trends for the General Fund.

Transportation

Transportation fund revenues are primarily from vehicle related gas taxes, registration fees, and charges. The city receives tax and fee proceeds both directly from the State, and as pass through resources from Multnomah County.

In normal economic conditions gas tax and fee resources tend to stagnate or increase lethargically. In weak economic times these resources may decline. If the economy remains in a state of sustained robust upturn, they show a tendency to rise only moderately. During times of economic downturn, gas taxes, and to a lesser extent fees, may decline abruptly, and then rise sharply during the recovery. In most conditions, increases in population and economic growth are counterbalanced by a general reduction in multiple vehicle ownership, changing driving habits and improved fuel efficiency. However, over the long-run, these revenues typically increase eventually, owing to occasional legislative actions that increase the taxes, fees and charges.

Revenues are expected to grow in fiscal year 2019/20. Barring a recession, the growth pattern is expected to continue to 2024. The increases in resources are the result of legislative actions by both the State and City. Late in fiscal year 2016/17, the state legislature enacted the Keep Oregon Moving act. This action increased the gas tax and vehicle title fees, as well as other taxes and fees. Revenues will increase incrementally over a seven-year period that started in 2018. These state funds are constitutionally dedicated to transportation activities and can only be used for expenses within the right-of-way. At the city level, 2018 began a five-year phase of additional resources and the reallocation of existing resources to fund the Local Street Reconstruction Program.

REVENUE INFORMATION

Development Services

Development related services are expected to continue a pattern of increased activity level. This has led to a lasting elevated revenue stream and work load for staff. Revenues driven by construction activity, such as system development charges, building permits, plan review, and building and infrastructure inspection fees have all seen increases in recent years. The increased workload has driven staffing increases. This trend is expected to continue in 2019/20. The regional economy is slowing down, however, and is expected to slow further over the next year or two. It is difficult to accurately forecast specifically what this regional slowdown will lead to for City revenues and staffing needs. Specific revenue streams dip and rise differently depending on the type of construction activity. This, in turn, causes variations in the demand for various development services provided by the city. The Urban Design and Planning, Building, and Infrastructure Development Funds resources are expected to remain positive, while fees are expected to show fluctuations as large one-time projects come and go. Large projects may appear on the horizon as we progress through the year that would alter the forecast in an upward trajectory.

Utilities

In the City's three utility programs, Water, Stormwater, and Wastewater, revenues are derived primarily from utility rates which are charged to customers using water, stormwater and wastewater infrastructure. These rate revenues normally account for between 85 and 90 percent of program resources.

Utility funds by their nature have relatively predictable revenue patterns. Swings in the economy do not typically drive large swings in Gresham's rate revenue, as a large percentage of customers are residential. Rate based resources are more apt to show minor dips during poor economic times and return to normal fairly quickly, however, they show little tendency to rise notably during times of superior economic conditions.

Revenue generated by consumption and customer growth is predicted to continue to be subdued into the foreseeable future. For example, per-capita water sales, both for the City and across the State, have steadily declined over the years. Water consumption affects both the Water and Wastewater utilities. The lack of consumption growth is likely naturally occurring conservation due to water saving devices, denser residential housing resulting in less irrigational use, and changing customer behaviors.

In 2019/20 the three utilities will be in the third year of a five-year rate package.

Conclusion

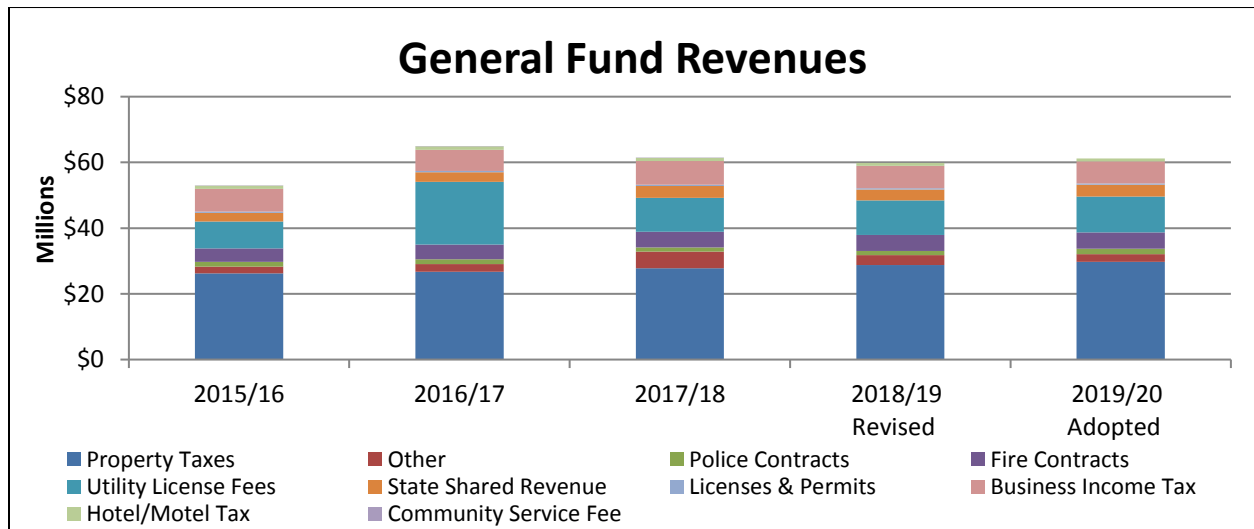
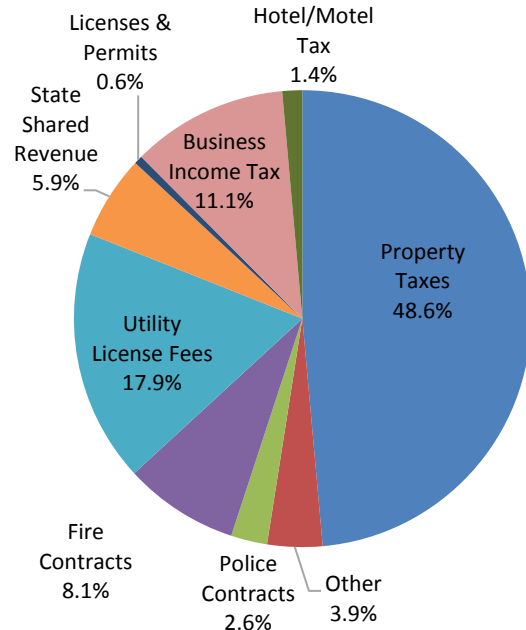
The region's economy is slowing, but the majority of the City's revenues are somewhat protected from general economic volatility. Unexpected large increases or decreases to resources are not anticipated. For fiscal year 2019/20, continued moderate revenue growth is expected for city operations. The City's development related revenue forecasts reflect the strength and activity of the economy.

REVENUE INFORMATION – GENERAL FUND

GENERAL FUND REVENUES

- General Fund revenues are expected to total approximately \$61.2 million for fiscal year 2019/20.
- Revenues for the current fiscal year are projected to be approximately 1.7% higher than budgeted primarily due to one-time property tax special assessment revenue, increases in state shared revenue from marijuana and liquor taxes, as well as increases in passport revenue, utility license fees and intergovernmental agreements.
- Budgeted revenue for fiscal year 2019/20 is a 0.01% decrease over the projected ongoing revenue for fiscal year 2018/19. This decrease is primarily due to slight declines in revenues from interest and intergovernmental agreements.

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

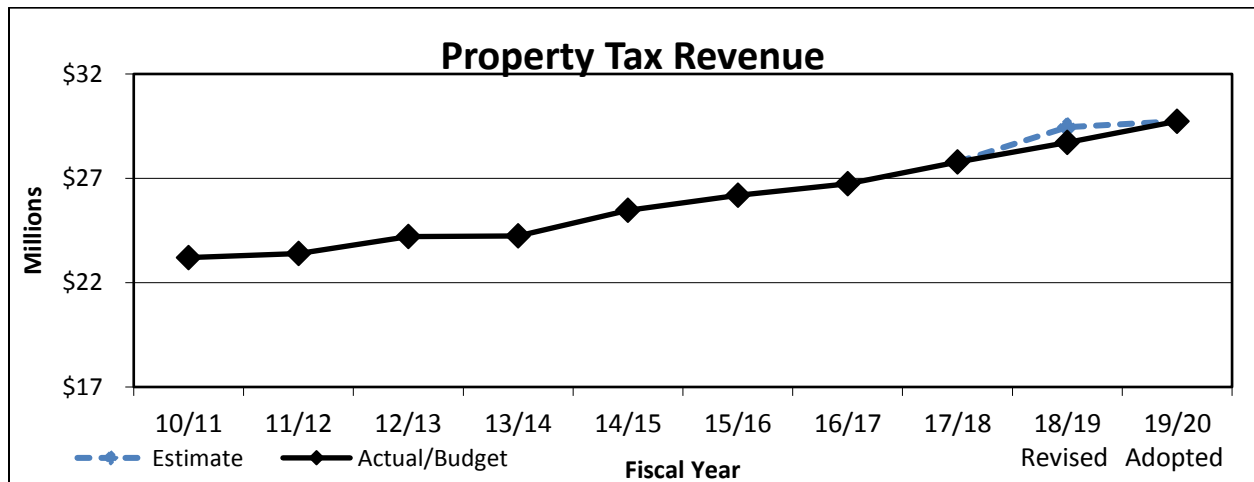
- The property taxes levied are not fully collected due to discounts and delinquencies. The expected property tax revenues are reduced by an uncollected amount of 5.6%, based on historic trends.
- Based on legislative limits, the property tax revenues assume a 3% increase in existing taxable assessed 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 in 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 abated previously under the ended Strategic Investment program, will bolster the tax rolls in fiscal year 2019/20 and Gresham will see slightly better than average growth in property tax revenues.

Highlights

- For fiscal year 2019/20, the property tax revenue is budgeted at \$29,735,200 including amounts received from delinquent accounts and interest. Anticipated property taxes from new construction are included. This is a 1% increase from the 2018/19 forecast and a 3.5% increase over 2018/19 budget.



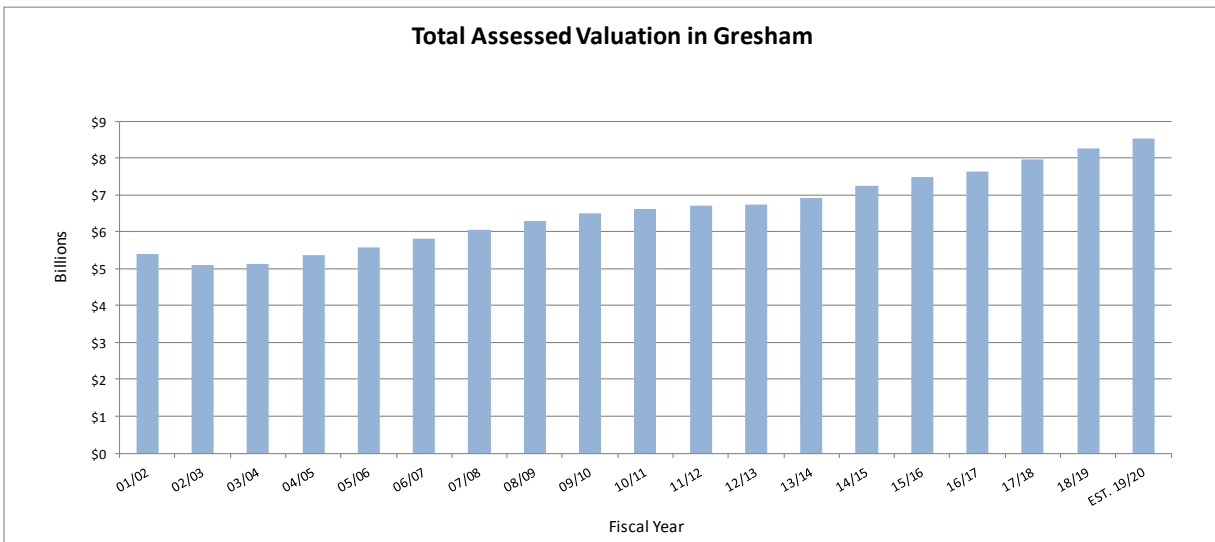
REVENUE INFORMATION – GENERAL FUND

COMPUTATION OF PROPERTY TAXES AND RATES

	2018/19		2019/20
OPERATING TAX AUTHORITY	<i>ACTUAL</i>		<i>ESTIMATED</i>
2018 Assessed Value (AV)	\$8,255,719,924 ¹		\$8,255,719,924 ¹
Permanent Tax Rate	3.6129		3.6129
Property Tax Authority	29,827,091		30,865,832
Compression and other Adjustments	37,104 ²		(7,569) ²
Total Amount to Be Raised	29,864,195		30,858,263
Less allowance for discounts	2.5% (746,605)		2.5% (771,457)
Less allowance for delinquencies	3.1% (925,790)		3.1% (956,606)
AVAILABLE FOR APPROPRIATION	\$ 28,191,800		\$ 29,130,200

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

HOTEL/MOTEL TAX

Gresham receives a lodging tax of 6% of room rates, calculated on the first thirty days of any stay.

Assumptions

- Over the last several years there has been an increase in travel, however this revenue is expected to drop slightly in fiscal year 2018/19.
- It is anticipated that travel levels increase slightly from the 2018/19 forecast in fiscal year 2019/20.

Economic Factors

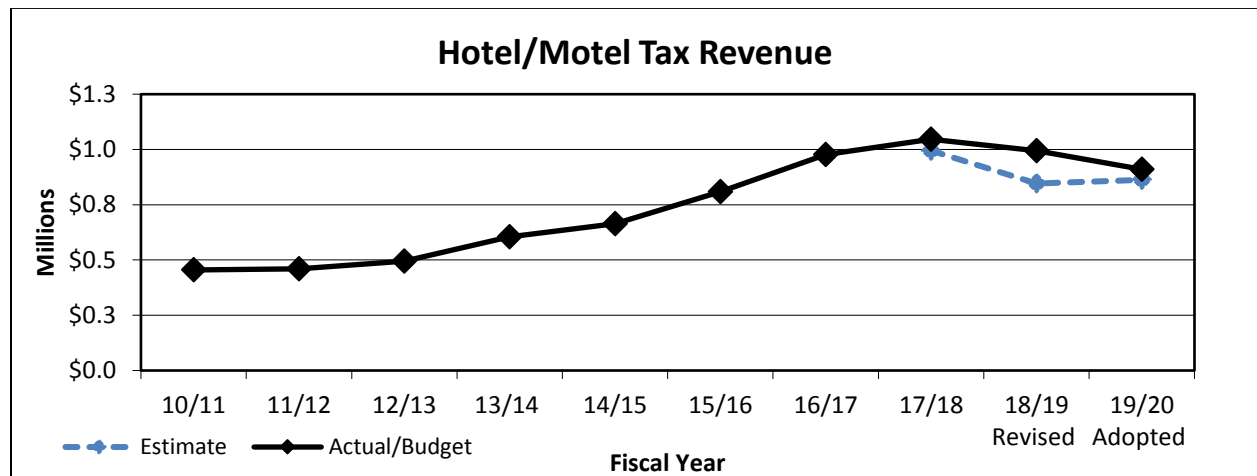
- Tourism is affected by gasoline prices and personal income.
- Business travel improves when the economic environment improves.

Major Influences

- Market saturation and economic climate.

Highlights

- Hotel/Motel Tax revenue is expected to level out after a period of steady growth due to online resellers making tax payments and a strong economic environment.
- For fiscal year 2019/20, collections are expected to be \$863,000.



REVENUE INFORMATION – GENERAL FUND

BUSINESS INCOME TAX

Multnomah County Business Income Tax is 1.45% of business net income. A tax rate of 0.6% is shared among all jurisdictions and 0.85% belongs solely to Multnomah County. In total, about 11% 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

- Recent forecasts made by the State of Oregon and Multnomah County indicate that the business income revenue will level off compared to the strong increases seen over the last several years.

Economic Factors

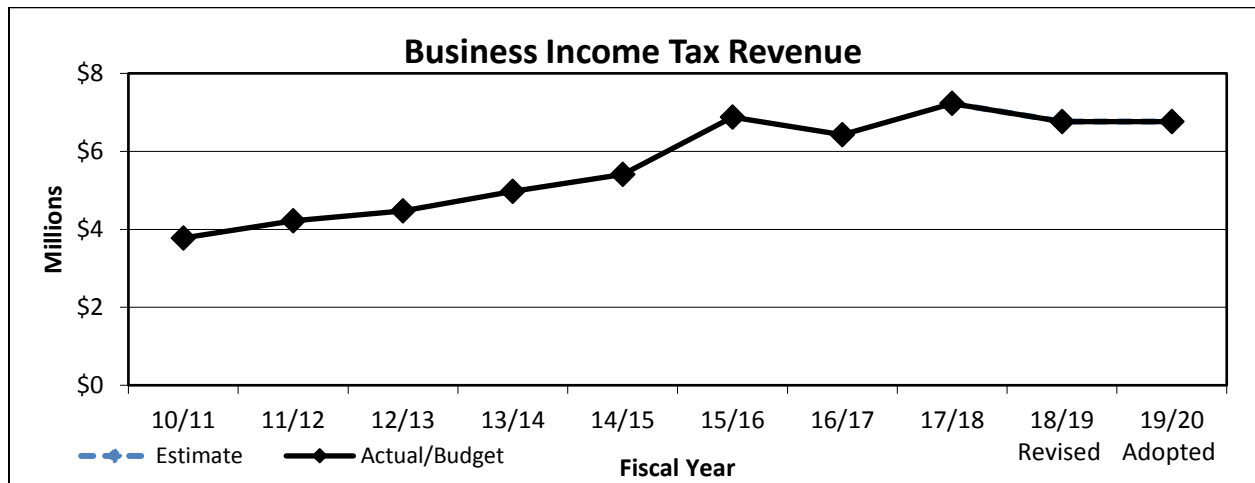
- The volatility of Business Income Tax revenue reflects regional economic fluctuations.
- The tax is determined on the level of federally taxable business income.

Major Influences

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

Highlights

- For fiscal year 2015/16, revenue was higher due to county Business Income Tax reserve levels being lowered as the economy improved and increased distributions of revenue. Overall, revenue has been increasing annually.
- For fiscal year 2018/19, the Business Income Tax revenue is forecasted to meet the budgeted amount.
- For fiscal year 2019/20, the Business Income Tax revenue is expected to be \$6.8 million.



REVENUE INFORMATION – GENERAL FUND

LICENSES AND PERMITS

Gresham receives revenue from the following licenses and permits:

- Business License.
- Mobile Home.
- Liquor License.
- Amusement Machines.

Assumptions

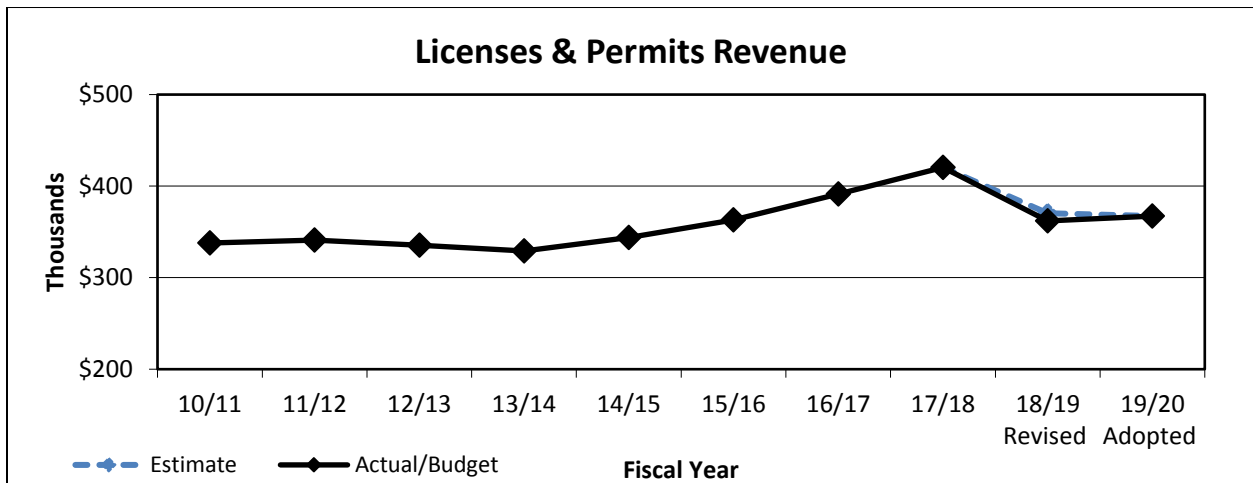
- Licenses and permits revenues are expected to continue in the same pattern as the last several years.

Major Influences

- Internal policy, economic climate and collection rate.

Highlights

- Anticipated revenue from Licenses and Permits in the General Fund is expected to be \$367,300 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.

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.

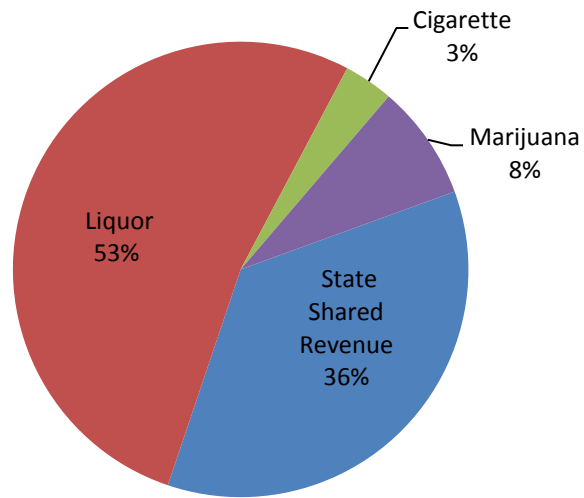
Marijuana Tax – In November 2015, Oregon voters approved the legalization of recreational marijuana and an associated statewide sales tax of 17%. Ten percent of the state sales tax is being distributed to counties and cities on a formula basis. This distribution is separate from the 3% tax imposed by Gresham voters (see General Fund – Other Revenue).

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 a credit on its billings from BOEC in the amount of its 911 Tax distribution and no longer receives the revenue directly.

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.

State Shared Revenues



REVENUE INFORMATION – GENERAL FUND

Economic Factors

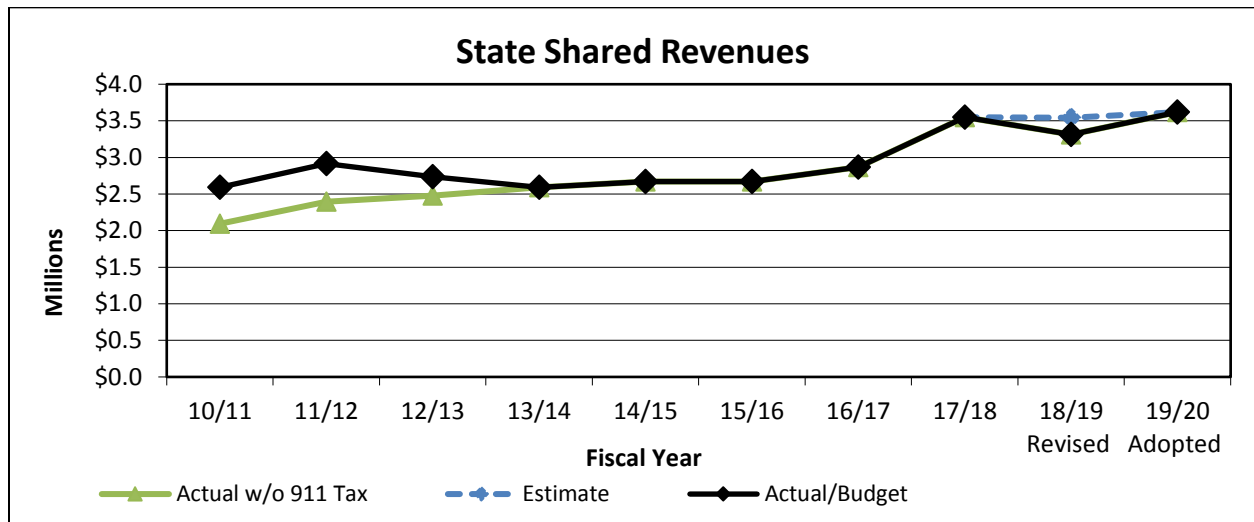
- Liquor sales are affected by household income levels.
- A continuing decrease in cigarette tax revenue is expected due to changes in consumer behavior.

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 2017/18 revenues were higher, mainly due to the delayed receipt of a payment of Shared Marijuana Tax Revenue for the period from January 2016 through June 2017. This was received in October 2017 and ongoing revenue will be received on a quarterly basis.
- In fiscal year 2019/20 State Shared Revenue and Liquor Tax are expected to increase from the fiscal year 2018/19 estimates to approximately \$1.3 million and \$1.9 million respectively. Cigarette Tax and Marijuana state shared revenues are expected to be \$127,000 and \$296,000 respectively. Overall, state shared revenues are expected to increase 2%, or \$76,000, from the 2018/19 estimate.



REVENUE INFORMATION – GENERAL FUND

COMMUNITY SERVICE FEE

The Strategic Investment Program Agreement entered into by Multnomah County, the City of Gresham, and Microchip Technology Inc. provided for the payment of a Community Service Fee equal to 25% of the property taxes abated, not to exceed \$2 million in any tax year. This agreement concluded June 30, 2018.

Note: Community Service Fee revenue associated with Enterprise Zones is accounted for in the Designated Purpose Fund and used for economic development and job creation activities in the City, in consultation with other taxing jurisdictions and service providers.

Assumptions

- \$100 million cap on taxable assessed value for Microchip Technology, with 3% growth each year.

Economic Factors

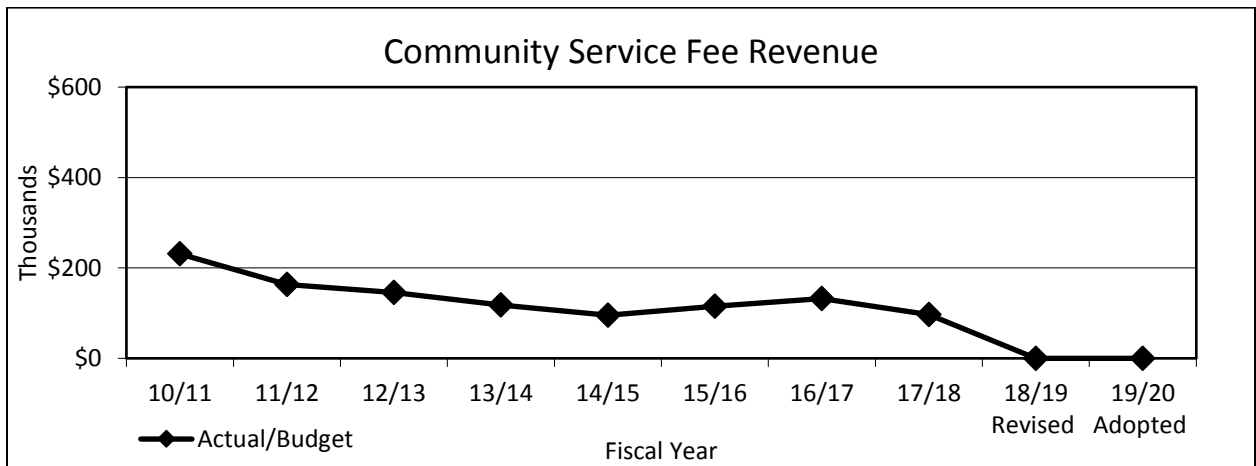
- The property's assessed value fluctuates based on the equipment depreciation and investment.

Major Influences

- Equipment investment schedule, assessed value and economic climate.

Highlights

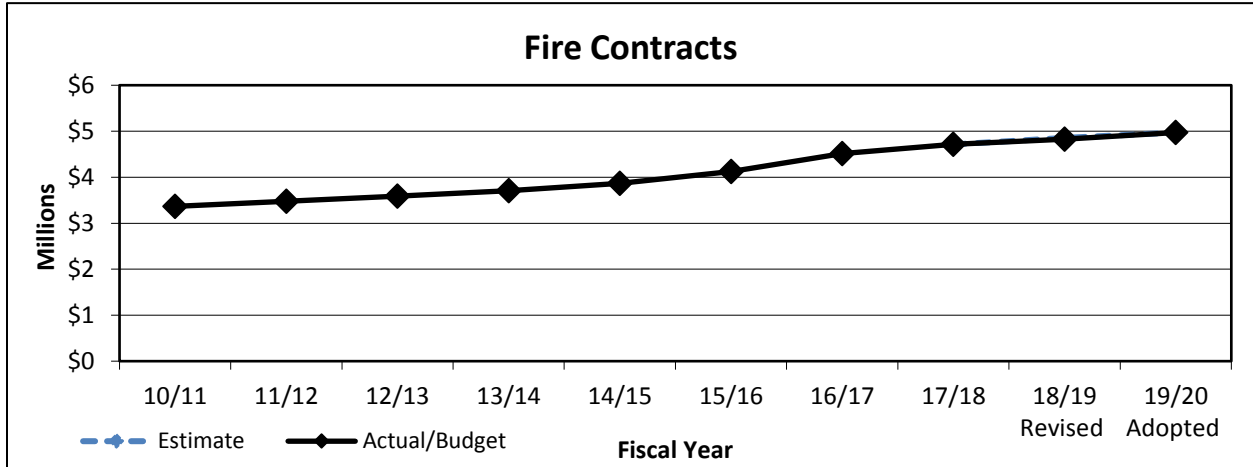
- The agreement concluded on June 30, 2018, therefore this revenue source ended as of fiscal year 2018/19. Assessed value abated under this program returned to the property tax rolls in fiscal year 2018/19.



REVENUE INFORMATION – GENERAL FUND

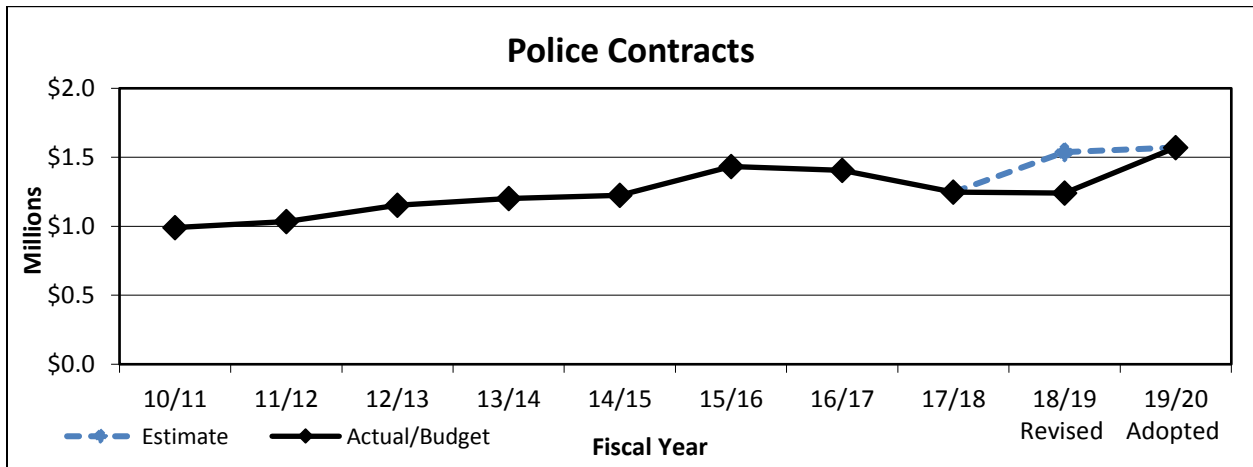
FIRE SERVICE CONTRACTS

- 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 to approximately \$5 million for fiscal year 2019/20.



POLICE SERVICE CONTRACTS

- Each of the school districts in Gresham, Gresham-Barlow, Centennial, and Reynolds, have an intergovernmental agreement with the City for School Resource Officers.
- Tri Met has an intergovernmental agreement with Gresham to receive transit police services. Funding for fiscal year 2018/19 is higher than budgeted based on actual staffing levels.
- The total of the four contracts is budgeted at approximately \$1.6 million for fiscal year 2019/20.
- The fluctuations over the years are due to changes in the level of services required by each contracting jurisdiction.



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. The total license fee is 7.0%, divided between the General Fund (5.9%) and the Streetlight Fund (1.1%). 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.

Natural Gas – Northwest Natural payments are made quarterly based on a percentage of actual revenues. The license fee is 5.0%, with revenue distribution divided between the General Fund (3.4%) and the Streetlight Fund (1.6%). 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.

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.

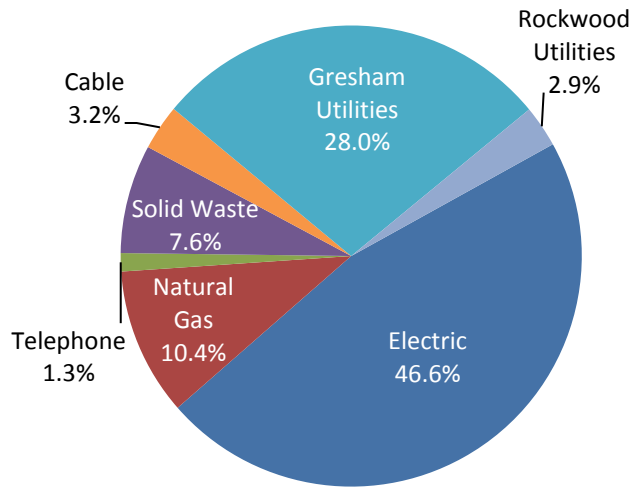
Solid Waste – The solid waste haulers license fee is 5.0%, charged on gross quarterly revenue. Garbage collection and recycling programs are provided by private companies for a defined area within the city limits. The hauler rates are set by Gresham City Council. A separate charge is assessed to the haulers to pay the costs of the Solid Waste and Recycling Program.

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 additional 3% 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.

Wireless Facilities – A utility license fee is charged to wireless facilities sited in the right-of-way.

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. The on-going 2% fee is included in the fiscal year 2019/20 budget. Electric utility license fee revenues are expected to increase slightly due to scheduled rate increases by the utility providers. Natural gas utility license fees are expected to remain the same.
- Telephone utility license fee revenues are expected to decrease 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 license fee revenues are expected to increase slightly from the fiscal year 2018/19 forecast.
- Solid waste license fee revenues are expected to increase slightly.
- Cable license fee revenues are expected to decrease slightly.

Economic Factors

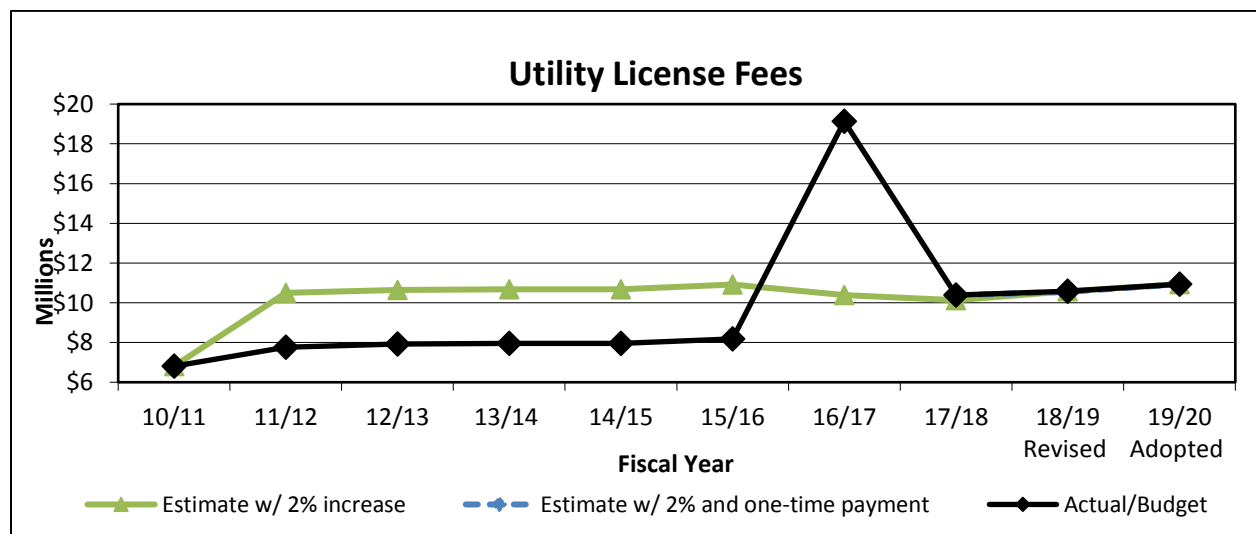
- Fluctuations in housing and population.
- Weather conditions affect consumption and therefore affect the fee revenue.
- Rate changes impacted by the cost of providing services.

Major Influences

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

Highlights

- Fiscal year 2018/19 utility license revenue is expected to be slightly lower than budget.
- Utility license fee revenue is budgeted at \$10.9 million in fiscal year 2019/20.



REVENUE INFORMATION – GENERAL FUND

OTHER REVENUE

- Other intergovernmental agreements, including traffic, parking and alarm fines and hazmat response, is budgeted at approximately \$731,000.
- Revenue from the 3% sales tax on recreational marijuana sales is forecasted at \$300,000 in fiscal 2019/20.
- Other charges for services including fire inspection, passport, and vehicle release fees, generate approximately \$323,000.
- Miscellaneous income, including interest, is estimated at \$138,200.
- 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 \$819,000.

BEGINNING BALANCE

- Beginning fund balance for the General Fund is estimated to be about \$13.6 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 – POLICE, FIRE AND PARKS FUND

POLICE, FIRE AND PARKS FUND REVENUES

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 to 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.

Fund Structure Change

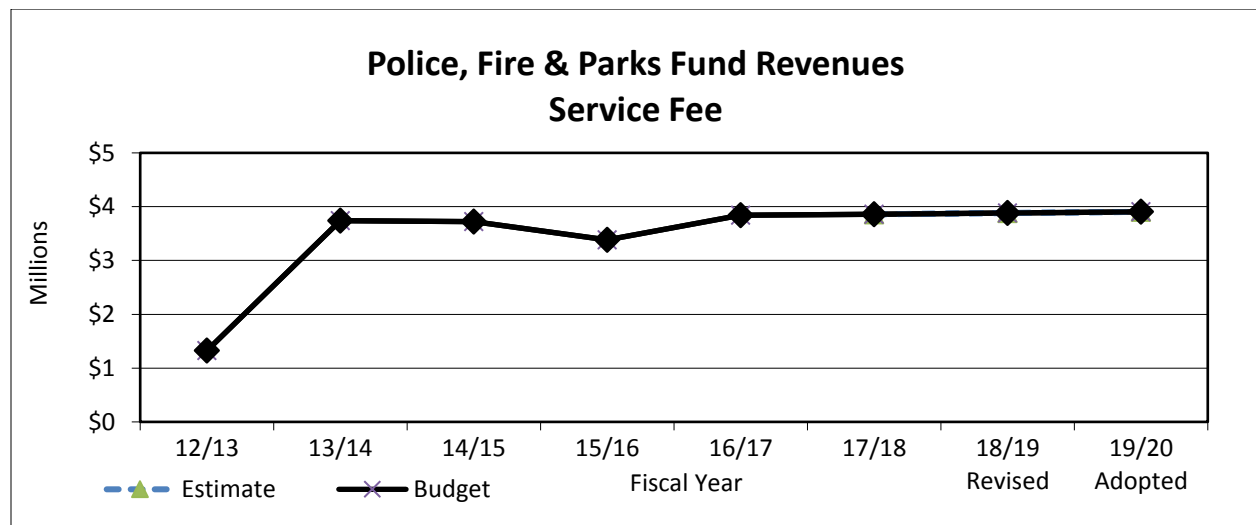
- In fiscal year 2019/20, the Police, Fire and Parks Fund will combine with the General Fund. Activities currently in each fund will still be reportable separately.

Assumptions

- For fiscal year 2019/20, this fund will recognize revenue of approximately \$3.9 million, remaining relatively flat over the fiscal year 2018/19 forecast.

BEGINNING BALANCE

- The transfer from the General Fund will be reduced as needed in fiscal year 2018/19 so that the beginning fund balance for the Police, Fire and Parks Fund will be zero, allowing the fund to be closed.



Note: The Police, Fire and Parks Fee was implemented mid-year in fiscal year 2012/13.

REVENUE INFORMATION – BUSINESS FUNDS

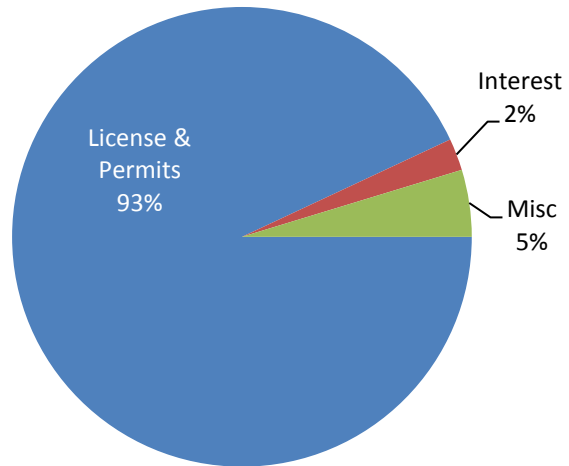
RENTAL INSPECTION FUND REVENUES

The 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 \$694,000 for fiscal year 2019/20. This is a slight decrease compared to the revenue expected in fiscal year 2018/19.
- The decreases in revenues since fiscal year 2012/13 are due to the enactment of a fee reduction in that year. Revenue has recovered slightly over the last several years due to an expanding rental market.

**Rental Inspection
Operating Revenues**

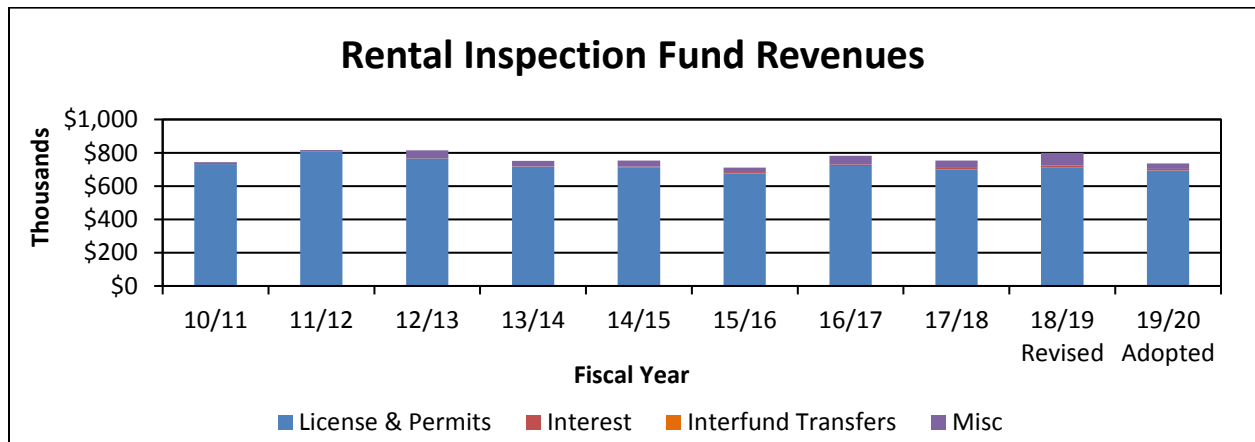


Other Revenue

- Other miscellaneous income is primarily comprised of civil penalty fees and interest budgeted at \$51,900 for fiscal year 2019/20.

Beginning Balance

- Beginning balance is estimated at \$672,000 and is carryover from the prior fiscal year. These funds are expected to be used to sustain the program over the next few years.



REVENUE INFORMATION – BUSINESS FUNDS

URBAN DESIGN AND PLANNING FUND REVENUES

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

Charges for Services

- Development planning fees supply revenue for this fund, categorized as Charges for Services. These fees are anticipated at \$1 million in fiscal year 2019/20. Revenues for plan reviews and checks have increased dramatically over the last few years. These revenues have almost fully recovered since the recession but have been volatile over the last several years.

Interfund Transfers

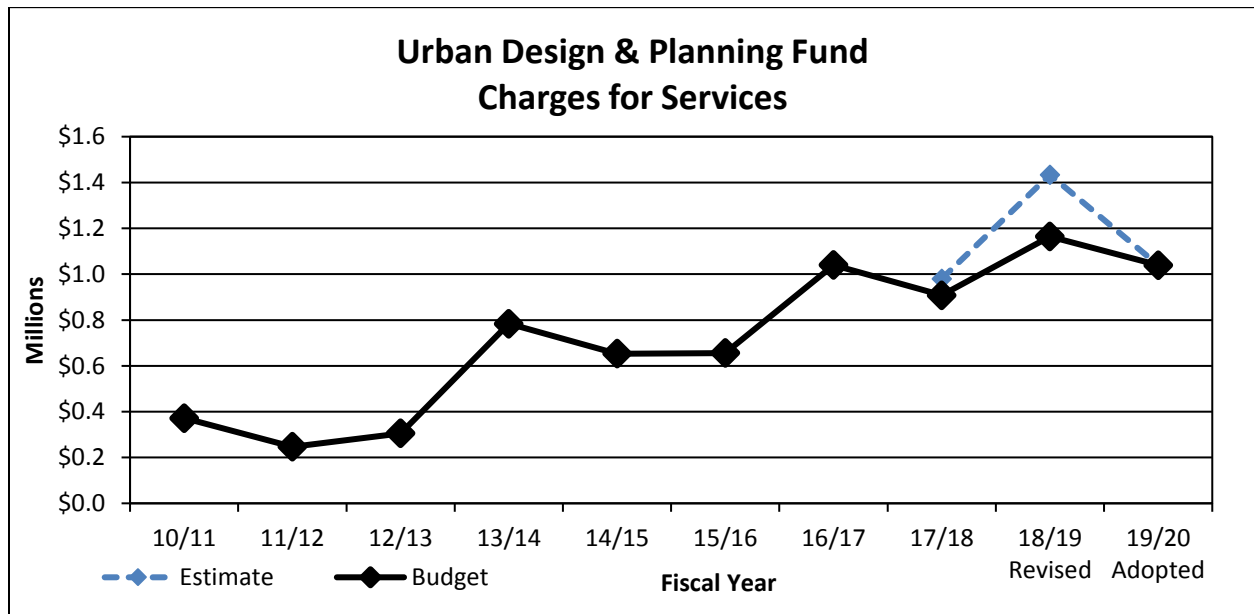
- Interfund transfers are budgeted at \$2.7 million from the General Fund in support of planning activities, including transportation planning.

Other Revenue

- Other miscellaneous and interest income is budgeted at \$26,000 for fiscal year 2019/20.

Beginning Balance

- Beginning balance is estimated at \$1.7 million carryover from the prior fiscal year.



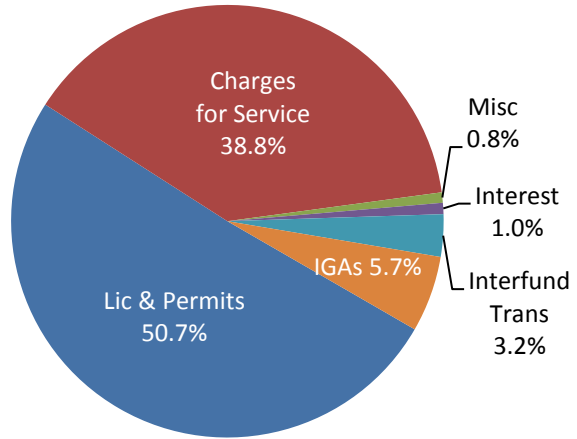
REVENUE INFORMATION – BUSINESS FUNDS

BUILDING FUND REVENUES

Licenses and Permits

- Permits are issued for building development activities, including construction plan review and building inspection.
- For fiscal year 2019/20, revenue from Licenses and Permits is expected to be about \$3.0 million, including one-time school district bond permitting. Permits fees and licenses have picked up over the last few years due to increased construction activity, and levels are expected to remain high in fiscal year 2019/20.

Building Operating Revenues

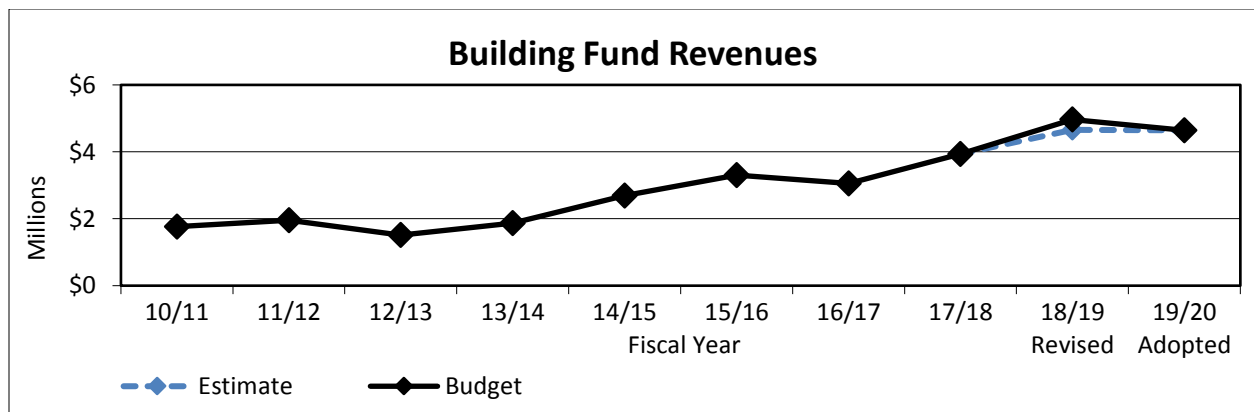


Charges for Services

- Building plan review fees and electrical inspection fees are used to pay for services provided.
- For fiscal year 2019/20, revenue from charges for services is expected to be \$1.7 million.

Intergovernmental Revenue

- 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 \$226,100 in fiscal year 2019/20.



REVENUE INFORMATION – BUSINESS FUNDS

Other Revenue

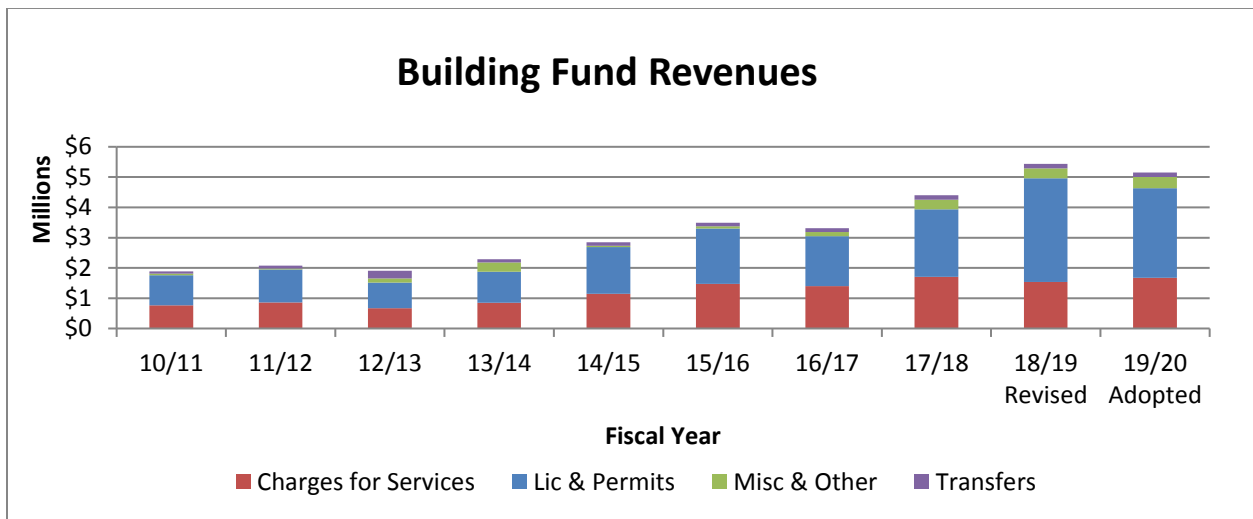
- Other miscellaneous and interest income is budgeted at \$140,000 for fiscal year 2019/20.

Interfund Transfers

- Interfund transfers are \$149,800, transferred from the Urban Design and Planning Fund for Permit Center services.

Beginning Balance

- Beginning balance is estimated at \$5.8 million carryover from the prior fiscal year.



REVENUE INFORMATION – BUSINESS FUNDS

URBAN RENEWAL SUPPORT FUND REVENUES

The Urban Renewal (UR) Support 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 UR Support 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 \$2.1 million for fiscal year 2019/20.

Debt Proceeds

- The City of Gresham no longer issues debt for the Gresham Redevelopment Commission (GRDC). Therefore, for fiscal year 2019/20 there are no debt proceeds budgeted in the Urban Renewal Support Fund. The GRDC has changed its financing arrangement with the City. The GRDC issues and the City purchases revolving Urban Renewal Tax Increment Revenue Notes which are repaid with URA tax revenues. This agreement is mutually beneficial to both parties.

Beginning Balance

- Beginning balance is estimated at \$900 carryover from the prior fiscal year, since funds are only transferred from the Urban Renewal Area as needed.

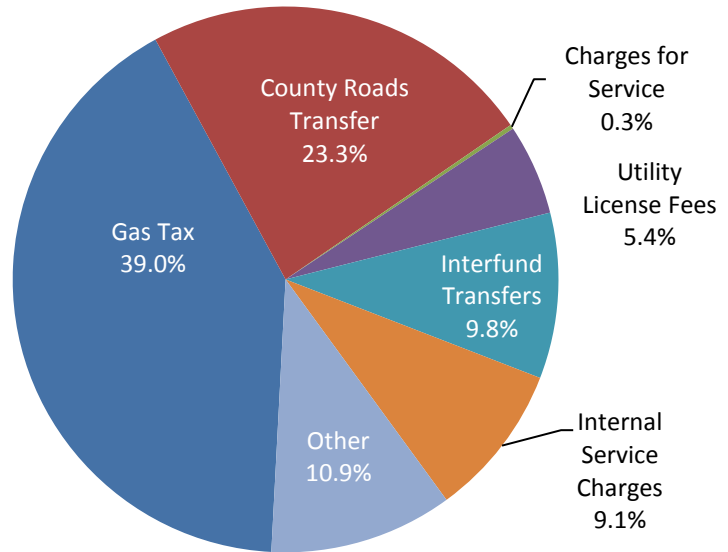
REVENUE INFORMATION – INFRASTRUCTURE FUNDS

TRANSPORTATION FUND REVENUES

Gasoline Tax and Related Fees

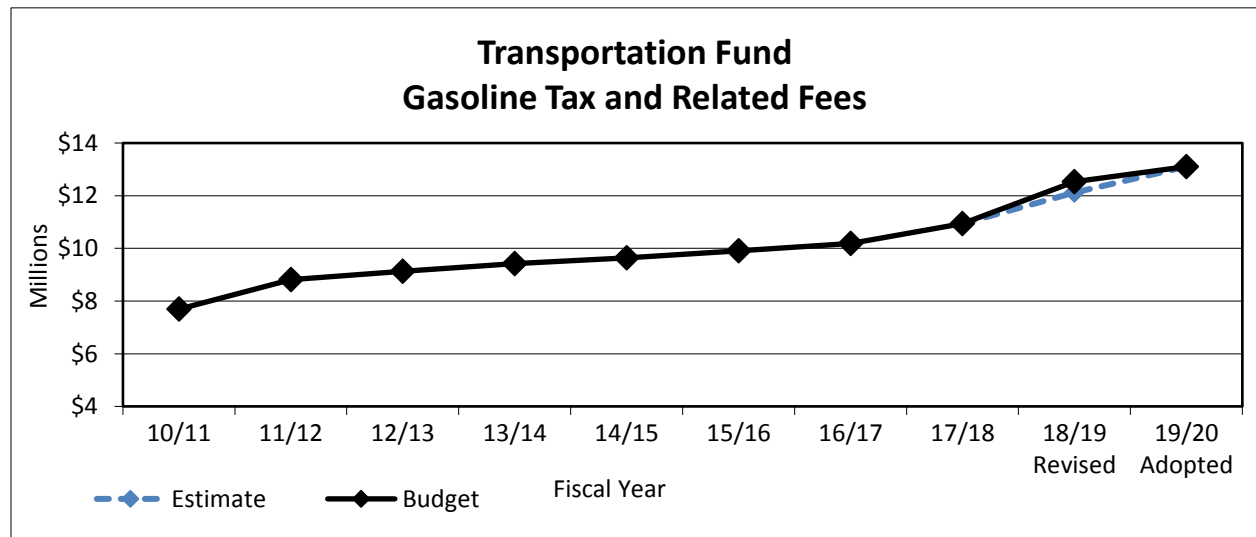
- The principal source of intergovernmental revenue is an apportionment of road related taxes from the State of Oregon. The State passes on to the City a portion of the weight mile, motor fuels (gas), vehicle registration, and other related fees it collects. These taxes may be used only for road operations 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 over the next seven years.
- For fiscal year 2019/20, Gresham’s share of the gasoline tax and registration fees is expected to be about \$8.4 million.

**Transportation
Operating Revenues**



County Pass-Through Resources

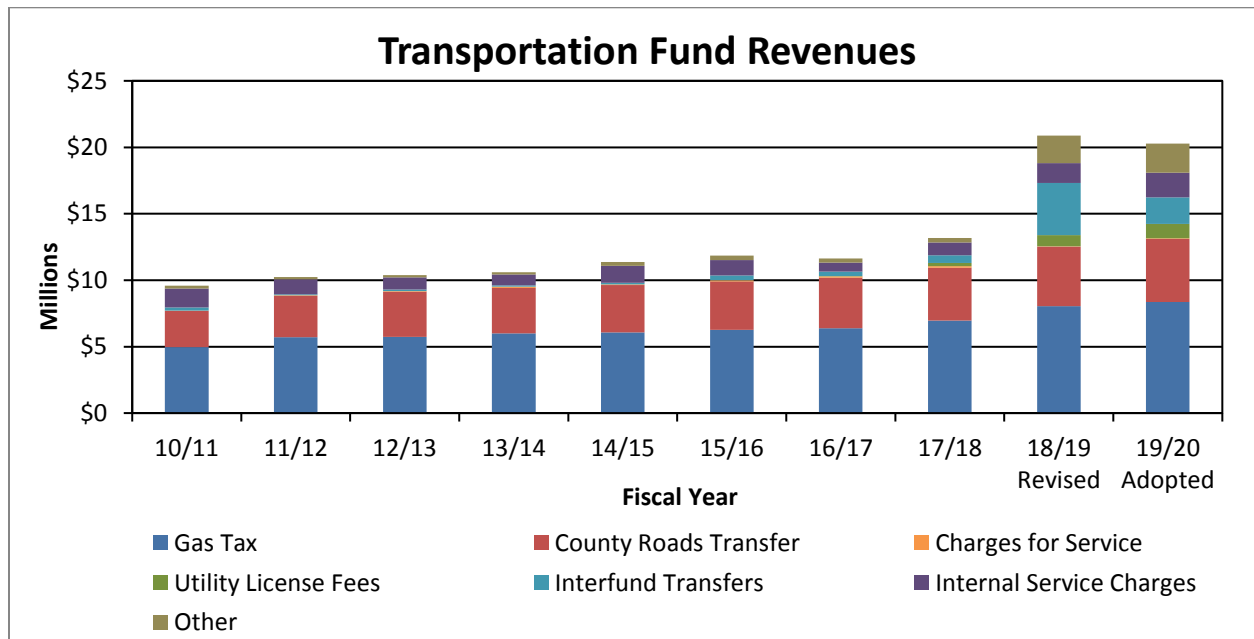
- Gresham anticipates receiving about \$4.7 million from Multnomah County to cover street maintenance expenses as part of the County Roads transfer agreement.



REVENUE INFORMATION – INFRASTRUCTURE FUNDS

Utility License Fees, Internal Service Charges, Interfund Transfers, Beginning Balance and Other Revenues

- Starting in fiscal year 2017/18, the Transportation Fund will begin receiving a portion of the utility license fee charged on the Gresham municipal utilities. The amount will phase in over a three-year period, reaching a total of 3%. The revenue is being used to fund the Local Street Reconstruction program and is expected to be \$1,091,500 in fiscal year 2019/20.
- Internal Service Charges for this fund are engineering reimbursements for staff charges and overhead for capital improvement projects. For fiscal year 2019/20, the revenue is estimated at \$1.8 million.
- Interest, Miscellaneous and Charges for Service are other revenue sources in the Transportation Fund. These revenues will be approximately \$399,000 in fiscal year 2019/20.
- Loan proceeds of \$1.8 million are budgeted for debt issuance costs.
- Interfund transfers into the fund are approximately \$2 million in fiscal year 2019/20. This includes approximately \$1.2 million in pass-through funding from the System Development Charge Fund for construction debt principal and interest payments, \$651,100 from the Stormwater Fund to pay for additional street sweeping which facilitates storm water management and vegetation management, and \$90,000 from the Streetlight Fund for reimbursements for administration of the streetlight program.
- Beginning balance will be approximately \$20.5 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 2019/20 through 2023/24.



REVENUE INFORMATION – INFRASTRUCTURE FUNDS

STREETLIGHT FUND REVENUES

Utility License Fees

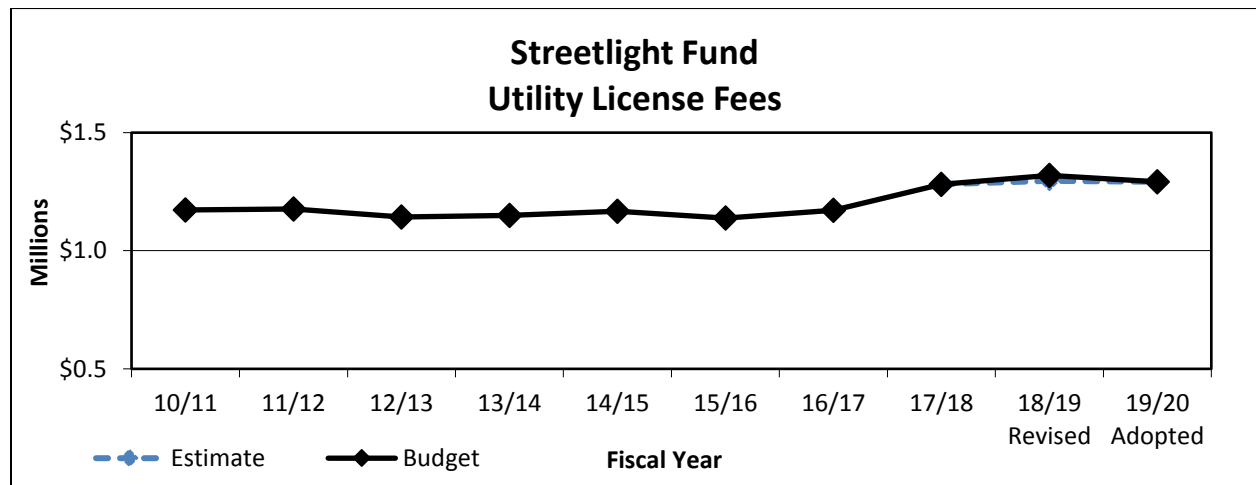
- The electric utility license fee is assessed on prior year electric utility revenues; a rate of 1.1% is designated for the Streetlight Fund.
- The natural gas utility license fee is assessed on quarterly natural gas utility revenues; a rate of 1.6% is designated for the Streetlight Fund.
- Fiscal year 2018/19 utility license revenue is forecasted to be slightly lower than the budgeted amount due to decreased electricity revenues.
- For fiscal year 2019/20, Gresham’s utility license fee revenue for this fund is expected to be \$1.3 million. These revenues have shown a flat trend over previous years. A slight decrease from the forecasted amount for fiscal year 2018/19 is expected in fiscal year 2019/20. These resources share the same trends as utility license fees in the General Fund.

Other Revenues

- Interest revenue is budgeted at \$67,000 for fiscal year 2019/20.
- Intergovernmental revenue, budgeted at \$84,000, is an interest subsidy from the Federal government associated with the bonds issued to replace streetlight fixtures in the City.

Beginning Balance

- Beginning balance is estimated at \$3.3 million, 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 \$786,000 in revenue for fiscal year 2019/20.

Interfund Transfers

- Interfund transfers total \$1.8 million for services for the Department of Environmental Services for fiscal year 2019/20. \$455,300 will come from each of the Water, Wastewater, Stormwater and Transportation Funds.

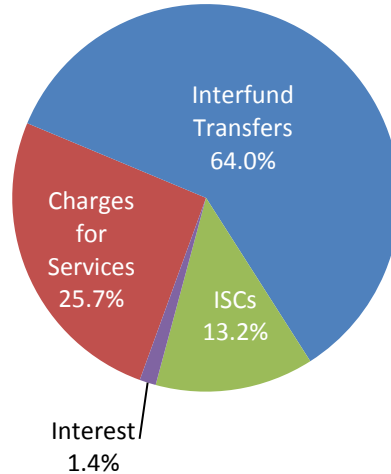
Other Revenue

- Interest income is budgeted at \$41,700 for fiscal year 2019/20.
- Internal Service Charges are construction inspection reimbursements for city projects, estimated at \$404,000 from the Capital Improvement Funds.

Beginning Balance

- Beginning balance is estimated at \$2.1 million, carryover from the prior fiscal year.

Infrastructure Development Operating Revenues



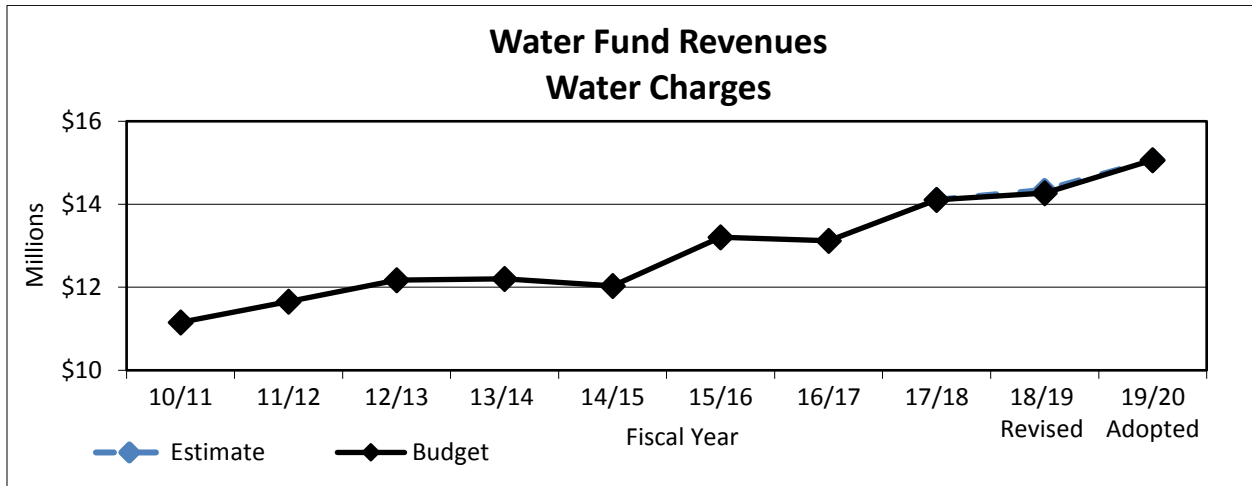
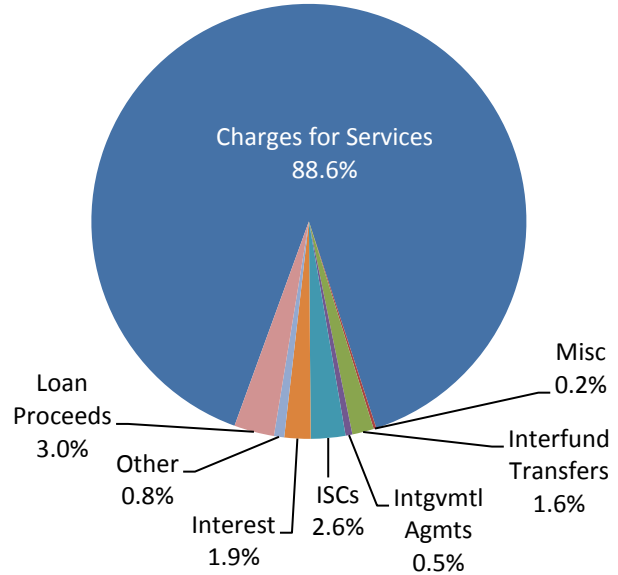
REVENUE INFORMATION – INFRASTRUCTURE FUNDS

WATER FUND REVENUES

Water Sales

- 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. Smaller annual increases are typically recommended to avoid large jumps such as those being proposed by several other jurisdictions throughout the State.
- For fiscal year 2019/20 a rate increase of 5% has been approved for January 1, 2020.
- Fiscal year 2019/20 water sales revenues are budgeted at \$15 million.

Water Operating Revenues



REVENUE INFORMATION – INFRASTRUCTURE FUNDS

Interfund Transfers

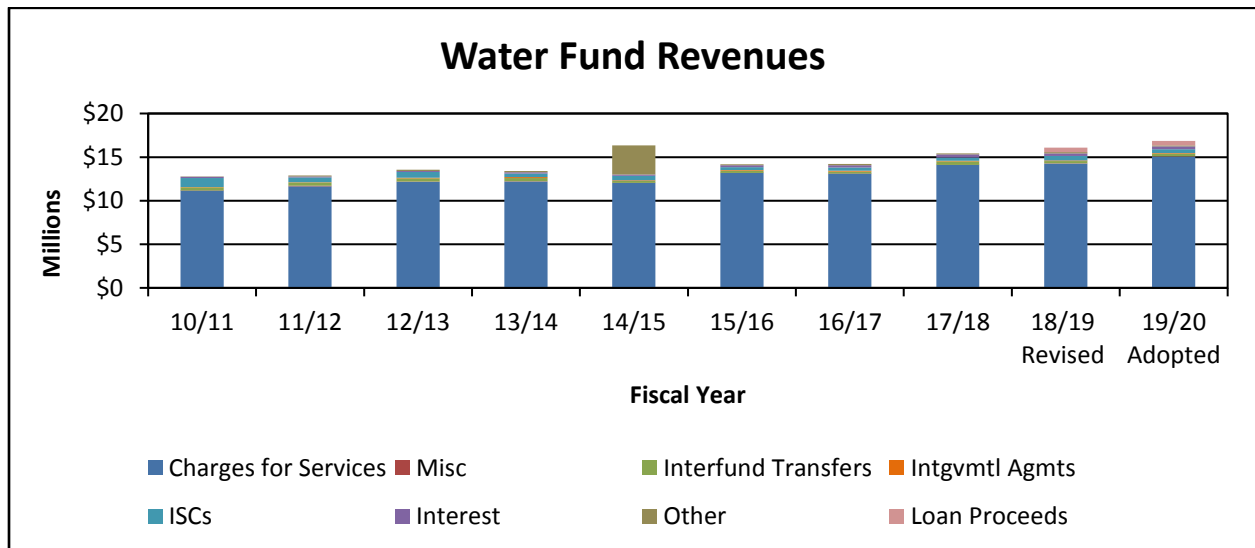
- Interfund transfers total \$271,000. These are transfers from the System Development Charge Fund for debt payments.

Other Water Fund Revenue

- Intergovernmental revenue is budgeted at \$85,000.
- Internal Service Charges are engineering and inspections reimbursements for staff charges and overhead to capital improvement projects, estimated at \$433,000.
- Other charges for services, estimated at \$138,000, are primarily for meter and line installation charges.
- Miscellaneous Income, including interest, is budgeted at approximately \$368,000.
- Other income for fiscal year 2019/20 is expected to be approximately \$123,000 from the repayment of an interfund loan to wastewater.
- Loan proceeds of \$502,000 will be for debt issuance costs.

Beginning Balance

- Beginning balance is estimated at \$21.9 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.



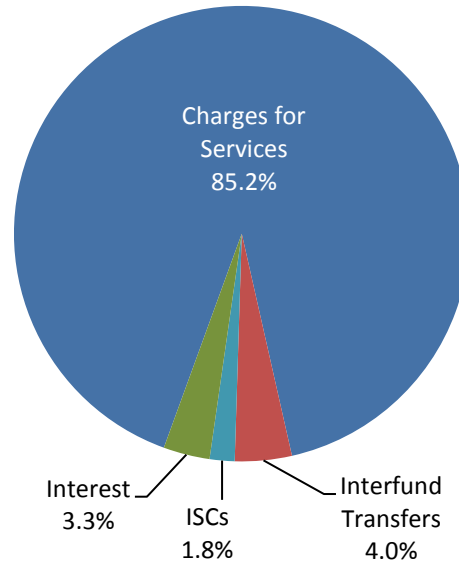
REVENUE INFORMATION – INFRASTRUCTURE FUNDS

STORMWATER FUND REVENUES

Stormwater System User Fees

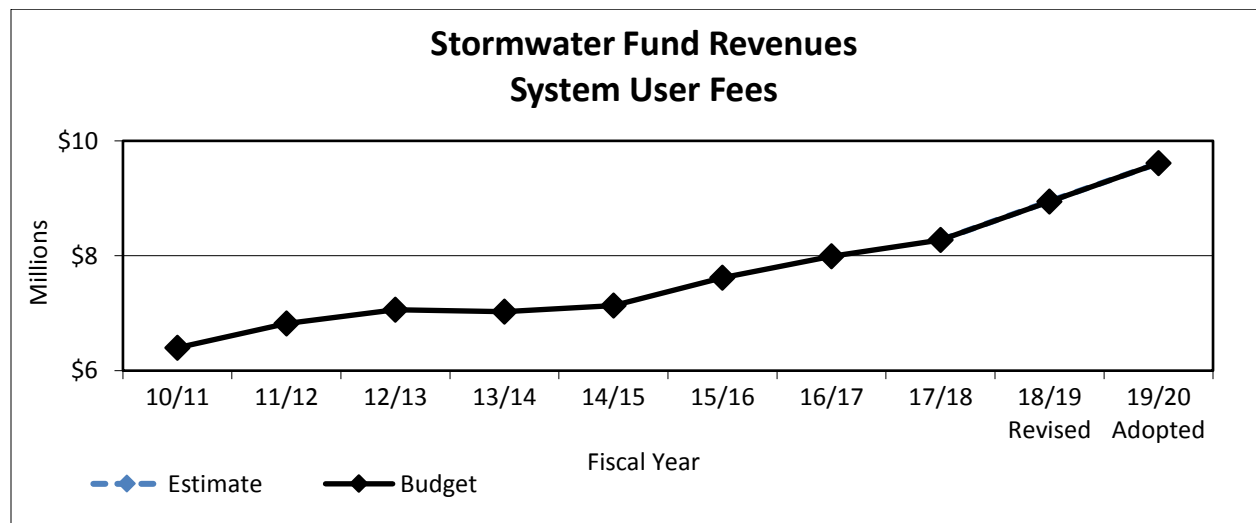
- Revenue received from stormwater customers pays for the City’s storm drain system.
- Rates are reviewed within the context of a long-term financial plan for the utility. Smaller annual increases are typically recommended to avoid large jumps such as those being proposed by several other jurisdictions throughout the state.
- For fiscal year 2019/20 a rate increase of 7.04% has been approved for January 1, 2020.
- Fiscal year 2019/20 stormwater system revenues are budgeted at \$9.6 million.

Stormwater Operating Revenues



Interfund Transfers

Transfers from the Transportation Fund total \$238,800 for management of street runoff and \$187,600 from the System Development Charge Fund for debt repayment. The transfer from the Transportation Fund is being phased out over a five-year period, ending in fiscal year 2020/21.



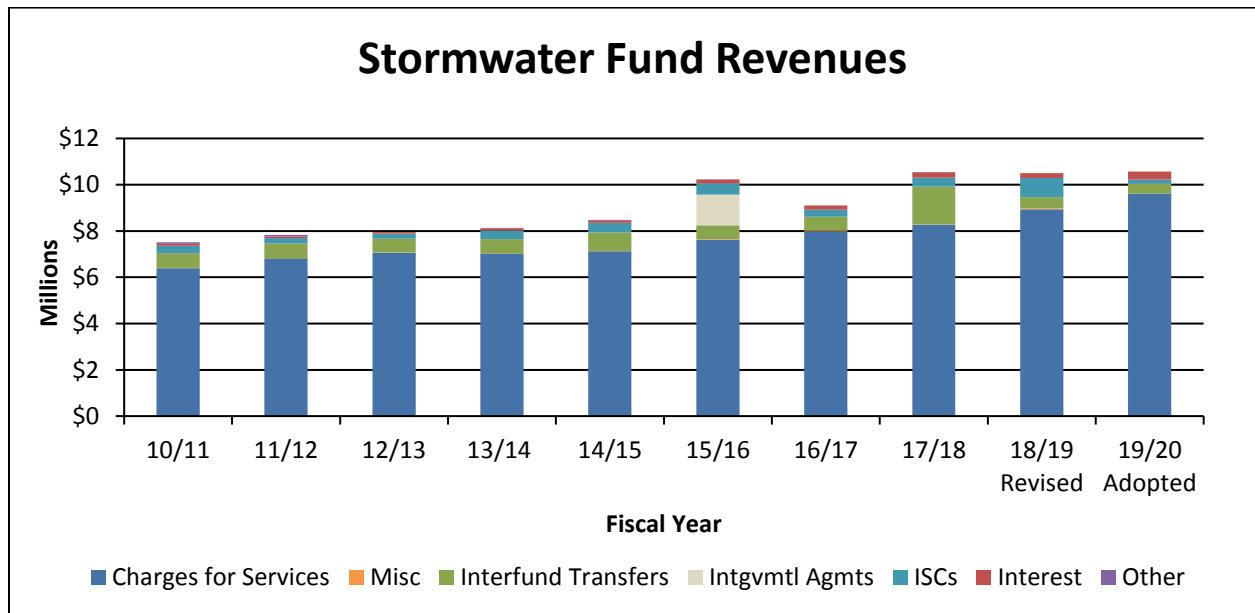
REVENUE INFORMATION – INFRASTRUCTURE FUNDS

Other Revenue

- Internal Service Charges are engineering reimbursements for staff charges and overhead to capital improvement projects, estimated at \$187,000.
- Interest, fees and miscellaneous income comprise the approximate \$348,000 in other income.

Beginning Balance

- Beginning balance is estimated at \$13.9 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 needed for system reliability, regulatory compliance and long-term utility operations.



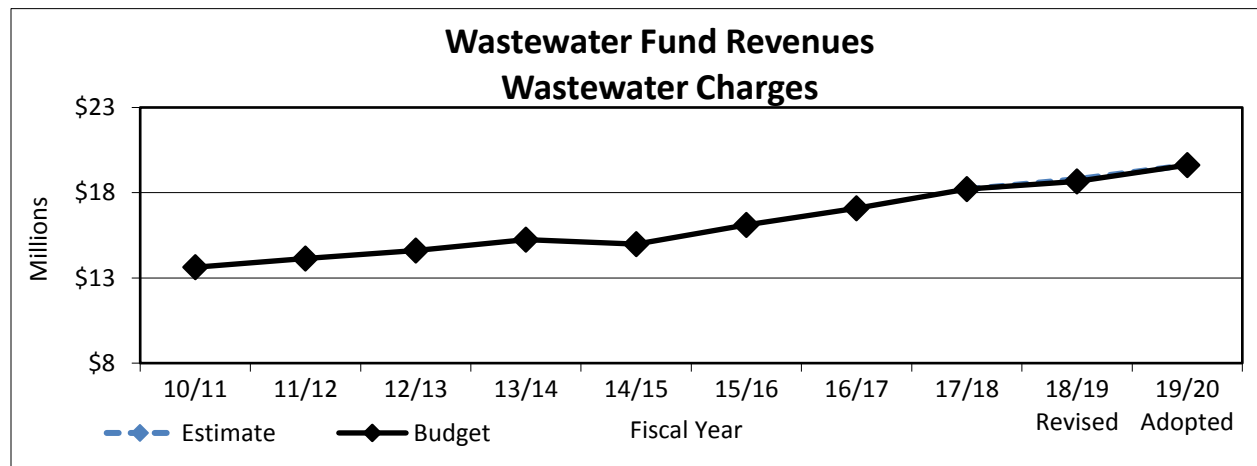
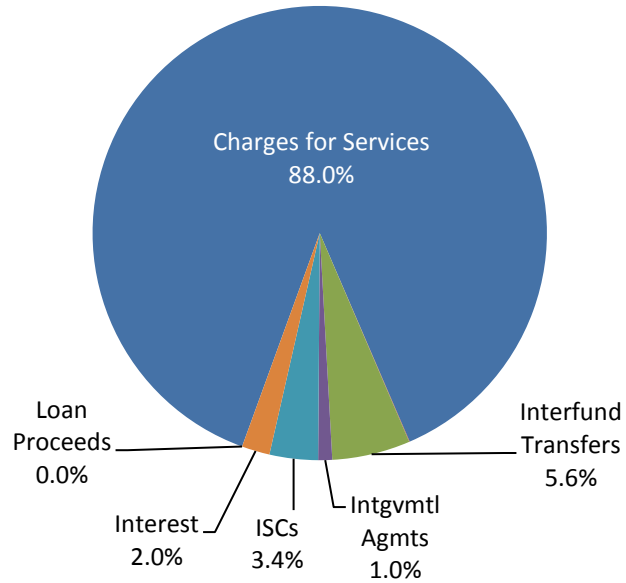
REVENUE INFORMATION – INFRASTRUCTURE FUNDS

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. Smaller annual increases are typically recommended to avoid large jumps such as those being proposed by several other jurisdictions throughout the State.
- For fiscal year 2019/20 a rate increase of 4.46% has been approved for January 1, 2020.
- Fiscal year 2019/20 revenues are budgeted at \$19.6 million.

Wastewater Operating Revenues



REVENUE INFORMATION – INFRASTRUCTURE FUNDS

Interfund Transfers

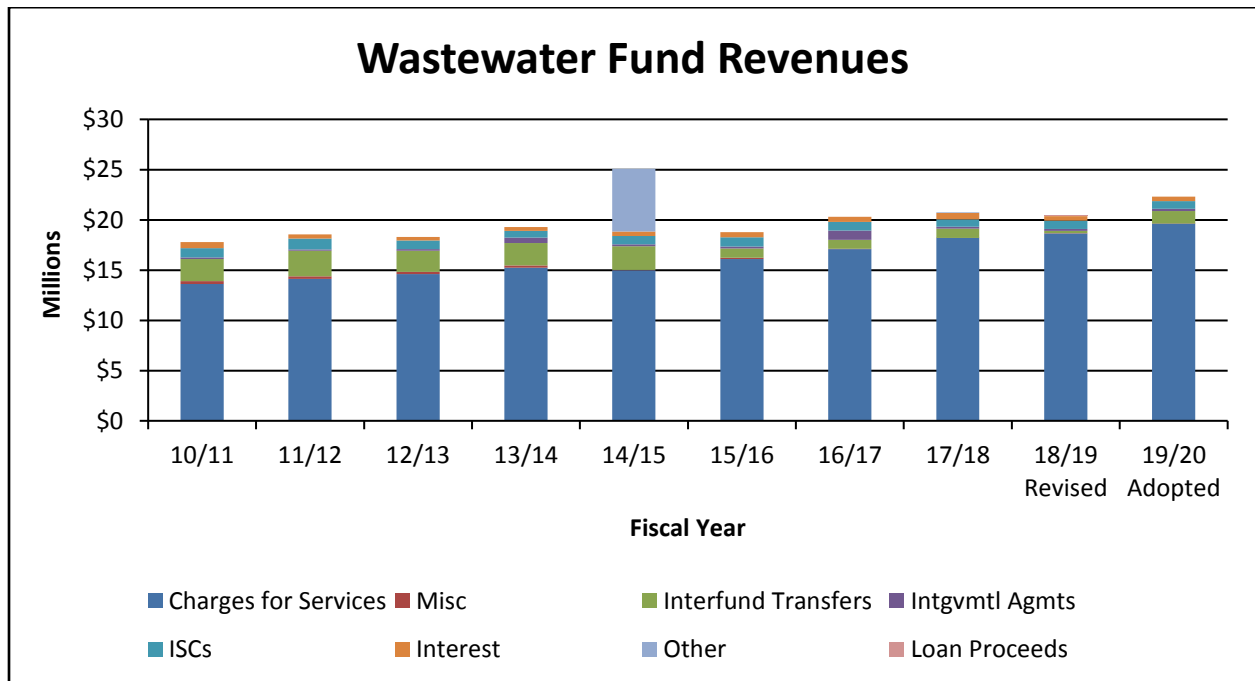
- Interfund Transfers are \$1.2 million, transferred from the System Development Charges Fund for debt payments.

Other Revenue

- Internal Service Charges are engineering reimbursements for staff charges and overhead to capital improvement projects, estimated at \$769,000.
- Interest, intergovernmental agreements and miscellaneous income will total approximately \$675,000 in fiscal year 2019/20.

Beginning Balance

- Beginning fund balance is estimated at \$29.7 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 \$4.9 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

- 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 2019/20 payments from Gresham-Barlow School District of \$93,000.

Other Revenue

- The Headstart Program rents a city-owned building for \$3,900 per year. Rent for office space leased to community organizations in City Hall is budgeted at \$1,800.
- A lease for \$15,000 for space at the fire training center is anticipated in fiscal year 2019/20.
- \$90,000 is budgeted from insurance reimbursements for accident repairs made to the City's fleet.
- The General Fund transfers \$194,000 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 \$671,000.

REVENUE INFORMATION – SUPPORT FUNDS

WORKERS' COMPENSATION FUND AND LIABILITY MANAGEMENT FUND COMBINED REVENUES

In fiscal year 2019/20, the Worker's Compensation Fund will combine with the Liability Management Fund. Activities currently in each fund will be reportable separately.

Workers' Compensation

Internal Service Charges/Internal Payments

- Internal service charges collect approximately \$1.5 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.
- The City is self-insured for workers' compensation claims. The City purchases excess insurance for any claim that exceeds \$500,000.
- Workers' compensation costs are allocated to operating funds as a unit of personnel costs.

Other Revenue

- Interest earnings and miscellaneous income are expected to be \$133,000 in fiscal year 2019/20.
- Other miscellaneous revenue is expected to be about \$40,000.

Beginning Balance

- The Workers' Compensation Fund is expected to have a beginning balance of \$2.6 million in fiscal year 2019/20, which is anticipated to be used for unexpected claim expenses over multiple years. This balance is being transferred to the combined fund for fiscal year 2019/20. This will show in the combined fund as an Interfund Transfer.

Liability Management

Internal Service Charges

- Internal service charges collect \$1.5 million to recover the cost to provide loss control and liability coverage, and to pay for insurance premiums for excess coverage.

Other Revenue

- Interest earnings are expected to bring in about \$49,000. Insurance reimbursements are anticipated to be about \$3,000 in fiscal year 2019/20.

Beginning Balance

- The beginning balance is estimated at \$1.2 million, a reserve that is maintained by the fund for unexpected claims.

REVENUE INFORMATION – SUPPORT FUNDS

CITY OF GRESHAM HEALTH AND DENTAL PLANS FUND COMBINED REVENUES

In fiscal year 2019/20, the Health Insurance Benefits Fund will combine with the Dental Insurance Benefits Fund. Activities currently in each fund will still be reportable separately.

Health Insurance

Internal Service Charges/Internal Payments

- Allocations are based on anticipated costs and employee demographics. These charges are budgeted at \$9.4 million.

Other Revenue

- Investment earnings, employee cost sharing, charges for retiree participation in the plan and other reimbursements are budgeted at \$1.4 million.

Beginning Balance

- Beginning balance is budgeted at \$4.4 million for fiscal year 2019/20. These funds are used as a reserve for future claims. The State of Oregon requires self-insured plans to maintain adequate reserve levels.

Dental Insurance

Internal Service Charges/Internal Payments

- Allocations are based on anticipated costs and employee demographics. These charges are budgeted at \$943,000 for fiscal year 2019/20.

Other Revenue

- Charges for retiree participation in the plan and other miscellaneous income are budgeted at \$67,000.

Beginning Balance

- Beginning balance is budgeted at \$900,000 for fiscal year 2019/20. These funds are used as a reserve for future claims. This balance is being transferred to the combined fund for fiscal year 2019/20. This will show in the combined fund as an Interfund Transfer.

REVENUE INFORMATION – SUPPORT FUNDS

EQUIPMENT REPLACEMENT FUND REVENUES

Internal Service Charges

- Internal service charges collect \$3.4 million to reserve for the replacement of City vehicles and other capital equipment. Not all City vehicles and equipment have been covered by this fund in past years, most notably certain fire apparatus.

Transfers

- Transfers are expected to be about \$61,000, primarily related to vehicles owned by internal service funds.

Other Revenue

- Interest earnings are expected to bring in about \$142,000 in fiscal year 2019/20.

Beginning Balance

- The beginning fund balance of \$14.7 million is the reserve for future equipment purchases.

LEGAL SERVICES FUND REVENUES

Internal Service Charges

- Internal service charges collect approximately \$1.3 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 \$170,000.

REVENUE INFORMATION – SUPPORT FUNDS

ADMINISTRATIVE SERVICES, UTILITY FINANCIAL SERVICES AND, INFORMATION AND TECHNOLOGY FUNDS COMBINED REVENUES

Beginning in fiscal year 2019/20, the Utility Financial Services Fund and the Information and Technology Fund will combine with the Administrative Services Fund. Activities currently in each fund will still be reportable separately.

Administrative Services

Internal Service Charges

- Internal service charges collect \$9.2 million to recover the cost to provide organization-wide services, such as accounting, budgeting, human resources, communications, livability services, city management and governance.

Interfund Transfers

- For fiscal year 2019/20, the fund will collect about \$617,000 for support of the Community Livability department and administrative services provided to self-insured employee benefit plans.

Other Revenue

- Other income received in the Administrative Services Fund includes \$331,000 for the Emergency Management program, for the mediation program, grants and other miscellaneous income.

Beginning Balance

- The beginning fund balance is estimated at \$2.4 million, carryover from the prior fiscal year. A portion of this beginning balance is being used to support the city-wide Enterprise Resource Planning system replacement project.

Utility Financial Services

Internal Service Charges

- Internal service charges collect \$2 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.

Other Revenue

- Delinquency penalty fees are expected to bring in about \$292,000. Loan processing fees and lien checks are expected to bring in \$101,000. Interest income is expected to generate about \$11,000.

Beginning Balance

- Utility Fund payments will be reduced as needed in fiscal year 2018/19 so that the fiscal year 2019/20 beginning balance will be zero, allowing the fund to be closed.

REVENUE INFORMATION – SUPPORT FUNDS

Information and Technology

Internal Service Charges

- Internal service charges collect approximately \$5.7 million to recover the cost to provide the computing infrastructure used by City staff, maintain business software applications, provide internet access and website maintenance, telephone and email access service, help-desk support to staff and elected officials, and geographic information system services, analytics, data visualization, and business process improvement.

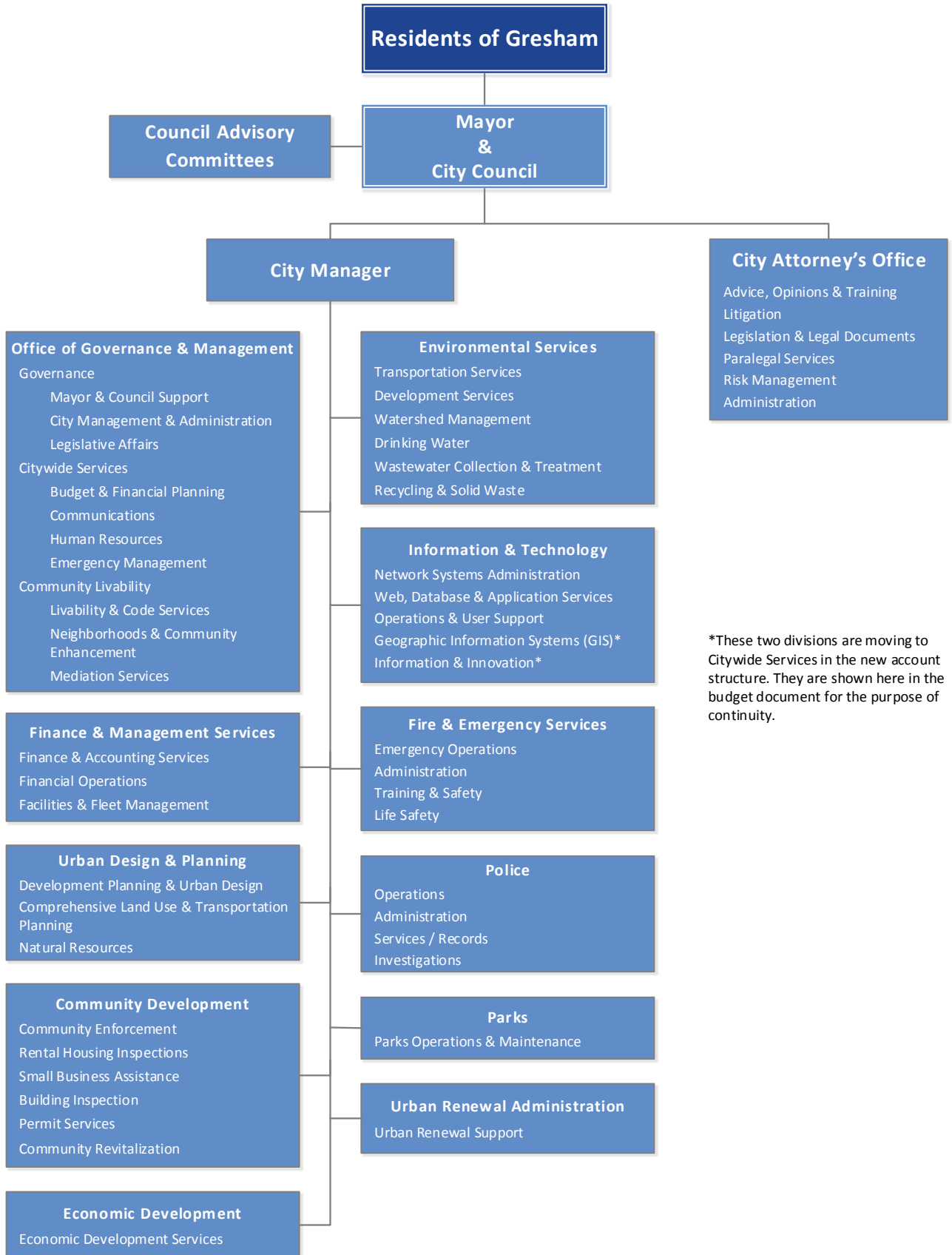
Beginning Balance

- The Information and Technology Fund is estimated to have a beginning balance of \$1.6 million, a portion of which will be used to fund the city-wide Enterprise Resource Planning System Replacement Project. The balance is being transferred to the combined fund for fiscal year 2019/20. This will show in the combined fund as an Interfund Transfer.

EXPENDITURE INFORMATION

CITY OF
GRESHAM
OREGON

CITY OF GRESHAM



*These two divisions are moving to Citywide Services in the new account structure. They are shown here in the budget document for the purpose of continuity.

OFFICE OF GOVERNANCE AND MANAGEMENT

MISSION STATEMENT

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

GENERAL DESCRIPTION

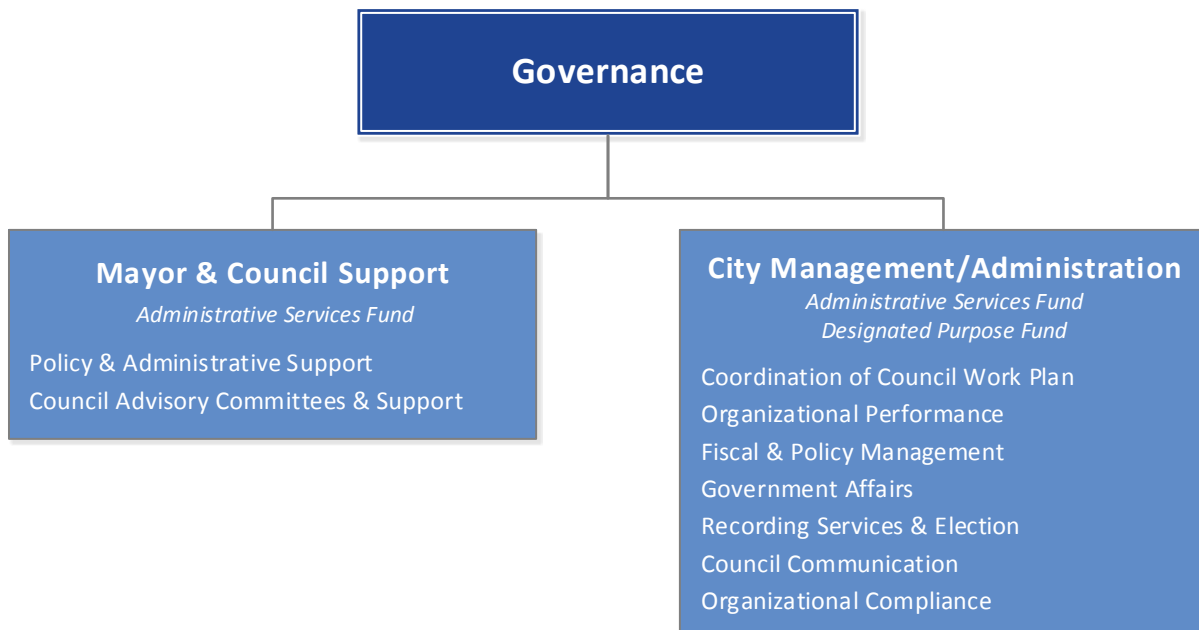
The Office of Governance and Management (OGM) consists of the Mayor and City Council, who are elected by the citizens and supported by the appointed City Manager. The City Manager carries out Council policy by coordinating overall operations of City services and implementing public policy and directing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

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

The three areas are:

- Governance and Administration
- Citywide Services
- Community Livability

GOVERNANCE AND ADMINISTRATION



DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2019/20

Governance

The City Council is the legislative branch of the City government. 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 citizens 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.

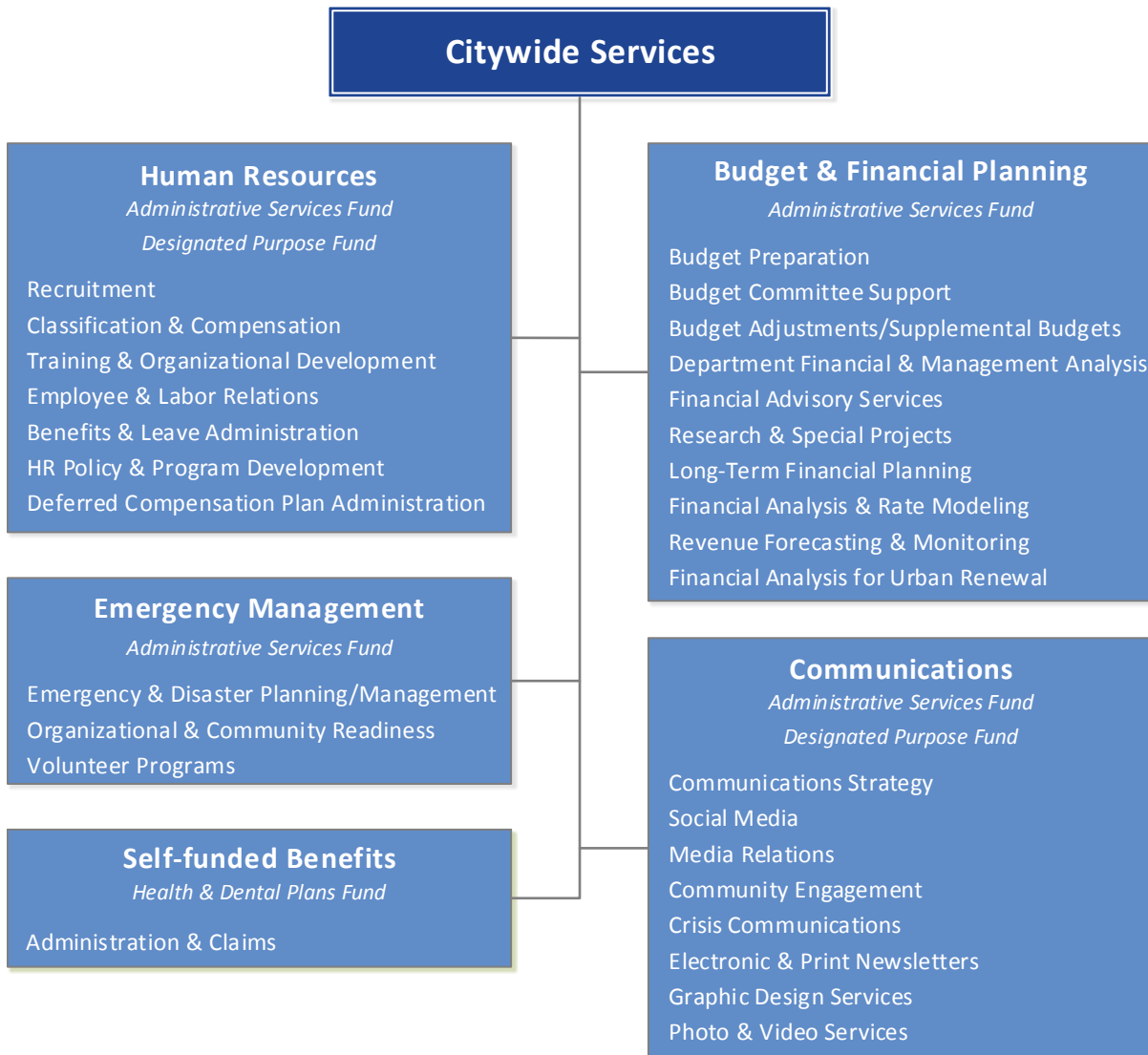
City Management/Administration

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

Key issues and work plan for fiscal year 2019/20 include:

- Facilitate the Council Work 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.

CITYWIDE SERVICES



DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2019/20

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, and city-wide training support.

Key issues and work plan for fiscal year 2019/20 include:

- Develop benefit plan strategies including the City’s self-funded medical plans.
- Ensure health care reform compliance in an evolving federal and state legal environment.
- Coordinate new employee organizational orientation and training and development programs centered on public service, supervisory and leadership skills, teamwork and communications.

CITYWIDE SERVICES

- Perform recruitment, outreach and new employee onboarding functions.
- Develop and formalize new pathways to employment through outreach to schools and community groups. Develop outreach materials, attend events to promote City employment, showcase City employment opportunities and develop internship and trainee opportunities. Revise City's employment practices and classification structures to find new entry points to employment.
- Address compliance with the new Oregon Equal Pay Act through updating classification specifications, identifying work of comparable character and developing standardized processes for starting salaries. Complete job family reviews, employee classification reviews and classification market studies.
- Develop and implement city-wide competencies that align with City values. Behavioral competencies will establish a foundation for better recruitment and selection, performance management and employee development practices.
- Respond to employee relations and labor relations issues, assist supervisors or managers on employee performance issues and manage and resolve grievances with union representatives. Complete contract negotiations with Gresham Police Officers' Association and Gresham Fire Fighters Local 1062 and implement new contracts in Summer 2019.
- Perform Human Resource policy and program development, including Gresham Employee Manual revisions as needed.

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 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.

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 2019/20 include:

- Continued development, refinement, monitoring and reporting of financial plans to ensure sustainability.
- Prepare and monitor the annual budget and related functions.
- Continue collaborative evaluation and implementation of cost saving measures and operational improvement opportunities throughout the organization.
- Support Enterprise Resource Planning system replacement implementation.
- Provide analytical support for all City departments.
- Provide analytical support for Council Work Plan projects.
- Provide staff support to the Finance Committee.

CITYWIDE SERVICES

Emergency Management

The Office of 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, emergency management volunteers, and provides public education and outreach.

Key issues and work plan for fiscal year 2019/20 include:

- Support City departments in development of Continuity of Operations Plans. Continue to assist City departments with responses to disasters and large-scale emergencies.
- Focus on aligning the Emergency Operations Center (EOC) functions with City service areas and create cohesive teams to increase operational capacity within the EOC.
- Provide relevant training opportunities for EOC Teams.
- Actively participate with county, state, and regional partners to increase inter-agency and interdisciplinary information sharing to maximize our planning, training and exercising efforts.
- Support the Regional Disaster Preparedness Organization in their efforts to increase coordination between public, private and non-profit sectors in preparedness, response and recovery.
- Determine emergency notification protocols utilizing the Everbridge system.

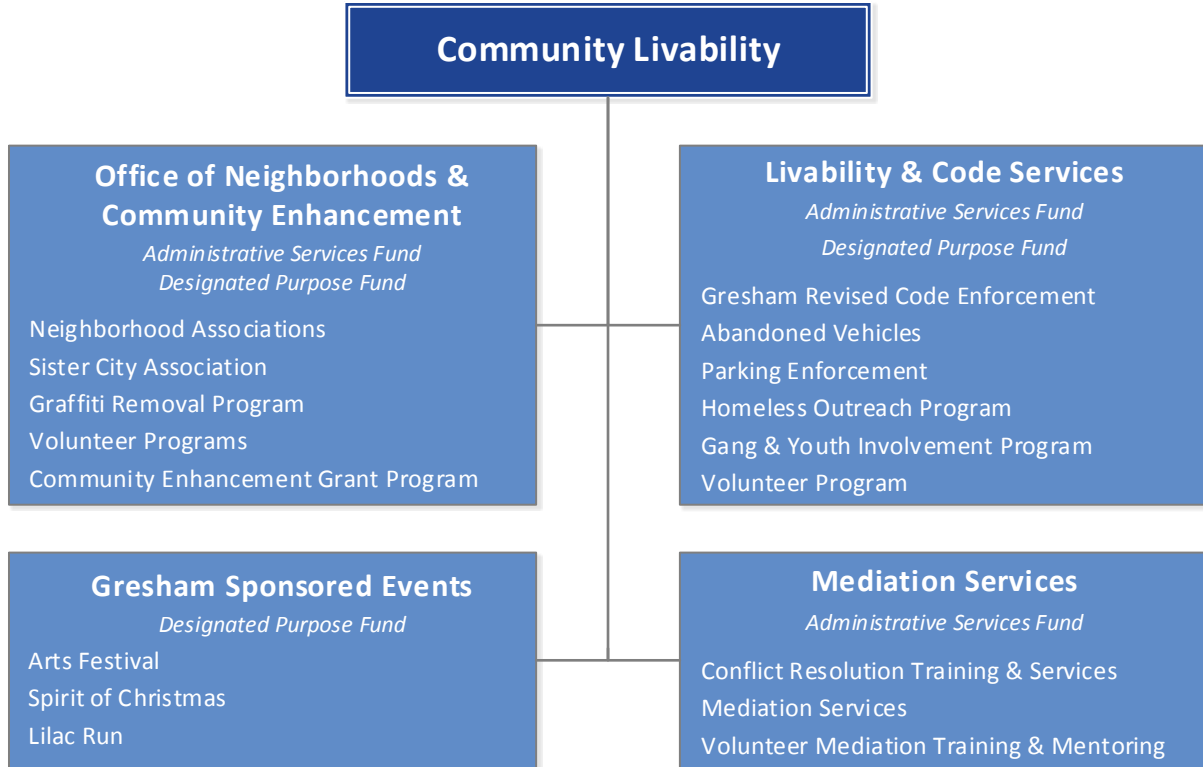
Communications

The Communications Division provides comprehensive strategic communications services that include community engagement oversight, 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. In addition, Communications manages the Gresham Arts Festival, Spirit of Christmas, CityFest, and Gresham Lilac Run community events.

Key issues and work plan for fiscal year 2019/20 include:

- Ensure all audiences have easy and timely access to City information via the platform of their choice.
- Oversight of the City's community engagement efforts including new tools, resources and support to enhance efforts to reach the community.
- Continue to promote community branding and marketing by telling the positive story of Gresham to recruit and retain businesses and residents.
- 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.

COMMUNITY LIVABILITY



DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2019/20

Office of Neighborhoods and Community Engagement

The Office of Neighborhoods and Community Enhancement (ONCE) supports strong neighborhoods, authentic engagement and community problem-solving. ONCE is the coordinator for the City's Neighborhood Association Program and other volunteer programs.

Key issues and work plan for fiscal year 2019/20 include:

- Continue to grow and support existing Neighborhood Associations, offer leadership training and re-activate inactive associations.
- Work with staff and community partners to implement a plan for engaging diverse communities and improve public outreach.
- Work with Neighborhood Associations and City Council to promote disaster preparedness initiatives in our neighborhoods.
- Partner with regional volunteer coordination programs such as Volunteer Match and Hands-On Greater Portland to build a network of volunteer opportunities in Gresham.
- Continue to coordinate the Green and Clean citywide day of service dedicated to improving our community.
- Identify new ways for the City to engage its residents through the use of technology.
- Continue implementing Gresham's Community Enhancement Grant Program to improve livability and prosperity in our neighborhoods.

COMMUNITY LIVABILITY

Mediation

The Mediation Services Division provides services to resolve conflicts involving neighbors, businesses, housing issues, families and employee disputes. In addition, the program conducts public and employee workshops on conflict management to increase the skills of the citizenry. Mediation Services serves East Multnomah County through intergovernmental agreements with the cities of Troutdale, Fairview, and Wood Village.

Key issues and work plan for fiscal year 2019/20 include:

- Continue to provide foreclosure mediation locally for Oregon's Foreclosure Avoidance Mediation Program.
- Provide mediation locally for the Second Home Program, serving homeless youth in the Gresham-Barlow School District.
- Provide mediation services for the local division of the Department of Human Services, serving families and youth.
- Train and mentor volunteer mediators for a variety of conflict solutions.
- Train and mentor contracted facilitators to provide both high quality facilitation and volunteer mediation services.
- Design and deliver a training series for the citizens of Gresham and other cities within East Multnomah County to learn and practice conflict resolution skills.
- Promote the Mediation Program to a wider audience through media and marketing efforts.
- Provide support and training in the principles of mediation to Gresham Neighborhood Associations.

Livability and Code Services

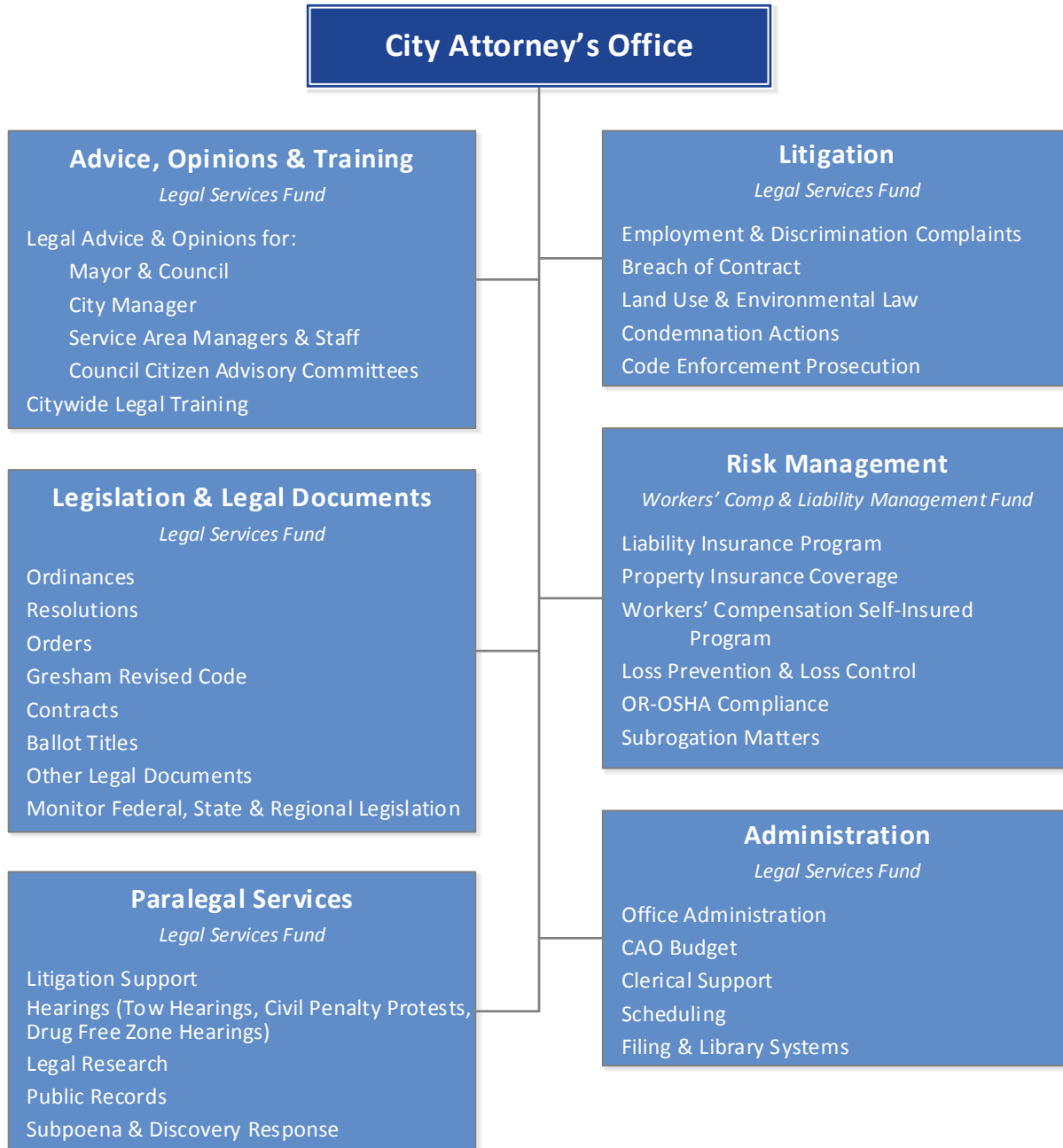
The Livability and Code Services Division is responsible for improving and maintaining the livability of the Gresham community by addressing city code violations, including land use, nuisances, parking and abandoned vehicles, and the impacts of homelessness. The division responds to citizens' concerns to resolve problems, ensure compliance with City Codes, connect those in need to resources and generally protect the investments that citizens and businesses have made in the Gresham community.

The division's alignment with the Office of Neighborhoods and Community Enhancement is designed to increase synergy within and among neighborhoods to engage residents in addressing code compliance issues and improving overall community livability.

Key issues and work plan for fiscal year 2019/20 include:

- Continue to refine and maximize efficiency in code compliance processes through targeted process improvement efforts.
- Grow Neighbors Helping Neighbors volunteer program to engage residents in meaningful service opportunities to help neighbors who face barriers to code compliance on their property.
- Continue outreach to connect Gresham's homeless population with resources and ease the impacts of homelessness in the community.

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 (CAO) provides services to the Council, City Manager, Service Area Managers and staff, and Council Citizen Advisory Committees. Services include legal advice and opinions, the creation, review and approval of all written contracts and legal documents, the preparation of ordinances,

CITY ATTORNEY'S OFFICE

resolutions and other documents, the defense and representation of City officers and employees, the initiation of legal actions as directed by Council, citywide legal training and supervision of outside legal counsel.

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

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2019/20

The goal of CAO for fiscal year 2019/20 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 solutions before problems arise.

Legal Services

Key issues and work plan for fiscal year 2019/20 include:

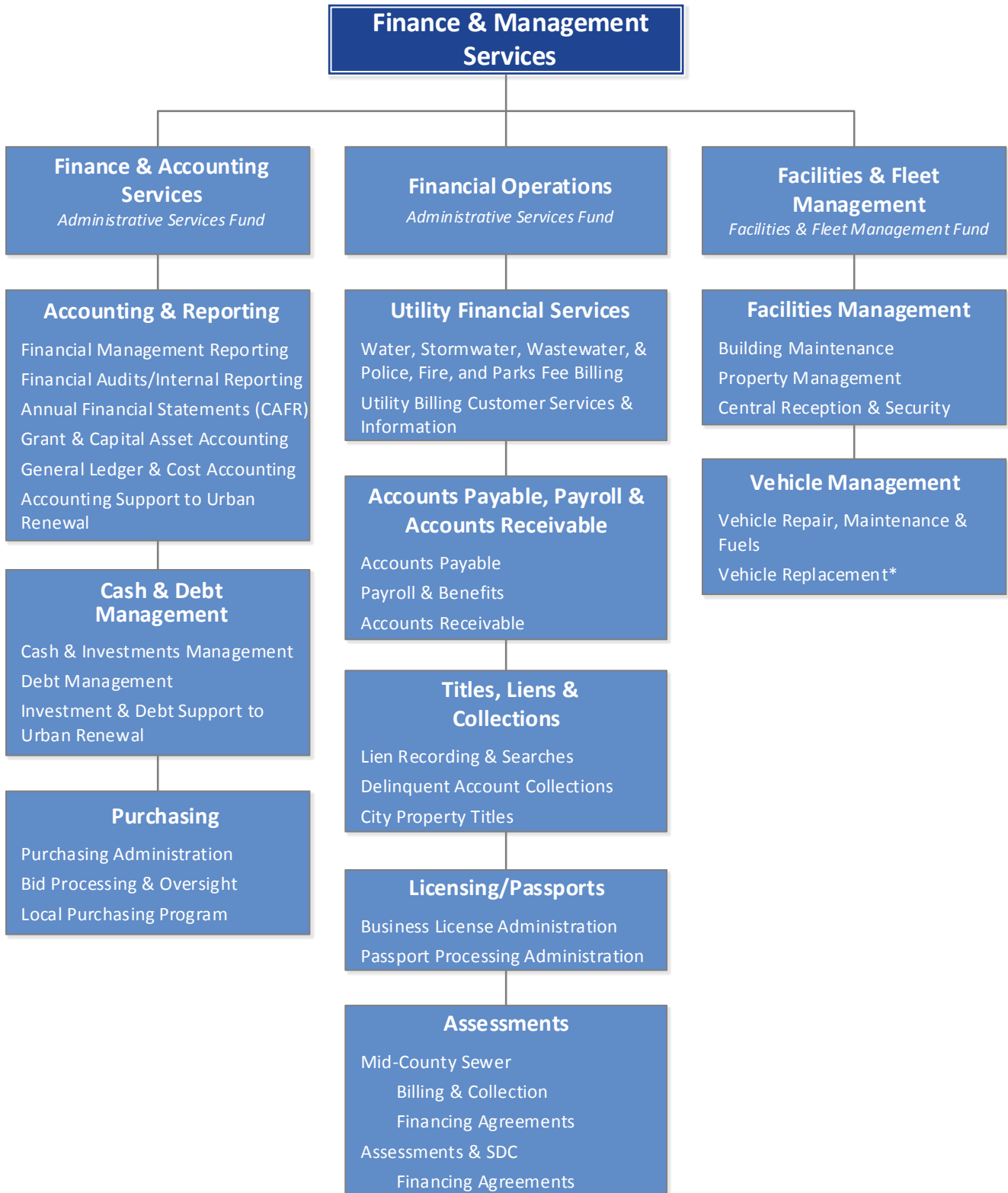
- Provide legal support to Council Work Plan projects and significant operational decisions including urban redevelopment, neighborhood livability and land use planning projects.
- Provide legal support to enforcement efforts throughout the organization.

Risk Management

Key issues and work plan for fiscal year 2019/20 include:

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

FINANCE AND MANAGEMENT SERVICES



*Funding for vehicle and equipment replacement is budgeted within Citywide Services.

FINANCE AND MANAGEMENT SERVICES

MISSION STATEMENT

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

GENERAL DESCRIPTION

Finance and Management Services (FMS) oversees the City's financial, facilities, and fleet infrastructures. Finance and Management Services has the primary responsibility to provide business 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 2019/20

Financial Management, Accounting Services and Financial Operations

Financial Management and Accounting Services provides financial advisory services as requested, administers the City's and Urban Renewal Area's investment and debt portfolios, manages daily financial operations, publishes interim and annual financial reports, oversees the annual external audit, provides grant and capital asset accounting, develops cost accounting plans and provides accounting services to the Rockwood/West Gresham Urban Renewal Area.

Financial Operations ensures the timely collections of City revenues and payment of City obligations, including payroll. It also administers bad debt collection, title and lien searches, business licensing and passport application services. Key facets of the City's revenue collection include billing and collections for City utilities, assessments, financing agreements, and miscellaneous accounts receivable requirements.

Key issues and work plan for fiscal year 2019/20 include:

- Support Enterprise Resource Planning (ERP) system replacement implementation.
- Implement a new payments kiosk to serve multiple City payment requirements.
- Support the Council Work Plan and the Rockwood-West Gresham Urban Renewal Area by providing accounting, auditing and financial advisory services.
- Implement a reminder system for customers with pending service interruptions.
- Support the Department of Environmental Services and Budget and Financial Planning with a long-term debt issuance.
- Update the City's investment policy.
- Review/update the City's Customer Assistance program for utility billing.

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.

FINANCE AND MANAGEMENT SERVICES

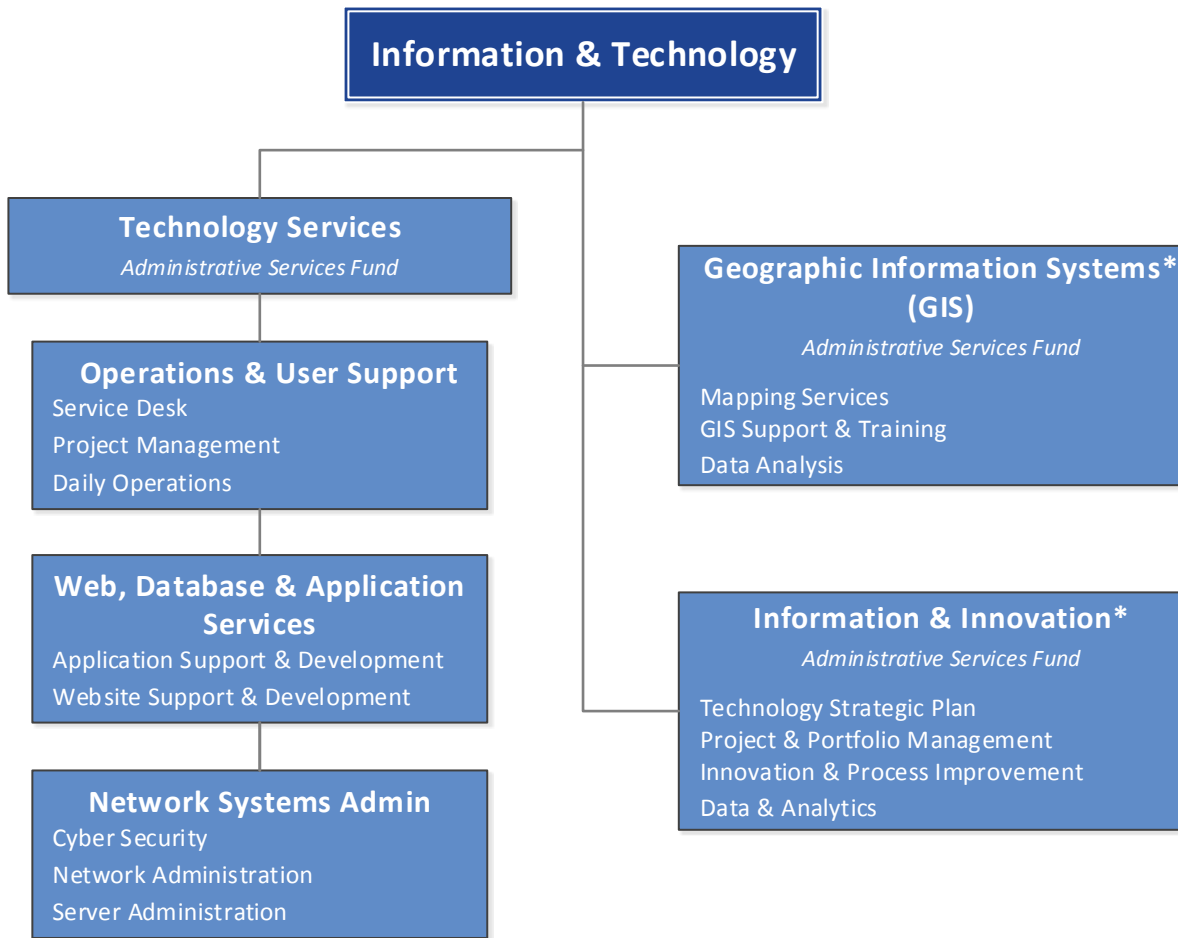
The budget continues to delegate the responsibility for the repair and maintenance support of five of the six fire stations to Fire and Emergency Services. Facilities staff supports Station 71 located in the Public Safety and Schools (PSS) Building.

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 2019/20 include:

- Continue the Strategic Energy Management partnership and explore/evaluate energy and fuel-efficient technology for use by City facilities and fleet.
- Service City facilities and fleet for optimal functionality and safety, while minimizing deterioration.
- Continue the implementation of the Fleet Services Study recommendations, while ensuring continuous functionality of service delivery.
- Complete major capital improvements in accordance with fiscal year 2019/20 facilities capital plan.
- Continue to coordinate with departments on vehicle acquisition efficiencies and deployments.

INFORMATION AND TECHNOLOGY



*These two divisions are moving to Citywide Services in the new account structure. They are shown here in the budget document for the purpose of continuity.

MISSION STATEMENT

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

GENERAL DESCRIPTION

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

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2019/20

Technology Services

Technology Services provides core enterprise services in the areas of desktop computing, network services, business systems, electronic communications, computing security, telecommunications, website, systems

INFORMATION AND TECHNOLOGY

integration, applications/database support, employee coaching and training, information systems and analysis. Technology Services 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 2019/20, Technology Services will continue to focus resources on updating the City's technology infrastructure, as well as providing operational support across all levels and departments in the City.

Key project and work plan for fiscal year 2019/20:

- Continue implementation of the Technology Strategic Plan, including the ERP replacement.
- Continue "Cloud First" initiative.
- Deploy new services catalog, support software, and IT Service Management Principals.
- Replace city's telephone system.
- Continue enterprise wide security and continuity of business enhancements.
- Develop and implement improved mobile communications and connectivity.
- Plan and deploy Windows 10 to all City departments.

Geographic Information Systems (GIS)

The GIS program acts as the steward of the City's enterprise GIS data, ensuring its integrity through quality control and governance. In addition, GIS develops and maintains internal and external GIS mapping tools to support internal operations as well as provide the public with information about the Gresham community.

Key issues and work plan for fiscal year 2019/20:

- Be a partner in key Technology Strategic Plan project, such as the ERP Replacement and Data Standards and Governance.
- Expand web GIS solutions.
- Provide GIS training and support for all City departments.

Information and Innovation

Information and Innovation is primarily focused on two items, the Technology Strategic Plan and Data and Analytics program.

The Technology Strategic Plan is a portfolio of business process improvement projects that have a technology component as well as the IT operations and infrastructure projects that support them. The Plan has 40 projects outlined for the next two years that fall into four primary focus areas, enterprise business systems and programs, data and analytics, tools and business systems to support process improvements, and IT operations and infrastructure.

The Data and Analytics program is aimed at creating a culture of curiosity and elevating the use of data and evidence in day-to-day service delivery and policy making. This includes looking at data in a comprehensive

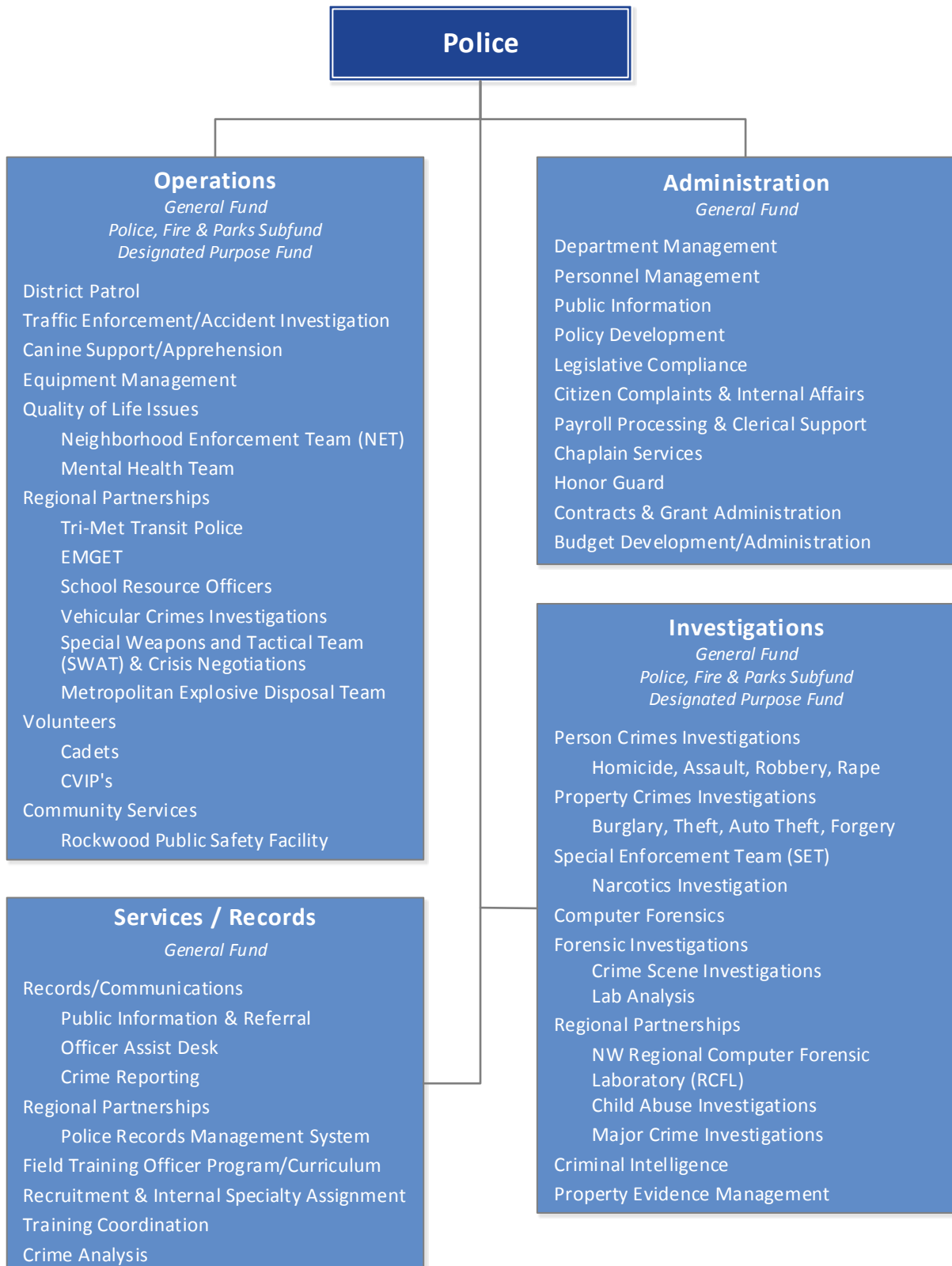
INFORMATION AND TECHNOLOGY

way to identify trends, patterns and opportunities, as well as help understand the current environment and communicate it with the community.

Key issues and work plan for fiscal year 2019/20:

- Portfolio and project management of the Technology Strategic Plan.
- Support the implementation of key enterprise systems, with the primary focus being the Enterprise Resource Planning (ERP) system replacement.
- Provide project management and support to business process improvement and innovation efforts.
- Elevate and expand the Data and Analytics Program with a focus on providing tools, training and support in the areas of data governance, management and analysis.

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

GENERAL DESCRIPTION

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

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. Services provided by full-time officers include routine and directed patrol, traffic enforcement and investigation, education programs, canine support in high risk situations and area searches, restraint of criminal street gang activities, proactive approach to problems on school grounds and adjoining properties through the use of school resource officers, special emergency response to high risk incidents, cadets, Tri-Met transit police, neighborhood livability issues and 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, investigation of neighborhood crimes and suspicious activity, 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

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 2019/20

The fiscal year 2019/20 budget includes a limited-term Senior Police Technician position that will be working with the newly established Body Worn Camera Program (BWC). This position will manage BWC digital media evidence, respond to requests for BWC evidentiary recordings and perform video/audio redaction as necessary. These efforts will aid in building community trust and help strengthen our relationship with citizens by providing that level of transparency. The BWC program is an increased element in the Police Department's commitment to the community they serve. The department's budget also includes funding for addressing and cleaning up illegal campsites.

Key issues and work plan for fiscal year 2019/20 include:

- Continue efforts in addressing neighborhood livability issues.
- Continue to increase the Citizen Volunteers in Policing Program and expand their responsibilities and programs.
- Continue partnering with Portland Opportunities Industrialization Center (POIC) to provide street-level gang outreach services.
- Increase enforcement efforts for criminal street gang activity through coordinated enforcement missions with the East Metro Gang Enforcement Team (EMGET).
- Continue partnerships with the local schools and enhance the efforts of the School Resource Officers.
- Continue working with local apartment managers and owners through the Landlord Mentoring Program, which partners successful apartment managers with managers who are struggling to clean up their complex.
- Address gang related violence in apartment complexes by continuing to have the Neighborhood Enforcement Team host community structured forums that educate landlords and apartment complex managers on how to manage their properties and hold tenants accountable.
- Continue implementation of the Mental Health Team in support of the Council Work Plan project for Mobile Integrated Health.
- Implementation of programs related to officer wellness.
- Address Neighborhood Nuisance issues as they relate to abandoned or illegally parked recreational vehicles and illegal campsites.
- Investigate criminal activity associated with illegal drug use, which includes robbery, burglary, vehicle theft and identity theft.
- Continue to provide the most current training for officers in all areas of the department.
- Continue implementation of a Bait Car program to reduce the number of stolen vehicles.
- Address traffic problems, which continue to be a community concern.
- Continue to meet increasing demand for service, including timely response to calls for service, investigation and successful prosecution of crimes.

POLICE

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

- Continue the Special Enforcement Team to quickly respond to tips from citizens of on-going illegal drug issues and other criminal activity in order to enhance neighborhood livability and the neighborhoods quality of life.
- Use directed enforcement to address areas in the City that have a higher than average number of calls for service and demand a greater number of police resources.
- Continue the work of the Gang Enforcement Team to directly address one of the community's top issues – gang related crime.
- Continue the Neighborhood Enforcement Team (NET) efforts to help make neighborhoods more livable and safe by using preventive and proactive measures.
- Respond to neighborhood traffic problems and complaints, as well as provide directed enforcement to reduce the problems caused from driving under the influence (DUI) and other driving offenses that endanger citizens and motorists.
- Build upon recent community engagement efforts to create a professional policing strategy for the City.
- Respond to opioid use and its effect on Gresham citizens by training all officers in the administration of Narcan and equipping all police vehicles with this medication.
- Continue participating in regional partnerships that deal directly with many of the growing issues facing the community including major crimes, gangs, and crimes against children.
- Provide training to employees so they are able to meet the ever-changing demands of law enforcement.
- Continue to recruit and hire the most qualified individuals.

FIRE AND EMERGENCY SERVICES



FIRE AND EMERGENCY SERVICES

MISSION STATEMENT

The mission of Gresham Fire and Emergency Services is to protect lives, property and the environment.

GENERAL DESCRIPTION

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

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

In addition, FES provides 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 (USAR) for structural collapse as a component of a regional response team.
- Chemical, Biological, Radiological, Nuclear, and Explosive (CBRNE) response including Mass Casualty.

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.

Supervision of the Life Safety Division and maintaining Oregon OSHA compliance are the responsibility of Fire Administration. 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 FES 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 (EMT), with many certified as paramedics, to provide patient care in the field. All Gresham engine companies are an Advanced Life Support (ALS) unit, which means that each has a firefighter/paramedic on board. The Emergency Operations Division provides fire suppression, emergency

FIRE AND EMERGENCY SERVICES

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

Training is provided 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. Fire investigation and determining causes is conducted for known arson fires, those involving a significant fire loss and fire fatalities.

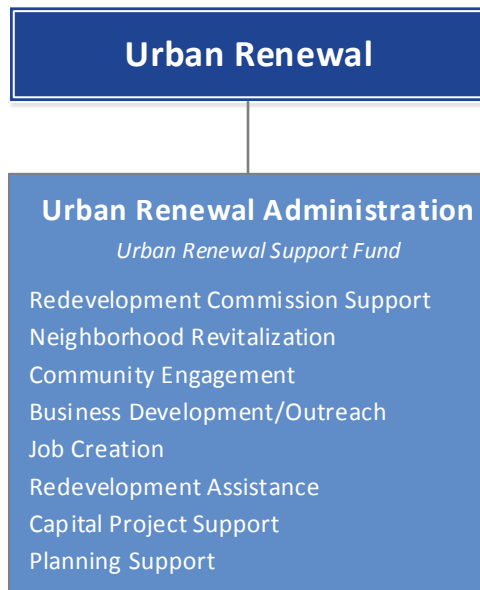
DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2019/20

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

Key issues and work plan for fiscal year 2019/20 include:

- Explore improvements to Regional Mutual Assistance Contracts.
- Explore opportunities in Integrated Mobile Health Care, partner with public and private health care institutions, and expand the Gresham Cares program to improve the well-being of our community.
- Improve data collection and analysis abilities through software upgrades and enhancements.
- Negotiate supply reimbursement contract with American Medical Response (AMR).
- Evaluate and implement ongoing opportunities to reduce calls for service and the demand for non-critical calls.
- Continue exploration and pursuit of grant funding opportunities to meet the increasing demands of emergency service delivery to a growing community.
- Administer the Seismic Rehabilitation Grant for the Fire Station 75.
- Implement cancer prevention methodologies for firefighting and life safety personnel, and a mental health and wellness program for all personnel.

URBAN RENEWAL ADMINISTRATION



GENERAL DESCRIPTION

Urban renewal is a public funding mechanism aimed at partnering with private development to promote job creation and community revitalization. Rockwood-West Gresham is the City's first Urban Renewal Area (URA), established through a citywide vote in November 2003. The URA is approximately 1,200 acres, spanning from Yamhill Street 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 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 2019/20

Key issues and work plan for fiscal year 2019/20 include:

- Rockwood Rising/Catalyst Site Development - This project 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 the community and partner organizations throughout construction of the project.

URBAN RENEWAL ADMINISTRATION

- Stark Street Property Redevelopment - This project will help renew and revitalize the Stark Street corridor, enhancing property values and attracting additional private investment.
 - The GRDC purchased the 3.8 acres, Drake's 7 Dees property at 16519 SE Stark Street and 312 SE 165th Avenue and sold a portion of the site to Boys & Girls Clubs of Portland Metropolitan Area, who developed a new facility for youth services in Rockwood. The GRDC also sold another portion of the site to Open Meadow Alternative Schools Inc. which completed construction on their new facility and began serving area students in fall 2016. This project has allowed Boys & Girls Clubs of Portland Metropolitan Area and Open School to bring expanded youth services to Rockwood.
 - The GRDC approved a Purchase and Sale Agreement for the final portion of this property to Latino Network. Latino Network will lease the property until they have completed a capital campaign and obtained entitlements to construct their project. 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 Latino Community. GRDC will help support Latino Network's efforts to develop the site.
- Sandy Boulevard Improvements – Improve Sandy Boulevard to current street standards, from 181st to east City limits. Goals of the project are to accelerate industrial development and improve pedestrian safety with strategic investments. The project includes funding from Transportation and other sources to leverage grant resources for the improvements.

URBAN DESIGN AND 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, wants and visions of the Gresham community. The department provides a wide variety of design and planning-related services including comprehensive land use and transportation planning, development planning, natural resources planning, and urban design.

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

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2019/20

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 and transportation goals and policies are implemented through the regulations designed to guide and direct development within Gresham.

URBAN DESIGN AND 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.
- 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, building permit review, sign permit review and Code compliance actions.
- Provide staff support for the Design Commission.
- 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 2019/20 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 new Design District regulations.

Comprehensive Land Use and Transportation Planning

Comprehensive Planning is responsible for facilitating land use and transportation policy, plans, design standards and changes to the Gresham Comprehensive Plan that guide and direct new development in Gresham. 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, and community stakeholders.

Major functions include:

- Work with residents, elected officials and other community stakeholders to update the City's Comprehensive Plan (which includes the Community Development Code and Transportation System Plan).
- Develop land use and transportation studies and plans and new Development Code to ensure clarity and consistency with provisions that:
 - Foster economic development by retaining existing jobs and attracting new ones.
 - Encourage high quality buildings and public spaces.
 - Enhance public safety.
 - Provide for adequate, safe, and efficient multimodal transportation networks.
 - Protect the natural environment.
- Develop urban design options and strategies.

URBAN DESIGN AND PLANNING

- Make public presentations before Council Advisory groups, neighborhood associations, community organizations, and hearing bodies on Comprehensive Plan amendment projects.
- Coordinate with Metro, Multnomah County, TriMet, ODOT, and other government partners on regional planning and policy.
- Participate in regional 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.
- Support Economic Development and Urban Renewal programs on special projects.
- Provide staff support for the Planning Commission, Transportation Subcommittee and Historic Resources Subcommittee.

Key issues and work plan items for fiscal year 2019/20 include:

- Update elements of the Development Code and begin an update to the organization and format of the Code to ensure ease of use, consistency, and clarity.
- Review and update elements of the Development Code that address signage and innovative housing.
- Complete an update to the Pleasant Valley Transportation System Plan. The Plan will address how the transportation network will distribute traffic between Foster Road and Powell Boulevard and provide an implementation plan. Begin an update to the citywide Transportation System Plan.
- Continue engagement in the Division Transit Project.
- Work with Clackamas and Multnomah Counties and the City of Happy Valley to develop a multimodal corridor and development plan for the 172nd/190th corridor.
- Engage in regional land use and transportation policy and planning committees. Continue to foster an economic, urban redevelopment, and social strategy that strengthens and links the City's three iconic commercial centers – Rockwood, Civic, and Downtown.
- Continue work with the University of Oregon's *Sustainable City Year* program to develop policy and planning alternatives that integrate merging transportation technologies.
- Provide staff support for the Planning Commission and the Historic Resources and Transportation subcommittees.

Natural Resources

The Natural Resources program is responsible for facilitating the quality and enhancement of the community's natural resources. This work is undertaken in collaboration with residents, elected and appointed officials and other community stakeholders to maintain a high quality of life.

Major functions include:

- Support park planning and design projects.
- Perform natural resource and urban forestry planning.
- Administer the Tree City USA Program and the Community Gardens program.

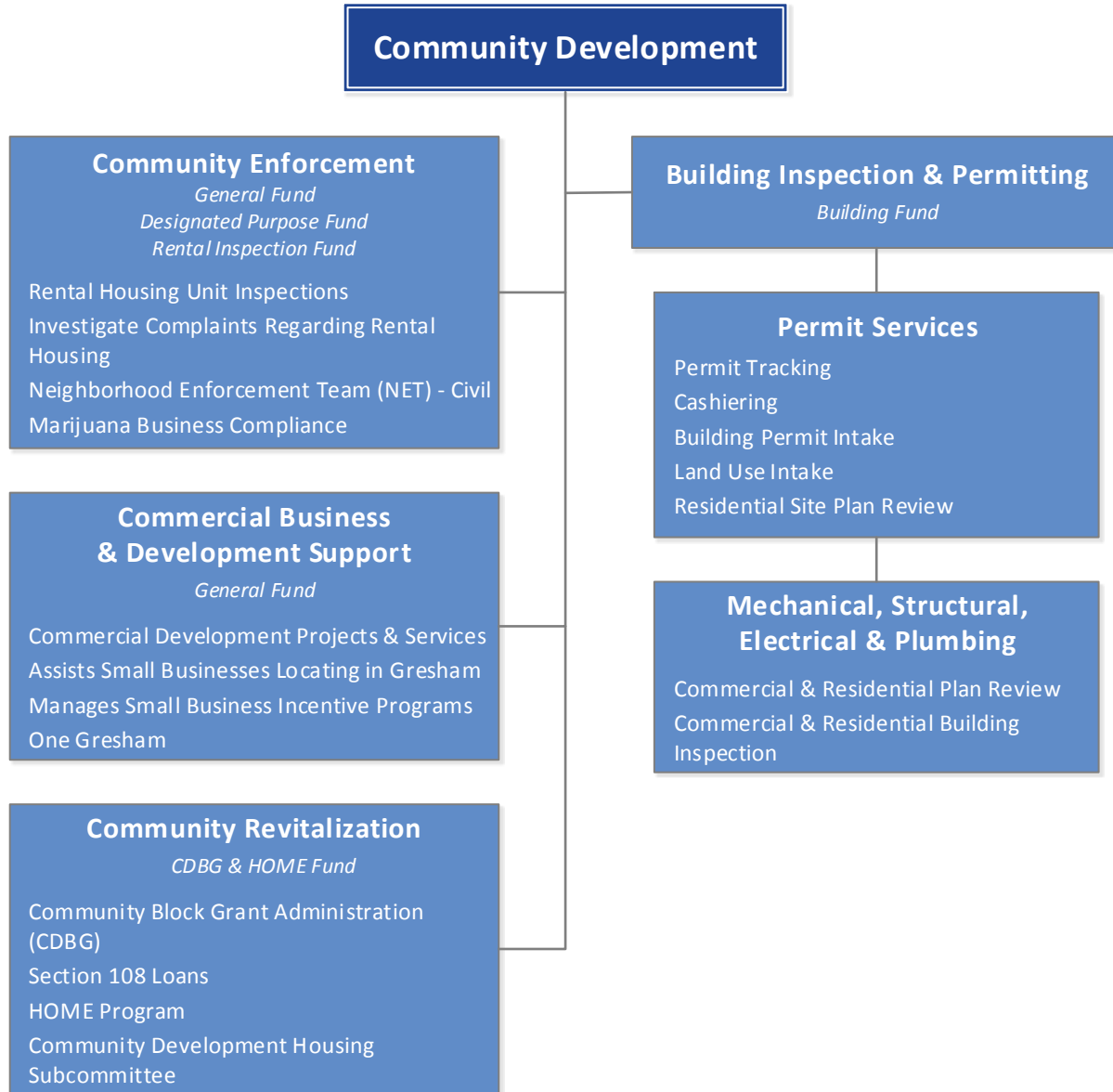
URBAN DESIGN AND PLANNING

- Provide staff support for the Urban Forestry Subcommittee.

Key issues and work plan for fiscal year 2019/20 include:

- Engage in the Environmental Overlay Project ensuring the proper planning processes are implemented to complete the project.
- Continued assistance with Gradin Sports Park, Gabbert Butte and Grant Butte.

COMMUNITY DEVELOPMENT



MISSION STATEMENT

Your partners in creating solutions for quality development and a healthy business climate.

GENERAL DESCRIPTION

Community Development is responsible for the orderly growth of Gresham through code compliance, inspection and plan review. The department provides a wide variety of development services including: development plan review through final inspection, issuing building permits and performing building

COMMUNITY DEVELOPMENT

inspections, maintaining compliance with City Code through code enforcement, small business assistance and performing rental housing inspections.

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2019/20

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 high 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 2019/20. In addition, there will continue to be significant work related to the school bond. The Building Development Division is anticipated to continue providing building services for Troutdale, Fairview, and Wood Village.

Key issues and work plan for fiscal year 2019/20:

- 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.
- Maintain the ability to respond promptly to increased workload and major projects.
- Promote desired development in corridors and the Downtown, Rockwood and Civic Neighborhood centers through the Urban Redevelopment and Economic Development Council Work Plan Items.
- Evaluate rate structures, fees, incentives and multi department review process to mitigate City barriers to development of commercial projects through the Development Fees/Incentives and Commercial Business and Development Support Council Work Plan Items.

Code Enforcement

Within Community Development, Code Enforcement resources for fiscal year 2019/20 will be focused on Neighborhood Nuisance Council Work Plan Item, addressing vacant homes, derelict structures and addressing enforcement issues related to hotels/motels. The Code Enforcement resources within Community Development will also continue supporting the cross-departmental Neighborhood Enforcement Team (NET) which serves as a proactive unit that works closely with property owners, property management companies and neighborhood associations to combat the most severe and complex enforcement cases within the community.

COMMUNITY DEVELOPMENT

Key issue and work plan for fiscal year 2019/20:

- Explore and implement methods to address ongoing nuisance and crime issues regarding vacant and abandoned homes through Neighborhood Nuisance Council Work Plan Item.
- Continued participation as part of the Neighborhood Enforcement Team (NET).

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 annual 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.

It is anticipated that the service level in fiscal year 2019/20 will be approximately the same as in the prior year.

Key issue and work plan for fiscal year 2019/20:

- Continue Rental Housing's involvement and support of the Community Livability Council work plan item and the Neighborhood Enforcement Team (NET).
- Continue to revisit and refine process and approach to effectively address the goals of City Council and evaluate the effectiveness of program elements designed to positively impact well-performing rental properties.
- Continue to improve identification and collection of rental properties operating without a license.

Commercial Business Assistance

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

The addition of Commercial Business and Development support will be included 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 the Commercial Business and Development, Urban Redevelopment Strategy (One Gresham Initiative), and Development Fees and Incentives Council Work Plan items and other City economic development related projects, programs and initiatives.

Additional resources are adopted to fulfill the full-service business and development goals of City Council through the Council Work Plan.

COMMUNITY DEVELOPMENT

Key issue and work plan for fiscal year 2019/20:

- Increasing services for local small businesses through implementing 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.
- 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.
- Pre-development/pre-leasing services.
- Administration of incentive programs as available, additional programming or services.
- Creation of additional marketing material and campaigns to promote City programs to small and mid-to-large commercial projects.

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 \$1.5 million annually in community services, public infrastructure, economic development and affordable housing for Gresham residents.

Key issues and work plan for fiscal year 2019/20 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.
- Provide annual Fair Housing training for landlords.

ECONOMIC DEVELOPMENT



MISSION STATEMENT

Creating solutions for quality development and a healthy business climate.

GENERAL DESCRIPTION

Economic Development Services (EDS) is responsible for business recruitment, retention and relationships with the local business community, with a focus on traded sector industrial companies.

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2019/20

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.

ECONOMIC DEVELOPMENT

Key issues and work plan for fiscal year 2019/20 include:

- Ensure Gresham is the most competitive jurisdiction in the region for industrial 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.
- Economic Development Strategy Council Work Plan Item. 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 Traded Sector investment incentive programs.

PARKS SERVICES



MISSION STATEMENT

Maintain and operate public park infrastructure, open space properties, trails and support for recreational programs for the safe enjoyment of our citizens and the general public.

GENERAL DESCRIPTION

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

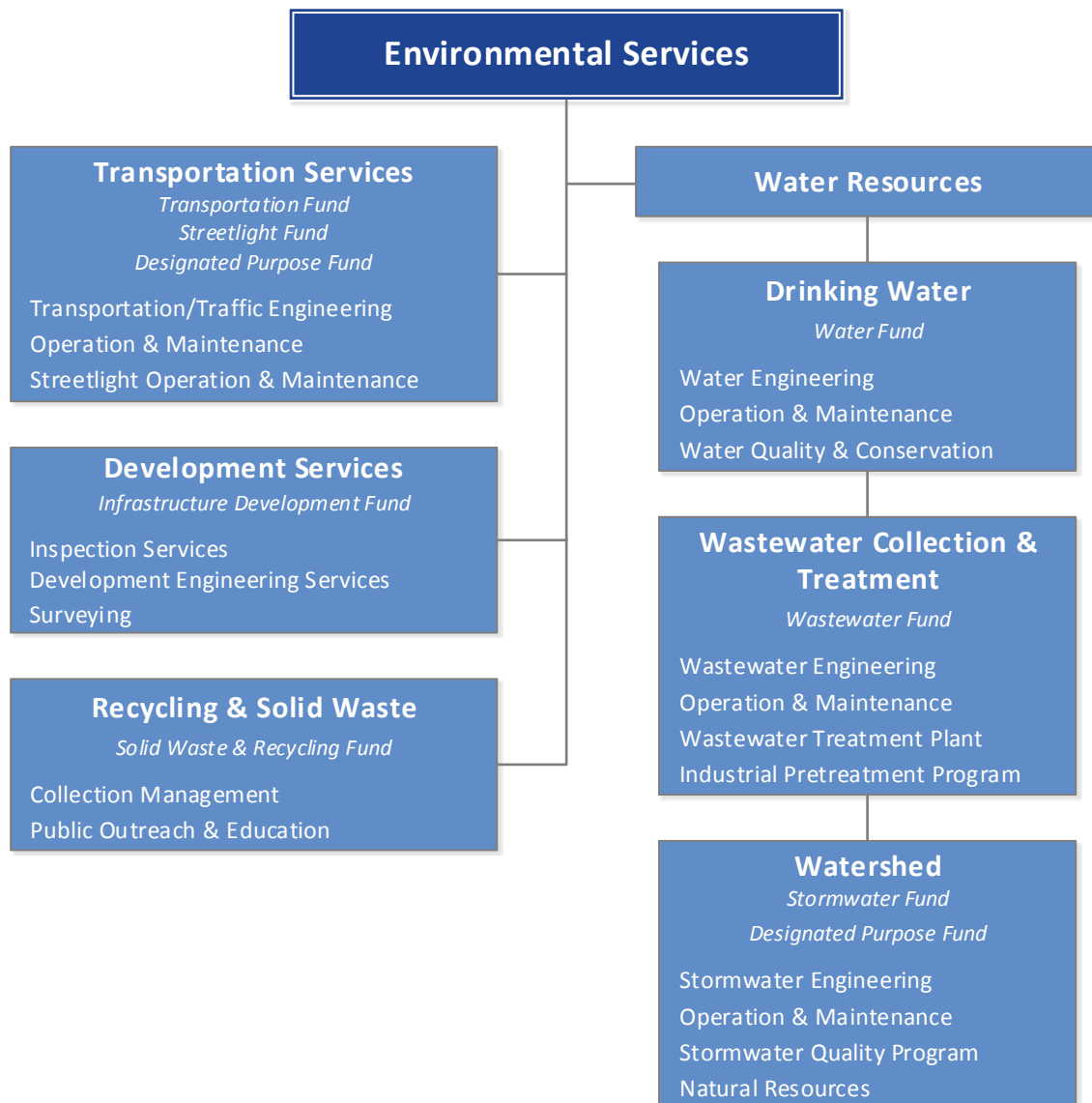
Operating expenditures for Parks are budgeted in the General Fund and in the Police, Fire and Parks Subfund. Parks related capital improvement projects are budgeted in the Park CIP Fund with resources from system development charges, grants, loans and private donations.

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2019/20

Key issues and work plan for fiscal year 2019/20:

- Focus maintenance activities on safety, code compliance, and asset preservation to provide safe and enjoyable recreation opportunities.
- Continue to build relationships with community partners.
- Continue condition assessment of all amenitized parks in the system to provide a baseline understanding of parks levels of service and deferred maintenance.
- Heighten attention on reducing unlawful presence and behavior in Parks system by completing projects that utilize Crime Prevention Through Environmental Design (CPTED) concepts.
- Continue transition to an automated work order tracking system that will acquire data, enhance the department's level of service, increase scheduled maintenance and decrease unscheduled work.

ENVIRONMENTAL SERVICES



MISSION STATEMENT

Meet the essential needs of the community by efficiently providing clean water, safe transportation, waste disposal and other core public services while protecting 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, park design and construction, and recycling and solid waste management. 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,

ENVIRONMENTAL SERVICES

public works construction inspection, and development review and permitting. Together, these core services provide a better quality of life for our customers and the public.

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2019/20

Recycling and Solid Waste

The Recycling and Solid Waste Program manages the City's solid waste 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 Recycling and Solid Waste 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 2019/20 include:

- Continue implementation of state and regional mandated education and outreach programs.
- Continue promotion of community event recycling resources within the City.
- Implement Council policy consideration in response to Metro's food scrap policy for local governments.
- Continue expansion and enhancement of our existing Gresham Green Business and Green School programs.
- Expand multifamily recycling education and outreach to property managers and tenants.
- Support internal sustainability planning and projects.
- Continue supporting the development of a Disaster Debris Management Plan.

Transportation

The Transportation Program plans, constructs, operates, and maintains Gresham's transportation system that includes over 900 lane miles of streets, 143 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 from 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 2013 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

ENVIRONMENTAL SERVICES

- Economic development
- Effective, efficient system operation and minimization of traffic congestion
- Equity
- Sustainability; and
- Community health and viability.

Key issues and work plan for fiscal year 2019/20 include:

- Aggressively continue the “Hitting the Streets” local street reconstruction program—now entering its second year—with a focus on streets in poor or failed condition. Street reconstruction will be coordinated with utility work to maximize the longevity of the resulting work.
- Deploy the City’s concrete crew to enhance accessibility with the construction of ADA curb ramps in coordination with the “Hitting the Streets” program.
- Continue pavement preservation, to include asphalt inlays, crack seals, slurry seals, patching, and pothole repair of streets. Preparation work for contracted street surfacing improvements is scheduled to be completed by City crews for this fiscal year.
- Continue emphasis on core operational maintenance needs related to safety, including signal and sign repairs, striping, sweeping, installation of rectangular rapid flashing beacons (RRFBs) at certain mid-block crosswalks, and medians maintenance. These projects are consistent with sustainable practices that reduce travel times, increase commute options, and enhance community livability.
- Follow through on action items from the Transportation System Plan (TSP) and the 2018 Active Transportation Plan related to planning and funding for corridors and projects.
- Continue capital improvement projects (CIP) that increase operational efficiency, traffic capacity, and safety with a significant portion being funded by grants.

State transportation legislation passed in 2017 provides additional funding that will help to sustain current service levels.

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 2019/20 include:

- Prioritize and complete select infill streetlight projects to enhance vehicular and pedestrian safety.
- Respond to service requests to repair malfunctioning lights.
- Support near- and long-range development projects.

Infrastructure Development Services

The Infrastructure Development 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; and land surveying services for

ENVIRONMENTAL SERVICES

CIP project design, construction staking for CIP project construction, and Record of Survey filings as well as metes and bounds descriptions to meet legal requirement.

Development engineering related services are funded primarily 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 2019/20 include:

- Increase core business services provided by Public Works Inspection and Surveyors to meet additional capital construction demands associated with the “Hitting the Streets” local street reconstruction program.
- Review and update right-of-way permitting processes and associated business practices to ensure good customer service, high level of efficacy, and resultant quality infrastructure.
- Continue to review development plans with electronic plan (e-Plan) review software, which now includes the planning module, to increase productivity, predictability, and precision through database management and visual software tools.
- Work with other DES divisions to incorporate cost indexing into the City’s System Development Charges.
- 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 Bull Run Watershed surface water, purchased from the Portland Water Bureau. This supply is supplemented with Cascade groundwater from three wells and a treatment facility that are jointly owned by Gresham and the Rockwood Water People’s Utility District (PUD).

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 2019/20 include:

- Continue discussions with Rockwood Water PUD on future development and cost sharing opportunities for drinking water well design and construction at the Rockwood owned location at SE 223rd and Stark.

ENVIRONMENTAL SERVICES

- Coordinate water infrastructure upgrades and replacement with Transportation’s local street reconstruction program.
- Continue Well Field Protection Program activities with the cities of Portland and Fairview to help ensure the safety of groundwater supplies for east county citizens.
- Complete prioritized projects from the Capital Maintenance Plan.
- Continue system maintenance activities related to 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.
- Continue participation in local and regional emergency preparedness and response programs and community activities.
- Initiate scheduled Grant Butte seismic piping and reservoir retrofits.

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 75 miles of streams and 674 acres of riparian corridors to meet state and federal water quality and Endangered Species Act regulations. Gresham’s stormwater system handles 4.3 billion gallons of runoff each year and protects water quality under the Clean Water Act and Safe Drinking Water Act regulations. The stormwater system includes approximately 9,000 catch basins, 225 miles of drainage pipes, 1,100 drywells, 120 rain gardens, and numerous regional and local stormwater treatment and 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 2019/20 include:

- Continue implementation of a program to maintain private stormwater ponds and underground filters that are currently owned by multiple property owners.
- 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.
- Continue upgrading stormwater infrastructure in coordination with Transportation’s local street reconstruction program.
- Design and permit the Palmquist culvert replacement project.
- Comply with the City’s National Pollution Discharge Elimination System (NPDES) permit for discharge of stormwater to surface waters. This includes ongoing efforts to: implement erosion control and business inspections to prevent pollutant releases; conduct stream, storm and wildlife monitoring; conduct tree planting for stream shade benefits; and conduct residential and business education efforts to reduce the use of toxic products and to incorporate native plant and onsite stormwater management techniques that benefit biodiversity and stream health.
- Implement programs to promote pollution prevention with businesses and proper maintenance of private stormwater facilities. The permit also requires additional emphasis on “green infrastructure” for new development and retrofitting the existing streets and other impervious

ENVIRONMENTAL SERVICES

surfaces and a new focus on improving stream bank stability to reduce sediment levels in the City's creeks.

- Other CIP projects include the following: continue work on updating the outdated Stormwater Infrastructure Master Plan.

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 system, which is a determining factor the Oregon State Department of Environmental Quality uses when evaluating whether or not to assess fines for sanitary sewer overflows.

Key issues and work plan for fiscal year 2019/20 include:

- Continue implementation of comprehensive and sustainable asset management practices for the wastewater collection, conveyance and treatment systems.
- Coordinate wastewater infrastructure upgrades and replacement with Transportation's local street reconstruction program.
- Continue compliance with NPDES permit requirements. A permit renewal application was submitted to the DEQ in November 2012 and a new permit was issued by the DEQ in 2014.
- Continue implementation of the City's Industrial Pretreatment Program, which involves working with existing and potential new permitted industries, to ensure ongoing protection of the wastewater collection system and plant.
- Continue work on collection system projects for McKinley Sewer Extension and East Basin Trunk Upgrade Phase III which will provide for capacity and growth in the Pleasant Valley and Springwater areas.
- Continue repair and replacement of aging infrastructure and catch up on evaluations of pipe condition including smoke testing, TV inspection and pipe repair projects.
- Continue prioritization and replacement of sewer lines with the worst asset condition score and highest consequence of failure score. (Sewer lines with the worst scores were generally built during the 1950's.)
- Continue treatment plant upgrades in keeping with federal standards to include seismic evaluation.

General Fund
& Police, Fire and
Parks Fund
COMBINED

CITY OF
GRESHAM
OREGON

GENERAL FUND & POLICE, FIRE AND PARKS FUNDS 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 money received by the General Fund is used for public services such as police and fire protection, emergency response, parks maintenance, economic development, code compliance and community planning.

Police, Fire and Parks Subfund

The Police, Fire and Parks Fund was established during fiscal year 2012/13 to clearly track and account for usage of the Police, Fire and Parks fee that was adopted in December 2012. Beginning in fiscal year 2019/20, the Police, Fire and Parks Fund will function as a subfund within the General Fund.

Ninety-five percent of the revenues are used to maintain public safety services, while the remaining five percent supports parks maintenance. The revenue is split between Police and Fire services in an amount proportionate to their respective operating budgets.

The adopted budget reflects the following expenditures within this fund:

Police

Targeting Gang Activity

- Three positions related to the enforcement and prevention of gang activity are included in this fund. The positions focus on gang prevention through coordination with other regional partners, investigation of gang related activity and providing support at the Rockwood Public Safety Facility. A contract with the Portland Opportunities Industrialization Center (POIC) is also included to provide street-level gang outreach services. These expenditures complement other gang enforcement activities that are funded through grants.

Addressing Crimes that Impact Neighborhood Livability

- This budget includes the four personnel for the Special Enforcement Team (SET). The SET consists of a Sergeant and three Detectives whose overall mission is to address and resolve on-going neighborhood livability issues and improve the quality of life in the city. Using short- and long-term strategies, they investigate and initiate prosecution of street to mid-level drug dealers and manufacturers directly impacting the City of Gresham. They also conduct investigations on problem residences, apartment complexes and businesses that are continually requiring Gresham Police response and resources.
- Two Neighborhood Enforcement Team (NET) members are included. The NET's primary goal is to make neighborhoods more livable and safer by addressing long-term issues that impact neighborhoods, including abandoned houses, overgrown lots and, drug and nuisance houses.

Maintaining Police Response Times

- Fourteen patrol positions needed to maintain Police Department response times.

GENERAL FUND & POLICE, FIRE AND PARKS FUNDS OVERVIEW

Fire

Keeping Fire Stations Open

- This subfund contains eighteen positions that staff two Gresham Fire Stations. These positions are needed to keep these fire stations open, operating, and responding to citizens in a timely manner.

Parks

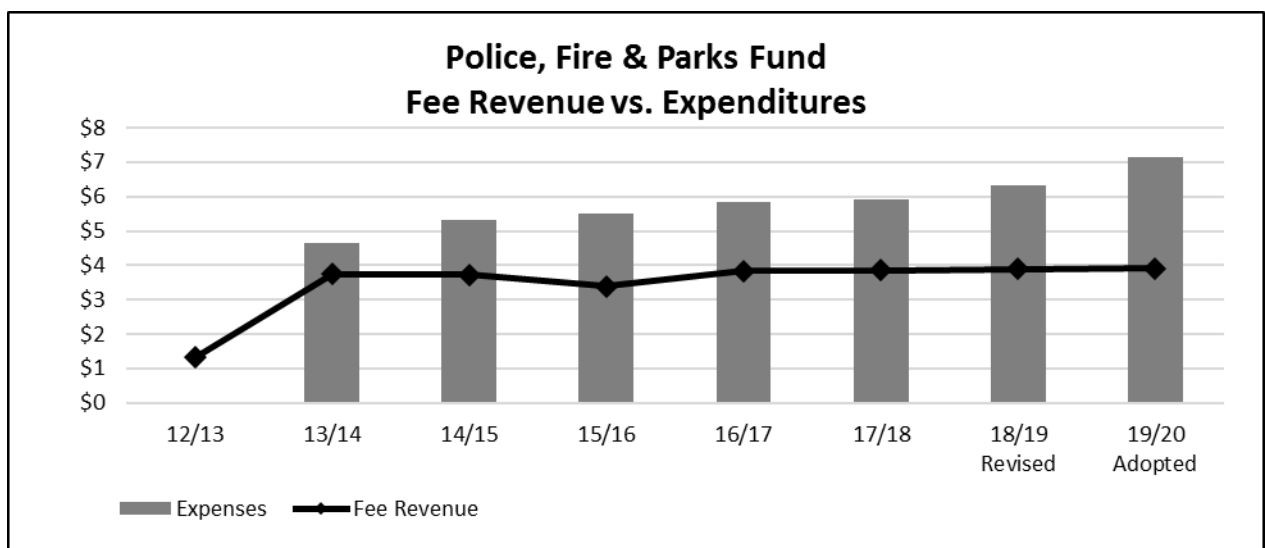
Keeping Parks Clean, Safe and Accessible

- This subfund contains three positions that are critical to maintaining the operations and functionality of Gresham's Parks and maintaining neighborhood livability.

Fund Structure and Display

Since the establishment of the Police, Fire and Parks Fund, information for the General Fund and the Police, Fire and Parks Fund has been presented in both combined and fund specific views. The implementation of the new Enterprise Resource Planning system provides sub-fund capability, which allows the funds to be combined while still retaining the ability to separately report and track revenues and expenses. This feature eliminates the need to formally adopt an appropriation to transfer General Fund resources between the funds to support the functions described within the Police, Fire and Parks Fund. As a result, the combined resources and requirements shown for fiscal year 2019/20 are no longer overstated by the transfer between the two funds.

The specific services budgeted within the Police, Fire and Parks Fund have been consistent since the inception of the fund. While General Fund resources have always been relied on to partially fund the specific services, the difference between the cost of those services and the revenue provided by the Police, Fire and Parks fee has grown during that time. The chart below shows the General Fund support over the history of the fee.



**RESOURCES AND REQUIREMENTS BY FUND
GENERAL FUND & POLICE, FIRE AND PARKS FUND COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
Taxes	34,334,328	36,316,588	36,702,100	37,663,200	37,663,200	37,663,200
Licenses and Permits	391,184	420,372	362,000	367,300	367,300	367,300
Intergovernmental Revenue	9,636,026	11,093,641	10,639,116	10,892,000	10,892,000	10,892,000
Charges for Services	4,232,085	4,258,205	4,142,000	4,227,000	4,227,000	4,227,000
Utility License Fees	19,134,086	10,380,166	10,579,000	10,935,000	10,935,000	10,935,000
Interest Income	209,971	349,675	227,000	52,000	52,000	52,000
Miscellaneous Income	159,268	258,922	134,900	138,200	138,200	138,200
Contributions and Donatio	0	0	0	0	0	0
Interfund Transfers	1,911,142	1,986,141	2,367,700	75,000	75,000	75,000
Internal Service Charges	617,423	945,870	799,070	819,385	819,385	819,385
Other Resources	0	1,275,000	0	0	0	0
Beginning Balance	11,947,341	21,471,711	17,310,000	13,834,000	13,834,000	13,834,000
Total Resources	82,572,854	88,756,291	83,262,886	79,003,085	79,003,085	79,003,085
Requirements						
Police	30,744,317	32,959,844	37,636,161	39,307,078	39,307,078	39,307,078
Fire and Emergency Svcs	20,804,819	23,430,860	25,541,412	26,367,334	26,367,334	26,367,334
Community Development	1,065,226	1,193,193	1,232,529	1,245,818	1,245,818	1,245,818
Economic Development Srvc	674,417	667,123	1,011,041	1,061,977	1,061,977	1,061,977
Parks	2,533,117	2,738,582	3,383,053	3,363,351	3,363,351	3,363,351
Total Operations	55,821,896	60,989,602	68,804,196	71,345,558	71,345,558	71,345,558
Interfund Transfers	5,279,247	7,313,342	8,927,616	6,608,017	6,608,017	6,608,017
Contingency	0	0	923,000	0	0	0
Unappropriated	21,471,711	20,453,347	4,608,074	1,049,510	1,049,510	1,049,510
Total Non-operating	26,750,958	27,766,689	14,458,690	7,657,527	7,657,527	7,657,527
Total Requirements	82,572,854	88,756,291	83,262,886	79,003,085	79,003,085	79,003,085

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

**DEPARTMENT REQUIREMENTS
GENERAL FUND & POLICE, FIRE AND PARKS FUND COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dept: 21 Police Department Requirements by Division						
Administration Div.	939,299	1,150,417	1,205,776	971,703	971,703	971,703
Support Services Div.	6,906,547	7,714,663	8,534,989	7,873,533	7,873,533	7,873,533
Police Operations Div.	13,961,199	14,647,302	17,171,797	19,258,366	19,258,366	19,258,366
Police Operations- PFP Div.	2,525,836	2,518,502	2,808,651	2,662,075	2,662,075	2,662,075
Police Investigation- PFP Div.	616,826	677,800	768,051	1,168,301	1,168,301	1,168,301
Police Investigations Div.	3,144,708	3,578,704	4,057,114	4,028,113	4,028,113	4,028,113
Police Records Div.	1,667,100	1,730,474	1,969,650	2,039,771	2,039,771	2,039,771
Police Services Div.	982,802	941,982	1,120,133	1,305,216	1,305,216	1,305,216
Police Dept. Total	<u>30,744,317</u>	<u>32,959,844</u>	<u>37,636,161</u>	<u>39,307,078</u>	<u>39,307,078</u>	<u>39,307,078</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dept: 21 Police Department Requirements by Category						
Personnel Services	21,422,006	22,137,638	25,387,385	26,700,548	26,700,548	26,700,548
Materials & Services	9,318,266	10,593,452	11,948,776	12,574,530	12,574,530	12,574,530
Capital Outlay	4,045	228,754	300,000	32,000	32,000	32,000
Police Dept. Total	<u>30,744,317</u>	<u>32,959,844</u>	<u>37,636,161</u>	<u>39,307,078</u>	<u>39,307,078</u>	<u>39,307,078</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: General and Police, Fire and Parks – Combined Funds Display
Dept: Police

FY 2019/20 BUDGET HIGHLIGHTS

Personnel Services

Limited Term	\$112,394 increase. Reflects shift to a Homeless Services Specialist position rather than a contracted service. Also reflects increased staff support for the Body Worn Camera Program.
--------------	---

Materials and Services

Building R and M	(\$6,000) decrease. Reflects anticipated usage.
Equipment R and M	\$46,650 increase. Reflects the change to a subscription type of service for the Automatic License Plate Reader (ALPR) Program rather than purchasing through the Equipment Replacement Fund.
Printing	(\$3,500) decrease. Reflects the shift to digital technology rather than printed documents.
Advertising	\$5,000 increase. Allows for increased recruitment effort.
Training and Education	\$31,096 increase. Supports succession planning and rotation of specialty positions.
Meals	\$15,920 increase. Supports succession planning and rotation of specialty positions.
Lodging	\$27,425 increase. Supports succession planning and rotation of specialty positions.
Airfare	\$7,725 increase. Supports succession planning and rotation of specialty positions.
Minor Equip and Tools	\$36,100 increase. Allow for anticipated replacement of aging equipment.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

Materials and Services (continued)

Animal Supp/Related Exp	\$4,500 increase. Provides support for an additional drug detection K-9.
First Aid and Safety	\$13,000 increase. Reflects actual usage.

Capital Outlay

Equipment	(\$268,000) decrease. Fiscal year 2018/19 included a one-time purchase.
-----------	---

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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, FIRE AND PARKS FUND COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Police Department						
Personnel Services						
10-01 Full-Time Employees	11,282,052	11,533,307	12,648,507	13,124,250	13,124,250	13,124,250
10-03 Overtime	1,494,120	1,469,162	2,238,400	2,311,300	2,311,300	2,311,300
10-04 Limited Term	110,777	68,349	135,878	248,272	248,272	248,272
10-05 Temp/Seasonal	44,893	98,732	107,300	111,100	111,100	111,100
10-10 Shift Differential	13,576	14,921	20,000	20,600	20,600	20,600
10-12 Certificate Pay	530,827	543,885	589,382	578,083	578,083	578,083
10-30 Acting In Capacity	12,903	13,552	18,500	19,300	19,300	19,300
10-32 Working Out of Class Pay	178	91	0	0	0	0
10-36 Field Training Officer	0	0	37,400	38,600	38,600	38,600
10-46 Premium Pay	193,643	209,688	237,054	247,256	247,256	247,256
10-61 Accrued Compensated Absen	80,551	1,767	232,100	250,200	250,200	250,200
10-69 Comp Cashed Out	205,573	156,004	0	0	0	0
Total Personnel Services	13,969,093	14,109,458	16,264,521	16,948,961	16,948,961	16,948,961
Employee Benefits						
11-01 FICA	1,051,181	1,067,459	1,235,883	1,286,866	1,286,866	1,286,866
11-02 Tri-Met Payroll Tax	104,528	109,098	123,590	130,481	130,481	130,481
11-10 PERS-ER	1,268,427	1,617,283	1,853,067	2,418,920	2,418,920	2,418,920
11-11 PERS-EE	815,212	817,152	970,554	1,011,441	1,011,441	1,011,441
11-14 Pension Bond	507,114	661,428	541,648	551,230	551,230	551,230
11-20 Health Insurance	2,697,937	2,853,615	3,425,758	3,377,317	3,377,317	3,377,317
11-21 Dental Insurance	279,825	290,108	319,921	327,692	327,692	327,692
11-22 Life Insurance	9,984	10,321	18,059	20,767	20,767	20,767
11-27 Workers Comp	510,617	425,248	429,526	410,576	410,576	410,576
11-30 Long Term Disability	17,981	17,762	38,336	40,119	40,119	40,119
11-31 FSA-Admin Fee	1,410	1,308	1,294	981	981	981
11-35 HRA/VEBA	188,697	157,398	165,228	175,197	175,197	175,197
Total Employee Benefits	7,452,913	8,028,180	9,122,864	9,751,587	9,751,587	9,751,587
Prof and Tech Services						
20-06 Professional Services	375,931	433,480	458,180	498,300	498,300	498,300
20-08 Med and Psych Costs	3,490	2,885	5,000	5,500	5,500	5,500
20-10 Public Safety Dispatch	1,754,718	1,833,339	2,019,490	2,106,480	2,106,480	2,106,480
20-15 Outsourced Serv & Labor	32,282	86,395	116,000	121,000	121,000	121,000
20-20 Permits and Licenses	440	712	720	720	720	720
20-22 Assessments and Fees	0	547	0	0	0	0
20-26 Invest Res/Drug Seiz	27,369	15,949	17,000	17,000	17,000	17,000
Total Prof and Tech Services	2,194,230	2,373,307	2,616,390	2,749,000	2,749,000	2,749,000
Property Services						
21-06 Telephone/Cell Phone	127,430	137,564	185,726	198,726	198,726	198,726
21-20 Building R and M	24,111	8,157	25,000	19,000	19,000	19,000
21-21 Equipment R and M	12,238	16,024	27,550	74,200	74,200	74,200
21-22 Motor Vehicle R and M	16,572	7,965	25,500	25,500	25,500	25,500
21-23 Com Systems R and M	211,603	142,566	230,750	223,950	223,950	223,950
21-30 Towing and Storage	8,963	15,902	16,700	18,300	18,300	18,300
21-40 Equipment Rent/Lease	30,439	29,122	31,350	31,350	31,350	31,350
21-43 Bldg/Office Rent/Lease	13,298	6,830	13,900	13,900	13,900	13,900
Total Property Services	444,654	364,130	556,476	604,926	604,926	604,926

**LINE ITEM DETAIL BY DEPARTMENT
GENERAL FUND & POLICE, FIRE AND PARKS FUND COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Police Department						
Other Services						
22-02 Photographic/Art	186	1,650	700	700	700	700
22-04 Printing	20,009	11,239	21,435	17,935	17,935	17,935
22-06 Records Mgt/Microfilming	14,785	29,960	30,000	30,000	30,000	30,000
22-08 Advertising	839	1,027	5,650	10,650	10,650	10,650
22-12 Dues and Memberships	5,394	6,130	8,475	9,595	9,595	9,595
22-14 Training and Education	61,651	107,091	86,077	117,173	117,173	117,173
22-18 Car Allowance	3,000	6,000	0	0	0	0
22-21 Uniform Cleaning	35,825	40,229	41,750	41,750	41,750	41,750
22-22 Low Income Assistance	3,637	3,497	27,800	27,800	27,800	27,800
22-24 Meals	34,428	50,758	36,518	52,438	52,438	52,438
22-25 Mileage	2,111	2,412	5,500	5,500	5,500	5,500
22-26 Promo/Incentive Programs	6,861	9,026	6,100	6,500	6,500	6,500
22-27 Lodging	45,859	59,469	51,700	79,125	79,125	79,125
22-29 Airfare	17,157	22,784	12,875	20,600	20,600	20,600
22-31 Rental Cars	5,030	8,006	4,615	5,985	5,985	5,985
22-34 Contributions/City Match	3,000	3,000	3,000	3,000	3,000	3,000
Total Other Services	259,772	362,278	342,195	428,751	428,751	428,751
Supplies						
23-01 Office Supplies	14,468	25,009	16,050	16,050	16,050	16,050
23-02 Copier/Printer/Fax Supp	14,997	12,126	19,000	19,000	19,000	19,000
23-11 Tires	0	0	6,000	6,000	6,000	6,000
23-13 Veh Repairs/Minor Equip	8,811	52,448	12,500	12,500	12,500	12,500
23-14 Minor Equip and Tools	140,958	169,301	114,200	150,300	150,300	150,300
23-20 Operating/Tech/Scientific	23,350	32,708	30,700	30,700	30,700	30,700
23-21 Amm/Supplies and Related	98,663	120,623	189,600	189,600	189,600	189,600
23-23 Animal Supp/Related Exp	8,733	11,319	9,000	13,500	13,500	13,500
23-24 First Aid and Safety	14,363	29,096	16,000	29,000	29,000	29,000
23-26 Protective Equip/Uniforms	143,642	152,394	321,040	319,860	319,860	319,860
23-44 R and M Supplies	29	0	500	500	500	500
23-60 Books and Publications	202	2,733	4,560	4,560	4,560	4,560
23-61 Post/Pack/Del/Courier	1,722	2,152	1,150	1,150	1,150	1,150
23-62 Employee Service Awards	10,603	10,040	10,500	10,500	10,500	10,500
23-63 Comp Equip/Software/Maint	50,253	103,053	119,100	115,100	115,100	115,100
Total Supplies	530,794	723,002	869,900	918,320	918,320	918,320
Internal Service Charge						
29-04 Property Management	421,854	453,246	458,578	530,753	530,753	530,753
29-06 Vehicle Maintenance	500,060	744,401	801,047	1,108,551	1,108,551	1,108,551
29-07 Vehicle Fuels	215,743	234,843	249,634	0	0	0
29-08 Equipment Replacement	842,847	1,009,466	1,360,470	888,481	888,481	888,481
29-11 Computer Replacement Chg	54,738	35,583	47,592	79,537	79,537	79,537
29-12 Information Services	1,315,257	1,574,316	1,752,019	2,125,553	2,125,553	2,125,553
29-21 Liability Mgmnt Charge	321,579	339,717	339,994	430,860	430,860	430,860
29-22 Legal	212,549	271,973	275,390	290,927	290,927	290,927
29-24 City Administration	536,708	615,762	585,878	570,004	570,004	570,004
29-25 Financial Services	380,378	422,832	484,698	684,424	684,424	684,424
29-27 General Support Services	183,902	179,470	182,666	118,626	118,626	118,626
29-29 City-Wide Services	903,201	889,126	879,107	877,781	877,781	877,781

**LINE ITEM DETAIL BY DEPARTMENT
GENERAL FUND & POLICE, FIRE AND PARKS FUND COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Police Department						
29-38 Community Livability	0	0	146,742	168,036	168,036	168,036
Total Internal Service Charge	5,888,816	6,770,735	7,563,815	7,873,533	7,873,533	7,873,533
Capital Outlay						
30-08 Equipment	4,045	37,860	300,000	32,000	32,000	32,000
30-10 Motor Vehicles	0	190,894	0	0	0	0
Total Capital Outlay	4,045	228,754	300,000	32,000	32,000	32,000
Total Requirements	<u>30,744,317</u>	<u>32,959,844</u>	<u>37,636,161</u>	<u>39,307,078</u>	<u>39,307,078</u>	<u>39,307,078</u>

**DEPARTMENT REQUIREMENTS
GENERAL FUND & POLICE, FIRE AND PARKS FUND COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dept: 22 Fire and Emergency Svcs Department						
Requirements by Division						
Fire Administration Div.	676,971	755,421	865,984	935,913	935,913	935,913
Emergency Operations- PFP Div	2,429,790	2,434,859	2,608,398	2,942,471	2,942,471	2,942,471
Emergency Operations Div.	11,968,478	13,953,971	14,868,646	15,630,317	15,630,317	15,630,317
Life Safety Division Div.	559,103	845,851	946,917	1,075,446	1,075,446	1,075,446
Support Services Div.	4,195,230	4,471,561	4,838,024	4,292,623	4,292,623	4,292,623
Training & Safety Div.	975,247	969,197	1,413,443	1,490,564	1,490,564	1,490,564
Fire and Emergency Svcs Dept. Total	20,804,819	23,430,860	25,541,412	26,367,334	26,367,334	26,367,334

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dept: 22 Fire and Emergency Svcs Department						
Requirements by Category						
Personnel Services	15,634,758	17,443,590	19,265,977	19,740,790	19,740,790	19,740,790
Materials & Services	5,170,061	5,775,385	6,190,935	6,593,044	6,593,044	6,593,044
Capital Outlay	0	211,885	84,500	33,500	33,500	33,500
Fire and Emergency Svcs Dept. Total	20,804,819	23,430,860	25,541,412	26,367,334	26,367,334	26,367,334

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: General and Police, Fire and Parks – Combined Funds Display
Dept: Fire and Emergency Services

FY 2019/20 BUDGET HIGHLIGHTS

Personnel Services

Overtime	(\$269,116) decrease. Reflects anticipated usage based on staffing and vacancy levels.
----------	--

Materials and Services

Outsourced Services and Labor	\$37,050 increase. Reflects the contract with OHSU for CARES coordinator.
Minor Equipment and Tools	\$17,900 increase. Allows for replacement of Urban Search and Rescue (USAR) tools and equipment.
Protective Equip/Uniforms	\$29,250 increase. Provides personal Protective Equipment (PPE) for new recruits and replaces of PPE for Fire Investigators.

Capital Outlay

Motor Vehicles	(\$27,000) decrease. Fiscal year 2018/19 included a one-time purchase.
Hardware and Software	(\$24,000) decrease. Fiscal year 2018/19 included a one-time purchase.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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, FIRE AND PARKS FUND COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fire and Emergency Svcs Department						
Personnel Services						
10-01 Full-Time Employees	8,111,343	8,717,303	9,367,599	9,770,448	9,770,448	9,770,448
10-02 Part-Time Employees	33,845	38,434	42,442	44,039	44,039	44,039
10-03 Overtime	1,467,574	1,675,725	2,201,100	1,931,984	1,931,984	1,931,984
10-04 Limited Term	43,527	498	0	0	0	0
10-05 Temp/Seasonal	0	75,450	0	0	0	0
10-12 Certificate Pay	523,170	525,794	568,324	555,950	555,950	555,950
10-16 On Call Pay	18,602	19,209	19,211	19,211	19,211	19,211
10-36 Field Training Officer	5,093	7,742	8,000	9,100	9,100	9,100
10-46 Premium Pay	124,666	140,101	144,154	151,411	151,411	151,411
10-61 Accrued Compensated Absen	6,647	24,380	166,000	175,000	175,000	175,000
Total Personnel Services	10,334,467	11,224,636	12,516,830	12,657,143	12,657,143	12,657,143
Employee Benefits						
11-01 FICA	749,246	825,010	927,367	963,818	963,818	963,818
11-02 Tri-Met Payroll Tax	76,591	83,951	92,783	97,504	97,504	97,504
11-10 PERS-ER	1,037,257	1,403,921	1,535,199	1,958,942	1,958,942	1,958,942
11-11 PERS-EE	617,691	652,390	723,342	750,263	750,263	750,263
11-14 Pension Bond	385,353	508,750	406,858	414,610	414,610	414,610
11-20 Health Insurance	1,798,560	1,920,296	2,283,320	2,082,534	2,082,534	2,082,534
11-21 Dental Insurance	192,198	201,996	216,019	217,282	217,282	217,282
11-22 Life Insurance	7,767	8,256	9,172	9,517	9,517	9,517
11-27 Workers Comp	322,147	388,911	405,970	413,029	413,029	413,029
11-30 Long Term Disability	12,002	12,952	28,038	29,375	29,375	29,375
11-31 FSA-Admin Fee	936	932	937	849	849	849
11-35 HRA/VEBA	100,543	211,589	120,142	145,924	145,924	145,924
Total Employee Benefits	5,300,291	6,218,954	6,749,147	7,083,647	7,083,647	7,083,647
Prof and Tech Services						
20-06 Professional Services	0	47,587	50	50	50	50
20-08 Med and Psych Costs	0	0	4,400	4,400	4,400	4,400
20-10 Public Safety Dispatch	788,352	823,289	907,038	946,120	946,120	946,120
20-15 Outsourced Serv & Labor	39,668	27,310	103,243	140,293	140,293	140,293
20-20 Permits and Licenses	11,401	200	13,500	13,500	13,500	13,500
Total Prof and Tech Services	839,421	898,386	1,028,231	1,104,363	1,104,363	1,104,363
Property Services						
21-04 Utility Services	227	85	1,000	1,000	1,000	1,000
21-06 Telephone/Cell Phone	88,978	87,131	97,800	97,800	97,800	97,800
21-20 Building R and M	22,856	27,791	23,000	23,000	23,000	23,000
21-21 Equipment R and M	65,943	64,569	84,900	84,900	84,900	84,900
21-22 Motor Vehicle R and M	32,500	39,572	45,250	45,250	45,250	45,250
21-23 Com Systems R and M	98,355	84,293	130,000	130,000	130,000	130,000
21-30 Towing and Storage	0	557	100	100	100	100
21-40 Equipment Rent/Lease	8,940	10,051	12,400	12,400	12,400	12,400
21-43 Bldg/Office Rent/Lease	0	75	350	350	350	350
Total Property Services	317,799	314,124	394,800	394,800	394,800	394,800
Other Services						
22-02 Photographic/Art	0	0	700	700	700	700
22-04 Printing	1,805	2,850	3,950	3,950	3,950	3,950

**LINE ITEM DETAIL BY DEPARTMENT
GENERAL FUND & POLICE, FIRE AND PARKS FUND COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fire and Emergency Svcs Department						
22-08 Advertising	0	513	175	175	175	175
22-10 Insurance/Fees & Premiums	0	0	120	120	120	120
22-12 Dues and Memberships	3,829	3,341	5,601	5,601	5,601	5,601
22-14 Training and Education	39,899	31,142	48,900	48,900	48,900	48,900
22-16 Community Outreach	1,413	227	1,700	1,700	1,700	1,700
22-22 Low Income Assistance	2,533	2,435	19,700	19,700	19,700	19,700
22-24 Meals	3,688	9,715	10,700	10,700	10,700	10,700
22-25 Mileage	121	154	850	850	850	850
22-26 Promo/Incentive Programs	1,949	1,326	4,550	4,550	4,550	4,550
22-27 Lodging	3,296	8,284	11,400	12,000	12,000	12,000
22-29 Airfare	1,524	787	7,200	7,800	7,800	7,800
22-31 Rental Cars	499	0	300	300	300	300
Total Other Services	60,556	60,774	115,846	117,046	117,046	117,046
Supplies						
23-01 Office Supplies	1,921	2,760	5,200	5,400	5,400	5,400
23-02 Copier/Printer/Fax Supp	595	1,032	5,000	5,000	5,000	5,000
23-03 Paper	988	289	325	325	325	325
23-10 Gas, Oil, Lube	0	627	0	0	0	0
23-12 Veh Supplies and Parts	31	0	1,000	1,000	1,000	1,000
23-13 Veh Repairs/Minor Equip	2,239	37,628	13,550	13,550	13,550	13,550
23-14 Minor Equip and Tools	129,629	325,801	153,850	171,750	171,750	171,750
23-20 Operating/Tech/Scientific	57,921	60,586	65,910	65,910	65,910	65,910
23-24 First Aid and Safety	83,777	102,248	105,400	115,400	115,400	115,400
23-25 Other Operating	95	0	0	0	0	0
23-26 Protective Equip/Uniforms	131,670	215,832	204,852	234,102	234,102	234,102
23-44 R and M Supplies	17	0	1,000	1,000	1,000	1,000
23-60 Books and Publications	4,972	7,998	5,750	5,750	5,750	5,750
23-61 Post/Pack/Del/Courier	645	1,211	875	875	875	875
23-62 Employee Service Awards	11,037	4,518	6,350	6,350	6,350	6,350
23-63 Comp Equip/Software/Maint	39,018	52,521	57,800	57,800	57,800	57,800
Total Supplies	464,555	813,051	626,862	684,212	684,212	684,212
Internal Service Charge						
29-04 Property Management	194,344	210,604	212,620	244,347	244,347	244,347
29-06 Vehicle Maintenance	304,609	469,207	577,085	647,896	647,896	647,896
29-07 Vehicle Fuels	75,298	85,729	97,220	0	0	0
29-08 Equipment Replacement	647,855	480,983	536,204	400,570	400,570	400,570
29-11 Computer Replacement Chg	24,213	13,880	19,036	37,110	37,110	37,110
29-12 Information Services	515,033	575,837	633,717	853,838	853,838	853,838
29-21 Liability Mgmt Charge	216,364	225,826	222,907	305,147	305,147	305,147
29-22 Legal	81,152	110,216	114,599	109,877	109,877	109,877
29-24 City Administration	382,639	443,229	414,267	399,151	399,151	399,151
29-25 Financial Services	271,186	304,357	342,723	479,275	479,275	479,275
29-27 General Support Services	131,111	129,183	129,161	83,069	83,069	83,069
29-29 City-Wide Services	643,926	639,999	621,605	614,675	614,675	614,675
29-38 Community Livability	0	0	104,052	117,668	117,668	117,668
Total Internal Service Charge	3,487,730	3,689,050	4,025,196	4,292,623	4,292,623	4,292,623
Capital Outlay						
30-08 Equipment	0	108,819	33,500	33,500	33,500	33,500
30-10 Motor Vehicles	0	103,066	27,000	0	0	0

**LINE ITEM DETAIL BY DEPARTMENT
GENERAL FUND & POLICE, FIRE AND PARKS FUND COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fire and Emergency Svcs Department						
30-12 Hardware and Software	0	0	24,000	0	0	0
Total Capital Outlay	0	211,885	84,500	33,500	33,500	33,500
Total Requirements	<u>20,804,819</u>	<u>23,430,860</u>	<u>25,541,412</u>	<u>26,367,334</u>	<u>26,367,334</u>	<u>26,367,334</u>

**DEPARTMENT REQUIREMENTS
GENERAL FUND & POLICE, FIRE AND PARKS FUND COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dept: 34 Community Development Department						
Requirements by Division						
Business & Devel Support Div.	207,870	236,501	603,668	629,524	629,524	629,524
Support Services Div.	284,746	350,402	381,463	280,255	280,255	280,255
Code Enforcement Div.	572,610	606,290	247,398	336,039	336,039	336,039
Community Development Dept. Tot	<u>1,065,226</u>	<u>1,193,193</u>	<u>1,232,529</u>	<u>1,245,818</u>	<u>1,245,818</u>	<u>1,245,818</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dept: 34 Community Development Department						
Requirements by Category						
Personnel Services	767,655	804,699	634,507	702,628	702,628	702,628
Materials & Services	297,571	388,494	598,022	543,190	543,190	543,190
Community Development Dept. Total	<u>1,065,226</u>	<u>1,193,193</u>	<u>1,232,529</u>	<u>1,245,818</u>	<u>1,245,818</u>	<u>1,245,818</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: General
Dept: Community Development

FY 2019/20 BUDGET HIGHLIGHTS

Personnel Services

Full-Time Employees	\$66,331 increase. Reflects current staffing allocation within Community Development program areas.
---------------------	---

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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, FIRE AND PARKS FUND COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Community Development Department						
Personnel Services						
10-01 Full-Time Employees	402,022	354,959	288,271	354,602	354,602	354,602
10-03 Overtime	347	3,273	2,000	2,000	2,000	2,000
10-04 Limited Term	80,344	124,466	86,819	86,840	86,840	86,840
10-05 Temp/Seasonal	2,790	823	0	0	0	0
10-30 Acting In Capacity	73	0	0	0	0	0
10-32 Working Out of Class Pay	292	2,454	0	0	0	0
10-61 Accrued Compensated Absen	2,208	335	0	0	0	0
10-69 Comp Cashed Out	0	535	0	0	0	0
Total Personnel Services	488,076	486,845	377,090	443,442	443,442	443,442
Employee Benefits						
11-01 FICA	36,579	36,739	28,576	33,688	33,688	33,688
11-02 Tri-Met Payroll Tax	3,592	3,668	2,862	3,410	3,410	3,410
11-10 PERS-ER	35,955	37,987	41,559	60,547	60,547	60,547
11-11 PERS-EE	28,236	26,595	22,150	26,131	26,131	26,131
11-14 Pension Bond	16,210	21,310	22,277	14,501	14,501	14,501
11-20 Health Insurance	127,273	143,975	98,020	97,157	97,157	97,157
11-21 Dental Insurance	13,691	14,317	9,168	9,883	9,883	9,883
11-22 Life Insurance	587	597	425	788	788	788
11-27 Workers Comp	8,274	22,753	25,499	5,267	5,267	5,267
11-30 Long Term Disability	720	724	1,101	1,300	1,300	1,300
11-31 FSA-Admin Fee	76	54	31	0	0	0
11-35 HRA/VEBA	8,386	9,135	5,749	6,514	6,514	6,514
Total Employee Benefits	279,579	317,854	257,417	259,186	259,186	259,186
Prof and Tech Services						
20-06 Professional Services	5,027	19,631	25,000	25,000	25,000	25,000
20-15 Outsourced Serv & Labor	9,636	24,083	160,000	160,000	160,000	160,000
20-20 Permits and Licenses	300	561	0	0	0	0
Total Prof and Tech Services	14,963	44,275	185,000	185,000	185,000	185,000
Property Services						
21-06 Telephone/Cell Phone	6,822	7,328	3,575	3,775	3,775	3,775
21-21 Equipment R and M	0	0	200	0	0	0
21-30 Towing and Storage	0	333	1,400	1,400	1,400	1,400
21-40 Equipment Rent/Lease	1,691	2,659	6,350	6,350	6,350	6,350
Total Property Services	8,513	10,320	11,525	11,525	11,525	11,525
Other Services						
22-02 Photographic/Art	120	30	1,060	1,060	1,060	1,060
22-04 Printing	3,171	2,403	8,500	7,500	7,500	7,500
22-08 Advertising	510	510	12,000	12,000	12,000	12,000
22-12 Dues and Memberships	145	0	11,800	11,800	11,800	11,800
22-14 Training and Education	287	1,224	10,500	10,500	10,500	10,500
22-24 Meals	197	275	600	600	600	600
22-25 Mileage	57	96	200	200	200	200
22-26 Promo/Incentive Programs	722	534	10,100	10,100	10,100	10,100
22-27 Lodging	0	466	400	400	400	400
22-29 Airfare	180	156	0	0	0	0
Total Other Services	5,389	5,694	55,160	54,160	54,160	54,160

**LINE ITEM DETAIL BY DEPARTMENT
GENERAL FUND & POLICE, FIRE AND PARKS FUND COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Community Development Department						
Supplies						
23-01 Office Supplies	1,759	2,717	6,300	6,300	6,300	6,300
23-02 Copier/Printer/Fax Supp	17	53	300	300	300	300
23-14 Minor Equip and Tools	4,857	6,580	2,100	2,100	2,100	2,100
23-20 Operating/Tech/Scientific	227	927	500	500	500	500
23-26 Protective Equip/Uniforms	548	899	400	400	400	400
23-44 R and M Supplies	233	8	0	0	0	0
23-60 Books and Publications	115	715	100	1,100	1,100	1,100
23-61 Post/Pack/Del/Courier	0	63	750	250	250	250
23-62 Employee Service Awards	195	242	300	300	300	300
23-63 Comp Equip/Software/Maint	493	315	1,900	1,000	1,000	1,000
Total Supplies	8,444	12,519	12,650	12,250	12,250	12,250
Internal Service Charge						
29-04 Property Management	17,144	20,278	21,174	17,691	17,691	17,691
29-06 Vehicle Maintenance	10,380	14,382	15,783	21,950	21,950	21,950
29-07 Vehicle Fuels	6,317	7,155	7,506	0	0	0
29-08 Equipment Replacement	13,627	15,015	10,829	3,539	3,539	3,539
29-11 Computer Replacement Chg	4,177	3,386	1,747	1,980	1,980	1,980
29-12 Information Services	61,726	81,871	78,685	56,042	56,042	56,042
29-16 Internal Prof Svcs	0	4,704	0	0	0	0
29-21 Liability Mgmt Charge	13,112	13,510	14,561	10,774	10,774	10,774
29-22 Legal	67,992	87,486	89,609	97,539	97,539	97,539
29-24 City Administration	17,617	19,841	24,107	16,670	16,670	16,670
29-25 Financial Services	12,486	13,625	19,943	20,016	20,016	20,016
29-27 General Support Services	6,037	5,783	7,516	3,469	3,469	3,469
29-29 City-Wide Services	29,647	28,650	36,172	25,671	25,671	25,671
29-38 Community Livability	0	0	6,055	4,914	4,914	4,914
Total Internal Service Charge	260,262	315,686	333,687	280,255	280,255	280,255
Total Requirements	1,065,226	1,193,193	1,232,529	1,245,818	1,245,818	1,245,818

**DEPARTMENT REQUIREMENTS
GENERAL FUND & POLICE, FIRE AND PARKS FUND COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dept: 36 Economic Development Srvc Department						
Requirements by Division						
Support Services Div.	147,144	165,272	144,556	144,301	144,301	144,301
Economic Development Div.	527,273	501,851	866,485	917,676	917,676	917,676
Economic Development Srvc Dept.	<u>674,417</u>	<u>667,123</u>	<u>1,011,041</u>	<u>1,061,977</u>	<u>1,061,977</u>	<u>1,061,977</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dept: 36 Economic Development Srvc Department						
Requirements by Category						
Personnel Services	367,131	362,966	514,904	550,741	550,741	550,741
Materials & Services	307,286	304,157	496,137	511,236	511,236	511,236
Economic Development Srvc Dept. Total	<u>674,417</u>	<u>667,123</u>	<u>1,011,041</u>	<u>1,061,977</u>	<u>1,061,977</u>	<u>1,061,977</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: General
Dept: Economic Development Services

FY 2019/20 BUDGET HIGHLIGHTS

Personnel Services

Full-Time Employees	(\$71,442) decrease. Reflects shift between full-time and part-time status.
Part-Time Employees	\$88,438 increase. Reflects shift between full-time and part-time status.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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, FIRE AND PARKS FUND COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Economic Development Srvc Department						
Personnel Services						
10-01 Full-Time Employees	203,846	175,830	260,152	188,710	188,710	188,710
10-02 Part-Time Employees	25,265	48,972	0	88,438	88,438	88,438
10-03 Overtime	249	173	0	0	0	0
10-04 Limited Term	0	0	68,806	71,219	71,219	71,219
10-46 Premium Pay	381	0	0	0	0	0
10-61 Accrued Compensated Absen	1,947	1,772	0	0	0	0
Total Personnel Services	231,688	226,747	328,958	348,367	348,367	348,367
Employee Benefits						
11-01 FICA	17,408	17,524	25,125	26,226	26,226	26,226
11-02 Tri-Met Payroll Tax	1,698	1,719	2,497	2,679	2,679	2,679
11-10 PERS-ER	13,196	18,072	23,442	36,506	36,506	36,506
11-11 PERS-EE	13,785	13,777	19,738	20,902	20,902	20,902
11-14 Pension Bond	9,583	12,881	10,623	11,392	11,392	11,392
11-20 Health Insurance	64,029	57,104	84,651	85,365	85,365	85,365
11-21 Dental Insurance	7,272	6,382	9,108	9,134	9,134	9,134
11-22 Life Insurance	264	234	381	624	624	624
11-27 Workers' Comp	4,410	4,890	4,731	3,658	3,658	3,658
11-30 Long Term Disability	355	343	987	1,045	1,045	1,045
11-31 FSA-Admin Fee	45	45	45	89	89	89
11-35 HRA/VEBA	3,398	3,248	4,618	4,754	4,754	4,754
Total Employee Benefits	135,443	136,219	185,946	202,374	202,374	202,374
Prof and Tech Services						
20-06 Professional Services	67,000	49,955	180,000	180,000	180,000	180,000
Total Prof and Tech Services	67,000	49,955	180,000	180,000	180,000	180,000
Property Services						
21-06 Telephone/Cell Phone	41	199	1,000	1,000	1,000	1,000
21-21 Equipment R and M	0	0	100	100	100	100
21-40 Equipment Rent/Lease	776	776	5,400	5,400	5,400	5,400
Total Property Services	817	975	6,500	6,500	6,500	6,500
Other Services						
22-02 Photographic/Art	0	0	2,500	2,500	2,500	2,500
22-04 Printing	287	542	2,500	2,500	2,500	2,500
22-08 Advertising	1,041	1,224	2,000	2,000	2,000	2,000
22-12 Dues and Memberships	34,195	34,995	64,705	64,705	64,705	64,705
22-14 Training and Education	2,894	3,530	7,000	7,000	7,000	7,000
22-24 Meals	1,829	2,589	3,000	3,000	3,000	3,000
22-25 Mileage	131	237	500	500	500	500
22-26 Promo/Incentive Programs	10,966	6,310	28,500	28,500	28,500	28,500
22-27 Lodging	1,051	1,563	3,400	3,400	3,400	3,400
22-29 Airfare	288	0	10,000	10,000	10,000	10,000
22-31 Rental Cars	182	0	0	0	0	0
22-71 Visitor Info Svcs-Chamber	52,000	52,000	52,000	52,000	52,000	52,000
Total Other Services	104,864	102,990	176,105	176,105	176,105	176,105
Supplies						
23-01 Office Supplies	304	253	980	980	980	980

**LINE ITEM DETAIL BY DEPARTMENT
GENERAL FUND & POLICE, FIRE AND PARKS FUND COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Economic Development Srvc Department						
23-02 Copier/Printer/Fax Supp	0	25	500	500	500	500
23-14 Minor Equip and Tools	1,015	17	900	900	900	900
23-60 Books and Publications	105	110	400	400	400	400
23-61 Post/Pack/Del/Courier	0	1	1,000	1,000	1,000	1,000
23-62 Employee Service Awards	30	50	50	50	50	50
23-63 Comp Equip/Software/Maint	0	0	500	500	500	500
Total Supplies	1,454	456	4,330	4,330	4,330	4,330
Internal Service Charge						
29-04 Property Management	18,071	16,419	9,210	14,145	14,145	14,145
29-11 Computer Replacement Chg	2,022	1,598	1,083	1,584	1,584	1,584
29-12 Information Services	30,943	39,035	28,420	37,227	37,227	37,227
29-21 Liability Mgmt Charge	8,137	7,247	5,371	8,596	8,596	8,596
29-22 Legal	10,568	17,180	13,631	10,727	10,727	10,727
29-24 City Administration	16,981	19,959	18,374	16,972	16,972	16,972
29-25 Financial Services	12,035	13,706	15,200	20,379	20,379	20,379
29-27 General Support Services	5,818	5,817	5,729	3,532	3,532	3,532
29-29 City-Wide Services	28,576	28,820	27,569	26,136	26,136	26,136
29-38 Community Livability	0	0	4,615	5,003	5,003	5,003
Total Internal Service Charge	133,151	149,781	129,202	144,301	144,301	144,301
Total Requirements	674,417	667,123	1,011,041	1,061,977	1,061,977	1,061,977

**DEPARTMENT REQUIREMENTS
GENERAL FUND & POLICE, FIRE AND PARKS FUND COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dept: 41 Parks Department						
Requirements by Division						
Support Services Div.	780,832	877,588	926,776	813,434	813,434	813,434
Parks Operations Div.	1,493,741	1,569,834	2,125,801	2,196,474	2,196,474	2,196,474
Maintenance & Ops - PFP Div.	258,544	291,160	330,476	353,443	353,443	353,443
Parks Dept. Total	<u>2,533,117</u>	<u>2,738,582</u>	<u>3,383,053</u>	<u>3,363,351</u>	<u>3,363,351</u>	<u>3,363,351</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dept: 41 Parks Department						
Requirements by Category						
Personnel Services	1,075,862	1,178,786	1,422,790	1,477,602	1,477,602	1,477,602
Materials & Services	1,457,255	1,559,796	1,890,263	1,850,749	1,850,749	1,850,749
Capital Outlay	0	0	70,000	35,000	35,000	35,000
Parks Dept. Total	<u>2,533,117</u>	<u>2,738,582</u>	<u>3,383,053</u>	<u>3,363,351</u>	<u>3,363,351</u>	<u>3,363,351</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: General and Police, Fire and Parks – Combined Funds Display
Dept: Parks

FY 2019/20 BUDGET HIGHLIGHTS

Personnel Services

Overtime	\$2,750 increase. Reflects anticipated usage.
Temp/Seasonal	\$25,000 increase. Allows for engineering intern to support project implementation and asset evaluation.
Accrued Compensated Absences	(\$15,000) decrease. No retirements are anticipated.

Materials and Services

Utility Services	\$38,900 increase. Reflects recent irrigation installation and general utility increases.
Building R and M	(\$8,500) decrease. Fiscal year 2018/19 included one-time projects.
Equipment R and M	(\$11,100) decrease. Reflects actual usage.
Park R and M	(\$37,500) decrease. Offset by increase to outsourced services.
Equipment Rent/Lease	(\$2,500) decrease. Reflects actual usage.
Contributions/City Match	\$10,000 increase. Reflects Friends of Nadaka contribution.
Minor Equip and Tools	\$8,000 increase. Allows for potential STRYVE grant funding.
Operating/Tech/Scientific	(\$3,750) decrease. Reflects actual usage.
R and M Supplies	(\$10,000) decrease. Reflects anticipated usage.
Comp Equip/Software/Maint	\$4,500 increase. Allows for asset management software.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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 (\$20,000) decrease. Fiscal year 2018/19 included a one-time purchase.

- Motor Vehicles (\$15,000) decrease. Fiscal year 201/19 included a one-time purchase. Fiscal year 2019/20 includes a vehicle for Field Operations Supervisor usage.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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, FIRE AND PARKS FUND COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Parks Department						
Personnel Services						
10-01 Full-Time Employees	500,326	501,351	678,981	703,324	703,324	703,324
10-02 Part-Time Employees	0	0	2,250	0	0	0
10-03 Overtime	3,315	5,404	4,000	6,750	6,750	6,750
10-04 Limited Term	91,583	121,416	79,273	85,613	85,613	85,613
10-05 Temp/Seasonal	63,194	73,366	100,000	125,000	125,000	125,000
10-12 Certificate Pay	900	1,100	1,500	1,500	1,500	1,500
10-14 Crew Leader Pay	176	1,002	500	1,500	1,500	1,500
10-16 On Call Pay	7,041	4,649	7,500	7,000	7,000	7,000
10-30 Acting In Capacity	2,643	1,232	2,750	3,750	3,750	3,750
10-32 Working Out of Class Pay	590	22	150	150	150	150
10-61 Accrued Compensated Absen	2,628	2,687	15,000	0	0	0
10-69 Comp Cashed Out	2,708	364	0	0	0	0
Total Personnel Services	675,104	712,593	891,904	934,587	934,587	934,587
Employee Benefits						
11-01 FICA	51,817	54,121	67,985	71,190	71,190	71,190
11-02 Tri-Met Payroll Tax	5,026	5,322	6,770	7,186	7,186	7,186
11-10 PERS-ER	40,694	39,211	47,470	76,318	76,318	76,318
11-11 PERS-EE	35,217	37,751	47,514	48,575	48,575	48,575
11-14 Pension Bond	24,269	34,577	28,116	27,290	27,290	27,290
11-20 Health Insurance	163,255	206,408	254,559	230,119	230,119	230,119
11-21 Dental Insurance	17,285	23,002	26,388	24,232	24,232	24,232
11-22 Life Insurance	766	917	1,135	2,046	2,046	2,046
11-27 Workers' Comp	36,505	50,666	33,492	38,054	38,054	38,054
11-30 Long Term Disability	810	934	2,275	2,367	2,367	2,367
11-31 FSA-Admin Fee	9	9	9	9	9	9
11-35 HRA/VEBA	25,105	13,275	15,173	15,629	15,629	15,629
Total Employee Benefits	400,758	466,193	530,886	543,015	543,015	543,015
Prof and Tech Services						
20-06 Professional Services	10,642	170	34,500	32,000	32,000	32,000
20-08 Med and Psych Costs	320	425	750	750	750	750
20-15 Outsourced Serv & Labor	266,454	290,428	353,200	385,200	385,200	385,200
20-20 Permits and Licenses	1,314	1,131	3,000	3,000	3,000	3,000
20-22 Assessments and Fees	0	123	1,000	1,000	1,000	1,000
Total Prof and Tech Services	278,730	292,277	392,450	421,950	421,950	421,950
Property Services						
21-04 Utility Services	212,992	260,853	254,500	293,400	293,400	293,400
21-06 Telephone/Cell Phone	9,929	9,779	11,515	11,515	11,515	11,515
21-20 Building R and M	17,648	1,793	16,000	7,500	7,500	7,500
21-21 Equipment R and M	5,491	5,161	21,100	10,000	10,000	10,000
21-22 Motor Vehicle R and M	0	401	250	500	500	500
21-23 Com Systems R and M	2,366	1,217	3,000	1,900	1,900	1,900
21-25 Park R and M	112,498	80,760	188,000	150,500	150,500	150,500
21-40 Equipment Rent/Lease	3,971	2,225	7,500	5,000	5,000	5,000
21-50 Street Lights	2,540	0	0	0	0	0
21-51 Traffic Signals	0	0	500	0	0	0
Total Property Services	367,435	362,189	502,365	480,315	480,315	480,315

**LINE ITEM DETAIL BY DEPARTMENT
GENERAL FUND & POLICE, FIRE AND PARKS FUND COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Parks Department						
Other Services						
22-02 Photographic/Art	0	68	150	0	0	0
22-04 Printing	194	80	1,000	300	300	300
22-06 Records Mgt/Microfilming	16	0	0	0	0	0
22-08 Advertising	150	0	200	150	150	150
22-12 Dues and Memberships	1,000	1,500	2,280	1,500	1,500	1,500
22-14 Training and Education	3,002	2,349	5,100	3,750	3,750	3,750
22-16 Community Outreach	22,963	23,835	23,300	23,300	23,300	23,300
22-22 Low Income Assistance	325	313	2,500	2,500	2,500	2,500
22-24 Meals	1,330	640	2,000	1,000	1,000	1,000
22-25 Mileage	0	0	250	0	0	0
22-26 Promo/Incentive Programs	0	24	450	0	0	0
22-34 Contributions/City Match	10,000	0	0	10,000	10,000	10,000
Total Other Services	38,980	28,809	37,230	42,500	42,500	42,500
Supplies						
23-01 Office Supplies	1,225	685	2,500	1,500	1,500	1,500
23-02 Copier/Printer/Fax Supp	284	157	750	500	500	500
23-03 Paper	41	85	100	100	100	100
23-10 Gas, Oil, Lube	3,256	5,167	7,000	6,500	6,500	6,500
23-11 Tires	1,353	640	500	700	700	700
23-12 Veh Supplies and Parts	207	363	100	350	350	350
23-13 Veh Repairs/Minor Equip	1,012	0	1,500	800	800	800
23-14 Minor Equip and Tools	13,904	43,662	16,000	24,000	24,000	24,000
23-20 Operating/Tech/Scientific	294	2,251	7,250	3,500	3,500	3,500
23-24 First Aid and Safety	6,699	5,341	4,000	6,000	6,000	6,000
23-26 Protective Equip/Uniforms	2,951	3,558	3,250	4,000	4,000	4,000
23-41 Signs	1,356	7,773	4,500	4,500	4,500	4,500
23-44 R and M Supplies	15,694	6,609	25,000	15,000	15,000	15,000
23-60 Books and Publications	141	18	300	300	300	300
23-61 Post/Pack/Del/Courier	7	0	500	500	500	500
23-62 Employee Service Awards	0	0	100	100	100	100
23-63 Comp Equip/Software/Maint	1,068	912	19,700	24,200	24,200	24,200
Total Supplies	49,492	77,221	93,050	92,550	92,550	92,550
Internal Service Charge						
29-04 Property Management	226,581	240,159	242,205	209,081	209,081	209,081
29-06 Vehicle Maintenance	39,679	49,087	58,231	96,406	96,406	96,406
29-07 Vehicle Fuels	23,080	28,963	35,649	0	0	0
29-08 Equipment Replacement	99,257	105,509	145,435	85,206	85,206	85,206
29-11 Computer Replacement Chg	2,718	2,860	3,297	5,725	5,725	5,725
29-12 Information Services	61,246	82,970	90,472	134,812	134,812	134,812
29-16 Internal Prof Svcs	2,560	348	0	0	0	0
29-21 Liability Mgmnt Charge	81,115	85,927	82,680	55,507	55,507	55,507
29-22 Legal	28,313	29,603	23,727	22,532	22,532	22,532
29-24 City Administration	42,330	50,809	47,156	48,111	48,111	48,111
29-25 Financial Services	30,000	34,890	39,012	57,769	57,769	57,769
29-27 General Support Services	14,504	14,809	14,702	10,013	10,013	10,013
29-29 City-Wide Services	71,235	73,366	70,758	74,089	74,089	74,089
29-38 Community Livability	0	0	11,844	14,183	14,183	14,183
Total Internal Service Charge	722,618	799,300	865,168	813,434	813,434	813,434

**LINE ITEM DETAIL BY DEPARTMENT
GENERAL FUND & POLICE, FIRE AND PARKS FUND COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Parks Department						
Capital Outlay						
30-08 Equipment	0	0	20,000	0	0	0
30-10 Motor Vehicles	0	0	50,000	35,000	35,000	35,000
Total Capital Outlay	0	0	70,000	35,000	35,000	35,000
Total Requirements	<u>2,533,117</u>	<u>2,738,582</u>	<u>3,383,053</u>	<u>3,363,351</u>	<u>3,363,351</u>	<u>3,363,351</u>

Business Funds

CITY OF
GRESHAM
OREGON

BUSINESS FUNDS OVERVIEW

Business Funds Revenues

Four funds are grouped under the heading of Business Funds: Rental Inspection Fund, Urban Design and Planning Fund, Building Fund, and Urban Renewal Support Fund. These funds account for community and development services, as well as services provided to the Gresham Redevelopment Commission. The Rental Inspection Fund's revenue is from licenses and permit fees generated by the program. Revenues for the Urban Design & Planning Fund include interfund transfers from the General Fund for planning services and revenues from charges for private development services. The Building Fund's primary revenue is from licenses and permits and charges for services. The Urban Renewal Support Fund's primary revenue is from an intergovernmental agreement with the Gresham Redevelopment Commission. All of these revenues are described in greater detail in the *Revenue Information* section of this document.

Business Funds Expenditures

The Rental Inspection Fund provides annual mandatory inspections of rental units that are selected by statistical sampling to address substandard housing concerns. The Urban Design & Planning Fund provides planning and land use services to private developers and general community and transportation planning. The Building Fund conducts construction plan review, permit issuance and building inspections. The Urban Renewal Support 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 2019/20, operating expenditures include:

- Rental Inspection Fund.
 - \$0.9 million operating budget.
 - 7.5% increase compared to last year's budget.
- Urban Design and Planning Fund.
 - \$4.8 million operating budget.
 - 5.2% increase compared to last year's budget.
- Building Fund.
 - \$4.6 million operating budget.
 - 3.7% increase compared to last year's budget.
- Urban Renewal Support Fund.
 - \$1.8 million operating budget.
 - 1.8% increase compared to last year's budget.

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
225 Rental Inspection Fund						
Licenses and Permits	720,261	700,179	713,000	694,000	694,000	694,000
Interest Income	9,252	11,971	8,500	16,800	16,800	16,800
Miscellaneous Income	43,476	73,904	33,800	35,100	35,100	35,100
Beginning Balance	618,625	677,387	568,600	671,800	671,800	671,800
Total Rental Inspection Fund	<u>1,391,614</u>	<u>1,463,441</u>	<u>1,323,900</u>	<u>1,417,700</u>	<u>1,417,700</u>	<u>1,417,700</u>
Requirements						
Community Development	<u>714,227</u>	<u>738,125</u>	<u>835,493</u>	<u>897,760</u>	<u>897,760</u>	<u>897,760</u>
Total	714,227	738,125	835,493	897,760	897,760	897,760
Interfund Transfers	0	0	0	10,799	10,799	10,799
Contingency	0	0	84,000	90,000	90,000	90,000
Unappropriated	<u>677,387</u>	<u>725,316</u>	<u>404,407</u>	<u>419,141</u>	<u>419,141</u>	<u>419,141</u>
Total	677,387	725,316	488,407	519,940	519,940	519,940
Total Rental Inspection Fund	<u>1,391,614</u>	<u>1,463,441</u>	<u>1,323,900</u>	<u>1,417,700</u>	<u>1,417,700</u>	<u>1,417,700</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

DEPARTMENT REQUIREMENTS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 225 Rental Inspection Fund						
Dept: 34 Community Development Department						
Requirements by Division						
Support Services Div.	189,464	225,542	206,990	189,749	189,749	189,749
Rental Inspection Program Div.	524,763	512,583	628,503	708,011	708,011	708,011
Community Development Dept. Total	<u>714,227</u>	<u>738,125</u>	<u>835,493</u>	<u>897,760</u>	<u>897,760</u>	<u>897,760</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 225 Rental Inspection Fund						
Dept: 34 Community Development Department						
Requirements by Category						
Personnel Services	538,892	528,384	599,340	659,906	659,906	659,906
Materials & Services	175,335	209,741	236,153	237,854	237,854	237,854
Community Development Dept. Total	<u>714,227</u>	<u>738,125</u>	<u>835,493</u>	<u>897,760</u>	<u>897,760</u>	<u>897,760</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Rental Inspection
Dept: Community Development

FY 2019/20 BUDGET HIGHLIGHTS

Personnel Services

Working Out of Class Pay \$3,794 increase. Reflects anticipated staffing needs.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Rental Inspection Fund						
Community Development Department						
Personnel Services						
10-01 Full-Time Employees	293,539	309,279	297,950	326,017	326,017	326,017
10-03 Overtime	161	1,065	8,000	8,000	8,000	8,000
10-04 Limited Term	40,071	5,407	57,158	58,011	58,011	58,011
10-30 Acting In Capacity	0	92	0	0	0	0
10-32 Working Out of Class Pay	43	3,232	0	3,794	3,794	3,794
10-46 Premium Pay	1,500	1,500	1,500	1,800	1,800	1,800
Total Personnel Services	335,314	320,575	364,608	397,622	397,622	397,622
Employee Benefits						
11-01 FICA	25,689	25,040	27,780	30,417	30,417	30,417
11-02 Tri-Met Payroll Tax	2,520	2,469	2,767	3,058	3,058	3,058
11-10 PERS-ER	14,670	27,252	26,188	49,243	49,243	49,243
11-11 PERS-EE	20,317	17,807	21,876	23,857	23,857	23,857
11-14 Pension Bond	14,767	18,835	13,449	13,002	13,002	13,002
11-20 Health Insurance	100,754	93,726	117,494	116,376	116,376	116,376
11-21 Dental Insurance	11,633	10,694	12,584	12,704	12,704	12,704
11-22 Life Insurance	402	357	439	828	828	828
11-27 Workers' Comp	6,345	6,539	5,493	5,583	5,583	5,583
11-30 Long Term Disability	497	476	1,050	1,152	1,152	1,152
11-31 FSA-Admin Fee	33	45	33	0	0	0
11-35 HRA/VEBA	5,951	4,569	5,579	6,064	6,064	6,064
Total Employee Benefits	203,578	207,809	234,732	262,284	262,284	262,284
Prof and Tech Services						
20-06 Professional Services	225	693	12,000	12,000	12,000	12,000
Total Prof and Tech Services	225	693	12,000	12,000	12,000	12,000
Property Services						
21-06 Telephone/Cell Phone	2,206	1,131	3,755	3,755	3,755	3,755
21-21 Equipment R and M	0	0	310	310	310	310
21-23 Com Systems R and M	0	0	1,000	1,000	1,000	1,000
21-30 Towing and Storage	0	0	500	500	500	500
21-40 Equipment Rent/Lease	1,691	2,660	7,000	7,000	7,000	7,000
21-44 Voice Mail Rent/Lease	0	0	500	500	500	500
Total Property Services	3,897	3,791	13,065	13,065	13,065	13,065
Other Services						
22-02 Photographic/Art	0	0	100	100	100	100
22-04 Printing	540	23	2,800	2,800	2,800	2,800
22-08 Advertising	0	0	200	200	200	200
22-12 Dues and Memberships	345	0	810	810	810	810
22-14 Training and Education	1,000	0	3,500	3,500	3,500	3,500
22-24 Meals	66	339	500	500	500	500
22-25 Mileage	0	0	100	100	100	100
22-26 Promo/Incentive Programs	0	30	1,400	1,400	1,400	1,400
22-27 Lodging	0	0	900	900	900	900
Total Other Services	1,951	392	10,310	10,310	10,310	10,310

LINE ITEM DETAIL BY DEPARTMENT

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Rental Inspection Fund						
Community Development Department						
Supplies						
23-01 Office Supplies	384	555	1,600	1,600	1,600	1,600
23-02 Copier/Printer/Fax Supp	0	0	1,200	1,200	1,200	1,200
23-14 Minor Equip and Tools	236	27	1,500	1,500	1,500	1,500
23-20 Operating/Tech/Scientific	0	0	800	800	800	800
23-26 Protective Equip/Uniforms	100	209	800	800	800	800
23-60 Books and Publications	0	0	1,500	1,500	1,500	1,500
23-61 Post/Pack/Del/Courier	138	0	4,000	4,000	4,000	4,000
23-62 Employee Service Awards	52	0	50	50	50	50
23-63 Comp Equip/Software/Maint	0	505	1,280	1,280	1,280	1,280
Total Supplies	910	1,296	12,730	12,730	12,730	12,730
Internal Service Charge						
29-04 Property Management	9,796	17,910	15,767	19,197	19,197	19,197
29-06 Vehicle Maintenance	10,074	17,725	18,816	17,229	17,229	17,229
29-07 Vehicle Fuels	1,841	2,251	2,460	0	0	0
29-08 Equipment Replacement	10,509	9,017	8,460	5,075	5,075	5,075
29-11 Computer Replacement Chg	3,208	2,221	1,741	2,602	2,602	2,602
29-12 Information Services	45,066	53,765	48,231	56,641	56,641	56,641
29-19 Community Development Chg	6,464	9,478	5,936	6,499	6,499	6,499
29-20 Economic Development Chg	3,339	6,431	5,769	5,963	5,963	5,963
29-21 Liability Mgmt Charge	12,044	14,869	13,932	9,639	9,639	9,639
29-22 Legal	10,568	11,101	6,815	9,064	9,064	9,064
29-24 City Administration	14,847	17,183	13,888	12,310	12,310	12,310
29-25 Financial Services	10,523	11,799	11,490	14,782	14,782	14,782
29-27 General Support Services	5,087	5,008	4,330	2,562	2,562	2,562
29-29 City-Wide Services	24,986	24,811	20,839	18,958	18,958	18,958
29-38 Community Livability	0	0	9,574	9,228	9,228	9,228
Total Internal Service Charge	168,352	203,569	188,048	189,749	189,749	189,749
Total Requirements	714,227	738,125	835,493	897,760	897,760	897,760

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
269 Urban Design & Planning Fund						
Charges for Services	1,039,912	908,149	1,164,000	1,039,000	1,039,000	1,039,000
Interest Income	31,824	41,983	26,400	25,300	25,300	25,300
Miscellaneous Income	235	234	1,000	1,000	1,000	1,000
Interfund Transfers	2,277,000	2,370,470	2,625,000	2,704,000	2,704,000	2,704,000
Internal Service Charges	77,120	0	0	0	0	0
Beginning Balance	1,831,165	2,332,908	1,759,000	1,683,000	1,683,000	1,683,000
Total Urban Design & Planning Fund	5,257,256	5,653,744	5,575,400	5,452,300	5,452,300	5,452,300
 Requirements						
Urban Design & Planning	2,796,448	3,735,860	4,562,561	4,800,533	4,800,533	4,800,533
Total	2,796,448	3,735,860	4,562,561	4,800,533	4,800,533	4,800,533
Interfund Transfers	127,900	139,200	151,000	210,050	210,050	210,050
Contingency	0	0	456,000	441,717	441,717	441,717
Unappropriated	2,332,908	1,778,684	405,839	0	0	0
Total	2,460,808	1,917,884	1,012,839	651,767	651,767	651,767
Total Urban Design & Planning Fund	5,257,256	5,653,744	5,575,400	5,452,300	5,452,300	5,452,300

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

DEPARTMENT REQUIREMENTS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 269 Urban Design & Planning Fund						
Dept: 32 Urban Design & Planning Department						
Requirements by Division						
Urban Design & Planning Div.	2,157,969	2,816,388	3,596,061	3,796,580	3,796,580	3,796,580
Support Services Div.	638,479	919,472	966,500	1,003,953	1,003,953	1,003,953
Urban Design & Planning Dept. Total	<u>2,796,448</u>	<u>3,735,860</u>	<u>4,562,561</u>	<u>4,800,533</u>	<u>4,800,533</u>	<u>4,800,533</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 269 Urban Design & Planning Fund						
Dept: 32 Urban Design & Planning Department						
Requirements by Category						
Personnel Services	2,007,445	2,480,157	2,877,631	2,968,350	2,968,350	2,968,350
Materials & Services	785,703	1,195,760	1,674,930	1,822,183	1,822,183	1,822,183
Capital Outlay	3,300	59,943	10,000	10,000	10,000	10,000
Urban Design & Planning Dept. Total	<u>2,796,448</u>	<u>3,735,860</u>	<u>4,562,561</u>	<u>4,800,533</u>	<u>4,800,533</u>	<u>4,800,533</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Urban Design and Planning
Dept: Urban Design and Planning

FY 2019/20 BUDGET HIGHLIGHTS

Personnel Services

Acting In Capacity \$3,000 increase. Reflects anticipated usage based on recent experience.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Urban Design & Planning Fund						
Urban Design & Planning Department						
Personnel Services						
10-01 Full-Time Employees	996,253	1,203,499	1,479,980	1,503,680	1,503,680	1,503,680
10-02 Part-Time Employees	39,089	58,654	73,432	79,034	79,034	79,034
10-03 Overtime	19,976	20,662	20,000	20,000	20,000	20,000
10-04 Limited Term	257,215	297,845	264,789	285,217	285,217	285,217
10-05 Temp/Seasonal	4,488	1,168	9,500	9,500	9,500	9,500
10-30 Acting In Capacity	605	724	0	3,000	3,000	3,000
10-46 Premium Pay	1,500	1,500	1,500	1,800	1,800	1,800
10-61 Accrued Compensated Absen	1,300	28,700	0	0	0	0
10-69 Comp Cashed Out	2,471	0	0	0	0	0
Total Personnel Services	1,322,897	1,612,752	1,849,201	1,902,231	1,902,231	1,902,231
Employee Benefits						
11-01 FICA	99,015	119,366	139,747	143,577	143,577	143,577
11-02 Tri-Met Payroll Tax	9,767	11,868	14,036	14,628	14,628	14,628
11-10 PERS-ER	85,502	133,587	160,004	215,294	215,294	215,294
11-11 PERS-EE	74,469	89,476	107,887	111,068	111,068	111,068
11-14 Pension Bond	39,604	75,881	61,148	61,892	61,892	61,892
11-20 Health Insurance	302,635	348,726	445,264	420,398	420,398	420,398
11-21 Dental Insurance	34,421	37,322	43,929	44,617	44,617	44,617
11-22 Life Insurance	1,281	1,577	1,987	3,266	3,266	3,266
11-27 Workers Comp	16,215	23,456	23,302	19,406	19,406	19,406
11-30 Long Term Disability	1,906	2,314	5,270	5,478	5,478	5,478
11-31 FSA-Admin Fee	275	264	268	223	223	223
11-35 HRA/VEBA	19,458	23,568	25,588	26,272	26,272	26,272
Total Employee Benefits	684,548	867,405	1,028,430	1,066,119	1,066,119	1,066,119
Prof and Tech Services						
20-03 Consultant Review	0	0	10,000	10,000	10,000	10,000
20-06 Professional Services	38,503	40,634	60,000	60,000	60,000	60,000
20-08 Med and Psych Costs	0	0	500	500	500	500
20-15 Outsourced Serv & Labor	112,478	259,934	605,900	630,900	630,900	630,900
Total Prof and Tech Services	150,981	300,568	676,400	701,400	701,400	701,400
Property Services						
21-06 Telephone/Cell Phone	797	855	3,000	3,000	3,000	3,000
21-20 Building R and M	0	5,803	1,500	1,500	1,500	1,500
21-21 Equipment R and M	0	0	600	600	600	600
21-40 Equipment Rent/Lease	7,959	10,321	16,000	16,000	16,000	16,000
Total Property Services	8,756	16,979	21,100	21,100	21,100	21,100
Other Services						
22-02 Photographic/Art	104	0	1,000	1,000	1,000	1,000
22-04 Printing	2,910	4,166	10,150	10,150	10,150	10,150
22-08 Advertising	2,577	4,113	10,000	10,350	10,350	10,350
22-12 Dues and Memberships	4,911	4,289	10,300	10,300	10,300	10,300
22-14 Training and Education	9,230	8,592	14,100	14,100	14,100	14,100
22-16 Community Outreach	254	21	5,000	5,000	5,000	5,000
22-24 Meals	3,954	4,052	3,500	3,500	3,500	3,500
22-25 Mileage	708	769	1,450	1,450	1,450	1,450

LINE ITEM DETAIL BY DEPARTMENT

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Urban Design & Planning Fund						
Urban Design & Planning Department						
22-26 Promo/Incentive Programs	1,287	1,146	7,000	7,000	7,000	7,000
22-27 Lodging	939	2,198	3,000	3,000	3,000	3,000
22-29 Airfare	576	1,736	2,500	2,500	2,500	2,500
22-31 Rental Cars	0	194	1,300	1,300	1,300	1,300
Total Other Services	<u>27,450</u>	<u>31,276</u>	<u>69,300</u>	<u>69,650</u>	<u>69,650</u>	<u>69,650</u>
Supplies						
23-01 Office Supplies	2,293	3,451	7,000	7,000	7,000	7,000
23-02 Copier/Printer/Fax Supp	117	103	1,800	1,800	1,800	1,800
23-03 Paper	0	0	950	950	950	950
23-14 Minor Equip and Tools	3,296	1,413	1,300	1,300	1,300	1,300
23-20 Operating/Tech/Scientific	27	0	400	400	400	400
23-26 Protective Equip/Uniforms	523	371	600	600	600	600
23-60 Books and Publications	2,604	344	2,150	2,150	2,150	2,150
23-61 Post/Pack/Del/Courier	2,687	2,982	6,500	6,500	6,500	6,500
23-62 Employee Service Awards	95	181	500	500	500	500
23-63 Comp Equip/Software/Maint	4,214	1,159	4,880	4,880	4,880	4,880
Total Supplies	<u>15,856</u>	<u>10,004</u>	<u>26,080</u>	<u>26,080</u>	<u>26,080</u>	<u>26,080</u>
Internal Service Charge						
29-04 Property Management	67,173	96,771	100,330	105,437	105,437	105,437
29-11 Computer Replacement Chg	7,446	7,991	8,590	13,464	13,464	13,464
29-12 Information Services	107,570	176,716	193,597	252,152	252,152	252,152
29-19 Community Development Chg	19,958	39,940	29,145	37,186	37,186	37,186
29-20 Economic Development Chg	10,309	27,099	28,322	34,118	34,118	34,118
29-21 Liability Mgmt Charge	20,175	28,122	28,238	36,541	36,541	36,541
29-22 Legal	178,853	212,504	198,654	194,115	194,115	194,115
29-24 City Administration	45,840	72,409	68,185	70,436	70,436	70,436
29-25 Financial Services	32,488	49,722	56,410	84,575	84,575	84,575
29-27 General Support Services	15,707	21,104	21,259	14,659	14,659	14,659
29-29 City-Wide Services	77,141	104,555	102,312	108,468	108,468	108,468
29-38 Community Livability	0	0	47,008	52,802	52,802	52,802
Total Internal Service Charge	<u>582,660</u>	<u>836,933</u>	<u>882,050</u>	<u>1,003,953</u>	<u>1,003,953</u>	<u>1,003,953</u>
Capital Outlay						
30-12 Hardware and Software	3,300	59,943	10,000	10,000	10,000	10,000
Total Capital Outlay	<u>3,300</u>	<u>59,943</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Total Requirements	<u><u>2,796,448</u></u>	<u><u>3,735,860</u></u>	<u><u>4,562,561</u></u>	<u><u>4,800,533</u></u>	<u><u>4,800,533</u></u>	<u><u>4,800,533</u></u>

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
280 Building Fund						
Licenses and Permits	1,650,770	2,230,461	3,429,000	2,959,000	2,959,000	2,959,000
Intergovernmental Revenue	79,995	226,116	250,000	226,000	226,000	226,000
Charges for Services	1,400,905	1,705,708	1,535,000	1,679,000	1,679,000	1,679,000
Interest Income	49,651	70,418	37,000	140,000	140,000	140,000
Miscellaneous Income	1,534	25,253	34,000	0	0	0
Interfund Transfers	127,900	139,200	151,000	149,800	149,800	149,800
Beginning Balance	2,674,505	3,426,959	2,471,000	5,834,800	5,834,800	5,834,800
Total Building Fund	<u>5,985,260</u>	<u>7,824,115</u>	<u>7,907,000</u>	<u>10,988,600</u>	<u>10,988,600</u>	<u>10,988,600</u>
Requirements						
Community Development	<u>2,539,527</u>	<u>3,428,337</u>	<u>4,481,839</u>	<u>4,648,948</u>	<u>4,648,948</u>	<u>4,648,948</u>
Total	2,539,527	3,428,337	4,481,839	4,648,948	4,648,948	4,648,948
Interfund Transfers	18,774	8,439	30,000	97,005	97,005	97,005
Contingency	0	0	448,000	465,000	465,000	465,000
Unappropriated	<u>3,426,959</u>	<u>4,387,339</u>	<u>2,947,161</u>	<u>5,777,647</u>	<u>5,777,647</u>	<u>5,777,647</u>
Total	3,445,733	4,395,778	3,425,161	6,339,652	6,339,652	6,339,652
Total Building Fund	<u>5,985,260</u>	<u>7,824,115</u>	<u>7,907,000</u>	<u>10,988,600</u>	<u>10,988,600</u>	<u>10,988,600</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

DEPARTMENT REQUIREMENTS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 280 Building Fund						
Dept: 34 Community Development Department						
Requirements by Division						
Bldg Dev Admin Div.	435,799	404,084	708,983	528,830	528,830	528,830
Support Services Div.	671,287	826,568	1,025,152	1,042,938	1,042,938	1,042,938
Bldg Dev Permit Center Div.	435,562	459,473	582,899	573,792	573,792	573,792
Bldg Dev Bldg/Structural Div.	580,843	1,292,772	1,514,621	1,802,177	1,802,177	1,802,177
Bldg Dev Mechanical Div.	187,570	260,789	324,061	513,262	513,262	513,262
Bldg Dev Plumbing Div.	121,438	119,584	161,663	156,394	156,394	156,394
Bldg Dev Electrical Div.	107,028	65,067	164,460	31,555	31,555	31,555
Community Development Dept. Total	<u>2,539,527</u>	<u>3,428,337</u>	<u>4,481,839</u>	<u>4,648,948</u>	<u>4,648,948</u>	<u>4,648,948</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 280 Building Fund						
Dept: 34 Community Development Department						
Requirements by Category						
Personnel Services	1,809,771	2,538,901	3,120,252	3,334,560	3,334,560	3,334,560
Materials & Services	726,456	839,884	1,166,587	1,284,388	1,284,388	1,284,388
Capital Outlay	3,300	49,552	195,000	30,000	30,000	30,000
Community Development Dept. Total	<u>2,539,527</u>	<u>3,428,337</u>	<u>4,481,839</u>	<u>4,648,948</u>	<u>4,648,948</u>	<u>4,648,948</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Building
Dept: Community Development

FY 2019/20 BUDGET HIGHLIGHTS

Personnel Services

Full-Time Employees	\$230,707 increase. Reflects the addition of a Plans Examiner and Building Inspector, and conversion of a Building Inspector from limited term status.
Overtime	\$6,000 increase. Reflects anticipated usage.
Limited Term	(\$94,723) decrease. No limited term staffing is anticipated in fiscal year 2019/20.

Materials and Services

Telephone/Cell Phone	\$3,600 increase. Reflects actual expense consistent with staffing and equipment needs.
----------------------	---

Capital Outlay

Motor Vehicles	(\$165,000) decrease. Fiscal year 2018/19 included one-time vehicle purchases.
----------------	--

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Building Fund						
Community Development Department						
Personnel Services						
10-01 Full-Time Employees	1,112,326	1,525,698	1,865,459	2,096,166	2,096,166	2,096,166
10-03 Overtime	10,645	26,752	18,000	24,000	24,000	24,000
10-04 Limited Term	27,828	51,014	94,723	0	0	0
10-05 Temp/Seasonal	31,992	27,786	0	0	0	0
10-12 Certificate Pay	7,628	9,119	10,352	10,352	10,352	10,352
10-32 Working Out of Class Pay	497	6,021	0	0	0	0
10-61 Accrued Compensated Absen	3,600	47,000	0	0	0	0
10-69 Comp Cashed Out	2,236	3,740	0	0	0	0
Total Personnel Services	1,196,752	1,697,130	1,988,534	2,130,518	2,130,518	2,130,518
Employee Benefits						
11-01 FICA	92,287	125,350	150,999	162,249	162,249	162,249
11-02 Tri-Met Payroll Tax	9,025	11,967	14,507	15,769	15,769	15,769
11-10 PERS-ER	87,390	118,140	161,472	221,301	221,301	221,301
11-11 PERS-EE	70,264	79,767	113,629	127,831	127,831	127,831
11-14 Pension Bond	39,880	68,305	65,093	69,668	69,668	69,668
11-20 Health Insurance	251,066	352,187	510,704	487,429	487,429	487,429
11-21 Dental Insurance	25,842	37,456	48,671	50,248	50,248	50,248
11-22 Life Insurance	1,202	1,619	2,185	3,947	3,947	3,947
11-27 Workers Comp	16,215	20,682	29,072	27,512	27,512	27,512
11-30 Long Term Disability	1,708	2,352	5,880	6,288	6,288	6,288
11-31 FSA-Admin Fee	172	146	158	178	178	178
11-35 HRA/VEBA	17,968	23,800	29,348	31,622	31,622	31,622
Total Employee Benefits	613,019	841,771	1,131,718	1,204,042	1,204,042	1,204,042
Prof and Tech Services						
20-04 Employment Agency Serv	0	0	5,300	5,300	5,300	5,300
20-06 Professional Services	1,792	362	3,600	3,600	3,600	3,600
20-15 Outsourced Serv & Labor	50,503	8,895	74,600	74,600	74,600	74,600
20-17 Merchant Card Fees	8,003	8,575	12,000	12,000	12,000	12,000
20-20 Permits and Licenses	150	0	1,350	1,350	1,350	1,350
Total Prof and Tech Services	60,448	17,832	96,850	96,850	96,850	96,850
Property Services						
21-06 Telephone/Cell Phone	9,576	14,517	16,900	20,500	20,500	20,500
21-20 Building R and M	0	0	1,400	1,400	1,400	1,400
21-21 Equipment R and M	117	0	1,900	1,900	1,900	1,900
21-22 Motor Vehicle R and M	0	0	1,000	1,000	1,000	1,000
21-23 Com Systems R and M	232	0	600	600	600	600
21-40 Equipment Rent/Lease	6,732	8,036	19,100	19,100	19,100	19,100
21-44 Voice Mail Rent/Lease	0	0	200	200	200	200
Total Property Services	16,657	22,553	41,100	44,700	44,700	44,700
Other Services						
22-02 Photographic/Art	0	0	300	300	300	300
22-04 Printing	3,723	2,303	4,100	4,100	4,100	4,100
22-06 Records Mgt/Microfilming	0	62	7,500	7,500	7,500	7,500
22-12 Dues and Memberships	2,935	2,200	4,650	4,650	4,650	4,650
22-14 Training and Education	5,453	17,086	28,500	30,500	30,500	30,500

LINE ITEM DETAIL BY DEPARTMENT

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Building Fund						
Community Development Department						
22-24 Meals	3,311	3,027	3,300	3,300	3,300	3,300
22-25 Mileage	709	380	750	750	750	750
22-26 Promo/Incentive Programs	881	1,806	3,800	3,800	3,800	3,800
22-27 Lodging	4,148	3,107	3,000	3,000	3,000	3,000
22-29 Airfare	1,729	1,770	2,000	2,000	2,000	2,000
22-31 Rental Cars	71	240	0	0	0	0
22-52 Committee Expenses	0	0	750	750	750	750
Total Other Services	22,960	31,981	58,650	60,650	60,650	60,650
Supplies						
23-01 Office Supplies	1,801	2,677	4,400	4,400	4,400	4,400
23-02 Copier/Printer/Fax Supp	282	928	2,350	2,350	2,350	2,350
23-03 Paper	0	0	2,500	2,500	2,500	2,500
23-12 Veh Supplies and Parts	2	42	500	500	500	500
23-13 Veh Repairs/Minor Equip	0	0	500	500	500	500
23-14 Minor Equip and Tools	3,191	4,381	4,400	4,400	4,400	4,400
23-20 Operating/Tech/Scientific	164	502	600	600	600	600
23-26 Protective Equip/Uniforms	552	2,362	2,250	2,500	2,500	2,500
23-44 R and M Supplies	759	199	0	0	0	0
23-60 Books and Publications	1,014	1,619	9,800	9,800	9,800	9,800
23-61 Post/Pack/Del/Courier	0	0	600	600	600	600
23-62 Employee Service Awards	176	289	1,100	1,100	1,100	1,100
23-63 Comp Equip/Software/Maint	3,258	0	10,000	10,000	10,000	10,000
Total Supplies	11,199	12,999	39,000	39,250	39,250	39,250
Internal Service Charge						
29-04 Property Management	103,769	98,318	109,741	117,354	117,354	117,354
29-06 Vehicle Maintenance	25,797	39,399	50,383	63,071	63,071	63,071
29-07 Vehicle Fuels	7,818	8,102	9,199	0	0	0
29-08 Equipment Replacement	29,262	38,243	34,873	53,242	53,242	53,242
29-11 Computer Replacement Chg	13,689	8,904	10,002	15,896	15,896	15,896
29-12 Information Services	188,555	225,727	255,184	326,746	326,746	326,746
29-19 Community Development Chg	17,276	31,498	29,851	35,745	35,745	35,745
29-20 Economic Development Chg	8,924	21,370	29,008	32,795	32,795	32,795
29-21 Liability Mgmt Charge	42,816	44,199	52,463	45,488	45,488	45,488
29-22 Legal	29,111	43,347	47,960	34,488	34,488	34,488
29-24 City Administration	39,680	57,103	69,837	67,706	67,706	67,706
29-25 Financial Services	28,123	39,212	57,776	81,297	81,297	81,297
29-27 General Support Services	13,596	16,643	21,774	14,091	14,091	14,091
29-29 City-Wide Services	66,776	82,454	104,790	104,264	104,264	104,264
29-38 Community Livability	0	0	48,146	50,755	50,755	50,755
Total Internal Service Charge	615,192	754,519	930,987	1,042,938	1,042,938	1,042,938
Capital Outlay						
30-10 Motor Vehicles	0	49,552	195,000	30,000	30,000	30,000
30-12 Hardware and Software	3,300	0	0	0	0	0
Total Capital Outlay	3,300	49,552	195,000	30,000	30,000	30,000
Total Requirements	2,539,527	3,428,337	4,481,839	4,648,948	4,648,948	4,648,948

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
290 Urban Renewal Support Fund						
Intergovernmental Revenue	1,195,300	1,195,500	2,000,300	2,109,400	2,109,400	2,109,400
Beginning Balance	102,987	63,366	63,400	900	900	900
Total Urban Renewal Support Fund	<u>1,298,287</u>	<u>1,258,866</u>	<u>2,063,700</u>	<u>2,110,300</u>	<u>2,110,300</u>	<u>2,110,300</u>
 Requirements						
Urban Renewal	<u>1,234,921</u>	<u>1,258,026</u>	<u>1,787,827</u>	<u>1,820,034</u>	<u>1,820,034</u>	<u>1,820,034</u>
Total	1,234,921	1,258,026	1,787,827	1,820,034	1,820,034	1,820,034
Interfund Transfers	0	0	57,000	53,208	53,208	53,208
Contingency	0	0	217,000	236,000	236,000	236,000
Unappropriated	<u>63,366</u>	<u>840</u>	<u>1,873</u>	<u>1,058</u>	<u>1,058</u>	<u>1,058</u>
Total	63,366	840	275,873	290,266	290,266	290,266
Total Urban Renewal Support Fund	<u>1,298,287</u>	<u>1,258,866</u>	<u>2,063,700</u>	<u>2,110,300</u>	<u>2,110,300</u>	<u>2,110,300</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

DEPARTMENT REQUIREMENTS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 290 Urban Renewal Support Fund						
Dept: 31 Urban Renewal Department						
Requirements by Division						
UR Admin Div.	765,651	693,306	1,232,389	1,249,332	1,249,332	1,249,332
Support Services Div.	469,270	564,720	555,438	570,702	570,702	570,702
Urban Renewal Dept. Total	<u>1,234,921</u>	<u>1,258,026</u>	<u>1,787,827</u>	<u>1,820,034</u>	<u>1,820,034</u>	<u>1,820,034</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 290 Urban Renewal Support Fund						
Dept: 31 Urban Renewal Department						
Requirements by Category						
Personnel Services	496,307	552,664	602,077	646,532	646,532	646,532
Materials & Services	738,614	705,362	1,185,750	1,173,502	1,173,502	1,173,502
Urban Renewal Dept. Total	<u>1,234,921</u>	<u>1,258,026</u>	<u>1,787,827</u>	<u>1,820,034</u>	<u>1,820,034</u>	<u>1,820,034</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Urban Renewal Support
Dept: Urban Renewal

FY 2019/20 BUDGET HIGHLIGHTS

Personnel Services

Full-Time Employees	(\$94,085) decrease. Reflects a change in status from full-time to part-time.
Part-Time Employees	\$103,147 increase. Reflects a change in status from full-time to part-time.
Limited Term	\$16,472 increase. Reflects the anticipated cost of current personnel.

Materials and Services

Outsourced Services and Labor	(\$15,500) decrease. Reflects changes due to construction at the Rockwood Community Office.
Assessments and Fees	\$30,000 increase. Allows for payment of property taxes if the Sunrise Center changes from non-profit usage.
Urban Renewal Grant Prog	(\$60,000) decrease. Reflects anticipated program usage.
Utility Services	(\$15,000) decrease. Reflects changes due to construction at the Rockwood Community Office.
Contributions/City Match	\$5,000 increase. Allows for increased support for Rock the Block.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Urban Renewal Support Fund						
Urban Renewal Department						
Personnel Services						
10-01 Full-Time Employees	260,398	226,023	284,363	190,278	190,278	190,278
10-02 Part-Time Employees	0	24,305	0	103,147	103,147	103,147
10-03 Overtime	2,176	2,813	0	0	0	0
10-04 Limited Term	84,940	107,006	132,363	148,835	148,835	148,835
10-61 Accrued Compensated Absen	0	19,500	0	0	0	0
Total Personnel Services	347,514	379,647	416,726	442,260	442,260	442,260
Employee Benefits						
11-01 FICA	26,452	27,387	31,714	33,677	33,677	33,677
11-02 Tri-Met Payroll Tax	2,569	2,697	3,163	3,401	3,401	3,401
11-10 PERS-ER	16,359	24,415	27,164	43,591	43,591	43,591
11-11 PERS-EE	19,488	21,609	25,003	26,535	26,535	26,535
11-14 Pension Bond	11,583	18,155	13,749	14,462	14,462	14,462
11-20 Health Insurance	55,734	60,400	65,575	63,749	63,749	63,749
11-21 Dental Insurance	6,136	6,297	6,297	6,297	6,297	6,297
11-22 Life Insurance	334	365	483	732	732	732
11-27 Workers Comp	4,935	5,646	5,239	4,644	4,644	4,644
11-30 Long Term Disability	521	538	1,229	1,326	1,326	1,326
11-31 FSA-Admin Fee	86	86	89	45	45	45
11-35 HRA/VEBA	4,596	5,422	5,646	5,813	5,813	5,813
Total Employee Benefits	148,793	173,017	185,351	204,272	204,272	204,272
Prof and Tech Services						
20-06 Professional Services	54,103	39,947	97,800	105,800	105,800	105,800
20-15 Outsourced Serv & Labor	29,767	24,394	56,500	41,000	41,000	41,000
20-22 Assessments and Fees	0	28,121	0	30,000	30,000	30,000
20-31 Urban Renewal Grant Prog	158,620	25,260	359,500	299,500	299,500	299,500
Total Prof and Tech Services	242,490	117,722	513,800	476,300	476,300	476,300
Property Services						
21-04 Utility Services	25,230	17,300	30,000	15,000	15,000	15,000
21-06 Telephone/Cell Phone	11	0	100	100	100	100
21-20 Building R and M	0	5,753	30,000	30,000	30,000	30,000
21-21 Equipment R and M	0	4,317	15,000	15,000	15,000	15,000
21-40 Equipment Rent/Lease	793	718	1,600	1,600	1,600	1,600
Total Property Services	26,034	28,088	76,700	61,700	61,700	61,700
Other Services						
22-02 Photographic/Art	0	0	1,000	1,000	1,000	1,000
22-04 Printing	4,544	10,481	5,000	5,000	5,000	5,000
22-08 Advertising	416	382	1,500	1,500	1,500	1,500
22-12 Dues and Memberships	0	0	300	300	300	300
22-14 Training and Education	675	0	4,500	4,500	4,500	4,500
22-16 Community Outreach	0	0	20,000	20,000	20,000	20,000
22-24 Meals	997	1,018	2,350	2,350	2,350	2,350
22-25 Mileage	77	25	250	250	250	250
22-26 Promo/Incentive Programs	649	300	1,500	1,500	1,500	1,500
22-27 Lodging	831	0	3,500	3,500	3,500	3,500
22-29 Airfare	0	0	1,500	1,500	1,500	1,500

LINE ITEM DETAIL BY DEPARTMENT

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Urban Renewal Support Fund						
Urban Renewal Department						
22-34 Contributions/City Match	5,000	1,500	5,000	10,000	10,000	10,000
22-52 Committee Expenses	568	484	2,000	2,000	2,000	2,000
Total Other Services	13,757	14,190	48,400	53,400	53,400	53,400
Supplies						
23-01 Office Supplies	300	177	1,000	1,000	1,000	1,000
23-02 Copier/Printer/Fax Supp	0	0	800	800	800	800
23-03 Paper	0	0	150	150	150	150
23-14 Minor Equip and Tools	686	60	1,000	1,000	1,000	1,000
23-20 Operating/Tech/Scientific	18	0	3,100	3,100	3,100	3,100
23-25 Other Operating	274	0	0	0	0	0
23-44 R and M Supplies	1,380	0	2,000	2,000	2,000	2,000
23-60 Books and Publications	0	129	250	250	250	250
23-61 Post/Pack/Del/Courier	0	74	600	600	600	600
23-62 Employee Service Awards	125	15	0	500	500	500
23-63 Comp Equip/Software/Maint	798	54	1,500	2,000	2,000	2,000
Total Supplies	3,581	509	10,400	11,400	11,400	11,400
Internal Service Charge						
29-04 Property Management	10,223	14,995	16,451	23,210	23,210	23,210
29-11 Computer Replacement Chg	2,120	1,682	1,935	2,263	2,263	2,263
29-12 Information Services	30,078	38,594	40,340	53,367	53,367	53,367
29-19 Community Development Chg	88,500	88,500	88,500	58,500	58,500	58,500
29-20 Economic Development Chg	112,052	155,458	125,458	85,458	85,458	85,458
29-21 Liability Mgmt Charge	9,383	11,142	12,346	12,426	12,426	12,426
29-22 Legal	49,648	77,178	85,570	92,006	92,006	92,006
29-24 City Administration	13,070	18,664	16,604	17,097	17,097	17,097
29-25 Financial Services	66,600	59,940	62,937	105,000	105,000	105,000
29-27 General Support Services	4,478	5,440	5,177	3,558	3,558	3,558
29-29 City-Wide Services	66,600	73,260	76,923	105,000	105,000	105,000
29-38 Community Livability	0	0	4,209	12,817	12,817	12,817
Total Internal Service Charge	452,752	544,853	536,450	570,702	570,702	570,702
Total Requirements	<u>1,234,921</u>	<u>1,258,026</u>	<u>1,787,827</u>	<u>1,820,034</u>	<u>1,820,034</u>	<u>1,820,034</u>

CITY OF
GRESHAM
OREGON

Infrastructure Funds

CITY OF
GRESHAM
OREGON

INFRASTRUCTURE FUNDS OVERVIEW

Infrastructure Funds Revenues

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

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 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 Infrastructure Development Fund's principal revenues come from charges for services and interfund transfers. 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 Transportation Fund provides services for street repairs and maintenance, and traffic engineering. The Streetlight Fund operates the City's streetlights. The Infrastructure Development Fund's operating costs are for the Development Engineering Program, the Public Works Construction Inspections Program, and the Surveying Program. The Water Fund operates and maintains the City 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 sanitary sewer collection system and wastewater treatment plant.

For fiscal year 2019/20, operating expenditures include:

- Transportation Fund.
 - \$10.1 million operating budget.
 - 7.2% increase compared to last year's budget.
- Streetlight Fund.
 - \$0.5 million operating budget.
 - 5.2% increase compared to last year's budget.
- Infrastructure Development Fund.
 - \$3.2 million operating budget.
 - 7.9% increase compared to last year's budget.
- Water Fund.
 - \$12.0 million operating budget.
 - 7.2% increase compared to last year's budget.
- Stormwater Fund.
 - \$7.8 million operating budget.
 - 3.8% increase compared to last year's budget.
- Wastewater Fund.
 - \$15.0 million operating budget.
 - 7.5% increase compared to last year's budget.

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
210 Transportation Fund						
Intergovernmental Revenue	10,252,561	10,880,760	12,598,000	13,168,000	13,168,000	13,168,000
Charges for Services	101,471	125,692	18,900	51,300	51,300	51,300
Utility License Fees	5,000	227,660	826,400	1,091,500	1,091,500	1,091,500
Interest Income	232,704	311,951	222,000	348,000	348,000	348,000
Miscellaneous Income	1,338	19,033	0	0	0	0
Interfund Transfers	357,548	572,608	3,928,300	1,991,200	1,991,200	1,991,200
Internal Service Charges	674,363	962,580	1,504,000	1,843,661	1,843,661	1,843,661
Other Resources	0	0	1,790,000	1,793,000	1,793,000	1,793,000
Beginning Balance	13,488,133	15,269,548	18,621,300	20,488,800	20,488,800	20,488,800
Total Transportation Fund	<u>25,113,118</u>	<u>28,369,832</u>	<u>39,508,900</u>	<u>40,775,461</u>	<u>40,775,461</u>	<u>40,775,461</u>
Requirements						
Environmental Services	<u>7,067,535</u>	<u>7,630,122</u>	<u>9,454,094</u>	<u>10,131,186</u>	<u>10,131,186</u>	<u>10,131,186</u>
Total	7,067,535	7,630,122	9,454,094	10,131,186	10,131,186	10,131,186
Interfund Transfers	2,776,035	3,520,464	14,000,800	15,004,143	15,004,143	15,004,143
Contingency	0	0	1,418,000	1,520,000	1,520,000	1,520,000
Debt Service	0	0	1,790,000	1,793,000	1,793,000	1,793,000
Unappropriated	<u>15,269,548</u>	<u>17,219,246</u>	<u>12,846,006</u>	<u>12,327,132</u>	<u>12,327,132</u>	<u>12,327,132</u>
Total	18,045,583	20,739,710	30,054,806	30,644,275	30,644,275	30,644,275
Total Transportation Fund	<u>25,113,118</u>	<u>28,369,832</u>	<u>39,508,900</u>	<u>40,775,461</u>	<u>40,775,461</u>	<u>40,775,461</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

DEPARTMENT REQUIREMENTS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 210 Transportation Fund						
Dept: 45 Environmental Services Department						
Requirements by Division						
Administration Div.	479,850	494,158	498,496	552,905	552,905	552,905
Support Services Div.	1,907,529	1,953,978	2,102,862	2,152,459	2,152,459	2,152,459
Transportation Maintenananc Div.	3,059,884	3,361,379	4,516,980	4,869,514	4,869,514	4,869,514
Trans Engineering Div.	892,834	1,043,142	1,509,489	1,628,684	1,628,684	1,628,684
Traffic Signals Div.	727,438	777,465	826,267	927,624	927,624	927,624
Environmental Services Dept. Total	<u>7,067,535</u>	<u>7,630,122</u>	<u>9,454,094</u>	<u>10,131,186</u>	<u>10,131,186</u>	<u>10,131,186</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 210 Transportation Fund						
Dept: 45 Environmental Services Department						
Requirements by Category						
Personnel Services	4,066,391	4,434,147	5,345,533	6,032,877	6,032,877	6,032,877
Materials & Services	2,956,414	3,034,119	3,716,561	4,036,309	4,036,309	4,036,309
Capital Outlay	44,730	161,856	392,000	62,000	62,000	62,000
Environmental Services Dept. Total	<u>7,067,535</u>	<u>7,630,122</u>	<u>9,454,094</u>	<u>10,131,186</u>	<u>10,131,186</u>	<u>10,131,186</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Transportation
Dept: Environmental Services

FY 2019/20 BUDGET HIGHLIGHTS

Personnel Services

Limited Term	\$128,612 increase. Reflects positions to support mastarm and pavement projects.
Temp/Seasonal	\$85,000 increase. Based on pavement preparation needs for the local street reconstruction program.

Materials and Services

Telephone/Cell Phone	\$4,800 increase. Reflects actual expense consistent with staffing and equipment needs.
Transportation R and M	\$75,000 increase. Reflects materials anticipated for street reconstruction activity.
Bldg/Office Rent/Lease	(\$10,000) decrease. Adjusted to reflect actual costs.

Capital Outlay

Equipment	(\$75,000) decrease. Equipment purchases for the establishment of the concrete crew were included in fiscal year 2018/19.
Motor Vehicles	(\$255,000) decrease. Fiscal year 2018/19 included a one-time dump truck purchase.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Transportation Fund						
Environmental Services Department						
Personnel Services						
10-01 Full-Time Employees	2,276,508	2,438,073	2,579,954	2,771,859	2,771,859	2,771,859
10-02 Part-Time Employees	50,816	52,254	68,407	70,803	70,803	70,803
10-03 Overtime	60,215	43,443	61,000	61,000	61,000	61,000
10-04 Limited Term	0	24,504	341,327	469,939	469,939	469,939
10-05 Temp/Seasonal	173,782	195,626	285,000	370,000	370,000	370,000
10-10 Shift Differential	8,249	1,676	3,000	3,000	3,000	3,000
10-12 Certificate Pay	600	800	1,000	1,000	1,000	1,000
10-14 Crew Leader Pay	2,729	3,894	3,200	5,000	5,000	5,000
10-16 On Call Pay	58,028	57,039	57,000	60,000	60,000	60,000
10-30 Acting In Capacity	901	2,946	1,500	1,500	1,500	1,500
10-32 Working Out of Class Pay	650	0	2,000	2,000	2,000	2,000
10-61 Accrued Compensated Absen	33,000	28,500	0	0	0	0
10-69 Comp Cashed Out	3,173	1,906	0	0	0	0
Total Personnel Services	2,668,651	2,850,661	3,403,388	3,816,101	3,816,101	3,816,101
Employee Benefits						
11-01 FICA	198,981	213,964	258,168	289,611	289,611	289,611
11-02 Tri-Met Payroll Tax	19,492	21,188	25,832	29,344	29,344	29,344
11-10 PERS-ER	174,276	238,864	268,385	395,543	395,543	395,543
11-11 PERS-EE	142,093	155,598	187,103	206,765	206,765	206,765
11-14 Pension Bond	107,149	124,164	102,629	112,685	112,685	112,685
11-20 Health Insurance	596,969	629,980	846,692	887,246	887,246	887,246
11-21 Dental Insurance	61,597	63,784	81,906	91,908	91,908	91,908
11-22 Life Insurance	2,678	2,808	3,830	7,042	7,042	7,042
11-27 Workers Comp	52,257	87,564	107,372	129,870	129,870	129,870
11-30 Long Term Disability	3,480	3,767	8,969	9,936	9,936	9,936
11-31 FSA-Admin Fee	439	358	346	389	389	389
11-35 HRA/VEBA	38,329	41,447	50,913	56,437	56,437	56,437
Total Employee Benefits	1,397,740	1,583,486	1,942,145	2,216,776	2,216,776	2,216,776
Prof and Tech Services						
20-02 Inspection Fees	0	0	1,500	1,500	1,500	1,500
20-06 Professional Services	24,276	43,427	56,100	52,000	52,000	52,000
20-08 Med and Psych Costs	1,270	870	2,000	2,000	2,000	2,000
20-15 Outsourced Serv & Labor	407,418	506,190	733,000	725,500	725,500	725,500
20-20 Permits and Licenses	1,342	1,161	2,900	2,900	2,900	2,900
20-24 Recording and Title Fees	190	305	0	0	0	0
Total Prof and Tech Services	434,496	551,953	795,500	783,900	783,900	783,900
Property Services						
21-04 Utility Services	48,511	55,872	56,500	59,500	59,500	59,500
21-06 Telephone/Cell Phone	19,494	23,646	38,000	42,800	42,800	42,800
21-20 Building R and M	0	290	1,200	1,200	1,200	1,200
21-21 Equipment R and M	38,773	23,991	44,400	44,200	44,200	44,200
21-22 Motor Vehicle R and M	659	83	2,000	2,000	2,000	2,000
21-23 Com Systems R and M	7,073	6,797	8,500	8,500	8,500	8,500
21-24 Transportation R and M	259,668	236,900	300,000	375,000	375,000	375,000
21-30 Towing and Storage	0	4,226	1,000	1,000	1,000	1,000
21-40 Equipment Rent/Lease	10,430	5,402	15,200	17,200	17,200	17,200

LINE ITEM DETAIL BY DEPARTMENT

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Transportation Fund						
Environmental Services Department						
21-41 Motor Vehicle Rent/Lease	2,250	0	0	0	0	0
21-43 Bldg/Office Rent/Lease	25,446	31,190	53,000	43,000	43,000	43,000
21-51 Traffic Signals	83,383	80,261	100,000	100,000	100,000	100,000
Total Property Services	495,687	468,658	619,800	694,400	694,400	694,400
Other Services						
22-02 Photographic/Art	100	507	400	400	400	400
22-04 Printing	674	1,177	1,800	1,600	1,600	1,600
22-08 Advertising	238	852	1,050	1,250	1,250	1,250
22-12 Dues and Memberships	3,034	3,399	4,000	5,100	5,100	5,100
22-14 Training and Education	9,724	12,715	26,200	25,000	25,000	25,000
22-16 Community Outreach	395	0	100	100	100	100
22-20 City Wide Training	22	0	0	0	0	0
22-24 Meals	3,101	2,669	6,200	6,200	6,200	6,200
22-25 Mileage	160	276	1,300	1,300	1,300	1,300
22-26 Promo/Incentive Programs	109	45	800	800	800	800
22-27 Lodging	4,049	4,512	0	0	0	0
22-29 Airfare	1,289	710	0	0	0	0
22-31 Rental Cars	413	0	0	0	0	0
Total Other Services	23,308	26,862	41,850	41,750	41,750	41,750
Supplies						
23-01 Office Supplies	5,280	1,823	5,300	5,300	5,300	5,300
23-02 Copier/Printer/Fax Supp	951	465	2,300	2,300	2,300	2,300
23-03 Paper	165	137	850	850	850	850
23-10 Gas, Oil, Lube	3,794	2,982	4,650	4,650	4,650	4,650
23-11 Tires	1,063	0	3,200	3,200	3,200	3,200
23-12 Veh Supplies and Parts	1,094	342	1,200	2,200	2,200	2,200
23-13 Veh Repairs/Minor Equip	1,038	143	3,000	3,000	3,000	3,000
23-14 Minor Equip and Tools	35,539	39,847	52,300	47,300	47,300	47,300
23-20 Operating/Tech/Scientific	3,873	3,933	4,100	4,100	4,100	4,100
23-24 First Aid and Safety	3,551	726	4,600	4,600	4,600	4,600
23-25 Other Operating	16	189	950	950	950	950
23-26 Protective Equip/Uniforms	6,296	9,212	12,200	12,200	12,200	12,200
23-40 Pavement Marking	80,081	35,392	80,000	80,500	80,500	80,500
23-41 Signs	97,697	97,621	140,000	140,000	140,000	140,000
23-44 R and M Supplies	303	449	3,250	3,250	3,250	3,250
23-60 Books and Publications	1,551	775	1,600	1,600	1,600	1,600
23-61 Post/Pack/Del/Courier	1,339	1,721	2,300	2,300	2,300	2,300
23-62 Employee Service Awards	293	800	1,000	1,000	1,000	1,000
23-63 Comp Equip/Software/Maint	10,876	22,258	43,750	44,500	44,500	44,500
Total Supplies	254,800	218,815	366,550	363,800	363,800	363,800
Internal Service Charge						
29-04 Property Management	211,102	215,275	218,540	222,649	222,649	222,649
29-06 Vehicle Maintenance	72,950	115,094	150,804	222,425	222,425	222,425
29-07 Vehicle Fuels	36,308	39,974	54,006	0	0	0
29-08 Equipment Replacement	303,772	291,487	380,949	411,065	411,065	411,065
29-11 Computer Replacement Chg	19,598	13,852	13,326	29,318	29,318	29,318
29-12 Information Services	403,568	374,535	350,487	421,493	421,493	421,493

LINE ITEM DETAIL BY DEPARTMENT

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Transportation Fund						
Environmental Services Department						
29-21 Liability Mgmt Charge	88,898	90,238	97,041	105,329	105,329	105,329
29-22 Legal	97,900	140,876	118,637	100,359	100,359	100,359
29-24 City Administration	137,653	142,165	130,764	143,988	143,988	143,988
29-25 Financial Services	97,558	97,622	108,181	172,892	172,892	172,892
29-27 General Support Services	47,166	41,435	40,770	29,966	29,966	29,966
29-29 City-Wide Services	231,650	205,278	196,210	221,735	221,735	221,735
29-38 Community Livability	0	0	33,146	71,240	71,240	71,240
Total Internal Service Charge	<u>1,748,123</u>	<u>1,767,831</u>	<u>1,892,861</u>	<u>2,152,459</u>	<u>2,152,459</u>	<u>2,152,459</u>
Capital Outlay						
30-08 Equipment	44,730	147,190	137,000	62,000	62,000	62,000
30-10 Motor Vehicles	0	14,666	255,000	0	0	0
Total Capital Outlay	<u>44,730</u>	<u>161,856</u>	<u>392,000</u>	<u>62,000</u>	<u>62,000</u>	<u>62,000</u>
Total Requirements	<u><u>7,067,535</u></u>	<u><u>7,630,122</u></u>	<u><u>9,454,094</u></u>	<u><u>10,131,186</u></u>	<u><u>10,131,186</u></u>	<u><u>10,131,186</u></u>

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
212 Streetlight Fund						
Intergovernmental Revenue	156,354	130,078	108,800	84,400	84,400	84,400
Charges for Services	0	5,419	0	0	0	0
Utility License Fees	1,170,826	1,281,762	1,319,000	1,292,000	1,292,000	1,292,000
Interest Income	41,814	45,776	50,000	67,000	67,000	67,000
Miscellaneous Income	34,694	29,394	0	0	0	0
Beginning Balance	4,969,156	3,093,521	3,310,000	3,272,000	3,272,000	3,272,000
Total Streetlight Fund	<u>6,372,844</u>	<u>4,585,950</u>	<u>4,787,800</u>	<u>4,715,400</u>	<u>4,715,400</u>	<u>4,715,400</u>
Requirements						
Environmental Services	<u>453,603</u>	<u>418,304</u>	<u>492,110</u>	<u>517,942</u>	<u>517,942</u>	<u>517,942</u>
Total	453,603	418,304	492,110	517,942	517,942	517,942
Interfund Transfers	2,825,720	749,104	1,228,800	1,264,900	1,264,900	1,264,900
Contingency	0	0	74,000	78,000	78,000	78,000
Unappropriated	<u>3,093,521</u>	<u>3,418,542</u>	<u>2,992,890</u>	<u>2,854,558</u>	<u>2,854,558</u>	<u>2,854,558</u>
Total	5,919,241	4,167,646	4,295,690	4,197,458	4,197,458	4,197,458
Total Streetlight Fund	<u>6,372,844</u>	<u>4,585,950</u>	<u>4,787,800</u>	<u>4,715,400</u>	<u>4,715,400</u>	<u>4,715,400</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

DEPARTMENT REQUIREMENTS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 212 Streetlight Fund						
Dept: 45 Environmental Services Department						
Requirements by Division						
Support Services Div.	78,835	65,857	50,110	55,942	55,942	55,942
Street Lights Div.	374,768	352,447	442,000	462,000	462,000	462,000
Environmental Services Dept. Total	<u>453,603</u>	<u>418,304</u>	<u>492,110</u>	<u>517,942</u>	<u>517,942</u>	<u>517,942</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 212 Streetlight Fund						
Dept: 45 Environmental Services Department						
Requirements by Category						
Materials & Services	453,603	418,304	492,110	517,942	517,942	517,942
Environmental Services Dept. Total	<u>453,603</u>	<u>418,304</u>	<u>492,110</u>	<u>517,942</u>	<u>517,942</u>	<u>517,942</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Streetlight
Dept: Environmental Services

FY 2019/20 BUDGET HIGHLIGHTS

Materials and Services

Outsourced Services and Labor \$20,000 increase. Allows for increased locating and mapping of conduits and unexpected repairs.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Streetlight Fund						
Environmental Services Department						
Prof and Tech Services						
20-06 Professional Services	8,780	0	0	0	0	0
20-15 Outsourced Serv & Labor	79,676	80,111	92,000	112,000	112,000	112,000
Total Prof and Tech Services	88,456	80,111	92,000	112,000	112,000	112,000
Property Services						
21-04 Utility Services	223,540	244,649	275,000	275,000	275,000	275,000
21-50 Street Lights	62,060	27,616	75,000	75,000	75,000	75,000
Total Property Services	285,600	272,265	350,000	350,000	350,000	350,000
Supplies						
23-14 Minor Equip and Tools	712	71	0	0	0	0
Total Supplies	712	71	0	0	0	0
Internal Service Charge						
29-19 Community Development Chg	7,129	7,574	3,769	4,571	4,571	4,571
29-20 Economic Development Chg	3,682	5,139	3,663	4,193	4,193	4,193
29-21 Liability Mgmt Charge	4,285	3,245	2,230	4,257	4,257	4,257
29-22 Legal	2,592	2,907	2,272	2,245	2,245	2,245
29-24 City Administration	16,375	13,732	8,819	8,657	8,657	8,657
29-25 Financial Services	11,605	9,430	7,296	10,395	10,395	10,395
29-27 General Support Services	5,611	4,002	2,750	1,802	1,802	1,802
29-29 City-Wide Services	27,556	19,828	13,232	13,332	13,332	13,332
29-38 Community Livability	0	0	6,079	6,490	6,490	6,490
Total Internal Service Charge	78,835	65,857	50,110	55,942	55,942	55,942
Total Requirements	453,603	418,304	492,110	517,942	517,942	517,942

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
240 Infrastructure Dev Fund						
Charges for Services	654,817	832,778	601,300	785,900	785,900	785,900
Interest Income	40,549	56,934	25,300	41,700	41,700	41,700
Miscellaneous Income	558	180	0	0	0	0
Interfund Transfers	1,135,600	1,503,600	1,694,000	1,821,200	1,821,200	1,821,200
Internal Service Charges	325,265	263,443	326,000	404,000	404,000	404,000
Beginning Balance	1,857,791	1,924,218	1,685,700	2,086,400	2,086,400	2,086,400
Total Infrastructure Dev Fund	4,014,580	4,581,153	4,332,300	5,139,200	5,139,200	5,139,200
Requirements						
Environmental Services	<u>2,090,362</u>	<u>2,416,850</u>	<u>2,945,441</u>	<u>3,177,731</u>	<u>3,177,731</u>	<u>3,177,731</u>
Total	2,090,362	2,416,850	2,945,441	3,177,731	3,177,731	3,177,731
Interfund Transfers	0	0	0	44,505	44,505	44,505
Contingency	0	0	442,000	477,000	477,000	477,000
Unappropriated	<u>1,924,218</u>	<u>2,164,303</u>	<u>944,859</u>	<u>1,439,964</u>	<u>1,439,964</u>	<u>1,439,964</u>
Total	1,924,218	2,164,303	1,386,859	1,961,469	1,961,469	1,961,469
Total Infrastructure Dev Fund	4,014,580	4,581,153	4,332,300	5,139,200	5,139,200	5,139,200

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

DEPARTMENT REQUIREMENTS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 240 Infrastructure Dev Fund						
Dept: 45 Environmental Services Department						
Requirements by Division						
Support Services Div.	537,582	673,827	672,896	681,486	681,486	681,486
Development Engineering Div.	828,874	886,602	1,118,914	1,259,181	1,259,181	1,259,181
IDF Inspections Div.	496,206	615,727	873,110	951,390	951,390	951,390
IDF Surveying Div.	227,700	240,694	280,521	285,674	285,674	285,674
Environmental Services Dept. Total	<u>2,090,362</u>	<u>2,416,850</u>	<u>2,945,441</u>	<u>3,177,731</u>	<u>3,177,731</u>	<u>3,177,731</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 240 Infrastructure Dev Fund						
Dept: 45 Environmental Services Department						
Requirements by Category						
Personnel Services	1,538,278	1,693,432	2,133,652	2,290,495	2,290,495	2,290,495
Materials & Services	548,784	710,681	732,789	855,236	855,236	855,236
Capital Outlay	3,300	12,737	79,000	32,000	32,000	32,000
Environmental Services Dept. Total	<u>2,090,362</u>	<u>2,416,850</u>	<u>2,945,441</u>	<u>3,177,731</u>	<u>3,177,731</u>	<u>3,177,731</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Infrastructure Development
Dept: Environmental Services

FY 2019/20 BUDGET HIGHLIGHTS

Personnel Services

Part-Time Employees (\$35,581) decrease. Reflects current staffing.

Limited Term \$36,899 increase. Reflects current staffing.

Materials and Services

Professional Services \$19,500 increase. Allows for the creation of web-based right-of-way permit forms.

Outsourced Services and Labor \$30,000 increase. Allows for additional soils testing as needed by development activity and provides support for street reconstruction work.

Capital Outlay

Equipment (\$15,000) decrease. Fiscal year 2018/19 included a one-time purchase.

Motor Vehicles (\$32,000) decrease. Fiscal year 2018/19 included a one-time purchase.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Infrastructure Dev Fund						
Environmental Services Department						
Personnel Services						
10-01 Full-Time Employees	835,939	898,254	1,078,532	1,182,599	1,182,599	1,182,599
10-02 Part-Time Employees	83,071	83,557	115,474	79,893	79,893	79,893
10-03 Overtime	36,362	37,674	49,000	52,000	52,000	52,000
10-04 Limited Term	7,074	25,643	81,848	118,747	118,747	118,747
10-05 Temp/Seasonal	5,407	0	15,000	15,000	15,000	15,000
10-30 Acting In Capacity	445	646	2,000	2,000	2,000	2,000
10-61 Accrued Compensated Absen	7,100	11,600	0	0	0	0
10-69 Comp Cashed Out	1,491	953	0	0	0	0
Total Personnel Services	976,889	1,058,327	1,341,854	1,450,239	1,450,239	1,450,239
Employee Benefits						
11-01 FICA	74,337	77,844	100,953	110,254	110,254	110,254
11-02 Tri-Met Payroll Tax	7,321	7,640	10,184	10,846	10,846	10,846
11-10 PERS-ER	73,717	102,465	118,437	161,455	161,455	161,455
11-11 PERS-EE	56,595	61,272	79,611	86,115	86,115	86,115
11-14 Pension Bond	36,685	54,029	43,012	46,932	46,932	46,932
11-20 Health Insurance	244,895	258,537	359,054	339,930	339,930	339,930
11-21 Dental Insurance	24,575	27,457	35,137	36,465	36,465	36,465
11-22 Life Insurance	1,015	1,090	1,383	2,791	2,791	2,791
11-27 Workers' Comp	25,291	26,167	18,845	18,096	18,096	18,096
11-30 Long Term Disability	1,411	1,515	3,828	4,143	4,143	4,143
11-31 FSA-Admin Fee	209	201	179	134	134	134
11-35 HRA/VEBA	15,338	16,888	21,175	23,095	23,095	23,095
Total Employee Benefits	561,389	635,105	791,798	840,256	840,256	840,256
Prof and Tech Services						
20-06 Professional Services	21,528	10,618	20,500	40,000	40,000	40,000
20-15 Outsourced Serv & Labor	31,458	66,644	55,000	85,000	85,000	85,000
20-20 Permits and Licenses	0	0	250	250	250	250
20-24 Recording and Title Fees	1,230	2,667	3,500	3,500	3,500	3,500
Total Prof and Tech Services	54,216	79,929	79,250	128,750	128,750	128,750
Property Services						
21-06 Telephone/Cell Phone	2,708	4,351	5,000	5,500	5,500	5,500
21-21 Equipment R and M	1,701	0	2,000	2,000	2,000	2,000
21-22 Motor Vehicle R and M	104	402	500	500	500	500
21-40 Equipment Rent/Lease	0	1,288	0	1,500	1,500	1,500
Total Property Services	4,513	6,041	7,500	9,500	9,500	9,500
Other Services						
22-04 Printing	165	281	750	750	750	750
22-08 Advertising	69	0	500	500	500	500
22-12 Dues and Memberships	1,076	1,504	2,500	3,000	3,000	3,000
22-14 Training and Education	1,945	2,639	9,000	9,000	9,000	9,000
22-24 Meals	218	0	0	0	0	0
22-25 Mileage	5	0	0	0	0	0
22-27 Lodging	309	0	0	0	0	0

LINE ITEM DETAIL BY DEPARTMENT

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Infrastructure Dev Fund						
Environmental Services Department						
22-29 Airfare	181	0	0	0	0	0
Total Other Services	3,968	4,424	12,750	13,250	13,250	13,250
Supplies						
23-01 Office Supplies	510	716	1,800	1,800	1,800	1,800
23-02 Copier/Printer/Fax Supp	562	76	1,500	1,500	1,500	1,500
23-12 Veh Supplies and Parts	0	90	850	850	850	850
23-13 Veh Repairs/Minor Equip	1,970	1,360	1,750	1,750	1,750	1,750
23-14 Minor Equip and Tools	3,876	4,575	6,500	6,500	6,500	6,500
23-20 Operating/Tech/Scientific	481	538	1,250	1,250	1,250	1,250
23-24 First Aid and Safety	0	0	450	450	450	450
23-26 Protective Equip/Uniforms	100	583	1,250	1,250	1,250	1,250
23-60 Books and Publications	0	0	950	950	950	950
23-61 Post/Pack/Del/Courier	0	60	300	300	300	300
23-62 Employee Service Awards	162	25	250	250	250	250
23-63 Comp Equip/Software/Maint	2,820	7,490	5,400	5,400	5,400	5,400
Total Supplies	10,481	15,513	22,250	22,250	22,250	22,250
Internal Service Charge						
29-04 Property Management	52,658	66,986	64,253	78,131	78,131	78,131
29-06 Vehicle Maintenance	25,491	35,652	35,330	49,063	49,063	49,063
29-07 Vehicle Fuels	14,632	14,165	16,662	0	0	0
29-08 Equipment Replacement	35,800	34,716	38,140	35,680	35,680	35,680
29-11 Computer Replacement Chg	6,904	7,276	7,738	13,011	13,011	13,011
29-12 Information Services	92,540	145,214	139,738	174,550	174,550	174,550
29-19 Community Development Chg	15,570	25,856	18,654	23,500	23,500	23,500
29-20 Economic Development Chg	8,043	17,543	18,127	21,561	21,561	21,561
29-21 Liability Mgmt Charge	34,194	36,162	33,750	30,069	30,069	30,069
29-22 Legal	56,228	60,791	49,727	46,782	46,782	46,782
29-24 City Administration	35,763	46,876	43,641	44,512	44,512	44,512
29-25 Financial Services	25,346	32,189	36,104	53,448	53,448	53,448
29-27 General Support Services	12,254	13,662	13,606	9,264	9,264	9,264
29-29 City-Wide Services	60,183	67,686	65,483	68,547	68,547	68,547
29-38 Community Livability	0	0	30,086	33,368	33,368	33,368
Total Internal Service Charge	475,606	604,774	611,039	681,486	681,486	681,486
Capital Outlay						
30-08 Equipment	0	12,737	15,000	0	0	0
30-10 Motor Vehicles	0	0	64,000	32,000	32,000	32,000
30-12 Hardware and Software	3,300	0	0	0	0	0
Total Capital Outlay	3,300	12,737	79,000	32,000	32,000	32,000
Total Requirements	<u>2,090,362</u>	<u>2,416,850</u>	<u>2,945,441</u>	<u>3,177,731</u>	<u>3,177,731</u>	<u>3,177,731</u>

RESOURCES AND REQUIREMENTS BY FUND

Resources	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
510 Water Fund						
Intergovernmental Revenue	85,564	86,615	85,000	85,000	85,000	85,000
Charges for Services	13,121,597	14,102,999	14,267,900	15,067,800	15,067,800	15,067,800
Interest Income	257,587	339,779	281,000	328,000	328,000	328,000
Miscellaneous Income	132,597	140,382	157,600	162,400	162,400	162,400
Interfund Transfers	223,416	389,970	236,000	271,200	271,200	271,200
Internal Service Charges	379,851	374,015	530,000	433,000	433,000	433,000
Other Resources	0	0	541,000	502,000	502,000	502,000
Beginning Balance	16,748,582	17,853,193	18,760,300	21,898,900	21,898,900	21,898,900
Total Water Fund	<u>30,949,194</u>	<u>33,286,953</u>	<u>34,858,800</u>	<u>38,748,300</u>	<u>38,748,300</u>	<u>38,748,300</u>
Requirements						
Environmental Services	<u>9,593,994</u>	<u>10,442,299</u>	<u>11,238,838</u>	<u>12,046,656</u>	<u>12,046,656</u>	<u>12,046,656</u>
Total	9,593,994	10,442,299	11,238,838	12,046,656	12,046,656	12,046,656
Interfund Transfers	3,502,007	2,907,033	2,746,583	2,305,394	2,305,394	2,305,394
Contingency	0	0	1,686,000	1,807,000	1,807,000	1,807,000
Debt Service	0	0	541,000	502,000	502,000	502,000
Unappropriated	<u>17,853,193</u>	<u>19,937,621</u>	<u>18,646,379</u>	<u>22,087,250</u>	<u>22,087,250</u>	<u>22,087,250</u>
Total	21,355,200	22,844,654	23,619,962	26,701,644	26,701,644	26,701,644
Total Water Fund	<u>30,949,194</u>	<u>33,286,953</u>	<u>34,858,800</u>	<u>38,748,300</u>	<u>38,748,300</u>	<u>38,748,300</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

DEPARTMENT REQUIREMENTS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 510 Water Fund						
Dept: 45 Environmental Services Department						
Requirements by Division						
Administration Div.	421,623	489,989	508,932	552,974	552,974	552,974
New Water Meter Installs Div.	123,984	216,360	223,450	250,000	250,000	250,000
Support Services Div.	2,338,115	2,569,002	2,621,648	2,533,380	2,533,380	2,533,380
Water Operation and Maint Div.	6,234,029	6,643,835	7,315,868	8,046,598	8,046,598	8,046,598
Water Engineering Div.	476,243	523,113	568,940	663,704	663,704	663,704
Environmental Services Dept. Total	<u>9,593,994</u>	<u>10,442,299</u>	<u>11,238,838</u>	<u>12,046,656</u>	<u>12,046,656</u>	<u>12,046,656</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 510 Water Fund						
Dept: 45 Environmental Services Department						
Requirements by Category						
Personnel Services	3,029,960	3,263,890	3,418,050	3,507,856	3,507,856	3,507,856
Materials & Services	6,526,794	7,157,159	7,795,788	8,513,800	8,513,800	8,513,800
Capital Outlay	37,240	21,250	25,000	25,000	25,000	25,000
Environmental Services Dept. Total	<u>9,593,994</u>	<u>10,442,299</u>	<u>11,238,838</u>	<u>12,046,656</u>	<u>12,046,656</u>	<u>12,046,656</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Water
Dept: Environmental Services

FY 2019/20 BUDGET HIGHLIGHTS

Personnel Services

Limited Term	\$17,805 increase. Allows for a shared position to support asset management.
--------------	--

Materials and Services

Professional Services	\$49,400 increase. Allows for planning, regional coordination and analysis of water source issues.
Water Line R and M	\$75,000 increase. Allows for development activity.
Training and Education	\$2,500 increase. Reflects additional conservation training.
Promo/Incentive Programs	\$8,500 increase. Allows for increased distribution of residential kits and emergency water bottles, as well as student attendance at the Clean Water Festival.
Water Purchase from Portland	\$290,000 increase. Reflects anticipated rate from Portland Water Bureau.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Water Fund						
Environmental Services Department						
Personnel Services						
10-01 Full-Time Employees	1,750,238	1,871,896	1,945,065	2,024,005	2,024,005	2,024,005
10-03 Overtime	15,531	22,121	28,000	28,000	28,000	28,000
10-04 Limited Term	0	0	0	17,805	17,805	17,805
10-05 Temp/Seasonal	32,172	35,772	60,000	60,000	60,000	60,000
10-10 Shift Differential	0	598	500	500	500	500
10-12 Certificate Pay	300	300	1,500	600	600	600
10-14 Crew Leader Pay	647	844	1,000	1,000	1,000	1,000
10-16 On Call Pay	48,736	40,260	50,000	50,000	50,000	50,000
10-30 Acting In Capacity	12,138	2,828	3,500	3,500	3,500	3,500
10-32 Working Out of Class Pay	0	0	1,000	1,000	1,000	1,000
10-46 Premium Pay	0	50	0	720	720	720
10-61 Accrued Compensated Absen	18,100	8,100	0	0	0	0
10-69 Comp Cashed Out	111	1,667	0	0	0	0
Total Personnel Services	1,877,973	1,984,436	2,090,565	2,187,130	2,187,130	2,187,130
Employee Benefits						
11-01 FICA	140,244	148,595	157,292	165,143	165,143	165,143
11-02 Tri-Met Payroll Tax	13,768	14,818	15,868	16,817	16,817	16,817
11-10 PERS-ER	156,598	211,034	215,441	276,213	276,213	276,213
11-11 PERS-EE	107,182	114,453	121,834	127,627	127,627	127,627
11-14 Pension Bond	73,286	93,242	70,650	69,556	69,556	69,556
11-20 Health Insurance	478,699	514,443	584,222	502,870	502,870	502,870
11-21 Dental Insurance	48,700	51,321	52,677	52,024	52,024	52,024
11-22 Life Insurance	2,062	2,134	2,441	4,307	4,307	4,307
11-27 Workers Comp	96,758	93,182	66,750	64,333	64,333	64,333
11-30 Long Term Disability	2,609	2,787	5,835	6,125	6,125	6,125
11-31 FSA-Admin Fee	174	168	167	122	122	122
11-35 HRA/VEBA	31,907	33,277	34,308	35,589	35,589	35,589
Total Employee Benefits	1,151,987	1,279,454	1,327,485	1,320,726	1,320,726	1,320,726
Prof and Tech Services						
20-06 Professional Services	27,423	46,191	78,100	127,500	127,500	127,500
20-08 Med and Psych Costs	700	655	1,000	1,000	1,000	1,000
20-15 Outsourced Serv & Labor	60,699	44,059	85,450	91,200	91,200	91,200
20-20 Permits and Licenses	347	1,542	2,650	3,650	3,650	3,650
20-22 Assessments and Fees	0	0	1,350	1,350	1,350	1,350
Total Prof and Tech Services	89,169	92,447	168,550	224,700	224,700	224,700
Property Services						
21-04 Utility Services	112,215	127,385	116,700	126,500	126,500	126,500
21-06 Telephone/Cell Phone	57,123	60,759	65,800	66,700	66,700	66,700
21-20 Building R and M	193	1,266	2,500	2,500	2,500	2,500
21-21 Equipment R and M	11,461	15,436	15,700	16,700	16,700	16,700
21-22 Motor Vehicle R and M	8	15	1,000	1,000	1,000	1,000
21-23 Com Systems R and M	2,970	2,132	3,500	3,500	3,500	3,500
21-27 Water Line R and M	228,154	378,616	355,000	430,000	430,000	430,000
21-40 Equipment Rent/Lease	5,827	5,421	9,200	8,200	8,200	8,200
Total Property Services	417,951	591,030	569,400	655,100	655,100	655,100

LINE ITEM DETAIL BY DEPARTMENT

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Water Fund						
Environmental Services Department						
Other Services						
22-02 Photographic/Art	100	67	500	500	500	500
22-04 Printing	923	3,801	5,250	5,500	5,500	5,500
22-08 Advertising	872	867	700	1,900	1,900	1,900
22-12 Dues and Memberships	42,260	37,950	51,800	54,800	54,800	54,800
22-14 Training and Education	13,888	9,837	22,000	24,500	24,500	24,500
22-16 Community Outreach	0	252	0	0	0	0
22-24 Meals	3,735	4,207	4,050	4,550	4,550	4,550
22-25 Mileage	417	199	820	820	820	820
22-26 Promo/Incentive Programs	29,547	28,698	70,500	79,000	79,000	79,000
22-27 Lodging	3,716	4,694	2,000	2,000	2,000	2,000
22-29 Airfare	383	442	0	0	0	0
Total Other Services	95,841	91,014	157,620	173,570	173,570	173,570
Supplies						
23-01 Office Supplies	3,460	3,004	4,500	5,000	5,000	5,000
23-02 Copier/Printer/Fax Supp	1,345	993	2,400	2,400	2,400	2,400
23-03 Paper	41	240	100	100	100	100
23-10 Gas, Oil, Lube	994	1,847	2,000	2,000	2,000	2,000
23-11 Tires	1,067	0	1,000	1,000	1,000	1,000
23-12 Veh Supplies and Parts	3,470	2,989	4,000	4,000	4,000	4,000
23-13 Veh Repairs/Minor Equip	5,160	2,988	6,000	6,000	6,000	6,000
23-14 Minor Equip and Tools	23,750	20,395	41,500	42,000	42,000	42,000
23-20 Operating/Tech/Scientific	1,713	1,550	3,500	4,000	4,000	4,000
23-24 First Aid and Safety	1,557	1,715	6,200	6,200	6,200	6,200
23-25 Other Operating	6	109	0	0	0	0
23-26 Protective Equip/Uniforms	3,729	3,149	4,000	4,000	4,000	4,000
23-41 Signs	621	648	500	500	500	500
23-42 Water Purchase from Port	2,565,976	2,657,447	2,754,000	3,044,000	3,044,000	3,044,000
23-44 R and M Supplies	15,872	12,586	20,000	20,000	20,000	20,000
23-45 Water Purchase Other	192,775	188,950	211,500	211,500	211,500	211,500
23-60 Books and Publications	489	90	1,900	2,000	2,000	2,000
23-61 Post/Pack/Del/Courier	2,325	2,571	4,050	4,250	4,250	4,250
23-62 Employee Service Awards	712	1,218	700	1,200	1,200	1,200
23-63 Comp Equip/Software/Maint	25,988	34,014	72,250	70,900	70,900	70,900
Total Supplies	2,851,050	2,936,503	3,140,100	3,431,050	3,431,050	3,431,050
Internal Service Charge						
29-04 Property Management	184,561	198,950	197,311	201,346	201,346	201,346
29-06 Vehicle Maintenance	76,884	106,859	108,099	158,989	158,989	158,989
29-07 Vehicle Fuels	32,869	33,286	37,429	0	0	0
29-08 Equipment Replacement	149,985	139,010	153,954	178,148	178,148	178,148
29-11 Computer Replacement Chg	14,904	11,120	11,156	19,117	19,117	19,117
29-12 Information Services	341,898	329,510	326,436	339,226	339,226	339,226
29-16 Internal Prof Svcs	142	172	3,000	3,000	3,000	3,000
29-18 Utility Financial Svcs	535,216	642,007	663,732	552,767	552,767	552,767
29-19 Community Development Chg	64,886	94,879	64,915	82,455	82,455	82,455
29-20 Economic Development Chg	33,518	64,373	63,081	75,652	75,652	75,652
29-21 Liability Mgmt Charge	150,708	156,303	150,216	138,272	138,272	138,272
29-22 Legal	26,120	37,003	50,484	53,592	53,592	53,592

LINE ITEM DETAIL BY DEPARTMENT

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Water Fund						
Environmental Services Department						
29-24 City Administration	149,033	172,009	151,868	156,183	156,183	156,183
29-25 Financial Services	105,623	118,116	125,641	187,534	187,534	187,534
29-27 General Support Services	51,066	50,134	47,350	32,504	32,504	32,504
29-29 City-Wide Services	250,800	248,372	227,877	240,514	240,514	240,514
29-38 Community Livability	0	0	104,699	117,081	117,081	117,081
29-60 Utility License Fee	904,570	1,044,062	1,272,870	1,493,000	1,493,000	1,493,000
Total Internal Service Charge	3,072,783	3,446,165	3,760,118	4,029,380	4,029,380	4,029,380
Capital Outlay						
30-08 Equipment	37,240	21,250	25,000	25,000	25,000	25,000
Total Capital Outlay	37,240	21,250	25,000	25,000	25,000	25,000
Total Requirements	9,593,994	10,442,299	11,238,838	12,046,656	12,046,656	12,046,656

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
540 Stormwater Fund						
Charges for Services	7,988,222	8,273,632	8,941,900	9,611,000	9,611,000	9,611,000
Interest Income	177,301	232,049	207,270	348,325	348,325	348,325
Miscellaneous Income	38,537	15,926	40,000	0	0	0
Interfund Transfers	597,000	1,634,367	476,800	426,400	426,400	426,400
Internal Service Charges	296,922	388,728	830,000	187,000	187,000	187,000
Beginning Balance	13,530,829	13,362,536	13,818,000	13,933,000	13,933,000	13,933,000
Total Stormwater Fund	22,628,811	23,907,238	24,313,970	24,505,725	24,505,725	24,505,725
Requirements						
Environmental Services	5,702,425	6,292,334	7,511,292	7,798,961	7,798,961	7,798,961
Total	5,702,425	6,292,334	7,511,292	7,798,961	7,798,961	7,798,961
Interfund Transfers	3,563,850	2,128,937	4,456,883	5,380,156	5,380,156	5,380,156
Contingency	0	0	1,127,000	1,170,000	1,170,000	1,170,000
Unappropriated	13,362,536	15,485,967	11,218,795	10,156,608	10,156,608	10,156,608
Total	16,926,386	17,614,904	16,802,678	16,706,764	16,706,764	16,706,764
Total Stormwater Fund	22,628,811	23,907,238	24,313,970	24,505,725	24,505,725	24,505,725

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

DEPARTMENT REQUIREMENTS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 540 Stormwater Fund						
Dept: 45 Environmental Services Department						
Requirements by Division						
Administration Div.	391,788	462,143	481,163	529,863	529,863	529,863
Support Services Div.	1,771,960	1,970,787	2,041,185	1,968,343	1,968,343	1,968,343
Natural Resources Div.	331,902	370,396	452,525	563,924	563,924	563,924
Water Quality Div.	724,325	868,716	1,245,922	1,103,632	1,103,632	1,103,632
Stormwater Sys Maint-Plan Div.	2,069,731	2,199,718	2,786,365	3,089,002	3,089,002	3,089,002
Stormwater Engineering Div.	412,719	420,574	504,132	544,197	544,197	544,197
Environmental Services Dept. Total	<u>5,702,425</u>	<u>6,292,334</u>	<u>7,511,292</u>	<u>7,798,961</u>	<u>7,798,961</u>	<u>7,798,961</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 540 Stormwater Fund						
Dept: 45 Environmental Services Department						
Requirements by Category						
Personnel Services	2,581,197	2,784,611	3,202,323	3,502,944	3,502,944	3,502,944
Materials & Services	3,087,485	3,471,031	4,293,969	4,281,017	4,281,017	4,281,017
Capital Outlay	33,743	36,692	15,000	15,000	15,000	15,000
Environmental Services Dept. Total	<u>5,702,425</u>	<u>6,292,334</u>	<u>7,511,292</u>	<u>7,798,961</u>	<u>7,798,961</u>	<u>7,798,961</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Stormwater
Dept: Environmental Services

FY 2019/20 BUDGET HIGHLIGHTS

Personnel Services

Full-Time Employees	\$205,203 increase. Reflects addition of two public utility workers to support stormline inspection and monitoring.
---------------------	---

Materials and Services

Permits and Licenses	\$9,250 increase. Based on anticipated fee increase from the Oregon Department of Environmental Quality.
----------------------	--

Equipment Rent/Lease	(\$2,500) decrease. Reflects expected usage.
----------------------	--

Printing	(\$7,000) decrease. Reflects expected usage.
----------	--

Advertising	(\$3,200) decrease. Reflects expected usage for joint public television announcements.
-------------	--

Community Outreach	(\$65,090) decrease. Reflects reduced usage of AmeriCorps positions.
--------------------	--

Promo/Incentive Programs	\$4,000 increase. Allows for business pollution prevention supplies and grants.
--------------------------	---

Contributions/City Match	(\$197,000) decrease. Reflects the conclusion of the Sandy Basin Watershed Council agreement for improvements at Mt Hood Community College.
--------------------------	---

Operating/Tech/Scientific	\$3,000 increase. Allows for increased flow monitoring equipment.
---------------------------	---

R and M Supplies	\$3,000 increase. Reflects actual usage.
------------------	--

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Stormwater Fund						
Environmental Services Department						
Personnel Services						
10-01 Full-Time Employees	1,561,067	1,596,134	1,793,192	1,998,395	1,998,395	1,998,395
10-02 Part-Time Employees	2,345	0	0	0	0	0
10-03 Overtime	12,360	13,294	20,000	20,000	20,000	20,000
10-04 Limited Term	0	64,570	96,582	94,286	94,286	94,286
10-05 Temp/Seasonal	52,986	67,053	85,650	85,650	85,650	85,650
10-12 Certificate Pay	1,400	900	1,500	1,500	1,500	1,500
10-14 Crew Leader Pay	961	1,392	1,000	2,000	2,000	2,000
10-16 On Call Pay	25,216	23,340	30,200	30,000	30,000	30,000
10-30 Acting In Capacity	2,994	2,531	3,000	3,000	3,000	3,000
10-32 Working Out of Class Pay	4,196	858	2,000	2,000	2,000	2,000
10-46 Premium Pay	0	25	0	360	360	360
10-61 Accrued Compensated Absen	7,000	24,600	0	0	0	0
10-69 Comp Cashed Out	930	1,696	0	0	0	0
Total Personnel Services	1,671,455	1,796,393	2,033,124	2,237,191	2,237,191	2,237,191
Employee Benefits						
11-01 FICA	126,441	134,245	154,496	169,970	169,970	169,970
11-02 Tri-Met Payroll Tax	12,357	13,276	15,430	17,203	17,203	17,203
11-10 PERS-ER	103,719	136,817	156,566	234,989	234,989	234,989
11-11 PERS-EE	94,626	100,406	116,848	129,093	129,093	129,093
11-14 Pension Bond	63,530	81,032	64,936	70,355	70,355	70,355
11-20 Health Insurance	386,235	393,860	519,433	486,851	486,851	486,851
11-21 Dental Insurance	39,581	41,840	50,050	50,175	50,175	50,175
11-22 Life Insurance	1,795	1,857	2,379	4,394	4,394	4,394
11-27 Workers Comp	52,499	53,735	50,671	61,136	61,136	61,136
11-30 Long Term Disability	2,305	2,440	5,670	6,277	6,277	6,277
11-31 FSA-Admin Fee	174	165	169	169	169	169
11-35 HRA/VEBA	26,480	28,545	32,551	35,141	35,141	35,141
Total Employee Benefits	909,742	988,218	1,169,199	1,265,753	1,265,753	1,265,753
Prof and Tech Services						
20-06 Professional Services	108,635	141,303	221,486	230,886	230,886	230,886
20-08 Med and Psych Costs	725	1,110	1,000	1,200	1,200	1,200
20-15 Outsourced Serv & Labor	377,847	377,108	529,000	554,830	554,830	554,830
20-20 Permits and Licenses	8,606	8,422	9,300	18,550	18,550	18,550
Total Prof and Tech Services	495,813	527,943	760,786	805,466	805,466	805,466
Property Services						
21-04 Utility Services	4,660	5,189	7,000	7,000	7,000	7,000
21-06 Telephone/Cell Phone	16,559	20,222	24,500	26,200	26,200	26,200
21-20 Building R and M	3,799	1,642	4,000	4,000	4,000	4,000
21-21 Equipment R and M	3,163	13,646	23,700	23,700	23,700	23,700
21-22 Motor Vehicle R and M	256	2,189	1,000	1,000	1,000	1,000
21-23 Com Systems R and M	2,290	1,363	2,500	2,500	2,500	2,500
21-26 Wastewater R and M	26	0	0	0	0	0
21-28 Storm Drain R and M	55,684	34,164	65,000	65,000	65,000	65,000
21-40 Equipment Rent/Lease	10,363	7,138	15,700	13,200	13,200	13,200
Total Property Services	96,800	85,553	143,400	142,600	142,600	142,600

LINE ITEM DETAIL BY DEPARTMENT

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Stormwater Fund						
Environmental Services Department						
Other Services						
22-02 Photographic/Art	100	154	150	150	150	150
22-04 Printing	8,062	6,456	11,100	4,100	4,100	4,100
22-08 Advertising	16,164	14,835	14,200	11,000	11,000	11,000
22-12 Dues and Memberships	4,121	4,111	5,600	5,600	5,600	5,600
22-14 Training and Education	18,179	17,501	22,750	24,750	24,750	24,750
22-16 Community Outreach	49,501	74,013	73,140	8,050	8,050	8,050
22-24 Meals	3,019	4,355	3,850	3,850	3,850	3,850
22-25 Mileage	4,798	2,762	5,550	5,550	5,550	5,550
22-26 Promo/Incentive Programs	6,071	1,485	1,000	5,000	5,000	5,000
22-27 Lodging	2,419	3,754	1,500	1,500	1,500	1,500
22-29 Airfare	0	602	0	0	0	0
22-34 Contributions/City Match	46,798	114,033	360,500	163,500	163,500	163,500
Total Other Services	159,232	244,061	499,340	233,050	233,050	233,050
Supplies						
23-01 Office Supplies	4,514	1,648	5,600	5,600	5,600	5,600
23-02 Copier/Printer/Fax Supp	1,042	652	2,500	2,500	2,500	2,500
23-03 Paper	59	85	100	100	100	100
23-10 Gas, Oil, Lube	756	671	2,300	2,300	2,300	2,300
23-11 Tires	511	11	200	200	200	200
23-12 Veh Supplies and Parts	2,759	4,084	3,000	4,000	4,000	4,000
23-13 Veh Repairs/Minor Equip	2,396	1,388	3,000	3,000	3,000	3,000
23-14 Minor Equip and Tools	29,142	29,525	31,250	31,250	31,250	31,250
23-20 Operating/Tech/Scientific	20,502	24,706	26,950	29,950	29,950	29,950
23-24 First Aid and Safety	2,961	2,518	5,000	5,000	5,000	5,000
23-25 Other Operating	28,942	31,596	35,000	37,000	37,000	37,000
23-26 Protective Equip/Uniforms	5,467	9,006	5,750	6,250	6,250	6,250
23-40 Pavement Marking	942	1,518	1,500	2,000	2,000	2,000
23-41 Signs	5,939	640	3,250	3,250	3,250	3,250
23-44 R and M Supplies	1,029	9,152	4,000	7,000	7,000	7,000
23-60 Books and Publications	739	1,236	1,700	1,700	1,700	1,700
23-61 Post/Pack/Del/Courier	3,218	3,824	4,100	4,500	4,500	4,500
23-62 Employee Service Awards	393	714	850	850	850	850
23-63 Comp Equip/Software/Maint	2,143	12,898	28,750	30,500	30,500	30,500
Total Supplies	113,454	135,872	164,800	176,950	176,950	176,950
Internal Service Charge						
29-04 Property Management	191,919	207,448	207,800	206,428	206,428	206,428
29-06 Vehicle Maintenance	55,218	68,150	79,458	133,884	133,884	133,884
29-07 Vehicle Fuels	29,836	35,873	38,075	0	0	0
29-08 Equipment Replacement	158,988	188,687	213,507	178,895	178,895	178,895
29-11 Computer Replacement Chg	16,301	13,911	14,256	22,503	22,503	22,503
29-12 Information Services	334,080	342,709	322,132	329,941	329,941	329,941
29-18 Utility Financial Svcs	402,361	482,644	498,975	415,555	415,555	415,555
29-19 Community Development Chg	35,869	50,855	37,867	53,185	53,185	53,185
29-20 Economic Development Chg	18,529	34,504	36,797	48,797	48,797	48,797
29-21 Liability Mgmt Charge	57,132	57,482	58,125	72,402	72,402	72,402
29-22 Legal	48,053	56,033	35,086	33,425	33,425	33,425
29-24 City Administration	82,385	92,196	88,589	100,741	100,741	100,741

LINE ITEM DETAIL BY DEPARTMENT

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Stormwater Fund						
Environmental Services Department						
29-25 Financial Services	58,389	63,310	73,290	120,964	120,964	120,964
29-27 General Support Services	28,229	26,871	27,620	20,966	20,966	20,966
29-29 City-Wide Services	138,642	133,127	132,927	155,137	155,137	155,137
29-31 Water Engineering Service	22,610	1,591	0	0	0	0
29-38 Community Livability	0	0	61,074	75,520	75,520	75,520
29-60 Utility License Fee	543,645	622,211	800,065	954,608	954,608	954,608
Total Internal Service Charge	2,222,186	2,477,602	2,725,643	2,922,951	2,922,951	2,922,951
Capital Outlay						
30-08 Equipment	33,743	36,692	15,000	15,000	15,000	15,000
Total Capital Outlay	33,743	36,692	15,000	15,000	15,000	15,000
Total Requirements	5,702,425	6,292,334	7,511,292	7,798,961	7,798,961	7,798,961

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
550 Wastewater Fund						
Licenses and Permits	5,755	4,680	6,300	5,800	5,800	5,800
Intergovernmental Revenue	177,447	194,372	171,800	221,400	221,400	221,400
Charges for Services	17,083,201	18,205,479	18,658,100	19,619,600	19,619,600	19,619,600
Interest Income	506,686	628,320	461,900	445,100	445,100	445,100
Miscellaneous Income	742,020	70,994	2,400	2,400	2,400	2,400
Interfund Transfers	911,548	918,263	247,300	1,241,918	1,241,918	1,241,918
Internal Service Charges	871,074	723,222	829,000	769,000	769,000	769,000
Other Resources	0	0	31,936	0	0	0
Beginning Balance	35,747,076	36,452,867	30,790,000	29,672,000	29,672,000	29,672,000
Total Wastewater Fund	<u>56,044,807</u>	<u>57,198,197</u>	<u>51,198,736</u>	<u>51,977,218</u>	<u>51,977,218</u>	<u>51,977,218</u>
Requirements						
Environmental Services	<u>12,361,415</u>	<u>12,710,443</u>	<u>13,964,820</u>	<u>15,017,166</u>	<u>15,017,166</u>	<u>15,017,166</u>
Total	12,361,415	12,710,443	13,964,820	15,017,166	15,017,166	15,017,166
Interfund Transfers	7,099,481	11,928,033	9,367,983	10,256,229	10,256,229	10,256,229
Contingency	0	0	2,095,000	2,253,000	2,253,000	2,253,000
Debt Service	131,044	129,899	161,936	128,500	128,500	128,500
Unappropriated	<u>36,452,867</u>	<u>32,429,822</u>	<u>25,608,997</u>	<u>24,322,323</u>	<u>24,322,323</u>	<u>24,322,323</u>
Total	43,683,392	44,487,754	37,233,916	36,960,052	36,960,052	36,960,052
Total Wastewater Fund	<u>56,044,807</u>	<u>57,198,197</u>	<u>51,198,736</u>	<u>51,977,218</u>	<u>51,977,218</u>	<u>51,977,218</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

DEPARTMENT REQUIREMENTS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 550 Wastewater Fund						
Dept: 45 Environmental Services Department						
Requirements by Division						
Administration Div.	419,377	481,356	521,054	561,984	561,984	561,984
Support Services Div.	3,385,667	3,733,170	3,842,038	3,700,417	3,700,417	3,700,417
Wastewater Engineering Div.	496,110	469,557	693,214	720,260	720,260	720,260
Wastewater Maint and Plan Div.	2,916,724	3,103,515	3,658,169	4,152,973	4,152,973	4,152,973
Wastewater Treatmnt Plant Div.	5,143,537	4,922,845	5,250,345	5,881,532	5,881,532	5,881,532
Environmental Services Dept. Total	<u>12,361,415</u>	<u>12,710,443</u>	<u>13,964,820</u>	<u>15,017,166</u>	<u>15,017,166</u>	<u>15,017,166</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 550 Wastewater Fund						
Dept: 45 Environmental Services Department						
Requirements by Category						
Personnel Services	3,084,678	3,185,857	3,613,089	3,845,741	3,845,741	3,845,741
Materials & Services	9,231,117	9,468,956	10,331,731	10,791,425	10,791,425	10,791,425
Capital Outlay	45,620	55,630	20,000	380,000	380,000	380,000
Environmental Services Dept. Total	<u>12,361,415</u>	<u>12,710,443</u>	<u>13,964,820</u>	<u>15,017,166</u>	<u>15,017,166</u>	<u>15,017,166</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Wastewater
Dept: Environmental Services

FY 2019/20 BUDGET HIGHLIGHTS

Personnel Services

Part-Time Employees	(\$27,740) decrease. Reflects current staffing.
Limited Term	\$82,118 increase. Reflects the addition of an environmental specialist in the pretreatment program and allows for shared asset management support.
Working Out of Class Pay	\$3,365 increase. Reflects anticipated staffing needs.

Materials and Services

Promo/Incentive Programs	(\$10,000) decrease. Reflects reduced usage of industrial pretreatment incentives.
Protective Equip/Uniforms	\$2,950 increase. Reflects actual usage.
Comp Equip/Software/Maint	\$14,150 increase. Allows for monitoring and asset management hardware and software.

Capital Outlay

Equipment	\$60,000 increase. Allows for the purchase of a Manhole Rehab Cutter and other miscellaneous large equipment.
Motor Vehicles	\$300,000 increase. Fiscal year 2019/20 allows for the purchase of a biosolids hauling truck.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Wastewater Fund						
Environmental Services Department						
Personnel Services						
10-01 Full-Time Employees	1,772,625	1,797,381	1,956,135	2,032,543	2,032,543	2,032,543
10-02 Part-Time Employees	63,151	97,939	178,222	150,482	150,482	150,482
10-03 Overtime	7,293	7,805	10,000	10,000	10,000	10,000
10-04 Limited Term	0	0	0	82,118	82,118	82,118
10-05 Temp/Seasonal	49,778	36,018	80,000	80,000	80,000	80,000
10-12 Certificate Pay	600	300	300	300	300	300
10-14 Crew Leader Pay	760	444	1,000	1,000	1,000	1,000
10-16 On Call Pay	21,612	23,651	24,000	24,000	24,000	24,000
10-30 Acting In Capacity	2,871	2,812	3,000	3,000	3,000	3,000
10-32 Working Out of Class Pay	0	506	0	3,365	3,365	3,365
10-46 Premium Pay	0	50	0	720	720	720
10-61 Accrued Compensated Absen	11,900	7,300	0	0	0	0
10-69 Comp Cashed Out	1,807	4,010	0	0	0	0
Total Personnel Services	1,932,397	1,978,216	2,252,657	2,387,528	2,387,528	2,387,528
Employee Benefits						
11-01 FICA	146,302	150,155	171,153	181,007	181,007	181,007
11-02 Tri-Met Payroll Tax	14,283	14,831	17,097	18,359	18,359	18,359
11-10 PERS-ER	150,732	204,928	228,271	315,146	315,146	315,146
11-11 PERS-EE	112,456	113,600	130,361	138,452	138,452	138,452
11-14 Pension Bond	74,433	95,151	75,295	75,454	75,454	75,454
11-20 Health Insurance	490,341	485,097	592,011	558,700	558,700	558,700
11-21 Dental Insurance	53,126	52,228	58,295	57,987	57,987	57,987
11-22 Life Insurance	2,033	2,044	2,883	4,381	4,381	4,381
11-27 Workers Comp	74,418	54,581	41,354	64,882	64,882	64,882
11-30 Long Term Disability	2,745	2,818	6,403	6,794	6,794	6,794
11-31 FSA-Admin Fee	217	203	212	256	256	256
11-35 HRA/VEBA	31,195	32,005	37,097	36,795	36,795	36,795
Total Employee Benefits	1,152,281	1,207,641	1,360,432	1,458,213	1,458,213	1,458,213
Prof and Tech Services						
20-06 Professional Services	95,118	121,786	76,100	70,000	70,000	70,000
20-08 Med and Psych Costs	960	305	1,500	1,500	1,500	1,500
20-15 Outsourced Serv & Labor	4,284,824	4,051,324	4,242,717	4,447,693	4,447,693	4,447,693
20-20 Permits and Licenses	95,307	63,870	69,950	69,950	69,950	69,950
20-22 Assessments and Fees	8,656	2,348	9,000	9,000	9,000	9,000
Total Prof and Tech Services	4,484,865	4,239,633	4,399,267	4,598,143	4,598,143	4,598,143
Property Services						
21-04 Utility Services	38,587	24,612	40,000	41,000	41,000	41,000
21-06 Telephone/Cell Phone	27,813	27,118	42,750	42,750	42,750	42,750
21-20 Building R and M	98	140	1,500	1,500	1,500	1,500
21-21 Equipment R and M	12,964	15,597	26,800	26,800	26,800	26,800
21-22 Motor Vehicle R and M	7,046	3,694	5,000	5,000	5,000	5,000
21-23 Com Systems R and M	2,588	1,789	3,500	3,500	3,500	3,500
21-26 Wastewater R and M	9,675	32,235	75,000	75,000	75,000	75,000
21-40 Equipment Rent/Lease	8,155	5,234	11,200	11,200	11,200	11,200
Total Property Services	106,926	110,419	205,750	206,750	206,750	206,750

LINE ITEM DETAIL BY DEPARTMENT

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Wastewater Fund						
Environmental Services Department						
Other Services						
22-02 Photographic/Art	100	132	500	500	500	500
22-04 Printing	797	1,454	1,700	2,450	2,450	2,450
22-08 Advertising	1,380	873	2,250	2,250	2,250	2,250
22-12 Dues and Memberships	28,148	22,934	34,900	36,900	36,900	36,900
22-14 Training and Education	15,094	16,473	28,100	29,700	29,700	29,700
22-24 Meals	3,355	3,480	4,700	5,200	5,200	5,200
22-25 Mileage	80	214	1,050	1,050	1,050	1,050
22-26 Promo/Incentive Programs	29	5,047	42,000	32,000	32,000	32,000
22-27 Lodging	5,676	2,821	3,200	3,200	3,200	3,200
22-29 Airfare	812	950	3,200	3,200	3,200	3,200
22-31 Rental Cars	41	0	0	0	0	0
Total Other Services	55,512	54,378	121,600	116,450	116,450	116,450
Supplies						
23-01 Office Supplies	2,368	4,612	5,000	5,000	5,000	5,000
23-02 Copier/Printer/Fax Supp	957	666	2,750	2,750	2,750	2,750
23-03 Paper	41	85	500	500	500	500
23-10 Gas, Oil, Lube	508	201	1,000	1,000	1,000	1,000
23-11 Tires	167	0	500	500	500	500
23-12 Veh Supplies and Parts	8,032	19,543	10,000	10,000	10,000	10,000
23-13 Veh Repairs/Minor Equip	879	1,866	10,000	10,000	10,000	10,000
23-14 Minor Equip and Tools	37,470	36,369	47,900	47,900	47,900	47,900
23-20 Operating/Tech/Scientific	1,603	672	1,350	1,350	1,350	1,350
23-24 First Aid and Safety	6,426	2,021	7,700	7,700	7,700	7,700
23-25 Other Operating	21	2,412	500	500	500	500
23-26 Protective Equip/Uniforms	938	5,343	1,550	4,500	4,500	4,500
23-40 Pavement Marking	1,306	807	1,200	1,200	1,200	1,200
23-41 Signs	1,614	1,667	2,000	2,000	2,000	2,000
23-44 R and M Supplies	53,747	10,944	37,000	37,000	37,000	37,000
23-60 Books and Publications	332	87	1,500	1,500	1,500	1,500
23-61 Post/Pack/Del/Courier	5,993	5,434	4,700	5,200	5,200	5,200
23-62 Employee Service Awards	443	487	700	700	700	700
23-63 Comp Equip/Software/Maint	51,980	56,980	95,315	109,465	109,465	109,465
Total Supplies	174,825	150,196	231,165	248,765	248,765	248,765
Internal Service Charge						
29-04 Property Management	186,692	201,148	213,187	226,374	226,374	226,374
29-06 Vehicle Maintenance	54,249	72,735	86,535	146,868	146,868	146,868
29-07 Vehicle Fuels	28,612	34,248	39,541	0	0	0
29-08 Equipment Replacement	361,792	337,816	367,194	321,408	321,408	321,408
29-11 Computer Replacement Chg	22,104	17,398	17,672	30,919	30,919	30,919
29-12 Information Services	417,111	438,292	413,065	467,007	467,007	467,007
29-16 Internal Prof Svcs	0	0	3,000	3,000	3,000	3,000
29-18 Utility Financial Svcs	960,350	1,151,970	1,190,950	991,843	991,843	991,843
29-19 Community Development Chg	81,572	117,483	79,174	99,340	99,340	99,340
29-20 Economic Development Chg	42,137	79,710	76,939	91,144	91,144	91,144
29-21 Liability Mgmnt Charge	321,155	333,325	334,021	264,586	264,586	264,586
29-22 Legal	61,412	89,600	105,259	176,837	176,837	176,837
29-24 City Administration	187,356	212,990	185,228	188,166	188,166	188,166

LINE ITEM DETAIL BY DEPARTMENT

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Wastewater Fund						
Environmental Services Department						
29-25 Financial Services	132,784	146,256	153,239	225,939	225,939	225,939
29-27 General Support Services	64,197	62,078	57,751	39,161	39,161	39,161
29-29 City-Wide Services	315,293	307,546	277,934	289,768	289,768	289,768
29-38 Community Livability	0	0	127,700	141,057	141,057	141,057
29-60 Utility License Fee	1,172,173	1,311,735	1,645,560	1,917,900	1,917,900	1,917,900
Total Internal Service Charge	4,408,989	4,914,330	5,373,949	5,621,317	5,621,317	5,621,317
Capital Outlay						
30-08 Equipment	33,620	55,630	20,000	80,000	80,000	80,000
30-10 Motor Vehicles	12,000	0	0	300,000	300,000	300,000
Total Capital Outlay	45,620	55,630	20,000	380,000	380,000	380,000
Total Requirements	<u>12,361,415</u>	<u>12,710,443</u>	<u>13,964,820</u>	<u>15,017,166</u>	<u>15,017,166</u>	<u>15,017,166</u>

Central Support Funds

CITY OF
GRESHAM
OREGON

CENTRAL SUPPORT FUNDS OVERVIEW

Central Support Funds Revenues

These funds account for services provided by the support departments to other city departments. 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 and Dental Insurance are funded through payroll. Beginning in fiscal year 2019/20, Worker's Compensation is also collected through payroll rather than as an internal service charge.

Central Support Funds Expenditures

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

For fiscal year 2019/20, operating expenditures include:

- Facilities and Fleet Management.
 - \$5.6 million operating budget.
 - 4.7% increase compared to last year's budget.

- Workers' Compensation and Liability Management.
 - *Workers' Compensation.*
 - \$2.7 million operating budget.
 - 11.3% increase compared to last year's budget.
 - *Liability Management.*
 - \$1.8 million operating budget.
 - 5.2% increase compared to last year's budget.

- Health Insurance and Dental Insurance Benefits.
 - *Health Insurance Benefits.*
 - \$12.0 million operating budget.
 - 10.3% increase compared to last year's budget.
 - *Dental Insurance Benefits.*
 - \$1.0 million operating budget.
 - 7.3% increase compared to last year's budget.

- Equipment Replacement.
 - \$7.9 million operating budget.
 - 25.8% increase compared to last year's budget.

- Legal Services.
 - \$1.3 million operating budget.
 - 8.3% increase compared to last year's budget.

CENTRAL SUPPORT FUNDS OVERVIEW

- Administrative Services, Utility Financial Services and, Information and Technology.
 - *Administrative Services.*
 - \$10.6 million operating budget.
 - 10.6% increase compared to last year's budget.
 - *Information and Technology.*
 - \$6.1 million operating budget.
 - 16.2% increase compared to last year's budget.
 - *Utility Financial Services.*
 - \$2.1 million operating budget.
 - 6.0% decrease compared to last year's budget.

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
610 Facilities & Fleet Mgmt Fund						
Intergovernmental Revenue	92,399	90,182	93,000	93,000	93,000	93,000
Interest Income	27,893	31,986	0	0	0	0
Miscellaneous Income	114,734	120,329	95,779	110,895	110,895	110,895
Interfund Transfers	193,500	193,500	580,500	193,500	193,500	193,500
Internal Service Charges	3,642,333	4,437,592	4,778,861	4,918,759	4,918,759	4,918,759
Beginning Balance	695,891	498,586	424,000	671,054	671,054	671,054
Total Facilities & Fleet Mgmt Fund	4,766,750	5,372,175	5,972,140	5,987,208	5,987,208	5,987,208
Requirements						
Finance and Mgmt Svcs	3,580,647	4,211,537	5,138,400	5,378,410	5,378,410	5,378,410
Fire and Emergency Svcs	195,217	245,292	208,740	222,424	222,424	222,424
Total	3,775,864	4,456,829	5,347,140	5,600,834	5,600,834	5,600,834
Interfund Transfers	492,300	170,700	363,000	106,374	106,374	106,374
Contingency	0	0	262,000	280,000	280,000	280,000
Unappropriated	498,586	744,646	0	0	0	0
Total	990,886	915,346	625,000	386,374	386,374	386,374
Total Facilities & Fleet Mgmt Fund	4,766,750	5,372,175	5,972,140	5,987,208	5,987,208	5,987,208

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

DEPARTMENT REQUIREMENTS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 610 Facilities & Fleet Mgmt Fund						
Dept: 17 Finance and Mgmt Svcs Department						
Requirements by Division						
Support Services Div.	102,366	67,904	107,851	0	0	0
Vehicle Maintenance Div.	1,516,501	1,944,551	2,128,376	2,288,059	2,288,059	2,288,059
Vehicle Fuels Div.	432,857	540,029	560,000	585,000	585,000	585,000
City Facility Services Div.	1,528,923	1,659,053	2,342,173	2,505,351	2,505,351	2,505,351
Finance and Mgmt Svcs Dept. Total	3,580,647	4,211,537	5,138,400	5,378,410	5,378,410	5,378,410

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 610 Facilities & Fleet Mgmt Fund						
Dept: 17 Finance and Mgmt Svcs Department						
Requirements by Category						
Personnel Services	1,245,525	1,533,688	1,634,925	1,742,835	1,742,835	1,742,835
Materials & Services	2,335,122	2,639,914	3,503,475	3,635,575	3,635,575	3,635,575
Capital Outlay	0	37,935	0	0	0	0
Finance and Mgmt Svcs Dept. Total	3,580,647	4,211,537	5,138,400	5,378,410	5,378,410	5,378,410

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Facilities and Fleet Management
Dept: Finance and Management Services

FY 2019/20 BUDGET HIGHLIGHTS

Personnel Services

Full-Time Employees	\$114,918 increase. Reflects general cost of living increases and the shift of a Vehicle Mechanic from a limited term status.
Limited Term	(\$63,626) decrease. Reflects shift of a Vehicle Mechanic position to a full-time status.

Materials and Services

Professional Services	\$10,000 increase. Allows for engineering consulting.
Outsourced Services and Labor	\$94,700 increase. Supports anticipated mechanical and electrical contracted work and allows for customer service center improvements.
Equipment R and M	(\$15,000) decrease. Reflects actual usage.
Auto Accident Repairs	\$15,000 increase. Based on recent trends and increases in vehicle repair costs.
Minor Equipment and Tools	\$18,000 increase. Reflects actual usage for vehicle mechanics and facilities maintenance.
Other Operating	\$4,500 increase. Reflects estimated usage of janitorial supplies.
R and M Supplies	\$8,000 increase. Reflects anticipated usage for facilities items such as light bulbs and paint, and fleet items like washer fluid and welding supplies.
Comp Equip/Software/Maint	(\$4,000) decrease. Reflects actual usage.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Facilities & Fleet Mgmt Fund						
Finance and Mgmt Svcs Department						
Personnel Services						
10-01 Full-Time Employees	604,129	754,635	730,177	845,095	845,095	845,095
10-02 Part-Time Employees	0	0	2,250	0	0	0
10-03 Overtime	53,788	27,769	47,000	47,000	47,000	47,000
10-04 Limited Term	45,714	139,132	191,937	128,311	128,311	128,311
10-05 Temp/Seasonal	15,135	17,023	0	0	0	0
10-12 Certificate Pay	1,480	2,500	3,000	3,000	3,000	3,000
10-16 Call Back Pay	58,266	63,237	59,000	60,000	60,000	60,000
10-30 Acting In Capacity	225	376	1,000	1,150	1,150	1,150
10-32 Working Out of Class Pay	5,192	22	1,500	1,500	1,500	1,500
10-46 Premium Pay	1,527	1,493	1,500	3,600	3,600	3,600
10-61 Accrued Compensated Absen	19,800	6,900	0	0	0	0
10-69 Comp Cashed Out	1,894	4,230	0	0	0	0
Total Personnel Services	807,150	1,017,317	1,037,364	1,089,656	1,089,656	1,089,656
Employee Benefits						
11-01 FICA	60,446	76,958	78,997	82,927	82,927	82,927
11-02 Tri-Met Payroll Tax	5,930	7,593	7,874	8,379	8,379	8,379
11-10 PERS-ER	36,539	59,742	67,274	106,819	106,819	106,819
11-11 PERS-EE	38,370	53,700	62,242	65,379	65,379	65,379
11-14 Pension Bond	26,665	37,043	33,440	35,630	35,630	35,630
11-20 Health Insurance	181,436	222,543	260,744	262,119	262,119	262,119
11-21 Dental Insurance	18,589	24,133	26,137	27,679	27,679	27,679
11-22 Life Insurance	881	1,048	1,252	2,244	2,244	2,244
11-27 Workers' Comp	55,551	16,273	39,011	41,012	41,012	41,012
11-30 Long Term Disability	973	1,241	2,766	2,920	2,920	2,920
11-31 FSA-Admin Fee	13	13	13	58	58	58
11-35 HRA/VEBA	12,982	16,084	17,811	18,013	18,013	18,013
Total Employee Benefits	438,375	516,371	597,561	653,179	653,179	653,179
Prof and Tech Services						
20-06 Professional Services	32,519	3,419	0	10,000	10,000	10,000
20-08 Med and Psych Costs	95	360	750	750	750	750
20-15 Outsourced Serv & Labor	466,916	719,190	843,500	938,200	938,200	938,200
20-20 Permits and Licenses	2,207	6,608	6,200	8,500	8,500	8,500
20-22 Assessments and Fees	804	1,167	1,000	2,500	2,500	2,500
Total Prof and Tech Services	502,541	730,744	851,450	959,950	959,950	959,950
Property Services						
21-04 Utility Services	437,901	444,015	492,000	524,200	524,200	524,200
21-06 Telephone/Cell Phone	13,827	18,773	28,300	28,500	28,500	28,500
21-20 Building R and M	11,222	22,126	100,000	100,000	100,000	100,000
21-21 Equipment R and M	604	7,992	30,000	15,000	15,000	15,000
21-22 Motor Vehicle R and M	250,315	86,897	195,000	180,000	180,000	180,000
21-23 Com Systems R and M	1,661	1,661	2,000	2,000	2,000	2,000
21-30 Towing and Storage	5,359	4,792	4,000	5,000	5,000	5,000
21-36 Auto Accident Repairs	117,223	82,733	75,000	90,000	90,000	90,000
21-40 Equipment Rent/Lease	3,555	6,361	4,500	4,500	4,500	4,500

LINE ITEM DETAIL BY DEPARTMENT

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Facilities & Fleet Mgmt Fund						
Finance and Mgmt Svcs Department						
21-43 Bldg/Office Rent/Lease	0	166,110	175,000	175,000	175,000	175,000
Total Property Services	841,667	841,460	1,105,800	1,124,200	1,124,200	1,124,200
Other Services						
22-04 Printing	335	423	450	650	650	650
22-12 Dues and Memberships	1,436	99	2,000	2,100	2,100	2,100
22-14 Training and Education	5,780	6,673	22,000	22,000	22,000	22,000
22-24 Meals	786	107	1,500	1,500	1,500	1,500
22-25 Mileage	17	32	225	225	225	225
22-27 Lodging	0	0	2,500	2,500	2,500	2,500
22-29 Airfare	0	0	3,400	3,900	3,900	3,900
22-31 Rental Cars	0	0	100	100	100	100
22-34 Contributions/City Match	0	0	387,000	360,000	360,000	360,000
Total Other Services	8,354	7,334	419,175	392,975	392,975	392,975
Supplies						
23-01 Office Supplies	2,211	2,696	2,700	3,000	3,000	3,000
23-02 Copier/Printer/Fax Supp	635	1,235	2,000	2,000	2,000	2,000
23-10 Gas, Oil, Lube	447,778	558,184	586,000	611,000	611,000	611,000
23-11 Tires	121,853	101,970	130,000	130,000	130,000	130,000
23-12 Veh Supplies and Parts	192,461	182,202	175,000	190,000	190,000	190,000
23-13 Veh Repairs/Minor Equip	15,515	11,689	15,000	15,000	15,000	15,000
23-14 Minor Equip and Tools	67,704	44,812	32,000	50,000	50,000	50,000
23-20 Operating/Tech/Scientific	6,376	4,756	7,500	7,500	7,500	7,500
23-24 First Aid and Safety	0	340	0	500	500	500
23-25 Other Operating	19,698	27,725	29,000	33,500	33,500	33,500
23-26 Protective Equip/Uniforms	9,298	9,009	11,000	11,500	11,500	11,500
23-41 Signs	1,451	408	1,500	1,500	1,500	1,500
23-44 R and M Supplies	53,182	65,149	68,000	76,000	76,000	76,000
23-60 Books and Publications	600	102	600	600	600	600
23-61 Post/Pack/Del/Courier	2,564	1,362	2,850	1,850	1,850	1,850
23-63 Comp Equip/Software/Maint	21,084	24,099	28,500	24,500	24,500	24,500
Total Supplies	962,410	1,035,738	1,091,650	1,158,450	1,158,450	1,158,450
Internal Service Charge						
29-08 Equipment Replacement	14,043	19,373	29,844	0	0	0
29-11 Computer Replacement Chg	6,107	4,997	5,556	0	0	0
29-16 Internal Prof Svcs	0	268	0	0	0	0
Total Internal Service Charge	20,150	24,638	35,400	0	0	0
Capital Outlay						
30-08 Equipment	0	34,935	0	0	0	0
30-10 Motor Vehicles	0	3,000	0	0	0	0
Total Capital Outlay	0	37,935	0	0	0	0
Total Requirements	3,580,647	4,211,537	5,138,400	5,378,410	5,378,410	5,378,410

DEPARTMENT REQUIREMENTS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 610 Facilities & Fleet Mgmt Fund						
Dept: 22 Fire and Emergency Svcs Department						
Requirements by Division						
Fire Stations Div.	195,217	245,292	208,740	222,424	222,424	222,424
Fire and Emergency Svcs Dept. Total	<u>195,217</u>	<u>245,292</u>	<u>208,740</u>	<u>222,424</u>	<u>222,424</u>	<u>222,424</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 610 Facilities & Fleet Mgmt Fund						
Dept: 22 Fire and Emergency Svcs Department						
Requirements by Category						
Personnel Services	7,466	0	0	0	0	0
Materials & Services	187,751	245,292	208,740	222,424	222,424	222,424
Fire and Emergency Svcs Dept. Total	<u>195,217</u>	<u>245,292</u>	<u>208,740</u>	<u>222,424</u>	<u>222,424</u>	<u>222,424</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Facilities and Fleet Management

Dept: Fire and Emergency Services

FY 2019/20 BUDGET HIGHLIGHTS

Materials and Services

Outsourced Services and Labor \$13,684 increase. Reflects anticipated fire station repairs.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Facilities & Fleet Mgmt Fund						
Fire and Emergency Svcs Department						
Personnel Services						
10-05 Temp/Seasonal	6,888	0	0	0	0	0
Total Personnel Services	<u>6,888</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Employee Benefits						
11-01 FICA	527	0	0	0	0	0
11-02 Tri-Met Pavroll Tax	51	0	0	0	0	0
Total Employee Benefits	<u>578</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Prof and Tech Services						
20-15 Outsourced Serv & Labor	77,231	131,464	46,900	60,584	60,584	60,584
Total Prof and Tech Services	<u>77,231</u>	<u>131,464</u>	<u>46,900</u>	<u>60,584</u>	<u>60,584</u>	<u>60,584</u>
Property Services						
21-04 Utility Services	92,863	94,431	93,000	93,000	93,000	93,000
21-20 Building R and M	8,569	5,922	54,240	54,240	54,240	54,240
21-21 Equipment R and M	7,495	12,235	13,000	13,000	13,000	13,000
Total Property Services	<u>108,927</u>	<u>112,588</u>	<u>160,240</u>	<u>160,240</u>	<u>160,240</u>	<u>160,240</u>
Supplies						
23-44 R and M Supplies	1,593	1,240	1,600	1,600	1,600	1,600
Total Supplies	<u>1,593</u>	<u>1,240</u>	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>
Total Requirements	<u><u>195,217</u></u>	<u><u>245,292</u></u>	<u><u>208,740</u></u>	<u><u>222,424</u></u>	<u><u>222,424</u></u>	<u><u>222,424</u></u>

**RESOURCES AND REQUIREMENTS BY FUND
WORKERS' COMP AND LIABILITY MGMT FUNDS COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
Intergovernmental Revenue	0	0	0	0	0	0
Interest Income	87,090	118,283	110,800	181,700	181,700	181,700
Miscellaneous Income	33,890	78,243	55,500	42,700	42,700	42,700
Interfund Transfers	0	0	0	2,600,000	2,600,000	2,600,000
Internal Service Charges	2,820,100	2,890,000	2,890,000	3,020,000	3,020,000	3,020,000
Beginning Balance	2,972,319	3,639,892	3,820,860	1,203,600	1,203,600	1,203,600
Total Resources	<u>5,913,399</u>	<u>6,726,418</u>	<u>6,877,160</u>	<u>7,048,000</u>	<u>7,048,000</u>	<u>7,048,000</u>
Requirements						
City Attorney's Office	<u>2,273,507</u>	<u>2,988,928</u>	<u>4,184,234</u>	<u>4,552,845</u>	<u>4,552,845</u>	<u>4,552,845</u>
Total Operations	2,273,507	2,988,928	4,184,234	4,552,845	4,552,845	4,552,845
Contingency	0	0	734,200	579,700	579,700	579,700
Unappropriated	<u>3,639,892</u>	<u>3,737,490</u>	<u>1,958,726</u>	<u>1,915,455</u>	<u>1,915,455</u>	<u>1,915,455</u>
Total Non-operating	3,639,892	3,737,490	2,692,926	2,495,155	2,495,155	2,495,155
Total Requirements	<u>5,913,399</u>	<u>6,726,418</u>	<u>6,877,160</u>	<u>7,048,000</u>	<u>7,048,000</u>	<u>7,048,000</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

**DEPARTMENT REQUIREMENTS
WORKERS' COMP AND LIABILITY MGMT FUNDS COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dept: 14 City Attorney's Office Department						
Requirements by Division						
Workers' Comp Management Div.	1,245,670	1,581,830	2,460,051	2,737,749	2,737,749	2,737,749
Liability Management Div.	1,027,837	1,407,098	1,724,183	1,815,096	1,815,096	1,815,096
City Attorney's Office Dept. Total	<u>2,273,507</u>	<u>2,988,928</u>	<u>4,184,234</u>	<u>4,552,845</u>	<u>4,552,845</u>	<u>4,552,845</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dept: 14 City Attorney's Office Department						
Requirements by Category						
Personnel Services	456,581	516,750	608,479	739,530	739,530	739,530
Materials & Services	1,816,926	2,462,157	3,575,755	3,813,315	3,813,315	3,813,315
Capital Outlay	0	10,021	0	0	0	0
City Attorney's Office Dept. Total	<u>2,273,507</u>	<u>2,988,928</u>	<u>4,184,234</u>	<u>4,552,845</u>	<u>4,552,845</u>	<u>4,552,845</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Workers' Compensation and Liability Management – Combined Funds Display
Dept: City Attorney's Office

FY 2019/20 BUDGET HIGHLIGHTS

For fiscal year 2019/20, this budget highlight report includes the newly merged Workers' Compensation Fund and the Liability Management Fund for the City Attorney's Office Department.

Personnel Services

Full-Time Employees	\$89,592 increase. Allows for workers' compensation payroll time loss of injured employees based on actuarial cost estimates.
---------------------	---

Materials and Services

Outsourced Services and Labor	\$20,000 increase. Reflects costs of testing, appraisals and actuarial studies.
Claims Outstanding	\$122,000 increase. Based on actuarial claims cost estimates.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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 AND LIABILITY MGMT FUNDS COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
City Attorney's Office Department						
Personnel Services						
10-01 Full-Time Employees	282,830	330,514	463,812	553,404	553,404	553,404
10-03 Overtime	0	22	0	0	0	0
10-04 Limited Term	19,326	4,499	0	0	0	0
10-12 Certificate Pay	4,553	5,540	0	0	0	0
10-16 On Call Pay	0	2	0	0	0	0
10-46 Premium Pav	2,505	2,277	750	900	900	900
Total Personnel Services	309,214	342,854	464,562	554,304	554,304	554,304
Employee Benefits						
11-01 FICA	23,335	26,041	35,497	42,434	42,434	42,434
11-02 Tri-Met Payroll Tax	2,296	2,580	3,526	4,263	4,263	4,263
11-10 PERS-ER	25,738	42,744	33,230	56,385	56,385	56,385
11-11 PERS-EE	18,638	20,623	27,873	33,259	33,259	33,259
11-14 Pension Bond	0	0	0	6,672	6,672	6,672
11-20 Health Insurance	66,419	68,482	37,008	33,180	33,180	33,180
11-21 Dental Insurance	6,316	6,591	3,045	3,045	3,045	3,045
11-22 Life Insurance	271	292	280	288	288	288
11-24 Workers Comp	0	0	0	2,142	2,142	2,142
11-30 Long Term Disability	445	505	588	610	610	610
11-31 FSA-Admin Fee	14	37	0	0	0	0
11-35 HRA/VEBA	3,895	6,001	2,870	2,948	2,948	2,948
Total Employee Benefits	147,367	173,896	143,917	185,226	185,226	185,226
Prof and Tech Services						
20-06 Professional Services	45,760	47,590	50,000	52,500	52,500	52,500
20-08 Med and Psych Costs	21,861	37,014	50,000	50,000	50,000	50,000
20-15 Outsourced Serv & Labor	14,198	17,175	28,000	48,000	48,000	48,000
Total Prof and Tech Services	81,819	101,779	128,000	150,500	150,500	150,500
Other Services						
22-10 Insurance/Fees & Premiums	987,106	1,058,257	1,214,900	1,276,990	1,276,990	1,276,990
22-12 Dues and Memberships	170	0	725	725	725	725
22-14 Training and Education	840	1,524	11,250	11,250	11,250	11,250
22-24 Meals	0	0	300	300	300	300
22-26 Promo/Incentive Programs	386	20	750	750	750	750
22-27 Lodging	249	148	1,000	1,000	1,000	1,000
Total Other Services	988,751	1,059,949	1,228,925	1,291,015	1,291,015	1,291,015
Supplies						
23-24 First Aid and Safety	782	0	1,500	1,500	1,500	1,500
23-26 Protective Equip/Uniforms	0	3,348	0	2,000	2,000	2,000
23-63 Comp Equip/Software/Maint	17	0	2,030	1,500	1,500	1,500
Total Supplies	799	3,348	3,530	5,000	5,000	5,000
Other Operating Objects						
24-01 Claims Paid	577,427	583,341	1,771,300	1,800,800	1,800,800	1,800,800
24-02 Provision Future Claims	1	247,740	100,000	100,000	100,000	100,000
24-03 Claims Outstanding	168,129	466,000	304,000	426,000	426,000	426,000

**LINE ITEM DETAIL BY DEPARTMENT
WORKERS' COMP AND LIABILITY MGMT FUNDS COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
City Attorney's Office Department						
24-10 Insur.Claims/Deductible	0	0	40,000	40,000	40,000	40,000
Total Other Operating Objects	745,557	1,297,081	2,215,300	2,366,800	2,366,800	2,366,800
Capital Outlay						
30-08 Equipment	0	10,021	0	0	0	0
Total Capital Outlay	0	10,021	0	0	0	0
Total Requirements	<u>2,273,507</u>	<u>2,988,928</u>	<u>4,184,234</u>	<u>4,552,845</u>	<u>4,552,845</u>	<u>4,552,845</u>

**RESOURCES AND REQUIREMENTS BY FUND
CLOSING WORKERS' COMP FUND**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
Beginning Balance	0	0	0	2,600,000	2,600,000	2,600,000
Total Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,600,000</u>	<u>2,600,000</u>	<u>2,600,000</u>
Requirements						
Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,600,000</u>	<u>2,600,000</u>	<u>2,600,000</u>
Total Non-operating	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,600,000</u>	<u>2,600,000</u>	<u>2,600,000</u>
Total Requirements	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,600,000</u>	<u>2,600,000</u>	<u>2,600,000</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

**RESOURCES AND REQUIREMENTS BY FUND
HEALTH AND DENTAL INSURANCE FUNDS COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
Interest Income	33,812	67,214	59,000	128,000	128,000	128,000
Miscellaneous Income	1,081,102	1,020,694	1,395,000	1,341,000	1,341,000	1,341,000
Interfund Transfers	0	0	0	900,000	900,000	900,000
Internal Service Charges	7,548,926	7,643,885	10,315,000	10,359,000	10,359,000	10,359,000
Beginning Balance	601,343	1,548,932	2,512,000	4,400,000	4,400,000	4,400,000
Total Resources	<u>9,265,183</u>	<u>10,280,725</u>	<u>14,281,000</u>	<u>17,128,000</u>	<u>17,128,000</u>	<u>17,128,000</u>
 Requirements						
City-wide Services	<u>7,680,251</u>	<u>6,028,982</u>	<u>11,807,000</u>	<u>12,991,000</u>	<u>12,991,000</u>	<u>12,991,000</u>
Total Operations	7,680,251	6,028,982	11,807,000	12,991,000	12,991,000	12,991,000
Interfund Transfers	36,000	118,000	125,100	139,200	139,200	139,200
Contingency	0	0	1,790,000	1,970,000	1,970,000	1,970,000
Unappropriated	<u>1,548,932</u>	<u>4,133,743</u>	<u>558,900</u>	<u>2,027,800</u>	<u>2,027,800</u>	<u>2,027,800</u>
Total Non-operating	1,584,932	4,251,743	2,474,000	4,137,000	4,137,000	4,137,000
Total Requirements	<u>9,265,183</u>	<u>10,280,725</u>	<u>14,281,000</u>	<u>17,128,000</u>	<u>17,128,000</u>	<u>17,128,000</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

**DEPARTMENT REQUIREMENTS
HEALTH AND DENTAL INSURANCE FUNDS COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dept: 19 City-wide Services Department						
Requirements by Division						
COG Health Plan Div.	7,076,088	5,398,507	10,889,000	12,006,000	12,006,000	12,006,000
COG Dental Plan Div.	604,163	630,475	918,000	985,000	985,000	985,000
City-wide Services Dept. Total	<u>7,680,251</u>	<u>6,028,982</u>	<u>11,807,000</u>	<u>12,991,000</u>	<u>12,991,000</u>	<u>12,991,000</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dept: 19 City-wide Services Department						
Requirements by Category						
Personnel Services	108,275	0	0	0	0	0
Materials & Services	7,571,976	6,028,982	11,807,000	12,991,000	12,991,000	12,991,000
City-wide Services Dept. Total	<u>7,680,251</u>	<u>6,028,982</u>	<u>11,807,000</u>	<u>12,991,000</u>	<u>12,991,000</u>	<u>12,991,000</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Health Insurance Benefits and Dental Insurance Benefits – Combined Funds Display
Dept: Citywide Services

FY 2019/20 BUDGET HIGHLIGHTS

For fiscal year 2019/20, this budget highlight report includes the newly merged Health Insurance Benefits Fund and the Dental Insurance Benefits Fund for the Citywide Services Department.

Materials and Services

Outsourced Services and Labor	\$118,000 increase. Reflects estimated administrator costs based on potential employee demographic. Also allows for Employee Assistance Program.
Insurance Fees and Premiums	\$69,000 increase. Allows for stop loss increase of 15% consistent with industry trend.
Promo / Incentive Programs	(\$10,000) decrease. Included with outsourced services and labor.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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
HEALTH AND DENTAL INSURANCE FUNDS COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
City-wide Services Department						
Personnel Services						
10-01 Full-Time Employees	12,887	0	0	0	0	0
10-04 Limited Term	59,203	0	0	0	0	0
10-61 Accrued Compensated Absen	1,200	0	0	0	0	0
Total Personnel Services	73,290	0	0	0	0	0
Employee Benefits						
11-01 FICA	5,363	0	0	0	0	0
11-02 Tri-Met Payroll Tax	533	0	0	0	0	0
11-10 PERS-ER	2,559	0	0	0	0	0
11-11 PERS-EE	4,326	0	0	0	0	0
11-20 Health Insurance	19,067	0	0	0	0	0
11-21 Dental Insurance	2,203	0	0	0	0	0
11-22 Life Insurance	61	0	0	0	0	0
11-30 Long Term Disability	108	0	0	0	0	0
11-31 FSA-Admin Fee	44	0	0	0	0	0
11-35 HRA/VEBA	721	0	0	0	0	0
Total Employee Benefits	34,985	0	0	0	0	0
Prof and Tech Services						
20-06 Professional Services	3,092	3,869	11,000	11,000	11,000	11,000
20-15 Outsourced Serv & Labor	221,379	290,224	345,000	463,000	463,000	463,000
Total Prof and Tech Services	224,471	294,093	356,000	474,000	474,000	474,000
Other Services						
22-10 Insurance/Fees & Premiums	443,582	430,266	586,000	655,000	655,000	655,000
22-14 Training and Education	1,195	0	0	0	0	0
22-26 Promo/Incentive Programs	3,325	775	10,000	0	0	0
Total Other Services	448,102	431,041	596,000	655,000	655,000	655,000
Supplies						
23-61 Post/Pack/Del/Courier	472	0	0	0	0	0
Total Supplies	472	0	0	0	0	0
Other Operating Objects						
24-01 Claims Paid	6,898,931	5,303,848	10,855,000	11,862,000	11,862,000	11,862,000
Total Other Operating Objects	6,898,931	5,303,848	10,855,000	11,862,000	11,862,000	11,862,000
Total Requirements	7,680,251	6,028,982	11,807,000	12,991,000	12,991,000	12,991,000

**RESOURCES AND REQUIREMENTS BY FUND
CLOSING DENTAL INSURANCE FUND**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
Beginning Balance	0	0	0	900,000	900,000	900,000
Total Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>

Requirements						
Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>
Total Non-operating	<u>0</u>	<u>0</u>	<u>0</u>	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>
Total Requirements	<u>0</u>	<u>0</u>	<u>0</u>	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
680 Equipment Replacement Fund						
Interest Income	198,183	254,274	126,128	142,459	142,459	142,459
Miscellaneous Income	129,593	63,922	0	0	0	0
Interfund Transfers	0	1,467,898	240,116	61,488	61,488	61,488
Internal Service Charges	2,963,607	2,889,813	3,537,074	3,430,483	3,430,483	3,430,483
Beginning Balance	14,684,049	14,518,809	15,099,786	14,726,174	14,726,174	14,726,174
Total Equipment Replacement Fund	<u>17,975,432</u>	<u>19,194,716</u>	<u>19,003,104</u>	<u>18,360,604</u>	<u>18,360,604</u>	<u>18,360,604</u>
Requirements						
Finance and Mgmt Svcs	<u>3,456,623</u>	<u>2,918,113</u>	<u>5,838,155</u>	<u>7,868,113</u>	<u>7,868,113</u>	<u>7,868,113</u>
Total	3,456,623	2,918,113	5,838,155	7,868,113	7,868,113	7,868,113
Interfund Transfers	0	0	2,371,000	930,000	930,000	930,000
Unappropriated	<u>14,518,809</u>	<u>16,276,603</u>	<u>10,793,949</u>	<u>9,562,491</u>	<u>9,562,491</u>	<u>9,562,491</u>
Total	14,518,809	16,276,603	13,164,949	10,492,491	10,492,491	10,492,491
Total Equipment Replacement Fund	<u>17,975,432</u>	<u>19,194,716</u>	<u>19,003,104</u>	<u>18,360,604</u>	<u>18,360,604</u>	<u>18,360,604</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

DEPARTMENT REQUIREMENTS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 680 Equipment Replacement Fund						
Dept: 17 Finance and Mgmt Svcs Department						
Requirements by Division						
Equipment Replacement Div.	2,688,622	1,242,408	3,768,944	4,561,921	4,561,921	4,561,921
Technology Replacement Div.	147,572	163,226	350,000	750,000	750,000	750,000
Other Equipment Div.	620,429	1,512,479	1,719,211	2,556,192	2,556,192	2,556,192
Finance and Mgmt Svcs Dept. Total	<u>3,456,623</u>	<u>2,918,113</u>	<u>5,838,155</u>	<u>7,868,113</u>	<u>7,868,113</u>	<u>7,868,113</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 680 Equipment Replacement Fund						
Dept: 17 Finance and Mgmt Svcs Department						
Requirements by Category						
Materials & Services	494,729	1,324,308	200,000	600,000	600,000	600,000
Capital Outlay	2,961,894	1,593,805	5,638,155	7,268,113	7,268,113	7,268,113
Finance and Mgmt Svcs Dept. Total	<u>3,456,623</u>	<u>2,918,113</u>	<u>5,838,155</u>	<u>7,868,113</u>	<u>7,868,113</u>	<u>7,868,113</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Equipment Replacement
Dept: Finance and Management Services

FY 2019/20 BUDGET HIGHLIGHTS

Materials and Services

Comp Equip/Software/Maint	\$400,000 increase. Reflects city-wide replacement of aging computers reaching the end of their five-year lifecycle. Also includes continued replacement of phone system equipment.
---------------------------	---

Capital Outlay

Equipment	\$836,981 increase. Reflects anticipated purchases shown on the next two pages.
Motor Vehicles	\$792,977 increase. Reflects anticipated purchases shown on the next two pages.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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.

EQUIPMENT REPLACEMENT

EQUIPMENT REPLACEMENT SCHEDULE FOR FY 2019/20

			Vehicles	Other Equipment	Computer Equipment	Total
Police Dept.	9	Patrol SUVs	478,670			
	1	SUV	42,366			
	1	Van	35,548			
		Vehicles (various)	100,000			
		Police Equipment (various)		38,810		
		Mobile Data Computers		285,201		
						980,595
Fire Dept.	2	SUVs	68,180			
	2	Cardiac Monitors		54,795		
	5	Stair Treadmill		31,190		
						154,165
Parks Dept.	1	Pickup Truck	34,641			
	1	Mower		65,901		
	1	Trailer		5,970		
						106,512
Environmental Services Dept.	6	Large Pickup Trucks	306,799			
	1	Large Cab & Chassis Truck	153,157			
	1	Street Sweeper	280,032			
	2	SUVs	67,980			
	1	Sedan	27,726			
	4	Dump Trucks	552,118			
	2	Tractors		81,359		
	1	Debris Separator		61,809		
	1	Backhoe		123,996		
	1	Generator		128,318		
	2	Trailers		43,625		
		Environmental Services Equipment		84,048		
						1,910,967
Fleet/Facilities	1	ATV		8,622		
						8,622
All Departments		Vehicles (various)	300,000			
		Equipment (various)		200,000		
						500,000
Information Technology All Departments		Servers			150,000	
		Computer Replacement			600,000	
						750,000
						Total
						4,410,861

EQUIPMENT REPLACEMENT

EQUIPMENT REPLACEMENT SCHEDULE FOR FY 2019/20

		Vehicles	Other Equipment	Computer Equipment	Total
Equipment Replacement Carryover from FY 2018/19					
Police Dept.	4	Patrol SUVs	225,474		
	7	Small Non-Patrol Vehicles	248,836		
	1	Command Vehicle	42,366		
	1	Incident Command Vehicle	225,000		
	1	Vehicular Crimes Team Van	164,800		
	1	Van	38,410		
		Police Equipment (various)		34,751	
					979,637
Fire Dept.	1	Cargo Van	30,569		
	8	Defibrillators		201,474	
	8	Chest Compression Systems		131,004	
	1	Hydraulic Rescue Tool		71,917	
		Fire Equipment (various)		143,426	
					578,390
Building Dev.	1	Microfiche Workstation		16,611	
					16,611
Rental Inspection	1	Small SUV	26,248		
					26,248
Parks Dept.	1	Cargo Trailer		8,864	
					8,864
Environmental Services Dept.	2	Cab & Chassis Trucks	249,315		
	2	Pickup Trucks	73,612		
	1	Sign Van	86,285		
	2	Hybrid Vehicles	64,178		
	1	Sewer Cleaner	409,773		
	1	Dump Truck	180,252		
	1	Tractor Loader		81,015	
	1	Hydraulic Tail Trailer		76,006	
	2	Backhoes		242,730	
	1	Lift Truck		39,908	
	1	Front End Loader		214,929	
		Heavy Duty Equipment (various)		79,913	
					1,797,916
Fleet	1	Cab & Chassis Truck	49,586		
					49,586
				Total	3,457,252
Grand Total FY 2019/20		<u>\$ 4,561,921</u>	<u>\$ 2,556,192</u>	<u>\$ 750,000</u>	<u>\$ 7,868,113</u>

LINE ITEM DETAIL BY DEPARTMENT

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Equipment Replacement Fund						
Finance and Mgmt Svcs Department						
Supplies						
23-14 Minor Equip and Tools	443,650	1,292,777	0	0	0	0
23-63 Comp Equip/Software/Maint	51,079	31,531	200,000	600,000	600,000	600,000
Total Supplies	494,729	1,324,308	200,000	600,000	600,000	600,000
Capital Outlay						
30-08 Equipment	273,272	351,397	1,869,211	2,706,192	2,706,192	2,706,192
30-10 Motor Vehicles	2,688,622	1,242,408	3,768,944	4,561,921	4,561,921	4,561,921
Total Capital Outlay	2,961,894	1,593,805	5,638,155	7,268,113	7,268,113	7,268,113
Total Requirements	3,456,623	2,918,113	5,838,155	7,868,113	7,868,113	7,868,113

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
710 Legal Services Fund						
Charges for Services	150	150	0	0	0	0
Interest Income	3,906	6,587	0	0	0	0
Internal Service Charges	999,542	1,293,522	1,254,526	1,304,918	1,304,918	1,304,918
Beginning Balance	145,144	146,138	100,000	170,000	170,000	170,000
Total Legal Services Fund	<u>1,148,742</u>	<u>1,446,397</u>	<u>1,354,526</u>	<u>1,474,918</u>	<u>1,474,918</u>	<u>1,474,918</u>
Requirements						
City Attorney's Office	<u>1,002,604</u>	<u>1,026,935</u>	<u>1,184,526</u>	<u>1,282,918</u>	<u>1,282,918</u>	<u>1,282,918</u>
Total	1,002,604	1,026,935	1,184,526	1,282,918	1,282,918	1,282,918
Contingency	0	0	170,000	192,000	192,000	192,000
Unappropriated	<u>146,138</u>	<u>419,462</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	146,138	419,462	170,000	192,000	192,000	192,000
Total Legal Services Fund	<u>1,148,742</u>	<u>1,446,397</u>	<u>1,354,526</u>	<u>1,474,918</u>	<u>1,474,918</u>	<u>1,474,918</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

DEPARTMENT REQUIREMENTS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 710 Legal Services Fund						
Dept: 14 City Attorney's Office Department						
Requirements by Division						
General Legal Services Div.	958,963	983,636	1,136,508	1,282,918	1,282,918	1,282,918
Support Services Div.	43,641	43,299	48,018	0	0	0
City Attorney's Office Dept. Total	<u>1,002,604</u>	<u>1,026,935</u>	<u>1,184,526</u>	<u>1,282,918</u>	<u>1,282,918</u>	<u>1,282,918</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 710 Legal Services Fund						
Dept: 14 City Attorney's Office Department						
Requirements by Category						
Personnel Services	911,271	957,349	1,094,591	1,196,963	1,196,963	1,196,963
Materials & Services	91,333	69,586	89,935	85,955	85,955	85,955
City Attorney's Office Dept. Total	<u>1,002,604</u>	<u>1,026,935</u>	<u>1,184,526</u>	<u>1,282,918</u>	<u>1,282,918</u>	<u>1,282,918</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Legal Services
Dept: City Attorney’s Office

FY 2019/20 BUDGET HIGHLIGHTS

Personnel Services

Limited Term	\$25,849 increase. Allows for additional administrative support during staffing transitions.
--------------	--

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Legal Services Fund						
City Attorney's Office Department						
Personnel Services						
10-01 Full-Time Employees	530,568	583,355	712,001	768,118	768,118	768,118
10-02 Part-Time Employees	63,791	12,115	0	0	0	0
10-03 Overtime	0	15	0	0	0	0
10-04 Limited Term	0	26,146	0	25,849	25,849	25,849
10-46 Premium Pay	0	612	750	900	900	900
10-61 Accrued Compensated Absen	6,900	11,000	0	0	0	0
Total Personnel Services	601,259	633,243	712,751	794,867	794,867	794,867
Employee Benefits						
11-01 FICA	43,354	45,764	53,424	60,252	60,252	60,252
11-02 Tri-Met Payroll Tax	4,393	4,657	5,410	6,113	6,113	6,113
11-10 PERS-ER	52,309	67,160	71,649	104,662	104,662	104,662
11-11 PERS-EE	35,613	36,867	42,765	47,692	47,692	47,692
11-14 Pension Bond	27,824	34,949	31,886	25,992	25,992	25,992
11-20 Health Insurance	114,622	103,412	139,377	123,082	123,082	123,082
11-21 Dental Insurance	11,412	10,784	13,178	12,655	12,655	12,655
11-22 Life Insurance	466	473	971	1,088	1,088	1,088
11-27 Workers Comp	11,280	11,277	12,727	8,346	8,346	8,346
11-30 Long Term Disability	888	910	2,136	2,382	2,382	2,382
11-31 FSA-Admin Fee	134	134	134	89	89	89
11-35 HRA/VEBA	7,717	7,719	8,183	9,743	9,743	9,743
Total Employee Benefits	310,012	324,106	381,840	402,096	402,096	402,096
Prof and Tech Services						
20-06 Professional Services	68,171	43,683	50,000	50,000	50,000	50,000
20-15 Outsourced Serv & Labor	3,152	4,418	4,500	4,500	4,500	4,500
20-22 Assessments and Fees	1,038	331	500	500	500	500
Total Prof and Tech Services	72,361	48,432	55,000	55,000	55,000	55,000
Property Services						
21-06 Telephone/Cell Phone	814	833	850	850	850	850
21-21 Equipment R and M	0	18	500	500	500	500
21-23 Com Systems R and M	0	0	250	250	250	250
21-40 Equipment Rent/Lease	3,690	3,835	5,000	5,000	5,000	5,000
Total Property Services	4,504	4,686	6,600	6,600	6,600	6,600
Other Services						
22-02 Photographic/Art	0	0	250	250	250	250
22-04 Printing	95	85	600	600	600	600
22-12 Dues and Memberships	3,385	3,405	6,600	6,600	6,600	6,600
22-14 Training and Education	1,365	1,252	5,500	5,500	5,500	5,500
22-24 Meals	811	672	850	850	850	850
22-25 Mileage	178	193	500	500	500	500
22-27 Lodging	555	321	1,000	1,000	1,000	1,000
Total Other Services	6,389	5,928	15,300	15,300	15,300	15,300
Supplies						
23-01 Office Supplies	497	977	1,100	1,100	1,100	1,100
23-02 Copier/Printer/Fax Supp	237	405	400	400	400	400

LINE ITEM DETAIL BY DEPARTMENT

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Legal Services Fund						
City Attorney's Office Department						
23-14 Minor Equip and Tools	1,105	361	2,000	2,000	2,000	2,000
23-44 R and M Supplies	0	0	50	50	50	50
23-60 Books and Publications	1,494	2,300	3,200	3,155	3,155	3,155
23-61 Post/Pack/Del/Courier	49	83	250	250	250	250
23-62 Employee Service Awards	0	1,570	100	100	100	100
23-63 Comp Equip/Software/Maint	160	1,227	2,530	2,000	2,000	2,000
Total Supplies	<u>3,542</u>	<u>6,923</u>	<u>9,630</u>	<u>9,055</u>	<u>9,055</u>	<u>9,055</u>
Internal Service Charge						
29-11 Computer Replacement Chg	<u>4,537</u>	<u>3,617</u>	<u>3,405</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Internal Service Charge	<u>4,537</u>	<u>3,617</u>	<u>3,405</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Requirements	<u><u>1,002,604</u></u>	<u><u>1,026,935</u></u>	<u><u>1,184,526</u></u>	<u><u>1,282,918</u></u>	<u><u>1,282,918</u></u>	<u><u>1,282,918</u></u>

**RESOURCES AND REQUIREMENTS BY FUND
ADMIN SERVICES AND UTILITY FIN SERVICES AND IT FUNDS COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
Intergovernmental Revenue	32,899	101,112	95,455	331,040	331,040	331,040
Charges for Services	176,371	134,691	138,900	112,000	112,000	112,000
Interest Income	70,435	90,124	11,400	10,500	10,500	10,500
Miscellaneous Income	473,513	364,523	324,500	292,700	292,700	292,700
Contributions and Donatio	0	0	0	0	0	0
Interfund Transfers	170,829	259,796	776,450	2,417,200	2,417,200	2,417,200
Internal Service Charges	13,299,849	14,659,883	15,898,647	16,821,476	16,821,476	16,821,476
Other Resources	0	0	0	0	0	0
Beginning Balance	3,447,726	4,326,033	3,148,000	2,392,000	2,392,000	2,392,000
Total Resources	<u>17,671,622</u>	<u>19,936,162</u>	<u>20,393,352</u>	<u>22,376,916</u>	<u>22,376,916</u>	<u>22,376,916</u>
Requirements						
Office Governance & Mgmt	2,020,574	2,154,383	2,329,596	2,484,088	2,484,088	2,484,088
Finance and Mgmt Svcs	4,001,870	4,332,875	4,872,832	4,581,358	4,581,358	4,581,358
Information & Technology	3,832,521	4,386,703	5,255,128	6,106,058	6,106,058	6,106,058
City-wide Services	3,310,624	3,654,953	3,815,781	4,159,878	4,159,878	4,159,878
Community Livability	0	0	1,414,015	1,561,571	1,561,571	1,561,571
Total Operations	13,165,589	14,528,914	17,687,352	18,892,953	18,892,953	18,892,953
Interfund Transfers	180,000	650,000	792,000	1,279,114	1,279,114	1,279,114
Contingency	0	0	917,000	582,000	582,000	582,000
Unappropriated	4,326,033	4,757,248	997,000	1,622,849	1,622,849	1,622,849
Total Non-operating	4,506,033	5,407,248	2,706,000	3,483,963	3,483,963	3,483,963
Total Requirements	<u>17,671,622</u>	<u>19,936,162</u>	<u>20,393,352</u>	<u>22,376,916</u>	<u>22,376,916</u>	<u>22,376,916</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

**DEPARTMENT REQUIREMENTS
ADMIN SERVICES AND UTILITY FIN SERVICES AND IT FUNDS COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dept: 10 Office Governance & Mgmt Department						
Requirements by Division						
Council Support Div.	231,927	237,014	232,377	258,576	258,576	258,576
City Management Div.	1,314,041	1,355,965	1,466,784	1,580,907	1,580,907	1,580,907
Mayor & Council Div.	211,139	277,947	332,305	385,448	385,448	385,448
Governmental Relations Div.	212,734	227,767	240,890	259,157	259,157	259,157
Support Services Div.	50,733	55,690	57,240	0	0	0
Office Governance & Mgmt Dept. Total	<u>2,020,574</u>	<u>2,154,383</u>	<u>2,329,596</u>	<u>2,484,088</u>	<u>2,484,088</u>	<u>2,484,088</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dept: 10 Office Governance & Mgmt Department						
Requirements by Category						
Personnel Services	1,610,548	1,710,859	1,769,459	1,956,898	1,956,898	1,956,898
Materials & Services	410,026	443,524	560,137	527,190	527,190	527,190
Office Governance & Mgmt Dept. Total	<u>2,020,574</u>	<u>2,154,383</u>	<u>2,329,596</u>	<u>2,484,088</u>	<u>2,484,088</u>	<u>2,484,088</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Administrative Services, Utility Financial Services and Information Technology –
Combined Funds Display

Dept: Office of Governance and Management

FY 2019/20 BUDGET HIGHLIGHTS

Beginning in fiscal year 2019/20, the Administrative Services Fund is being combined with the Utility Financial Services Fund and the Information and Technology Fund.

Information shown for the Office of Governance and Management Department reflects only the Administrative Services Fund since the department does not operate in the Utility Financial Services Fund or the Information and Technology Fund.

Personnel Services

Part-Time Employees	(\$83,678) decrease. Reflects the movement of staff to the Information and Innovation Division shown in the Information and Technology Department.
Limited Term	\$178,681 increase. Reflects a shift from the full-time line item to provide for Council Workplan and City Management support. This replaces the previously budgeted Assistant City Manager position.
Elected Officials	\$32,400 increase. Reflects adopted compensation schedule for fiscal year 2019/20.
Working Out of Class Pay	(\$3,782) decrease. Reflects anticipated usage.

Materials and Services

Telephone/Cell Phone	(\$2,859) decrease. Reflects anticipated expenses based on current staffing and equipment needs.
Training and Education	(\$3,950) decrease. Reflects the movement of training coordinator functions to the Information and Innovation Division shown in the Information and Technology Department.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

Materials and Services (continued)

Promo/Incentive Programs	\$3,300 increase. Reflects actual usage.
Art Committee Donation	(\$3,000) decrease. For fiscal year 2019/20 this expense is addressed as an interfund transfer to the Designated Purpose Fund. The amount remains the same.
Comp Equip/Software/Maint	(\$4,550) decrease. Reflects the movement of training coordinator functions to the Information and Innovation Division shown in the Information and Technology Department.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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
ADMIN SERVICES AND UTILITY FIN SERVICES AND IT FUNDS COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Office Governance & Mgmt Department						
Personnel Services						
10-01 Full-Time Employees	868,409	870,663	845,064	856,931	856,931	856,931
10-02 Part-Time Employees	19,301	57,188	83,678	0	0	0
10-03 Overtime	0	800	0	0	0	0
10-04 Limited Term	59,133	56,969	59,731	238,412	238,412	238,412
10-05 Temp/Seasonal	1,496	0	0	0	0	0
10-07 Elected Officials	134,149	181,200	181,200	213,600	213,600	213,600
10-32 Working Out of Class Pay	3,386	2,946	3,782	0	0	0
10-46 Premium Pay	4,517	1,500	1,500	1,800	1,800	1,800
10-61 Accrued Compensated Absen	28,600	10,000	0	0	0	0
Total Personnel Services	1,118,991	1,181,266	1,174,955	1,310,743	1,310,743	1,310,743
Employee Benefits						
11-01 FICA	80,438	86,716	90,212	100,774	100,774	100,774
11-02 Tri-Met Payroll Tax	7,388	7,493	8,977	10,141	10,141	10,141
11-10 PERS-ER	60,520	82,197	87,283	148,784	148,784	148,784
11-11 PERS-EE	56,528	59,135	60,097	66,311	66,311	66,311
11-14 Pension Bond	33,942	51,650	42,815	43,123	43,123	43,123
11-20 Health Insurance	210,266	199,293	256,860	224,413	224,413	224,413
11-21 Dental Insurance	22,805	21,987	24,579	23,251	23,251	23,251
11-22 Life Insurance	737	753	1,365	1,494	1,494	1,494
11-27 Workers Comp	7,612	8,255	8,553	13,847	13,847	13,847
11-30 Long Term Disability	1,402	1,452	2,965	3,285	3,285	3,285
11-31 FSA-Admin Fee	63	33	45	0	0	0
11-35 HRA/VEBA	9,856	10,629	10,753	10,732	10,732	10,732
Total Employee Benefits	491,557	529,593	594,504	646,155	646,155	646,155
Prof and Tech Services						
20-06 Professional Services	113,800	135,369	222,700	207,800	207,800	207,800
20-15 Outsourced Serv & Labor	11,743	7,510	3,000	3,000	3,000	3,000
20-20 Permits and Licenses	80	0	50	50	50	50
Total Prof and Tech Services	125,623	142,879	225,750	210,850	210,850	210,850
Property Services						
21-06 Telephone/Cell Phone	3,347	2,826	8,284	5,425	5,425	5,425
21-21 Equipment R and M	0	0	300	300	300	300
21-40 Equipment Rent/Lease	23,718	10,909	13,310	13,310	13,310	13,310
21-43 Bldg/Office Rent/Lease	13,617	3,817	2,000	2,000	2,000	2,000
Total Property Services	40,682	17,552	23,894	21,035	21,035	21,035
Other Services						
22-02 Photographic/Art	377	251	750	500	500	500
22-04 Printing	5,734	4,614	10,500	8,500	8,500	8,500
22-06 Records Mgt/Microfilming	3,659	1,536	7,500	7,500	7,500	7,500
22-08 Advertising	608	0	2,300	1,800	1,800	1,800
22-12 Dues and Memberships	112,271	116,083	122,150	120,750	120,750	120,750
22-14 Training and Education	12,648	16,498	18,300	14,350	14,350	14,350
22-16 Community Outreach	17,630	26,775	30,000	30,000	30,000	30,000
22-18 Car Allowance	7,649	7,755	7,871	8,030	8,030	8,030
22-24 Meals	12,452	17,019	14,700	15,150	15,150	15,150
22-25 Mileage	2,261	3,711	4,025	4,025	4,025	4,025

**LINE ITEM DETAIL BY DEPARTMENT
ADMIN SERVICES AND UTILITY FIN SERVICES AND IT FUNDS COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Office Governance & Mgmt Department						
22-26 Promo/Incentive Programs	3,670	9,876	4,300	7,600	7,600	7,600
22-27 Lodging	10,842	28,662	18,500	19,500	19,500	19,500
22-29 Airfare	15,636	8,689	16,800	18,000	18,000	18,000
22-31 Rental Cars	0	52	600	300	300	300
22-34 Contributions/City Match	12,800	20,000	20,400	21,100	21,100	21,100
22-56 Art Committee Donation	3,000	3,000	3,000	0	0	0
Total Other Services	221,237	264,521	281,696	277,105	277,105	277,105
Supplies						
23-01 Office Supplies	1,197	3,635	2,100	2,925	2,925	2,925
23-02 Copier/Printer/Fax Supp	475	66	850	700	700	700
23-03 Paper	0	0	450	450	450	450
23-14 Minor Equip and Tools	3,630	1,555	2,400	2,300	2,300	2,300
23-20 Operating/Tech/Scientific	476	272	800	800	800	800
23-60 Books and Publications	3,116	1,785	3,700	3,100	3,100	3,100
23-61 Post/Pack/Del/Courier	640	199	1,100	950	950	950
23-62 Employee Service Awards	200	0	125	125	125	125
23-63 Comp Equip/Software/Maint	3,571	1,822	11,400	6,850	6,850	6,850
Total Supplies	13,305	9,334	22,925	18,200	18,200	18,200
Internal Service Charge						
29-08 Equipment Replacement	352	3,518	0	0	0	0
29-11 Computer Replacement Chg	8,827	5,720	5,872	0	0	0
Total Internal Service Charge	9,179	9,238	5,872	0	0	0
Total Requirements	2,020,574	2,154,383	2,329,596	2,484,088	2,484,088	2,484,088

**DEPARTMENT REQUIREMENTS
ADMIN SERVICES AND UTILITY FIN SERVICES AND IT FUNDS COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dept: 17 Finance and Mgmt Svcs Department						
Requirements by Division						
FMS Administration Div.	80,517	84,294	92,285	97,658	97,658	97,658
General Support Services Div.	208,831	248,629	438,150	438,150	438,150	438,150
Cash-Debt Management Div.	241,480	273,645	296,059	325,092	325,092	325,092
Accounts Payable-Payroll Div.	459,667	475,602	422,937	775,792	775,792	775,792
Central Sup-Purchasing Div.	127,897	130,792	144,691	162,192	162,192	162,192
City Recvbls-Billing Sys Div.	1,389,984	1,504,865	1,605,880	1,496,861	1,496,861	1,496,861
Titles,Liens and Collect Div.	136,861	166,134	169,715	160,354	160,354	160,354
Accounting Div.	276,355	291,374	390,473	421,608	421,608	421,608
Utility Accounting Div.	353,449	348,472	456,616	492,191	492,191	492,191
Support Services Div.	502,711	577,950	585,779	0	0	0
Support Services Div.	66,863	66,172	44,580	0	0	0
Licensing & Passports Div.	157,255	164,946	225,667	211,460	211,460	211,460
Finance and Mgmt Svcs Dept. Total	<u>4,001,870</u>	<u>4,332,875</u>	<u>4,872,832</u>	<u>4,581,358</u>	<u>4,581,358</u>	<u>4,581,358</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dept: 17 Finance and Mgmt Svcs Department						
Requirements by Category						
Personnel Services	2,788,414	2,910,047	3,090,619	3,299,003	3,299,003	3,299,003
Materials & Services	1,213,456	1,422,828	1,782,213	1,282,355	1,282,355	1,282,355
Finance and Mgmt Svcs Dept. Total	<u>4,001,870</u>	<u>4,332,875</u>	<u>4,872,832</u>	<u>4,581,358</u>	<u>4,581,358</u>	<u>4,581,358</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Administrative Services, Utility Financial Services and Information Technology –
Combined Funds Display
Dept: Finance and Management Services

FY 2019/20 BUDGET HIGHLIGHTS

Beginning in fiscal year 2019/20, the Administrative Services Fund is being combined with the Utility Financial Services Fund and the Information and Technology Fund.

Information shown for the Finance and Management Services Department reflects the Administrative Services Fund and the Utility Financial Services Fund. The department does not operate in the Information and Technology Fund.

Personnel Services

Overtime	\$4,000 increase. Reflects anticipated usage.
Limited Term	\$50,825 increase. Allows for additional financial operations support during staffing and system transitions.

Materials and Services

Meter Reads	\$12,850 increase. Reflects anticipated charges from Rockwood Water.
Equipment R and M	(\$2,800) decrease. Reflects changes related to the bill stuffer.
Equipment Rent/Lease	(\$13,000) decrease. Reflects changes related to bill stuffer.
Training and Education	\$3,550 increase. Allows for project management and customer service training, and supports staffing transitions.

Internal Service Charges

As of fiscal year 2019/20, Internal Service Charges that were previously paid by the Utility Financial Services Fund have been directly attributed to the Water, Stormwater and Wastewater Funds.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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
ADMIN SERVICES AND UTILITY FIN SERVICES AND IT FUNDS COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Finance and Mgmt Svcs Department						
Personnel Services						
10-01 Full-Time Employees	1,570,455	1,621,701	1,681,269	1,750,320	1,750,320	1,750,320
10-02 Part-Time Employees	73,888	85,350	90,302	93,954	93,954	93,954
10-03 Overtime	19,247	23,637	29,250	33,250	33,250	33,250
10-04 Limited Term	70,365	11,548	0	50,825	50,825	50,825
10-05 Temp/Seasonal	0	4,592	0	0	0	0
10-30 Acting In Capacity	860	733	950	950	950	950
10-32 Working Out of Class Pay	92	271	3,000	2,000	2,000	2,000
10-61 Accrued Compensated Absen	12,300	9,800	0	0	0	0
10-69 Comp Cashed Out	2,030	5,643	0	0	0	0
Total Personnel Services	1,749,237	1,763,275	1,804,771	1,931,299	1,931,299	1,931,299
Employee Benefits						
11-01 FICA	133,471	137,437	136,456	146,452	146,452	146,452
11-02 Tri-Met Payroll Tax	13,035	13,607	13,698	14,851	14,851	14,851
11-10 PERS-ER	133,933	186,274	180,405	242,506	242,506	242,506
11-11 PERS-EE	102,770	106,066	108,285	115,878	115,878	115,878
11-14 Pension Bond	60,682	81,213	61,248	63,153	63,153	63,153
11-20 Health Insurance	428,776	421,508	503,775	503,189	503,189	503,189
11-21 Dental Insurance	45,956	45,030	47,342	52,105	52,105	52,105
11-22 Life Insurance	2,147	2,061	2,303	4,505	4,505	4,505
11-23 Unemployment Insurance	22,931	58,902	160,000	160,000	160,000	160,000
11-27 Workers' Comp	60,961	61,275	34,343	23,203	23,203	23,203
11-30 Long Term Disability	2,596	2,657	5,315	5,681	5,681	5,681
11-31 FSA-Admin Fee	516	450	423	334	334	334
11-35 HRA/VEBA	31,403	30,292	32,255	35,847	35,847	35,847
Total Employee Benefits	1,039,177	1,146,772	1,285,848	1,367,704	1,367,704	1,367,704
Prof and Tech Services						
20-06 Professional Services	291,891	341,581	432,770	466,770	466,770	466,770
20-08 Med and Psych Costs	70	0	300	300	300	300
20-15 Outsourced Serv & Labor	29,340	55,262	116,500	115,500	115,500	115,500
20-19 Meter Reads	35,924	69,411	47,000	59,850	59,850	59,850
20-20 Permits and Licenses	0	0	270	270	270	270
20-22 Assessments and Fees	5,870	985	950	600	600	600
20-24 Recording and Title Fees	4,209	3,344	4,300	5,500	5,500	5,500
Total Prof and Tech Services	367,304	470,583	602,090	648,790	648,790	648,790
Property Services						
21-02 Language Line	4,417	4,788	11,000	11,000	11,000	11,000
21-06 Telephone/Cell Phone	1,976	2,432	2,150	2,750	2,750	2,750
21-21 Equipment R and M	6,621	715	7,200	4,400	4,400	4,400
21-40 Equipment Rent/Lease	37,227	25,733	53,400	40,400	40,400	40,400
Total Property Services	50,241	33,668	73,750	58,550	58,550	58,550
Other Services						
22-04 Printing	5,756	2,107	12,460	13,460	13,460	13,460
22-06 Records Mgt/Microfilming	188	906	1,700	2,100	2,100	2,100
22-08 Advertising	2,040	1,748	3,000	3,000	3,000	3,000
22-12 Dues and Memberships	3,503	8,666	10,270	10,620	10,620	10,620
22-14 Training and Education	11,096	12,354	31,725	35,275	35,275	35,275

**LINE ITEM DETAIL BY DEPARTMENT
ADMIN SERVICES AND UTILITY FIN SERVICES AND IT FUNDS COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Finance and Mgmt Svcs Department						
22-19 Utility Cstmr Assist Prgr	58,208	59,765	110,000	110,000	110,000	110,000
22-20 City Wide Training	0	0	300	300	300	300
22-24 Meals	2,518	1,850	2,950	2,950	2,950	2,950
22-25 Mileage	410	315	925	875	875	875
22-26 Promo/Incentive Programs	9,052	11,288	16,975	15,025	15,025	15,025
22-27 Lodging	7,030	4,606	9,400	9,800	9,800	9,800
22-29 Airfare	1,898	1,745	1,700	2,300	2,300	2,300
Total Other Services	101,699	105,350	201,405	205,705	205,705	205,705
Supplies						
23-01 Office Supplies	3,468	5,061	4,100	6,300	6,300	6,300
23-02 Copier/Printer/Fax Supp	9,362	9,638	19,375	21,750	21,750	21,750
23-03 Paper	23,681	30,390	34,300	35,000	35,000	35,000
23-13 Veh Repairs/Minor Equip	0	90	200	500	500	500
23-14 Minor Equip and Tools	13,329	13,987	17,690	15,400	15,400	15,400
23-20 Operating/Tech/Scientific	100	60	150	150	150	150
23-26 Protective Equip/Uniforms	60	0	400	400	400	400
23-60 Books and Publications	3,568	2,107	4,060	4,285	4,285	4,285
23-61 Post/Pack/Del/Courier	124,009	125,727	172,825	165,875	165,875	165,875
23-62 Employee Service Awards	1,159	1,386	1,100	750	750	750
23-63 Comp Equip/Software/Maint	67,545	104,110	116,000	118,900	118,900	118,900
Total Supplies	246,281	292,556	370,200	369,310	369,310	369,310
Internal Service Charge						
29-04 Property Management	73,835	84,980	88,666	0	0	0
29-06 Vehicle Maintenance	2,519	3,545	3,763	0	0	0
29-07 Vehicle Fuels	476	946	1,356	0	0	0
29-08 Equipment Replacement	1,339	1,705	1,807	0	0	0
29-11 Computer Replacement Chg	16,177	10,650	12,041	0	0	0
29-12 Information Services	143,901	168,844	165,975	0	0	0
29-19 Community Development Chg	18,593	28,710	19,664	0	0	0
29-20 Economic Development Chg	9,605	19,479	19,109	0	0	0
29-21 Liability Mgmt Charge	22,015	23,694	23,236	0	0	0
29-24 City Administration	42,705	52,050	46,004	0	0	0
29-25 Financial Services	30,266	35,741	38,059	0	0	0
29-27 General Support Services	14,633	15,170	14,343	0	0	0
29-29 City-Wide Services	71,867	75,157	69,029	0	0	0
29-38 Community Livability	0	0	31,716	0	0	0
Total Internal Service Charge	447,931	520,671	534,768	0	0	0
Total Requirements	<u>4,001,870</u>	<u>4,332,875</u>	<u>4,872,832</u>	<u>4,581,358</u>	<u>4,581,358</u>	<u>4,581,358</u>

**DEPARTMENT REQUIREMENTS
ADMIN SERVICES AND UTILITY FIN SERVICES AND IT FUNDS COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dept: 18 Information & Technology Department						
Requirements by Division						
Information Tech Services Div.	3,037,180	3,136,153	3,646,754	4,175,422	4,175,422	4,175,422
Mapping & GIS Services Div.	681,218	754,232	808,982	881,289	881,289	881,289
Information & Innovation Div.	0	392,267	668,763	1,049,347	1,049,347	1,049,347
Support Services Div.	114,123	104,051	130,629	0	0	0
Information & Technology Dept. To	<u>3,832,521</u>	<u>4,386,703</u>	<u>5,255,128</u>	<u>6,106,058</u>	<u>6,106,058</u>	<u>6,106,058</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dept: 18 Information & Technology Department						
Requirements by Category						
Personnel Services	2,619,891	2,975,514	3,301,975	3,850,922	3,850,922	3,850,922
Materials & Services	1,212,630	1,375,907	1,953,153	2,255,136	2,255,136	2,255,136
Capital Outlay	0	35,282	0	0	0	0
Information & Technology Dept. Total	<u>3,832,521</u>	<u>4,386,703</u>	<u>5,255,128</u>	<u>6,106,058</u>	<u>6,106,058</u>	<u>6,106,058</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Administrative Services, Utility Financial Services and Information Technology –
Combined Funds Display

Dept: Information and Technology

FY 2019/20 BUDGET HIGHLIGHTS

Beginning in fiscal year 2019/20, the Administrative Services Fund is being combined with the Utility Financial Services Fund and the Information and Technology Fund.

Information shown for the Information and Technology Department reflects only the Information and Technology Fund since the department does not operate in the Utility Financial Services Fund or the Administrative Services Fund.

Personnel Services

Full-Time Employees	\$362,271 increase. Reflects movement of a position from the Office of Governance and Management; a shift of a position from part-time status, and the conversion of a Project Manager II position from limited term.
Part-Time Employees	\$26,822 increase. Reflects movement of a position from the Office of Governance and Management, offset by a shift of a position from part-time to full-time status.
Limited Term	(\$29,624) decrease. Reflects conversion of Project Manager II position to full-time status, offset by a shift from outsourced services.
Premium Pay	(\$9,594) decrease. Reflects current staffing.

Materials and Services

Professional Services	\$7,450 increase. Provides for greshamoregon.gov support.
Outsourced Serv and Labor	(\$191,500) decrease. Reflects a shift from outsourced services and labor to personnel and to the comp equip/software maintenance line items and a reduction in one-time install costs for a redundant network connection. This is partially offset by additions related to cybersecurity and data storage for Police.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

Materials and Services (continued)

Telephone/Cell Phone	\$24,400 increase. Reflects increase for mobile device management.
Com Systems R and M	\$50,000 increase. Reflects contract estimate for phone implementation project.
Dues and Memberships	\$2,625 increase. Reflects staffing changes.
Meals	\$3,000 increase. Reflects consolidation of training related expenses.
Lodging	\$2,800 increase. Reflects consolidation of training related expenses.
Comp Equip/Software/Maint	\$432,736 increase. Reflects anticipated software service fees and license renewals, including the contractual service fees for Tyler Munis which are included here for the first time as phase one implementation nears completion. Additional costs are related to network and system security, cloud storage, AutoCAD licenses in GIS, the Learning Management Software and Microsoft Office 365.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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
ADMIN SERVICES AND UTILITY FIN SERVICES AND IT FUNDS COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Information & Technology Department						
Personnel Services						
10-01 Full-Time Employees	1,532,567	1,609,465	1,735,553	2,097,824	2,097,824	2,097,824
10-02 Part-Time Employees	32,922	62,709	153,078	179,900	179,900	179,900
10-03 Overtime	2,837	605	5,500	5,700	5,700	5,700
10-04 Limited Term	122,162	186,737	206,523	176,899	176,899	176,899
10-05 Temp/Seasonal	5,580	3,522	0	0	0	0
10-16 Call Back Pay	40,643	38,606	46,000	45,000	45,000	45,000
10-30 Acting In Capacity	0	3,501	500	500	500	500
10-32 Working Out of Class Pay	479	1,261	500	0	0	0
10-46 Premium Pay	6,063	10,597	11,394	1,800	1,800	1,800
10-61 Accrued Compensated Absen	2,900	57,900	0	0	0	0
10-69 Comp Cashed Out	332	1,931	0	0	0	0
Total Personnel Services	1,746,485	1,976,834	2,159,048	2,507,623	2,507,623	2,507,623
Employee Benefits						
11-01 FICA	131,329	144,221	162,900	189,412	189,412	189,412
11-02 Tri-Met Payroll Tax	12,901	14,372	16,388	19,283	19,283	19,283
11-10 PERS-ER	99,734	108,233	123,212	224,473	224,473	224,473
11-11 PERS-EE	95,239	111,995	129,543	150,457	150,457	150,457
11-14 Pension Bond	61,473	86,887	71,611	81,998	81,998	81,998
11-20 Health Insurance	377,661	429,023	520,388	547,749	547,749	547,749
11-21 Dental Insurance	40,686	45,330	50,792	57,563	57,563	57,563
11-22 Life Insurance	1,615	1,855	2,435	4,367	4,367	4,367
11-27 Workers Comp	25,380	26,497	27,290	25,799	25,799	25,799
11-30 Long Term Disability	2,442	2,791	6,270	7,348	7,348	7,348
11-31 FSA-Admin Fee	339	358	358	403	403	403
11-35 HRA/VEBA	24,607	27,118	31,740	34,447	34,447	34,447
Total Employee Benefits	873,406	998,680	1,142,927	1,343,299	1,343,299	1,343,299
Prof and Tech Services						
20-06 Professional Services	21,220	91,549	71,400	78,850	78,850	78,850
20-15 Outsourced Serv & Labor	282,384	168,475	661,500	470,000	470,000	470,000
20-20 Permits and Licenses	2,272	2,419	4,000	4,000	4,000	4,000
Total Prof and Tech Services	305,876	262,443	736,900	552,850	552,850	552,850
Property Services						
21-06 Telephone/Cell Phone	117,160	116,683	129,600	154,000	154,000	154,000
21-21 Equipment R and M	0	0	2,000	2,000	2,000	2,000
21-23 Com Systems R and M	19,990	26,099	151,000	201,000	201,000	201,000
21-40 Equipment Rent/Lease	3,186	2,952	5,000	5,000	5,000	5,000
Total Property Services	140,336	145,734	287,600	362,000	362,000	362,000
Other Services						
22-04 Printing	324	0	350	350	350	350
22-12 Dues and Memberships	853	1,874	4,075	6,700	6,700	6,700
22-14 Training and Education	8,190	27,338	64,200	67,950	67,950	67,950
22-20 City Wide Training	12,477	0	20,000	20,000	20,000	20,000
22-24 Meals	3,327	5,936	2,500	5,500	5,500	5,500
22-25 Mileage	1,114	872	1,000	1,000	1,000	1,000
22-26 Promo/Incentive Programs	284	0	0	0	0	0
22-27 Lodging	5,090	9,307	4,200	7,000	7,000	7,000

**LINE ITEM DETAIL BY DEPARTMENT
ADMIN SERVICES AND UTILITY FIN SERVICES AND IT FUNDS COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Information & Technology Department						
22-29 Airfare	1,873	3,973	2,100	3,600	3,600	3,600
Total Other Services	33,532	49,300	98,425	112,100	112,100	112,100
Supplies						
23-01 Office Supplies	621	755	2,500	2,500	2,500	2,500
23-02 Copier/Printer/Fax Supp	400	156	500	500	500	500
23-03 Paper	34	0	400	400	400	400
23-14 Minor Equip and Tools	8,173	42,435	22,500	22,500	22,500	22,500
23-20 Operating/Tech/Scientific	3,812	336	0	0	0	0
23-25 Other Operating	0	0	1,000	0	0	0
23-44 R and M Supplies	1,468	0	1,000	0	0	0
23-60 Books and Publications	3,769	1,276	5,200	4,200	4,200	4,200
23-61 Post/Pack/Del/Courier	82	25	250	200	200	200
23-62 Employee Service Awards	233	252	250	250	250	250
23-63 Comp Equip/Software/Maint	687,024	848,170	754,900	1,187,636	1,187,636	1,187,636
23-64 Employee Recognition Prog	0	50	0	0	0	0
23-65 Product Evaluation	0	14,166	10,000	10,000	10,000	10,000
Total Supplies	705,616	907,621	798,500	1,228,186	1,228,186	1,228,186
Internal Service Charge						
29-11 Computer Replacement Che	27,270	10,809	31,728	0	0	0
Total Internal Service Charge	27,270	10,809	31,728	0	0	0
Capital Outlay						
30-10 Motor Vehicles	0	35,282	0	0	0	0
Total Capital Outlay	0	35,282	0	0	0	0
Total Requirements	<u>3,832,521</u>	<u>4,386,703</u>	<u>5,255,128</u>	<u>6,106,058</u>	<u>6,106,058</u>	<u>6,106,058</u>

**DEPARTMENT REQUIREMENTS
ADMIN SERVICES AND UTILITY FIN SERVICES AND IT FUNDS COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dept: 19 City-wide Services Department						
Requirements by Division						
Human Resources Div.	769,006	878,169	1,014,654	1,160,057	1,160,057	1,160,057
Neighborhoods&Comm Engage	253,603	272,015	0	0	0	0
Mediation Services Div.	134,994	185,788	0	0	0	0
Emergency Management Div.	211,404	188,984	254,729	257,981	257,981	257,981
Budget & Financial Plan Div.	1,179,706	1,233,468	1,514,845	1,678,157	1,678,157	1,678,157
Communications Div.	648,632	779,615	949,049	1,063,683	1,063,683	1,063,683
Support Services Div.	113,279	116,914	82,504	0	0	0
City-wide Services Dept. Total	<u>3,310,624</u>	<u>3,654,953</u>	<u>3,815,781</u>	<u>4,159,878</u>	<u>4,159,878</u>	<u>4,159,878</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dept: 19 City-wide Services Department						
Requirements by Category						
Personnel Services	2,702,397	3,056,524	3,094,688	3,454,228	3,454,228	3,454,228
Materials & Services	608,227	591,813	721,093	705,650	705,650	705,650
Capital Outlay	0	6,616	0	0	0	0
City-wide Services Dept. Total	<u>3,310,624</u>	<u>3,654,953</u>	<u>3,815,781</u>	<u>4,159,878</u>	<u>4,159,878</u>	<u>4,159,878</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Administrative Services, Utility Financial Services and Information Technology –
Combined Funds Display
Dept: Citywide Services

FY 2019/20 BUDGET HIGHLIGHTS

Beginning in fiscal year 2019/20, the Administrative Services Fund is being combined with the Utility Financial Services Fund and the Information and Technology Fund.

Information shown for the Citywide Services Department reflects only the Administrative Services Fund since the department does not operate in the Utility Financial Services Fund or the Information and Technology Fund.

Personnel Services

Overtime	\$7,000 increase. Reflects costs related to staffing of community events.
Limited Term	\$36,315 increase. Reflects the anticipated costs of current personnel and allows for staffing transitions.
Temp/Seasonal	\$16,796 increase. Reflects a movement of budget for current staff from the limited term line item to this line item.
Working Out of Class Pay	(\$4,095) decrease. Reflects anticipated cost.
Premium Pay	\$6,886 increase. Reflects current staffing.

Materials and Services

Professional Services	(\$51,000) decrease. Fiscal year 2018/19 included one-time expenditures.
Med and Psych Costs	\$8,856 increase. Reflects anticipated recruitment activity.
Outsourced Services and Labor	\$51,415 increase. Allows for Human Resources projects related to recruitment activity and classification pay analysis.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

Materials and Services (continued)

Advertising	\$3,200 increase. Reflects recruitment activity and community outreach efforts.
Community Outreach	\$10,000 increase. Consolidates appropriations for activities related to CityFest.
Contributions/City Match	(\$37,600) decrease. For fiscal year 2019/20, this expense is addressed as an interfund transfer to the Designated Purpose Fund.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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
ADMIN SERVICES AND UTILITY FIN SERVICES AND IT FUNDS COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
City-wide Services Department						
Personnel Services						
10-01 Full-Time Employees	1,624,426	1,765,798	1,774,836	1,945,880	1,945,880	1,945,880
10-02 Part-Time Employees	33,123	0	0	0	0	0
10-03 Overtime	2,592	3,750	9,000	16,000	16,000	16,000
10-04 Limited Term	104,055	185,959	226,976	263,291	263,291	263,291
10-05 Temp/Seasonal	27,876	10,060	0	16,796	16,796	16,796
10-16 Call Back Pay	967	0	0	2,000	2,000	2,000
10-30 Acting In Capacity	1,665	0	0	0	0	0
10-32 Working Out of Class Pay	1,561	4,617	4,095	0	0	0
10-46 Premium Pay	1,494	4,164	5,721	12,607	12,607	12,607
10-61 Accrued Compensated Absen	1,400	63,100	0	0	0	0
10-69 Comp Cashed Out	1,909	854	0	0	0	0
Total Personnel Services	1,801,068	2,038,302	2,020,628	2,256,574	2,256,574	2,256,574
Employee Benefits						
11-01 FICA	140,727	149,832	153,206	170,843	170,843	170,843
11-02 Tri-Met Payroll Tax	13,682	14,826	15,338	17,353	17,353	17,353
11-10 PERS-ER	116,653	161,974	181,990	260,564	260,564	260,564
11-11 PERS-EE	101,892	111,066	120,203	134,386	134,386	134,386
11-14 Pension Bond	71,865	95,929	49,265	73,789	73,789	73,789
11-20 Health Insurance	342,547	390,740	450,112	431,088	431,088	431,088
11-21 Dental Insurance	36,967	42,395	42,091	42,396	42,396	42,396
11-22 Life Insurance	1,592	1,811	2,690	3,381	3,381	3,381
11-27 Workers Comp	15,985	16,310	22,784	23,304	23,304	23,304
11-30 Long Term Disability	2,640	2,927	5,938	6,521	6,521	6,521
11-31 FSA-Admin Fee	251	279	224	358	358	358
11-35 HRA/VEBA	56,528	30,133	30,219	33,671	33,671	33,671
Total Employee Benefits	901,329	1,018,222	1,074,060	1,197,654	1,197,654	1,197,654
Prof and Tech Services						
20-06 Professional Services	139,230	68,023	184,000	133,000	133,000	133,000
20-08 Med and Psych Costs	36,537	54,028	51,665	60,521	60,521	60,521
20-15 Outsourced Serv & Labor	67,552	136,978	67,270	118,685	118,685	118,685
20-20 Permits and Licenses	4,286	4,476	4,150	4,600	4,600	4,600
Total Prof and Tech Services	247,605	263,505	307,085	316,806	316,806	316,806
Property Services						
21-06 Telephone/Cell Phone	5,610	5,520	12,842	11,891	11,891	11,891
21-21 Equipment R and M	0	541	0	0	0	0
21-23 Com Systems R and M	2,313	2,550	4,400	4,400	4,400	4,400
21-40 Equipment Rent/Lease	11,622	7,773	7,600	7,600	7,600	7,600
21-43 Bldg/Office Rent/Lease	0	30	0	0	0	0
Total Property Services	19,545	16,414	24,842	23,891	23,891	23,891
Other Services						
22-02 Photographic/Art	1,627	1,235	2,500	2,500	2,500	2,500
22-04 Printing	34,300	24,825	39,500	39,300	39,300	39,300
22-06 Records Mgt/Microfilming	47	24	100	100	100	100
22-08 Advertising	10,860	15,856	17,100	20,300	20,300	20,300
22-12 Dues and Memberships	13,501	17,019	19,711	21,898	21,898	21,898
22-14 Training and Education	11,201	11,744	31,070	32,075	32,075	32,075

**LINE ITEM DETAIL BY DEPARTMENT
ADMIN SERVICES AND UTILITY FIN SERVICES AND IT FUNDS COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
City-wide Services Department						
22-16 Community Outreach	34,349	8,971	20,000	30,000	30,000	30,000
22-20 City Wide Training	53,798	62,692	68,100	69,800	69,800	69,800
22-24 Meals	6,886	9,679	7,300	7,550	7,550	7,550
22-25 Mileage	957	762	3,700	2,800	2,800	2,800
22-26 Promo/Incentive Programs	6,990	9,617	7,240	8,240	8,240	8,240
22-27 Lodging	4,372	6,719	3,000	5,000	5,000	5,000
22-28 Recruitment Expenses	4,939	1,775	7,250	7,250	7,250	7,250
22-29 Airfare	1,896	2,227	2,700	3,750	3,750	3,750
22-34 Contributions/City Match	17,008	9,299	38,100	500	500	500
22-52 Committee Expenses	0	362	0	0	0	0
Total Other Services	202,731	182,806	267,371	251,063	251,063	251,063
Supplies						
23-01 Office Supplies	3,433	5,014	6,900	7,000	7,000	7,000
23-02 Copier/Printer/Fax Supp	215	587	2,500	2,500	2,500	2,500
23-03 Paper	34	8	750	500	500	500
23-10 Gas, Oil, Lube	0	50	0	0	0	0
23-14 Minor Equip and Tools	32,330	21,725	21,500	22,500	22,500	22,500
23-20 Operating/Tech/Scientific	91	404	0	0	0	0
23-26 Protective Equip/Uniforms	0	133	500	500	500	500
23-41 Signs	696	0	750	500	500	500
23-60 Books and Publications	4,556	2,520	6,700	7,450	7,450	7,450
23-61 Post/Pack/Del/Courier	58,714	51,316	38,850	40,050	40,050	40,050
23-62 Employee Service Awards	327	1,174	300	300	300	300
23-63 Comp Equip/Software/Maint	9,863	11,249	29,390	29,390	29,390	29,390
23-64 Employee Recognition Prog	2,658	2,182	3,200	3,200	3,200	3,200
Total Supplies	112,917	96,362	111,340	113,890	113,890	113,890
Internal Service Charge						
29-08 Equipment Replacement	2,252	11,762	0	0	0	0
29-11 Computer Replacement Chg	23,177	13,375	10,455	0	0	0
29-16 Internal Prof Svcs	0	7,589	0	0	0	0
Total Internal Service Charge	25,429	32,726	10,455	0	0	0
Capital Outlay						
30-08 Equipment	0	6,616	0	0	0	0
Total Capital Outlay	0	6,616	0	0	0	0
Total Requirements	<u>3,310,624</u>	<u>3,654,953</u>	<u>3,815,781</u>	<u>4,159,878</u>	<u>4,159,878</u>	<u>4,159,878</u>

**DEPARTMENT REQUIREMENTS
ADMIN SERVICES AND UTILITY FIN SERVICES AND IT FUNDS COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dept: 38 Community Livability Department						
Requirements by Division						
Neighborhoods&Comm Enhnce	0	0	372,954	415,749	415,749	415,749
Mediation Div.	0	0	244,703	321,885	321,885	321,885
Livability and Code Srvc Div.	0	0	742,910	823,937	823,937	823,937
Support Services Div.	0	0	53,448	0	0	0
Community Livability Dept. Total	0	0	1,414,015	1,561,571	1,561,571	1,561,571

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dept: 38 Community Livability Department						
Requirements by Category						
Personnel Services	0	0	1,157,388	1,278,752	1,278,752	1,278,752
Materials & Services	0	0	256,627	282,819	282,819	282,819
Community Livability Dept. Total	0	0	1,414,015	1,561,571	1,561,571	1,561,571

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Administrative Services, Utility Financial Services and Information Technology –
Combined Funds Display
Dept: Community Livability

FY 2019/20 BUDGET HIGHLIGHTS

Beginning in fiscal year 2019/20, the Administrative Services Fund is being combined with the Utility Financial Services Fund and the Information and Technology Fund.

Information shown for the Community Livability Department reflects only the Administrative Services Fund since the department does not operate in the Utility Financial Services Fund or the Information and Technology Fund.

Personnel Services

Full-Time Employees	\$58,015 increase. Reflects current staffing.
Overtime	\$8,000 increase. Reflects anticipated support for weekend events and seasonal demand for code enforcement response.
Temp/Seasonal	\$15,067 increase. Allows for public service apprentice position in Livability and Code Services.

Materials and Services

Outsourced Services and Labor	\$31,925 increase. Reflects Mediation Division's agreement with the State of Oregon to provide facilitation services.
Contributions/City Match	\$10,300 increase. Reflects increased city support of community organizations and anticipated expenses for offsite community meetings.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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
ADMIN SERVICES AND UTILITY FIN SERVICES AND IT FUNDS COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Community Livability Department						
Personnel Services						
10-01 Full-Time Employees	0	0	540,856	598,871	598,871	598,871
10-03 Overtime	0	0	5,000	13,000	13,000	13,000
10-04 Limited Term	0	0	173,749	172,018	172,018	172,018
10-05 Temp/Seasonal	0	0	0	15,067	15,067	15,067
10-46 Premium Pav	0	0	1,500	1,800	1,800	1,800
Total Personnel Services	0	0	721,105	800,756	800,756	800,756
Employee Benefits						
11-01 FICA	0	0	54,876	60,502	60,502	60,502
11-02 Tri-Met Payroll Tax	0	0	5,473	6,157	6,157	6,157
11-10 PERS-ER	0	0	43,412	73,001	73,001	73,001
11-11 PERS-EE	0	0	43,266	47,142	47,142	47,142
11-14 Pension Bond	0	0	23,505	26,184	26,184	26,184
11-20 Health Insurance	0	0	216,653	212,760	212,760	212,760
11-21 Dental Insurance	0	0	22,122	22,081	22,081	22,081
11-22 Life Insurance	0	0	1,028	1,758	1,758	1,758
11-27 Workers Comp	0	0	10,870	11,676	11,676	11,676
11-30 Long Term Disability	0	0	2,143	2,313	2,313	2,313
11-31 FSA-Admin Fee	0	0	45	134	134	134
11-35 HRA/VEBA	0	0	12,890	14,288	14,288	14,288
Total Employee Benefits	0	0	436,283	477,996	477,996	477,996
Prof and Tech Services						
20-06 Professional Services	0	0	25,000	25,000	25,000	25,000
20-15 Outsourced Serv & Labor	0	0	72,675	104,600	104,600	104,600
Total Prof and Tech Services	0	0	97,675	129,600	129,600	129,600
Property Services						
21-06 Telephone/Cell Phone	0	0	8,574	8,574	8,574	8,574
21-21 Equipment R and M	0	0	600	600	600	600
21-30 Towing and Storage	0	0	1,500	1,500	1,500	1,500
21-40 Equipment Rent/Lease	0	0	4,000	4,000	4,000	4,000
21-44 Voice Mail Rent/Lease	0	0	1,200	1,200	1,200	1,200
Total Property Services	0	0	15,874	15,874	15,874	15,874
Other Services						
22-04 Printing	0	0	13,550	14,100	14,100	14,100
22-12 Dues and Memberships	0	0	2,000	2,000	2,000	2,000
22-14 Training and Education	0	0	6,410	7,700	7,700	7,700
22-16 Community Outreach	0	0	30,300	30,300	30,300	30,300
22-24 Meals	0	0	4,100	4,600	4,600	4,600
22-25 Mileage	0	0	400	400	400	400
22-26 Promo/Incentive Programs	0	0	10,000	10,000	10,000	10,000
22-27 Lodging	0	0	950	950	950	950
22-34 Contributions/City Match	0	0	10,500	20,800	20,800	20,800
22-52 Committee Expenses	0	0	1,500	1,500	1,500	1,500
Total Other Services	0	0	79,710	92,350	92,350	92,350
Supplies						
23-01 Office Supplies	0	0	3,600	3,800	3,800	3,800

**LINE ITEM DETAIL BY DEPARTMENT
ADMIN SERVICES AND UTILITY FIN SERVICES AND IT FUNDS COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Community Livability Department						
23-14 Minor Equip and Tools	0	0	5,000	7,000	7,000	7,000
23-26 Protective Equip/Uniforms	0	0	1,000	1,000	1,000	1,000
23-60 Books and Publications	0	0	475	475	475	475
23-61 Post/Pack/Del/Courier	0	0	31,350	28,350	28,350	28,350
23-63 Comp Equip/Software/Maint	0	0	2,870	4,370	4,370	4,370
Total Supplies	0	0	44,295	44,995	44,995	44,995
Internal Service Charge						
29-08 Equipment Replacement	0	0	8,031	0	0	0
29-11 Computer Replacement Charge	0	0	11,042	0	0	0
Total Internal Service Charge	0	0	19,073	0	0	0
Total Requirements	0	0	1,414,015	1,561,571	1,561,571	1,561,571

**RESOURCES AND REQUIREMENTS BY FUND
CLOSING INFORMATION TECHNOLOGY FUND**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
Beginning Balance	0	0	0	1,600,000	1,600,000	1,600,000
Total Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,600,000</u>
Requirements						
Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,600,000</u>
Total Non-operating	0	0	0	1,600,000	1,600,000	1,600,000
Total Requirements	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,600,000</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

CITY OF
GRESHAM
OREGON

Special Revenue & Non-operating Funds

CITY OF
GRESHAM
OREGON

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 for operating costs. The debt service funds are non-operating funds.

Special Revenue Funds

- *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 Construction Fund, Stormwater Construction Fund, Wastewater Construction Fund, Parks Capital Fund and Transportation Construction Fund. 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.
- *Grants Fund* – Prior to fiscal year 2019/20, this fund was used to account for federal, state and local grants. As of fiscal year 2019/20, this fund will be closed and is included here for historical purposes.
- *Dedicated Revenue Fund* – The fund is used for programs that rely on dedicated revenue sources. Prior to fiscal year 2019/20, this fund included the CDBG and HOME programs and the Solid Waste/Recycling Program. As of fiscal year 2019/20, this fund has been renamed to the CDBG and HOME fund, and Solid Waste and Recycling has been moved to a new fund.
- *Solid Waste/Recycling Fund* – Beginning in fiscal year 2019/20, the Solid Waste/Recycling Program will be tracked in a separate fund. This program is funded by dedicated revenue including charges for services, transfers and intergovernmental revenue.
- *Designated Purpose Fund* – Accounts for monies donated to the City to support specific activities. Some grant funded expenditures are budgeted in this fund. Resources include intergovernmental revenue, and donations from businesses and individuals.

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. Fiscal year 2018/19 included the reissuance of a line of credit. A potential conversion of the line of credit to a long-term financing mechanism is likely to take place in fiscal year 2019/20. The projects currently being financed are primarily related to the Local Street Reconstruction Program. A repayment of this line of credit will take place in fiscal year 2019/20 and future years.

SPECIAL REVENUE & NON-OPERATING FUNDS OVERVIEW

- *City Backed 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. Appropriations in this fund now reflect the Gresham Redevelopment Commission issuing its own debt directly, instead of relying on the City of Gresham to issue debt on behalf of the Commission.
- *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.
- *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.
- *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.
- *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. Fiscal year 2019/20 includes repayment of the City's line of credit for work associated with the East Basin Trunk upgrade.
- *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.

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
230 System Development Charge Fund						
Charges for Services	4,805,680	5,953,407	2,777,000	3,046,000	3,046,000	3,046,000
Interest Income	176,468	260,600	197,000	311,000	311,000	311,000
Miscellaneous Income	88,482	6,627	20,000	20,000	20,000	20,000
Other Resources	427,467	817,121	28,700,300	31,246,300	31,246,300	31,246,300
Beginning Balance	10,722,743	13,044,872	7,411,000	8,466,000	8,466,000	8,466,000
Total System Development Charge Fund	16,220,840	20,082,627	39,105,300	43,089,300	43,089,300	43,089,300
Requirements						
Interfund Transfers	3,175,968	4,347,544	36,832,596	41,454,391	41,454,391	41,454,391
Unappropriated	<u>13,044,872</u>	<u>15,735,083</u>	<u>2,272,704</u>	<u>1,634,909</u>	<u>1,634,909</u>	<u>1,634,909</u>
Total	16,220,840	20,082,627	39,105,300	43,089,300	43,089,300	43,089,300
Total System Development Charge Fund	16,220,840	20,082,627	39,105,300	43,089,300	43,089,300	43,089,300

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
250 Grants Fund						
Intergovernmental Revenue	4,630,774	4,515,337	19,476,998	0	0	0
Miscellaneous Income	13,200	93,446	0	0	0	0
Total Grants Fund	<u>4,643,974</u>	<u>4,608,783</u>	<u>19,476,998</u>	<u>0</u>	<u>0</u>	<u>0</u>
Requirements						
Interfund Transfers	<u>4,643,974</u>	<u>4,608,783</u>	<u>19,476,998</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	4,643,974	4,608,783	19,476,998	0	0	0
Total Grants Fund	<u>4,643,974</u>	<u>4,608,783</u>	<u>19,476,998</u>	<u>0</u>	<u>0</u>	<u>0</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
270 Dedicated Revenue Fund						
Intergovernmental Revenue	0	0	0	2,806,125	2,806,125	2,806,125
Charges for Services	614,004	750,325	678,000	0	0	0
Miscellaneous Income	200	4,312	0	0	0	0
Interfund Transfers	1,682,295	1,563,219	2,358,846	20,000	20,000	20,000
Beginning Balance	438,458	515,326	490,061	550,000	550,000	550,000
Total Dedicated Revenue Fund	2,734,957	2,833,182	3,526,907	3,376,125	3,376,125	3,376,125
Requirements						
Community Development	1,413,396	1,246,539	1,850,374	2,383,911	2,383,911	2,383,911
Environmental Services	806,235	897,363	994,519	0	0	0
Total	2,219,631	2,143,902	2,844,893	2,383,911	2,383,911	2,383,911
Interfund Transfers	0	0	193,000	907,017	907,017	907,017
Contingency	0	0	100,000	0	0	0
Unappropriated	515,326	689,280	389,014	85,197	85,197	85,197
Total	515,326	689,280	682,014	992,214	992,214	992,214
Total Dedicated Revenue Fund	2,734,957	2,833,182	3,526,907	3,376,125	3,376,125	3,376,125

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

DEPARTMENT REQUIREMENTS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 270 Dedicated Revenue Fund						
Dept: 34 Community Development Department						
Requirements by Division						
Support Services Div.	66,608	72,230	60,311	54,390	54,390	54,390
CDBG/HOME Projects Div.	1,212,596	1,036,253	1,632,675	2,161,232	2,161,232	2,161,232
Community Revitalization Div.	134,192	138,056	157,388	168,289	168,289	168,289
Community Development Dept. Total	<u>1,413,396</u>	<u>1,246,539</u>	<u>1,850,374</u>	<u>2,383,911</u>	<u>2,383,911</u>	<u>2,383,911</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 270 Dedicated Revenue Fund						
Dept: 34 Community Development Department						
Requirements by Category						
Personnel Services	107,904	123,103	131,572	138,739	138,739	138,739
Materials & Services	1,305,492	1,123,436	1,718,802	2,245,172	2,245,172	2,245,172
Community Development Dept. Total	<u>1,413,396</u>	<u>1,246,539</u>	<u>1,850,374</u>	<u>2,383,911</u>	<u>2,383,911</u>	<u>2,383,911</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Dedicated Revenue
Dept: Community Development

FY 2019/20 BUDGET HIGHLIGHTS

Materials and Services

CDBG Home Expenditures \$528,557 increase. Reflects an increase in anticipated carryover of program dollars from fiscal year 2018/19.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dedicated Revenue Fund						
Community Development Department						
Personnel Services						
10-01 Full-Time Employees	69,952	82,324	85,509	88,504	88,504	88,504
10-03 Overtime	0	361	5,000	5,000	5,000	5,000
10-69 Comp Cashed Out	2,068	491	0	0	0	0
Total Personnel Services	72,020	83,176	90,509	93,504	93,504	93,504
Employee Benefits						
11-01 FICA	6,397	6,447	6,924	7,151	7,151	7,151
11-02 Tri-Met Payroll Tax	618	631	687	719	719	719
11-10 PERS-ER	9,759	12,970	13,408	16,929	16,929	16,929
11-11 PERS-EE	5,017	5,057	5,430	5,610	5,610	5,610
11-14 Pension Bond	3,096	3,989	3,081	3,058	3,058	3,058
11-20 Health Insurance	7,510	7,387	8,505	8,290	8,290	8,290
11-21 Dental Insurance	730	731	743	743	743	743
11-22 Life Insurance	78	78	78	156	156	156
11-27 Workers' Comp	1,307	1,240	653	982	982	982
11-30 Long Term Disability	122	125	257	265	265	265
11-35 HRA/VEBA	1,250	1,272	1,297	1,332	1,332	1,332
Total Employee Benefits	35,884	39,927	41,063	45,235	45,235	45,235
Prof and Tech Services						
20-06 Professional Services	22,340	12,005	13,000	13,000	13,000	13,000
20-30 CDBG Home Expenditures	1,212,596	1,036,253	1,632,675	2,161,232	2,161,232	2,161,232
Total Prof and Tech Services	1,234,936	1,048,258	1,645,675	2,174,232	2,174,232	2,174,232
Property Services						
21-06 Telephone/Cell Phone	197	198	400	400	400	400
21-40 Equipment Rent/Lease	353	514	900	900	900	900
Total Property Services	550	712	1,300	1,300	1,300	1,300
Other Services						
22-04 Printing	0	0	100	100	100	100
22-08 Advertising	196	621	1,000	1,000	1,000	1,000
22-12 Dues and Memberships	100	475	2,600	2,600	2,600	2,600
22-14 Training and Education	800	235	1,000	1,000	1,000	1,000
22-24 Meals	797	561	900	900	900	900
22-25 Mileage	62	70	450	450	450	450
22-26 Promo/Incentive Programs	750	0	900	900	900	900
22-27 Lodging	0	0	1,400	1,400	1,400	1,400
22-29 Airfare	0	0	500	500	500	500
Total Other Services	2,705	1,962	8,850	8,850	8,850	8,850
Supplies						
23-01 Office Supplies	186	145	700	700	700	700
23-14 Minor Equip and Tools	410	0	800	800	800	800
23-60 Books and Publications	0	0	300	300	300	300
23-61 Post/Pack/Del/Courier	0	0	100	100	100	100
23-63 Comp Equip/Software/Maint	4,500	4,500	4,500	4,500	4,500	4,500
Total Supplies	5,096	4,645	6,400	6,400	6,400	6,400

LINE ITEM DETAIL BY DEPARTMENT

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dedicated Revenue Fund						
Community Development Department						
Internal Service Charge						
29-04 Property Management	3,991	3,429	3,109	3,764	3,764	3,764
29-11 Computer Replacement Chg	542	421	387	566	566	566
29-12 Information Services	8,633	9,412	9,171	10,283	10,283	10,283
29-19 Community Development Chg	1,652	2,373	1,398	1,628	1,628	1,628
29-20 Economic Development Chg	1,315	1,610	1,358	1,493	1,493	1,493
29-21 Liability Mgmt Charge	1,397	1,534	1,253	1,583	1,583	1,583
29-22 Legal	30,507	34,360	25,747	20,588	20,588	20,588
29-24 City Administration	3,794	4,301	3,270	3,083	3,083	3,083
29-25 Financial Services	2,689	2,954	2,705	3,702	3,702	3,702
29-27 General Support Services	1,300	1,254	1,019	642	642	642
29-29 City-Wide Services	6,385	6,211	4,906	4,747	4,747	4,747
29-38 Community Livability	0	0	2,254	2,311	2,311	2,311
Total Internal Service Charge	62,205	67,859	56,577	54,390	54,390	54,390
Total Requirements	<u>1,413,396</u>	<u>1,246,539</u>	<u>1,850,374</u>	<u>2,383,911</u>	<u>2,383,911</u>	<u>2,383,911</u>

DEPARTMENT REQUIREMENTS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 270 Dedicated Revenue Fund						
Dept: 45 Environmental Services Department						
Requirements by Division						
Support Services Div.	162,999	192,439	207,658	0	0	0
Dedicated Solid Waste Prg Div.	643,236	704,924	786,861	0	0	0
Environmental Services Dept. Total	806,235	897,363	994,519	0	0	0

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 270 Dedicated Revenue Fund						
Dept: 45 Environmental Services Department						
Requirements by Category						
Personnel Services	591,257	648,010	711,230	0	0	0
Materials & Services	214,978	249,353	283,289	0	0	0
Environmental Services Dept. Total	806,235	897,363	994,519	0	0	0

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

LINE ITEM DETAIL BY DEPARTMENT

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dedicated Revenue Fund						
Environmental Services Department						
Personnel Services						
10-01 Full-Time Employees	197,449	310,669	370,784	0	0	0
10-02 Part-Time Employees	119,966	50,229	54,974	0	0	0
10-03 Overtime	50	755	600	0	0	0
10-04 Limited Term	56,220	39,147	0	0	0	0
10-05 Temp/Seasonal	0	1,458	25,000	0	0	0
10-30 Acting In Capacity	109	200	400	0	0	0
10-32 Working Out of Class Pay	904	0	0	0	0	0
10-61 Accrued Compensated Absen	6,300	6,800	0	0	0	0
Total Personnel Services	380,998	409,258	451,758	0	0	0
Employee Benefits						
11-01 FICA	27,882	30,243	34,055	0	0	0
11-02 Tri-Met Payroll Tax	2,764	3,013	3,429	0	0	0
11-10 PERS-ER	26,067	37,439	39,456	0	0	0
11-11 PERS-EE	22,470	24,060	25,606	0	0	0
11-14 Pension Bond	11,932	15,231	13,666	0	0	0
11-20 Health Insurance	95,491	104,218	115,922	0	0	0
11-21 Dental Insurance	10,808	11,558	11,842	0	0	0
11-22 Life Insurance	476	480	549	0	0	0
11-27 Workers' Comp	5,038	4,853	6,453	0	0	0
11-30 Long Term Disability	554	594	1,277	0	0	0
11-31 FSA-Admin Fee	45	56	45	0	0	0
11-35 HRA/VEBA	6,732	7,007	7,172	0	0	0
Total Employee Benefits	210,259	238,752	259,472	0	0	0
Prof and Tech Services						
20-06 Professional Services	10,608	14,920	15,000	0	0	0
20-15 Outsourced Serv & Labor	17,976	19,095	22,000	0	0	0
Total Prof and Tech Services	28,584	34,015	37,000	0	0	0
Property Services						
21-04 Utility Services	76	0	0	0	0	0
21-06 Telephone/Cell Phone	398	718	1,000	0	0	0
21-40 Equipment Rent/Lease	1,298	1,302	1,500	0	0	0
Total Property Services	1,772	2,020	2,500	0	0	0
Other Services						
22-02 Photographic/Art	0	0	200	0	0	0
22-04 Printing	11,075	9,504	16,000	0	0	0
22-08 Advertising	117	322	3,400	0	0	0
22-12 Dues and Memberships	460	435	500	0	0	0
22-14 Training and Education	3,053	3,124	7,200	0	0	0
22-16 Community Outreach	686	4,195	4,250	0	0	0
22-20 City Wide Training	0	90	0	0	0	0
22-24 Meals	2,100	2,795	2,500	0	0	0
22-25 Mileage	58	265	200	0	0	0
22-26 Promo/Incentive Programs	11	0	0	0	0	0
22-27 Lodging	1,439	0	0	0	0	0

LINE ITEM DETAIL BY DEPARTMENT

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dedicated Revenue Fund						
Environmental Services Department						
22-34 Contributions/City Match	7,954	8,065	8,250	0	0	0
Total Other Services	26,953	28,795	42,500	0	0	0
Supplies						
23-01 Office Supplies	0	193	300	0	0	0
23-14 Minor Equip and Tools	2,061	2,705	3,000	0	0	0
23-20 Operating/Tech/Scientific	50	0	1,500	0	0	0
23-60 Books and Publications	68	43	200	0	0	0
23-61 Post/Pack/Del/Courier	0	0	1,000	0	0	0
23-63 Comp Equip/Software/Maint	9,461	6,212	7,750	0	0	0
Total Supplies	11,640	9,153	13,750	0	0	0
Internal Service Charge						
29-04 Property Management	17,880	20,644	22,085	0	0	0
29-06 Vehicle Maintenance	0	3,545	3,763	0	0	0
29-08 Equipment Replacement	8,000	9,863	4,931	0	0	0
29-11 Computer Replacement Chg	3,148	2,392	2,789	0	0	0
29-12 Information Services	44,246	51,668	57,869	0	0	0
29-19 Community Development Chg	5,910	8,648	6,373	0	0	0
29-20 Economic Development Chg	2,591	5,868	6,193	0	0	0
29-21 Liability Mgmt Charge	5,591	7,458	7,636	0	0	0
29-22 Legal	7,976	11,630	11,359	0	0	0
29-24 City Administration	13,574	15,679	14,909	0	0	0
29-25 Financial Services	9,620	10,766	12,335	0	0	0
29-27 General Support Services	4,651	4,570	4,648	0	0	0
29-29 City-Wide Services	22,842	22,639	22,371	0	0	0
29-38 Community Livability	0	0	10,278	0	0	0
Total Internal Service Charge	146,029	175,370	187,539	0	0	0
Total Requirements	<u>806,235</u>	<u>897,363</u>	<u>994,519</u>	<u>0</u>	<u>0</u>	<u>0</u>

**RESOURCES AND REQUIREMENTS BY FUND
SOLID WASTE AND RECYCLING FUND**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
Intergovernmental Revenue	0	0	0	196,700	196,700	196,700
Charges for Services	0	0	0	712,000	712,000	712,000
Interfund Transfers	0	0	0	655,249	655,249	655,249
Total Resources	0	0	0	1,563,949	1,563,949	1,563,949
Requirements						
Environmental Services	0	0	0	1,056,459	1,056,459	1,056,459
Total Operations	0	0	0	1,056,459	1,056,459	1,056,459
Interfund Transfers	0	0	0	16,076	16,076	16,076
Contingency	0	0	0	106,000	106,000	106,000
Unappropriated	0	0	0	385,414	385,414	385,414
Total Non-operating	0	0	0	507,490	507,490	507,490
Total Requirements	0	0	0	1,563,949	1,563,949	1,563,949

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

DEPARTMENT REQUIREMENTS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Solid Waste and Recycling						
Dept: 45 Environmental Services Department						
Requirements by Division						
Support Services Div.	0	0	0	217,116	217,116	217,116
Dedicated Solid Waste Prg Div.	0	0	0	839,343	839,343	839,343
Environmental Services Dept. Total	0	0	0	1,056,459	1,056,459	1,056,459

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Dept: 45 Environmental Services Department						
Requirements by Category						
Personnel Services	0	0	0	743,593	743,593	743,593
Materials & Services	0	0	0	312,866	312,866	312,866
Environmental Services Dept. Total	0	0	0	1,056,459	1,056,459	1,056,459

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Solid Waste and Recycling
Dept: Environmental Services

FY 2019/20 BUDGET HIGHLIGHTS

As of fiscal year 2019/20, the Solid Waste and Recycling program is being tracked in a new fund. Information shown here provides a comparison between fiscal year 2018/19 in the Dedicated Revenue Fund and fiscal year 2019/20 in the new fund.

Personnel Services

Full-Time Employees	(\$42,049) decrease. Reflects a shift between full-time and part-time status.
Part-Time Employees	\$63,878 increase. Reflects a shift between full-time and part-time status.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Solid Waste & Recycling Fund						
Environmental Services Department						
Personnel Services						
10-01 Full-Time Employees	0	0	0	328,735	328,735	328,735
10-02 Part-Time Employees	0	0	0	118,852	118,852	118,852
10-03 Overtime	0	0	0	800	800	800
10-05 Temp/Seasonal	0	0	0	25,000	25,000	25,000
10-30 Acting In Capacity	0	0	0	400	400	400
Total Personnel Services	0	0	0	473,787	473,787	473,787
Employee Benefits						
11-01 FICA	0	0	0	35,690	35,690	35,690
11-02 Tri-Met Payroll Tax	0	0	0	3,643	3,643	3,643
11-10 PERS-ER	0	0	0	56,108	56,108	56,108
11-11 PERS-EE	0	0	0	26,927	26,927	26,927
11-14 Pension Bond	0	0	0	14,675	14,675	14,675
11-20 Health Insurance	0	0	0	107,460	107,460	107,460
11-21 Dental Insurance	0	0	0	10,786	10,786	10,786
11-22 Life Insurance	0	0	0	952	952	952
11-24 Workers Comp	0	0	0	4,749	4,749	4,749
11-30 Long Term Disability	0	0	0	1,343	1,343	1,343
11-31 FSA-Admin Fee	0	0	0	89	89	89
11-35 HRA/VEBA	0	0	0	7,384	7,384	7,384
Total Employee Benefits	0	0	0	269,806	269,806	269,806
Prof and Tech Services						
20-06 Professional Services	0	0	0	15,000	15,000	15,000
20-15 Outsourced Serv & Labor	0	0	0	22,000	22,000	22,000
Total Prof and Tech Services	0	0	0	37,000	37,000	37,000
Property Services						
21-06 Telephone/Cell Phone	0	0	0	1,000	1,000	1,000
21-40 Equipment Rent/Lease	0	0	0	1,500	1,500	1,500
Total Property Services	0	0	0	2,500	2,500	2,500
Other Services						
22-02 Photographic/Art	0	0	0	200	200	200
22-04 Printing	0	0	0	16,000	16,000	16,000
22-08 Advertising	0	0	0	3,400	3,400	3,400
22-12 Dues and Memberships	0	0	0	500	500	500
22-14 Training and Education	0	0	0	7,200	7,200	7,200
22-16 Community Outreach	0	0	0	4,250	4,250	4,250
22-24 Meals	0	0	0	2,500	2,500	2,500
22-25 Mileage	0	0	0	200	200	200
22-34 Contributions/City Match	0	0	0	8,250	8,250	8,250
Total Other Services	0	0	0	42,500	42,500	42,500
Supplies						
23-01 Office Supplies	0	0	0	300	300	300
23-14 Minor Equip and Tools	0	0	0	3,000	3,000	3,000
23-20 Operating/Tech/Scientific	0	0	0	1,500	1,500	1,500
23-60 Books and Publications	0	0	0	200	200	200

LINE ITEM DETAIL BY DEPARTMENT

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Solid Waste & Recycling Fund						
Environmental Services Department						
23-61 Post/Pack/Del/Courier	0	0	0	1,000	1,000	1,000
23-63 Comp Equip/Software/Maint	0	0	0	7,750	7,750	7,750
Total Supplies	0	0	0	13,750	13,750	13,750
Internal Service Charge						
29-04 Property Management	0	0	0	28,222	28,222	28,222
29-06 Vehicle Maintenance	0	0	0	4,298	4,298	4,298
29-08 Equipment Replacement	0	0	0	4,931	4,931	4,931
29-11 Computer Replacement Chg	0	0	0	3,648	3,648	3,648
29-12 Information Services	0	0	0	69,662	69,662	69,662
29-19 Community Development Chg	0	0	0	8,137	8,137	8,137
29-20 Economic Development Chg	0	0	0	7,465	7,465	7,465
29-21 Liability Mgmt Charge	0	0	0	8,524	8,524	8,524
29-22 Legal	0	0	0	9,815	9,815	9,815
29-24 City Administration	0	0	0	15,412	15,412	15,412
29-25 Financial Services	0	0	0	18,506	18,506	18,506
29-27 General Support Services	0	0	0	3,208	3,208	3,208
29-29 City-Wide Services	0	0	0	23,734	23,734	23,734
29-38 Community Livability	0	0	0	11,554	11,554	11,554
Total Internal Service Charge	0	0	0	217,116	217,116	217,116
Total Requirements	0	0	0	1,056,459	1,056,459	1,056,459

RESOURCES AND REQUIREMENTS BY FUND

Resources	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
810 Designated Purpose Fund						
Intergovernmental Revenue	353,111	624,702	798,782	2,558,405	2,558,405	2,558,405
Charges for Services	120,771	121,812	332,000	236,000	236,000	236,000
Interest Income	16,200	25,684	0	0	0	0
Miscellaneous Income	1,012,055	1,522,394	1,008,100	1,363,800	1,363,800	1,363,800
Contributions and Donatio	5,000	0	0	0	0	0
Interfund Transfers	1,468,769	1,979,467	4,514,136	1,298,000	1,298,000	1,298,000
Beginning Balance	1,134,397	1,338,967	2,473,353	3,161,845	3,161,845	3,161,845
Total Designated Purpose Fund	4,110,303	5,613,026	9,126,371	8,618,050	8,618,050	8,618,050
Requirements						
Office Governance & Mgmt	77,497	96,806	54,450	60,450	60,450	60,450
City-wide Services	312,688	391,273	30,600	33,100	33,100	33,100
Police	1,225,735	1,389,899	2,692,109	2,377,052	2,377,052	2,377,052
Fire and Emergency Svcs	5,670	734,841	1,211,482	943,504	943,504	943,504
Urban Design & Planning	300,113	16,948	773,515	183,950	183,950	183,950
Community Development	64,456	13,348	205,000	205,000	205,000	205,000
Economic Development Srvc	575,924	86,351	2,168,000	3,385,000	3,385,000	3,385,000
Community Livability	0	0	580,900	744,800	744,800	744,800
Parks	27,014	30,022	100,000	100,000	100,000	100,000
Environmental Services	182,239	124,006	523,110	250,000	250,000	250,000
Total	2,771,336	2,883,494	8,339,166	8,282,856	8,282,856	8,282,856
Unappropriated	1,338,967	2,729,532	787,205	335,194	335,194	335,194
Total	1,338,967	2,729,532	787,205	335,194	335,194	335,194
Total Designated Purpose Fund	4,110,303	5,613,026	9,126,371	8,618,050	8,618,050	8,618,050

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

DEPARTMENT REQUIREMENTS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 810 Designated Purpose Fund						
Dept: 10 Office Governance & Mgmt Department						
Requirements by Division						
Gresham Art Committee Div.	2,138	1,304	7,000	7,000	7,000	7,000
Gresham's Centennial Div.	0	0	2,450	2,450	2,450	2,450
Community Events Div.	46,994	55,638	0	0	0	0
Regional Cities Advocacy Div.	28,365	39,864	45,000	51,000	51,000	51,000
Office Governance & Mgmt Dept. Total	<u>77,497</u>	<u>96,806</u>	<u>54,450</u>	<u>60,450</u>	<u>60,450</u>	<u>60,450</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 810 Designated Purpose Fund						
Dept: 10 Office Governance & Mgmt Department						
Requirements by Category						
Personnel Services	7,801	0	0	0	0	0
Materials & Services	69,696	96,806	54,450	60,450	60,450	60,450
Office Governance & Mgmt Dept. Total	<u>77,497</u>	<u>96,806</u>	<u>54,450</u>	<u>60,450</u>	<u>60,450</u>	<u>60,450</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Designated Purpose
Dept: Office of Governance and Management

FY 2019/20 BUDGET HIGHLIGHTS

Materials and Services

Meals	\$3,400 increase. Reflects anticipated usage.
-------	---

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Designated Purpose Fund						
Office Governance & Mgmt Department						
Personnel Services						
10-03 Overtime	3,249	0	0	0	0	0
10-05 Temp/Seasonal	4,200	0	0	0	0	0
Total Personnel Services	7,449	0	0	0	0	0
Employee Benefits						
11-01 FICA	321	0	0	0	0	0
11-02 Tri-Met Payroll Tax	31	0	0	0	0	0
Total Employee Benefits	352	0	0	0	0	0
Prof and Tech Services						
20-06 Professional Services	27,000	36,043	40,000	43,000	43,000	43,000
20-15 Outsourced Serv & Labor	27,006	46,785	0	0	0	0
20-22 Assessments and Fees	15	101	0	0	0	0
Total Prof and Tech Services	54,021	82,929	40,000	43,000	43,000	43,000
Property Services						
21-40 Equipment Rent/Lease	0	1,185	0	0	0	0
Total Property Services	0	1,185	0	0	0	0
Other Services						
22-04 Printing	2,135	668	600	600	600	600
22-08 Advertising	9,583	6,967	0	0	0	0
22-16 Community Outreach	417	75	125	125	125	125
22-24 Meals	2,735	4,714	7,600	11,000	11,000	11,000
22-26 Promo/Incentive Programs	161	150	2,200	2,400	2,400	2,400
22-62 Gresham 100	0	0	2,450	2,450	2,450	2,450
Total Other Services	15,031	12,574	12,975	16,575	16,575	16,575
Supplies						
23-01 Office Supplies	600	118	500	500	500	500
23-14 Minor Equip and Tools	0	0	300	300	300	300
23-41 Signs	44	0	0	0	0	0
23-61 Post/Pack/Del/Courier	0	0	675	75	75	75
Total Supplies	644	118	1,475	875	875	875
Total Requirements	77,497	96,806	54,450	60,450	60,450	60,450

DEPARTMENT REQUIREMENTS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 810 Designated Purpose Fund						
Dept: 19 City-wide Services Department						
Requirements by Division						
Human Resources Div.	20,910	21,672	30,600	33,100	33,100	33,100
Community Livability Div.	291,778	369,492	0	0	0	0
Community Enhancement Div.	0	109	0	0	0	0
City-wide Services Dept. Total	312,688	391,273	30,600	33,100	33,100	33,100

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 810 Designated Purpose Fund						
Dept: 19 City-wide Services Department						
Requirements by Category						
Personnel Services	96,516	98,077	0	0	0	0
Materials & Services	216,172	293,196	30,600	33,100	33,100	33,100
City-wide Services Dept. Total	312,688	391,273	30,600	33,100	33,100	33,100

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Designated Purpose
Dept: Citywide Services

FY 2019/20 BUDGET HIGHLIGHTS

No significant operating changes in the Designated Purpose Fund, Citywide Services Department.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Designated Purpose Fund						
City-wide Services Department						
Personnel Services						
10-01 Full-Time Employees	7,435	8,469	0	0	0	0
10-03 Overtime	5,277	8,090	0	0	0	0
10-04 Limited Term	53,239	45,625	0	0	0	0
Total Personnel Services	65,951	62,184	0	0	0	0
Employee Benefits						
11-01 FICA	4,802	4,566	0	0	0	0
11-02 Tri-Met Payroll Tax	469	447	0	0	0	0
11-10 PERS-ER	192	2,960	0	0	0	0
11-11 PERS-EE	325	3,581	0	0	0	0
11-20 Health Insurance	21,220	20,895	0	0	0	0
11-21 Dental Insurance	2,262	2,317	0	0	0	0
11-22 Life Insurance	78	78	0	0	0	0
11-30 Long Term Disability	77	77	0	0	0	0
11-35 HRA/VEBA	1,140	972	0	0	0	0
Total Employee Benefits	30,565	35,893	0	0	0	0
Prof and Tech Services						
20-06 Professional Services	17,000	18,500	22,500	22,500	22,500	22,500
20-15 Outsourced Serv & Labor	152,769	238,849	0	0	0	0
20-22 Assessments and Fees	17	9	0	0	0	0
Total Prof and Tech Services	169,786	257,358	22,500	22,500	22,500	22,500
Other Services						
22-04 Printing	769	0	0	0	0	0
22-12 Dues and Memberships	600	0	600	600	600	600
22-14 Training and Education	1,200	550	4,000	6,000	6,000	6,000
22-16 Community Outreach	31,353	12,968	0	0	0	0
22-24 Meals	137	389	100	100	100	100
22-25 Mileage	247	255	100	100	100	100
22-27 Lodging	1,343	1,443	2,000	2,300	2,300	2,300
22-29 Airfare	627	910	1,000	1,200	1,200	1,200
Total Other Services	36,276	16,515	7,800	10,300	10,300	10,300
Supplies						
23-01 Office Supplies	209	1,097	0	0	0	0
23-12 Veh Supplies and Parts	0	86	0	0	0	0
23-14 Minor Equip and Tools	0	2,531	0	0	0	0
23-26 Protective Equip/Uniforms	0	208	0	0	0	0
23-61 Post/Pack/Del/Courier	976	0	300	300	300	300
Total Supplies	1,185	3,922	300	300	300	300
Internal Service Charge						
29-16 Internal Prof Svcs	8,925	15,401	0	0	0	0
Total Internal Service Charge	8,925	15,401	0	0	0	0
Total Requirements	312,688	391,273	30,600	33,100	33,100	33,100

DEPARTMENT REQUIREMENTS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 810 Designated Purpose Fund						
Dept: 21 Police Department						
Requirements by Division						
Police Foundation Div.	12,139	38,712	69,673	60,600	60,600	60,600
Justice & Mental Health G Div.	0	0	200,000	190,000	190,000	190,000
Body Worn Cameras Div.	0	0	330,000	330,000	330,000	330,000
K-9 Program Div.	2,811	2,000	20,963	54,100	54,100	54,100
Police Special Invest Div.	0	0	5,000	1,000	1,000	1,000
Education Programs Div.	366	175	3,022	3,900	3,900	3,900
Honor Guard Trust Fund Div.	809	0	0	0	0	0
Fed/State Asset Seizure Div.	231,233	267,442	442,182	300,670	300,670	300,670
State Homeland Security Div.	0	0	50,000	50,000	50,000	50,000
JAG Div.	146,802	9,670	165,810	206,950	206,950	206,950
EMGET Grant Div.	535,675	502,536	631,463	681,030	681,030	681,030
COPS Grant Div.	295,900	569,364	773,996	498,802	498,802	498,802
Police Dept. Total	<u>1,225,735</u>	<u>1,389,899</u>	<u>2,692,109</u>	<u>2,377,052</u>	<u>2,377,052</u>	<u>2,377,052</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 810 Designated Purpose Fund						
Dept: 21 Police Department						
Requirements by Category						
Personnel Services	734,691	1,063,634	1,430,484	1,201,702	1,201,702	1,201,702
Materials & Services	297,810	200,091	919,633	933,118	933,118	933,118
Capital Outlay	193,234	126,174	341,992	242,232	242,232	242,232
Police Dept. Total	<u>1,225,735</u>	<u>1,389,899</u>	<u>2,692,109</u>	<u>2,377,052</u>	<u>2,377,052</u>	<u>2,377,052</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Designated Purpose
Dept: Police

FY 2019/20 BUDGET HIGHLIGHTS

Personnel Services

Full-Time Employees	(\$200,718) decrease. Reflects the conclusion of the 2014 COPS Hiring Program Grant. Employees hired under this grant are now included in the General Fund.
Certificate Pay	(\$9,565) decrease. Reflects the conclusion of the 2014 COPS Hiring Program Grant.
Acting in Capacity	(\$4,108) decrease. Reflects anticipated need.

Materials and Services

Outsourced Services and Labor	\$28,000 increase. Allows for anticipated usage by the Special Investigations Team.
Invest Res/Drug Seizure	\$18,000 increase. Reflects increased investigative activities.
Promo/Incentive Programs	\$6,197 increase. Allows for additional community engagement.
Lodging	(\$9,250) decrease. Fiscal year 2018/19 included special training and travel related to federal grant requirements.
Airfare	(\$9,300) decrease. Fiscal year 2018/19 included special training and travel related to federal grant requirements.
Minor Equip and Tools	(\$86,977) decrease. Reflects anticipated grant.
Animal Supp/Related Exp	\$33,137 increase. Allows for K-9 training equipment.
Protective Equipment/Uniforms	\$6,550 increase. Reflects anticipated expense related to undercover operations.
Comp Equip/Software/Maint	\$2,500 increase. Reflects analytical software subscriptions.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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 (\$99,760) decrease. Reflects grant funding.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Designated Purpose Fund						
Police Department						
Personnel Services						
10-01 Full-Time Employees	466,324	671,032	847,332	646,614	646,614	646,614
10-03 Overtime	22,929	26,307	90,475	92,000	92,000	92,000
10-12 Certificate Pay	18,926	18,452	27,802	18,237	18,237	18,237
10-30 Acting In Capacity	72	773	4,108	0	0	0
10-46 Premium Pay	4,786	5,403	5,751	5,924	5,924	5,924
10-69 Comp Cashed Out	12,491	0	0	0	0	0
Total Personnel Services	525,528	721,967	975,468	762,775	762,775	762,775
Employee Benefits						
11-01 FICA	39,976	55,428	71,425	54,974	54,974	54,974
11-02 Tri-Met Payroll Tax	2,198	2,480	7,128	5,589	5,589	5,589
11-10 PERS-ER	38,113	66,314	97,560	100,161	100,161	100,161
11-11 PERS-EE	26,048	38,957	56,352	43,607	43,607	43,607
11-14 Pension Bond	0	0	0	23,765	23,765	23,765
11-20 Health Insurance	89,304	153,010	188,825	165,395	165,395	165,395
11-21 Dental Insurance	9,916	15,745	18,890	13,835	13,835	13,835
11-22 Life Insurance	381	572	1,214	920	920	920
11-27 Workers Comp	0	0	0	20,415	20,415	20,415
11-30 Long Term Disability	366	454	2,542	1,940	1,940	1,940
11-31 FSA-Admin Fee	44	26	45	0	0	0
11-35 HRA/VEBA	2,817	3,316	11,035	8,326	8,326	8,326
11-88 Comp Earned Acct	0	5,365	0	0	0	0
Total Employee Benefits	209,163	341,667	455,016	438,927	438,927	438,927
Prof and Tech Services						
20-06 Professional Services	120,075	21,578	487,000	514,200	514,200	514,200
20-15 Outsourced Serv & Labor	4,374	15,339	0	28,000	28,000	28,000
20-26 Invest Res/Drug Seiz	38,440	44,050	8,000	26,000	26,000	26,000
Total Prof and Tech Services	162,889	80,967	495,000	568,200	568,200	568,200
Property Services						
21-20 Building R and M	1,985	0	0	0	0	0
21-21 Equipment R and M	665	801	0	0	0	0
21-22 Motor Vehicle R and M	5,733	184	0	0	0	0
21-23 Com Systems R and M	4,628	0	0	0	0	0
Total Property Services	13,011	985	0	0	0	0
Other Services						
22-04 Printing	69	24	0	0	0	0
22-08 Advertising	3,427	2,439	0	1,400	1,400	1,400
22-12 Dues and Memberships	0	25	0	0	0	0
22-14 Training and Education	45	550	3,000	3,000	3,000	3,000
22-21 Uniform Cleaning	436	0	0	0	0	0
22-24 Meals	804	456	9,422	7,200	7,200	7,200
22-25 Mileage	0	0	900	300	300	300
22-26 Promo/Incentive Programs	5,646	1,042	3,803	10,000	10,000	10,000
22-27 Lodging	327	862	22,000	12,750	12,750	12,750
22-29 Airfare	579	0	15,300	6,000	6,000	6,000
22-31 Rental Cars	173	0	1,650	500	500	500

LINE ITEM DETAIL BY DEPARTMENT

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Designated Purpose Fund						
Police Department						
22-60 Police Rewards	0	0	5,000	5,000	5,000	5,000
Total Other Services	11,506	5,398	61,075	46,150	46,150	46,150
Supplies						
23-13 Veh Repairs/Minor Equip	0	1,824	0	0	0	0
23-14 Minor Equip and Tools	61,824	66,529	342,595	255,618	255,618	255,618
23-21 Amm/Supplies and Related	20,520	0	0	0	0	0
23-23 Animal Supp/Related Exp	5,823	5,613	20,963	54,100	54,100	54,100
23-24 First Aid and Safety	0	36,950	0	0	0	0
23-26 Protective Equip/Uniforms	14,707	0	0	6,550	6,550	6,550
23-62 Employee Service Awards	3,800	0	0	0	0	0
23-63 Comp Equip/Software/Maint	3,730	1,825	0	2,500	2,500	2,500
Total Supplies	110,404	112,741	363,558	318,768	318,768	318,768
Capital Outlay						
30-08 Equipment	141,126	30,260	341,992	242,232	242,232	242,232
30-10 Motor Vehicles	52,108	95,914	0	0	0	0
Total Capital Outlay	193,234	126,174	341,992	242,232	242,232	242,232
Total Requirements	<u>1,225,735</u>	<u>1,389,899</u>	<u>2,692,109</u>	<u>2,377,052</u>	<u>2,377,052</u>	<u>2,377,052</u>

DEPARTMENT REQUIREMENTS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 810 Designated Purpose Fund						
Dept: 22 Fire and Emergency Svcs Department						
Requirements by Division						
Fire Dept Donation Fund Div.	5,670	357,881	666,156	280,700	280,700	280,700
SAFER Grant Div.	0	376,960	545,326	662,804	662,804	662,804
Fire and Emergency Svcs Dept. Total	5,670	734,841	1,211,482	943,504	943,504	943,504

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 810 Designated Purpose Fund						
Dept: 22 Fire and Emergency Svcs Department						
Requirements by Category						
Personnel Services	0	376,960	545,326	662,804	662,804	662,804
Materials & Services	5,670	11,517	316,156	216,700	216,700	216,700
Capital Outlay	0	346,364	350,000	64,000	64,000	64,000
Fire and Emergency Svcs Dept. Total	5,670	734,841	1,211,482	943,504	943,504	943,504

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Designated Purpose
Dept: Fire and Emergency Services

FY 2019/20 BUDGET HIGHLIGHTS

Personnel Services

Full-Time Employees	\$50,943 increase. Reflects anticipated cost of SAFER grant firefighters hired in September 2017.
Certificate Pay	\$7,912 increase. Reflects paramedic premiums for SAFER grant firefighters.

Materials and Services

Outsourced Services and Labor	(\$103,000) decrease. Reflects anticipated grant funding.
Protective Equip/Uniforms	\$5,850 increase. Reflects anticipated grant funding.

Capital Outlay

Equipment	(\$286,000) decrease. Reflects anticipated grant funding.
-----------	---

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Designated Purpose Fund						
Fire and Emergency Svcs Department						
Personnel Services						
10-01 Full-Time Employees	0	253,266	346,913	397,856	397,856	397,856
10-03 Overtime	0	772	0	0	0	0
10-12 Certificate Pay	0	7,059	10,986	18,898	18,898	18,898
Total Personnel Services	0	261,097	357,899	416,754	416,754	416,754
Employee Benefits						
11-01 FICA	0	19,969	27,379	31,870	31,870	31,870
11-02 Tri-Met Payroll Tax	0	1,959	2,717	3,205	3,205	3,205
11-10 PERS-ER	0	11,421	34,824	53,845	53,845	53,845
11-11 PERS-EE	0	6,918	21,474	25,005	25,005	25,005
11-14 Pension Bond	0	0	0	13,628	13,628	13,628
11-20 Health Insurance	0	64,026	85,536	86,738	86,738	86,738
11-21 Dental Insurance	0	6,926	8,745	8,831	8,831	8,831
11-22 Life Insurance	0	379	468	468	468	468
11-27 Workers Comp	0	0	0	14,420	14,420	14,420
11-30 Long Term Disability	0	400	1,040	1,194	1,194	1,194
11-31 FSA-Admin Fee	0	18	0	45	45	45
11-35 HRA/VEBA	0	3,847	5,244	6,801	6,801	6,801
Total Employee Benefits	0	115,863	187,427	246,050	246,050	246,050
Prof and Tech Services						
20-15 Outsourced Serv & Labor	0	10,708	301,000	198,000	198,000	198,000
Total Prof and Tech Services	0	10,708	301,000	198,000	198,000	198,000
Supplies						
23-20 Operating/Tech/Scientific	5,670	789	15,156	12,850	12,850	12,850
23-26 Protective Equip/Uniforms	0	20	0	5,850	5,850	5,850
Total Supplies	5,670	809	15,156	18,700	18,700	18,700
Capital Outlay						
30-08 Equipment	0	346,364	350,000	64,000	64,000	64,000
Total Capital Outlay	0	346,364	350,000	64,000	64,000	64,000
Total Requirements	5,670	734,841	1,211,482	943,504	943,504	943,504

DEPARTMENT REQUIREMENTS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 810 Designated Purpose Fund						
Dept: 32 Urban Design & Planning Department						
Requirements by Division						
Planning Grant Div.	300,113	16,948	750,000	160,000	160,000	160,000
Park Sponsorship/Donation Div.	0	0	23,515	23,950	23,950	23,950
Urban Design & Planning Dept. Total	<u>300,113</u>	<u>16,948</u>	<u>773,515</u>	<u>183,950</u>	<u>183,950</u>	<u>183,950</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 810 Designated Purpose Fund						
Dept: 32 Urban Design & Planning Department						
Requirements by Category						
Materials & Services	300,113	16,948	773,515	183,950	183,950	183,950
Urban Design & Planning Dept. Total	<u>300,113</u>	<u>16,948</u>	<u>773,515</u>	<u>183,950</u>	<u>183,950</u>	<u>183,950</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Designated Purpose
Dept: Urban Design and Planning

FY 2019/20 BUDGET HIGHLIGHTS

Materials and Services

Professional Services (\$540,000) decrease. Reflects the conclusion of the Powell/Division grant. Fiscal year 2019/20 includes REACH grant funding.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Designated Purpose Fund						
Urban Design & Planning Department						
Prof and Tech Services						
20-06 Professional Services	220,626	16,948	700,000	160,000	160,000	160,000
Total Prof and Tech Services	220,626	16,948	700,000	160,000	160,000	160,000
Other Services						
22-26 Promo/Incentive Programs	0	0	150	150	150	150
Total Other Services	0	0	150	150	150	150
Supplies						
23-14 Minor Equip and Tools	0	0	23,365	23,800	23,800	23,800
Total Supplies	0	0	23,365	23,800	23,800	23,800
Internal Service Charge						
29-16 Internal Prof Svcs	79,487	0	50,000	0	0	0
Total Internal Service Charge	79,487	0	50,000	0	0	0
Total Requirements	<u>300,113</u>	<u>16,948</u>	<u>773,515</u>	<u>183,950</u>	<u>183,950</u>	<u>183,950</u>

DEPARTMENT REQUIREMENTS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 810 Designated Purpose Fund						
Dept: 34 Community Development Department						
Requirements by Division						
Code Enforcement Div.	41,704	2,926	100,000	100,000	100,000	100,000
Small Busn Incent Program Div.	22,752	10,422	105,000	105,000	105,000	105,000
Community Development Dept. Total	<u>64,456</u>	<u>13,348</u>	<u>205,000</u>	<u>205,000</u>	<u>205,000</u>	<u>205,000</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 810 Designated Purpose Fund						
Dept: 34 Community Development Department						
Requirements by Category						
Materials & Services	64,456	13,348	205,000	205,000	205,000	205,000
Community Development Dept. Total	<u>64,456</u>	<u>13,348</u>	<u>205,000</u>	<u>205,000</u>	<u>205,000</u>	<u>205,000</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Designated Purpose
Dept: Community Development

FY 2019/20 BUDGET HIGHLIGHTS

No significant operating changes in the Designated Purpose Fund, Community Development Department.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Designated Purpose Fund						
Community Development Department						
Prof and Tech Services						
20-15 Outsourced Serv & Labor	41,704	2,926	100,000	100,000	100,000	100,000
Total Prof and Tech Services	41,704	2,926	100,000	100,000	100,000	100,000
Other Services						
22-76 Downtown - SBIP	22,575	10,326	27,500	27,500	27,500	27,500
22-77 Civic Neighborhood - SBIP	177	96	27,500	27,500	27,500	27,500
22-78 Rockwood UR - SBIP	0	0	50,000	50,000	50,000	50,000
Total Other Services	22,752	10,422	105,000	105,000	105,000	105,000
Total Requirements	64,456	13,348	205,000	205,000	205,000	205,000

DEPARTMENT REQUIREMENTS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 810 Designated Purpose Fund						
Dept: 36 Economic Development Srvc Department						
Requirements by Division						
Enterprise Zone CSF Proj Div.	575,924	86,351	2,168,000	3,385,000	3,385,000	3,385,000
Economic Development Srvc Dept. Total	<u>575,924</u>	<u>86,351</u>	<u>2,168,000</u>	<u>3,385,000</u>	<u>3,385,000</u>	<u>3,385,000</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 810 Designated Purpose Fund						
Dept: 36 Economic Development Srvc Department						
Requirements by Category						
Materials & Services	575,924	86,351	2,168,000	3,385,000	3,385,000	3,385,000
Economic Development Srvc Dept. Total	<u>575,924</u>	<u>86,351</u>	<u>2,168,000</u>	<u>3,385,000</u>	<u>3,385,000</u>	<u>3,385,000</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Designated Purpose
Dept: Economic Development Services

FY 2019/20 BUDGET HIGHLIGHTS

Materials and Services

Professional Services \$1,217,000 increase. Reflects anticipated available funding for the Enterprise Zone community service projects.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Designated Purpose Fund						
Economic Development Srvc Department						
Prof and Tech Services						
20-06 Professional Services	0	86,351	2,168,000	3,385,000	3,385,000	3,385,000
Total Prof and Tech Services	0	86,351	2,168,000	3,385,000	3,385,000	3,385,000
Other Services						
22-79 Development Incentives	575,924	0	0	0	0	0
Total Other Services	575,924	0	0	0	0	0
Total Requirements	575,924	86,351	2,168,000	3,385,000	3,385,000	3,385,000

DEPARTMENT REQUIREMENTS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 810 Designated Purpose Fund						
Dept: 38 Community Livability Department						
Requirements by Division						
Outreach Services Div.	0	0	450,000	510,000	510,000	510,000
Gresham Sponsored Events Div.	0	0	96,000	181,400	181,400	181,400
Community Enhance Prog Div.	0	0	34,900	53,400	53,400	53,400
Community Livability Dept. Total	0	0	580,900	744,800	744,800	744,800

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 810 Designated Purpose Fund						
Dept: 38 Community Livability Department						
Requirements by Category						
Personnel Services	0	0	103,789	117,213	117,213	117,213
Materials & Services	0	0	477,111	627,587	627,587	627,587
Community Livability Dept. Total	0	0	580,900	744,800	744,800	744,800

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Designated Purpose
Dept: Community Livability

FY 2019/20 BUDGET HIGHLIGHTS

Materials and Services

Outsourced Serv & Labor	\$52,076 increase. Reflects anticipated costs related to Gresham community events, partially offset by reduced outsourced needs for the Homeless Services program.
Equipment Rent/Lease	\$4,900 increase. Reflects anticipated costs related to Gresham community events.
Community Outreach	\$79,100 increase. Allows for anticipated pass-through donations. Also anticipated awards for the Gresham Community Enhancement Grant Program.
Meals	\$3,500 increase. Reflects anticipated costs for community events.
Office Supplies	\$5,150 increase. Reflects anticipated costs for community events.
Signs	(\$10,000) decrease. Fiscal year 2018/19 included one-time purchases.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Designated Purpose Fund						
Community Livability Department						
Personnel Services						
10-03 Overtime	0	0	12,000	12,000	12,000	12,000
10-04 Limited Term	0	0	54,995	59,218	59,218	59,218
Total Personnel Services	0	0	66,995	71,218	71,218	71,218
Employee Benefits						
11-01 FICA	0	0	4,207	5,448	5,448	5,448
11-02 Tri-Met Payroll Tax	0	0	417	548	548	548
11-10 PERS-ER	0	0	2,728	5,904	5,904	5,904
11-11 PERS-EE	0	0	3,300	4,273	4,273	4,273
11-14 Pension Bond	0	0	0	2,329	2,329	2,329
11-20 Health Insurance	0	0	22,455	22,455	22,455	22,455
11-21 Dental Insurance	0	0	2,447	2,533	2,533	2,533
11-22 Life Insurance	0	0	78	156	156	156
11-27 Workers Comp	0	0	0	1,139	1,139	1,139
11-30 Long Term Disability	0	0	165	178	178	178
11-35 HRA/VEBA	0	0	997	1,032	1,032	1,032
Total Employee Benefits	0	0	36,794	45,995	45,995	45,995
Prof and Tech Services						
20-15 Outsourced Serv & Labor	0	0	408,711	460,787	460,787	460,787
20-22 Assessments and Fees	0	0	100	100	100	100
Total Prof and Tech Services	0	0	408,811	460,887	460,887	460,887
Property Services						
21-40 Equipment Rent/Lease	0	0	12,100	17,000	17,000	17,000
Total Property Services	0	0	12,100	17,000	17,000	17,000
Other Services						
22-04 Printing	0	0	1,000	2,000	2,000	2,000
22-08 Advertising	0	0	9,500	9,500	9,500	9,500
22-16 Community Outreach	0	0	28,000	107,100	107,100	107,100
22-24 Meals	0	0	900	4,400	4,400	4,400
22-25 Mileage	0	0	100	50	50	50
Total Other Services	0	0	39,500	123,050	123,050	123,050
Supplies						
23-01 Office Supplies	0	0	1,900	7,050	7,050	7,050
23-41 Signs	0	0	10,000	0	0	0
23-61 Post/Pack/Del/Courier	0	0	100	300	300	300
Total Supplies	0	0	12,000	7,350	7,350	7,350
Internal Service Charge						
29-16 Internal Prof Svcs	0	0	4,700	19,300	19,300	19,300
Total Internal Service Charge	0	0	4,700	19,300	19,300	19,300
Total Requirements	0	0	580,900	744,800	744,800	744,800

DEPARTMENT REQUIREMENTS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 810 Designated Purpose Fund						
Dept: 41 Parks Department						
Requirements by Division						
Sports Field Fees Div.	27,014	30,022	100,000	100,000	100,000	100,000
Parks Dept. Total	<u>27,014</u>	<u>30,022</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 810 Designated Purpose Fund						
Dept: 41 Parks Department						
Requirements by Category						
Materials & Services	27,014	30,022	100,000	100,000	100,000	100,000
Parks Dept. Total	<u>27,014</u>	<u>30,022</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Designated Purpose

Dept: Parks

FY 2019/20 BUDGET HIGHLIGHTS

No significant operating changes in the Designated Purpose Fund, Parks Department.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Designated Purpose Fund						
Parks Department						
Prof and Tech Services						
20-15 Outsourced Serv & Labor	19,260	22,547	0	0	0	0
Total Prof and Tech Services	19,260	22,547	0	0	0	0
Property Services						
21-25 Park R and M	7,754	7,475	100,000	100,000	100,000	100,000
Total Property Services	7,754	7,475	100,000	100,000	100,000	100,000
Total Requirements	27,014	30,022	100,000	100,000	100,000	100,000

DEPARTMENT REQUIREMENTS

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 810 Designated Purpose Fund						
Dept: 45 Environmental Services Department						
Requirements by Division						
Trans Planning Grant Div.	138,348	62,832	105,000	0	0	0
Urban Tree Program Div.	7,072	3,509	32,010	50,000	50,000	50,000
Development Coordination Div.	36,819	3,712	200,000	200,000	200,000	200,000
Solid Waste Hauler RSF Div.	0	53,953	186,100	0	0	0
Environmental Services Dept. Total	<u>182,239</u>	<u>124,006</u>	<u>523,110</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fund: 810 Designated Purpose Fund						
Dept: 45 Environmental Services Department						
Requirements by Category						
Materials & Services	182,239	124,006	523,110	250,000	250,000	250,000
Environmental Services Dept. Total	<u>182,239</u>	<u>124,006</u>	<u>523,110</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

EXPENDITURE INFORMATION BY FUND & DEPARTMENT

Fund: Designated Purpose
Dept: Environmental Services

FY 2019/20 BUDGET HIGHLIGHTS

Materials and Services

- Professional Services (\$75,000) decrease. The REACH grant has moved to the Urban Design and Planning Department.

- Contributions/City Match (\$186,100) decrease. No usage of the Solid Waste and Recycling Rate Stabilization account is anticipated.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2018/19 revised to fiscal year 2019/20 adopted. This does not include the 2900 series of material and services. These line items are 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

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Designated Purpose Fund						
Environmental Services Department						
Prof and Tech Services						
20-06 Professional Services	138,230	39,994	75,000	0	0	0
20-15 Outsourced Serv & Labor	34,103	6,011	232,010	250,000	250,000	250,000
Total Prof and Tech Services	172,333	46,005	307,010	250,000	250,000	250,000
Other Services						
22-24 Meals	118	0	0	0	0	0
22-34 Contributions/City Match	0	66,953	186,100	0	0	0
Total Other Services	118	66,953	186,100	0	0	0
Supplies						
23-20 Operating/Tech/Scientific	9,788	1,210	0	0	0	0
Total Supplies	9,788	1,210	0	0	0	0
Internal Service Charge						
29-16 Internal Prof Svcs	0	9,838	30,000	0	0	0
Total Internal Service Charge	0	9,838	30,000	0	0	0
Total Requirements	182,239	124,006	523,110	250,000	250,000	250,000

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
420 General Government Debt Fund						
Intergovernmental Revenue	6,731	5,215	3,000	1,400	1,400	1,400
Interfund Transfers	4,132,213	2,132,416	7,506,715	4,064,400	4,064,400	4,064,400
Other Resources	0	0	41,233,000	29,250,000	29,250,000	29,250,000
Beginning Balance	4,160	2,348	10,000	13,000	13,000	13,000
Total General Government Debt Fund	4,143,104	2,139,979	48,752,715	33,328,800	33,328,800	33,328,800
Requirements						
Debt Service	4,140,756	2,137,281	48,743,800	33,314,400	33,314,400	33,314,400
Unappropriated	2,348	2,698	8,915	14,400	14,400	14,400
Total	4,143,104	2,139,979	48,752,715	33,328,800	33,328,800	33,328,800
Total General Government Debt Fund	4,143,104	2,139,979	48,752,715	33,328,800	33,328,800	33,328,800

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
450 City Backed Urban Renewal Fund						
Intergovernmental Revenue	1,821,169	1,776,543	1,766,200	1,694,000	1,694,000	1,694,000
Beginning Balance	869	869	0	3,000	3,000	3,000
Total City Backed Urban Renewal Fund	<u>1,822,038</u>	<u>1,777,412</u>	<u>1,766,200</u>	<u>1,697,000</u>	<u>1,697,000</u>	<u>1,697,000</u>
Requirements						
Debt Service	1,821,169	1,776,711	1,766,200	1,694,000	1,694,000	1,694,000
Unappropriated	869	701	0	3,000	3,000	3,000
Total	1,822,038	1,777,412	1,766,200	1,697,000	1,697,000	1,697,000
Total City Backed Urban Renewal Fund	<u>1,822,038</u>	<u>1,777,412</u>	<u>1,766,200</u>	<u>1,697,000</u>	<u>1,697,000</u>	<u>1,697,000</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
490 Pension Bond Debt Service Fund						
Internal Service Charges	1,700,926	2,276,506	1,850,000	1,929,000	1,929,000	1,929,000
Beginning Balance	48	48	0	501,000	501,000	501,000
Total Pension Bond Debt Service Fund	<u>1,700,974</u>	<u>2,276,554</u>	<u>1,850,000</u>	<u>2,430,000</u>	<u>2,430,000</u>	<u>2,430,000</u>
Requirements						
Debt Service	1,700,926	1,775,824	1,850,000	1,929,000	1,929,000	1,929,000
Unappropriated	48	500,730	0	501,000	501,000	501,000
Total	1,700,974	2,276,554	1,850,000	2,430,000	2,430,000	2,430,000
Total Pension Bond Debt Service Fund	<u>1,700,974</u>	<u>2,276,554</u>	<u>1,850,000</u>	<u>2,430,000</u>	<u>2,430,000</u>	<u>2,430,000</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
511 Water Debt Service Fund						
Interfund Transfers	545,801	600,000	800,000	750,000	750,000	750,000
Beginning Balance	259,465	259,939	250,000	257,000	257,000	257,000
Total Water Debt Service Fund	<u>805,266</u>	<u>859,939</u>	<u>1,050,000</u>	<u>1,007,000</u>	<u>1,007,000</u>	<u>1,007,000</u>
Requirements						
Debt Service	545,327	598,881	798,000	786,000	786,000	786,000
Unappropriated	<u>259,939</u>	<u>261,058</u>	<u>252,000</u>	<u>221,000</u>	<u>221,000</u>	<u>221,000</u>
Total	805,266	859,939	1,050,000	1,007,000	1,007,000	1,007,000
Total Water Debt Service Fund	<u>805,266</u>	<u>859,939</u>	<u>1,050,000</u>	<u>1,007,000</u>	<u>1,007,000</u>	<u>1,007,000</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
541 Stormwater Debt Service Fund						
Interfund Transfers	2,215,923	725,000	850,000	800,000	800,000	800,000
Beginning Balance	103,445	233,477	215,000	174,000	174,000	174,000
Total Stormwater Debt Service Fund	<u>2,319,368</u>	<u>958,477</u>	<u>1,065,000</u>	<u>974,000</u>	<u>974,000</u>	<u>974,000</u>
Requirements						
Debt Service	2,085,891	760,319	866,000	826,000	826,000	826,000
Unappropriated	<u>233,477</u>	<u>198,158</u>	<u>199,000</u>	<u>148,000</u>	<u>148,000</u>	<u>148,000</u>
Total	2,319,368	958,477	1,065,000	974,000	974,000	974,000
Total Stormwater Debt Service Fund	<u>2,319,368</u>	<u>958,477</u>	<u>1,065,000</u>	<u>974,000</u>	<u>974,000</u>	<u>974,000</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
555 Wastewater Debt Service Fund						
Intergovernmental Revenue	198,159	204,138	210,000	212,000	212,000	212,000
Interest Income	20,411	13,998	25,000	30,000	30,000	30,000
Miscellaneous Income	26,012	28,276	21,000	22,000	22,000	22,000
Interfund Transfers	2,200,000	1,565,000	2,200,000	3,129,000	3,129,000	3,129,000
Beginning Balance	1,437,278	1,367,241	900,000	608,000	608,000	608,000
Total Wastewater Debt Service Fund	<u>3,881,860</u>	<u>3,178,653</u>	<u>3,356,000</u>	<u>4,001,000</u>	<u>4,001,000</u>	<u>4,001,000</u>
Requirements						
Debt Service	2,514,619	2,512,786	2,524,500	3,355,000	3,355,000	3,355,000
Unappropriated	<u>1,367,241</u>	<u>665,867</u>	<u>831,500</u>	<u>646,000</u>	<u>646,000</u>	<u>646,000</u>
Total	3,881,860	3,178,653	3,356,000	4,001,000	4,001,000	4,001,000
Total Wastewater Debt Service Fund	<u>3,881,860</u>	<u>3,178,653</u>	<u>3,356,000</u>	<u>4,001,000</u>	<u>4,001,000</u>	<u>4,001,000</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
612 City Facility Debt Serv Fund						
Interfund Transfers	69,800	72,500	88,000	441,000	441,000	441,000
Beginning Balance	111,568	94,068	78,000	69,000	69,000	69,000
Total City Facility Debt Serv Fund	181,368	166,568	166,000	510,000	510,000	510,000
Requirements						
Debt Service	87,300	84,700	88,000	456,000	456,000	456,000
Unappropriated	94,068	81,868	78,000	54,000	54,000	54,000
Total	181,368	166,568	166,000	510,000	510,000	510,000
Total City Facility Debt Serv Fund	181,368	166,568	166,000	510,000	510,000	510,000

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

CITY OF
GRESHAM
OREGON

Capital Funds

CITY OF
GRESHAM
OREGON

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 are included in the General Development and the City UR Capital Improvement Funds.
- *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 and to fund projects constructed by the City.
- *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. Beginning in fiscal year 2019/20, activity previously shown in the Footpaths and Bike Routes Fund has been incorporated.
- *Footpaths and Bike Routes Fund* – Accounts for projects specific to improving pedestrian and bikeway facilities. One percent of gasoline tax revenue is received in the Footpaths and Bike Routes Fund in compliance with a statewide program dedicated to improving sidewalks, providing bicycle lanes, and increasing pedestrian mobility. As of fiscal year 2019/20, the project activity and associated fund balance will be transferred to the Transportation Construction Fund.
- *City UR 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, transfers from the System Development Charges Fund, grants, the Streetlight Fund, the Transportation Fund and loan proceeds on behalf of Transportation.
- *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.

CAPITAL IMPROVEMENT FUNDS OVERVIEW

- *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. Beginning in fiscal year 2016/17 expenditures are related to the replacement of the City’s Enterprise Resource Planning System (ERP). The City’s current ERP system has been in place since 1998 and supports the City’s core business functions including financials, budget, payroll and personnel, grant management, land/parcel management, building, planning, and licensing. Planning and vendor selection began in fiscal year 2016/17. Late in fiscal year 2017/18, work started on the phased implementation of new software. This process is expected to take several years to transition all system functions. Revenue for this citywide project includes transfers from the Information and Technology Fund, Administrative Services Fund and other cash reserves in the Equipment Replacement Fund.

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 8, 2019. A Type IV Hearing with the Gresham City Council was held on May 21, 2019, and an enactment reading and final adoption took place June 18, 2019.

Following are a few significant projects budgeted for fiscal year 2019/20:

Park Fund

- The fiscal year 2019/20 budget includes appropriation for a project that will pre-design a neighborhood park.
- Subject to a grant award, construct improvements at Gradin Community Sports Park including two softball/Little League baseball field, a concession/restroom building, and other related amenities.

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.
- Construct intersection improvements at 223rd and Stark, 181st and Glisan, and the western approach at Palmquist and Highway 26 to enhance intersection performance.

CAPITAL IMPROVEMENT FUNDS OVERVIEW

Footpaths and Bike Routes Fund

- Continue construction of, and modifications to, sidewalk ramps to improve pedestrian safety and transportation facilities to all users.
- Install pedestrian enhancements, especially related to crossings and sidewalks.

General Development Fund

- The capital budget includes the authority to provide system development charge credits as needed to support potential development activity in the Pleasant Valley and Springwater areas. SDC credits are not cash.
- Construct neighborhood park improvements and amenities in Pleasant Valley.

City UR Capital Improvement Fund

- Begin construction of the Rockwood Rising project at the Rockwood Catalyst Site.
- Construct improvements to Sandy Boulevard, a major arterial, which will improve functionality of the street network and update the road to current arterial standards.

Water Construction Fund

- Continue replacement of water pipes that have experienced leaks and breaks over the years to reduce water outages and road damage. Replacement of the pipes will improve customer service and reduce expenses associated with reactive repair work.
- Replacement of aged water pipes susceptible to failure as identified in the conditions assessment studies will also be done in coordination with the Transportation's local street pavement reconstruction program.
- Continued investments in the City's groundwater supply system.
- Seismic upgrades to the Grant Butte reservoir and waterline.

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.
- In coordination with Transportation intersection improvements, construct culvert improvements at Palmquist and Highway 26 to enhance drainage.

Wastewater Construction Fund

- Continued implementation of the Pipe Rehabilitation/Replacement Project, which replaces 1950's era pipelines that have reached the end of their useful life.

CAPITAL IMPROVEMENT FUNDS OVERVIEW

- Repair and replacement of unit processes and equipment at the Wastewater Treatment Plant in order to ensure continued compliance with permit conditions. Significant projects at the treatment plant include replacement of aging biogas treatment equipment with a biological system that will result in a reduction of operating costs, refurbishment of the antiquated Primary Clarifiers 1 and 2, replacement of upper plant bar screens that have reached the end of their useful lives, and improvements in the removal of trash and debris at the fats, oils and grease receiving station.
- Construction of a sewer line on McKinley Road to service the Pleasant Valley area. This project will also decommission the existing Hunter's Highland lift station, thus, reducing related operational and maintenance costs.
- Pending successful award of a FEMA grant, construction of seismic upgrades to sewer lines crossing over Johnson Creek.

City Facility Capital Fund

- Begin the first phase replacement of City Hall rooftop units. Additional phases are expected to extend into fiscal year 2020/21.
- Replace the boiler in the Public Safety and Schools Building.
- Implement various City Hall projects including elevator upgrades and modifications intended to improve building security and customer service.

Enterprise Systems Replacement Fund

- Enterprise Resource Planning System Replacement. Following a comprehensive solicitation and evaluation process, a contract was signed with Tyler Technologies for the City's new ERP system and implementation services. The new ERP will include modules for finance, budget, human resources, payroll, permitting, planning, land use, business licensing and code compliance. Implementation of the new ERP began with the finance/budget module in spring of 2018 with a go-live date of July 1, 2019. The HR/payroll and community services modules are anticipated to go-live within the following 18 months after that. The fiscal year 2019/20 budget includes appropriation for the outsourced implementation services and software licensing fees HR/payroll modules, and the community services module costs. The budget also includes funding for internal project staffing for the year and other minor project costs. Unspent appropriation from fiscal year 2018/19 for the Finance/Budget modules is being carried over as that phase is finalized. The annual licensing fees for the finance/budget modules have been transitioned to the IT operating budget since the modules will be live. Appropriations related to modules/phases of the project that do not occur in fiscal year 2019/20 will be carried forward as the project progresses.

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
310 Parks Fund						
Intergovernmental Revenue	0	0	0	1,000,000	1,000,000	1,000,000
Charges for Services	0	0	0	100,000	100,000	100,000
Interest Income	9,943	11,080	13,900	23,400	23,400	23,400
Interfund Transfers	750,565	934,755	1,801,700	193,300	193,300	193,300
Beginning Balance	842,240	865,511	920,800	1,020,000	1,020,000	1,020,000
Total Parks Fund	<u>1,602,748</u>	<u>1,811,346</u>	<u>2,736,400</u>	<u>2,336,700</u>	<u>2,336,700</u>	<u>2,336,700</u>
Requirements						
Capital Improvement Proje	737,237	887,576	1,963,700	1,350,000	1,350,000	1,350,000
Interfund Transfers	0	0	4,200	49,400	49,400	49,400
Unappropriated	<u>865,511</u>	<u>923,770</u>	<u>768,500</u>	<u>937,300</u>	<u>937,300</u>	<u>937,300</u>
Total	1,602,748	1,811,346	2,736,400	2,336,700	2,336,700	2,336,700
Total Parks Fund	<u>1,602,748</u>	<u>1,811,346</u>	<u>2,736,400</u>	<u>2,336,700</u>	<u>2,336,700</u>	<u>2,336,700</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

PARKS CAPITAL PROJECTS

Projects	Actual 2016/17	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20
Park Development				
724300 Hogan Butte Nature Park Development	737,237	887,575	263,625	-
724400 Gradin Sports Park Development	-	-	1,500,000	1,000,000
724600 Vance Neighborhood Park	-	-	-	150,000
725300 Development Coordination Projects	-	-	50,000	50,000
725400 Park Pre-Design	-	-	150,000	150,000
Subtotal	<u>737,237</u>	<u>887,575</u>	<u>1,963,625</u>	<u>1,350,000</u>
TOTAL	<u>737,237</u>	<u>887,575</u>	<u>1,963,625</u>	<u>1,350,000</u>

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
330 General Development Fund						
Interfund Transfers	1,015,244	610,452	29,296,100	31,356,400	31,356,400	31,356,400
Other Resources	0	0	0	1,721,300	1,721,300	1,721,300
Total General Development Fund	<u>1,015,244</u>	<u>610,452</u>	<u>29,296,100</u>	<u>33,077,700</u>	<u>33,077,700</u>	<u>33,077,700</u>
Requirements						
Capital Improvement Proje	<u>1,015,244</u>	<u>610,452</u>	<u>29,296,100</u>	<u>33,077,700</u>	<u>33,077,700</u>	<u>33,077,700</u>
Total	1,015,244	610,452	29,296,100	33,077,700	33,077,700	33,077,700
Total General Development Fund	<u>1,015,244</u>	<u>610,452</u>	<u>29,296,100</u>	<u>33,077,700</u>	<u>33,077,700</u>	<u>33,077,700</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

GENERAL DEVELOPMENT CAPITAL PROJECTS

Projects	Actual 2016/17	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20
PV3000 Lower Kelley Creek Trunk	-	-	4,451,251	6,993,264
PV3002 Wastewater Development Coordination	-	236,463	1,549,000	2,465,631
PV4002 Water Development Coordination	79,603	-	4,100,000	4,100,000
PV5005 SE 190th @ Giese Rd.	-	7,256	227,892	-
PV5006 SE 172nd Extension Study	-	147,669	217,899	60,889
PV5016 Transportation Development Coordination	-	18,876	8,000,000	7,981,124
PV7000 Pleasant Valley Neighborhood Park #1	-	-	150,000	1,770,613
PV7009 Parks Development Coordination	-	112,902	3,600,000	3,487,098
PV9031 Stormwater Development Coordination	-	-	1,700,000	1,700,000
SW3001 Wastewater Development Coordination	-	-	1,500,000	1,500,000
SW4001 Water Development Coordination	430,197	-	1,000,000	1,000,000
SW5004 Hogan Road Widening, Palmquist to Rugg	422,736	-	-	-
SW5005 Springwater Transportation Development C	-	-	1,800,000	1,259,236
SW7005 Springwater Parks Development Coordinati	65,262	-	200,000	200,000
SW9002 Springwater Phase 1 Planning Annex Area 3	17,446	-	-	-
SW9004 Stormwater Development Coordination	-	87,286	800,000	559,683
Subtotal	1,015,244	610,452	29,296,042	33,077,538
TOTAL	1,015,244	610,452	29,296,042	33,077,538

**RESOURCES AND REQUIREMENTS BY FUND
TRANSPORTATION CIP AND FOOTPATHS CIP FUNDS COMBINED**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
Intergovernmental Revenue	116,508	109,266	111,500	6,241,000	6,241,000	6,241,000
Charges for Services	0	175,514	0	0	0	0
Interest Income	9,595	10,666	7,000	10,300	10,300	10,300
Miscellaneous Income	0	0	0	0	0	0
Interfund Transfers	3,003,586	2,566,389	14,822,741	16,930,473	16,930,473	16,930,473
Internal Service Charges	0	0	0	0	0	0
Other Resources	605,000	3,369,000	23,439,519	25,015,037	25,015,037	25,015,037
Beginning Balance	3,888,607	3,766,980	3,521,900	2,607,000	2,607,000	2,607,000
Total Resources	<u>7,623,296</u>	<u>9,997,815</u>	<u>41,902,660</u>	<u>50,803,810</u>	<u>50,803,810</u>	<u>50,803,810</u>
Requirements						
Capital Improvement Proje	3,481,316	6,455,681	37,348,700	45,971,200	45,971,200	45,971,200
Interfund Transfers	375,000	0	0	0	0	0
Unappropriated	<u>3,766,980</u>	<u>3,542,134</u>	<u>4,553,960</u>	<u>4,832,610</u>	<u>4,832,610</u>	<u>4,832,610</u>
Total Non-operating	7,623,296	9,997,815	41,902,660	50,803,810	50,803,810	50,803,810
Total Requirements	<u>7,623,296</u>	<u>9,997,815</u>	<u>41,902,660</u>	<u>50,803,810</u>	<u>50,803,810</u>	<u>50,803,810</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

TRANSPORTATION CAPITAL PROJECTS

Projects	Actual 2016/17	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20
Street System Maintenance & Enhancement				
502000 Street Surfacing Improvements	1,458,410	543,707	2,933,038	3,918,343
503600 Neighborhood Traffic Control	8,267	25,294	53,222	53,169
511700 NE Cleveland (Powell - Stark)	790,950	44,964	306,651	-
523500 190th (Highland to 23rd)	7,964	-	-	-
524500 Division Street Corridor "Complete Street" Proje	2,597	-	200,000	200,377
524800 NE Cleveland Avenue (Stark to Burnside)	-	-	1,000,000	2,678,117
525000 Stark and 223rd TIF	-	46,288	3,498,975	4,525,327
525100 NE Hood Ave Extension	13,559	-	-	-
525200 Hogan - Powell to Burnside	887	56,221	3,493,526	4,471,247
526700 Local Street Reconstruction Program	419,446	3,255,549	14,153,787	14,734,617
527500 Transportation System Safety Projects	-	-	50,000	100,000
527700 Palmquist / HWY 26	-	-	-	1,220,000
Subtotal	2,702,080	3,972,023	25,689,199	31,901,197
Other Improvements				
510300 Development Coordination Projects	11,571	13,962	305,846	1,967,759
514100 Civic Neighborhood T.O.D. TIF	-	-	-	213,239
519800 Intersection Improvements	114,458	360,567	2,824,595	2,003,235
523800 Signal Maintenance and Upgrade	14,600	193	467,188	467,188
524300 Citywide Streetlight Projects	170,643	(638)	-	-
524400 Pole Replacement	1,353	-	-	-
525500 Glisan and 202nd TIF	-	-	-	365,000
526800 Streetlight Replacement and In-Fill Projects	1,608	101,930	528,398	613,511
526900 Asset Management Software	7,229	34,233	14,322	2,940
527400 Bridge Inspection / Monitoring / Maintenance	-	-	100,000	200,000
527800 TIF Study Update	-	-	-	100,000
Subtotal	321,462	510,247	4,240,349	5,932,872
TOTAL TRANSPORTATION CAPITAL PROJECTS	3,023,542	4,482,270	29,929,548	37,834,069

FOOTPATHS & BIKE ROUTES CAPITAL PROJECTS

Projects	Actual 2016/17	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20
605000 Americans W/ Disabilities Curb Ramp	239,258	1,678,847	4,866,690	5,241,189
608300 MAX Trail	90,540	184,225	606,546	-
610600 Pedestrian Enhancements	130,125	1,337	1,151,561	2,145,333
610700 Bicycle Projects	29,425	23,895	94,530	67,692
612000 On-Street Paths Development Coordination	-	53,027	164,641	146,973
611800 Division Crosswalk Improvements	-	-	535,000	535,000
Subtotal	489,348	1,941,331	7,418,968	8,136,187
TOTAL FOOTPATHS & BIKE ROUTES CAPITAL PROJECTS	489,348	1,941,331	7,418,968	8,136,187

TOTAL COMBINED	3,512,890	6,423,601	37,348,516	45,970,256
-----------------------	------------------	------------------	-------------------	-------------------

**RESOURCES AND REQUIREMENTS BY FUND
CLOSING FOOTPATHS CIP FUND**

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
Beginning Balance	0	0	0	750,000	750,000	750,000
Total Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>
Requirements						
Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>
Total Non-operating	<u>0</u>	<u>0</u>	<u>0</u>	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>
Total Requirements	<u>0</u>	<u>0</u>	<u>0</u>	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
390 City UR Capital Improvemt Fund						
Intergovernmental Revenue	2,384,500	510,099	12,425,400	15,864,100	15,864,100	15,864,100
Charges for Services	885	800	0	0	0	0
Interfund Transfers	37,608	19,440	4,261,555	1,380,800	1,380,800	1,380,800
Other Resources	0	0	1,682,600	2,348,109	2,348,109	2,348,109
Beginning Balance	268	11,786	11,800	400	400	400
Total City UR Capital Improvemt Fund	2,423,261	542,125	18,381,355	19,593,409	19,593,409	19,593,409
 Requirements						
Capital Improvement Proje	2,411,475	541,771	18,369,600	19,515,900	19,515,900	19,515,900
Unappropriated	11,786	354	11,755	77,509	77,509	77,509
Total	2,423,261	542,125	18,381,355	19,593,409	19,593,409	19,593,409
Total City UR Capital Improvemt Fund	2,423,261	542,125	18,381,355	19,593,409	19,593,409	19,593,409

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

URBAN RENEWAL CAPITAL PROJECTS

Projects	Actual 2016/17	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20
UR1004 Property Acquisition	2,117,718	-	-	-
UR1043 Catalyst Site	160,143	465,552	11,554,975	11,846,203
UR1047 Sandy Boulevard Improvements	34,608	76,219	5,878,282	6,705,267
UR1053 Stark Street Property Redevelopment	35,411	-	20,000	20,000
UR1054 Sunrise Site	-	-	50,000	50,000
UR1055 Rockwood Urban Plaza	-	-	865,755	894,325
Subtotal	<u>2,347,880</u>	<u>541,771</u>	<u>18,369,012</u>	<u>19,515,795</u>
TOTAL	<u>2,347,880</u>	<u>541,771</u>	<u>18,369,012</u>	<u>19,515,795</u>

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
519 Water Construction Fund						
Intergovernmental Revenue	0	0	0	1,350,000	1,350,000	1,350,000
Interest Income	109,870	157,307	114,100	115,900	115,900	115,900
Interfund Transfers	2,634,711	2,024,403	1,758,000	867,300	867,300	867,300
Other Resources	800,000	1,373,000	7,223,900	10,535,581	10,535,581	10,535,581
Beginning Balance	8,634,107	9,902,226	11,575,500	10,517,200	10,517,200	10,517,200
Total Water Construction Fund	<u>12,178,688</u>	<u>13,456,936</u>	<u>20,671,500</u>	<u>23,385,981</u>	<u>23,385,981</u>	<u>23,385,981</u>
Requirements						
Capital Improvement Proje	2,276,462	2,408,315	12,954,400	13,861,000	13,861,000	13,861,000
Unappropriated	<u>9,902,226</u>	<u>11,048,621</u>	<u>7,717,100</u>	<u>9,524,981</u>	<u>9,524,981</u>	<u>9,524,981</u>
Total	12,178,688	13,456,936	20,671,500	23,385,981	23,385,981	23,385,981
Total Water Construction Fund	<u>12,178,688</u>	<u>13,456,936</u>	<u>20,671,500</u>	<u>23,385,981</u>	<u>23,385,981</u>	<u>23,385,981</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

WATER CAPITAL PROJECTS

Projects	Actual 2016/17	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20
Water System Maintenance & Enhancement				
400300 Water System Improvements	-	21,345	428,071	156,017
400600 Waterline Oversizing	-	-	195,185	220,185
422100 SE Orient Waterline	-	131,751	300,000	-
425000 Intermediate Service Level Pump Station	3,221	-	-	-
425100 Hunter's Highland Reservoir #2	-	-	-	100,000
425600 Minor Capital Maintenance Projects	35,518	508,622	710,858	494,738
426400 NE Waterline Replacement Package Phase II	45,757	23,865	1,123,858	1,105,489
426800 SE Waterline Replacement Package Phase II	-	-	960,856	954,255
427100 NW Division St (Capacity Enhancement)	599,400	270,047	-	-
427700 SE Waterline Replacement Package Phase I	680,278	-	-	-
427900 SW Florence Eastman to Powell	1,474	261,995	521,948	-
428700 Hunters Highland Reservoir Seismic	18,603	537,701	1,343,193	-
429100 Lusted Site Improvements	5,037	15,709	278,518	277,150
429200 South Hills Seismic	2,812	61,000	-	-
429800 Hunters Highland Booster	99,761	16,372	36,162	-
430000 Intermediate Transmission Main	718,843	85,592	-	-
430100 Kane Road @ Kelly Creek	-	-	125,000	-
430300 Grant Butte Seismic Piping & Reservoir Retrofit	-	-	-	1,800,000
430700 Local Street Reconstruction Coordination	-	-	2,555,000	4,190,082
Subtotal	2,210,704	1,933,999	8,578,649	9,297,916
Other Improvements				
416000 Water System and Supply Studies	2,005	-	102,312	372,312
426600 Water System Master Plan	-	-	225,000	250,000
427300 Test Wells	26,482	-	823,518	1,048,518
428900 Gresham's Well #2 (Cascade Well #6)	-	15,189	2,510,481	2,499,245
429300 Walters Hill Reservoir and Pump Station Abando	-	-	-	90,000
429400 Condition Assessment - Critical Mains - Phase I	-	424,893	-	-
429700 Seismic Resiliency Study	30,043	-	-	-
430200 Asset Management Software	7,229	34,233	14,322	2,940
430800 Condition Assessment - Critical Mains - Phase II	-	-	600,000	-
430900 Reservoir Mixing Project	-	-	100,000	100,000
431400 Water Main Condition Assessment	-	-	-	200,000
Subtotal	65,759	474,315	4,375,633	4,563,015
TOTAL	2,276,463	2,408,314	12,954,282	13,860,931

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
549 Stormwater Construction Fund						
Intergovernmental Revenue	0	0	0	6,047,000	6,047,000	6,047,000
Interest Income	96,076	108,926	92,500	56,300	56,300	56,300
Interfund Transfers	1,267,927	1,677,141	8,039,200	4,378,500	4,378,500	4,378,500
Other Resources	42,286	0	1,462,400	0	0	0
Beginning Balance	7,389,451	7,397,969	10,794,700	8,951,300	8,951,300	8,951,300
Total Stormwater Construction Fund	8,795,740	9,184,036	20,388,800	19,433,100	19,433,100	19,433,100
Requirements						
Capital Improvement Proje	1,397,771	1,759,600	12,990,800	14,930,900	14,930,900	14,930,900
Unappropriated	7,397,969	7,424,436	7,398,000	4,502,200	4,502,200	4,502,200
Total	8,795,740	9,184,036	20,388,800	19,433,100	19,433,100	19,433,100
Total Stormwater Construction Fund	8,795,740	9,184,036	20,388,800	19,433,100	19,433,100	19,433,100

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

STORMWATER CAPITAL PROJECTS

Projects	Actual 2016/17	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20
Stormwater System Maintenance & Enhancement				
902400 Localized Drainage Improvements	91,812	77,176	178,336	267,228
908800 Rehab & Repair of Pipe System	227,090	279,998	2,508,347	4,109,014
908900 UIC Implementation	57,874	(11,302)	-	-
920100 Segment 2, Fairview Creek Basin Central Core Tru	-	-	-	399,709
920800 NE Cleveland (18th - 22nd) Stormwater System	64,695	-	-	-
920900 Infrastructure Capacity Improvements	-	-	615,504	1,085,354
921200 Kane Drive Culvert Repair Improvements	311,654	782,512	5,221,787	1,099,013
99KANE Kane Drive Culvert - Temporary Repairs	910	-	-	-
Subtotal	754,035	1,128,384	8,523,974	6,960,318
Other Improvements				
902800 Low Impact Dev Practices Retrofit Program	335,034	158,818	914,180	1,132,295
906101 Stream Stabilization	33,166	62,611	473,541	536,337
914100 Stormwater Facility Improvements	57,314	6,022	335,814	329,725
915100 Riparian & Wetland Improvement Projects	60,593	62,977	343,268	368,063
919600 Fairview Creek Wetland Mitigation Bank	11,166	428	1,462,306	5,036,663
919900 Stormwater Manual & Design Standards	11,003	77	49,923	-
920700 Burlingame Creek System Improvements	92,862	80,792	78,078	-
921000 Stormwater Infrastructure Master Plan	35,370	225,260	794,775	514,485
921100 Asset Management Software	7,229	34,233	14,322	2,939
921300 Advanced Wetland and Stream Mitigation	-	-	-	50,000
Subtotal	643,737	631,218	4,466,207	7,970,507
TOTAL	1,397,772	1,759,602	12,990,181	14,930,825

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
559 Wastewater Construction Fund						
Intergovernmental Revenue	0	0	0	616,275	616,275	616,275
Charges for Services	1,885	0	0	0	0	0
Interest Income	144,654	159,953	166,200	111,700	111,700	111,700
Interfund Transfers	4,563,831	9,935,383	6,679,400	7,181,100	7,181,100	7,181,100
Other Resources	175,000	75,200	558,400	578,100	578,100	578,100
Beginning Balance	12,404,978	11,080,711	23,848,500	21,389,000	21,389,000	21,389,000
Total Wastewater Construction Fund	<u>17,290,348</u>	<u>21,251,247</u>	<u>31,252,500</u>	<u>29,876,175</u>	<u>29,876,175</u>	<u>29,876,175</u>
Requirements						
Capital Improvement Proje	6,209,637	4,026,170	20,005,500	22,429,000	22,429,000	22,429,000
Unappropriated	<u>11,080,711</u>	<u>17,225,077</u>	<u>11,247,000</u>	<u>7,447,175</u>	<u>7,447,175</u>	<u>7,447,175</u>
Total	17,290,348	21,251,247	31,252,500	29,876,175	29,876,175	29,876,175
Total Wastewater Construction Fund	<u>17,290,348</u>	<u>21,251,247</u>	<u>31,252,500</u>	<u>29,876,175</u>	<u>29,876,175</u>	<u>29,876,175</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

WASTEWATER CAPITAL PROJECTS

Projects	Actual 2016/17	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20
Wastewater Treatment Plant				
309700	337,515	381,362	915,392	1,089,042
316400	493,601	476,309	3,203,002	1,564,809
317400	95,480	568,689	989,130	1,730,634
319300	204,319	1,071,190	730,809	168,679
319400	329,571	(53,088)	-	-
319700	796,372	-	-	-
319800	112	107,404	139,788	-
319900	190,521	65,655	28,824	-
320000	31,032	102,747	867,670	766,029
321000	-	263,722	1,923,559	1,231,171
321100	-	17,800	189,400	280,216
321200	-	-	-	342,000
321300	-	-	182,400	110,632
321500	-	-	706,800	966,553
321800	-	-	-	920,000
321900	-	-	-	360,000
322100	-	-	-	240,000
322200	-	-	-	376,200
Subtotal	2,478,523	3,001,790	9,876,774	10,145,965
Sewer System Maintenance & Enhancement				
300200	48,357	330,289	808,876	974,563
315000	15,775	89,548	1,602,378	1,881,685
317700	560,071	85,541	2,017,243	1,913,401
318400	2,653,538	298,904	2,842,806	3,833,671
319100	25,693	-	-	-
319200	-	1,340	1,808,532	1,838,401
319600	223,042	26,778	81,979	71,717
320700	197,411	-	252,589	502,589
322000	-	-	-	821,700
Subtotal	3,723,887	832,400	9,414,403	11,837,727
Other Improvements				
320100	7,229	34,247	14,037	2,949
320800	-	12,233	370,300	343,108
320900	-	146,983	329,812	99,202
Subtotal	7,229	193,463	714,149	445,259
TOTAL	6,209,639	4,027,653	20,005,326	22,428,951

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
611 City Facility Capital Imp Fund						
Miscellaneous Income	0	23,400	0	115,800	115,800	115,800
Interfund Transfers	484,500	98,200	325,000	1,537,550	1,537,550	1,537,550
Beginning Balance	1,218,209	1,206,554	1,111,600	12,200	12,200	12,200
Total City Facility Capital Imp Fund	<u>1,702,709</u>	<u>1,328,154</u>	<u>1,436,600</u>	<u>1,665,550</u>	<u>1,665,550</u>	<u>1,665,550</u>
Requirements						
Capital Improvement Proje	434,155	472,865	1,425,000	1,350,000	1,350,000	1,350,000
Interfund Transfers	62,000	0	0	0	0	0
Unappropriated	<u>1,206,554</u>	<u>855,289</u>	<u>11,600</u>	<u>315,550</u>	<u>315,550</u>	<u>315,550</u>
Total	1,702,709	1,328,154	1,436,600	1,665,550	1,665,550	1,665,550
Total City Facility Capital Imp Fund	<u>1,702,709</u>	<u>1,328,154</u>	<u>1,436,600</u>	<u>1,665,550</u>	<u>1,665,550</u>	<u>1,665,550</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

CITY FACILITY CAPITAL PROJECTS

Projects	Actual 2016/17	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20
City Hall Air Handler Motors	-	-	10,000	-
City Hall Air Conditioning Compressors	-	21,301	15,000	-
City Hall HVAC Recommissioning	-	-	340,000	-
City Hall Carpeting	23,215	13,150	20,000	-
City Hall Boiler	117,933	5,250	-	-
City Hall Conference Center Wireless PA System	-	16,740	20,000	-
City Hall PA System Upgrade	-	-	35,000	-
City Hall Rooftop Units Replacement	-	-	-	500,000
City Hall Elevator Upgrades	-	17,131	-	120,000
City Hall Workspace Units	-	9,462	-	20,000
City Hall Roof	-	-	-	10,000
City Hall Customer Service Center	-	-	-	100,000
City Hall Security Upgrades	-	-	-	30,000
Civic Center Security Upgrades	56,698	-	-	-
Civic Center Parking Lot Maintenance	-	-	100,000	90,000
PSS Building Air Conditioning Compressors	-	12,935	-	-
PSS Building HVAC Units	55,250	-	-	-
PSS Building Carpeting	19,123	5,961	10,000	60,000
PSS Building Boiler	-	-	-	175,000
Rockwood PSB Sound Control	3,500	-	-	-
Fleet Shop Modifications	600	272,984	-	-
Operations Center Air Conditioning Compressors	-	1,480	-	-
Operations Center HVAC Units	-	29,810	-	-
Operations Center HVAC Zone Controls	-	-	15,000	-
Operations Center Building Roofs	-	-	-	10,000
Operations Center Security Upgrades	-	-	40,000	-
Operations Center Parking Lot Maintenance	-	-	100,000	-
Station 71 Bay Doors	59,365	34,941	-	-
Station 71 Bathroom/Dorm Retrofit	51,122	-	-	-
Station 71 Alerting System	-	-	20,000	-
Station 72 Bay Doors	-	13,580	-	-
Station 74 Bathroom	-	18,141	-	-
City Owned Parking Lot Maintenance	47,350	-	-	30,000
Carryover from Prior Fiscal Years	-	-	700,000	205,000
TOTAL	434,155	472,864	1,425,000	1,350,000

RESOURCES AND REQUIREMENTS BY FUND

	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
651 Enterprise System Replace Fund						
Interfund Transfers	180,000	650,000	2,500,000	2,130,000	2,130,000	2,130,000
Beginning Balance	0	29,494	0	1,050,000	1,050,000	1,050,000
Total Enterprise System Replace Fund	<u>180,000</u>	<u>679,494</u>	<u>2,500,000</u>	<u>3,180,000</u>	<u>3,180,000</u>	<u>3,180,000</u>
Requirements						
Capital Improvement Proje	150,506	495,899	2,500,000	3,180,000	3,180,000	3,180,000
Unappropriated	<u>29,494</u>	<u>183,595</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	180,000	679,494	2,500,000	3,180,000	3,180,000	3,180,000
Total Enterprise System Replace Fund	<u>180,000</u>	<u>679,494</u>	<u>2,500,000</u>	<u>3,180,000</u>	<u>3,180,000</u>	<u>3,180,000</u>

GENERAL NOTE: Reports in this section are displayed for explanatory purposes only. Please refer to the document section labelled *Legal Budget Reports (New Structure)* for the reports displayed as required by Oregon Budget Law.

ENTERPRISE SYSTEMS REPLACEMENT PROJECTS

Projects	Actual 2016/17	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20
Enterprise Resource Planning System Replacement	150,506	495,899	2,500,000	3,180,000
TOTAL	150,506	495,899	2,500,000	3,180,000

PLANNED USE OF SYSTEM DEVELOPMENT CHARGES FY 2019/20

SDC Funded Projects

SDC Type	Project No. and Name	Total
Wastewater	315000 McKinley Sewer Extension	\$ 756,300
Transportation	510300 Development Coordination Projects	515,060
	525500 Glisan and 202nd TIF	225,000
	527700 Palmquist / HWY 26	1,215,000
	PV5006 SE 172nd Extension Study	60,889
		<u>2,015,949</u>
Parks	724600 Vance Neighborhood Park	50,000
	725400 Park Pre-Design	62,700
	UR1055 Rockwood Urban Plaza	516,500
		<u>629,200</u>
Stormwater	920900 Infrastructure Capacity Improvements	434,142
	921000 Stormwater Infrastructure Master Plan	229,503
	UR1047 Sandy Boulevard Improvements	436,025
		<u>1,099,670</u>
Total Planned Use of System Development Charges:		<u>\$ 4,501,119</u>

SDC Related Debt Funded Projects

(To be repaid in future years with System Development Charges)

SDC Type	Project No. and Name	Total
Wastewater	319200 East Basin Trunk Upgrade Phase III	\$ 506,289
	319600 Kelley Creek Trunk Easements	71,717
		<u>578,006</u>
Water	400600 Waterline Oversizing	220,185
	425100 Hunter's Highland Reservoir #2	80,664
	427300 Test Wells	246,826
	428900 Gresham's Well #2 (Cascade Well #6)	521,919
		<u>1,069,594</u>
Transportation	514100 Civic Neighborhood T.O.D. TIF	213,239
	519800 Intersection Improvements	959,094
	524500 Division St Corridor "Complete Street" Project	100,377
	524800 NE Cleveland Avenue (Stark to Burnside)	778,435
	525000 Stark and 223rd TIF	4,374,374
	525200 Hogan - Powell to Burnside	1,917,288
	527800 TIF Study Update	100,000
	610600 Pedestrian Enhancements	2,000
	UR1047 Sandy Boulevard Improvements	2,321,228
		<u>10,766,035</u>
Parks	PV7000 Pleasant Valley Neighborhood Park #1	1,721,282
Total - SDC Related Debt Funded Projects:		<u>\$ 14,134,917</u>

PLANNED USE OF SYSTEM DEVELOPMENT CHARGES FY 2019/20

Projects Funded With SDC Credits

(Credits issued to private developers when they construct qualifying public infrastructure)

SDC Type	Project No. and Name	Total
Wastewater	PV3000 Lower Kelley Creek Trunk	\$ 6,993,264
	PV3002 Wastewater Development Coordination	2,465,631
	SW3001 Wastewater Development Coordination	1,500,000
		<u>10,958,895</u>
Water	PV4002 Water Development Coordination	4,100,000
	SW4001 Water Development Coordination	1,000,000
		<u>5,100,000</u>
Transportation	510300 Development Coordination Projects	1,348,792
	525500 Glisan and 202nd TIF	135,000
	612000 On-Street Paths Development Coordination	146,973
	PV5016 Transportation Development Coordination	7,981,124
	SW5005 Springwater Transportation Dev Coordination	1,259,236
		<u>10,871,125</u>
Parks	725300 Development Coordination Projects	50,000
	PV7009 Parks Development Coordination	3,487,098
	SW7005 Springwater Transportation Dev Coordination	200,000
	UR1055 Rockwood Urban Plaza	377,825
		<u>4,114,923</u>
Stormwater	920100 Seg 2, Fairview Crk Basin CentralCore Trunk	399,709
	PV9031 Stormwater Development Coordination	1,700,000
	SW9004 Stormwater Development Coordination	559,683
		<u>2,659,392</u>
Total - Projects Funded With SDC Credits:		<u>\$ 33,704,335</u>

CITY OF
GRESHAM
OREGON

ADDITIONAL INFORMATION

CITY OF
GRESHAM
OREGON

STAFFING INFORMATION

Personnel Allocation by Fund and Department Fiscal Year 2019/20

	OGM	CAO	FMS	IT	CWS	Police	Fire	URA	UDP	CD	ED	CL	Parks	DES	Adopted FY 2019/20
General Fund *						158.00	105.75			4.20	3.00		11.30		282.25
Transportation Fund														37.96	37.96
Rental Inspection Fund										4.35					4.35
Infrastructure Development Fund														16.00	16.00
Urban Design & Planning Fund									17.80						17.80
Solid Waste & Recycling Fund **														5.96	5.96
CDBG & HOME Fund **										1.00					1.00
Building Fund										25.45					25.45
Urban Renewal Support Fund								3.00							3.00
Water Fund														27.75	27.75
Stormwater Fund														27.10	27.10
Wastewater Fund														27.78	27.78
Facilities & Fleet Mngt Fund			11.70												11.70
Workers' Comp & Liability Mgmt Fund ***		2.50													2.50
Legal Services Fund		6.50													6.50
Administrative Services Fund ****	7.00		25.50	25.00	21.00							8.00			86.50
Designated Purpose Fund						8.00	6.00								14.00
TOTAL	7.00	9.00	37.20	25.00	21.00	166.00	111.75	3.00	17.80	35.00	3.00	8.00	11.30	142.55	597.60

* As of July 1, 2019, the General Fund and Police, Fire and Parks Fund have been combined.

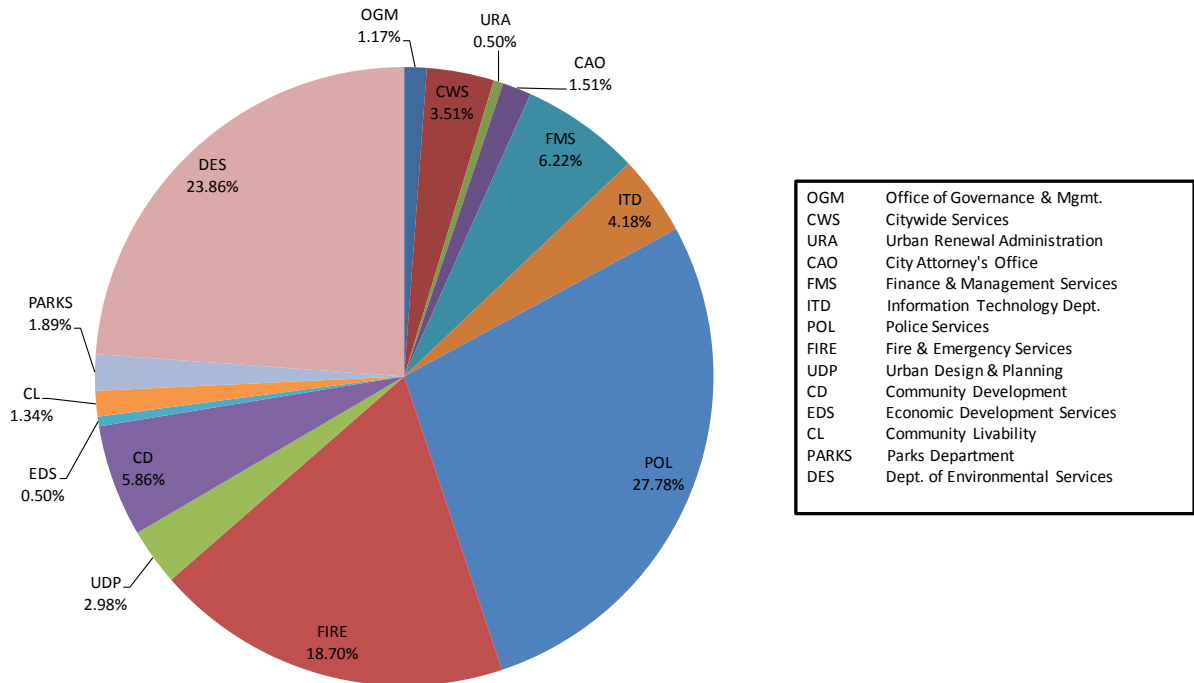
** As of July 1, 2019, the Dedicated Revenue Fund was split into the Solid Waste & Recycling Fund and the CDBG & HOME Fund.

*** As of July 1, 2019, the Workers' Compensation Fund and Liability Management Fund have been combined.

**** As of July 1, 2019, the Information Technology Fund, the Utility Financial Services Fund and the Administrative Services Fund have been combined.

To allow for historical comparisons, this page shows the ten positions in the Mapping & GIS and the Information & Innovation Divisions as being included within the IT Department. Beginning in fiscal year 2019/20, consistent with the new chart of accounts, these positions are included in the Adopted Budget in the Citywide Services Department.

Full-Time Equivalent Employees by Department FY 2019/20



STAFFING INFORMATION

STAFF RESOURCES

The fiscal year 2019/20 Adopted Budget includes funds for 597.60 Full-Time Equivalent (FTE) permanent positions. The table below illustrates the staff resource allocation.

	Authorized FY 16/17	Authorized FY 17/18	Authorized FY 18/19	Adopted FY 19/20
<i>Police Services</i>	129.00	133.00	133.00	136.00
<i>Police Services - PFP Fund</i>	22.00	22.00	22.00	22.00
<i>Fire & Emergency Services</i>	78.75	85.75	87.75	87.75
<i>Fire & Emergency Services - PFP Fund</i>	18.00	18.00	18.00	18.00
<i>Community Development</i>	5.20	6.20	3.70	4.20
<i>Economic Development Services</i>	4.00	3.00	3.00	3.00
<i>Parks</i>	5.30	5.30	8.30	8.30
<i>Parks - PFP Fund</i>	3.00	3.00	3.00	3.00
General Fund	265.25	276.25	278.75	282.25
Transportation Fund (DES)	35.96	36.96	36.96	37.96
Rental Inspection Fund (CD)	4.60	4.60	4.10	4.35
Infrastructure Development Fund (DES)	14.50	14.50	15.50	16.00
Urban Design & Planning Fund (UDP)	15.80	17.80	17.80	17.80
Solid Waste & Recycling Fund (DES)	4.46	4.96	5.96	5.96
CDBG & HOME Fund (CD)	1.00	1.00	1.00	1.00
Building Fund (CD)	18.20	23.20	23.20	25.45
Urban Renewal Support Fund (URA)	3.00	3.00	3.00	3.00
Water Fund (DES)	27.93	27.75	27.75	27.75
Stormwater Fund (DES)	24.77	25.10	25.10	27.10
Wastewater Fund (DES)	28.43	28.28	28.28	27.78
Facilities & Fleet Mngt Fund (FMS)	10.80	10.80	10.70	11.70
Workers' Comp & Liability Mgmt Fund (CAO)	2.00	2.00	2.50	2.50
Legal Services Fund (CAO)	6.00	7.00	6.50	6.50
<i>Office of Governance & Mgmt.</i>	9.00	10.00	9.00	7.00
<i>Finance & Management Services</i>	10.15	10.15	10.15	12.40
<i>Utility Billing</i>	14.25	15.25	15.35	13.10
<i>Information Technology</i>	19.00	21.00	22.00	25.00
<i>Citywide Services</i>	24.00	23.00	20.00	21.00
<i>Community Livability</i>	-	-	8.00	8.00
Administrative Services Fund	76.40	79.40	84.50	86.50
<i>Police Services</i>	10.00	11.00	11.00	8.00
<i>Fire & Emergency Services</i>	-	6.00	6.00	6.00
Designated Purpose Fund	10.00	17.00	17.00	14.00
	549.10	579.60	588.60	597.60

To allow for historical comparisons, this page shows the ten positions in the Mapping & GIS and the Information & Innovation Divisions as being included within the Information Technology Department. Beginning in fiscal year 2019/20, consistent with the new chart of accounts, these positions are included in the Adopted Budget in the Citywide Services Department.

STAFFING INFORMATION

Reconciliation of FTE Changes FY 2018/19 Adopted to FY 2019/20 Adopted Budget

	<u>Additions</u> FTE	<u>Reductions</u> FTE	<u>Total</u> FTE
Total FY 2018/19 FTE - Adopted Budget			588.60
<hr style="border-top: 1px dashed black;"/>			
FY 2019/20 Adopted Budget			
Finance & Management Services Department			
Vehicle Mechanic II	1.00		
Information & Technology Department			
Project Manager II	1.00		
Citywide Services Department			
Administrative Analyst	1.00		
Community Development Department			
Building Inspector II	2.00		
Plans Examiner II	1.00		
Environmental Services Department			
Civil Engineer I	1.00		
Public Utility Worker II	2.00		
Total FY 2019/20 FTE - Adopted Budget			597.60

Beginning in fiscal year 2019/20, consistent with the new chart of accounts, the Information & Technology Department's Project Manager II position is included in the Adopted Budget in the Citywide Services Department.

STAFFING INFORMATION

TRENDS – FTE PER 1,000 POPULATION

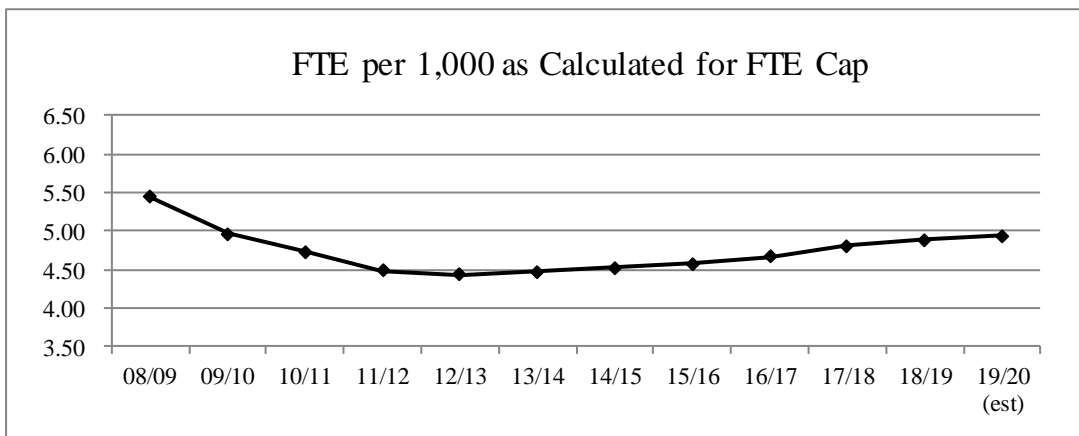
The City Charter contains language that allows the City to employ up to 6.5 Full-Time Equivalent (FTE) persons per 1,000 population, using the following method to calculate the employee cap:

- (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
2008/09	100,655	590.70	5.87	546.98	5.43
2009/10	101,015	556.20	5.51	501.64	4.97
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	111,689 *	597.60	5.35	551.04	4.93

* Projected based on previous three-year average



STAFFING INFORMATION

FULL-TIME EQUIVALENT POSITIONS AND SALARY SCHEDULE

Class	Position Title	Monthly Salary Range		No. of Positions	Budget Salary
1311	ACCOUNTANT I	\$ 5,211	- \$ 6,658	1.00	\$ 78,863
1312	ACCOUNTANT II	5,488	- 7,010	3.50	286,213
1122	ACCOUNTING ASSISTANT III	4,248	- 5,419	2.50	148,938
1107	ADMINISTRATIVE ANALYST - GU	5,000	- 6,323	6.75	482,561
1113	ADMINISTRATIVE ASST II - GU	3,833	- 4,894	16.95	944,447
11150	ADMINISTRATIVE ASST III - GU	4,248	- 5,419	5.00	305,937
1115	ADMINISTRATIVE ASST III - MSC	4,070	- 5,291	3.00	173,511
2111	ADMINISTRATIVE CHIEF	9,231	- 11,996	1.00	143,957
1105	ADMINISTRATIVE SUPERVISOR	4,744	- 6,171	1.00	74,048
3238	ASSOCIATE DEVELOPMENT PLANNER	5,776	- 7,376	2.00	170,666
11040	ASSOCIATE MANAGEMENT ANALYST - MSC	5,534	- 7,194	2.00	163,445
3235	ASSOCIATE TRANSPORTATION PLANNER	5,776	- 7,376	1.80	156,414
3111	ASSISTANT BUILDING OFFICIAL	7,520	- 9,780	1.00	117,119
1602	ASSISTANT CITY ATTORNEY	7,146	- 9,289	1.00	103,951
3237	ASSISTANT DEVELOPMENT PLANNER	5,211	- 6,658	2.00	148,316
2118	BATTALION CHIEF	9,143	- 11,429	3.00	411,437
1281	BUDGET & FINANCIAL PLANNING DIRECTOR	8,770	- 11,399	1.00	136,781
13320	BUDGET ANALYST - MSC	5,534	- 7,194	1.00	86,320
3102	BUILDING INSPECTOR II	5,625	- 7,186	10.00	813,839
3104	BUILDING INSPECTOR III	6,078	- 7,765	1.00	86,693
1124	BUSINESS LICENSE SPECIALIST	3,643	- 4,653	1.00	55,827
1420	BUSINESS SYSTEMS ANALYST	5,211	- 6,658	4.00	308,934
1342	CAPITAL IMPROVEMENT PROGRAM ANALYST	5,776	- 7,376	1.00	88,504
1230	CHIEF INFORMATION & INNOVATION OFFICER	10,760	- 13,988	1.00	160,597
1211	CITY ATTORNEY	11,325	- 14,723	1.00	164,070
1000	CITY MANAGER	16,267	- 16,917	1.00	195,208
1132	CITY RECORDER	4,993	- 6,493	1.00	76,998
1404	CITY SURVEYOR	6,078	- 7,765	1.00	93,184
3311	CIVIL ENGINEER I	5,823	- 7,570	6.00	486,221
3312	CIVIL ENGINEER II	6,452	- 8,384	6.00	590,548
2402	CODE COMPLIANCE INSPECTOR	5,000	- 6,323	3.00	209,258
2403	CODE ENFORCEMENT MANAGER	6,452	- 8,384	1.00	89,765
3233	COMMUNICATIONS & ADMINISTRATIVE SPECIALIST	4,708	- 6,010	1.00	72,113
3231	COMMUNICATIONS CONTENT SPECIALIST	5,488	- 7,010	1.00	84,115
3234	COMMUNICATIONS DIGITAL MEDIA SPECIALIST	5,000	- 6,323	1.00	75,878
1209	COMMUNICATIONS GRAPHIC DESIGNER	5,000	- 6,323	1.00	75,081
3227	COMMUNICATIONS MANAGER	7,520	- 9,780	1.00	108,066
3115	COMMUNITY DEVELOPMENT DIRECTOR	9,231	- 11,996	1.00	143,957
1163	COMMUNITY OUTREACH SPECIALIST - PUBLIC WORKS	5,488	- 7,010	1.00	85,080
1126	COUNCIL AND EXECUTIVE ANALYST	6,129	- 7,968	1.00	88,504
2214	CRIME ANALYST	5,488	- 7,010	1.00	84,115
2212	CRIMINALIST	5,523	- 7,052	2.00	169,270
1334	DEBT MANAGEMENT ANALYST	5,776	- 7,376	1.00	88,504
3119	DEPUTY DIRECTOR COMMUNITY DEVELOPMENT	7,520	- 9,780	1.00	97,919
2112	DEPUTY FIRE MARSHAL I	5,397	- 8,312	3.00	276,737
2114	DEPUTY FIRE MARSHAL II	5,933	- 9,143	1.00	109,720
3320	DEVELOPMENT ENGINEERING MANAGER	6,452	- 8,384	1.00	100,610

STAFFING INFORMATION

FULL-TIME EQUIVALENT POSITIONS AND SALARY SCHEDULE

Class	Position Title	Monthly Salary Range		No. of Positions	Budget Salary
3332	DEVELOPMENT ENGINEERING SPECIALIST	\$ 6,078	- \$ 7,765	3.00	\$ 242,632
3201	ECONOMIC DEVELOPMENT DIRECTOR	7,916	- 10,289	1.00	115,169
3210	ECONOMIC DEVELOPMENT SPECIALIST	5,211	- 6,658	1.00	73,541
3307	ELECTRICIAN	5,776	- 7,376	2.00	177,008
2303	EMERGENCY MANAGEMENT COORDINATOR	6,129	- 7,968	1.00	95,618
3304	ENGINEERING TECHNICIAN II	4,708	- 6,010	1.00	65,603
3305	ENGINEERING TECHNICIAN III	5,211	- 6,658	4.00	313,005
3306	ENGINEERING TECHNICIAN IV	5,776	- 7,376	5.00	434,200
4113	ENVIRONMENTAL PROGRAM COORDINATOR	6,399	- 8,170	2.00	196,061
4115	ENVIRONMENTAL PROGRAM MANAGER	6,788	- 8,825	2.00	211,786
3341	ENVIRONMENTAL SPECIALIST II	4,708	- 6,010	1.00	82,426
3342	ENVIRONMENTAL SPECIALIST III	5,488	- 7,010	5.00	400,744
3343	ENVIRONMENTAL SPECIALIST IV	5,776	- 7,376	1.00	88,504
1208	ENVIRONMENTAL SERVICES DIRECTOR	10,760	- 13,988	1.00	166,442
4204	FACILITIES MAINTENANCE COORDINATOR	5,211	- 6,658	1.00	74,602
4208	FACILITIES MAINTENANCE TECHNICIAN I	3,833	- 4,894	1.00	55,273
4207	FACILITIES MAINTENANCE TECHNICIAN II	4,248	- 5,419	2.00	126,377
3216	FACILITIES, PARKS & FLEET MANAGER	7,146	- 9,289	1.00	108,167
1248	FINANCE & ACCOUNTING MANAGER	7,146	- 9,289	1.00	111,275
1291	FINANCE & MANAGEMENT SERVICES DIRECTOR	9,714	- 12,628	1.00	149,323
1249	FINANCIAL OPERATIONS MANAGER	7,146	- 9,289	1.00	111,467
2105	FIRE CAPTAIN	5,933	- 9,143	8.00	877,644
1251	FIRE CHIEF	11,325	- 14,723	1.00	162,552
2113	FIRE INSPECTOR / INVESTIGATOR	4,416	- 7,556	2.00	133,041
2103	FIRE LIEUTENANT	5,397	- 8,312	21.00	2,094,634
2101	FIREFIGHTER	4,416	- 7,556	65.00	5,271,174
4305	FLEET MAINTENANCE SUPERVISOR	6,129	- 7,968	1.00	83,135
1417	GIS & ANALYTICS MANAGER	7,520	- 9,780	1.00	117,353
1409	GIS ANALYST	5,488	- 7,010	2.00	165,481
1424	GIS ANALYST II	6,078	- 7,765	1.00	93,184
3207	GOVERNMENT RELATIONS DIRECTOR	8,770	- 11,399	1.00	136,781
1503	HUMAN RESOURCES ANALYST	5,261	- 6,834	1.00	67,693
1261	HUMAN RESOURCES DIRECTOR	9,231	- 11,996	1.00	140,067
1231	INFORMATION TECHNOLOGY DIRECTOR	9,231	- 11,996	1.00	143,957
1413	IT APPLICATIONS MANAGER	7,146	- 9,289	1.00	111,467
1418	IT SERVICES COORDINATOR	5,488	- 7,010	1.00	83,054
3223	MEDIATION SPECIALIST	5,534	- 7,194	1.00	83,774
3214	NATURAL RESOURCE PLANNER	5,776	- 7,376	1.00	88,504
2306	NEIGHBORHOOD COMMUNITY ENGAGEMENT MANAGER	6,452	- 8,384	1.00	84,299
2110	OPERATIONS CHIEF	9,231	- 11,996	1.00	143,957
1108	PARALEGAL	4,744	- 6,171	1.00	74,048
1310	PAYROLL & BENEFITS COORDINATOR	5,000	- 6,323	1.00	74,884
3309	PERMIT TECHNICIAN I	4,036	- 5,149	1.00	50,525
3310	PERMIT TECHNICIAN II	4,471	- 5,710	2.00	130,258
3301	PERMIT TECHNICIAN III	5,000	- 6,323	1.00	63,398
3315	PERMIT/STRUCTURAL PLAN REVIEW MANAGER	7,146	- 9,289	1.00	100,589
3117	PLANNING TECHNICIAN II	4,471	- 5,710	3.00	205,546
3113	PLANS EXAMINER II	6,078	- 7,765	3.00	262,715

STAFFING INFORMATION

FULL-TIME EQUIVALENT POSITIONS AND SALARY SCHEDULE

Class	Position Title	Monthly Salary Range	No. of Positions	Budget Salary
3118	PLANS EXAMINER III	\$ 6,399 - \$ 8,170	1.00	\$ 97,913
2209	POLICE CAPTAIN	10,876 - 11,310	2.00	271,440
1271	POLICE CHIEF	11,325 - 14,723	1.00	176,675
2207	POLICE LIEUTENANT	10,358 - 10,771	6.00	775,507
2202	POLICE OFFICER	5,523 - 7,052	109.00	8,918,188
1117	POLICE RECORDS MANAGER	6,129 - 7,968	1.00	91,744
1111	POLICE RECORDS SPECIALIST I	3,833 - 4,894	12.00	652,042
1112	POLICE RECORDS SPECIALIST II	4,248 - 5,419	4.00	242,751
1133	POLICE RECORDS SPECIALIST TRAINEE	3,463 - 4,419	1.00	45,322
2205	POLICE SERGEANT	6,791 - 8,673	17.00	1,717,021
2211	POLICE TECHNICIAN	4,324 - 5,484	1.00	65,811
3206	PRINCIPAL URBAN PLANNER	6,788 - 8,825	1.00	95,555
1128	PROGRAM ANALYST- GU	5,776 - 7,376	1.00	88,504
1116	PROGRAM TECHNICIAN - GU	4,471 - 5,710	13.00	802,765
11160	PROGRAM TECHNICIAN - MSC	4,282 - 5,568	1.00	66,809
1152	PROJECT MANAGER II	6,399 - 8,170	1.00	94,405
4101	PUBLIC UTILITY WORKER I	3,290 - 4,201	2.00	83,145
4102	PUBLIC UTILITY WORKER II	3,833 - 4,894	45.00	2,472,549
4109	PUBLIC WORKS ASSET SPECIALIST	5,211 - 6,658	2.00	151,642
3123	PUBLIC WORKS CONSTRUCTION INSPECTOR	5,000 - 6,323	4.00	290,347
4124	PUBLIC WORKS FIELD OPERATIONS SUPERVISOR	5,211 - 6,658	6.00	463,809
3325	PUBLIC WORKS MANAGER	7,916 - 10,289	3.00	369,803
4105	PUBLIC WORKS SUPERINTENDENT	6,452 - 8,384	4.00	391,664
1118	PURCHASING AGENT	5,625 - 7,186	1.00	86,237
2401	RENTAL HOUSING INSPECTOR	5,000 - 6,323	2.00	144,225
1705	RISK MANAGEMENT SPECIALIST	4,744 - 6,171	1.00	74,048
1703	RISK MANAGER	6,452 - 8,384	1.00	100,610
1313	SENIOR ACCOUNTANT	5,776 - 7,376	1.00	88,504
1102	SENIOR ADMINISTRATIVE SUPERVISOR	5,261 - 6,834	2.00	164,029
1603	SENIOR ASSISTANT CITY ATTORNEY	8,770 - 11,399	3.00	397,552
2404	SENIOR CODE COMPLIANCE INSPECTOR	5,776 - 7,376	2.00	166,395
3242	SENIOR COMPREHENSIVE PLANNER	6,734 - 8,596	1.80	172,852
3243	SENIOR DEVELOPMENT PLANNER	6,734 - 8,596	2.00	199,191
3217	SENIOR ECONOMIC DEVELOPMENT SPECIALIST	5,608 - 6,385	1.00	88,438
3316	SENIOR ENGINEER	7,146 - 9,289	5.00	557,336
1318	SENIOR FINANCIAL ANALYST	6,452 - 8,384	2.00	190,247
1504	SENIOR HUMAN RESOURCES ANALYST	6,129 - 7,968	4.00	349,221
11360	SENIOR MANAGEMENT ANALYST - MSC	6,129 - 7,968	3.00	286,853
1803	SENIOR MANAGER - OGM	7,520 - 9,780	2.00	223,729
2213	SENIOR POLICE TECHNICIAN	4,986 - 6,357	2.00	139,655
1109	SENIOR PROGRAM MANAGER	6,452 - 8,384	1.00	100,530
4122	SENIOR PUBLIC UTILITY WORKER	4,471 - 5,710	11.00	741,462
3122	SENIOR PUBLIC WORKS CONSTRUCTION INSPECTOR	5,488 - 7,010	1.00	84,115
3240	SENIOR URBAN RENEWAL PROJECT COORDINATOR	6,538 - 7,442	1.00	103,147
1101	SPECIAL PROJECTS COORDINATOR	5,950 - 6,843	1.00	89,483
3314	STRUCTURAL ENGINEER	6,452 - 8,384	1.00	96,129

STAFFING INFORMATION

FULL-TIME EQUIVALENT POSITIONS AND SALARY SCHEDULE

Class	Position Title	Monthly Salary Range	No. of Positions	Budget Salary
1010	SUPERINTENDENT OF PUBLIC SAFETY	\$ 8,176 - \$ 15,111	1.00	\$ 181,334
3308	SUPERVISORY ELECTRICIAN	6,399 - 8,170	1.00	98,030
1427	SYSTEM ADMINISTRATOR I	5,625 - 7,186	1.00	75,799
1407	SYSTEM ADMINISTRATOR II	6,734 - 8,596	2.00	203,517
1412	SYSTEMS ANALYST	6,399 - 8,170	3.00	282,344
1410	TECHNICAL SUPPORT SPECIALIST II	5,000 - 6,323	3.00	206,537
1309	TITLES, LIENS, COLLECTIONS SPECIALIST	4,471 - 5,710	1.00	68,515
2104	TRAINING OFFICER	5,933 - 9,143	1.00	109,720
3247	TRANSPORTATION PLANNING MANAGER	7,146 - 9,289	1.00	111,467
1201	URBAN DESIGN & PLANNING DIRECTOR	8,770 - 11,399	1.00	133,328
3246	URBAN DESIGN MANAGER	7,146 - 9,289	1.00	111,467
1807	URBAN RENEWAL DIRECTOR	7,916 - 10,289	1.00	123,469
1120	UTILITY CUSTOMER SERVICE REPRESENTATIVE	3,643 - 4,653	3.50	185,255
4303	VEHICLE MECHANIC II	4,708 - 6,010	4.00	282,323
4121	WATER DISTRIBUTION TECHNCIAN I	4,471 - 5,710	1.00	68,515
4120	WATER DISTRIBUTION TECHNICIAN II	5,000 - 6,323	1.00	75,878
4107	WATER METER TECHNICIAN	4,471 - 5,710	1.00	63,941
4125	WATER OPERATIONS SUPERVISOR	5,488 - 7,010	1.00	83,945
4106	WATER QUALITY SPECIALIST	5,000 - 6,323	1.00	75,514
4103	WATER SERVICE FIELD REPRESENTATIVE	3,833 - 4,894	1.00	58,718
4110	WATER SUPERINTENDENT	6,452 - 8,384	1.00	100,610
1400	WEB CONTENT COORDINATOR	5,488 - 7,010	1.00	84,115
1399	WEB CONTENT SPECIALIST	4,854 - 5,497	0.80	55,686
Total Full-Time Employees and Salary			597.60	\$ 49,564,606

INTERFUND TRANSFERS - TO

TO Fund Name	FROM Fund Name	Amount	Reason	Total
General Fund	Water Fund	\$ 25,000	Confined Space Rescue	
	Stormwater Fund	25,000	Confined Space Rescue	
	Wastewater Fund	25,000	Confined Space Rescue	\$ 75,000
Transportation Fund	Streetlight Fund	90,000	Operation of Streetlight Program	
	SDC Fund	1,232,000	Debt Service	
	SDC Fund	18,100	Reimbursement SDC's for Debt	
Infrastructure Development Fund	Stormwater Fund	651,100	Vegetation and Sweeping	1,991,200
	Transportation Fund	455,300	Dev Engineering and Public Works Insp	
	Water Fund	455,300	Dev Engineering and Public Works Insp	
	Stormwater Fund	455,300	Dev Engineering and Public Works Insp	
Urban Design and Planning Fund	Wastewater Fund	455,300	Dev Engineering and Public Works Insp	1,821,200
	General Fund	2,704,000	Planning Services	2,704,000
Dedicated Revenue Fund	General Fund	20,000	Working Cash for CDBG/HOME	20,000
Solid Waste and Recycling Fund	Dedicated Revenue Fund	550,000	Transferring Fund Balance for SW and R Fund	
	Water Fund	35,083	Green Business Program	
	Stormwater Fund	35,083	Green Business Program	
Building Fund	Wastewater Fund	35,083	Green Business Program	655,249
	Urban Design and Planning Fund	149,800	Permit Center Services	149,800
	SDC Fund	50,000	SDC Credits	
Parks Fund	SDC Fund	143,300	SDC Funded Projects	193,300
	SDC Fund	31,246,100	SDC Credits	
General Development Fund	SDC Fund	60,900	SDC Funded Projects	
	Parks Fund	49,400	Parks Project Match	31,356,400
	SDC Fund	1,484,000	SDC Credits - Transportation Construction	
Transportation and Footpaths CIP Funds	SDC Fund	1,956,000	SDC Funded - Transportation Projects	
	SDC Fund	146,973	SDC Credits - Footpaths and Bike Routes	
	Streetlight Fund	613,600	Streetlight Funded Projects	
	Transportation Fund	6,426,000	Gas Tax Funded - Transportation Projects	
	Transportation Fund	5,472,400	Pedestrian and Bikeway Projects	
	Dedicated Revenue Fund	81,500	CDBG Pedestrian Enhancements	
	Footpaths and Bike Routes Fund	750,000	Transferring Fund Balance for Merged Fund	16,930,473
	Transportation Fund	1,000	Transportation Funded Projects	
	Streetlight Fund	49,300	Streetlight Funded Projects	
	SDC Fund	377,900	SDC Credits	
City UR Capital Improvement	SDC Fund	952,600	SDC Funded Projects	1,380,800
	General Fund	859,000	Debt Service	
	Transportation Fund	2,231,000	Debt Service	
	Streetlight Fund	512,000	Debt Service	
General Government Debt Fund	SDC Fund	189,000	Debt Service	
	Dedicated Revenue Fund	273,400	CDBG Section 108 Debt Service	4,064,400
	SDC Fund	193,300	Reimbursement SDC's for Debt	
	SDC Fund	77,900	SDC Funded Debt	271,200
Water Fund	Water Fund	750,000	Debt Service	750,000
Water Debt Service Fund	Water Fund	867,300	Rate Funded Projects	867,300
Water Construction Fund	Transportation Fund	238,800	Impervious Surface Charge	
Stormwater Fund	SDC Fund	187,600	Reimbursement SDC's for Debt	426,400
Stormwater Debt Service Fund	Stormwater Fund	800,000	Debt Service	800,000
Stormwater Construction Fund	SDC Fund	399,800	SDC Credit Reimbursement for Projects	
	SDC Fund	740,700	SDC Funded Projects	
	Stormwater Fund	3,238,000	Rate Funded Projects	4,378,500
Wastewater Fund	SDC Fund	959,300	SDC Funded Debt - Improvements	
	SDC Fund	282,618	SDC Funded Debt - Reimbursement	1,241,918
Wastewater Debt Service Fund	Wastewater Fund	3,129,000	Debt Service	3,129,000
Wastewater Construction Fund	SDC Fund	756,300	SDC Funded Projects	
	Wastewater Fund	6,424,800	Rate Funded Projects	7,181,100
Facilities and Fleet Mgmt Fund	General Fund	193,500	Fire Facilities	193,500
City Facility CIP Fund	General Fund	585,967	City Facility Projects	
	General Fund	50,000	Fire District 10 Maintenance Projects	
	General Fund	187,550	Property Acquisition	
	Transportation Fund	129,643	City Facility Projects	
	Rental Inspection Fund	10,799	City Facility Projects	
	Infrastructure Development Fund	44,505	City Facility Projects	
	Urban Design and Planning Fund	60,250	City Facility Projects	
	Dedicated Revenue Fund	2,117	City Facility Projects from CDBG/HOME	
	Solid Waste and Recycling Fund	16,076	City Facility Projects	
	Building Fund	67,005	City Facility Projects	
	Urban Renewal Support Fund	13,208	City Facility Projects	
	Water Fund	117,711	City Facility Projects	
	Stormwater Fund	120,673	City Facility Projects	
	Wastewater Fund	132,046	City Facility Projects	1,537,550

INTERFUND TRANSFERS - TO

TO Fund Name	FROM Fund Name	Amount	Reason	Total
City Facility Debt Service Fund	General Fund	370,000	Debt Service	
	Facilities and Fleet Mgmt Fund	71,000	Debt Service	441,000
Workers' Comp and Liability Mgmt Funds	Workers' Comp Fund	2,600,000	Transferring Fund Balance for Merged Fund	2,600,000
Health and Dental Insurance Funds	Dental Insurance Benefits Fund	900,000	Transferring Fund Balance for Merged Fund	900,000
Enterprise Systems Replacement Fund	Equipment Replacement Fund	930,000	Enterprise Systems Replacement	
	Admin, IT and Utility Financial Svs Funds	1,200,000	Enterprise Systems Replacement	2,130,000
Equipment Replacement Fund	Facilities and Fleet Mgmt Fund	35,374	Equipment Replacement Fund for Internal Services	
	Admin, IT and Utility Financial Svs Funds	26,114	Equipment Replacement Fund for Internal Services	61,488
Admin, IT and Utility Financial Svs Funds	General Fund	478,000	Program Support for Community Livability	
	Transportation Fund	50,000	DES Support of GIS/Asset Management	
	Water Fund	50,000	DES Support of GIS/Asset Management	
	Stormwater Fund	50,000	DES Support of GIS/Asset Management	
	Wastewater Fund	50,000	DES Support of GIS/Asset Management	
	Health and Dental Insurance Fund	13,900	Program Support-Dental	
	Health and Dental Insurance Fund	125,300	Program Support-Health	
	Information and Technology Fund	1,600,000	Transferring Fund Balance for Merged Fund	2,417,200
Designated Purpose Fund	General Fund	165,000	Body-worn Camera Grant Match	
	General Fund	340,000	COPS Grant Match	
	General Fund	100,000	EMGET (OYA) Grant Match	
	General Fund	60,000	Justice and Mental Health Collab Grant Match	
	General Fund	475,000	SAFER Grant Match	
	General Fund	20,000	Small Business Incentive Program	
	Building Fund	30,000	Small Business Incentive Program	
	Urban Renewal Support Fund	40,000	Small Business Incentive Program	
	Water Fund	5,000	Small Business Incentive Program	
	Stormwater Fund	5,000	Small Business Incentive Program	
	Wastewater Fund	5,000	Small Business Incentive Program	
	Admin, IT and Utility Financial Svs Funds	3,000	Art Committee Donation	
	Admin, IT and Utility Financial Svs Funds	50,000	Gresham Sponsored Events	1,298,000
		<u>\$91,965,978</u>		<u>\$91,965,978</u>

INTERFUND TRANSFERS - FROM

FROM Fund Name	TO Fund Name	Amount	Reason	Total
General Fund	Urban Design and Planning Fund	\$ 2,704,000	Planning Services	
	Designated Purpose Fund	165,000	Body-worn Camera Grant Match	
	Designated Purpose Fund	340,000	COPS Grant Match	
	Designated Purpose Fund	100,000	EMGET (OYA) Grant Match	
	Designated Purpose Fund	60,000	Justice and Mental Health Collab Grant Match	
	Designated Purpose Fund	475,000	SAFER Grant Match	
	Designated Purpose Fund	20,000	Small Business Incentive Program	
	Dedicated Revenue Fund	20,000	Working Cash for CDBG/HOME	
	General Government Debt Fund	859,000	Debt Service	
	Facilities and Fleet Mgmt Fund	193,500	Fire Facilities	
	City Facility CIP Fund	585,967	City Facility Projects	
	City Facility CIP Fund	50,000	Fire District 10 Maintenance Projects	
	City Facility CIP Fund	187,550	Property Acquisition	
	City Facility Debt Service Fund	370,000	Debt Service	
	Admin, IT and Utility Financial Svs Funds	478,000	Program Support for Community Livability	\$ 6,608,017
Transportation Fund	Infrastructure Development Fund	455,300	Dev Engineering and Public Works Insp	
	Transportation and Footpaths CIP Funds	5,472,400	Pedestrian and Bikeway Projects	
	Transportation and Footpaths CIP Funds	6,426,000	Gas Tax Funded Transportation Projects	
	City UR Capital Improvement	1,000	Transportation Funded Projects	
	General Government Debt Fund	2,231,000	Debt Service	
	Stormwater Fund	238,800	Impervious Surface Charge	
	City Facility CIP Fund	129,643	City Facility Projects	
	Admin, IT and Utility Financial Svs Funds	50,000	DES Support of GIS/Asset Management	15,004,143
Streetlight Fund	Transportation Fund	90,000	Operation of Streetlight Program	
	Transportation and Footpaths CIP Funds	613,600	Streetlight Funded Projects	
	City UR Capital Improvement	49,300	Streetlight Funded Projects	
	General Government Debt Fund	512,000	Debt Service	1,264,900
Rental Inspection Fund	City Facility CIP Fund	10,799	City Facility Projects	10,799
SDC Fund	Transportation Fund	1,232,000	Debt Service	
	Transportation Fund	18,100	Reimbursement SDC's for Debt	
	Parks Fund	50,000	SDC Credits	
	Parks Fund	143,300	SDC Funded Projects	
	General Development Fund	31,246,100	SDC Credits	
	General Development Fund	60,900	SDC Funded Projects	
	Transportation and Footpaths CIP Funds	146,973	SDC Credits - Footpaths and Bike Routes	
	Transportation and Footpaths CIP Funds	1,484,000	SDC Credits - Transportation Construction	
	Transportation and Footpaths CIP Funds	1,956,000	SDC Funded - Transportation Projects	
	City UR Capital Improvement	377,900	SDC Credits	
	City UR Capital Improvement	952,600	SDC Funded Projects	
	General Government Debt Fund	189,000	Debt Service	
	Water Fund	193,300	Reimbursement SDC's for Debt	
	Water Fund	77,900	SDC Funded Debt	
	Stormwater Fund	187,600	Reimbursement SDC's for Debt	
	Stormwater Construction Fund	399,800	SDC Credit Reimbursement for Projects	
	Stormwater Construction Fund	740,700	SDC Funded Projects	
	Wastewater Fund	959,300	SDC Funded Debt - Improvements	
	Wastewater Fund	282,618	SDC Funded Debt - Reimbursement	
	Wastewater Construction Fund	756,300	SDC Funded Projects	41,454,391
Infrastructure Development Fund	City Facility CIP Fund	44,505	City Facility Projects	44,505
Urban Design and Planning Fund	Building Fund	149,800	Permit Center Services	
	City Facility CIP Fund	60,250	City Facility Projects	210,050
Dedicated Revenue Fund	Transportation and Footpaths CIP Funds	81,500	CDBG Pedestrian Enhancements	
	General Government Debt Fund	273,400	CDBG Section 108 Debt Service	
	City Facility CIP Fund	2,117	City Facility Projects from CDBG/HOME	
	City Facility CIP Fund	16,076	City Facility Projects from Solid Waste	
	Solid Waste and Recycling Fund	550,000	Transferring Fund Balance for SW and R Fund	923,093
Building Fund	City Facility CIP Fund	67,005	City Facility Projects	
	Designated Purpose Fund	30,000	Small Business Incentive Program	97,005
Urban Renewal Support Fund	City Facility CIP Fund	13,208	City Facility Projects	
	Designated Purpose Fund	40,000	Small Business Incentive Program	53,208
Parks	General Development Fund	49,400	Parks Project Match	49,400
Footpaths and Bike Routes Fund	Transportation and Footpaths CIP Funds	750,000	Transferring Fund Balance for Merged Fund	750,000
Water Fund	General Fund	25,000	Confined Space Rescue	
	Designated Purpose Fund	5,000	Small Business Incentive Program	
	Infrastructure Development Fund	455,300	Dev Engineering and Public Works Insp	
	Solid Waste and Recycling Fund	35,083	Green Business Program	
	Water Construction Fund	867,300	Rate Funded Projects	
	Water Debt Service Fund	750,000	Debt Service	
	City Facility CIP Fund	117,711	City Facility Projects	
	Admin, IT and Utility Financial Svs Funds	50,000	DES Support of GIS/Asset Management	2,305,394

INTERFUND TRANSFERS - FROM

FROM Fund Name	TO Fund Name	Amount	Reason	Total
Stormwater Fund	General Fund	25,000	Confined Space Rescue	
	Transportation Fund	651,100	Vegetation and Sweeping	
	Infrastructure Development Fund	455,300	Dev Engineering and Public Works Insp	
	Solid Waste and Recycling Fund	35,083	Green Business Program	
	Stormwater Debt Service Fund	800,000	Debt Service	
	Stormwater Construction Fund	3,238,000	Rate Funded Projects	
	City Facility CIP Fund	120,673	City Facility Projects	
	Admin, IT and Utility Financial Svs Funds	50,000	DES Support of GIS/Asset Management	
	Designated Purpose Fund	5,000	Small Business Incentive Program	5,380,156
	General Fund	25,000	Confined Space Rescue	
Wastewater Fund	Infrastructure Development Fund	455,300	Dev Engineering and Public Works Insp	
	Solid Waste and Recycling Fund	35,083	Green Business Program	
	Wastewater Debt Service Fund	3,129,000	Debt Service	
	Wastewater Construction Fund	6,424,800	Rate Funded Projects	
	City Facility CIP Fund	132,046	City Facility Projects	
	Admin, IT and Utility Financial Svs Funds	50,000	DES Support of GIS/Asset Management	
	Designated Purpose Fund	5,000	Small Business Incentive Program	10,256,229
	City Facility Debt Service Fund	71,000	Debt Service	
Facilities and Fleet Mgmt Fund	Equipment Replacement Fund	35,374	Equipment Replacement Fund for Internal Services	106,374
Workers' Comp Fund	Workers' Comp and Liability Mgmt Funds	2,600,000	Transferring Fund Balance for Merged Fund	2,600,000
Health and Dental Insurance Funds	Admin, IT and Utility Financial Svs Funds	125,300	Program Support-Health	
	Admin, IT and Utility Financial Svs Funds	13,900	Program Support-Dental	139,200
Dental Insurance Benefits Fund	Health and Dental Insurance Funds	900,000	Transferring Fund Balance for Merged Fund	900,000
Equipment Replacement Fund	Enterprise Systems Replacement Fund	930,000	Enterprise Systems Replacement	930,000
Admin, IT and Utility Financial Svs Funds	Enterprise Systems Replacement Fund	1,200,000	Enterprise Systems Replacement	
	Equipment Replacement Fund	26,114	Equipment Replacement Fund for Internal Services	
	Designated Purpose Fund	3,000	Art Committee Donation	
	Designated Purpose Fund	50,000	Gresham Sponsored Events	1,279,114
Information and Technology Fund	Admin, IT and Utility Financial Svs Funds	1,600,000	Transferring Fund Balance for Merged Fund	1,600,000
		<u>\$91,965,978</u>		<u>\$91,965,978</u>

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
Stormwater Revenue Bonds	Aa2	AA

Debt and Other Obligations Summary

Outstanding Debt as of June 30, 2018

General Obligation Debt (Property Tax Levy Supported)	\$	0
Revenue Bonds		1,525,000
Bonds and Notes		68,415,064
Line of Credit – Short-term Debt		7,672,200
Interfund Loans		<u>367,500</u>
Total Bonds, Notes, and Loans		\$ 77,979,764
Other Borrowings (Pre-loan construction financing)	\$	0

A listing of the City's debt obligations are 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, police radios, 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 2019/20 cannot be determined until November 2019 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 2017/18, the legal debt limit was \$440,527,406. There was no outstanding general obligation bonded debt in fiscal year 2017/18.

2017/18 Debt Limitations (property-tax supported)

Real Market Value 2017/18	\$14,684,246,877
Debt Limit (3% of Real Market Value)	\$440,527,406
Applicable General Obligation Bonded Debt 2017/18	\$0
Percent of Limit Issued	0%

SUMMARY OF DEBT

	Issued	Maturity	Principal Issued	Principal 6/30/18
Federal and State Loans				
Section 108 Loan (Fountain)	2/1/2014	8/1/2033	\$ 1,500,000	\$ 905,000
Section 108 Loan (Pacific St/Nadaka)	4/19/2015	8/1/2019	85,000	37,000
Water Meter Replacement Note	9/8/2009	12/1/2030	2,361,232	1,674,927
Wastewater Secondary Clarifier	8/17/2009	8/1/2029	407,058	267,799
Total State Loans			\$ 4,353,290	\$ 2,884,726
Interfund Loans and Other				
2015 GRDC Note	6/1/2015	6/1/2023	\$ 6,700,000	\$ 4,372,478
2017 GRDC Note (draw one)	2/22/2017	6/1/2023	15,000,000	1,000,000
Wastewater Interfund Loan (SDC)	8/1/2010	7/31/2020	1,225,000	367,500
Total Interfund Loans and Other			\$ 22,925,000	\$ 5,739,978
Full Faith and Credit Obligations				
Pension Bonds	5/27/2004	6/1/2028	\$ 19,280,000	\$ 15,400,000
Streetlights QECB Loan	7/30/2013	7/1/2033	7,610,000	4,165,000
Wastewater Treatment Plant Expans.	9/15/2009	5/1/2021	19,351,000	5,569,000
US Bank Financing Agreement	6/4/2010	6/1/2023	23,470,000	
US Bank Fin. Agmt. (COG)				2,346,770
US Bank Fin. Agmt. (URA)				8,199,872
Series 2013B	7/30/2013	7/1/2033	4,655,000	
Special Public Works Refunding				620,000
Fire Equipment				1,005,000
Equipment Replacement				1,160,000
Public Safety-Schools Building Roof				460,000
COG Line of Credit (renewed)	6/25/2016	7/15/2018	30,000,000	
Transportation Construction				3,974,000
Water Construction				2,173,000
Wastewater Construction				250,200
Police Radios				1,275,000
Series 2015	5/27/2015	5/1/2035	19,960,000	
Urban Renewal				3,760,000
Transportation				3,015,686
Wastewater				4,855,000
Water				4,789,314
2017 State of Oregon SRF UIC	4/4/2017	8/1/2037	4,935,608	4,812,218
Total Full Faith and Credit Obligations			\$ 129,261,608	\$ 67,830,060
Revenue Bonds				
Stormwater Revenue Refunding 2006	12/21/2006	5/1/2021	\$ 2,850,000	\$ 1,525,000
Total Revenue Bonds			\$ 2,850,000	\$ 1,525,000
Total Obligations				\$77,979,764

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.
2. 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.
4. 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.
9. 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.

FINANCIAL MANAGEMENT POLICIES

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.
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.
 - b. 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.

FINANCIAL MANAGEMENT POLICIES

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 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.
3. 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.

FINANCIAL MANAGEMENT POLICIES

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.
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.

FINANCIAL MANAGEMENT POLICIES

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.

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.

FINANCIAL MANAGEMENT POLICIES

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:
 - 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.

FINANCIAL MANAGEMENT POLICIES

- 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.

GLOSSARY

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

ARRA. American Recovery and Reinvestment Act of 2009.

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 balanced 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.

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

GLOSSARY

building. Differs from capital outlay which is part of the operating budget.

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.

CARRYOVERS. 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. Carryovers generally result from capital projects being completed after the end of the fiscal year.

CDS. Community Development Services, a department within the City of Gresham.

CHARGES FOR SERVICES. Revenues received as compensation for a service provided, or cost recovery for mandated compliance, such as fire inspection fees.

CIP. Capital improvement program.

CITY COUNCIL. The legislative branch of the City composed of seven elected officials each of whom serves a four-year term without compensation.

CL. Community Livability, 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.

GLOSSARY

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 14 departments are: Office of Governance & Management; City Attorney's Office; Finance & Management Services; Information & Technology; Citywide Services; Police; Fire & Emergency Services; Urban Renewal Administration; Urban Design & Planning Services; Community Development Services; Economic Development Services; Community Livability; Parks 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.

EDS. Economic Development 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.

FES. Fire and Emergency Services Department, a department within the City of Gresham.

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.

FMS. Finance and Management Services Department, a department within the City of Gresham.

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 .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.

GLOSSARY

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 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.

GDDA. The Gresham Downtown Development Association.

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.

G.R.E.A.T. BUSINESS PROGRAM. Gresham Resource Efficiency Assistance to Businesses Program. A program to support Gresham businesses in their efforts to recycle and conserve resources.

HRA/VEBA. Health Reimbursement Arrangement/ Voluntary Employees' Beneficiary Association.

IAFF. International Association of Firefighter 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 REVENUE. Revenue received from another public agency or government.

INTERNAL SERVICE CHARGE (ISC). A charge from support funds or the administrative service fund to an operating fund to recover the cost of service 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.

GLOSSARY

IT. Information & Technology, a department in 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. Also called Object of Expenditure. 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. 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.

MATERIALS AND SERVICES. A budget category which includes expenditures such as operating 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.

GLOSSARY

NPDES. National Pollutant Discharge Elimination System.

OGM. Office of Governance & Management, a department within the City of Gresham.

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 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.

GLOSSARY

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.

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 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 ADMINISTRATION. A department within the City of Gresham.

GLOSSARY

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, such as Police, Fire and Parks, Community Development Services, and Economic Development Services.

WWTP. Wastewater Treatment Plant.

CITY OF
GRESHAM
OREGON

LEGAL BUDGET REPORTS

(New Structure)

CITY OF
GRESHAM
OREGON

LEGAL BUDGET REPORTS OVERVIEW

The City will begin using a new Chart of Accounts structure in fiscal year 2019/20 as part of the implementation of the new Enterprise Resource Planning System (ERP) replacement project. As a result, several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. The fiscal year 2019/20 budget must be adopted in the new Chart of Accounts.

This section contains the reports presented in the new structure and in the format as required by Oregon Budget Law, showing two years of historical data, the current year budget and the proposed, approved and adopted budgets for the new year. This format requires a presentation that combines historical information from the prior account structure with adopted budget information in the new account structure. Because of this, comparisons across years may be difficult. To assist with a more comparative view of the budget, a separate set of reports has been used in the explanatory sections of the document. Those reports are a hybrid version intended to better display comparisons and lessen the impacts of the account structure changes. In all cases, the two views of the reports reflect the same data, only the display and categorizing of information has been changed.

The notes included on the following pages are intended to highlight the changes that are most relevant to the information being presented on each page. Please refer to the *Budget Message – Budget Structure Changes* section of this document for further details regarding the Chart of Accounts changes. Please refer to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

Resources and Requirements by Fund

All Funds	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
Taxes	34,334,328	36,316,588	36,702,100	30,898,200	30,898,200	30,898,200
Licenses & Permits	2,767,970	3,355,692	4,510,300	4,027,300	4,027,300	4,027,300
Intergovernmental	31,219,497	31,743,676	60,833,351	71,990,020	71,990,020	71,990,020
Charges for Services	51,341,956	55,554,760	53,255,000	87,587,200	87,587,200	87,587,200
Utility License Fees	20,309,912	11,889,588	12,724,400	13,318,500	13,318,500	13,318,500
Interest Income	2,561,875	3,405,538	2,469,398	-	-	-
Miscellaneous Income	4,127,038	3,960,388	3,323,579	7,098,204	7,098,204	7,098,204
Contributions & Donations	5,000	-	-	-	-	-
Internal Payments	-	-	-	18,079,661	18,079,661	18,079,661
Interfund Transfers	34,158,256	38,589,579	101,124,559	91,965,978	91,965,978	91,965,978
Internal Service Charges	36,217,301	39,749,058	45,342,178	28,160,021	28,160,021	28,160,021
Financing Proceeds	2,049,753	6,909,321	106,663,055	71,743,127	71,743,127	71,743,127
Beginning Balance	174,652,953	191,724,990	197,874,160	202,138,373	202,138,373	202,138,373
Total Resources	<u>393,745,839</u>	<u>423,199,178</u>	<u>624,822,080</u>	<u>627,006,584</u>	<u>627,006,584</u>	<u>627,006,584</u>
Requirements						
Office of Governance & Mgmt	2,098,071	2,251,189	2,384,046	2,544,538	2,544,538	2,544,538
City Attorney's Office	3,276,111	4,015,863	5,368,760	5,835,763	5,835,763	5,835,763
Finance & Management Svc	11,039,140	11,462,525	15,849,387	9,521,618	9,521,618	9,521,618
Information Technology	3,832,521	4,386,703	5,255,128	4,175,422	4,175,422	4,175,422
Citywide Services	11,303,563	10,075,208	15,653,381	27,420,877	27,420,877	27,420,877
Police	31,970,052	34,349,743	40,328,270	41,684,130	41,684,130	41,684,130
Fire & Emergency Services	21,005,706	24,410,993	26,961,634	27,533,262	27,533,262	27,533,262
Urban Renewal	1,234,921	1,258,026	1,787,827	1,820,034	1,820,034	1,820,034
Urban Design & Planning	3,096,561	3,752,808	5,336,076	4,984,483	4,984,483	4,984,483
Community Development	5,796,832	6,619,542	8,605,235	9,381,437	9,381,437	9,381,437
Economic Development	1,250,341	753,474	3,179,041	4,446,977	4,446,977	4,446,977
Community Livability	-	-	1,994,915	2,306,371	2,306,371	2,306,371
Parks	2,560,131	2,768,604	3,483,053	3,463,351	3,463,351	3,463,351
Environmental Services	<u>38,257,808</u>	<u>40,931,721</u>	<u>47,124,224</u>	<u>49,996,101</u>	<u>49,996,101</u>	<u>49,996,101</u>
<i>Operating Total</i>	<u>136,721,758</u>	<u>147,036,399</u>	<u>183,310,977</u>	<u>195,114,364</u>	<u>195,114,364</u>	<u>195,114,364</u>
Capital Improvement	18,113,803	17,658,329	136,853,800	155,665,700	155,665,700	155,665,700
Debt Service	13,027,032	9,776,401	59,129,436	44,783,900	44,783,900	44,783,900
Interfund Transfers	34,158,256	38,589,579	101,124,559	91,965,978	91,965,978	91,965,978
Contingency	-	-	12,943,200	12,247,417	12,247,417	12,247,417
Unappropriated	<u>191,724,990</u>	<u>210,138,470</u>	<u>131,460,108</u>	<u>127,229,225</u>	<u>127,229,225</u>	<u>127,229,225</u>
<i>Non-Operating Total</i>	<u>257,024,081</u>	<u>276,162,779</u>	<u>441,511,103</u>	<u>431,892,220</u>	<u>431,892,220</u>	<u>431,892,220</u>
Total Requirements	<u>393,745,839</u>	<u>423,199,178</u>	<u>624,822,080</u>	<u>627,006,584</u>	<u>627,006,584</u>	<u>627,006,584</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being reclassified. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

General Fund & Police,
Fire and Parks Fund

CITY OF
GRESHAM
OREGON

Resources and Requirements by Fund

General Fund	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
Taxes	34,334,328	36,316,588	36,702,100	30,898,200	30,898,200	30,898,200
Licenses & Permits	391,184	420,372	362,000	372,300	372,300	372,300
Intergovernmental	9,636,026	11,093,641	10,639,116	17,192,000	17,192,000	17,192,000
Charges for Services	390,925	399,666	258,000	4,234,500	4,234,500	4,234,500
Utility License Fees	19,134,086	10,380,166	10,579,000	10,935,000	10,935,000	10,935,000
Interest Income	207,102	347,941	225,000	-	-	-
Miscellaneous Income	109,268	208,922	84,900	642,700	642,700	642,700
Interfund Transfers	161,142	136,141	167,700	75,000	75,000	75,000
Internal Service Charges	617,423	944,378	799,070	819,385	819,385	819,385
Financing Proceeds	-	1,275,000	-	-	-	-
Beginning Balance	11,161,136	20,872,473	16,901,000	13,834,000	13,834,000	13,834,000
Total Resources	<u>76,142,620</u>	<u>82,395,288</u>	<u>76,717,886</u>	<u>79,003,085</u>	<u>79,003,085</u>	<u>79,003,085</u>
Requirements						
Police	27,601,655	29,763,542	34,059,459	39,307,078	39,307,078	39,307,078
Fire & Emergency Services	18,375,029	20,996,001	22,933,014	26,367,334	26,367,334	26,367,334
Community Development	1,065,226	1,193,193	1,232,529	1,245,818	1,245,818	1,245,818
Economic Development	674,417	667,123	1,011,041	1,061,977	1,061,977	1,061,977
Parks	2,274,573	2,447,422	3,052,577	3,363,351	3,363,351	3,363,351
<i>Operating Total</i>	<u>49,990,900</u>	<u>55,067,281</u>	<u>62,288,620</u>	<u>71,345,558</u>	<u>71,345,558</u>	<u>71,345,558</u>
Interfund Transfers	5,279,247	7,313,342	8,927,616	6,608,017	6,608,017	6,608,017
Contingency	-	-	923,000	-	-	-
Unappropriated	20,872,473	20,014,665	4,578,650	1,049,510	1,049,510	1,049,510
<i>Non-Operating Total</i>	<u>26,151,720</u>	<u>27,328,007</u>	<u>14,429,266</u>	<u>7,657,527</u>	<u>7,657,527</u>	<u>7,657,527</u>
Total Requirements	<u>76,142,620</u>	<u>82,395,288</u>	<u>76,717,886</u>	<u>79,003,085</u>	<u>79,003,085</u>	<u>79,003,085</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, activity previously shown in the Police, Fire and Parks Fund is included. Additionally, Interest Income is included within Miscellaneous Income rather than shown separately and several other revenue items have been recategorized.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, activity previously shown in the Police, Fire and Parks Fund is included.

Department Requirements

General Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Police	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Requirements by Division						
Police Administration	939,299	1,150,417	1,205,776	971,703	971,703	971,703
Police Operations	13,961,199	14,647,302	17,171,797	21,920,441	21,920,441	21,920,441
Police Investigations	3,144,708	3,578,704	4,057,114	5,196,414	5,196,414	5,196,414
Police Records	1,667,100	1,730,474	1,969,650	2,039,771	2,039,771	2,039,771
Police Services	982,802	941,982	1,120,133	1,305,216	1,305,216	1,305,216
PD Support Services	6,906,547	7,714,663	8,534,989	7,873,533	7,873,533	7,873,533
Police Total	<u>27,601,655</u>	<u>29,763,542</u>	<u>34,059,459</u>	<u>39,307,078</u>	<u>39,307,078</u>	<u>39,307,078</u>
Requirements by Category						
Personnel Services	18,380,631	19,078,515	21,978,803	26,700,548	26,700,548	26,700,548
Materials & Services	9,216,979	10,456,273	11,780,656	12,574,530	12,574,530	12,574,530
Capital Outlay	4,045	228,754	300,000	32,000	32,000	32,000
Police Total	<u>27,601,655</u>	<u>29,763,542</u>	<u>34,059,459</u>	<u>39,307,078</u>	<u>39,307,078</u>	<u>39,307,078</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, information includes activity that was previously shown separately in the Police, Fire and Parks Fund. Additionally, certain expenses previously included in the Support Division have been moved to the other divisions.

Department Requirements

General Fund	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fire & Emergency Services						
Requirements by Division						
Fire Administration	676,971	755,421	865,984	935,913	935,913	935,913
Fire Emergency Operations	11,968,478	13,953,971	14,868,646	18,572,788	18,572,788	18,572,788
Life Safety	559,103	845,851	946,917	1,075,446	1,075,446	1,075,446
Training & Safety	975,247	969,197	1,413,443	1,490,564	1,490,564	1,490,564
FES Support Services	4,195,230	4,471,561	4,838,024	4,292,623	4,292,623	4,292,623
Fire & Emergency Services Total	<u>18,375,029</u>	<u>20,996,001</u>	<u>22,933,014</u>	<u>26,367,334</u>	<u>26,367,334</u>	<u>26,367,334</u>
Requirements by Category						
Personnel Services	13,207,501	15,011,166	16,677,279	19,740,790	19,740,790	19,740,790
Materials & Services	5,167,528	5,772,950	6,171,235	6,593,044	6,593,044	6,593,044
Capital Outlay	-	211,885	84,500	33,500	33,500	33,500
Fire & Emergency Services Total	<u>18,375,029</u>	<u>20,996,001</u>	<u>22,933,014</u>	<u>26,367,334</u>	<u>26,367,334</u>	<u>26,367,334</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being reclassified. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, information includes activity that was previously shown separately in the Police, Fire and Parks Fund. Additionally, certain expenses previously included in the Support Division have been moved to the other divisions.

Department Requirements

General Fund	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Community Development						
Requirements by Division						
Business & Development Support	207,870	236,501	603,668	629,524	629,524	629,524
Code Enforcement	284,746	350,402	381,463	336,039	336,039	336,039
CDS Support Services	572,610	606,290	247,398	280,255	280,255	280,255
Community Development	<u>1,065,226</u>	<u>1,193,193</u>	<u>1,232,529</u>	<u>1,245,818</u>	<u>1,245,818</u>	<u>1,245,818</u>
Requirements by Category						
Personnel Services	767,655	804,699	634,507	702,628	702,628	702,628
Materials & Services	297,571	388,494	598,022	543,190	543,190	543,190
Community Development	<u>1,065,226</u>	<u>1,193,193</u>	<u>1,232,529</u>	<u>1,245,818</u>	<u>1,245,818</u>	<u>1,245,818</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Certain expenses previously included in the Support Division have been moved to the other divisions.

Department Requirements

General Fund	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Economic Development						
<u>Requirements by Division</u>						
Economic Development	527,273	501,851	866,485	917,676	917,676	917,676
EDS Support Services	147,144	165,272	144,556	144,301	144,301	144,301
Economic Development Total	<u>674,417</u>	<u>667,123</u>	<u>1,011,041</u>	<u>1,061,977</u>	<u>1,061,977</u>	<u>1,061,977</u>
<u>Requirements by Category</u>						
Personnel Services	367,131	362,966	514,904	550,741	550,741	550,741
Materials & Services	307,286	304,157	496,137	511,236	511,236	511,236
Economic Development Total	<u>674,417</u>	<u>667,123</u>	<u>1,011,041</u>	<u>1,061,977</u>	<u>1,061,977</u>	<u>1,061,977</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Certain expenses previously included in the Support Division have been moved to the other divisions.

Department Requirements

General Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Parks	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Requirements by Division						
Parks Operations	1,493,741	1,569,834	2,125,801	2,549,917	2,549,917	2,549,917
Parks Support Services	780,832	877,588	926,776	813,434	813,434	813,434
Parks Total	<u>2,274,573</u>	<u>2,447,422</u>	<u>3,052,577</u>	<u>3,363,351</u>	<u>3,363,351</u>	<u>3,363,351</u>
Requirements by Category						
Personnel Services	817,643	887,939	1,094,814	1,477,602	1,477,602	1,477,602
Materials & Services	1,456,930	1,559,483	1,887,763	1,850,749	1,850,749	1,850,749
Capital Outlay	-	-	70,000	35,000	35,000	35,000
Parks Total	<u>2,274,573</u>	<u>2,447,422</u>	<u>3,052,577</u>	<u>3,363,351</u>	<u>3,363,351</u>	<u>3,363,351</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, information includes activity that was previously shown separately in the Police, Fire and Parks Fund. Additionally, certain expenses previously included in the Support Division have been moved to the other divisions.

Resources and Requirements by Fund

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Police, Fire & Parks Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Charges for Services	3,841,160	3,858,539	3,884,000	-	-	-
Interest Income	2,869	1,734	2,000	-	-	-
Miscellaneous Income	50,000	50,000	50,000	-	-	-
Interfund Transfers	1,750,000	1,850,000	2,200,000	-	-	-
Internal Service Charges	-	1,492	-	-	-	-
Beginning Balance	786,205	599,238	409,000	-	-	-
Total Resources	6,430,234	6,361,003	6,545,000	-	-	-
Requirements						
Police	3,142,662	3,196,302	3,576,702	-	-	-
Fire & Emergency Services	2,429,790	2,434,859	2,608,398	-	-	-
Parks	258,544	291,160	330,476	-	-	-
<i>Operating Total</i>	<i>5,830,996</i>	<i>5,922,321</i>	<i>6,515,576</i>	<i>-</i>	<i>-</i>	<i>-</i>
Unappropriated	599,238	438,682	29,424	-	-	-
<i>Non-Operating Total</i>	<i>599,238</i>	<i>438,682</i>	<i>29,424</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Requirements	6,430,234	6,361,003	6,545,000	-	-	-

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being reclassified. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: Beginning in fiscal year 2019/20, this function has been moved to the General Fund. Since no fund balance is anticipated in fiscal year 2019/20, no appropriation is needed to close the fund.

Department Requirements

Police, Fire & Parks Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Police						
Requirements by Division						
Police Operations - PFP	2,525,836	2,518,502	2,808,651	-	-	-
Police Investigations - PFP	616,826	677,800	768,051	-	-	-
Police Total	3,142,662	3,196,302	3,576,702	-	-	-
Requirements by Category						
Personnel Services	3,041,375	3,059,123	3,408,582	-	-	-
Materials & Services	101,287	137,179	168,120	-	-	-
Police Total	3,142,662	3,196,302	3,576,702	-	-	-

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this function has been moved to the General Fund.

Department Requirements

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Police, Fire & Parks Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Fire & Emergency Services						
<u>Requirements by Division</u>						
Fire Emergency Operations - PFP	2,429,790	2,434,859	2,608,398	-	-	-
Fire & Emergency Services Total	<u>2,429,790</u>	<u>2,434,859</u>	<u>2,608,398</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Requirements by Category</u>						
Personnel Services	2,427,257	2,432,424	2,588,698	-	-	-
Materials & Services	2,533	2,435	19,700	-	-	-
Fire & Emergency Services Total	<u>2,429,790</u>	<u>2,434,859</u>	<u>2,608,398</u>	<u>-</u>	<u>-</u>	<u>-</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this function has been moved to the General Fund.

Department Requirements

Police, Fire & Parks Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Parks	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Requirements by Division						
Parks Maintenance & Ops	258,544	291,160	330,476	-	-	-
Parks Total	258,544	291,160	330,476	-	-	-
Requirements by Category						
Personnel Services	258,219	290,847	327,976	-	-	-
Materials & Services	325	313	2,500	-	-	-
Parks Total	258,544	291,160	330,476	-	-	-

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this function has been moved to the General Fund.

Business Funds

CITY OF
GRESHAM
OREGON

Resources and Requirements by Fund

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Rental Inspection Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Licenses & Permits	720,261	700,179	713,000	694,000	694,000	694,000
Interest Income	9,252	11,971	8,500	-	-	-
Miscellaneous Income	43,476	73,904	33,800	51,900	51,900	51,900
Beginning Balance	618,625	677,387	568,600	671,800	671,800	671,800
Total Resources	<u>1,391,614</u>	<u>1,463,441</u>	<u>1,323,900</u>	<u>1,417,700</u>	<u>1,417,700</u>	<u>1,417,700</u>
Requirements						
Community Development	<u>714,227</u>	<u>738,125</u>	<u>835,493</u>	<u>897,760</u>	<u>897,760</u>	<u>897,760</u>
<i>Operating Total</i>	<u>714,227</u>	<u>738,125</u>	<u>835,493</u>	<u>897,760</u>	<u>897,760</u>	<u>897,760</u>
Interfund Transfers	-	-	-	10,799	10,799	10,799
Contingency	-	-	84,000	90,000	90,000	90,000
Unappropriated	<u>677,387</u>	<u>725,316</u>	<u>404,407</u>	<u>419,141</u>	<u>419,141</u>	<u>419,141</u>
<i>Non-Operating Total</i>	<u>677,387</u>	<u>725,316</u>	<u>488,407</u>	<u>519,940</u>	<u>519,940</u>	<u>519,940</u>
Total Requirements	<u>1,391,614</u>	<u>1,463,441</u>	<u>1,323,900</u>	<u>1,417,700</u>	<u>1,417,700</u>	<u>1,417,700</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Rental Inspection Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Community Development						
Requirements by Division						
Rental Inspection Program	524,763	512,583	628,503	708,011	708,011	708,011
Rental Insp Support Services	189,464	225,542	206,990	189,749	189,749	189,749
Community Development Total	714,227	738,125	835,493	897,760	897,760	897,760
Requirements by Category						
Personnel Services	538,892	528,384	599,340	659,906	659,906	659,906
Materials & Services	175,335	209,741	236,153	237,854	237,854	237,854
Community Development Total	714,227	738,125	835,493	897,760	897,760	897,760

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, certain expenses previously included in the Support Division have been moved to the other division.

Resources and Requirements by Fund

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Urban Design & Planning Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Charges for Services	1,039,912	908,149	1,164,000	1,039,000	1,039,000	1,039,000
Interest Income	31,824	41,983	26,400	-	-	-
Miscellaneous Income	235	234	1,000	26,300	26,300	26,300
Interfund Transfers	2,277,000	2,370,470	2,625,000	2,704,000	2,704,000	2,704,000
Internal Service Charges	77,120	-	-	-	-	-
Beginning Balance	1,831,165	2,332,908	1,759,000	1,683,000	1,683,000	1,683,000
Total Resources	5,257,256	5,653,744	5,575,400	5,452,300	5,452,300	5,452,300
Requirements						
Urban Design & Planning	2,796,448	3,735,860	4,562,561	4,800,533	4,800,533	4,800,533
<i>Operating Total</i>	<i>2,796,448</i>	<i>3,735,860</i>	<i>4,562,561</i>	<i>4,800,533</i>	<i>4,800,533</i>	<i>4,800,533</i>
Interfund Transfers	127,900	139,200	151,000	210,050	210,050	210,050
Contingency	-	-	456,000	441,717	441,717	441,717
Unappropriated	2,332,908	1,778,684	405,839	-	-	-
<i>Non-Operating Total</i>	<i>2,460,808</i>	<i>1,917,884</i>	<i>1,012,839</i>	<i>651,767</i>	<i>651,767</i>	<i>651,767</i>
Total Requirements	5,257,256	5,653,744	5,575,400	5,452,300	5,452,300	5,452,300

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being reclassified. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Urban Design & Planning Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Urban Design & Planning						
Requirements by Division						
Urban Design & Planning	2,157,969	2,816,388	3,596,061	3,796,580	3,796,580	3,796,580
UDP Support Services	638,479	919,472	966,500	1,003,953	1,003,953	1,003,953
Urban Design & Planning Total	<u>2,796,448</u>	<u>3,735,860</u>	<u>4,562,561</u>	<u>4,800,533</u>	<u>4,800,533</u>	<u>4,800,533</u>
Requirements by Category						
Personnel Services	2,007,445	2,480,157	2,877,631	2,968,350	2,968,350	2,968,350
Materials & Services	785,703	1,195,760	1,674,930	1,822,183	1,822,183	1,822,183
Capital Outlay	3,300	59,943	10,000	10,000	10,000	10,000
Urban Design & Planning Total	<u>2,796,448</u>	<u>3,735,860</u>	<u>4,562,561</u>	<u>4,800,533</u>	<u>4,800,533</u>	<u>4,800,533</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being reclassified. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, certain expenses previously included in the Support Division have been moved to the other division.

Resources and Requirements by Fund

Building Fund	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
Licenses & Permits	1,650,770	2,230,461	3,429,000	2,959,000	2,959,000	2,959,000
Intergovernmental	79,995	226,116	250,000	226,000	226,000	226,000
Charges for Services	1,400,905	1,705,708	1,535,000	1,679,000	1,679,000	1,679,000
Interest Income	49,651	70,418	37,000	-	-	-
Miscellaneous Income	1,534	25,253	34,000	140,000	140,000	140,000
Interfund Transfers	127,900	139,200	151,000	149,800	149,800	149,800
Beginning Balance	2,674,505	3,426,959	2,471,000	5,834,800	5,834,800	5,834,800
Total Resources	<u>5,985,260</u>	<u>7,824,115</u>	<u>7,907,000</u>	<u>10,988,600</u>	<u>10,988,600</u>	<u>10,988,600</u>
Requirements						
Community Development	2,539,527	3,428,337	4,481,839	4,648,948	4,648,948	4,648,948
<i>Operating Total</i>	<u>2,539,527</u>	<u>3,428,337</u>	<u>4,481,839</u>	<u>4,648,948</u>	<u>4,648,948</u>	<u>4,648,948</u>
Interfund Transfers	18,774	8,439	30,000	97,005	97,005	97,005
Contingency	-	-	448,000	465,000	465,000	465,000
Unappropriated	3,426,959	4,387,339	2,947,161	5,777,647	5,777,647	5,777,647
<i>Non-Operating Total</i>	<u>3,445,733</u>	<u>4,395,778</u>	<u>3,425,161</u>	<u>6,339,652</u>	<u>6,339,652</u>	<u>6,339,652</u>
Total Requirements	<u>5,985,260</u>	<u>7,824,115</u>	<u>7,907,000</u>	<u>10,988,600</u>	<u>10,988,600</u>	<u>10,988,600</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes occur at the fund level.

Department Requirements

Building Fund	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Community Development						
<u>Requirements by Division</u>						
Building Administration	435,799	404,084	708,983	528,830	528,830	528,830
Building Inspections	580,843	1,292,772	1,514,621	2,487,533	2,487,533	2,487,533
Bldg Dev Mechanical	187,570	260,789	324,061	-	-	-
Bldg Dev Plumbing	121,438	119,584	161,663	-	-	-
Bldg Dev Electrical	107,028	65,067	164,460	-	-	-
Permit Center	435,562	459,473	582,899	589,647	589,647	589,647
Building Support Services	671,287	826,568	1,025,152	1,042,938	1,042,938	1,042,938
Community Development Total	<u>2,539,527</u>	<u>3,428,337</u>	<u>4,481,839</u>	<u>4,648,948</u>	<u>4,648,948</u>	<u>4,648,948</u>
<u>Requirements by Category</u>						
Personnel Services	1,809,771	2,538,901	3,120,252	3,334,560	3,334,560	3,334,560
Materials & Services	726,456	839,884	1,166,587	1,284,388	1,284,388	1,284,388
Capital Outlay	3,300	49,552	195,000	30,000	30,000	30,000
Community Development Total	<u>2,539,527</u>	<u>3,428,337</u>	<u>4,481,839</u>	<u>4,648,948</u>	<u>4,648,948</u>	<u>4,648,948</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, several divisions within this fund have been consolidated and certain expenses previously included in the Support Division have been moved to the other divisions.

Resources and Requirements by Fund

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Urban Renewal Support Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Intergovernmental	1,195,300	1,195,500	2,000,300	2,109,400	2,109,400	2,109,400
Beginning Balance	102,987	63,366	63,400	900	900	900
Total Resources	<u>1,298,287</u>	<u>1,258,866</u>	<u>2,063,700</u>	<u>2,110,300</u>	<u>2,110,300</u>	<u>2,110,300</u>
Requirements						
Urban Renewal	1,234,921	1,258,026	1,787,827	1,820,034	1,820,034	1,820,034
<i>Operating Total</i>	<i>1,234,921</i>	<i>1,258,026</i>	<i>1,787,827</i>	<i>1,820,034</i>	<i>1,820,034</i>	<i>1,820,034</i>
Interfund Transfers	-	-	57,000	53,208	53,208	53,208
Contingency	-	-	217,000	236,000	236,000	236,000
Unappropriated	63,366	840	1,873	1,058	1,058	1,058
<i>Non-Operating Total</i>	<i>63,366</i>	<i>840</i>	<i>275,873</i>	<i>290,266</i>	<i>290,266</i>	<i>290,266</i>
Total Requirements	<u>1,298,287</u>	<u>1,258,866</u>	<u>2,063,700</u>	<u>2,110,300</u>	<u>2,110,300</u>	<u>2,110,300</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: No significant structural changes.

Department Requirements

Urban Renewal Support Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Urban Renewal	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Requirements by Division						
Urban Renewal Support	765,651	693,306	1,232,389	1,249,332	1,249,332	1,249,332
UR Support Support Services	469,270	564,720	555,438	570,702	570,702	570,702
Urban Renewal Total	1,234,921	1,258,026	1,787,827	1,820,034	1,820,034	1,820,034
Requirements by Category						
Personnel Services	496,307	552,664	602,077	646,532	646,532	646,532
Materials & Services	738,614	705,362	1,185,750	1,173,502	1,173,502	1,173,502
Urban Renewal Total	1,234,921	1,258,026	1,787,827	1,820,034	1,820,034	1,820,034

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, certain expenses previously included in the Support Division have been moved to the other division.

Infrastructure Funds

CITY OF
GRESHAM
OREGON

Resources and Requirements by Fund

Transportation Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Intergovernmental	10,252,561	10,880,760	12,598,000	13,168,000	13,168,000	13,168,000
Charges for Services	101,471	125,692	18,900	51,300	51,300	51,300
Utility License Fees	5,000	227,660	826,400	1,091,500	1,091,500	1,091,500
Interest Income	232,704	311,951	222,000	-	-	-
Miscellaneous Income	1,338	19,033	-	348,000	348,000	348,000
Internal Payments	-	-	-	1,843,661	1,843,661	1,843,661
Interfund Transfers	357,548	572,608	3,928,300	1,991,200	1,991,200	1,991,200
Internal Service Charges	674,363	962,580	1,504,000	-	-	-
Financing Proceeds	-	-	1,790,000	1,793,000	1,793,000	1,793,000
Beginning Balance	13,488,133	15,269,548	18,621,300	20,488,800	20,488,800	20,488,800
Total Resources	25,113,118	28,369,832	39,508,900	40,775,461	40,775,461	40,775,461
Requirements						
Environmental Services	7,067,535	7,630,122	9,454,094	10,131,186	10,131,186	10,131,186
<i>Operating Total</i>	<i>7,067,535</i>	<i>7,630,122</i>	<i>9,454,094</i>	<i>10,131,186</i>	<i>10,131,186</i>	<i>10,131,186</i>
Debt Service	-	-	1,790,000	1,793,000	1,793,000	1,793,000
Interfund Transfers	2,776,035	3,520,464	14,000,800	15,004,143	15,004,143	15,004,143
Contingency	-	-	1,418,000	1,520,000	1,520,000	1,520,000
Unappropriated	15,269,548	17,219,246	12,846,006	12,327,132	12,327,132	12,327,132
<i>Non-Operating Total</i>	<i>18,045,583</i>	<i>20,739,710</i>	<i>30,054,806</i>	<i>30,644,275</i>	<i>30,644,275</i>	<i>30,644,275</i>
Total Requirements	25,113,118	28,369,832	39,508,900	40,775,461	40,775,461	40,775,461

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, some revenue is included in Internal Payments rather than Internal Service Charges and Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements

Transportation Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Environmental Services	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Requirements by Division						
Trans Administration	479,850	494,158	498,496	552,905	552,905	552,905
Transportation Operations	3,059,884	3,361,379	4,516,980	4,869,514	4,869,514	4,869,514
Transportation Engineering	892,834	1,043,142	1,509,489	1,628,684	1,628,684	1,628,684
Traffic Signals	727,438	777,465	826,267	927,624	927,624	927,624
Trans Support Services	1,907,529	1,953,978	2,102,862	2,152,459	2,152,459	2,152,459
Environmental Services Total	7,067,535	7,630,122	9,454,094	10,131,186	10,131,186	10,131,186
Requirements by Category						
Personnel Services	4,066,391	4,434,147	5,345,533	6,032,877	6,032,877	6,032,877
Materials & Services	2,956,414	3,034,119	3,716,561	4,036,309	4,036,309	4,036,309
Capital Outlay	44,730	161,856	392,000	62,000	62,000	62,000
Environmental Services Total	7,067,535	7,630,122	9,454,094	10,131,186	10,131,186	10,131,186

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, certain expenses previously included in the Support Division have been moved to the other divisions.

Resources and Requirements by Fund

Streetlight Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Intergovernmental	156,354	130,078	108,800	84,400	84,400	84,400
Charges for Services	-	5,419	-	-	-	-
Utility License Fees	1,170,826	1,281,762	1,319,000	1,292,000	1,292,000	1,292,000
Interest Income	41,814	45,776	50,000	-	-	-
Miscellaneous Income	34,694	29,394	-	67,000	67,000	67,000
Beginning Balance	4,969,156	3,093,521	3,310,000	3,272,000	3,272,000	3,272,000
Total Resources	6,372,844	4,585,950	4,787,800	4,715,400	4,715,400	4,715,400
Requirements						
Environmental Services	453,603	418,304	492,110	517,942	517,942	517,942
<i>Operating Total</i>	<i>453,603</i>	<i>418,304</i>	<i>492,110</i>	<i>517,942</i>	<i>517,942</i>	<i>517,942</i>
Interfund Transfers	2,825,720	749,104	1,228,800	1,264,900	1,264,900	1,264,900
Contingency	-	-	74,000	78,000	78,000	78,000
Unappropriated	3,093,521	3,418,542	2,992,890	2,854,558	2,854,558	2,854,558
<i>Non-Operating Total</i>	<i>5,919,241</i>	<i>4,167,646</i>	<i>4,295,690</i>	<i>4,197,458</i>	<i>4,197,458</i>	<i>4,197,458</i>
Total Requirements	6,372,844	4,585,950	4,787,800	4,715,400	4,715,400	4,715,400

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements

Streetlight Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Environmental Services						
Requirements by Division						
Streetlight Operations	374,768	352,447	442,000	462,000	462,000	462,000
Streetlight Support Services	78,835	65,857	50,110	55,942	55,942	55,942
Environmental Services Total	453,603	418,304	492,110	517,942	517,942	517,942
Requirements by Category						
Materials & Services	453,603	418,304	492,110	517,942	517,942	517,942
Environmental Services Total	453,603	418,304	492,110	517,942	517,942	517,942

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: No significant structural changes.

Resources and Requirements by Fund

Infrastructure Development Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Charges for Services	654,817	832,778	601,300	785,900	785,900	785,900
Interest Income	40,549	56,934	25,300	-	-	-
Miscellaneous Income	558	180	-	41,700	41,700	41,700
Internal Payments	-	-	-	404,000	404,000	404,000
Interfund Transfers	1,135,600	1,503,600	1,694,000	1,821,200	1,821,200	1,821,200
Internal Service Charges	325,265	263,443	326,000	-	-	-
Beginning Balance	1,857,791	1,924,218	1,685,700	2,086,400	2,086,400	2,086,400
Total Resources	4,014,580	4,581,153	4,332,300	5,139,200	5,139,200	5,139,200
Requirements						
Environmental Services	2,090,362	2,416,850	2,945,441	3,177,731	3,177,731	3,177,731
<i>Operating Total</i>	<i>2,090,362</i>	<i>2,416,850</i>	<i>2,945,441</i>	<i>3,177,731</i>	<i>3,177,731</i>	<i>3,177,731</i>
Interfund Transfers	-	-	-	44,505	44,505	44,505
Contingency	-	-	442,000	477,000	477,000	477,000
Unappropriated	1,924,218	2,164,303	944,859	1,439,964	1,439,964	1,439,964
<i>Non-Operating Total</i>	<i>1,924,218</i>	<i>2,164,303</i>	<i>1,386,859</i>	<i>1,961,469</i>	<i>1,961,469</i>	<i>1,961,469</i>
Total Requirements	4,014,580	4,581,153	4,332,300	5,139,200	5,139,200	5,139,200

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, some revenue is included in Internal Payments rather than Internal Service Charges and Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements

Infrastructure Development Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Environmental Services	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Requirements by Division						
Development Engineering	828,874	886,602	1,118,914	1,259,181	1,259,181	1,259,181
IDF Inspections	496,206	615,727	873,110	951,390	951,390	951,390
IDF Surveying	227,700	240,694	280,521	285,674	285,674	285,674
Infra Dev Support Services	537,582	673,827	672,896	681,486	681,486	681,486
Environmental Services Total	2,090,362	2,416,850	2,945,441	3,177,731	3,177,731	3,177,731
Requirements by Category						
Personnel Services	1,538,278	1,693,432	2,133,652	2,290,495	2,290,495	2,290,495
Materials & Services	548,784	710,681	732,789	855,236	855,236	855,236
Capital Outlay	3,300	12,737	79,000	32,000	32,000	32,000
Environmental Services Total	2,090,362	2,416,850	2,945,441	3,177,731	3,177,731	3,177,731

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, certain expenses previously included in the Support Division have been moved to the other divisions.

Resources and Requirements by Fund

Water Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Intergovernmental	85,564	86,615	85,000	85,000	85,000	85,000
Charges for Services	13,121,597	14,102,999	14,267,900	15,067,800	15,067,800	15,067,800
Interest Income	257,587	339,779	281,000	-	-	-
Miscellaneous Income	132,597	140,382	157,600	490,400	490,400	490,400
Internal Payments	-	-	-	433,000	433,000	433,000
Interfund Transfers	223,416	389,970	236,000	271,200	271,200	271,200
Internal Service Charges	379,851	374,015	530,000	-	-	-
Financing Proceeds	-	-	541,000	502,000	502,000	502,000
Beginning Balance	16,748,582	17,853,193	18,760,300	21,898,900	21,898,900	21,898,900
Total Resources	30,949,194	33,286,953	34,858,800	38,748,300	38,748,300	38,748,300
Requirements						
Environmental Services	9,593,994	10,442,299	11,238,838	12,046,656	12,046,656	12,046,656
<i>Operating Total</i>	<i>9,593,994</i>	<i>10,442,299</i>	<i>11,238,838</i>	<i>12,046,656</i>	<i>12,046,656</i>	<i>12,046,656</i>
Debt Service	-	-	541,000	502,000	502,000	502,000
Interfund Transfers	3,502,007	2,907,033	2,746,583	2,305,394	2,305,394	2,305,394
Contingency	-	-	1,686,000	1,807,000	1,807,000	1,807,000
Unappropriated	17,853,193	19,937,621	18,646,379	22,087,250	22,087,250	22,087,250
<i>Non-Operating Total</i>	<i>21,355,200</i>	<i>22,844,654</i>	<i>23,619,962</i>	<i>26,701,644</i>	<i>26,701,644</i>	<i>26,701,644</i>
Total Requirements	30,949,194	33,286,953	34,858,800	38,748,300	38,748,300	38,748,300

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, some revenue is included in Internal Payments rather than Internal Service Charges and Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes occur at the fund level.

Department Requirements

Water Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Environmental Services	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Requirements by Division						
Water Administration	421,623	489,989	508,932	552,974	552,974	552,974
Water Operations	6,234,029	6,643,835	7,315,868	8,296,598	8,296,598	8,296,598
Water Engineering	476,243	523,113	568,940	663,704	663,704	663,704
New Water Meter Installs	123,984	216,360	223,450	-	-	-
Water Support Services	2,338,115	2,569,002	2,621,648	2,533,380	2,533,380	2,533,380
Environmental Services Total	<u>9,593,994</u>	<u>10,442,299</u>	<u>11,238,838</u>	<u>12,046,656</u>	<u>12,046,656</u>	<u>12,046,656</u>
Requirements by Category						
Personnel Services	3,029,960	3,263,890	3,418,050	3,507,856	3,507,856	3,507,856
Materials & Services	6,526,794	7,157,159	7,795,788	8,513,800	8,513,800	8,513,800
Capital Outlay	37,240	21,250	25,000	25,000	25,000	25,000
Environmental Services Total	<u>9,593,994</u>	<u>10,442,299</u>	<u>11,238,838</u>	<u>12,046,656</u>	<u>12,046,656</u>	<u>12,046,656</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, some divisions were consolidated, and certain expenses previously included in the Support Division have been moved to the other divisions.

Resources and Requirements by Fund

Stormwater Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Charges for Services	7,988,222	8,273,632	8,941,900	9,611,000	9,611,000	9,611,000
Interest Income	177,301	232,049	207,270	-	-	-
Miscellaneous Income	38,537	15,926	40,000	348,325	348,325	348,325
Internal Payments	-	-	-	187,000	187,000	187,000
Interfund Transfers	597,000	1,634,367	476,800	426,400	426,400	426,400
Internal Service Charges	296,922	388,728	830,000	-	-	-
Beginning Balance	13,530,829	13,362,536	13,818,000	13,933,000	13,933,000	13,933,000
Total Resources	22,628,811	23,907,238	24,313,970	24,505,725	24,505,725	24,505,725
Requirements						
Environmental Services	5,702,425	6,292,334	7,511,292	7,798,961	7,798,961	7,798,961
<i>Operating Total</i>	<i>5,702,425</i>	<i>6,292,334</i>	<i>7,511,292</i>	<i>7,798,961</i>	<i>7,798,961</i>	<i>7,798,961</i>
Interfund Transfers	3,563,850	2,128,937	4,456,883	5,380,156	5,380,156	5,380,156
Contingency	-	-	1,127,000	1,170,000	1,170,000	1,170,000
Unappropriated	13,362,536	15,485,967	11,218,795	10,156,608	10,156,608	10,156,608
<i>Non-Operating Total</i>	<i>16,926,386</i>	<i>17,614,904</i>	<i>16,802,678</i>	<i>16,706,764</i>	<i>16,706,764</i>	<i>16,706,764</i>
Total Requirements	22,628,811	23,907,238	24,313,970	24,505,725	24,505,725	24,505,725

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, some revenue is included in Internal Payments rather than Internal Service Charges and Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements

Stormwater Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Environmental Services	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Requirements by Division						
Stormwater Administration	391,788	462,143	481,163	529,863	529,863	529,863
Stormwater Operations	2,069,731	2,199,718	2,786,365	3,089,002	3,089,002	3,089,002
Stormwater Engineering	412,719	420,574	504,132	544,197	544,197	544,197
Natural Resources	331,902	370,396	452,525	563,924	563,924	563,924
Water Quality	724,325	868,716	1,245,922	1,103,632	1,103,632	1,103,632
Stormwater Support Services	1,771,960	1,970,787	2,041,185	1,968,343	1,968,343	1,968,343
Environmental Services Total	5,702,425	6,292,334	7,511,292	7,798,961	7,798,961	7,798,961
Requirements by Category						
Personnel Services	2,581,197	2,784,611	3,202,323	3,502,944	3,502,944	3,502,944
Materials & Services	3,087,485	3,471,031	4,293,969	4,281,017	4,281,017	4,281,017
Capital Outlay	33,743	36,692	15,000	15,000	15,000	15,000
Environmental Services Total	5,702,425	6,292,334	7,511,292	7,798,961	7,798,961	7,798,961

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, certain expenses previously included in the Support Division have been moved to the other divisions.

Resources and Requirements by Fund

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Wastewater Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Licenses & Permits	5,755	4,680	6,300	2,000	2,000	2,000
Intergovernmental	177,447	194,372	171,800	221,400	221,400	221,400
Charges for Services	17,083,201	18,205,479	18,658,100	19,623,400	19,623,400	19,623,400
Interest Income	506,686	628,320	461,900	-	-	-
Miscellaneous Income	742,020	70,994	2,400	447,500	447,500	447,500
Internal Payments	-	-	-	769,000	769,000	769,000
Interfund Transfers	911,548	918,263	247,300	1,241,918	1,241,918	1,241,918
Internal Service Charges	871,074	723,222	829,000	-	-	-
Financing Proceeds	-	-	31,936	-	-	-
Beginning Balance	35,747,076	36,452,867	30,790,000	29,672,000	29,672,000	29,672,000
Total Resources	<u>56,044,807</u>	<u>57,198,197</u>	<u>51,198,736</u>	<u>51,977,218</u>	<u>51,977,218</u>	<u>51,977,218</u>
Requirements						
Environmental Services	<u>12,361,415</u>	<u>12,710,443</u>	<u>13,964,820</u>	<u>15,017,166</u>	<u>15,017,166</u>	<u>15,017,166</u>
<i>Operating Total</i>	<u>12,361,415</u>	<u>12,710,443</u>	<u>13,964,820</u>	<u>15,017,166</u>	<u>15,017,166</u>	<u>15,017,166</u>
Debt Service	131,044	129,899	161,936	128,500	128,500	128,500
Interfund Transfers	7,099,481	11,928,033	9,367,983	10,256,229	10,256,229	10,256,229
Contingency	-	-	2,095,000	2,253,000	2,253,000	2,253,000
Unappropriated	<u>36,452,867</u>	<u>32,429,822</u>	<u>25,608,997</u>	<u>24,322,323</u>	<u>24,322,323</u>	<u>24,322,323</u>
<i>Non-Operating Total</i>	<u>43,683,392</u>	<u>44,487,754</u>	<u>37,233,916</u>	<u>36,960,052</u>	<u>36,960,052</u>	<u>36,960,052</u>
Total Requirements	<u>56,044,807</u>	<u>57,198,197</u>	<u>51,198,736</u>	<u>51,977,218</u>	<u>51,977,218</u>	<u>51,977,218</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20 some revenue is included in Internal Payments rather than Internal Service Charges and Interest Income is included within Miscellaneous Income. Other minor recategorizations also occurred.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements

Wastewater Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Environmental Services	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Requirements by Division						
Wastewater Administration	419,377	481,356	521,054	561,984	561,984	561,984
Wastewater Operations	2,916,724	3,103,515	3,658,169	4,152,973	4,152,973	4,152,973
Wastewater Engineering	496,110	469,557	693,214	720,260	720,260	720,260
Wastewater Treatment Plant	5,143,537	4,922,845	5,250,345	5,881,532	5,881,532	5,881,532
Wastewater Support Services	3,385,667	3,733,170	3,842,038	3,700,417	3,700,417	3,700,417
Environmental Services Total	12,361,415	12,710,443	13,964,820	15,017,166	15,017,166	15,017,166
Requirements by Category						
Personnel Services	3,084,678	3,185,857	3,613,089	3,845,741	3,845,741	3,845,741
Materials & Services	9,231,117	9,468,956	10,331,731	10,791,425	10,791,425	10,791,425
Capital Outlay	45,620	55,630	20,000	380,000	380,000	380,000
Environmental Services Total	12,361,415	12,710,443	13,964,820	15,017,166	15,017,166	15,017,166

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, certain expenses previously included in the Support Division have been moved to the other divisions.

Central Support Funds

CITY OF
GRESHAM
OREGON

Resources and Requirements by Fund

Facilities & Fleet Management Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Intergovernmental	92,399	90,182	93,000	93,000	93,000	93,000
Interest Income	27,893	31,986	-	-	-	-
Miscellaneous Income	114,734	120,329	95,779	110,895	110,895	110,895
Interfund Transfers	193,500	193,500	580,500	193,500	193,500	193,500
Internal Service Charges	3,642,333	4,437,592	4,778,861	4,918,759	4,918,759	4,918,759
Beginning Balance	695,891	498,586	424,000	671,054	671,054	671,054
Total Resources	4,766,750	5,372,175	5,972,140	5,987,208	5,987,208	5,987,208
Requirements						
Finance & Management Svc	3,580,647	4,211,537	5,138,400	5,378,410	5,378,410	5,378,410
Fire & Emergency Services	195,217	245,292	208,740	222,424	222,424	222,424
<i>Operating Total</i>	<i>3,775,864</i>	<i>4,456,829</i>	<i>5,347,140</i>	<i>5,600,834</i>	<i>5,600,834</i>	<i>5,600,834</i>
Interfund Transfers	492,300	170,700	363,000	106,374	106,374	106,374
Contingency	-	-	262,000	280,000	280,000	280,000
Unappropriated	498,586	744,646	-	-	-	-
<i>Non-Operating Total</i>	<i>990,886</i>	<i>915,346</i>	<i>625,000</i>	<i>386,374</i>	<i>386,374</i>	<i>386,374</i>
Total Requirements	4,766,750	5,372,175	5,972,140	5,987,208	5,987,208	5,987,208

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes occur at the fund level.

Department Requirements

Facilities & Fleet Management Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Financial & Management Svc	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Requirements by Division						
Fleet Operations	1,516,501	1,944,551	2,128,376	2,873,059	2,873,059	2,873,059
Vehicle Fuels	432,857	540,029	560,000	-	-	-
Facilities Operations	1,528,923	1,659,053	2,342,173	2,505,351	2,505,351	2,505,351
Facilities & Fleet Support Services	102,366	67,904	107,851	-	-	-
Financial & Management Svc Total	3,580,647	4,211,537	5,138,400	5,378,410	5,378,410	5,378,410
Requirements by Category						
Personnel Services	1,245,525	1,533,688	1,634,925	1,742,835	1,742,835	1,742,835
Materials & Services	2,335,122	2,639,914	3,503,475	3,635,575	3,635,575	3,635,575
Capital Outlay	-	37,935	-	-	-	-
Financial & Management Svc Total	3,580,647	4,211,537	5,138,400	5,378,410	5,378,410	5,378,410

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, some divisions were consolidated, and certain expenses previously included in the Support Division have been moved to other divisions.

Department Requirements

Facilities & Fleet Management Fund	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Fire & Emergency Services						
<u>Requirements by Division</u>						
Fire Stations	195,217	245,292	208,740	222,424	222,424	222,424
Fire & Emergency Services Total	<u>195,217</u>	<u>245,292</u>	<u>208,740</u>	<u>222,424</u>	<u>222,424</u>	<u>222,424</u>
<u>Requirements by Category</u>						
Personnel Services	7,466	-	-	-	-	-
Materials & Services	187,751	245,292	208,740	222,424	222,424	222,424
Fire & Emergency Services Total	<u>195,217</u>	<u>245,292</u>	<u>208,740</u>	<u>222,424</u>	<u>222,424</u>	<u>222,424</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: No significant structural changes.

Resources and Requirements by Fund

Workers' Comp & Liability Mgmt Fund	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
Interest Income	21,582	31,933	32,800	-	-	-
Miscellaneous Income	2,950	2,890	19,200	224,400	224,400	224,400
Internal Payments	-	-	-	1,480,000	1,480,000	1,480,000
Interfund Transfers	-	-	-	2,600,000	2,600,000	2,600,000
Internal Service Charges	1,410,100	1,480,000	1,480,000	1,540,000	1,540,000	1,540,000
Beginning Balance	959,959	1,366,754	1,476,700	1,203,600	1,203,600	1,203,600
Total Resources	<u>2,394,591</u>	<u>2,881,577</u>	<u>3,008,700</u>	<u>7,048,000</u>	<u>7,048,000</u>	<u>7,048,000</u>
Requirements						
City Attorney's Office	1,027,837	1,407,098	1,724,183	4,552,845	4,552,845	4,552,845
<i>Operating Total</i>	<u>1,027,837</u>	<u>1,407,098</u>	<u>1,724,183</u>	<u>4,552,845</u>	<u>4,552,845</u>	<u>4,552,845</u>
Contingency	-	-	184,200	579,700	579,700	579,700
Unappropriated	1,366,754	1,474,479	1,100,317	1,915,455	1,915,455	1,915,455
<i>Non-Operating Total</i>	<u>1,366,754</u>	<u>1,474,479</u>	<u>1,284,517</u>	<u>2,495,155</u>	<u>2,495,155</u>	<u>2,495,155</u>
Total Requirements	<u>2,394,591</u>	<u>2,881,577</u>	<u>3,008,700</u>	<u>7,048,000</u>	<u>7,048,000</u>	<u>7,048,000</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, some revenue is included in Internal Payments rather than Internal Service Charges, and Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, activity previously shown in the Liability Management Fund is included.

Department Requirements

Workers' Comp & Liability Mgmt Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
City Attorney's Office	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Requirements by Division						
Workers' Compensation	-	-	-	2,737,749	2,737,749	2,737,749
Liability Management	1,027,837	1,407,098	1,724,183	1,815,096	1,815,096	1,815,096
City Attorney's Office Total	<u>1,027,837</u>	<u>1,407,098</u>	<u>1,724,183</u>	<u>4,552,845</u>	<u>4,552,845</u>	<u>4,552,845</u>
Requirements by Category						
Personnel Services	128,960	136,333	144,493	739,530	739,530	739,530
Materials & Services	898,877	1,270,765	1,579,690	3,813,315	3,813,315	3,813,315
City Attorney's Office Total	<u>1,027,837</u>	<u>1,407,098</u>	<u>1,724,183</u>	<u>4,552,845</u>	<u>4,552,845</u>	<u>4,552,845</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, information includes activity that was previously shown separately in the Liability Management Fund.

Resources and Requirements by Fund

Workers' Compensation Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Interest Income	65,508	86,350	78,000	-	-	-
Miscellaneous Income	30,940	75,353	36,300	-	-	-
Internal Service Charges	1,410,000	1,410,000	1,410,000	-	-	-
Beginning Balance	2,012,360	2,273,138	2,344,160	2,600,000	2,600,000	2,600,000
Total Resources	3,518,808	3,844,841	3,868,460	2,600,000	2,600,000	2,600,000
Requirements						
City Attorney's Office	1,245,670	1,581,830	2,460,051	-	-	-
<i>Operating Total</i>	<i>1,245,670</i>	<i>1,581,830</i>	<i>2,460,051</i>	<i>-</i>	<i>-</i>	<i>-</i>
Interfund Transfers	-	-	-	2,600,000	2,600,000	2,600,000
Contingency	-	-	550,000	-	-	-
Unappropriated	2,273,138	2,263,011	858,409	-	-	-
<i>Non-Operating Total</i>	<i>2,273,138</i>	<i>2,263,011</i>	<i>1,408,409</i>	<i>2,600,000</i>	<i>2,600,000</i>	<i>2,600,000</i>
Total Requirements	3,518,808	3,844,841	3,868,460	2,600,000	2,600,000	2,600,000

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: Beginning in fiscal year 2019/20, this function has been moved to the Workers' Comp and Liability Management Fund. An appropriation to transfer any fund balance is included so the fund can be closed.

Department Requirements

Workers' Compensation Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
City Attorney's Office						
<u>Requirements by Division</u>						
Workers' Comp Management	1,245,670	1,581,830	2,460,051	-	-	-
City Attorney's Office Total	1,245,670	1,581,830	2,460,051	-	-	-
<u>Requirements by Category</u>						
Personnel Services	327,621	380,417	463,986	-	-	-
Materials & Services	918,049	1,191,392	1,996,065	-	-	-
Capital Outlay	-	10,021	-	-	-	-
City Attorney's Office Total	1,245,670	1,581,830	2,460,051	-	-	-

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this function has been moved to the Workers' Comp and Liability Management Fund.

Resources and Requirements by Fund

COG Health & Dental Plans Fund	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
Interest Income	27,870	57,556	50,000	-	-	-
Miscellaneous Income	1,029,907	970,090	1,347,000	1,469,000	1,469,000	1,469,000
Internal Payments	-	-	-	10,359,000	10,359,000	10,359,000
Interfund Transfers	-	-	-	900,000	900,000	900,000
Internal Service Charges	6,864,216	6,921,443	9,442,000	-	-	-
Beginning Balance	292,160	1,114,065	1,912,000	4,400,000	4,400,000	4,400,000
Total Resources	<u>8,214,153</u>	<u>9,063,154</u>	<u>12,751,000</u>	<u>17,128,000</u>	<u>17,128,000</u>	<u>17,128,000</u>
Requirements						
Citywide Services	<u>7,076,088</u>	<u>5,398,507</u>	<u>10,889,000</u>	<u>12,991,000</u>	<u>12,991,000</u>	<u>12,991,000</u>
<i>Operating Total</i>	<u>7,076,088</u>	<u>5,398,507</u>	<u>10,889,000</u>	<u>12,991,000</u>	<u>12,991,000</u>	<u>12,991,000</u>
Interfund Transfers	24,000	106,000	112,600	139,200	139,200	139,200
Contingency	-	-	1,650,000	1,970,000	1,970,000	1,970,000
Unappropriated	<u>1,114,065</u>	<u>3,558,647</u>	<u>99,400</u>	<u>2,027,800</u>	<u>2,027,800</u>	<u>2,027,800</u>
<i>Non-Operating Total</i>	<u>1,138,065</u>	<u>3,664,647</u>	<u>1,862,000</u>	<u>4,137,000</u>	<u>4,137,000</u>	<u>4,137,000</u>
Total Requirements	<u>8,214,153</u>	<u>9,063,154</u>	<u>12,751,000</u>	<u>17,128,000</u>	<u>17,128,000</u>	<u>17,128,000</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, some revenue is shown as Internal Payments rather than Internal Service Charges, and Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: Prior to fiscal year 2019/20, some activity was included separately in the COG Dental Plan Fund.

Department Requirements

COG Health & Dental Plans Fund	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Citywide Services						
Requirements by Division						
COG Health Plans	7,076,088	5,398,507	10,889,000	12,006,000	12,006,000	12,006,000
COG Dental Plan	-	-	-	985,000	985,000	985,000
Citywide Services Total	<u>7,076,088</u>	<u>5,398,507</u>	<u>10,889,000</u>	<u>12,991,000</u>	<u>12,991,000</u>	<u>12,991,000</u>
Requirements by Category						
Personnel Services	97,268	-	-	-	-	-
Materials & Services	6,978,820	5,398,507	10,889,000	12,991,000	12,991,000	12,991,000
Citywide Services Total	<u>7,076,088</u>	<u>5,398,507</u>	<u>10,889,000</u>	<u>12,991,000</u>	<u>12,991,000</u>	<u>12,991,000</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, information includes activity that was previously shown separately in the COG Dental Plan Fund.

Resources and Requirements by Fund

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Dental Insurance Benefits Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Interest Income	5,942	9,658	9,000	-	-	-
Miscellaneous Income	51,195	50,604	48,000	-	-	-
Internal Service Charges	684,710	722,442	873,000	-	-	-
Beginning Balance	309,183	434,867	600,000	900,000	900,000	900,000
Total Resources	1,051,030	1,217,571	1,530,000	900,000	900,000	900,000
Requirements						
Citywide Services	604,163	630,475	918,000	-	-	-
<i>Operating Total</i>	<i>604,163</i>	<i>630,475</i>	<i>918,000</i>	-	-	-
Interfund Transfers	12,000	12,000	12,500	900,000	900,000	900,000
Contingency	-	-	140,000	-	-	-
Unappropriated	434,867	575,096	459,500	-	-	-
<i>Non-Operating Total</i>	<i>446,867</i>	<i>587,096</i>	<i>612,000</i>	<i>900,000</i>	<i>900,000</i>	<i>900,000</i>
Total Requirements	1,051,030	1,217,571	1,530,000	900,000	900,000	900,000

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: Beginning in fiscal year 2019/20, this function has been moved to the COG Health and Dental Plans Fund. An appropriation to transfer any fund balance is included so the fund can be closed.

Department Requirements

Dental Insurance Benefits Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Citywide Services	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Requirements by Division						
COG Dental Plan	604,163	630,475	918,000	-	-	-
Citywide Services Total	604,163	630,475	918,000	-	-	-
Requirements by Category						
Personnel Services	11,007	-	-	-	-	-
Materials & Services	593,156	630,475	918,000	-	-	-
Citywide Services Total	604,163	630,475	918,000	-	-	-

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this function has been moved to the COG Health and Dental Plans Fund.

Resources and Requirements by Fund

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Equipment Replacement Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Interest Income	198,183	254,274	126,128	-	-	-
Miscellaneous Income	129,593	63,922	-	142,459	142,459	142,459
Interfund Transfers	-	1,467,898	240,116	61,488	61,488	61,488
Internal Service Charges	2,963,607	2,889,813	3,537,074	3,430,483	3,430,483	3,430,483
Beginning Balance	14,684,049	14,518,809	15,099,786	14,726,174	14,726,174	14,726,174
Total Resources	17,975,432	19,194,716	19,003,104	18,360,604	18,360,604	18,360,604
Requirements						
Finance & Management Svc	3,456,623	2,918,113	5,838,155	-	-	-
Citywide Services	-	-	-	7,868,113	7,868,113	7,868,113
<i>Operating Total</i>	<i>3,456,623</i>	<i>2,918,113</i>	<i>5,838,155</i>	<i>7,868,113</i>	<i>7,868,113</i>	<i>7,868,113</i>
Interfund Transfers	-	-	2,371,000	930,000	930,000	930,000
Contingency	-	-	-	-	-	-
Unappropriated	14,518,809	16,276,603	10,793,949	9,562,491	9,562,491	9,562,491
<i>Non-Operating Total</i>	<i>14,518,809</i>	<i>16,276,603</i>	<i>13,164,949</i>	<i>10,492,491</i>	<i>10,492,491</i>	<i>10,492,491</i>
Total Requirements	17,975,432	19,194,716	19,003,104	18,360,604	18,360,604	18,360,604

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this function has been moved from Finance and Management Services to Citywide Services.

Department Requirements

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Equipment Replacement Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Financial & Management Svc						
<u>Requirements by Division</u>						
Equipment Replacement	2,688,622	1,242,408	3,768,944	-	-	-
Technology Replacement	147,572	163,226	350,000	-	-	-
Other Equipment	620,429	1,512,479	1,719,211	-	-	-
Financial & Management Svc Total	<u>3,456,623</u>	<u>2,918,113</u>	<u>5,838,155</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Requirements by Category</u>						
Materials & Services	494,729	1,324,308	200,000	-	-	-
Capital Outlay	2,961,894	1,593,805	5,638,155	-	-	-
Financial & Management Svc Total	<u>3,456,623</u>	<u>2,918,113</u>	<u>5,838,155</u>	<u>-</u>	<u>-</u>	<u>-</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this function has been moved to the Citywide Services Department.

Department Requirements

Equipment Replacement Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Citywide Services						
<u>Requirements by Division</u>						
Equipment Replacement	-	-	-	7,868,113	7,868,113	7,868,113
Citywide Services Total	-	-	-	7,868,113	7,868,113	7,868,113
<u>Requirements by Category</u>						
Materials & Services	-	-	-	600,000	600,000	600,000
Capital Outlay	-	-	-	7,268,113	7,268,113	7,268,113
Citywide Services Total	-	-	-	7,868,113	7,868,113	7,868,113

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, information includes activity previously shown in Finance and Management Services.

Resources and Requirements by Fund

Legal Services Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Charges for Services	150	150	-	-	-	-
Interest Income	3,906	6,587	-	-	-	-
Internal Service Charges	999,542	1,293,522	1,254,526	1,304,918	1,304,918	1,304,918
Beginning Balance	145,144	146,138	100,000	170,000	170,000	170,000
Total Resources	1,148,742	1,446,397	1,354,526	1,474,918	1,474,918	1,474,918
Requirements						
City Attorney's Office	1,002,604	1,026,935	1,184,526	1,282,918	1,282,918	1,282,918
<i>Operating Total</i>	<i>1,002,604</i>	<i>1,026,935</i>	<i>1,184,526</i>	<i>1,282,918</i>	<i>1,282,918</i>	<i>1,282,918</i>
Contingency	-	-	170,000	192,000	192,000	192,000
Unappropriated	146,138	419,462	-	-	-	-
<i>Non-Operating Total</i>	<i>146,138</i>	<i>419,462</i>	<i>170,000</i>	<i>192,000</i>	<i>192,000</i>	<i>192,000</i>
Total Requirements	1,148,742	1,446,397	1,354,526	1,474,918	1,474,918	1,474,918

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: No significant structural changes occur at the fund level.

Department Requirements

Legal Services Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
City Attorney's Office	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Requirements by Division						
Legal Services	958,963	983,636	1,136,508	1,282,918	1,282,918	1,282,918
Legal Support Services	43,641	43,299	48,018	-	-	-
City Attorney's Office Total	1,002,604	1,026,935	1,184,526	1,282,918	1,282,918	1,282,918
Requirements by Category						
Personnel Services	911,271	957,349	1,094,591	1,196,963	1,196,963	1,196,963
Materials & Services	91,333	69,586	89,935	85,955	85,955	85,955
City Attorney's Office Total	1,002,604	1,026,935	1,184,526	1,282,918	1,282,918	1,282,918

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, certain expenses previously included in the Support Division have been moved to other divisions.

Resources and Requirements by Fund

Administrative Services Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Intergovernmental	32,899	101,112	94,865	328,040	328,040	328,040
Charges for Services	19,048	6,665	14,000	115,000	115,000	115,000
Interest Income	36,618	52,557	-	-	-	-
Miscellaneous Income	81,392	66,567	-	303,200	303,200	303,200
Internal Payments	-	-	-	675,000	675,000	675,000
Interfund Transfers	170,829	259,796	776,450	2,417,200	2,417,200	2,417,200
Internal Service Charges	7,260,471	7,674,247	8,636,919	16,146,476	16,146,476	16,146,476
Beginning Balance	1,932,277	2,403,471	1,730,000	2,392,000	2,392,000	2,392,000
Total Resources	9,533,534	10,564,415	11,252,234	22,376,916	22,376,916	22,376,916
Requirements						
Office of Governance & Mgmt	2,020,574	2,154,383	2,329,596	2,484,088	2,484,088	2,484,088
Finance & Management Svc	1,618,865	1,735,454	2,054,842	4,143,208	4,143,208	4,143,208
Information Technology	-	-	-	4,175,422	4,175,422	4,175,422
Citywide Services	3,310,624	3,654,953	3,815,781	6,528,664	6,528,664	6,528,664
Community Livability	-	-	1,414,015	1,561,571	1,561,571	1,561,571
<i>Operating Total</i>	<i>6,950,063</i>	<i>7,544,790</i>	<i>9,614,234</i>	<i>18,892,953</i>	<i>18,892,953</i>	<i>18,892,953</i>
Interfund Transfers	180,000	200,000	391,000	1,279,114	1,279,114	1,279,114
Contingency	-	-	250,000	582,000	582,000	582,000
Unappropriated	2,403,471	2,819,625	997,000	1,622,849	1,622,849	1,622,849
<i>Non-Operating Total</i>	<i>2,583,471</i>	<i>3,019,625</i>	<i>1,638,000</i>	<i>3,483,963</i>	<i>3,483,963</i>	<i>3,483,963</i>
Total Requirements	9,533,534	10,564,415	11,252,234	22,376,916	22,376,916	22,376,916

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, some revenue is included in Internal Payments rather than Internal Service Charges, and Interest Income is included within Miscellaneous Income. Other minor recategorizations also occurred.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this fund includes activities previously shown in the Utility Financial Services Fund and the Information and Technology Fund. Additionally, some functions moved between the Finance and Management Services and Citywide Services Departments.

Department Requirements

Administrative Services Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Office of Governance & Mgmt						
Requirements by Division						
City Management	1,314,041	1,355,965	1,466,784	1,840,064	1,840,064	1,840,064
Mayor & Council	211,139	277,947	332,305	385,448	385,448	385,448
Council Support	231,927	237,014	232,377	258,576	258,576	258,576
Governmental Relations	212,734	227,767	240,890	-	-	-
OGM Support Services	50,733	55,690	57,240	-	-	-
Office of Governance & Mgmt Total	2,020,574	2,154,383	2,329,596	2,484,088	2,484,088	2,484,088
Requirements by Category						
Personnel Services	1,610,548	1,710,859	1,769,459	1,964,928	1,964,928	1,964,928
Materials & Services	410,026	443,524	560,137	519,160	519,160	519,160
Office of Governance & Mgmt Total	2,020,574	2,154,383	2,329,596	2,484,088	2,484,088	2,484,088

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, some divisions were consolidated, and certain expenses previously included in the Support Division have been moved to other divisions.

Department Requirements

Administrative Services Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Financial & Management Svc						
Requirements by Division						
Finance Administration	80,517	84,294	92,285	97,658	97,658	97,658
Accounting	276,355	291,374	390,473	1,401,083	1,401,083	1,401,083
Financial Operations	-	-	-	1,147,606	1,147,606	1,147,606
Utility Billing	-	-	-	1,496,861	1,496,861	1,496,861
General Support Services	208,831	248,629	438,150	-	-	-
Cash-Debt Management	241,480	273,645	296,059	-	-	-
Accounts Payable-Payroll	459,667	475,602	422,937	-	-	-
Central Support-Purchasing	127,897	130,792	144,691	-	-	-
Licensing & Passports	157,255	164,946	225,667	-	-	-
Support Services	66,863	66,172	44,580	-	-	-
Financial & Management Svc Total	1,618,865	1,735,454	2,054,842	4,143,208	4,143,208	4,143,208
Requirements by Category						
Personnel Services	1,232,285	1,293,778	1,418,970	3,139,003	3,139,003	3,139,003
Materials & Services	386,580	441,676	635,872	1,004,205	1,004,205	1,004,205
Financial & Management Svc Total	1,618,865	1,735,454	2,054,842	4,143,208	4,143,208	4,143,208

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, some divisions were consolidated, and certain expenses previously included in the Support Division have been moved to other divisions. Additionally, appropriations for General Support Services were moved to Citywide Services.

Department Requirements

Administrative Services Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Information Technology						
<u>Requirements by Division</u>						
Information Tech Services	-	-	-	4,175,422	4,175,422	4,175,422
Information Technology Total	-	-	-	4,175,422	4,175,422	4,175,422
<u>Requirements by Category</u>						
Personnel Services	-	-	-	2,241,536	2,241,536	2,241,536
Materials & Services	-	-	-	1,933,886	1,933,886	1,933,886
Information Technology Total	-	-	-	4,175,422	4,175,422	4,175,422

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this function has been moved to the Administrative Services Fund.

Department Requirements

Administrative Services Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Citywide Services						
Requirements by Division						
General Support	-	-	-	438,150	438,150	438,150
Human Resources	769,006	878,169	1,014,654	1,160,057	1,160,057	1,160,057
Neighborhoods & Comm Engage	253,603	272,015	-	-	-	-
Mediation	134,994	185,788	-	-	-	-
Emergency Management	211,404	188,984	254,729	257,981	257,981	257,981
Budget & Financial Planning	1,179,706	1,233,468	1,514,845	1,678,157	1,678,157	1,678,157
Communications	648,632	779,615	949,049	1,063,683	1,063,683	1,063,683
Mapping & GIS Services	-	-	-	881,289	881,289	881,289
Information & Innovation	-	-	-	1,049,347	1,049,347	1,049,347
Support Services	113,279	116,914	82,504	-	-	-
Citywide Services Total	<u>3,310,624</u>	<u>3,654,953</u>	<u>3,815,781</u>	<u>6,528,664</u>	<u>6,528,664</u>	<u>6,528,664</u>
Requirements by Category						
Personnel Services	2,702,397	3,056,524	3,094,688	5,063,614	5,063,614	5,063,614
Materials & Services	608,227	591,813	721,093	1,465,050	1,465,050	1,465,050
Capital Outlay	-	6,616	-			
Citywide Services Total	<u>3,310,624</u>	<u>3,654,953</u>	<u>3,815,781</u>	<u>6,528,664</u>	<u>6,528,664</u>	<u>6,528,664</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, certain expenses previously included in the Support Division have been moved to other divisions. Additionally, appropriations for General Support Services were moved from Finance and Management Services and appropriations for Mapping and GIS Services and Information and Innovation were moved from the Information Technology Department.

Department Requirements

Administrative Services Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Community Livability						
Requirements by Division						
Neighborhoods & Comm Engage	-	-	372,954	415,749	415,749	415,749
Livability & Code Services	-	-	742,910	823,937	823,937	823,937
Mediation Services	-	-	244,703	321,885	321,885	321,885
Support Services	-	-	53,448	-	-	-
Community Livability Total	-	-	1,414,015	1,561,571	1,561,571	1,561,571
Requirements by Category						
Personnel Services	-	-	1,157,388	1,278,752	1,278,752	1,278,752
Materials & Services	-	-	256,627	282,819	282,819	282,819
Community Livability Total	-	-	1,414,015	1,561,571	1,561,571	1,561,571

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, certain expenses previously included in the Support Division have been moved to other divisions.

Resources and Requirements by Fund

Information & Technology Fund	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
Intergovernmental	-	-	590	-	-	-
Charges for Services	22,505	19,222	-	-	-	-
Interest Income	23,948	28,977	-	-	-	-
Miscellaneous Income	-	9,733	-	-	-	-
Internal Service Charges	4,141,451	4,709,015	4,905,538	-	-	-
Beginning Balance	1,348,982	1,704,365	1,250,000	1,600,000	1,600,000	1,600,000
Total Resources	5,536,886	6,471,312	6,156,128	1,600,000	1,600,000	1,600,000
Requirements						
Information Technology	3,832,521	4,386,703	5,255,128	-	-	-
<i>Operating Total</i>	<i>3,832,521</i>	<i>4,386,703</i>	<i>5,255,128</i>	-	-	-
Interfund Transfers	-	450,000	401,000	1,600,000	1,600,000	1,600,000
Contingency	-	-	500,000	-	-	-
Unappropriated	1,704,365	1,634,609	-	-	-	-
<i>Non-Operating Total</i>	<i>1,704,365</i>	<i>2,084,609</i>	<i>901,000</i>	<i>1,600,000</i>	<i>1,600,000</i>	<i>1,600,000</i>
Total Requirements	5,536,886	6,471,312	6,156,128	1,600,000	1,600,000	1,600,000

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: Beginning in fiscal year 2019/20, this function has been moved to the Administrative Services Fund. An appropriation to transfer any fund balance is included so the fund can be closed.

Department Requirements

Information & Technology Fund	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Information & Technology Department						
<u>Requirements by Division</u>						
Information Tech Services	3,037,180	3,136,153	3,646,754	-	-	-
Mapping & GIS Services	681,218	754,232	808,982	-	-	-
Information & Innovation	-	392,267	668,763	-	-	-
Information Tech Support Services	114,123	104,051	130,629	-	-	-
Information & Technology Departmer	<u>3,832,521</u>	<u>4,386,703</u>	<u>5,255,128</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Requirements by Category</u>						
Personnel Services	2,619,891	2,975,514	3,301,975	-	-	-
Materials & Services	1,212,630	1,375,907	1,953,153	-	-	-
Capital Outlay	-	35,282	-	-	-	-
Information & Technology Departmer	<u>3,832,521</u>	<u>4,386,703</u>	<u>5,255,128</u>	<u>-</u>	<u>-</u>	<u>-</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this function has been moved to the Administrative Services Fund.

Resources and Requirements by Fund

Utility Financial Services Fund	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
Charges for Services	134,818	108,804	124,900	-	-	-
Interest Income	9,869	8,590	11,400	-	-	-
Miscellaneous Income	392,121	288,223	324,500	-	-	-
Internal Service Charges	1,897,927	2,276,621	2,356,190	-	-	-
Beginning Balance	166,467	218,197	168,000	-	-	-
Total Resources	2,601,202	2,900,435	2,984,990	-	-	-
Requirements						
Finance & Management Svc	2,383,005	2,597,421	2,817,990	-	-	-
<i>Operating Total</i>	<i>2,383,005</i>	<i>2,597,421</i>	<i>2,817,990</i>	-	-	-
Contingency	-	-	167,000	-	-	-
Unappropriated	218,197	303,014	-	-	-	-
<i>Non-Operating Total</i>	<i>218,197</i>	<i>303,014</i>	<i>167,000</i>	-	-	-
Total Requirements	2,601,202	2,900,435	2,984,990	-	-	-

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: Beginning in fiscal year 2019/20, this function has been moved to the Administrative Services Fund. Since no fund balance is anticipated in fiscal year 2019/20, no appropriation is needed to close the fund.

Department Requirements

Utility Financial Services Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Financial & Management Svc						
<u>Requirements by Division</u>						
City RecvbIs-Billing Sys	1,389,984	1,504,865	1,605,880	-	-	-
Titles, Liens and Collect	136,861	166,134	169,715	-	-	-
Utility Accounting	353,449	348,472	456,616	-	-	-
Support Services	502,711	577,950	585,779	-	-	-
Financial & Management Svc Total	2,383,005	2,597,421	2,817,990	-	-	-
<u>Requirements by Category</u>						
Personnel Services	1,556,129	1,616,269	1,671,649	-	-	-
Materials & Services	826,876	981,152	1,146,341	-	-	-
Financial & Management Svc Total	2,383,005	2,597,421	2,817,990	-	-	-

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this function has been moved to the the Administrative Services Fund.

Special Revenue & Non-operating Funds

CITY OF
GRESHAM
OREGON

Resources and Requirements by Fund

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
System Development Charges Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Charges for Services	4,805,680	5,953,407	2,777,000	34,292,300	34,292,300	34,292,300
Interest Income	176,468	260,600	197,000	-	-	-
Miscellaneous Income	88,482	6,627	20,000	331,000	331,000	331,000
Financing Proceeds	427,467	817,121	28,700,300	-	-	-
Beginning Balance	10,722,743	13,044,872	7,411,000	8,466,000	8,466,000	8,466,000
Total Resources	<u>16,220,840</u>	<u>20,082,627</u>	<u>39,105,300</u>	<u>43,089,300</u>	<u>43,089,300</u>	<u>43,089,300</u>
Requirements						
Interfund Transfers	3,175,968	4,347,544	36,832,596	41,454,391	41,454,391	41,454,391
Unappropriated	13,044,872	15,735,083	2,272,704	1,634,909	1,634,909	1,634,909
<i>Non-Operating Total</i>	<u>16,220,840</u>	<u>20,082,627</u>	<u>39,105,300</u>	<u>43,089,300</u>	<u>43,089,300</u>	<u>43,089,300</u>
Total Requirements	<u>16,220,840</u>	<u>20,082,627</u>	<u>39,105,300</u>	<u>43,089,300</u>	<u>43,089,300</u>	<u>43,089,300</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, System Development Charge Credits are included in Charges for Services rather than Other Resources and Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes.

Resources and Requirements by Fund

Grants Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Intergovernmental	4,630,774	4,515,337	19,476,998	-	-	-
Miscellaneous Income	13,200	93,446	-	-	-	-
Total Resources	4,643,974	4,608,783	19,476,998	-	-	-
Requirements						
Interfund Transfers	4,643,974	4,608,783	19,476,998	-	-	-
<i>Non-Operating Total</i>	<i>4,643,974</i>	<i>4,608,783</i>	<i>19,476,998</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Requirements	4,643,974	4,608,783	19,476,998	-	-	-

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: Beginning in fiscal year 2019/20, this fund has been discontinued. All grants will be received directly into the fund where the work is being performed. Since no fund balance is anticipated in fiscal year 2019/20, no appropriation is needed to close the fund.

Resources and Requirements by Fund

CDBG/HOME Fund (Previously Dedicated Revenue Fund)	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
Intergovernmental	-	-	-	2,806,125	2,806,125	2,806,125
Charges for Services	614,004	750,325	678,000	-	-	-
Miscellaneous Income	200	4,312	-	-	-	-
Interfund Transfers	1,682,295	1,563,219	2,358,846	20,000	20,000	20,000
Beginning Balance	438,458	515,326	490,061	550,000	550,000	550,000
Total Resources	<u>2,734,957</u>	<u>2,833,182</u>	<u>3,526,907</u>	<u>3,376,125</u>	<u>3,376,125</u>	<u>3,376,125</u>
Requirements						
Community Development	1,413,396	1,246,539	1,850,374	2,383,911	2,383,911	2,383,911
Environmental Services	806,235	897,363	994,519	-	-	-
<i>Operating Total</i>	<u>2,219,631</u>	<u>2,143,902</u>	<u>2,844,893</u>	<u>2,383,911</u>	<u>2,383,911</u>	<u>2,383,911</u>
Interfund Transfers	-	-	193,000	907,017	907,017	907,017
Contingency	-	-	100,000	-	-	-
Unappropriated	515,326	689,280	389,014	85,197	85,197	85,197
<i>Non-Operating Total</i>	<u>515,326</u>	<u>689,280</u>	<u>682,014</u>	<u>992,214</u>	<u>992,214</u>	<u>992,214</u>
Total Requirements	<u>2,734,957</u>	<u>2,833,182</u>	<u>3,526,907</u>	<u>3,376,125</u>	<u>3,376,125</u>	<u>3,376,125</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: Beginning in fiscal year 2019/20, this fund has been separated into the CDBG/HOME Fund and the Solid Waste and Recycling Fund. Appropriations are included to transfer the relevant fund balance to the new Solid Waste and Recycling Fund.

Department Requirements

CDBG/HOME Fund (Previously Dedicated Revenue Fund) Community Development	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Requirements by Division						
CDBG/HOME Administration	134,192	138,056	157,388	168,289	168,289	168,289
CDBG/HOME Projects	1,212,596	1,036,253	1,632,675	2,161,232	2,161,232	2,161,232
CDBG/HOME Support Services	66,608	72,230	60,311	54,390	54,390	54,390
Community Development Total	<u>1,413,396</u>	<u>1,246,539</u>	<u>1,850,374</u>	<u>2,383,911</u>	<u>2,383,911</u>	<u>2,383,911</u>
Requirements by Category						
Personnel Services	107,904	123,103	131,572	138,739	138,739	138,739
Materials & Services	1,305,492	1,123,436	1,718,802	2,245,172	2,245,172	2,245,172
Community Development Total	<u>1,413,396</u>	<u>1,246,539</u>	<u>1,850,374</u>	<u>2,383,911</u>	<u>2,383,911</u>	<u>2,383,911</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements

CDBG/HOME Fund (Previously Dedicated Revenue Fund) Environmental Services	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Requirements by Division						
Solid Waste	643,236	704,924	786,861	-	-	-
Solid Waste Support Services	162,999	192,439	207,658	-	-	-
Environmental Services Total	806,235	897,363	994,519	-	-	-
Requirements by Category						
Personnel Services	591,257	648,010	711,230	-	-	-
Materials & Services	214,978	249,353	283,289	-	-	-
Environmental Services Total	806,235	897,363	994,519	-	-	-

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this function has been moved to the Solid Waste and Recycling Fund.

Resources and Requirements by Fund

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Solid Waste & Recycling Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Intergovernmental	-	-	-	196,700	196,700	196,700
Charges for Services	-	-	-	712,000	712,000	712,000
Miscellaneous Income	-	-	-	-	-	-
Interfund Transfers	-	-	-	655,249	655,249	655,249
Beginning Balance	-	-	-	-	-	-
Total Resources	-	-	-	1,563,949	1,563,949	1,563,949
Requirements						
Environmental Services	-	-	-	1,056,459	1,056,459	1,056,459
<i>Operating Total</i>	-	-	-	1,056,459	1,056,459	1,056,459
Interfund Transfers	-	-	-	16,076	16,076	16,076
Contingency	-	-	-	106,000	106,000	106,000
Unappropriated	-	-	-	385,414	385,414	385,414
<i>Non-Operating Total</i>	-	-	-	507,490	507,490	507,490
Total Requirements	-	-	-	1,563,949	1,563,949	1,563,949

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: Prior to fiscal year 2019/20, this function was shown in the Dedicated Revenue Fund, which has since been renamed the CDBG/HOME Fund.

Department Requirements

Solid Waste & Recycling Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Environmental Services						
<u>Requirements by Division</u>						
Solid Waste	-	-	-	839,343	839,343	839,343
Solid Waste Support Services	-	-	-	217,116	217,116	217,116
Environmental Services Total	-	-	-	1,056,459	1,056,459	1,056,459
<u>Requirements by Category</u>						
Personnel Services	-	-	-	743,593	743,593	743,593
Materials & Services	-	-	-	312,866	312,866	312,866
Environmental Services Total	-	-	-	1,056,459	1,056,459	1,056,459

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Prior to fiscal year 2019/20, this function was shown in the Dedicated Revenue Fund, which has since been renamed the CDBG/HOME Fund.

Resources and Requirements by Fund

Designated Purpose Fund	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
Intergovernmental	353,111	624,702	798,782	2,454,180	2,454,180	2,454,180
Charges for Services	120,771	121,812	332,000	276,000	276,000	276,000
Interest Income	16,200	25,684	-	-	-	-
Miscellaneous Income	1,012,055	1,522,394	1,008,100	1,428,025	1,428,025	1,428,025
Contributions & Donations	5,000	-	-	-	-	-
Interfund Transfers	1,468,769	1,979,467	4,514,136	1,298,000	1,298,000	1,298,000
Beginning Balance	1,134,397	1,338,967	2,473,353	3,161,845	3,161,845	3,161,845
Total Resources	<u>4,110,303</u>	<u>5,613,026</u>	<u>9,126,371</u>	<u>8,618,050</u>	<u>8,618,050</u>	<u>8,618,050</u>
Requirements						
Office of Governance & Mgmt	77,497	96,806	54,450	60,450	60,450	60,450
Citywide Services	312,688	391,273	30,600	33,100	33,100	33,100
Police	1,225,735	1,389,899	2,692,109	2,377,052	2,377,052	2,377,052
Fire & Emergency Services	5,670	734,841	1,211,482	943,504	943,504	943,504
Urban Design & Planning	300,113	16,948	773,515	183,950	183,950	183,950
Community Development	64,456	13,348	205,000	205,000	205,000	205,000
Economic Development	575,924	86,351	2,168,000	3,385,000	3,385,000	3,385,000
Community Livability	-	-	580,900	744,800	744,800	744,800
Parks	27,014	30,022	100,000	100,000	100,000	100,000
Environmental Services	182,239	124,006	523,110	250,000	250,000	250,000
<i>Operating Total</i>	<u>2,771,336</u>	<u>2,883,494</u>	<u>8,339,166</u>	<u>8,282,856</u>	<u>8,282,856</u>	<u>8,282,856</u>
Unappropriated	1,338,967	2,729,532	787,205	335,194	335,194	335,194
<i>Non-Operating Total</i>	<u>1,338,967</u>	<u>2,729,532</u>	<u>787,205</u>	<u>335,194</u>	<u>335,194</u>	<u>335,194</u>
Total Requirements	<u>4,110,303</u>	<u>5,613,026</u>	<u>9,126,371</u>	<u>8,618,050</u>	<u>8,618,050</u>	<u>8,618,050</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, Interest Income is included within Miscellaneous Income. Other minor recategorizations also occurred.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements

Designated Purpose Fund	2016/17	2017/18	2018/19	2019/20	2019/20 Budget Committee Approved	2019/20 City Council Adopted
	Actual	Actual	Revised Budget	City Manager Proposed		
Office of Governance & Mgmt						
<u>Requirements by Division</u>						
Gresham Art Committee	2,138	1,304	7,000	7,000	7,000	7,000
Gresham's Centennial	-	-	2,450	2,450	2,450	2,450
Community Events	46,994	55,638	-	-	-	-
Metro Mayor's Consortium	28,365	39,864	45,000	51,000	51,000	51,000
Outreach Grants	-	-	-	-	-	-
Office of Governance & Mgmt Total	<u>77,497</u>	<u>96,806</u>	<u>54,450</u>	<u>60,450</u>	<u>60,450</u>	<u>60,450</u>
<u>Requirements by Category</u>						
Personnel Services	7,801	-	-	-	-	-
Materials & Services	69,696	96,806	54,450	60,450	60,450	60,450
Office of Governance & Mgmt Total	<u>77,497</u>	<u>96,806</u>	<u>54,450</u>	<u>60,450</u>	<u>60,450</u>	<u>60,450</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements

Designated Purpose Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Citywide Services						
Requirements by Division						
Deferred Compensation Admin	20,910	21,672	30,600	33,100	33,100	33,100
Community Livability	291,778	369,492	-	-	-	-
Community Enhancement	-	109	-	-	-	-
Citywide Services Total	<u>312,688</u>	<u>391,273</u>	<u>30,600</u>	<u>33,100</u>	<u>33,100</u>	<u>33,100</u>
Requirements by Category						
Personnel Services	96,516	98,077	-	-	-	-
Materials & Services	216,172	293,196	30,600	33,100	33,100	33,100
Citywide Services Total	<u>312,688</u>	<u>391,273</u>	<u>30,600</u>	<u>33,100</u>	<u>33,100</u>	<u>33,100</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements

Designated Purpose Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Police						
Requirements by Division						
Police Foundation	12,139	38,712	69,673	60,600	60,600	60,600
Justice & Mental Health Grant	-	-	200,000	190,000	190,000	190,000
Body Worn Cameras Grant	-	-	330,000	330,000	330,000	330,000
K-9 Program	2,811	2,000	20,963	54,100	54,100	54,100
Police Special investigations	-	-	5,000	1,000	1,000	1,000
Education Programs	366	175	3,022	3,900	3,900	3,900
Honor Guard Trust	809	-	-	-	-	-
Fed/State Asset Seizure	231,233	267,442	442,182	300,670	300,670	300,670
State Homeland Security	-	-	50,000	50,000	50,000	50,000
JAG Grants	146,802	9,670	165,810	206,950	206,950	206,950
EMGET Grants	535,675	502,536	631,463	681,030	681,030	681,030
COPS Grants	295,900	569,364	773,996	498,802	498,802	498,802
Police Total	<u>1,225,735</u>	<u>1,389,899</u>	<u>2,692,109</u>	<u>2,377,052</u>	<u>2,377,052</u>	<u>2,377,052</u>
Requirements by Category						
Personnel Services	734,691	1,063,634	1,430,484	1,201,702	1,201,702	1,201,702
Materials & Services	297,810	200,091	919,633	933,118	933,118	933,118
Capital Outlay	193,234	126,174	341,992	242,232	242,232	242,232
Police Total	<u>1,225,735</u>	<u>1,389,899</u>	<u>2,692,109</u>	<u>2,377,052</u>	<u>2,377,052</u>	<u>2,377,052</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements

Designated Purpose Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Fire & Emergency Services						
<u>Requirements by Division</u>						
Fire Dept Donations	5,670	357,881	666,156	280,700	280,700	280,700
SAFER Grants	-	376,960	545,326	662,804	662,804	662,804
Fire & Emergency Services Total	<u>5,670</u>	<u>734,841</u>	<u>1,211,482</u>	<u>943,504</u>	<u>943,504</u>	<u>943,504</u>
<u>Requirements by Category</u>						
Personnel Services	-	376,960	545,326	662,804	662,804	662,804
Materials & Services	5,670	11,517	316,156	216,700	216,700	216,700
Capital Outlay	-	346,364	350,000	64,000	64,000	64,000
Fire & Emergency Services Total	<u>5,670</u>	<u>734,841</u>	<u>1,211,482</u>	<u>943,504</u>	<u>943,504</u>	<u>943,504</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements

Designated Purpose Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Urban Design & Planning						
<u>Requirements by Division</u>						
Planning Grants	300,113	16,948	750,000	160,000	160,000	160,000
Sports Park Sponsorships	-	-	23,515	23,950	23,950	23,950
Urban Design & Planning Total	<u>300,113</u>	<u>16,948</u>	<u>773,515</u>	<u>183,950</u>	<u>183,950</u>	<u>183,950</u>
<u>Requirements by Category</u>						
Materials & Services	300,113	16,948	773,515	183,950	183,950	183,950
Urban Design & Planning Total	<u>300,113</u>	<u>16,948</u>	<u>773,515</u>	<u>183,950</u>	<u>183,950</u>	<u>183,950</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements

Designated Purpose Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Community Development						
<u>Requirements by Division</u>						
Code Abatement	41,704	2,926	100,000	100,000	100,000	100,000
Small Business Incentive Pgm	22,752	10,422	105,000	105,000	105,000	105,000
Community Development Total	<u>64,456</u>	<u>13,348</u>	<u>205,000</u>	<u>205,000</u>	<u>205,000</u>	<u>205,000</u>
<u>Requirements by Category</u>						
Materials & Services	64,456	13,348	205,000	205,000	205,000	205,000
Community Development Total	<u>64,456</u>	<u>13,348</u>	<u>205,000</u>	<u>205,000</u>	<u>205,000</u>	<u>205,000</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements

Designated Purpose Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Economic Development						
<u>Requirements by Division</u>						
Enterprise Zone CSF Projects	575,924	86,351	2,168,000	3,385,000	3,385,000	3,385,000
Economic Development Total	<u>575,924</u>	<u>86,351</u>	<u>2,168,000</u>	<u>3,385,000</u>	<u>3,385,000</u>	<u>3,385,000</u>
<u>Requirements by Category</u>						
Materials & Services	575,924	86,351	2,168,000	3,385,000	3,385,000	3,385,000
Economic Development Total	<u>575,924</u>	<u>86,351</u>	<u>2,168,000</u>	<u>3,385,000</u>	<u>3,385,000</u>	<u>3,385,000</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements

Designated Purpose Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Community Livability						
<u>Requirements by Division</u>						
Outreach Services	-	-	450,000	510,000	510,000	510,000
Gresham Sponsored Events	-	-	96,000	181,400	181,400	181,400
Community Enhancement Program	-	-	34,900	53,400	53,400	53,400
Community Livability Total	-	-	580,900	744,800	744,800	744,800
<u>Requirements by Category</u>						
Personnel Services	-	-	103,789	117,213	117,213	117,213
Materials & Services	-	-	477,111	627,587	627,587	627,587
Community Livability Total	-	-	580,900	744,800	744,800	744,800

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements

Designated Purpose Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Parks						
<u>Requirements by Division</u>						
Sports Field Fees	27,014	30,022	100,000	100,000	100,000	100,000
Parks Total	<u>27,014</u>	<u>30,022</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
<u>Requirements by Category</u>						
Materials & Services	27,014	30,022	100,000	100,000	100,000	100,000
Parks Total	<u>27,014</u>	<u>30,022</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements

Designated Purpose Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Environmental Services						
<u>Requirements by Division</u>						
Trans Planning Grants	138,348	62,832	105,000	-	-	-
Urban Tree Program	7,072	3,509	32,010	50,000	50,000	50,000
Development Coordination	36,819	3,712	200,000	200,000	200,000	200,000
Solid Waste Hauler RSF	-	53,953	186,100	-	-	-
Environmental Services Total	182,239	124,006	523,110	250,000	250,000	250,000
<u>Requirements by Category</u>						
Materials & Services	182,239	124,006	523,110	250,000	250,000	250,000
Environmental Services Total	182,239	124,006	523,110	250,000	250,000	250,000

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: No significant structural changes.

Resources and Requirements by Fund

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
General Government Debt Service Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Intergovernmental	6,731	5,215	3,000	1,400	1,400	1,400
Interfund Transfers	4,132,213	2,132,416	7,506,715	4,064,400	4,064,400	4,064,400
Financing Proceeds	-	-	41,233,000	29,250,000	29,250,000	29,250,000
Beginning Balance	4,160	2,348	10,000	13,000	13,000	13,000
Total Resources	<u>4,143,104</u>	<u>2,139,979</u>	<u>48,752,715</u>	<u>33,328,800</u>	<u>33,328,800</u>	<u>33,328,800</u>
Requirements						
Debt Service	4,140,756	2,137,281	48,743,800	33,314,400	33,314,400	33,314,400
Unappropriated	2,348	2,698	8,915	14,400	14,400	14,400
<i>Non-Operating Total</i>	<i>4,143,104</i>	<i>2,139,979</i>	<i>48,752,715</i>	<i>33,328,800</i>	<i>33,328,800</i>	<i>33,328,800</i>
Total Requirements	<u>4,143,104</u>	<u>2,139,979</u>	<u>48,752,715</u>	<u>33,328,800</u>	<u>33,328,800</u>	<u>33,328,800</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: No significant structural changes.

Resources and Requirements by Fund

Urban Renewal Debt Service Fund	2016/17 Actual	2017/18 Actual	2018/19 Revised Budget	2019/20 City Manager Proposed	2019/20 Budget Committee Approved	2019/20 City Council Adopted
Resources						
Intergovernmental	1,821,169	1,776,543	1,766,200	1,694,000	1,694,000	1,694,000
Beginning Balance	869	869	-	3,000	3,000	3,000
Total Resources	1,822,038	1,777,412	1,766,200	1,697,000	1,697,000	1,697,000
Requirements						
Debt Service	1,821,169	1,776,711	1,766,200	1,694,000	1,694,000	1,694,000
Unappropriated	869	701	-	3,000	3,000	3,000
<i>Non-Operating Total</i>	<i>1,822,038</i>	<i>1,777,412</i>	<i>1,766,200</i>	<i>1,697,000</i>	<i>1,697,000</i>	<i>1,697,000</i>
Total Requirements	1,822,038	1,777,412	1,766,200	1,697,000	1,697,000	1,697,000

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: No significant structural changes.

Resources and Requirements by Fund

Pension Bond Debt Service Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Internal Payments	-	-	-	1,929,000	1,929,000	1,929,000
Internal Service Charges	1,700,926	2,276,506	1,850,000	-	-	-
Beginning Balance	48	48	-	501,000	501,000	501,000
Total Resources	<u>1,700,974</u>	<u>2,276,554</u>	<u>1,850,000</u>	<u>2,430,000</u>	<u>2,430,000</u>	<u>2,430,000</u>
Requirements						
Debt Service	1,700,926	1,775,824	1,850,000	1,929,000	1,929,000	1,929,000
Unappropriated	48	500,730	-	501,000	501,000	501,000
<i>Non-Operating Total</i>	<i>1,700,974</i>	<i>2,276,554</i>	<i>1,850,000</i>	<i>2,430,000</i>	<i>2,430,000</i>	<i>2,430,000</i>
Total Requirements	<u>1,700,974</u>	<u>2,276,554</u>	<u>1,850,000</u>	<u>2,430,000</u>	<u>2,430,000</u>	<u>2,430,000</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, revenue is shown as Internal Payments rather than Internal Service Charges.

REQUIREMENTS NOTE: No significant structural changes.

Resources and Requirements by Fund

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Water Debt Service Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Interfund Transfers	545,801	600,000	800,000	750,000	750,000	750,000
Beginning Balance	259,465	259,939	250,000	257,000	257,000	257,000
Total Resources	805,266	859,939	1,050,000	1,007,000	1,007,000	1,007,000
Requirements						
Debt Service	545,327	598,881	798,000	786,000	786,000	786,000
Unappropriated	259,939	261,058	252,000	221,000	221,000	221,000
<i>Non-Operating Total</i>	<i>805,266</i>	<i>859,939</i>	<i>1,050,000</i>	<i>1,007,000</i>	<i>1,007,000</i>	<i>1,007,000</i>
Total Requirements	805,266	859,939	1,050,000	1,007,000	1,007,000	1,007,000

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: No significant structural changes.

Resources and Requirements by Fund

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Stormwater Debt Service Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Interfund Transfers	2,215,923	725,000	850,000	800,000	800,000	800,000
Beginning Balance	103,445	233,477	215,000	174,000	174,000	174,000
Total Resources	2,319,368	958,477	1,065,000	974,000	974,000	974,000
Requirements						
Debt Service	2,085,891	760,319	866,000	826,000	826,000	826,000
Unappropriated	233,477	198,158	199,000	148,000	148,000	148,000
<i>Non-Operating Total</i>	<i>2,319,368</i>	<i>958,477</i>	<i>1,065,000</i>	<i>974,000</i>	<i>974,000</i>	<i>974,000</i>
Total Requirements	2,319,368	958,477	1,065,000	974,000	974,000	974,000

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: No significant structural changes.

Resources and Requirements by Fund

Wastewater Debt Service	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Intergovernmental	198,159	204,138	210,000	212,000	212,000	212,000
Interest Income	20,411	13,998	25,000	-	-	-
Miscellaneous Income	26,012	28,276	21,000	52,000	52,000	52,000
Interfund Transfers	2,200,000	1,565,000	2,200,000	3,129,000	3,129,000	3,129,000
Beginning Balance	1,437,278	1,367,241	900,000	608,000	608,000	608,000
Total Resources	<u>3,881,860</u>	<u>3,178,653</u>	<u>3,356,000</u>	<u>4,001,000</u>	<u>4,001,000</u>	<u>4,001,000</u>
Requirements						
Debt Service	2,514,619	2,512,786	2,524,500	3,355,000	3,355,000	3,355,000
Unappropriated	1,367,241	665,867	831,500	646,000	646,000	646,000
<i>Non-Operating Total</i>	<i>3,881,860</i>	<i>3,178,653</i>	<i>3,356,000</i>	<i>4,001,000</i>	<i>4,001,000</i>	<i>4,001,000</i>
Total Requirements	<u>3,881,860</u>	<u>3,178,653</u>	<u>3,356,000</u>	<u>4,001,000</u>	<u>4,001,000</u>	<u>4,001,000</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes.

Resources and Requirements by Fund

City Facility Debt Service Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Interfund Transfers	69,800	72,500	88,000	441,000	441,000	441,000
Beginning Balance	111,568	94,068	78,000	69,000	69,000	69,000
Total Resources	181,368	166,568	166,000	510,000	510,000	510,000
Requirements						
Debt Service	87,300	84,700	88,000	456,000	456,000	456,000
Unappropriated	94,068	81,868	78,000	54,000	54,000	54,000
<i>Non-Operating Total</i>	<i>181,368</i>	<i>166,568</i>	<i>166,000</i>	<i>510,000</i>	<i>510,000</i>	<i>510,000</i>
Total Requirements	181,368	166,568	166,000	510,000	510,000	510,000

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: No significant structural changes.

CITY OF
GRESHAM
OREGON

Capital Funds

CITY OF
GRESHAM
OREGON

Resources and Requirements by Fund

Parks Capital Improvement Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Intergovernmental	-	-	-	1,000,000	1,000,000	1,000,000
Charges for Services	-	-	-	100,000	100,000	100,000
Interest Income	9,943	11,080	13,900	-	-	-
Miscellaneous Income	-	-	-	23,400	23,400	23,400
Interfund Transfers	750,565	934,755	1,801,700	193,300	193,300	193,300
Beginning Balance	842,240	865,511	920,800	1,020,000	1,020,000	1,020,000
Total Resources	1,602,748	1,811,346	2,736,400	2,336,700	2,336,700	2,336,700
Requirements						
Capital Improvement	737,237	887,576	1,963,700	1,350,000	1,350,000	1,350,000
Interfund Transfers	-	-	4,200	49,400	49,400	49,400
Unappropriated	865,511	923,770	768,500	937,300	937,300	937,300
<i>Non-Operating Total</i>	<i>1,602,748</i>	<i>1,811,346</i>	<i>2,736,400</i>	<i>2,336,700</i>	<i>2,336,700</i>	<i>2,336,700</i>
Total Requirements	1,602,748	1,811,346	2,736,400	2,336,700	2,336,700	2,336,700

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes.

Resources and Requirements by Fund

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
General Development Capital Improvement Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Interfund Transfers	1,015,244	610,452	29,296,100	31,356,400	31,356,400	31,356,400
Financing Proceeds	-	-	-	1,721,300	1,721,300	1,721,300
Total Resources	1,015,244	610,452	29,296,100	33,077,700	33,077,700	33,077,700
Requirements						
Capital Improvement	1,015,244	610,452	29,296,100	33,077,700	33,077,700	33,077,700
<i>Non-Operating Total</i>	<i>1,015,244</i>	<i>610,452</i>	<i>29,296,100</i>	<i>33,077,700</i>	<i>33,077,700</i>	<i>33,077,700</i>
Total Requirements	1,015,244	610,452	29,296,100	33,077,700	33,077,700	33,077,700

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, Other Resources has been relabeled Financing Proceeds.

REQUIREMENTS NOTE: No significant structural changes.

Resources and Requirements by Fund

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Transportation Capital Improvement Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Intergovernmental	13,559	-	-	6,241,000	6,241,000	6,241,000
Charges for Services	-	130,336	-	-	-	-
Miscellaneous Income	-	-	-	10,300	10,300	10,300
Interfund Transfers	2,300,464	821,187	8,342,400	16,930,473	16,930,473	16,930,473
Financing Proceeds	605,000	3,369,000	22,898,419	25,015,037	25,015,037	25,015,037
Beginning Balance	3,243,497	2,769,035	2,769,300	2,607,000	2,607,000	2,607,000
Total Resources	<u>6,162,520</u>	<u>7,089,558</u>	<u>34,010,119</u>	<u>50,803,810</u>	<u>50,803,810</u>	<u>50,803,810</u>
Requirements						
Capital Improvement	3,018,485	4,487,330	29,929,700	45,971,200	45,971,200	45,971,200
Interfund Transfers	375,000	-	-	-	-	-
Unappropriated	2,769,035	2,602,228	4,080,419	4,832,610	4,832,610	4,832,610
<i>Non-Operating Total</i>	<i>6,162,520</i>	<i>7,089,558</i>	<i>34,010,119</i>	<i>50,803,810</i>	<i>50,803,810</i>	<i>50,803,810</i>
Total Requirements	<u>6,162,520</u>	<u>7,089,558</u>	<u>34,010,119</u>	<u>50,803,810</u>	<u>50,803,810</u>	<u>50,803,810</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, Other Resources has been relabeled Financing Proceeds and Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this fund includes activity that was previously shown in the Footpaths Capital Improvement Fund.

Resources and Requirements by Fund

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Footpaths & Bike Routes Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Intergovernmental	102,949	109,266	111,500	-	-	-
Charges for Services	-	45,178	-	-	-	-
Interest Income	9,595	10,666	7,000	-	-	-
Interfund Transfers	703,122	1,745,202	6,480,341	-	-	-
Financing Proceeds	-	-	541,100	-	-	-
Beginning Balance	645,110	997,945	752,600	750,000	750,000	750,000
Total Resources	1,460,776	2,908,257	7,892,541	750,000	750,000	750,000
Requirements						
Capital Improvement	462,831	1,968,351	7,419,000	-	-	-
Interfund Transfers	-	-	-	750,000	750,000	750,000
Unappropriated	997,945	939,906	473,541	-	-	-
<i>Non-Operating Total</i>	<i>1,460,776</i>	<i>2,908,257</i>	<i>7,892,541</i>	<i>750,000</i>	<i>750,000</i>	<i>750,000</i>
Total Requirements	1,460,776	2,908,257	7,892,541	750,000	750,000	750,000

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: Beginning in fiscal year 2019/20, this function has been moved to the Transportation Capital Improvement Fund. An appropriation to transfer any fund balance is included so the fund can be closed.

Resources and Requirements by Fund

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Urban Renewal Capital Improvement Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Intergovernmental	2,384,500	510,099	12,425,400	15,864,100	15,864,100	15,864,100
Charges for Services	885	800	-	-	-	-
Interfund Transfers	37,608	19,440	4,261,555	1,380,800	1,380,800	1,380,800
Financing Proceeds	-	-	1,682,600	2,348,109	2,348,109	2,348,109
Beginning Balance	268	11,786	11,800	400	400	400
Total Resources	<u>2,423,261</u>	<u>542,125</u>	<u>18,381,355</u>	<u>19,593,409</u>	<u>19,593,409</u>	<u>19,593,409</u>
Requirements						
Capital Improvement	2,411,475	541,771	18,369,600	19,515,900	19,515,900	19,515,900
Unappropriated	11,786	354	11,755	77,509	77,509	77,509
<i>Non-Operating Total</i>	<u>2,423,261</u>	<u>542,125</u>	<u>18,381,355</u>	<u>19,593,409</u>	<u>19,593,409</u>	<u>19,593,409</u>
Total Requirements	<u>2,423,261</u>	<u>542,125</u>	<u>18,381,355</u>	<u>19,593,409</u>	<u>19,593,409</u>	<u>19,593,409</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, Other Resources has been relabeled Financing Proceeds.

REQUIREMENTS NOTE: No significant structural changes.

Resources and Requirements by Fund

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Water Capital Improvement Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Intergovernmental	-	-	-	1,350,000	1,350,000	1,350,000
Interest Income	109,870	157,307	114,100	-	-	-
Miscellaneous Income	-	-	-	115,900	115,900	115,900
Interfund Transfers	2,634,711	2,024,403	1,758,000	867,300	867,300	867,300
Financing Proceeds	800,000	1,373,000	7,223,900	10,535,581	10,535,581	10,535,581
Beginning Balance	8,634,107	9,902,226	11,575,500	10,517,200	10,517,200	10,517,200
Total Resources	<u>12,178,688</u>	<u>13,456,936</u>	<u>20,671,500</u>	<u>23,385,981</u>	<u>23,385,981</u>	<u>23,385,981</u>
Requirements						
Capital Improvement	2,276,462	2,408,315	12,954,400	13,861,000	13,861,000	13,861,000
Unappropriated	9,902,226	11,048,621	7,717,100	9,524,981	9,524,981	9,524,981
<i>Non-Operating Total</i>	<u>12,178,688</u>	<u>13,456,936</u>	<u>20,671,500</u>	<u>23,385,981</u>	<u>23,385,981</u>	<u>23,385,981</u>
Total Requirements	<u>12,178,688</u>	<u>13,456,936</u>	<u>20,671,500</u>	<u>23,385,981</u>	<u>23,385,981</u>	<u>23,385,981</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, Other Resources has been relabeled Financing Proceeds and Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes.

Resources and Requirements by Fund

Stormwater Capital Improvement Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Intergovernmental	-	-	-	6,047,000	6,047,000	6,047,000
Interest Income	96,076	108,926	92,500	-	-	-
Miscellaneous Income	-	-	-	56,300	56,300	56,300
Interfund Transfers	1,267,927	1,677,141	8,039,200	4,378,500	4,378,500	4,378,500
Financing Proceeds	42,286	-	1,462,400	-	-	-
Beginning Balance	7,389,451	7,397,969	10,794,700	8,951,300	8,951,300	8,951,300
Total Resources	8,795,740	9,184,036	20,388,800	19,433,100	19,433,100	19,433,100
Requirements						
Capital Improvement	1,397,771	1,759,600	12,990,800	14,930,900	14,930,900	14,930,900
Unappropriated	7,397,969	7,424,436	7,398,000	4,502,200	4,502,200	4,502,200
<i>Non-Operating Total</i>	<i>8,795,740</i>	<i>9,184,036</i>	<i>20,388,800</i>	<i>19,433,100</i>	<i>19,433,100</i>	<i>19,433,100</i>
Total Requirements	8,795,740	9,184,036	20,388,800	19,433,100	19,433,100	19,433,100

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, Other Resources has been relabeled Financing Proceeds and Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes.

Resources and Requirements by Fund

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Wastewater Capital Improvement Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Intergovernmental	-	-	-	616,275	616,275	616,275
Charges for Services	1,885	-	-	-	-	-
Interest Income	144,654	159,953	166,200	-	-	-
Miscellaneous Income	-	-	-	111,700	111,700	111,700
Interfund Transfers	4,563,831	9,935,383	6,679,400	7,181,100	7,181,100	7,181,100
Financing Proceeds	175,000	75,200	558,400	578,100	578,100	578,100
Beginning Balance	12,404,978	11,080,711	23,848,500	21,389,000	21,389,000	21,389,000
Total Resources	<u>17,290,348</u>	<u>21,251,247</u>	<u>31,252,500</u>	<u>29,876,175</u>	<u>29,876,175</u>	<u>29,876,175</u>
Requirements						
Capital Improvement	6,209,637	4,026,170	20,005,500	22,429,000	22,429,000	22,429,000
Unappropriated	11,080,711	17,225,077	11,247,000	7,447,175	7,447,175	7,447,175
<i>Non-Operating Total</i>	<i>17,290,348</i>	<i>21,251,247</i>	<i>31,252,500</i>	<i>29,876,175</i>	<i>29,876,175</i>	<i>29,876,175</i>
Total Requirements	<u>17,290,348</u>	<u>21,251,247</u>	<u>31,252,500</u>	<u>29,876,175</u>	<u>29,876,175</u>	<u>29,876,175</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being reclassified. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, Other Resources has been relabeled Financing Proceeds and Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes.

Resources and Requirements by Fund

	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
City Facility Capital Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Miscellaneous Income	-	23,400	-	115,800	115,800	115,800
Interfund Transfers	484,500	98,200	325,000	1,537,550	1,537,550	1,537,550
Beginning Balance	1,218,209	1,206,554	1,111,600	12,200	12,200	12,200
Total Resources	<u>1,702,709</u>	<u>1,328,154</u>	<u>1,436,600</u>	<u>1,665,550</u>	<u>1,665,550</u>	<u>1,665,550</u>
Requirements						
Capital Improvement	434,155	472,865	1,425,000	1,350,000	1,350,000	1,350,000
Interfund Transfers	62,000	-	-	-	-	-
Unappropriated	<u>1,206,554</u>	<u>855,289</u>	<u>11,600</u>	<u>315,550</u>	<u>315,550</u>	<u>315,550</u>
<i>Non-Operating Total</i>	<u>1,702,709</u>	<u>1,328,154</u>	<u>1,436,600</u>	<u>1,665,550</u>	<u>1,665,550</u>	<u>1,665,550</u>
Total Requirements	<u>1,702,709</u>	<u>1,328,154</u>	<u>1,436,600</u>	<u>1,665,550</u>	<u>1,665,550</u>	<u>1,665,550</u>

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: No significant structural changes.

Resources and Requirements by Fund

Enterprise System Replacement Fund	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Interfund Transfers	180,000	650,000	2,500,000	2,130,000	2,130,000	2,130,000
Beginning Balance	-	29,494	-	1,050,000	1,050,000	1,050,000
Total Resources	180,000	679,494	2,500,000	3,180,000	3,180,000	3,180,000
Requirements						
Capital Improvement	150,506	495,899	2,500,000	3,180,000	3,180,000	3,180,000
Unappropriated	29,494	183,595	-	-	-	-
<i>Non-Operating Total</i>	<i>180,000</i>	<i>679,494</i>	<i>2,500,000</i>	<i>3,180,000</i>	<i>3,180,000</i>	<i>3,180,000</i>
Total Requirements	180,000	679,494	2,500,000	3,180,000	3,180,000	3,180,000

GENERAL NOTE: The City will be using a new Chart of Accounts structure beginning fiscal year 2019/20. Several funds, departments and divisions are being restructured and certain revenue and expense items are being recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: No significant structural changes.