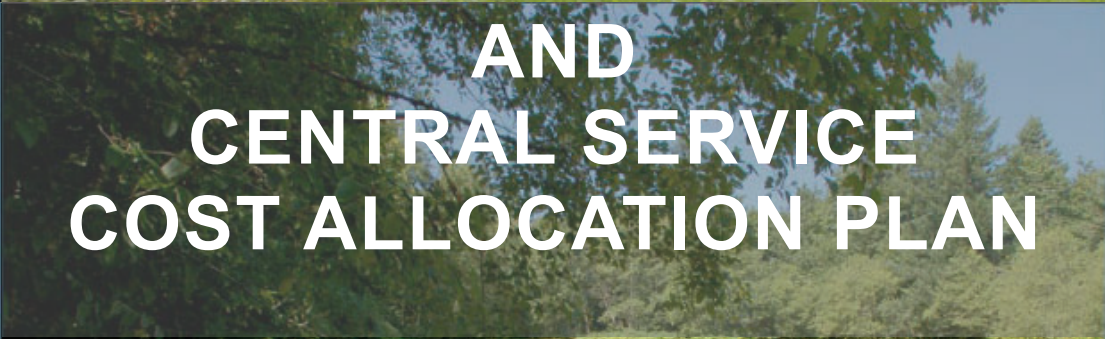




**INDIRECT COST RATE
PROPOSAL**



**AND
CENTRAL SERVICE
COST ALLOCATION PLAN**



For Use During
Fiscal Year
2024-2025

Based on Fiscal
Year 2022-23
Audited
Expenditures

July 1, 2024

CITY OF
GRESHAM

1333 NW Eastman Parkway
Gresham, OR 97030



City of Gresham, Oregon

INDIRECT COST RATE PROPOSAL

AND

CENTRAL SERVICE COST ALLOCATION PLAN

**For Use During
Fiscal Year 2024-25**

**Based on Fiscal Year
2022-2023 Audited Expenditures**

July 1, 2024

City of Gresham, Oregon

Table of Contents

	Page
General	
• Introduction	1
• Certification	2
• City of Gresham Organization Chart	3
Indirect Cost Rate Proposal	
• Summary of Indirect Cost Rates	5
• Police Department	6
• Fire & Emergency Services Department	10
• Urban Design & Planning Services Department	14
• Urban Renewal Department.....	18
• Economic, Development, & Housing Services Department	22
• Community Livability Department.....	26
• Parks, Recreation & Youth Department.	30
• Department of Environmental Services	34
Central Service Cost Allocation Plan	
• Summary of Allocations	39
• City Manager's Office	40
• City Attorney's Office	43
• City-wide Services	47
• Budget & Finance Department	54
• Information Technology Department	60
• Bases for Allocation.....	64
Appendix A	
• Schedules of Adjustments, Not Allowable Expenses and Transfers	66
Appendix B	
• Reconciliation of Costs to Audited ACFR	81
• Audited ACFR Statements.....	84
Appendix C	
• Reconciliation of System Billing Rates to OMB Circular A-87 Rates....	116
• System Billing Rates.....	117

GENERAL

City of Gresham, Oregon

INDIRECT COST RATE PROPOSAL AND CENTRAL SERVICE COST ALLOCATION PLAN

INTRODUCTION

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

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

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

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

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

City of Gresham, Oregon

INDIRECT COST RATE PROPOSAL AND CENTRAL SERVICE COST ALLOCATION PLAN

CERTIFICATION

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

(1) All costs included in this proposal to establish indirect cost rates and cost allocations for use in billings during fiscal year 2024-25 are allowable in accordance with the requirements of 2 CFR 200 Subpart E, "Cost Principles" and the Federal awards to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

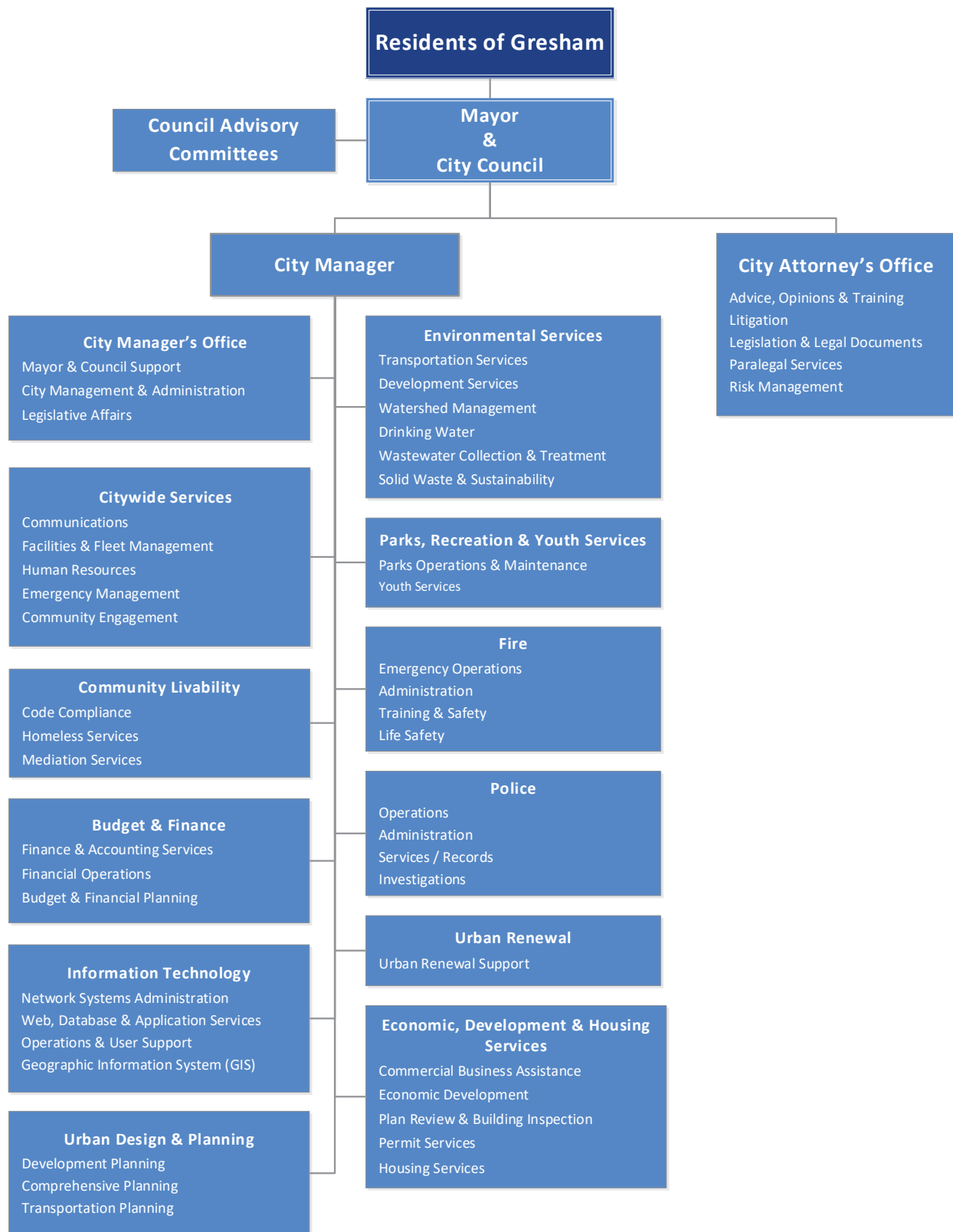
I declare that the foregoing is true and correct.



Susan Brown
Finance and Accounting
Services Manager



Sharron Monohon
Director of Budget and Finance



INDIRECT COST RATE PROPOSAL

City of Gresham
Indirect Cost Rate Proposal
Year Ended June 30, 2023
For Use During Fiscal Year 2024-2025

Summary of Indirect Cost Rates

Operating Department	Indirect Cost Rate	Indirect Costs	Direct Costs
Police Department	43.06%	\$ 13,127,931	\$ 30,486,517
Fire & Emergency Services Department	30.50%	7,688,897	25,211,308
Urban Design & Planning Services Department	44.70%	1,085,593	2,428,502
Urban Renewal Department	26.89%	327,380	1,217,470
Economic, Development, and Housing Services Department	103.56%	3,200,209	3,090,128
Community Livability Department	36.18%	1,592,577	4,401,946
Parks Department	50.00%	1,690,740	3,381,616
Department of Environmental Services	31.71%	17,888,044	56,408,066

Police Department

MISSION STATEMENT

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

GENERAL DESCRIPTION

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

DIVISIONS WITHIN THE DEPARTMENT

- Administration
- Operations
- Investigations
- Records
- Services

City of Gresham
Indirect Cost Rate Proposal
Year Ended June 30, 2023
For Use During Fiscal Year 2024-2025

Police Department

		Adjustments/ Exclusions	Not Allowable	Indirect Costs	Direct Costs
Salaries and Benefits	\$ 28,054,045	\$ -	\$ -	\$ 3,583,828	\$ 24,470,217
Materials and Services	13,613,027	7,804,509	30,722	1,079,979	4,697,817
Other Materials and Capital Outlay	<u>38,658</u>	<u>-</u>	<u>38,658</u>	<u>-</u>	<u>-</u>
Total Expenditures	41,705,730	7,804,509	69,380	4,663,807	29,168,034
Transfers	224,045	-	-	-	224,045
Depreciation Allowance	1,094,438	-	-	-	1,094,438
Central Service Allocation	<u>8,464,124</u>	<u>-</u>	<u>-</u>	<u>8,464,124</u>	<u>-</u>
Total Police Costs	<u>\$ 51,488,337</u>	<u>\$ 7,804,509</u>	<u>\$ 69,380</u>	<u>\$ 13,127,931</u>	<u>\$ 30,486,517</u>

Computation of Indirect Cost Rate				
Indirect =		13,127,931		
		<hr/>	=	43.06%
Direct =		30,486,517		

City of Gresham
Indirect Cost Rate Proposal
Year Ended June 30, 2023
For Use During Fiscal Year 2024-2025

Police Department Indirect Costs

Salaries and Benefits	Salary and Benefits	Materials and Services	Amounts Expended
ADMINISTRATIVE ANALYST	\$ 120,948	Books & Publications	\$ 495
ADMINISTRATIVE ASSISTANT 2	487,152	Cell Phone/Wireless Services	180,905
ADMINISTRATIVE ASSISTANT 3	124,263	Computer/Software/Maintenance	221,327
CONTRACT ADMIN SUPV SR	121,529	Dues & Memberships	10,584
DEPUTY POLICE CHIEF	280,747	Employee Recognition	11,382
MANAGEMENT ANALYST SR	40,501	Meals	16,581
POLICE CHIEF	303,825	Med & Psych	23,937
POLICE RECORDS MANAGER	144,540	Office Supplies	21,028
DEPUTY CITY MANAGER	113,529	Other Supplies	194,502
Uncharged Leaves - Transferred from Direct	1,846,794	Permits & Licenses	1,005
		Postage & Delivery	2,494
	<u>\$ 3,583,828</u>	Printing	15,677
		Rent/Lease	132,372
		Training & Education	104,693
		Travel Expenses	112,191
		Uniform Cleaning	19,990
		Utility Services	10,817
			<u>\$ 1,079,979</u>

City of Gresham
Indirect Cost Rate Proposal
Year Ended June 30, 2023
For Use During Fiscal Year 2024-2025

Police Department Direct Costs

Salaries and Benefits	Salary and Benefits	Materials and Services	Amounts Expended
POLICE BACKGROUND INVESTIGATOR	\$ 245,744	Contracted Services	\$ 709,854
POLICE BODY WORN CAMERA TECH	129,578	Dispatch Services	2,251,471
POLICE CAPTAIN	509,193	Equip Supplies, Parts, Maint	198,479
POLICE CRIME ANALYST	303,528	First Aid & Safety	45,009
POLICE CRIMINALIST	340,771	Infrastructure R & M	7,702
POLICE LIEUTENANT	1,490,609	Minor Equipment & Tools	230,529
POLICE OFFICER	16,790,546	PPE & Uniforms	187,708
POLICE RECORDS SPEC TRAINEE	148,527	Vehicle Supplies, Parts, Maint	29,874
POLICE RECORDS SPECIALIST	1,193,256	Vehicle Maintenance & Fuel	1,037,191
POLICE RECORDS SPECIALIST SR	422,161		
POLICE SERGEANT	4,466,738		<u>\$ 4,697,817</u>
POLICE TECHNICIAN SR	276,360		
Uncharged Leaves - Transferred to Indirect	<u>(1,846,794)</u>		
	<u>\$ 24,470,217</u>		

Fire & Emergency Services Department

MISSION STATEMENT

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

GENERAL DESCRIPTION

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

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

In addition, GFD provides the following specialty rescue and response services:

- Technical Rescue Team (including confined space for industrial users and high-angle rope rescue)
- Water Rescue
- Regional Hazardous Materials Team to respond to chemical spills and biological incidents at fixed sites, such as manufacturing facilities, and transportation accidents, including interstate and rail
- Urban Search and Rescue for structural collapse as a component of a regional response team

DIVISIONS WITHIN THE DEPARTMENT

- Emergency Operations
- Administration
- Training & Safety
- Life Safety

City of Gresham
Indirect Cost Rate Proposal
Year Ended June 30, 2023
For Use During Fiscal Year 2024-2025

Fire & Emergency Services Department

		Adjustments/ Exclusions	Not Allowable	Indirect Costs	Direct Costs
Salaries and Benefits	\$ 24,317,890	\$ -	\$ -	\$ 2,830,777	\$ 21,487,113
Materials and Services	8,118,543	4,713,836	11,251	478,774	2,914,682
Other Materials and Capital Outlay	11,917	-	11,917	-	-
Total Expenditures	32,448,350	4,713,836	23,168	3,309,551	24,401,795
Transfers	382,012	-	-	-	382,012
Depreciation Allowance	427,501	-	-	-	427,501
Central Service Allocation	4,379,346	-	-	4,379,346	-
Total FES Costs	\$ 37,637,209	\$ 4,713,836	\$ 23,168	\$ 7,688,897	\$ 25,211,308

Computation of Indirect Cost Rate				
Indirect =		7,688,897		
		-----	=	30.50%
Direct =		25,211,308		

City of Gresham
Indirect Cost Rate Proposal
Year Ended June 30, 2023
For Use During Fiscal Year 2024-2025

Fire & Emergency Services Department Indirect Costs

Salaries and Benefits	Salary and Benefits	Materials and Services	Amounts Expended
ADMINISTRATIVE ANALYST	\$ 69,594	Books & Publications	\$ 6,294
ADMINISTRATIVE ASSISTANT 2	118,227	Cell Phone/Wireless Services	116,084
ADMINISTRATIVE ASSISTANT 3	126,961	Computer/Software/Maintenance	88,722
ADMINISTRATIVE SUPERVISOR SR	158,757	Dues & Memberships	5,035
ASSISTANT FIRE CHIEF	233,182	Employee Recognition	4,608
FIRE CHIEF	304,084	Meals	8,266
Uncharged Leaves - Transferred from Direct	<u>1,819,972</u>	Office Supplies	4,112
	<u>\$ 2,830,777</u>	Other Supplies	52,414
		Permits & Licenses	17,483
		Postage & Delivery	179
		Printing	1,046
		Rent/Lease	27,515
		Training & Education	11,526
		Travel Expenses	13,967
		Utility Services	<u>121,523</u>
			<u>\$ 478,774</u>

City of Gresham
Indirect Cost Rate Proposal
Year Ended June 30, 2023
For Use During Fiscal Year 2024-2025

Fire & Emergency Services Department Direct Costs

Salaries and Benefits	Salary and Benefits	Materials and Services	Amounts Expended
DEPUTY FIRE MARSHAL 1	\$ 792,028	Contracted Services	\$ 265,205
DEPUTY FIRE MARSHAL 2	256,812	Dispatch Services	1,011,530
FIRE BATTALION CHIEF	1,792,365	Equip Supplies, Parts, Maint	172,684
FIRE CAPTAIN	2,473,138	First Aid & Safety	120,422
FIRE LIEUTENANT	5,209,162	Gas, Oil, Lube	14
FIRE LOGISTICS TECHNICIAN	118,793	Infrastructure R & M	21,035
FIRE MARSHAL	324,836	Minor Equipment & Tools	122,878
FIREFIGHTER	12,339,951	PPE & Uniforms	332,846
Uncharged Leaves - Transferred to Indirect	(1,819,972)	Vehicle Supplies, Parts, Maint	38,767
		Vehicle Maintenance & Fuel	829,302
	<u>\$ 21,487,113</u>		<u>\$ 2,914,682</u>

Urban Design & Planning Services Department

MISSION STATEMENT

Your partners in creating a greater Gresham.

GENERAL DESCRIPTION

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

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

DIVISIONS WITHIN THE DEPARTMENT

- Development Planning
- Comprehensive Planning
- Transportation Planning

City of Gresham
Indirect Cost Rate Proposal
Year Ended June 30, 2023
For Use During Fiscal Year 2024-2025

Urban Design & Planning Services Department

		Adjustments/ Exclusions	Not Allowable	Indirect Costs	Direct Costs
Salaries and Benefits	\$ 2,353,806	\$ -	\$ -	\$ 434,205	\$ 1,919,601
Materials and Services	<u>939,101</u>	<u>829,981</u>	<u>1,579</u>	<u>22,321</u>	<u>85,220</u>
Total Expenditures	3,292,907	829,981	1,579	456,526	2,004,821
Transfers	423,681	-	-	-	423,681
Central Service Allocation	<u>629,067</u>	<u>-</u>	<u>-</u>	<u>629,067</u>	<u>-</u>
Total UDP Costs	<u>\$ 4,345,655</u>	<u>\$ 829,981</u>	<u>\$ 1,579</u>	<u>\$ 1,085,593</u>	<u>\$ 2,428,502</u>

Computation of Indirect Cost Rate			
Indirect =	<u>1,085,593</u>	=	44.70%
Direct =	2,428,502		

City of Gresham
Indirect Cost Rate Proposal
Year Ended June 30, 2023
For Use During Fiscal Year 2024-2025

Urban Design & Planning Services Department Direct Costs

Salaries and Benefits	Salary and Benefits	Materials and Services	Amounts Expended
PLANNER 1	\$ 124,825	Contracted Services	\$ 85,188
PLANNER 2	728,639	Minor Equipment & Tools	32
PLANNER SENIOR	688,371		
PLANNING MANAGER	371,356		<u>\$ 85,220</u>
PLANNING TECHNICIAN	123,891		
Uncharged Leaves - Transferred to Indirect	<u>(117,481)</u>		
	<u>\$ 1,919,601</u>		

Urban Renewal

GENERAL DESCRIPTION

Urban Renewal is a public funding mechanism aimed at partnering with private development to promote job creation and community revitalization. Rockwood-West Gresham is the City's first Urban Renewal Area (URA), established through a citywide vote in November 2003, and extended through a citywide vote in May 2022. The URA is approximately 1,200 acres, spanning from Yamhill Street in the south to Marine Drive to the north, centered along the 181st Street corridor. The Rockwood-West Gresham Renewal Plan (Plan) serves as the guiding document. The City Council, in its role as the Gresham Redevelopment Commission (GRDC), oversees implementation of the Plan. An advisory committee makes policy and project recommendations to the GRDC. The GRDC contracts with the City of Gresham for services to administer the Urban Renewal program, with the URA reimbursing the City for the costs incurred by staff and program administration.

DIVISIONS WITHIN THE DEPARTMENT

- Urban Renewal Support

City of Gresham
Indirect Cost Rate Proposal
Year Ended June 30, 2023
For Use During Fiscal Year 2024-2025

Urban Renewal Department

		Adjustments/ Exclusions	Not Allowable	Indirect Costs	Direct Costs
Salaries and Benefits	\$ 529,451	\$ -	\$ -	\$ 89,209	\$ 440,242
Materials and Services	1,273,881	454,938	16,199	25,516	777,228
Other Materials and Capital Outlay	<u>830,118</u>	<u>-</u>	<u>830,118</u>	<u>-</u>	<u>-</u>
Total Expenditures	2,633,450	454,938	846,317	114,725	1,217,470
Central Service Allocation	<u>212,655</u>	<u>-</u>	<u>-</u>	<u>212,655</u>	<u>-</u>
Total UDP Costs	<u><u>\$ 2,846,105</u></u>	<u><u>\$ 454,938</u></u>	<u><u>\$ 846,317</u></u>	<u><u>\$ 327,380</u></u>	<u><u>\$ 1,217,470</u></u>

Computation of Indirect Cost Rate				
Indirect =		327,380		
		<hr/>	=	26.89%
Direct =		1,217,470		

City of Gresham
Indirect Cost Rate Proposal
Year Ended June 30, 2023
For Use During Fiscal Year 2024-2025

Urban Renewal Department Indirect Costs

Salaries and Benefits	Salary and Benefits	Materials and Services	Amounts Expended
ASSISTANT CITY MANAGER	\$ 38,101	Cell Phone/Wireless Services	\$ 317
Uncharged Leaves - Transferred from Direct	<u>51,108</u>	Computer/Software/Maintenance	562
		Dues & Memberships	500
	\$ <u>89,209</u>	Employee Recognition	329
		Meals	732
		Office Supplies	2,079
		Permits & Licenses	12,834
		Postage & Delivery	67
		Printing	588
		Rent/Lease	220
		Utility Services	<u>7,289</u>
			<u>\$ 25,516</u>

City of Gresham
Indirect Cost Rate Proposal
Year Ended June 30, 2023
For Use During Fiscal Year 2024-2025

Urban Renewal Department Direct Costs

Salaries and Benefits	Salary and Benefits	Materials and Services	Amounts Expended
DIR OF URBAN RENEWAL	\$ 216,505	Contracted Services	\$ 751,787
INTERIM TECH/PROFESSIONAL SPEC	106,223	Equip Supplies, Parts, Maint	800
PROGRAM ANALYST	104,877	Infrastructure R & M	23,795
PROGRAM TECHNICIAN	63,745	Minor Equipment & Tools	846
Uncharged Leaves - Transferred to Indirect	(51,108)		
	<u>\$ 440,242</u>		<u>\$ 777,228</u>

Economic, Development, & Housing Services

MISSION STATEMENT

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

GENERAL DESCRIPTION

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

DIVISIONS WITHIN THE DEPARTMENT

- Commercial Business Assistance
- Economic Development
- Plan Review & Building Inspection
- Permit Services
- Housing Services

City of Gresham
Indirect Cost Rate Proposal
Year Ended June 30, 2023
For Use During Fiscal Year 2024-2025

Economic, Development, and Housing Services

		Adjustments/ Exclusions	Not Allowable	Indirect Costs	Direct Costs
Salaries and Benefits	\$ 3,637,679	\$ -	\$ -	\$ 668,175	\$ 2,969,504
Materials and Services	<u>1,487,004</u>	<u>1,206,681</u>	<u>131,161</u>	<u>94,098</u>	<u>55,064</u>
Total Expenditures	5,124,683	1,206,681	131,161	762,273	3,024,568
Depreciation	65,560	-	-	-	65,560
Central Service Allocation	<u>2,437,936</u>	<u>-</u>	<u>-</u>	<u>2,437,936</u>	<u>-</u>
Total EDHS Costs	<u><u>\$ 7,628,179</u></u>	<u><u>\$ 1,206,681</u></u>	<u><u>\$ 131,161</u></u>	<u><u>\$ 3,200,209</u></u>	<u><u>\$ 3,090,128</u></u>

Computation of Indirect Cost Rate				
Indirect =		3,200,209		
		<hr/>	=	103.56%
Direct =		3,090,128		

City of Gresham
Indirect Cost Rate Proposal
Year Ended June 30, 2023
For Use During Fiscal Year 2024-2025

Economic, Development, and Housing Services Direct Costs

Salaries and Benefits	Salary and Benefits	Materials and Services	Amounts Expended
BUILDING INSPECTOR 1	\$ 122,504	Contracted Services	\$ 3,240
BUILDING INSPECTOR 2	848,492	Equip Supplies, Parts, Maint	42
BUILDING INSPECTOR SENIOR	179,178	Minor Equipment & Tools	3,080
BUILDING OFFICIAL	211,005	PPE & Uniforms	579
BUSINESS SYSTEMS ANALYST	302,954	Vehicle Maintenance & Fuel	48,123
DIR OF ECONOM & DEVELOPMT SVCS	233,120		
ECONOMIC DEVELOPMENT SPEC	127,876		<u>\$ 55,064</u>
ECONOMIC DEVELOPMENT SPEC SR	160,118		
INTERIM TECH/PROFESSIONAL SPEC	64,290		
PERMIT TECHNICIAN 1	223,168		
PERMIT TECHNICIAN 2	106,903		
PERMIT TECHNICIAN SENIOR	136,474		
PLANS EXAMINER	166,769		
PLANS EXAMINER SENIOR	167,656		
PROGRAM TECHNICIAN	19,947		
STRUCTURAL ENGINEER	104,239		
Uncharged Leaves - Transferred to Indirect	<u>(205,189)</u>		
	<u>\$ 2,969,504</u>		

Community Livability

MISSION STATEMENT

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

GENERAL DESCRIPTION

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

DIVISIONS WITHIN THE DEPARTMENT

- Code Compliance
- Homeless Services
- Mediation Services

City of Gresham
Indirect Cost Rate Proposal
Year Ended June 30, 2023
For Use During Fiscal Year 2024-2025

Community Livability Department

		Adjustments/ Exclusions	Not Allowable	Indirect Costs	Direct Costs
Salaries and Benefits	\$ 2,837,920	\$ -	\$ -	\$ 570,988	\$ 2,266,932
Materials and Services	4,945,905	790,492	2,134,091	83,396	1,937,927
Other Materials and Capital Outlay	<u>100,315</u>	<u>-</u>	<u>100,315</u>	<u>-</u>	<u>-</u>
Total Expenditures	7,884,140	790,492	2,234,406	654,384	4,204,859
Transfers	185,558	-	-	-	185,558
Depreciation Allowance	11,529	-	-	-	11,529
Central Service Allocation	<u>938,193</u>	<u>-</u>	<u>-</u>	<u>938,193</u>	<u>-</u>
Total CL Costs	<u><u>\$ 9,019,420</u></u>	<u><u>\$ 790,492</u></u>	<u><u>\$ 2,234,406</u></u>	<u><u>\$ 1,592,577</u></u>	<u><u>\$ 4,401,946</u></u>

Computation of Indirect Cost Rate				
Indirect =		1,592,577		
		<u>-----</u>	=	36.18%
Direct =		4,401,946		

City of Gresham
Indirect Cost Rate Proposal
Year Ended June 30, 2023
For Use During Fiscal Year 2024-2025

Community Livability Department Indirect Costs

Salaries and Benefits	Salary and Benefits	Materials and Services	Amounts Expended
ADMINISTRATIVE ASSISTANT 1	\$ 30,085	Cell Phone/Wireless Services	\$ 12,570
ADMINISTRATIVE ASSISTANT 2	129,703	Computer/Software/Maintenance	9,153
ADMINISTRATIVE ASSISTANT 3	6,791	Dues & Memberships	3,946
ASSISTANT CITY MANAGER	80,864	Employee Recognition	162
HOUSING SERVICES MANAGER	174,826	Meals	7,329
POLICY ANALYST	39,771	Office Supplies	22,391
Uncharged Leaves - Transferred from Direct	108,948	Postage & Delivery	174
		Printing	3,746
		Rent/Lease	7,616
		Training & Education	4,125
		Travel Expenses	12,183
	\$ 570,988		
			\$ 83,396

City of Gresham
Indirect Cost Rate Proposal
Year Ended June 30, 2023
For Use During Fiscal Year 2024-2025

Community Livability Department Direct Costs

Salaries and Benefits	Salary and Benefits	Materials and Services	Amounts Expended
CODE COMPLIANCE INSPECTOR	\$ 345,433	Contracted Services	\$ 1,894,658
CODE COMPLIANCE INSPECTOR SR	172,906	Equip Supplies, Parts, Maint	510
COMMUNITY SERVICES MANAGER	175,216	Minor Equipment & Tools	2,799
MEDIATION SPECIALIST	152,499	PPE & Uniforms	6,768
OUTREACH SERVICES SPCT SENIOR	121,032	ISC - Vehicle Maint & Fuel	33,192
OUTREACH SERVICES SPECIALIST	98,835		
PROGRAM ANALYST	266,375		<u>\$ 1,937,927</u>
PROGRAM TECHNICIAN	438,728		
PUBLIC UTILITY WORKER 1	82,047		
RENTAL HOUSING INSPECTOR	147,932		
RENTAL HOUSING INSPECTOR TRAIN	249,490		
YOUTH SERVICES MANAGER	125,387		
Uncharged Leaves - Transferred to Indirect	<u>(108,948)</u>		
	<u><u>\$ 2,266,932</u></u>		

Parks, Recreation & Youth Department

MISSION STATEMENT

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

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

GENERAL DESCRIPTION

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

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

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

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

DIVISIONS WITHIN THE DEPARTMENT

- Parks Operations & Maintenance
- Youth Services

City of Gresham
Indirect Cost Rate Proposal
Year Ended June 30, 2023
For Use During Fiscal Year 2024-2025

Parks Department

		Adjustments/ Exclusions	Not Allowable	Indirect Costs	Direct Costs
Salaries and Benefits	\$ 2,040,630	\$ -	\$ -	\$ 237,956	\$ 1,802,674
Materials and Services	2,419,043	847,779	6,652	77,223	1,487,389
Other Materials and Capital Outlay	7,099	-	7,099	-	-
Total Expenditures	4,466,772	847,779	13,751	315,179	3,290,063
Depreciation	91,553	-	-	-	91,553
Central Service Allocation	1,375,561	-	-	1,375,561	-
Total Parks Costs	\$ 5,933,886	\$ 847,779	\$ 13,751	\$ 1,690,740	\$ 3,381,616

Computation of Indirect Cost Rate				
Indirect =	1,690,740			
	-----	=		50.00%
Direct =	3,381,616			

City of Gresham
Indirect Cost Rate Proposal
Year Ended June 30, 2023
For Use During Fiscal Year 2024-2025

Parks Department Indirect Costs

Salaries and Benefits	Salary and Benefits	Materials and Services	Amounts Expended
ADMINISTRATIVE ANALYST - GU	\$ 119,654	Cell Phone/Wireless Services	\$ 13,362
ASSISTANT CITY MANAGER	19,227	Computer/Software/Maintenance	18,395
Uncharged Leaves - Transferred from Direct	<u>99,075</u>	Dues & Memberships	337
		Employee Recognition	167
	\$ <u>237,956</u>	Meals	2,583
		Med & Psych	469
		Office Supplies	1,866
		Other Supplies	9,535
		Permits & Licenses	11,664
		Postage & Delivery	25
		Rent/Lease	6,640
		Training & Education	8,408
		Travel Expenses	<u>3,092</u>
			<u>\$ 77,223</u>

City of Gresham
Indirect Cost Rate Proposal
Year Ended June 30, 2023
For Use During Fiscal Year 2024-2025

Parks Department Direct Costs

Salaries and Benefits	Salary and Benefits	Materials and Services	Amounts Expended
PARKS & REC PROGRAM MANAGER	\$ 201,933	Contracted Services	\$ 644,540
PLANNER 2	161,767	Equip Supplies, Parts, Maint	9,301
PROGRAM TECHNICIAN	105,553	First Aid & Safety	2,900
PUBLIC WORKS SUPERINTENDENT	175,073	Gas, Oil, Lube	1,489
PUBLIC UTILITY WORKER 1	109,536	Infrastructure R & M	201,126
PUBLIC UTILITY WORKER 2	772,111	Minor Equipment & Tools	16,269
PUBLIC UTILITY WORKER SR	237,798	PPE & Uniforms	10,768
PUBLIC WORKS FIELD OPS SUPV	137,978	Signs	1,328
Uncharged Leaves - Transferred to Indirect	(99,075)	Vehicle Supplies, Parts, Maint	1,286
		Utility Services	397,922
		Vehicle Maintenance & Fuel	200,459
	<u>\$ 1,802,674</u>		
			<u>\$ 1,487,389</u>

Environmental Services

MISSION STATEMENT

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

GENERAL DESCRIPTION

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

DIVISIONS WITHIN THE DEPARTMENT

- Transportation Services
- Development Services
- Watershed Management
- Drinking Water
- Wastewater Collection & Treatment
- Solid Waste & Sustainability

City of Gresham
Indirect Cost Rate Proposal
Year Ended June 30, 2023
For Use During Fiscal Year 2024-2025

Department of Environmental Services

		Adjustments/ Exclusions	Not Allowable	Indirect Costs	Direct Costs
Salaries and Benefits	\$ 20,651,471	\$ -	\$ -	\$ 5,152,372	\$ 15,499,099
Materials and Services	66,312,524	24,630,400	336,558	1,505,958	39,839,608
Other Materials and Capital Outlay	2,201,720	-	2,201,720	-	-
Total Expenditures	\$ 89,165,715	24,630,400	2,538,278	6,658,330	55,338,707
Depreciation Allowance	1,069,359	-	-	-	1,069,359
Central Service Allocation	11,229,714	-	-	11,229,714	-
Total DES Costs	\$ 101,464,788	\$ 24,630,400	\$ 2,538,278	\$ 17,888,044	\$ 56,408,066

Computation of Indirect Cost Rate			
Indirect =	17,888,044		
	-----	=	31.71%
Direct =	56,408,066		

City of Gresham
Indirect Cost Rate Proposal
Year Ended June 30, 2023
For Use During Fiscal Year 2024-2025

Department of Environmental Services Indirect Costs

Salaries and Benefits	Salary and Benefits	Materials and Services	Amounts Expended
ACCOUNTANT 2	\$ 103,596	Books & Publications	\$ 2,854
ADMINISTRATIVE ANALYST - GU	467,177	Cell Phone/Wireless Service:	166,655
ADMINISTRATIVE ASSISTANT 2	404,096	Computer/Software/Maintenanc	216,049
ADMINISTRATIVE SUPERVISOR SR	112,083	Dues & Memberships	81,682
ASSISTANT CITY MANAGER	302,496	Employee Recognition	3,022
CAPITAL IMPROV PROGRAM ANALYST	179,039	Meals	7,463
CAPITAL PROJECT MANAGER	200,969	Med & Psych	8,100
ENGINEERING TECHNICIAN 3	158,203	Office Supplies	23,168
ENVIRONMENTAL PROGRAM MANAGER	599,977	Other Supplies	84,348
MANAGEMENT ANALYST 2	12,331	Permits & Licenses	165,996
PUBLIC WORKS MANAGER	753,890	Postage & Delivery	11,121
PUBLIC WORKS SUPERINTENDENT	612,915	Printing	27,205
WATER SUPERINTENDENT	203,547	Rent/Lease	92,725
WEB CONTENT COORDINATOR	30,988	Training & Education	79,828
Uncharged Leaves - Transferred from Direct	1,011,065	Travel Expenses	22,714
	<u>\$ 5,152,372</u>	Utility Services	511,999
		Fines/Penalties	1,027
			<u>\$ 1,505,958</u>

City of Gresham
Indirect Cost Rate Proposal
Year Ended June 30, 2023
For Use During Fiscal Year 2024-2025

Department of Environmental Services Direct Costs

Salaries and Benefits	Salary and Benefits	Materials and Services	Amounts Expended
AMI SYSTEM OPERATIONS ANALYST	\$ 177,778	Contracted Services	\$ 33,298,812
BUSINESS SYSTEMS ANALYST	147,996	Equip Supplies, Parts, Maint	53,516
CITY SURVEYOR	168,555	First Aid & Safety	860
COLLEGE INTERN	28,635	Gas, Oil, Lube	4,619
COMMUNITY OUTREACH SPEC - PW	166,602	Infrastructure R & M	1,407,968
DEV ENGINEERING MANAGER	191,473	Minor Equipment & Tools	228,650
DEVELOPMENT ENGINEERING SPEC	475,613	Pavement Marking	62,850
ELECTRICIAN	374,568	PPE & Uniforms	63,976
ENGINEER 1	282,132	Signs	99,173
ENGINEER 2	1,182,328	Vehicle Supplies, Parts, Maint	37,287
ENGINEER SR	331,296	Water Purchase	3,325,905
ENGINEERING TECHNICIAN SENIOR	1,119,750	Vehicle Maintenance & Fuel	987,825
ENVIRONMENTAL PROGRAM COORD	174,009	Permits & Licenses	268,167
ENVIRONMENTAL SPEC 2	210,687		
ENVIRONMENTAL SPEC 3	299,896		
ENVIRONMENTAL SPEC SENIOR	760,633		
INTERIM TECH/PROFESSIONAL SPEC	70,926		
PLANNER 2	171,343		
PROGRAM ANALYST	301,161		
PROGRAM TECHNICIAN	682,430		
PUBLIC UTILITY WORKER 1	284,255		
PUBLIC UTILITY WORKER 2	4,753,093		
PUBLIC UTILITY WORKER SR	1,232,347		
PUBLIC WORKS CONST INSP SR	201,430		
PUBLIC WORKS CONST INSPECTOR	411,467		
PUBLIC WORKS FIELD OPS SUPV	991,284		
SOLID WASTE & SUSTAIN MANAGER	190,691		
SUPERVISORY ELECTRICIAN	223,652		
WATER DISTRIBUTION TECH	156,858		
WATER DISTRIBUTION TECH SENIOR	180,978		
WATER METER TECHNICIAN	153,360		
WATER OPERATIONS SUPERVISOR	184,135		
WATER QUALITY SPECIALIST	228,804		
Uncharged Leaves - Transferred to Indirect	(1,011,065)		
	\$ 15,499,099		

CENTRAL SERVICE COST ALLOCATION PLAN

City of Gresham
Central Service Cost Allocation Plan
Year Ended June 30, 2023
For Use During Fiscal Year 2024-25

Summary of Allocations

Direct Allocations	Police	FES	UDP	UR	CL	EDHS	Parks	DES	CWS	OGM	CAO	BF	IT	Totals
OGM - City Management	\$ 420,846	\$ 288,432	\$ 35,295	\$ 18,659	\$ 35,295	\$ 252,013	\$ 61,373	\$ 525,158	\$ 385,326	\$ 27,202	\$ 71,715	\$ 64,521	\$ 62,273	\$ 2,248,108
CAO - Workers' Comp & Liability Mgmt	879,223	613,730	91,901	26,760	110,915	158,802	108,450	849,997	202,464	56,690	56,690	226,055	139,436	3,521,113
CAO - General Legal Services	292,859	200,714	24,561	12,985	24,561	175,371	42,708	365,447	268,140	18,929	49,905	44,899	43,334	1,564,413
CWS - Human Resources	451,313	315,033	47,174	13,736	56,934	81,515	55,669	436,311	103,927	29,099	29,099	116,036	71,574	1,807,420
CWS - Communications	225,750	154,720	18,933	10,009	18,933	135,184	32,922	281,704	206,696	14,592	38,469	34,610	33,404	1,205,926
CWS - Emergency Management	173,210	118,712	14,527	7,680	14,527	103,723	25,260	216,144	158,591	11,196	29,516	26,555	25,630	925,271
CWS - Facilities Operations	458,625	169,755	95,084	18,603	133,582	81,131	273,882	988,561	110,070	70,538	43,925	76,480	63,561	2,583,797
CWS - Fleet Operations	982,550	317,604	-	-	88,598	118,335	243,721	1,189,483	110,671	-	-	7,358	7,358	3,065,678
BF - Specific	-	-	-	-	-	-	-	1,544,808	-	-	-	-	-	1,544,808
BF - Financial Operations	167,971	115,121	14,087	7,447	14,087	100,585	24,496	209,608	153,794	10,857	28,623	25,752	24,855	897,283
BF - Accounting	389,821	267,169	32,693	17,284	32,693	233,434	56,849	486,443	356,919	25,197	66,428	59,764	57,682	2,082,376
BF - Budget	369,736	253,404	31,009	16,393	31,009	221,408	53,920	461,382	338,532	23,899	63,005	56,685	54,711	1,975,093
IT - Computers	1,891,830	628,083	91,505	15,702	186,259	220,912	112,622	1,351,463	373,601	133,738	47,648	177,054	184,093	5,414,510
IT - GIS & Mapping	155,526	106,592	13,044	6,896	13,044	93,133	22,681	194,072	142,399	10,053	26,503	23,844	23,013	830,800
Subtotal	6,859,260	3,549,069	509,813	172,154	760,437	1,975,546	1,114,553	9,100,581	2,911,130	431,990	551,526	939,613	790,924	29,666,596
Secondary Allocations	28.54%	14.76%	2.12%	0.72%	3.16%	8.22%	4.64%	37.85%	2,911,130	*				
City-wide Services	830,545	429,683	61,716	20,960	91,992	239,295	135,076	1,101,863						
Office of Governance & Mgmt	123,247	63,762	9,158	3,110	13,651	35,510	20,044	163,508						
City Attorney's Office	157,351	81,405	11,692	3,971	17,428	45,335	25,591	208,753			551,526			
Budget & Finance	268,071	138,687	19,920	6,765	29,692	77,236	43,598	355,644				939,613		
IT Dept	225,650	116,740	16,768	5,695	24,993	65,014	36,699	299,365					790,924	
Subtotal	1,604,864	830,277	119,254	40,501	177,756	462,390	261,008	2,129,133						
Central Serv. Alloc.	\$ 8,464,124	\$ 4,379,346	\$ 629,067	\$ 212,655	\$ 938,193	\$ 2,437,936	\$ 1,375,561	\$ 11,229,714						\$ 29,666,596

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

City Manager's Office

MISSION STATEMENT

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

GENERAL DESCRIPTION

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

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

DIVISIONS WITHIN THE DEPARTMENT

- Mayor & Council Support
- City Management & Administration
- Legislative Affairs

City of Gresham
Central Service Cost Allocation Plan
Year Ended June 30, 2023
For Use During Fiscal Year 2024-25

Office of Governance & Management

		Adjustments	Not Allowable	Allocable Costs
Salaries and Benefits	\$ 2,063,490	\$ -	\$ 445,055	\$ 1,618,435
Materials and Services	720,434	-	90,761	629,673
Total Expenditures	<u>2,783,924</u>	<u>-</u>	<u>535,816</u>	<u>2,248,108</u>
Total OGM Costs	<u>\$ 2,783,924</u>	<u>\$ -</u>	<u>\$ 535,816</u>	<u>\$ 2,248,108</u>

OGM - City Management	<u>\$ 2,248,108</u>
	<u>\$ 2,248,108</u>

City of Gresham
Central Service Cost Allocation Plan
Year Ended June 30, 2023
For Use During Fiscal Year 2024-25

Office of Governance & Management - City Management

Departments	Budget	Percent	Allocation
Police	\$ 51,595,991	18.72%	\$ 420,846
Fire & Emergency Services	35,339,579	12.83%	288,432
Urban Design & Planning Services	4,315,494	1.57%	35,295
Urban Renewal	2,287,665	0.83%	18,659
Community Livability	4,328,978	1.57%	35,295
Econ, Dev, & Housing Services	30,890,217	11.21%	252,013
Parks	7,514,515	2.73%	61,373
Environmental Services	64,349,963	23.36%	525,158
Central Service Departments			
City-wide Services	47,211,694	17.14%	385,326
Office of Governance & Management	3,339,343	1.21%	27,202
City Attorney's Office	8,780,021	3.19%	71,715
Budget & Finance	7,920,029	2.87%	64,521
Information Technology	7,627,142	2.77%	62,273
Total	\$ 275,500,631	100.00%	\$ 2,248,108

City Attorney's Office

MISSION STATEMENT

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

GENERAL DESCRIPTION

The City Attorney's Office provides services to the City Council and its advisory bodies, City Manager, Service Area Managers and staff. Services include providing timely legal advice and opinions to the organization; the creation, review and approval of all written contracts and legal documents; advice and opinions on complying with increasingly vast and complicated labor and employment laws; the preparation of ordinances, resolutions and other documents; the defense and representation of city officers and employees in arbitration, administrative agency proceedings, and litigation; the initiation of legal actions as directed by Council; citywide legal training; monitoring and advising staff regarding the potential risks and impacts of proposed legislation; drafting/assisting staff with proposed code/policy changes and/or revisions; and supervision of outside legal counsel.

Risk Management is responsible for the liability insurance program, self-insured workers' compensation program, property insurance, loss control, OR-OSHA compliance and citywide safety issues. Risk Management will continue their efforts to make safety and loss control a priority in the day-to-day operations of the organization.

The City Manager and City Attorney are committed to raising staff awareness of risk, safety and liability issues and implementing operational changes where warranted.

DIVISIONS WITHIN THE DEPARTMENT

- Legal Services
- Risk Management

City of Gresham
Central Service Cost Allocation Plan
Year Ended June 30, 2023
For Use During Fiscal Year 2024-25

City Attorney's Office

		Adjustments	Not Allowable	Allocable Costs
Salaries and Benefits	\$ 2,116,791	\$ -	\$ -	\$ 2,116,791
Materials and Services	2,969,322	-	587	2,968,735
Total Expenditures	<u>5,086,113</u>	-	587	5,085,526
 Total CAO Costs	 <u><u>\$ 5,086,113</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 587</u></u>	 <u><u>\$ 5,085,526</u></u>
				 CAO - Risk Management \$ 3,521,113
				CAO - General Legal Services <u>1,564,413</u>
				 <u><u>\$ 5,085,526</u></u>

City of Gresham
Central Service Cost Allocation Plan
Year Ended June 30, 2023
For Use During Fiscal Year 2024-25

City Attorney's Office - Risk Management

	<u>FTE Count</u>	<u>Percent</u>	<u>Allocation</u>
Departments			
Police	170	24.97%	\$ 879,223
Fire & Emergency Services	119	17.43%	613,730
Urban Design & Planning Services	18	2.61%	91,901
Urban Renewal	5	0.76%	26,760
Community Livability	21	3.15%	110,915
Econ, Dev, & Housing Services	31	4.51%	158,802
Parks	21	3.08%	108,450
Environmental Services	164	24.14%	849,997
Central Service Departments			
City-wide Serices	39	5.75%	202,464
Office of Governance & Management	11	1.61%	56,690
City Attorney's Office	11	1.61%	56,690
Budget & Finance	44	6.42%	226,055
Information Technology	27	3.96%	139,436
Total	<u>681</u>	100.00%	<u>\$ 3,521,113</u>

City of Gresham
Central Service Cost Allocation Plan
Year Ended June 30, 2023
For Use During Fiscal Year 2024-25

City Attorney's Office - General Legal Services

	<u>Budget</u>	<u>Percent</u>	<u>Allocation</u>
Departments			
Police	\$ 51,595,991	18.72%	\$ 292,859
Fire & Emergency Services	35,339,579	12.83%	200,714
Urban Design & Planning Services	4,315,494	1.57%	24,561
Urban Renewal	2,287,665	0.83%	12,985
Community Livability	4,328,978	1.57%	24,561
Econ, Dev, & Housing Services	30,890,217	11.21%	175,371
Parks	7,514,515	2.73%	42,708
Environmental Services	64,349,963	23.36%	365,447
 Central Service Departments			
City-wide Serices	47,211,694	17.14%	268,140
Office of Governance & Management	3,339,343	1.21%	18,929
City Attorney's Office	8,780,021	3.19%	49,905
Budget & Finance	7,920,029	2.87%	44,899
Information Technology	7,627,142	2.77%	43,334
 Total	 <u><u>\$ 275,500,631</u></u>	 100.00%	 <u><u>\$ 1,564,413</u></u>

City-wide Services

MISSION STATEMENT

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

GENERAL DESCRIPTION

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

DIVISIONS WITHIN THE DEPARTMENT

- Communications
- Facilities & Fleet Management
- Human Resources
- Emergency Management
- Community Engagement

City of Gresham
Central Service Cost Allocation Plan
Year Ended June 30, 2023
For Use During Fiscal Year 2024-25

City-wide Services

		Adjustments	Not Allowable	Allocable Costs
Salaries and Benefits	\$ 6,266,877	\$ -	\$ -	\$ 6,266,877
Materials and Services	15,843,543	10,233,762	654,213	4,955,568
Capital Outlay	<u>6,769,112</u>	<u>6,769,112</u>	<u>-</u>	<u>-</u>
Total Expenditures	28,879,532	17,002,874	654,213	11,222,445
Transfers	(1,686,378)	-	-	(1,686,378)
Depreciation Allowance	<u>52,024</u>	<u>-</u>	<u>-</u>	<u>52,024</u>
Total City-wide Services Costs	<u><u>\$ 27,245,178</u></u>	<u><u>\$ 17,002,874</u></u>	<u><u>\$ 654,213</u></u>	<u><u>\$ 9,588,091</u></u>

CWS - Communications	\$ 1,205,926
CWS - Human Resources	1,807,419
CWS - Emergency Management	925,271
CWS - Fleet Operations	3,065,678
CWS - Facilities Operation	<u>2,583,797</u>
	<u><u>\$ 9,588,091</u></u>

City of Gresham
Central Service Cost Allocation Plan
Year Ended June 30, 2023
For Use During Fiscal Year 2024-25

City-wide Services - Communications

Departments	<u>Budget</u>	<u>Percent</u>	<u>Allocation</u>
Police	\$ 51,595,991	18.72%	\$ 225,750
Fire & Emergency Services	35,339,579	12.83%	154,720
Urban Design & Planning Services	4,315,494	1.57%	18,933
Urban Renewal	2,287,665	0.83%	10,009
Community Livability	4,328,978	1.57%	18,933
Econ, Dev, & Housing Services	30,890,217	11.21%	135,184
Parks	7,514,515	2.73%	32,922
Environmental Services	64,349,963	23.36%	281,704
Central Service Departments			
City-wide Services	47,211,694	17.14%	206,696
Office of Governance & Management	3,339,343	1.21%	14,592
City Attorney's Office	8,780,021	3.19%	38,469
Budget & Finance	7,920,029	2.87%	34,610
Information Technology	<u>7,627,142</u>	<u>2.77%</u>	<u>33,404</u>
Total	<u>\$ 275,500,631</u>	100.00%	<u>\$ 1,205,926</u>

City of Gresham
Central Service Cost Allocation Plan
Year Ended June 30, 2023
For Use During Fiscal Year 2024-25

City-wide Services - Human Resources

	FTE Count	Percent	Allocation
Departments			
Police	170	24.97%	\$ 451,313
Fire & Emergency Services	119	17.43%	315,033
Urban Design & Planning Services	18	2.61%	47,174
Urban Renewal	5	0.76%	13,736
Community Livability	21	3.15%	56,934
Econ, Dev, & Housing Services	31	4.51%	81,515
Parks	21	3.08%	55,669
Environmental Services	164	24.14%	436,311
 Central Service Departments			
City-wide Serices	39	5.75%	103,927
Office of Governance & Management	11	1.61%	29,099
City Attorney's Office	11	1.61%	29,099
Budget & Finance	44	6.42%	116,036
Information Technology	27	3.96%	71,574
 Total	 681	 100.00%	 \$ 1,807,419

City of Gresham
Central Service Cost Allocation Plan
Year Ended June 30, 2023
For Use During Fiscal Year 2024-25

City-wide Services - Emergency Management

	<u>Budget</u>	<u>Percent</u>	<u>Allocation</u>
Departments			
Police	\$ 51,595,991	18.72%	\$ 173,210
Fire & Emergency Services	35,339,579	12.83%	118,712
Urban Design & Planning Services	4,315,494	1.57%	14,527
Urban Renewal	2,287,665	0.83%	7,680
Community Livability	4,328,978	1.57%	14,527
Econ, Dev, & Housing Services	30,890,217	11.21%	103,723
Parks	7,514,515	2.73%	25,260
Environmental Services	64,349,963	23.36%	216,144
 Central Service Departments			
City-wide Serices	47,211,694	17.14%	158,591
Office of Governance & Management	3,339,343	1.21%	11,196
City Attorney's Office	8,780,021	3.19%	29,516
Budget & Finance	7,920,029	2.87%	26,555
Information Technology	7,627,142	2.77%	25,630
 Total	 <u><u>\$ 275,500,631</u></u>	 100.00%	 <u><u>\$ 925,271</u></u>

City of Gresham
Central Service Cost Allocation Plan
Year Ended June 30, 2023
For Use During Fiscal Year 2024-25

City-wide Services - Facilities Management

Departments	<u>Allocation of Sq. Footage</u>	<u>Percent</u>	<u>Allocation</u>
Police	35,226	17.75%	\$ 458,625
Fire & Emergency Services	13,028	6.57%	169,755
Urban Design & Planning Services	7,308	3.68%	95,084
Urban Renewal	1,435	0.72%	18,603
Community Livability	10,248	5.17%	133,582
Econ, Dev, & Housing Services	6,225	3.14%	81,131
Parks	21,021	10.60%	273,882
Environmental Services	75,889	38.26%	988,561
Central Service Departments			
City-wide Services	8,442	4.26%	110,070
Office of Governance & Management	5,409	2.73%	70,538
City Attorney's Office	3,371	1.70%	43,925
Budget & Finance	5,877	2.96%	76,480
Information Technology	<u>4,889</u>	<u>2.46%</u>	<u>63,561</u>
Total	<u><u>198,368</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 2,583,797</u></u>

City of Gresham
Central Service Cost Allocation Plan
Year Ended June 30, 2023
For Use During Fiscal Year 2024-25

City-wide Services - Fleet Operations

Departments	<u>Vehicle Distribution</u>	<u>Percent</u>	<u>Allocation</u>
Police	133	32.05%	\$ 982,550
Fire & Emergency Services	43	10.36%	317,604
Urban Design & Planning Services	-	0.00%	-
Urban Renewal	-	0.00%	-
Community Livability	12	2.89%	88,598
Econ, Dev, & Housing Services	16	3.86%	118,335
Parks	33	7.95%	243,721
Environmental Services	161	38.80%	1,189,483
Central Service Departments			
City-wide Services	15	3.61%	110,671
Office of Governance & Management	-	0.00%	-
City Attorney's Office	-	0.00%	-
Budget & Finance	1	0.24%	7,358
Information Technology	1	0.24%	7,358
Total	<u>415</u>	100.00%	<u>\$ 3,065,678</u>

Budget and Finance Department

MISSION STATEMENT

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

GENERAL DESCRIPTION

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

DIVISIONS WITHIN THE DEPARTMENT

- Finance & Accounting Services
- Financial Operations
- Budget & Financial Planning

City of Gresham
Central Service Cost Allocation Plan
Year Ended June 30, 2023
For Use During Fiscal Year 2024-25

Budget & Finance Department

		Adjustments	Not Allowable	Allocable Costs
Salaries and Benefits	\$ 5,627,175	\$ -	\$ -	\$ 5,627,175
Materials and Services	932,049	-	112,437	819,612
Total Expenditures	6,559,224	-	112,437	6,446,787
Transfers	33,426	-	-	33,426
Depreciation Allowance	19,347	-	-	19,347
Total B&F Costs	<u>\$ 6,611,997</u>	<u>\$ -</u>	<u>\$ 112,437</u>	<u>\$ 6,499,560</u>
City-wide Services				

BF - Utility Billing	\$ 1,544,808
BF - Finance Operations	897,283
BF - Accounting	2,082,376
BF - Budget & Financial Planning	1,975,093
	<u>\$ 6,499,560</u>

City of Gresham
Central Service Cost Allocation Plan
Year Ended June 30, 2023
For Use During Fiscal Year 2024-25

Budget & Finance Department - Specific Allocations

Department	Sponsor Division	Recipient	Amount
BF	Utility Accounting	DES	<u>\$ 1,544,808</u>

City of Gresham
Central Service Cost Allocation Plan
Year Ended June 30, 2023
For Use During Fiscal Year 2024-25

Budget & Finance Department - Budget & Financial Planning

Departments	Budget	Percent	Allocation
Police	\$ 51,595,991	18.72%	\$ 369,736
Fire & Emergency Services	35,339,579	12.83%	253,404
Urban Design & Planning Services	4,315,494	1.57%	31,009
Urban Renewal	2,287,665	0.83%	16,393
Community Livability	4,328,978	1.57%	31,009
Econ, Dev, & Housing Services	30,890,217	11.21%	221,408
Parks	7,514,515	2.73%	53,920
Environmental Services	64,349,963	23.36%	461,382
Central Service Departments			
City-wide Serices	47,211,694	17.14%	338,532
Office of Governance & Management	3,339,343	1.21%	23,899
City Attorney's Office	8,780,021	3.19%	63,005
Budget & Finance	7,920,029	2.87%	56,685
Information Technology	7,627,142	2.77%	54,711
Total	\$ 275,500,631	100.00%	\$ 1,975,093

City of Gresham
Central Service Cost Allocation Plan
Year Ended June 30, 2023
For Use During Fiscal Year 2024-25

Budget & Finance Department - Financial Operations

	<u>Budget</u>	<u>Percent</u>	<u>Allocation</u>
Departments			
Police	\$ 51,595,991	18.72%	\$ 167,971
Fire & Emergency Services	35,339,579	12.83%	115,121
Urban Design & Planning Services	4,315,494	1.57%	14,087
Urban Renewal	2,287,665	0.83%	7,447
Community Livability	4,328,978	1.57%	14,087
Econ, Dev, & Housing Services	30,890,217	11.21%	100,585
Parks	7,514,515	2.73%	24,496
Environmental Services	64,349,963	23.36%	209,608
 Central Service Departments			
City-wide Services	47,211,694	17.14%	153,794
Office of Governance & Management	3,339,343	1.21%	10,857
City Attorney's Office	8,780,021	3.19%	28,623
Budget & Finance	7,920,029	2.87%	25,752
Information Technology	<u>7,627,142</u>	<u>2.77%</u>	<u>24,855</u>
 Total	 <u><u>\$ 275,500,631</u></u>	 100.00%	 <u><u>\$ 897,283</u></u>

City of Gresham
Central Service Cost Allocation Plan
Year Ended June 30, 2023
For Use During Fiscal Year 2024-25

Budget & Finance Department - Accounting

Departments	Budget	Percent	Allocation
Police	\$ 51,595,991	18.72%	\$ 389,821
Fire & Emergency Services	35,339,579	12.83%	267,169
Urban Design & Planning Services	4,315,494	1.57%	32,693
Urban Renewal	2,287,665	0.83%	17,284
Community Livability	4,328,978	1.57%	32,693
Econ, Dev, & Housing Services	30,890,217	11.21%	233,434
Parks	7,514,515	2.73%	56,849
Environmental Services	64,349,963	23.36%	486,443
Central Service Departments			
City-wide Services	47,211,694	17.14%	356,919
Office of Governance & Management	3,339,343	1.21%	25,197
City Attorney's Office	8,780,021	3.19%	66,428
Budget & Finance	7,920,029	2.87%	59,764
Information Technology	7,627,142	2.77%	57,682
Total	\$ 275,500,631	100.00%	\$ 2,082,376

Information Technology Department

MISSION STATEMENT

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

GENERAL DESCRIPTION

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

DIVISIONS WITHIN THE DEPARTMENT

- Network Systems Administration
- Web, Database & Application Services
- Operations & User Support
- Geographic Information System (GIS)

City of Gresham
Central Service Cost Allocation Plan
Year Ended June 30, 2023
For Use During Fiscal Year 2024-25

Information Technology Department

		Adjustments	Not Allowable	Allocable Costs
Salaries and Benefits	\$ 3,607,503	\$ -	\$ -	\$ 3,607,503
Materials and Services	<u>2,014,584</u>		516	<u>2,014,068</u>
Total Expenditures	5,622,087	-	516	5,621,571
Transfer	437,656			437,656
Depreciation Allowance	<u>186,083</u>		-	<u>186,083</u>
Total IT Costs	<u><u>\$ 6,245,826</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 516</u></u>	<u><u>\$ 6,245,310</u></u>

City-wide Services

Information Tech Service	\$ 5,414,510
CWS - GIS Mapping	<u>830,800</u>
	<u><u>\$ 6,245,310</u></u>

City of Gresham
Central Service Cost Allocation Plan
Year Ended June 30, 2023
For Use During Fiscal Year 2024-25

Information Technology Department - Information Tech Services

	<u>Device Count</u>	<u>Monthly Phone Bill</u>	<u>Blended Percent</u>	<u>Allocation</u>
Departments				
Police	197	\$ 12,657	34.94%	\$ 1,891,830
Fire & Emergency Services	72	3,899	11.60%	628,083
Urban Design & Planning Services	22	41	1.69%	91,505
Urban Renewal	3	41	0.29%	15,702
Community Livability	22	1,126	3.44%	186,259
Econ, Dev, & Housing Services	29	1,203	4.08%	220,912
Parks	11	789	2.08%	112,622
Environmental Services	163	8,021	24.96%	1,351,463
Central Service Departments				
City-wide Services	59	1,579	6.90%	373,601
Office of Governance & Management	20	617	2.47%	133,738
City Attorney's Office	11	41	0.88%	47,648
Budget & Finance	38	288	3.27%	177,054
Information Technology	30	736	3.40%	184,093
Total	<u>677</u>	<u>\$ 31,040</u>	100.00%	<u>\$ 5,414,510</u>

City of Gresham
Central Service Cost Allocation Plan
Year Ended June 30, 2023
For Use During Fiscal Year 2024-25

Information Technology Department - GIS Mapping

	<u>Budget</u>	<u>Percent</u>	<u>Allocation</u>
Departments			
Police	\$ 51,595,991	18.72%	\$ 155,526
Fire & Emergency Services	35,339,579	12.83%	106,592
Urban Design & Planning Services	4,315,494	1.57%	13,044
Urban Renewal	2,287,665	0.83%	6,896
Community Livability	4,328,978	1.57%	13,044
Econ, Dev, & Housing Services	30,890,217	11.21%	93,133
Parks	7,514,515	2.73%	22,681
Environmental Services	64,349,963	23.36%	194,072
 Central Service Departments			
City-wide Serices	47,211,694	17.14%	142,399
Office of Governance & Management	3,339,343	1.21%	10,053
City Attorney's Office	8,780,021	3.19%	26,503
Budget & Finance	7,920,029	2.87%	23,844
Information Technology	7,627,142	2.77%	23,013
 Total	 <u><u>\$ 275,500,631</u></u>	 <u><u>100.00%</u></u>	 <u><u>\$ 830,800</u></u>

City of Gresham

Basis for Allocations

2023-24 Budget Distribution		Vehicle Distribution		FTE Count	
\$	%	#	%	#	%

Departments

Police	\$ 51,595,991	18.72%	133	32.05%	170	24.96%
Fire & Emergency Services	35,339,579	12.83%	43	10.36%	119	17.44%
Urban Design & Planning Services	4,315,494	1.57%		0.00%	18	2.61%
Urban Renewal	2,287,665	0.83%		0.00%	5	0.76%
Community Livability	4,328,978	1.57%	12	2.89%	21	3.15%
Econ, Dev, & Housing Services	30,890,217	11.21%	16	3.86%	31	4.51%
Parks	7,514,515	2.73%	33	7.95%	21	3.08%
Environmental Services	64,349,963	23.36%	161	38.80%	164	24.09%

Central Service Departments

City-wide Serices	47,211,694	17.14%	15	3.61%	39	5.76%
Office of Governance & Management	3,339,343	1.21%	-	0.00%	11	1.62%
City Attorney's Office	8,780,021	3.19%	-	0.00%	11	1.62%
Budget & Finance	7,920,029	2.87%	1	0.24%	44	6.43%
Information Technology	7,627,142	2.77%	1	0.24%	27	3.97%

Distribution Totals	\$ 275,500,631	100.00%	415	100.00%	681	100.00%
---------------------	----------------	---------	-----	---------	-----	---------

Allocation of Sq. Footage		Computer/Mobile Systems		
Sq. Ft.	%	# Devices	Phone Bill	%

Departments

Police	35,226	17.76%	197	\$ 12,657	34.94%
Fire & Emergency Services	13,028	6.57%	72	3,899	11.60%
Urban Design & Planning Services	7,308	3.68%	22	41	1.69%
Urban Renewal	1,435	0.72%	3	41	0.29%
Community Livability	6,225	3.14%	22	1,126	3.44%
Econ, Dev, & Housing Services	10,248	5.17%	29	1,203	4.08%
Parks		0.00%			0.00%
Environmental Services	96,909	48.85%	174	8,811	27.04%

Central Service Departments

City-wide Serices	*	8,442	4.26%	59	1,579	6.90%
Office of Governance & Management		5,409	2.73%	20	617	2.47%
City Attorney's Office		3,371	1.70%	11	41	0.88%
Budget & Financial Services		5,877	2.96%	38	288	3.27%
Information Technology		4,889	2.46%	30	736	3.40%

Distribution Totals		198,367	100.00%	677	\$ 31,040	100.00%
---------------------	--	---------	---------	-----	-----------	---------

APPENDIX A

City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2022

For Use During Fiscal Year 2023-2024

Police Department

Adjustments:

Internal Service Fund Chargeback	Amount
Property Management	\$ 574,546
Legal	365,050
City Administration	760,112
Financial Services	709,769
Information Services	2,118,291
Citywide Services	1,005,219
General Support Services	24,750
Liability Management	682,109
Equipment Replacement	1,439,973
Computer Replacement	124,690
	<hr/>
	\$ 7,804,509
	<hr/>

Not Allowed Expenditures

	Amount
Promotion	\$ 9,755
Customer Assistance	11,401
Incentive Programs	9,566
Capital Outlay	38,658
	<hr/>
	\$ 69,380
	<hr/>

City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2022

For Use During Fiscal Year 2023-2024

Fire & Emergency Services Department

Adjustments:

Internal Service Fund Chargeback	Amount
Property Management	\$ 273,897
Legal	240,570
City Administration	538,610
Financial Services	502,935
Information Services	861,519
Citywide Services	712,290
General Support Services	17,537
Liability Management	443,301
Equipment Replacement	1,065,000
Computer Replacement	58,177
	<hr/>
	\$ 4,713,836
	<hr/>

Not Allowed Expenditures

	Amount
Promotion	\$ 3,311
Customer Assistance	7,940
Capital Outlay	11,917
	<hr/>
	\$ 23,168
	<hr/>

City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2022

For Use During Fiscal Year 2023-2024

Urban Design & Planning Services Department

Adjustments:

Internal Service Fund Chargeback	Amount
Property Management	\$ 106,583
Legal	143,681
City Administration	66,803
Financial Services	62,378
Information Services	227,862
Citywide Services	88,345
General Support Services	2,175
Community Livability	41,222
Liability Management	39,796
Community Development	30,029
Computer Replacement	21,107
	<hr/>
	\$ 829,981
	<hr/>

Not Allowed

Expenditures	Amount
Promotion	\$ 1,579
	<hr/>

City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2022

For Use During Fiscal Year 2023-2024

Urban Renewal

Adjustments:

Internal Service Fund Chargeback	Amount
Internal Professional Services	\$ 61,699
Property Management	15,920
Legal	53,071
City Administration	22,637
Financial Services	187,500
Information Services	32,852
Citywide Services	29,935
General Support Services	737
Community Livability	17,720
Liability Management	18,546
Community Development	10,774
Computer Replacement	3,547
	<hr/>
	\$ 454,938

Not Allowed Expenditures

Amount

Promotion	\$ 1,199
Contributions/City Match	15,000
Capital Outlay	830,118
	<hr/>
	\$ 846,317

City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2022

For Use During Fiscal Year 2023-2024

Economic, Development, & Housing Services

Adjustments:

Internal Service Fund Chargeback	Amount
Property Management	\$ 146,922
Legal	40,801
City Administration	117,163
Financial Services	109,403
Information Services	367,339
Citywide Services	154,943
General Support Services	3,815
Community Livability	56,206
Liability Management	88,334
Community Development	40,946
Equipment Replacement	52,785
Computer Replacement	28,024
	<hr/>
	\$ 1,206,681
	<hr/>

Not Allowed Pass Through

	Amount
Downtown - SBIP	\$ 9,911
Civic Neighborhood - SBIP	15,560
Rockwood UR - SBIP	29,991
	<hr/>
	\$ 55,461
	<hr/>

Not Allowed Expenditures

	Amount
Promotion	\$ 495
Contributions/City Match	75,205
	<hr/>
	\$ 75,700
	<hr/>

City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2022

For Use During Fiscal Year 2023-2024

Community Livability Department

Adjustments:

Internal Service Fund Chargeback	Amount
Internal Professional Services	\$ 103,410
Property Management	74,265
Legal	128,046
City Administration	45,548
Financial Services	42,530
Information Services	235,021
Citywide Services	60,235
General Support Services	1,484
Community Livability	14,125
Liability Management	35,331
Community Development	10,291
Equipment Replacement	32,757
Computer Replacement	7,449
	<hr/>
	\$ 790,492
	<hr/>

Expenditures

	Amount
Promotion	\$ 82,572
CDBG/HOME Expense	1,873,094
Incentive Programs	194
Passthrough Payment	178,231
	<hr/>
	\$ 2,134,091
	<hr/>

City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2022

For Use During Fiscal Year 2023-2024

Parks Department

Adjustments:

Internal Service Fund Chargeback	Amount
Internal Professional Services	\$ 1,508
Property Management	222,586
Legal	27,996
City Administration	73,237
Financial Services	68,386
Information Services	129,044
Citywide Services	96,852
General Support Services	2,385
Liability Management	87,337
Equipment Replacement	129,473
Computer Replacement	8,975
	<hr/>
	\$ 847,779
	<hr/>

Not Allowed Expenditures

	Amount
Capital Outlay	\$ 7,099
Promotion	5,634
Customer Assistance	1,018
	<hr/>
	\$ 13,751
	<hr/>

City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2022

For Use During Fiscal Year 2023-2024

Department of Environmental Services

Adjustments:

Internal Service Fund Chargeback

Amount

City Contractual Services	\$ 1,416,720
Internal Professional Services	5,900,664
Administrative Services	41
Utility License	5,296,080
Property Management	1,055,301
Legal	459,853
City Administration	923,575
Financial Services	862,401
Utility Billing	1,989,057
Information Services	1,787,019
Citywide Services	1,221,391
General Support Services	30,073
Community Livability	449,103
Liability Management	968,120
Community Development	327,170
Equipment Replacement	1,758,038
Computer Replacement	185,793
	<hr/>
	\$ 24,630,400

Not Allowed

Expenditures

Amount

Capital Outlay & Related Retainage	\$ 2,201,720
Promotion	29,077
Incentive Programs	8,482
Contributions/City Match	298,999
	<hr/>
	\$ 2,538,278

City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2022

For Use During Fiscal Year 2023-2024

Office of Governance & Management

Adjustments:

Not Allowed

Expenditures

Amount

Promotion	\$	4,068
Incentive Programs		3,112
Gresham Art Committee		6,991
Mayor & Council		326,341
Council Support		195,304
		<hr/>
	\$	535,816
		<hr/> <hr/>

City of Gresham
Schedule of Adjustments, Not Allowable Expenses and Transfers
Year Ended June 30, 2022
For Use During Fiscal Year 2023-2024

City Attorneys' Office

**Not Allowed
Expenditures**

Amount

Promo/Incentive Programs

\$ 587

City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2022

For Use During Fiscal Year 2023-2024

Budget & Finance Department

Not Allowed Expenditures

Amount

Customer Assistance
Promotion

\$ 109,348
3,088

\$ 112,437

City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2022

For Use During Fiscal Year 2023-2024

Information Technology Department

Adjustments:

Not Allowed

Expenditures

Amount

Employee Recognition

\$ 516

City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2022

For Use During Fiscal Year 2023-2024

City-wide Services

Adjustments:

Internal Service Fund Chargeback	Amount
Internal Professional Services	\$ 7,537
COG Health	9,611,432
COG Dental	614,794
	<hr/>
	\$ 10,233,762
	<hr/> <hr/>

Not Allowed Expenditures

	Amount
American Rescue Plan Act	\$ 157,682
Community Enhancement Program	942
Neighborhood Services	26,337
ARPA Passthrough Projects	200,000
Citywide Grants	2,368
Arts & Cultural Grants	30,550
Gresham Sponsored Events	32,054
Facilities Operations	18,000
General Support	166,818
Human Resources	18,114
Emergency Management	343
Communications	1,005
	<hr/>
	\$ 654,213
	<hr/> <hr/>

APPENDIX B

Reconciliation of Costs to Audited CAFR

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

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

CITY OF GRESHAM
Year Ended June 30, 2022

Division Name	Total Expenditures CAFR *	Total Expenditures	Personal Services	Materials and Services	Capital Outlay	Other (Debt Service, Reserves, Etc.)	Adjustments	Total CAP Allocable/ Direct Costs
Gresham Art Committee		6,991	-	6,991	-	-	(6,991)	-
City Management		2,255,288	1,618,434	636,853	-	-	(7,180)	2,248,108
Mayor & Council		326,341	266,511	59,830	-	-	(326,341)	-
Council Support		195,304	178,544	16,760	-	-	(195,304)	-
Office of Governance & Mgmt Totals		2,783,924	2,063,490	720,434	-	-	(535,816)	2,248,108
Legal Services		1,565,000	1,464,589	100,410	-	-	(587)	1,564,413
Workers' Compensation		1,469,249	459,476	1,009,774	-	-	-	1,469,249
Liability Management		2,051,864	192,726	1,859,137	-	-	-	2,051,864
City Attorney's Office Totals		5,086,113	2,116,791	2,969,322	-	-	(587)	5,085,526
X - Finance Administration		-	-	-	-	-	-	-
Accounting		2,083,950	1,801,081	282,869	-	-	(1,574)	2,082,376
Financial Operations		897,283	868,958	28,325	-	-	-	897,283
Utility Billing		1,625,996	1,054,364	571,631	-	-	(81,188)	1,544,808
Budget & Financial Planning		1,951,995	1,902,772	49,224	-	-	23,098	1,975,093
Budget & Finance Totals		6,559,224	5,627,175	932,049	-	-	(59,664)	6,499,560
Information Tech Services		4,791,287	3,031,614	1,759,673	-	-	623,223	5,414,510
Mapping & GIS Services		830,800	575,890	254,911	-	-	-	830,800
Information Technology Totals		5,622,087	3,607,503	2,014,584	-	-	623,223	6,245,310
Deferred Compensation Admin		24,360	-	24,361	-	-	(24,361)	-
American Rescue Plan Act		1,940,079	1,097,760	786,253	56,066	-	(1,940,079)	-
Community Enhancement Program		1,042	-	1,042	-	-	(1,042)	-
Neighborhood Services		681,178	568,353	112,825	-	-	34,929	716,107
ARPA Passthrough Projects		200,000	-	200,000	-	-	(200,000)	-
Citywide Grants		2,368	-	2,368	-	-	(2,368)	-
Arts & Cultural Grants		30,550	-	30,550	-	-	(30,550)	-
Gresham Sponsored Events		96,018	-	96,018	-	-	(96,018)	-
Fleet Operations		3,055,558	1,066,016	1,970,601	18,941	-	10,120	3,065,678
Facilities Operations		2,083,853	820,715	1,263,138	-	-	499,944	2,583,797
General Support		166,818	-	166,818	-	-	(166,818)	-
Human Resources		1,801,172	1,464,697	336,475	-	-	6,247	1,807,419
Emergency Management		206,693	171,037	35,656	-	-	2,471	209,164
Communications		1,170,344	1,078,299	92,046	-	-	35,582	1,205,926
City Facility Capital Replace		1,207,888	-	474,310	733,578	-	(1,207,888)	-
Equipment Replacement		5,985,385	-	24,858	5,960,526	-	(5,985,385)	-
COG Health Plans		9,611,432	-	9,611,432	-	-	(9,611,432)	-
COG Dental Plan		614,794	-	614,794	-	-	(614,794)	-
Citywide Services Totals		28,879,532	6,266,877	15,843,543	6,769,112	-	(19,291,442)	9,588,091
Police Administration		1,544,507	1,452,862	91,645	-	-	(4,825)	1,539,681
Police Operations		17,064,007	13,362,994	3,662,354	38,658	-	1,279,825	18,343,832
Police Operations-PFP		2,952,044	2,940,058	11,986	-	-	(11,401)	2,940,643
Police Investigations		5,271,432	5,010,899	260,533	-	-	(2,187)	5,269,245
Police Investigations-PFP		1,677,998	1,673,628	4,370	-	-	-	1,677,998
Police Records		1,940,406	1,927,512	12,894	-	-	-	1,940,406
Police Services		1,976,668	1,686,092	290,576	-	-	(4,414)	1,972,254
PD Support Services		8,841,700	-	8,841,700	-	-	(7,804,509)	1,037,191
Police Foundation		30,933	-	30,933	-	-	(1,000)	29,933
Justice & Mental Health Grant		284,718	-	284,718	-	-	-	284,718
K-9 Program		28,066	-	28,066	-	-	(6,895)	21,172
Fed/State Asset Seizure		92,293	-	92,293	-	-	-	92,293
JAG Grants		958	-	958	-	-	-	958
ICR Allocations		-	-	-	-	-	(4,663,807)	(4,663,807)
Police Totals		41,705,730	28,054,045	13,613,027	38,658	-	(11,219,213)	30,486,517
Fire Administration		957,993	841,587	116,407	-	-	(2,580)	955,413
Fire Emergency Operations		19,130,189	17,276,064	1,842,208	11,917	-	797,596	19,927,785
Fire Operations - PFP		3,301,812	3,293,772	8,040	-	-	(7,940)	3,293,872
Life Safety		1,477,131	1,446,700	30,431	-	-	(731)	1,476,400
Training & Safety		1,561,171	1,253,931	307,240	-	-	-	1,561,171
FES Support Services		5,543,138	-	5,543,138	-	-	(4,713,836)	829,302
Fire Dept Donations		9,803	-	9,803	-	-	-	9,803
SAFER Grants		205,837	205,837	-	-	-	-	205,837
Assist to Firefighter Grants		3,200	-	3,200	-	-	-	3,200
Fire Stations		258,076	-	258,076	-	-	-	258,076
ICR Allocations		-	-	-	-	-	(3,309,551)	(3,309,551)
Fire & Emergency Services Totals		32,448,350	24,317,890	8,118,543	11,917	-	(7,237,042)	25,211,308
Urban Design & Planning		2,429,430	2,353,806	75,624	-	-	422,102	2,851,532
UDP Support Services		829,981	-	829,981	-	-	(829,981)	-
Comprehensive Planning Grants		33,496	-	33,496	-	-	-	33,496
Cost Reallocation - CS to Direct		-	-	-	-	-	-	-
ICR Allocations		-	-	-	-	-	(456,526)	(456,526)
Urban Design & Planning Services Totals		3,292,907	2,353,806	939,101	-	-	(864,405)	2,428,502
Urban Renewal		683,689	529,451	154,237	-	-	(16,199)	667,490
UR Support Services		393,239	-	393,239	-	-	(393,239)	-
Urban Renewal Capital Impr		1,556,522	-	726,405	830,118	-	(891,816)	664,706
#N/A		-	-	-	-	-	-	-
ICR Allocations		-	-	-	-	-	(114,725)	(114,725)
Urban Renewal Totals		2,633,450	529,451	1,273,881	830,118	-	(1,415,979)	1,217,471

CITY OF GRESHAM
Year Ended June 30, 2022

Division Name	Total Expenditures CAFR *	Total Expenditures	Personal Services	Materials and Services	Capital Outlay	Other (Debt Service, Reserves, Etc.)	Adjustments	Total CAP Allocable/ Direct Costs
X - Business & Development	-	-	-	-	-	-	-	-
Economic & Development Admin	398,562	298,379	100,182	-	-	-	(75,290)	323,272
CDS Support Services	204,773	-	204,773	-	-	-	(149,175)	55,598
Economic Development	451,923	413,329	-	38,594	-	-	9,552	461,475
Business Incentive Pgm	55,461	-	55,461	-	-	-	(55,461)	-
Building Administration	663,615	625,777	37,838	-	-	-	-	663,615
Building	1,836,144	1,836,044	100	-	-	-	-	1,836,144
Permit Center	464,174	464,149	25	-	-	-	-	464,174
Building Support Services	1,050,031	-	1,050,031	-	-	-	(1,001,908)	48,123
Cost Reallocation - CS to Direct	-	-	-	-	-	-	-	-
ICR Allocations	-	-	-	-	-	-	(762,273)	(762,273)
Economic, Development & Housing Totals	5,124,683	3,637,679	1,487,004	-	-	-	(2,034,555)	3,090,128
Homeless Services	827,637	215,619	612,019	-	-	-	122,023	949,660
Youth Services Grants	1,809,414	335,041	1,374,059	100,315	-	-	(220,308)	1,589,106
Code Abatement	46,663	-	46,663	-	-	-	-	46,663
X - Metro Housing Bond	289,403	105,491	183,912	-	-	-	(178,231)	111,172
CLS Donations	500	-	500	-	-	-	(500)	-
Mediation Services	257,701	182,686	75,015	-	-	-	10,879	268,580
N - Rental Inspection	647,511	636,292	11,219	-	-	-	(380)	647,131
N-Rental Insp Support Services	212,910	-	212,910	-	-	-	(202,508)	10,402
X - CDBG/HOME Administration	310,268	299,438	10,830	-	-	-	(923)	309,345
X - CDBG/HOME Projects	1,873,094	-	1,873,094	-	-	-	(1,873,094)	-
X - CDBG/HOME Support Services	89,836	-	89,836	-	-	-	(89,836)	-
Community Services Admin	122,217	122,195	22	-	-	-	-	122,217
Code Compliance	978,846	941,158	37,687	-	-	-	(194)	978,652
Youth Services	606	-	606	-	-	-	-	606
CS Support Services	417,528	-	417,528	-	-	-	(394,738)	22,790
X - Mediation Services	6	-	6	-	-	-	-	6
ICR Allocations	-	-	-	-	-	-	(654,384)	(654,384)
Community Livability Totals	7,884,140	2,837,920	4,945,905	100,315	-	-	(3,482,194)	4,401,946
Parks Operations	2,150,354	1,068,398	1,074,857	7,099	-	-	82,946	2,233,300
Sports Field Fees	5,705	-	5,705	-	-	-	-	5,705
Parks Grants	36,000	-	36,000	-	-	-	-	36,000
Parks Administration	535,471	495,812	39,658	-	-	-	-	535,471
Parks Operations-PFP	374,147	373,129	1,018	-	-	-	(1,018)	373,129
Recreation	318,366	103,291	215,075	-	-	-	(5,634)	312,732
Parks Support Services	1,046,730	-	1,046,730	-	-	-	(846,271)	200,459
ICR Allocations	-	-	-	-	-	-	(875,560)	(875,560)
Parks Totals	4,466,773	2,040,630	2,419,043	7,099	-	-	(1,645,537)	2,821,236
Solid Waste	849,659	774,126	75,533	-	-	-	(2,924)	846,735
Solid Waste Support Services	233,654	-	233,654	-	-	-	(231,595)	2,059
Urban Tree Program	90,000	-	90,000	-	-	-	-	90,000
Development Coordination	78,932	-	78,932	-	-	-	-	78,932
Sustainability Grants	164,759	-	164,759	-	-	-	(126,499)	38,260
Stormwater Grants	72,161	-	72,161	-	-	-	-	72,161
IDF Engineering	1,320,191	1,307,959	12,232	-	-	-	(3)	1,320,188
IDF Inspections	975,075	866,114	72,562	36,398	-	-	(36,398)	938,677
IDF Surveying	347,094	329,002	18,092	-	-	-	-	347,094
Infra Dev Support Services	780,491	-	780,491	-	-	-	(734,628)	45,863
Streetlight Operations	439,049	-	432,461	6,587	-	-	(6,587)	432,462
Streetlight Support Services	48,287	-	48,287	-	-	-	(48,287)	-
Trans Administration	610,583	566,350	44,233	-	-	-	(444)	610,139
Transportation Operations	4,952,821	3,421,295	1,489,513	42,012	-	-	(42,130)	4,910,691
Transportation Engineering	1,314,221	1,266,539	47,682	-	-	-	-	1,314,222
Traffic Signals	1,017,510	763,743	253,766	-	-	-	-	1,017,510
Trans Support Services	2,662,998	-	2,662,998	-	-	-	(2,240,482)	422,516
Water Administration	656,741	613,409	43,332	-	-	-	(2,432)	654,309
Water Operations	8,874,913	2,594,070	6,272,163	8,680	-	-	(1,864,734)	7,010,179
Water Engineering	607,387	578,765	28,623	-	-	-	(152)	607,235
Water Support Services	2,734,253	-	2,734,253	-	-	-	(2,560,827)	173,426
Stormwater Administration	641,440	601,403	40,036	-	-	-	(44)	641,396
Stormwater Operations	3,732,264	1,807,323	1,878,685	46,255	-	-	(1,294,308)	2,437,956
Stormwater Engineering	356,491	337,060	19,431	-	-	-	-	356,491
Natural Resources	654,679	361,707	292,972	-	-	-	(34,500)	620,179
Water Quality	1,089,642	696,418	393,224	-	-	-	(151,513)	938,129
Stormwater Support Services	2,421,006	-	2,421,006	-	-	-	(2,268,684)	152,322
Wastewater Administration	644,445	584,725	59,720	-	-	-	(44)	644,401
Wastewater Operations	4,724,904	2,117,003	2,585,596	22,305	-	-	(2,228,587)	2,496,317
Wastewater Engineering	265,576	253,769	11,808	-	-	-	-	265,576
Wastewater Treatment Plant	5,831,117	810,691	5,020,426	-	-	-	-	5,831,118
Wastewater Support Services	4,124,030	-	4,124,030	-	-	-	(3,932,391)	191,639
GRDC Operating	1,416,720	-	1,416,720	-	-	-	(1,416,720)	-
Parks Capital Improvement	327,823	-	327,823	-	-	-	(64,140)	263,683
General Development Cap Impr	1,773,786	-	-	1,773,786	-	-	(1,773,786)	-
Transportation Capital Impr	11,079,374	-	10,813,677	265,696	-	-	(2,146,392)	8,932,982
Footpaths Capital Improvement	1,203,444	-	1,203,444	-	-	-	(671,614)	531,830
Water Capital Improvement	10,348,084	-	10,348,084	-	-	-	(1,614,942)	8,733,142
Stormwater Capital Improvement	2,727,670	-	2,727,670	-	-	-	(627,261)	2,100,409
Wastewater Capital Improvement	6,972,441	-	6,972,441	-	-	-	(1,045,629)	5,926,812
Depreciation DES	-	-	-	-	-	-	1,069,359	1,069,359
ICR Allocations	-	-	-	-	-	-	(6,926,495)	(6,926,495)
Environmental Services Totals	89,165,715	20,651,471	66,312,624	2,201,720	-	-	(33,025,815)	56,139,903
Grand Totals	\$ 235,652,628	\$ 104,104,728	\$ 121,588,959	\$ 9,958,939	\$ -	\$ -	\$ (80,189,025)	\$ 155,463,606

CITY OF GRESHAM
Year Ended June 30, 2022

Division Name	Total Expenditures CAFR *	Total Expenditures	Personal Services	Materials and Services	Capital Outlay	Other (Debt Service, Reserves, Etc.)	Adjustments	Total CAP Allocable/ Direct Costs
Expenditure Summary by Fund								
General Fund	80,239,720							
Special Revenue Funds								
Urban Design and Planning Fund	3,259,411							
Solid Waste Fund	1,083,312							
Designated Purpose Fund	6,725,049							
Rental Inspection Fund	860,421							
Infrastructure Development Fund	3,422,851							
Streetlight Fund	487,336							
Transportation Fund	10,558,129							
CDBG & HOME Fund	2,273,197							
Building Fund	4,013,964							
Urban Renewal Support Fund	1,076,927							
Capital Projects Funds								
Footpaths and Bike Routes Fund								
Parks Capital Improvement Fund	327,823							
General Dev. Capital Improvement Fund	1,773,786							
Transportation Construction Fund	12,282,817							
City Urban Renewal Capital Improvement Fu	1,556,523							
Rockwood-West Gresham UR Fund	1,416,720							
Enterprise Funds								
Water Fund	12,873,295							
Water Construction Fund	10,348,082							
Stormwater Fund	8,895,520							
Stormwater Construction Fund	2,727,671							
Wastewater Fund	15,590,070							
Wastewater Construction Fund	6,972,441							
Internal Service Funds								
Facilities & Fleet Management Fund	5,397,485							
City Facility Capital Imp Fund	1,207,889							
Legal Services Fund	1,565,000							
Administrative Services Fund	18,984,463							
IT System Replacement Fund								
Equipment Replacement Fund	5,985,385							
Workers Como & Liability Fund	3,521,111							
COG Health & Dental Plans Fund	10,226,225							
Total	235,652,623							
Excludes debt service expenditures, which are not allowed.								
951, 420, 450, 490, 511, 541, 555, 612,								
		235,652,628						

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
General Fund
For the Fiscal Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget- Positive (Negative)
REVENUES				
Taxes	\$ 44,911,000	\$ 44,911,000	\$ 47,091,795	\$ 2,180,795
Licenses and permits	419,000	419,000	503,259	84,259
Intergovernmental	11,143,000	11,143,000	10,394,490	(748,510)
Charges for services	8,006,000	8,006,000	8,466,723	460,723
License fees	17,242,000	17,242,000	20,036,757	2,794,757
Miscellaneous	441,000	441,000	951,257	510,257
Internal service charges	1,264,586	1,264,586	1,042,160	(222,426)
Total revenues	<u>83,426,586</u>	<u>83,426,586</u>	<u>88,486,441</u>	<u>5,059,855</u>
EXPENDITURES				
Police	44,381,023	44,381,023	41,268,757	3,112,266
Fire and emergency services	31,971,544	31,971,544	31,971,440	104
Economic, development, & housing services	1,423,755	1,423,755	1,055,260	368,495
Community livability	1,761,956	1,761,956	1,519,194	242,762
Parks	4,609,893	4,609,893	4,425,069	184,824
Operating contingency	2,295,000	2,295,000	-	2,295,000
Total expenditures	<u>86,443,171</u>	<u>86,443,171</u>	<u>80,239,720</u>	<u>6,203,451</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,016,585)</u>	<u>(3,016,585)</u>	<u>8,246,721</u>	<u>11,263,306</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,425,000	1,425,000	1,425,000	-
Transfers out	(4,792,000)	(4,792,000)	(4,554,649)	237,351
Total other financing sources (uses)	<u>(3,367,000)</u>	<u>(3,367,000)</u>	<u>(3,129,649)</u>	<u>237,351</u>
Net change in fund balances	(6,383,585)	(6,383,585)	5,117,072	11,500,657
Fund balances - beginning	<u>23,300,000</u>	<u>23,300,000</u>	<u>26,297,613</u>	<u>2,997,613</u>
Fund balances - ending	<u>\$ 16,916,415</u>	<u>\$ 16,916,415</u>	<u>\$ 31,414,685</u>	<u>\$ 14,498,270</u>
Accrued compensation			431,643	
Due from other funds			9,808,394	
Unrealized gain (loss) on investments			<u>(889,550)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 40,765,172</u>	

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Designated Purpose Fund
For the Fiscal Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget- Positive (Negative)
REVENUES				
Intergovernmental	\$ 28,931,850	\$ 31,141,850	\$ 18,233,127	\$ (12,908,723)
Charges for services	323,000	323,000	259,026	(63,974)
Miscellaneous	1,515,923	1,515,923	2,173,739	657,816
Total revenues	<u>30,770,773</u>	<u>32,980,773</u>	<u>20,665,892</u>	<u>(12,314,881)</u>
EXPENDITURES				
Office of governance and management	7,000	7,000	6,991	9
Citywide services	23,696,106	23,696,106	2,294,418	21,401,688
Police	1,327,453	1,327,453	436,967	890,486
Fire and emergency services	510,568	522,668	218,839	303,829
Urban design and planning	80,000	80,000	33,496	46,504
Economic, development, & housing services	5,668,000	5,668,000	55,461	5,612,539
Community livability	14,405,025	16,016,026	3,231,319	12,784,707
Parks	337,150	337,150	41,705	295,445
Environmental services	354,000	1,350,000	405,853	944,147
Total expenditures	<u>46,385,302</u>	<u>49,004,403</u>	<u>6,725,049</u>	<u>42,279,354</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(15,614,529)</u>	<u>(16,023,630)</u>	<u>13,940,843</u>	<u>29,964,473</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	669,500	1,077,500	344,909	(732,591)
Transfers out	(1,350,000)	(1,350,000)	(1,350,000)	-
Total other financing sources (uses)	<u>(680,500)</u>	<u>(272,500)</u>	<u>(1,005,091)</u>	<u>(732,591)</u>
Net change in fund balances	(16,295,029)	(16,296,130)	12,935,752	29,231,882
Fund balances - beginning	<u>18,806,750</u>	<u>18,807,850</u>	<u>17,182,481</u>	<u>(1,625,369)</u>
Fund balances - ending	<u>\$ 2,511,721</u>	<u>\$ 2,511,720</u>	<u>\$ 30,118,233</u>	<u>\$ 27,606,513</u>
Unavailable revenue			(19,565,620)	
Unrealized gain (loss) on investments			<u>(762,467)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 9,790,146</u>	

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Transportation Fund
For the Fiscal Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
REVENUES				
Intergovernmental	\$ 13,997,000	\$ 13,997,000	\$ 13,970,106	\$ (26,894)
Charges for services	101,500	101,500	80,394	(21,106)
License fees	1,557,800	1,557,800	1,625,182	67,382
Miscellaneous	339,000	339,000	662,882	323,882
Internal service charges	1,274,000	1,274,000	1,984,613	710,613
Total revenues	<u>17,269,300</u>	<u>17,269,300</u>	<u>18,323,177</u>	<u>1,053,877</u>
EXPENDITURES				
Environmental services	11,379,138	11,379,138	10,558,129	821,009
Operating contingency	<u>1,707,000</u>	<u>1,707,000</u>	-	1,707,000
Total expenditures	<u>13,086,138</u>	<u>13,086,138</u>	<u>10,558,129</u>	<u>2,528,009</u>
Excess of revenues over expenditures	<u>4,183,162</u>	<u>4,183,162</u>	<u>7,765,048</u>	<u>3,581,886</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,457,600	1,457,600	1,378,169	(79,431)
Transfers out	<u>(26,089,800)</u>	<u>(26,352,800)</u>	<u>(10,091,245)</u>	<u>16,261,555</u>
Total other financing sources (uses)	<u>(24,632,200)</u>	<u>(24,895,200)</u>	<u>(8,713,076)</u>	<u>16,182,124</u>
Net change in fund balances	(20,449,038)	(20,712,038)	(948,028)	19,764,010
Fund balances - beginning	<u>32,563,800</u>	<u>32,826,800</u>	<u>32,646,140</u>	<u>(180,660)</u>
Fund balances - ending	<u>\$ 12,114,762</u>	<u>\$ 12,114,762</u>	<u>\$ 31,698,112</u>	<u>\$ 19,583,350</u>
Accrued compensation			628,200	
Due from other funds			3,136,941	
Unrealized gain (loss) on investments			<u>(1,174,033)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 34,289,220</u>	

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
GRDC - Rockwood Debt Service Fund
For the Fiscal Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget- Positive (Negative)
REVENUES				
Taxes	\$ 6,792,800	\$ 6,792,800	\$ 6,791,550	\$ (1,250)
Intergovernmental	8,400	8,400	5,685	(2,715)
Miscellaneous	174,300	174,300	249,839	75,539
Total revenues	<u>6,975,500</u>	<u>6,975,500</u>	<u>7,047,074</u>	<u>71,574</u>
EXPENDITURES				
Debt service	<u>22,228,100</u>	<u>22,228,100</u>	<u>18,111,051</u>	<u>4,117,049</u>
Total expenditures	<u>22,228,100</u>	<u>22,228,100</u>	<u>18,111,051</u>	<u>4,117,049</u>
Excess of expenditures over revenue	<u>(15,252,600)</u>	<u>(15,252,600)</u>	<u>(11,063,977)</u>	<u>4,188,623</u>
Net change in fund balances	(15,252,600)	(15,252,600)	(11,063,977)	4,188,623
Fund balances - beginning	<u>15,252,600</u>	<u>15,252,600</u>	<u>11,654,637</u>	<u>(3,597,963)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 590,660</u>	<u>\$ 590,660</u>
Unrealized gain (loss) on investments			<u>(366,605)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 224,055</u>	

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Urban Design & Planning Fund
For the Fiscal Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
REVENUES				
Licenses and permits	\$ 130,000	\$ 130,000	\$ 158,794	\$ 28,794
Charges for services	700,000	700,000	1,027,527	327,527
Miscellaneous	10,000	10,000	19,112	9,112
Total revenues	<u>840,000</u>	<u>840,000</u>	<u>1,205,433</u>	<u>365,433</u>
EXPENDITURES				
Urban design and planning	3,937,578	3,937,578	3,259,411	678,167
Operating contingency	34,422	34,422	-	34,422
Total expenditures	<u>3,972,000</u>	<u>3,972,000</u>	<u>3,259,411</u>	<u>712,589</u>
Excess of expenditures over revenue	<u>(3,132,000)</u>	<u>(3,132,000)</u>	<u>(2,053,978)</u>	<u>1,078,022</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,656,000	2,656,000	2,656,163	163
Transfers out	(58,000)	(58,000)	(58,000)	-
Total other financing sources (uses)	<u>2,598,000</u>	<u>2,598,000</u>	<u>2,598,163</u>	<u>163</u>
Net change in fund balances	(534,000)	(534,000)	544,185	1,078,185
Fund balances - beginning	<u>534,000</u>	<u>534,000</u>	<u>715,540</u>	<u>181,540</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,259,725</u>	<u>\$ 1,259,725</u>
Accrued compensation			231,600	
Unrealized gain (loss) on investments			<u>(22,937)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 1,468,388</u>	

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Solid Waste & Recycling Fund
For the Fiscal Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
REVENUES				
Intergovernmental	\$ 214,000	\$ 214,000	\$ 241,003	\$ 27,003
Charges for services	778,000	778,000	778,571	571
Miscellaneous	10,000	10,000	15,426	5,426
Total revenues	<u>1,002,000</u>	<u>1,002,000</u>	<u>1,035,000</u>	<u>33,000</u>
EXPENDITURES				
Environmental services	1,212,083	1,212,083	1,083,312	128,771
Operating contingency	122,000	122,000	-	122,000
Total expenditures	<u>1,334,083</u>	<u>1,334,083</u>	<u>1,083,312</u>	<u>250,771</u>
Excess of expenditures over revenue	<u>(332,083)</u>	<u>(332,083)</u>	<u>(48,312)</u>	<u>283,771</u>
OTHER FINANCING SOURCES				
Transfers in	108,000	108,000	108,000	-
Total other financing sources	<u>108,000</u>	<u>108,000</u>	<u>108,000</u>	<u>-</u>
Net change in fund balances	(224,083)	(224,083)	59,688	283,771
Fund balances - beginning	<u>853,000</u>	<u>853,000</u>	<u>753,949</u>	<u>(99,051)</u>
Fund balances - ending	<u>\$ 628,917</u>	<u>\$ 628,917</u>	<u>\$ 813,637</u>	<u>\$ 184,720</u>
Accrued compensation			56,300	
Unrealized gain (loss) on investments			<u>(26,227)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 843,710</u>	

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Rental Inspection Fund
For the Fiscal Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget- Positive (Negative)
REVENUES				
Licenses and permits	\$ 660,000	\$ 660,000	\$ 777,492	\$ 117,492
Charges for services	-	-	253	253
Miscellaneous	23,000	23,000	106,221	83,221
Internal service charges	100,000	100,000	-	(100,000)
Total revenues	<u>783,000</u>	<u>783,000</u>	<u>883,966</u>	<u>100,966</u>
EXPENDITURES				
Community livability	1,219,053	1,219,053	860,421	358,632
Operating contingency	122,000	122,000	-	122,000
Total expenditures	<u>1,341,053</u>	<u>1,341,053</u>	<u>860,421</u>	<u>480,632</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(558,053)</u>	<u>(558,053)</u>	<u>23,545</u>	<u>581,598</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	33,000	33,000	-	(33,000)
Transfers out	<u>(14,000)</u>	<u>(14,000)</u>	<u>(14,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>19,000</u>	<u>19,000</u>	<u>(14,000)</u>	<u>(33,000)</u>
Net change in fund balances	(539,053)	(539,053)	9,545	548,598
Fund balances - beginning	<u>732,000</u>	<u>732,000</u>	<u>798,940</u>	<u>66,940</u>
Fund balances - ending	<u>\$ 192,947</u>	<u>\$ 192,947</u>	<u>\$ 808,485</u>	<u>\$ 615,538</u>
Accrued compensation			90,600	
Due from other funds			103,277	
Unrealized gain (loss) on investments			<u>(29,175)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 973,187</u>	

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Infrastructure Development Fund
For the Fiscal Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget- Positive (Negative)
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 1,015	\$ 1,015
Charges for services	974,200	974,200	913,007	(61,193)
Miscellaneous	61,600	61,600	119,070	57,470
Internal service charges	386,000	386,000	598,058	212,058
Total revenues	<u>1,421,800</u>	<u>1,421,800</u>	<u>1,631,150</u>	<u>209,350</u>
EXPENDITURES				
Environmental services	3,771,995	3,771,995	3,422,851	349,144
Operating contingency	566,000	566,000	-	566,000
Total expenditures	<u>4,337,995</u>	<u>4,337,995</u>	<u>3,422,851</u>	<u>915,144</u>
Excess of expenditures over revenue	<u>(2,916,195)</u>	<u>(2,916,195)</u>	<u>(1,791,701)</u>	<u>1,124,494</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,599,200	1,599,200	1,599,200	-
Transfers out	(58,000)	(58,000)	(58,000)	-
Total other financing sources (uses)	<u>1,541,200</u>	<u>1,541,200</u>	<u>1,541,200</u>	<u>-</u>
Net change in fund balances	(1,374,995)	(1,374,995)	(250,501)	1,124,494
Fund balances - beginning	<u>4,108,600</u>	<u>4,108,600</u>	<u>4,529,533</u>	<u>420,933</u>
Fund balances - ending	<u>\$ 2,733,605</u>	<u>\$ 2,733,605</u>	<u>\$ 4,279,032</u>	<u>\$ 1,545,427</u>
Accrued compensation			293,800	
Due from other funds			206,469	
Unrealized gain (loss) on investments			<u>(248,848)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 4,530,453</u>	

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Streetlight Fund
For the Fiscal Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget- Positive (Negative)
REVENUES				
Intergovernmental	\$ 62,600	\$ 62,600	\$ 86,344	\$ 23,744
Charges for services	-	-	28,992	28,992
License fees	1,376,000	1,376,000	1,664,310	288,310
Miscellaneous	76,000	76,000	87,529	11,529
Total revenues	<u>1,514,600</u>	<u>1,514,600</u>	<u>1,867,175</u>	<u>352,575</u>
EXPENDITURES				
Environmental services	552,072	552,072	487,336	64,736
Operating contingency	98,000	98,000	-	98,000
Total expenditures	<u>650,072</u>	<u>650,072</u>	<u>487,336</u>	<u>162,736</u>
Excess of revenues ove expenditures	<u>864,528</u>	<u>864,528</u>	<u>1,379,839</u>	<u>515,311</u>
OTHER FINANCING (USES)				
Transfers out	(1,578,200)	(1,578,200)	(709,977)	868,223
Total other financing (uses)	<u>(1,578,200)</u>	<u>(1,578,200)</u>	<u>(709,977)</u>	<u>868,223</u>
Net change in fund balances	(713,672)	(713,672)	669,862	1,383,534
Fund balances - beginning	<u>5,037,000</u>	<u>5,037,000</u>	<u>4,985,508</u>	<u>(51,492)</u>
Fund balances - ending	<u>\$ 4,323,328</u>	<u>\$ 4,323,328</u>	<u>\$ 5,655,370</u>	<u>\$ 1,332,042</u>
Unrealized gain (loss) on investments			<u>(170,661)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 5,484,709</u>	

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
CDBG & HOME Fund
For the Fiscal Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
REVENUES				
Intergovernmental	\$ 6,344,000	\$ 6,344,000	\$ 2,420,913	\$ (3,923,087)
Charges for services	-	-	2,677	2,677
Miscellaneous	-	-	892	892
Total revenues	<u>6,344,000</u>	<u>6,344,000</u>	<u>2,424,482</u>	<u>(3,919,518)</u>
EXPENDITURES				
Community livability	<u>5,999,600</u>	<u>5,857,600</u>	<u>2,273,197</u>	<u>3,584,403</u>
Total expenditures	<u>5,999,600</u>	<u>5,857,600</u>	<u>2,273,197</u>	<u>3,584,403</u>
Excess of revenues over expenditures	<u>344,400</u>	<u>486,400</u>	<u>151,285</u>	<u>(335,115)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	20,000	20,000	-	(20,000)
Transfers out	<u>(321,000)</u>	<u>(463,000)</u>	<u>(149,728)</u>	<u>313,272</u>
Total other financing sources (uses)	<u>(301,000)</u>	<u>(443,000)</u>	<u>(149,728)</u>	<u>293,272</u>
Net change in fund balances	43,400	43,400	1,557	(41,843)
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>226,759</u>	<u>226,759</u>
Fund balances - ending	<u>\$ 43,400</u>	<u>\$ 43,400</u>	<u>\$ 228,316</u>	<u>\$ 184,916</u>
Accrued compensation			32,000	
Unrealized gain (loss) on investments			<u>803</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 261,119</u>	

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Building Fund
For the Fiscal Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
REVENUES				
Licenses and permits	\$ 2,984,000	\$ 2,984,000	\$ 2,440,557	\$ (543,443)
Intergovernmental	226,000	226,000	255,664	29,664
Charges for services	1,316,000	1,316,000	2,093,992	777,992
Miscellaneous	106,000	106,000	193,480	87,480
Total revenues	<u>4,632,000</u>	<u>4,632,000</u>	<u>4,983,693</u>	<u>351,693</u>
EXPENDITURES				
Economic, development, & housing services	5,181,042	5,181,042	4,013,964	1,167,078
Operating contingency	519,000	519,000	-	519,000
Total expenditures	<u>5,700,042</u>	<u>5,700,042</u>	<u>4,013,964</u>	<u>1,686,078</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,068,042)</u>	<u>(1,068,042)</u>	<u>969,729</u>	<u>2,037,771</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	144,000	144,000	144,000	-
Transfers out	(30,000)	(30,000)	(25,052)	4,948
Total other financing sources (uses)	<u>114,000</u>	<u>114,000</u>	<u>118,948</u>	<u>4,948</u>
Net change in fund balances	(954,042)	(954,042)	1,088,677	2,042,719
Fund balances - beginning	<u>7,062,000</u>	<u>7,062,000</u>	<u>7,361,371</u>	<u>299,371</u>
Fund balances - ending	<u>\$ 6,107,958</u>	<u>\$ 6,107,958</u>	<u>\$ 8,450,048</u>	<u>\$ 2,342,090</u>
Accrued compensation			346,500	
Due from other funds			295,313	
Unrealized gain (loss) on investments			<u>(330,595)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 8,761,266</u>	

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Urban Renewal Support Fund
For the Fiscal Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
REVENUES				
Intergovernmental	\$ 2,112,500	\$ 2,112,500	\$ 1,416,720	\$ (695,780)
Total revenues	<u>2,112,500</u>	<u>2,112,500</u>	<u>1,416,720</u>	<u>(695,780)</u>
EXPENDITURES				
Urban renewal	<u>2,076,900</u>	<u>2,076,900</u>	<u>1,076,927</u>	<u>999,973</u>
Total expenditures	<u>2,076,900</u>	<u>2,076,900</u>	<u>1,076,927</u>	<u>999,973</u>
Excess of revenues ove expenditures	<u>35,600</u>	<u>35,600</u>	<u>339,793</u>	<u>304,193</u>
OTHER FINANCING (USES)				
Transfers out	<u>(40,000)</u>	<u>(40,000)</u>	<u>(29,991)</u>	<u>10,009</u>
Total other financing (uses)	<u>(40,000)</u>	<u>(40,000)</u>	<u>(29,991)</u>	<u>10,009</u>
Net change in fund balances	(4,400)	(4,400)	309,802	314,202
Fund balances - beginning	<u>4,400</u>	<u>4,400</u>	<u>77,197</u>	<u>72,797</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 386,999</u>	<u>\$ 386,999</u>
Accrued compensation			52,400	
Unrealized gain (loss) on investments			<u>(4,775)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 434,624</u>	

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Parks Capital Improvement Fund
For the Fiscal Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
REVENUES				
Intergovernmental	\$ 5,334,000	\$ 5,334,000	\$ 1,550,567	\$ (3,783,433)
Charges for services	2,661,000	2,661,000	-	(2,661,000)
Miscellaneous	19,100	19,100	50,161	31,061
Total revenues	<u>8,014,100</u>	<u>8,014,100</u>	<u>1,600,728</u>	<u>(6,413,372)</u>
EXPENDITURES				
Capital improvements	12,585,000	12,585,000	327,823	12,257,177
Total expenditures	<u>12,585,000</u>	<u>12,585,000</u>	<u>327,823</u>	<u>12,257,177</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,570,900)</u>	<u>(4,570,900)</u>	<u>1,272,905</u>	<u>5,843,805</u>
OTHER FINANCING SOURCES				
Transfers in	4,413,400	4,413,400	228,237	(4,185,163)
Total other financing sources	<u>4,413,400</u>	<u>4,413,400</u>	<u>228,237</u>	<u>(4,185,163)</u>
Net change in fund balances	(157,500)	(157,500)	1,501,142	1,658,642
Fund balances - beginning	<u>1,273,000</u>	<u>1,273,000</u>	<u>1,424,051</u>	<u>151,051</u>
Fund balances - ending	<u>\$ 1,115,500</u>	<u>\$ 1,115,500</u>	<u>\$ 2,925,193</u>	<u>\$ 1,809,693</u>
Unavailable revenue			(30,027)	
Unrealized gain (loss) on investments			<u>(52,321)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 2,842,845</u>	

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
General Development Capital Improvement Fund
For the Fiscal Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget- Positive (Negative)
REVENUES				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES				
Capital improvements	13,940,700	13,940,700	1,773,786	12,166,914
Total expenditures	13,940,700	13,940,700	1,773,786	12,166,914
Excess of expenditures over revenue	(13,940,700)	(13,940,700)	(1,773,786)	12,166,914
OTHER FINANCING SOURCES				
Transfers in	13,945,000	13,945,000	1,773,786	(12,171,214)
Total other financing sources	13,945,000	13,945,000	1,773,786	(12,171,214)
Net change in fund balances	4,300	4,300	-	(4,300)
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ 4,300	\$ 4,300	\$ -	\$ (4,300)

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Transportation Capital Improvement Fund
For the Fiscal Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
REVENUES				
Intergovernmental	\$ 12,695,100	\$ 12,695,100	\$ 2,069,431	\$ (10,625,669)
Charges for services	-	-	43,834	43,834
Miscellaneous	5,300	5,300	124,064	118,764
Total revenues	<u>12,700,400</u>	<u>12,700,400</u>	<u>2,237,329</u>	<u>(10,463,071)</u>
EXPENDITURES				
Capital improvements	<u>44,333,600</u>	<u>44,475,600</u>	<u>12,282,817</u>	<u>32,192,783</u>
Total expenditures	<u>44,333,600</u>	<u>44,475,600</u>	<u>12,282,817</u>	<u>32,192,783</u>
Excess of expenditures over revenue	<u>(31,633,200)</u>	<u>(31,775,200)</u>	<u>(10,045,488)</u>	<u>21,729,712</u>
OTHER FINANCING SOURCES				
Transfers in	<u>27,050,900</u>	<u>27,192,900</u>	<u>5,009,697</u>	<u>(22,183,203)</u>
Total other financing sources	<u>27,050,900</u>	<u>27,192,900</u>	<u>5,009,697</u>	<u>(22,183,203)</u>
Net change in fund balances	(4,582,300)	(4,582,300)	(5,035,791)	(453,491)
Fund balances - beginning	<u>11,091,200</u>	<u>11,091,200</u>	<u>10,380,518</u>	<u>(710,682)</u>
Fund balances - ending	<u>\$ 6,508,900</u>	<u>\$ 6,508,900</u>	<u>\$ 5,344,727</u>	<u>\$ (1,164,173)</u>
Unavailable revenue			(8,037)	
Unrealized gain (loss) on investments			<u>(461,112)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 4,875,578</u>	

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Urban Renewal Capital Improvement Fund
For the Fiscal Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget- Positive (Negative)
REVENUES				
Intergovernmental	\$ 3,397,500	\$ 3,397,500	\$ 46,797	\$ (3,350,703)
Miscellaneous	-	-	249	249
Total revenues	<u>3,397,500</u>	<u>3,397,500</u>	<u>47,046</u>	<u>(3,350,454)</u>
EXPENDITURES				
Capital improvements	<u>6,490,000</u>	<u>6,490,000</u>	<u>1,556,523</u>	<u>4,933,477</u>
Total expenditures	<u>6,490,000</u>	<u>6,490,000</u>	<u>1,556,523</u>	<u>4,933,477</u>
Excess of expenditures over revenue	<u>(3,092,500)</u>	<u>(3,092,500)</u>	<u>(1,509,477)</u>	<u>1,583,023</u>
OTHER FINANCING SOURCES				
Transfers in	<u>2,347,800</u>	<u>2,347,800</u>	<u>780,388</u>	<u>(1,567,412)</u>
Total other financing sources	<u>2,347,800</u>	<u>2,347,800</u>	<u>780,388</u>	<u>(1,567,412)</u>
Net change in fund balances	(744,700)	(744,700)	(729,089)	15,611
Fund balances - beginning	<u>744,700</u>	<u>744,700</u>	<u>3,555,349</u>	<u>2,810,649</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,826,260</u>	<u>\$ 2,826,260</u>
Unrealized gain (loss) on investments			<u>(159,982)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 2,666,278</u>	

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
GRDC - Rockwood Capital Improvement Fund
For the Fiscal Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
REVENUES				
Charges for services	\$ -	\$ -	\$ 54,000	\$ 54,000
Miscellaneous	6,700	6,700	345,244	338,544
Total revenues	<u>6,700</u>	<u>6,700</u>	<u>399,244</u>	<u>392,544</u>
EXPENDITURES				
Urban renewal	6,045,400	6,045,400	1,416,720	4,628,680
Total expenditures	<u>6,045,400</u>	<u>6,045,400</u>	<u>1,416,720</u>	<u>4,628,680</u>
Excess of expenditures over revenue	<u>(6,038,700)</u>	<u>(6,038,700)</u>	<u>(1,017,476)</u>	<u>5,021,224</u>
OTHER FINANCING SOURCES				
Issuance of debt	5,591,900	5,591,900	3,000,000	(2,591,900)
Total other financing sources	<u>5,591,900</u>	<u>5,591,900</u>	<u>3,000,000</u>	<u>(2,591,900)</u>
Net change in fund balances	(446,800)	(446,800)	1,982,524	2,429,324
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>1,591,959</u>	<u>1,591,959</u>
Fund balances - ending	<u>\$ (446,800)</u>	<u>\$ (446,800)</u>	<u>\$ 3,574,483</u>	<u>\$ 4,021,283</u>
Unrealized gain (loss) on investments			<u>(18,569)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 3,555,914</u>	

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Water Fund
For the Fiscal Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
REVENUES				
Intergovernmental	\$ 95,000	\$ 95,000	\$ 72,475	\$ (22,525)
Charges for services	17,986,600	17,986,600	18,856,566	869,966
Miscellaneous	535,800	535,800	726,033	190,233
Internal service charges	1,153,000	1,153,000	1,145,194	(7,806)
Total revenues	<u>19,770,400</u>	<u>19,770,400</u>	<u>20,800,268</u>	<u>1,029,868</u>
EXPENDITURES				
Environmental services	13,834,876	13,834,876	12,873,295	961,581
Operating contingency	2,075,000	2,075,000	-	2,075,000
Total expenditures	<u>15,909,876</u>	<u>15,909,876</u>	<u>12,873,295</u>	<u>3,036,581</u>
Excess of revenues over expenditures	<u>3,860,524</u>	<u>3,860,524</u>	<u>7,926,973</u>	<u>4,066,449</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	486,500	486,500	836,499	349,999
Transfers out	(5,624,800)	(5,624,800)	(4,612,314)	1,012,486
Total other financing sources (uses)	<u>(5,138,300)</u>	<u>(5,138,300)</u>	<u>(3,775,815)</u>	<u>1,362,485</u>
Net change in fund balances	(1,277,776)	(1,277,776)	4,151,158	5,428,934
Fund balances - beginning	<u>33,168,300</u>	<u>33,168,300</u>	<u>35,075,924</u>	<u>1,907,624</u>
Fund balances - ending	<u>\$ 31,890,524</u>	<u>\$ 31,890,524</u>	<u>\$ 39,227,082</u>	<u>\$ 7,336,558</u>
Capital assets, net of depreciation			91,460,812	
Debt payable, net			(47,289,948)	
Due from other funds			2,173,614	
Pension asset/liability, net			(3,737,497)	
OPEB asset/liability, net			(418,519)	
Unrealized gain (loss) on investments			<u>(1,269,286)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 80,146,258</u>	

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Water Capital Improvement Fund
For the Fiscal Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
REVENUES				
Intergovernmental	\$ 707,300	\$ 707,300	\$ 1,311,471	\$ 604,171
Charges for services	6,842,700	6,842,700	-	(6,842,700)
Miscellaneous	321,300	321,300	556,040	234,740
Total revenues	<u>7,871,300</u>	<u>7,871,300</u>	<u>1,867,511</u>	<u>(6,003,789)</u>
EXPENDITURES				
Capital improvements	46,495,100	46,495,100	10,348,082	36,147,018
Total expenditures	<u>46,495,100</u>	<u>46,495,100</u>	<u>10,348,082</u>	<u>36,147,018</u>
Excess of expenditures over revenues	<u>(38,623,800)</u>	<u>(38,623,800)</u>	<u>(8,480,571)</u>	<u>30,143,229</u>
OTHER FINANCING SOURCES				
Issuance of debt	17,482,000	17,482,000	-	(17,482,000)
Transfers in	3,335,400	3,335,400	2,634,568	(700,832)
Total other financing sources	<u>20,817,400</u>	<u>20,817,400</u>	<u>2,634,568</u>	<u>(18,182,832)</u>
Net change in fund balances	<u>(17,806,400)</u>	<u>(17,806,400)</u>	<u>(5,846,003)</u>	<u>11,960,397</u>
Fund balances - beginning	<u>40,981,000</u>	<u>40,981,000</u>	<u>33,244,414</u>	<u>(7,736,586)</u>
Fund balances - ending	<u>\$ 23,174,600</u>	<u>\$ 23,174,600</u>	<u>\$ 27,398,411</u>	<u>\$ 4,223,811</u>
Unrealized gain (loss) on investments			<u>(1,387,702)</u>	(1,333,095)
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 26,010,709</u>	

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Stormwater Fund
For the Fiscal Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 1,223	\$ 1,223
Charges for services	12,458,000	12,458,000	12,539,317	81,317
Miscellaneous	214,740	214,740	300,253	85,513
Internal service charges	617,000	617,000	497,044	(119,956)
Total revenues	<u>13,289,740</u>	<u>13,289,740</u>	<u>13,337,837</u>	<u>48,097</u>
EXPENDITURES				
Environmental services	9,796,521	9,796,521	8,895,520	901,001
Operating contingency	1,472,000	1,472,000	-	1,472,000
Total expenditures	<u>11,268,521</u>	<u>11,268,521</u>	<u>8,895,520</u>	<u>2,373,001</u>
Excess of revenues over expenditures	<u>2,021,219</u>	<u>2,021,219</u>	<u>4,442,317</u>	<u>2,421,098</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	242,800	242,800	298,266	55,466
Transfers out	(5,445,995)	(5,590,995)	(5,339,900)	251,095
Total other financing sources (uses)	<u>(5,203,195)</u>	<u>(5,348,195)</u>	<u>(5,041,634)</u>	<u>306,561</u>
Net change in fund balances	(3,181,976)	(3,326,976)	(599,317)	2,727,659
Fund balances - beginning	<u>14,316,000</u>	<u>14,461,000</u>	<u>14,652,061</u>	<u>191,061</u>
Fund balances - ending	<u>\$ 11,134,024</u>	<u>\$ 11,134,024</u>	<u>\$ 14,052,744</u>	<u>\$ 2,918,720</u>
Capital assets, net of depreciation			64,711,221	
Debt payable, net			(3,578,318)	
Due from other funds			1,651,377	
Pension asset/liability, net			(3,538,976)	
OPEB asset/liability, net			(299,984)	
Unrealized gain (loss) on investments			<u>(440,318)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 72,557,746</u>	

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Stormwater Capital Improvement Fund
For the Fiscal Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
REVENUES				
Miscellaneous	\$ 92,000	\$ 92,000	\$ 186,999	\$ 94,999
Total revenues	<u>92,000</u>	<u>92,000</u>	<u>186,999</u>	<u>94,999</u>
EXPENDITURES				
Capital improvements	<u>9,471,700</u>	<u>9,471,700</u>	<u>2,727,671</u>	<u>6,744,029</u>
Total expenditures	<u>9,471,700</u>	<u>9,471,700</u>	<u>2,727,671</u>	<u>6,744,029</u>
Excess of expenditures over revenues	<u>(9,379,700)</u>	<u>(9,379,700)</u>	<u>(2,540,672)</u>	<u>6,839,028</u>
OTHER FINANCING SOURCES				
Transfers in	<u>5,031,495</u>	<u>5,031,495</u>	<u>3,541,676</u>	<u>(1,489,819)</u>
Total other financing sources	<u>5,031,495</u>	<u>5,031,495</u>	<u>3,541,676</u>	<u>(1,489,819)</u>
Net change in fund balances	<u>(4,348,205)</u>	<u>(4,348,205)</u>	<u>1,001,004</u>	<u>5,349,209</u>
Fund balances - beginning	<u>11,882,400</u>	<u>11,882,400</u>	<u>11,150,675</u>	<u>(731,725)</u>
Fund balances - ending	<u>\$ 7,534,195</u>	<u>\$ 7,534,195</u>	<u>\$ 12,151,679</u>	<u>\$ 4,617,484</u>
Unrealized gain (loss) on investments			<u>(379,232)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 11,772,447</u>	

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

For the Fiscal Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
REVENUES				
Licenses and permits	\$ 4,000	\$ 4,000	\$ 17,557	\$ 13,557
Intergovernmental	438,300	438,300	166,735	(271,565)
Charges for services	22,109,500	22,109,500	22,320,458	210,958
Miscellaneous	342,400	342,400	643,727	301,327
Internal service charges	838,000	838,000	815,876	(22,124)
Total revenues	<u>23,732,200</u>	<u>23,732,200</u>	<u>23,964,353</u>	<u>232,153</u>
EXPENDITURES				
Environmental services	17,293,510	17,293,510	15,590,070	1,703,440
Operating contingency	2,595,000	2,595,000	-	2,595,000
Total expenditures	<u>19,888,510</u>	<u>19,888,510</u>	<u>15,590,070</u>	<u>4,298,440</u>
Excess of revenues over expenditures	<u>3,843,690</u>	<u>3,843,690</u>	<u>8,374,283</u>	<u>4,530,593</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	232,800	232,800	581,755	348,955
Transfers out	(5,664,806)	(5,664,806)	(5,102,102)	562,704
Total other financing sources (uses)	<u>(5,432,006)</u>	<u>(5,432,006)</u>	<u>(4,520,347)</u>	<u>911,659</u>
Net change in fund balances	(1,588,316)	(1,588,316)	3,853,936	5,442,252
Fund balances - beginning	<u>22,420,000</u>	<u>22,420,000</u>	<u>24,653,031</u>	<u>2,233,031</u>
Fund balances - ending	<u>\$ 20,831,684</u>	<u>\$ 20,831,684</u>	<u>\$ 28,506,967</u>	<u>\$ 7,675,283</u>
Capital assets, net of depreciation			125,760,356	
Debt payable, net			(3,703,104)	
Due from other funds			3,074,887	
Pension asset/liability, net			(3,735,396)	
OPEB asset/liability, net			(118,994)	
Unrealized gain (loss) on investments			<u>(598,375)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 149,186,341</u>	

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Wastewater Capital Improvement Fund
For the Fiscal Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
REVENUES				
Intergovernmental	\$ 756,700	\$ 756,700	\$ 45,676	\$ (711,024)
Charges for services	250,000	250,000	258,639	8,639
Miscellaneous	248,900	248,900	10,617,255	10,368,355
Total revenues	<u>1,255,600</u>	<u>1,255,600</u>	<u>10,921,570</u>	<u>9,665,970</u>
EXPENDITURES				
Capital improvements	28,517,000	28,517,000	6,972,441	21,544,559
Total expenditures	<u>28,517,000</u>	<u>28,517,000</u>	<u>6,972,441</u>	<u>21,544,559</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(27,261,400)</u>	<u>(27,261,400)</u>	<u>3,949,129</u>	<u>31,210,529</u>
OTHER FINANCING SOURCES				
Transfers in	5,431,906	5,431,906	4,577,006	(854,900)
Total other financing sources	<u>5,431,906</u>	<u>5,431,906</u>	<u>4,577,006</u>	<u>(854,900)</u>
Net change in fund balances	(21,829,494)	(21,829,494)	8,526,135	30,355,629
Fund balances - beginning	<u>32,925,194</u>	<u>32,925,194</u>	<u>29,197,947</u>	<u>(3,727,247)</u>
Fund balances - ending	<u>\$ 11,095,700</u>	<u>\$ 11,095,700</u>	<u>\$ 37,724,082</u>	<u>\$ 26,628,382</u>
Unearned revenue			(2,000,000)	
Unrealized gain (loss) on investments			<u>(1,220,000)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 34,504,082</u>	

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Facilities & Fleet Management Fund
For the Fiscal Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget- Positive (Negative)
REVENUES				
Intergovernmental	\$ 90,000	\$ 90,000	\$ 71,968	\$ (18,032)
Miscellaneous	112,100	112,100	160,948	48,848
Internal service charges	5,606,112	5,606,112	5,608,329	2,217
Total revenues	5,808,212	5,808,212	5,841,245	33,033
EXPENDITURES				
Citywide services	6,142,818	6,142,818	5,139,410	1,003,408
Fire and emergency services	260,000	260,000	258,075	1,925
Operating contingency	398,000	398,000	-	398,000
Total expenditures	6,800,818	6,800,818	5,397,485	1,403,333
Excess (deficiency) of revenues over (under) expenditures	(992,606)	(992,606)	443,760	1,436,366
OTHER FINANCING SOURCES (USES)				
Transfers in	260,000	260,000	260,000	-
Transfers out	(589,394)	(589,394)	(588,440)	954
Total other financing sources (uses)	(329,394)	(329,394)	(328,440)	954
Net change in fund balances	(1,322,000)	(1,322,000)	115,320	1,437,320
Fund balances - beginning	1,322,000	1,322,000	3,731,427	2,409,427
Fund balances - ending	\$ -	\$ -	\$ 3,846,747	\$ 3,846,747
Accrued interest			(61)	
Capital assets, net of depreciation			9,541,473	
Debt payable, net			(435,739)	
Due from other funds			322,580	
Leases, net			(15,692)	
Pension asset/liability, net			(1,888,294)	
OPEB asset/liability, net			(249,631)	
Unrealized gain (loss) on investments			(170,451)	
Fund balances - generally accepted accounting principles basis, ending			\$ 10,950,932	

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
City Facility Capital Improvement Fund
For the Fiscal Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
REVENUES				
Miscellaneous	\$ -	\$ -	\$ 47,435	\$ 47,435
Total revenues	-	-	47,435	47,435
EXPENDITURES				
Capital improvements	1,948,000	1,948,000	1,207,889	740,111
Total expenditures	1,948,000	1,948,000	1,207,889	740,111
Excess of expenditures over revenues	(1,948,000)	(1,948,000)	(1,160,454)	787,546
OTHER FINANCING SOURCES				
Transfers in	820,000	820,000	770,000	(50,000)
Total other financing sources	820,000	820,000	770,000	(50,000)
Net change in fund balances	(1,128,000)	(1,128,000)	(390,454)	737,546
Fund balances - beginning	1,500,000	1,500,000	2,391,181	891,181
Fund balances - ending	<u>\$ 372,000</u>	<u>\$ 372,000</u>	\$ 2,000,727	<u>\$ 1,628,727</u>
Unrealized gain (loss) on investments			<u>(102,041)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 1,898,686</u>	

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Legal Services Fund
For the Fiscal Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
REVENUES				
Charges for services	\$ 100	\$ 100	\$ -	\$ (100)
Miscellaneous	-	-	12,170	12,170
Internal service charges	1,459,068	1,459,068	1,459,068	-
Total revenues	<u>1,459,168</u>	<u>1,459,168</u>	<u>1,471,238</u>	<u>12,070</u>
EXPENDITURES				
City attorney's office	1,561,168	1,743,168	1,565,000	178,168
Operating contingency	234,000	102,000	-	102,000
Total expenditures	<u>1,795,168</u>	<u>1,845,168</u>	<u>1,565,000</u>	<u>280,168</u>
Excess of expenditures over revenues	<u>(336,000)</u>	<u>(386,000)</u>	<u>(93,762)</u>	<u>292,238</u>
Net change in fund balances	(336,000)	(386,000)	(93,762)	292,238
Fund balances - beginning	<u>336,000</u>	<u>386,000</u>	<u>471,565</u>	<u>85,565</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 377,803</u>	<u>\$ 377,803</u>
Pension asset/liability, net			(1,251,876)	
Unrealized gain (loss) on investments			<u>(25,369)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ (899,442)</u>	

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Administrative Services Fund
For the Fiscal Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
REVENUES				
Intergovernmental	\$ 110,000	\$ 110,000	\$ 104,659	\$ (5,341)
Charges for services	105,000	105,000	107,812	2,812
Miscellaneous	125,000	125,000	508,993	383,993
Internal service charges	19,124,155	19,124,155	17,350,797	(1,773,358)
Total revenues	<u>19,464,155</u>	<u>19,464,155</u>	<u>18,072,261</u>	<u>(1,391,894)</u>
EXPENDITURES				
Office of governance and management	3,459,581	3,459,581	2,776,933	682,648
Budget and finance	7,309,335	7,309,335	6,559,224	750,111
Information technology	6,479,588	6,479,588	5,622,087	857,501
Citywide services	4,872,393	4,872,393	4,026,209	846,184
Community livability	-	-	7	(7)
Operating contingency	682,000	682,000	-	682,000
Total expenditures	<u>22,802,897</u>	<u>22,802,897</u>	<u>18,984,460</u>	<u>3,818,437</u>
Excess of expenditures over revenues	<u>(3,338,742)</u>	<u>(3,338,742)</u>	<u>(912,199)</u>	<u>2,426,543</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	838,000	838,000	618,000	(220,000)
Transfers out	(122,258)	(122,258)	(122,258)	-
Total other financing sources (uses)	<u>715,742</u>	<u>715,742</u>	<u>495,742</u>	<u>(220,000)</u>
Net change in fund balances	(2,623,000)	(2,623,000)	(416,457)	2,206,543
Fund balances - beginning	<u>3,123,000</u>	<u>3,123,000</u>	<u>6,433,741</u>	<u>3,310,741</u>
Fund balances - ending	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 6,017,284</u>	<u>\$ 5,517,284</u>
Accrued interest			(20,068)	
Capital assets, net of depreciation			2,036,712	
Due from other funds			1,519,136	
Pension asset/liability, net			(14,728,635)	
OPEB asset/liability, net			(1,169,857)	
SBITA			(918,848)	
Unrealized gain (loss) on investments			<u>(334,204)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ (7,598,480)</u>	

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Equipment Replacement Fund
For the Fiscal Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget- Positive (Negative)
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 33,828	\$ 33,828
Miscellaneous	287,913	287,913	428,924	141,011
Internal service charges	2,017,978	2,017,978	4,915,788	2,897,810
Total revenues	<u>2,305,891</u>	<u>2,305,891</u>	<u>5,378,540</u>	<u>3,072,649</u>
EXPENDITURES				
Citywide services	13,677,269	13,677,269	5,985,385	7,691,884
Total expenditures	<u>13,677,269</u>	<u>13,677,269</u>	<u>5,985,385</u>	<u>7,691,884</u>
Excess of expenditures over revenue	<u>(11,371,378)</u>	<u>(11,371,378)</u>	<u>(606,845)</u>	<u>10,764,533</u>
OTHER FINANCING SOURCES				
Transfers in	108,152	108,152	108,152	-
Total other financing sources	<u>108,152</u>	<u>108,152</u>	<u>108,152</u>	<u>-</u>
Net change in fund balances	(11,263,226)	(11,263,226)	(498,693)	10,764,533
Fund balances - beginning	<u>23,033,046</u>	<u>23,033,046</u>	<u>24,016,612</u>	<u>983,566</u>
Fund balances - ending	<u>\$ 11,769,820</u>	<u>\$ 11,769,820</u>	<u>\$ 23,517,919</u>	<u>\$ 11,748,099</u>
Due to other funds			(22,291,988)	
Unrealized gain (loss) on investments			<u>(938,877)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 287,054</u>	

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Workers Comp & Liability Management Fund
For the Fiscal Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
REVENUES				
Miscellaneous	\$ 199,000	\$ 199,000	\$ 306,490	\$ 107,490
Internal service charges	4,132,874	4,132,874	4,305,619	172,745
Total revenues	<u>4,331,874</u>	<u>4,331,874</u>	<u>4,612,109</u>	<u>280,235</u>
EXPENDITURES				
City attorney's office	5,650,998	5,850,998	3,521,113	2,329,885
Operating contingency	646,200	446,200	-	446,200
Total expenditures	<u>6,297,198</u>	<u>6,297,198</u>	<u>3,521,113</u>	<u>2,776,085</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,965,324)</u>	<u>(1,965,324)</u>	<u>1,090,996</u>	<u>3,056,320</u>
Net change in fund balances	(1,965,324)	(1,965,324)	1,090,996	3,056,320
Fund balances - beginning	<u>4,042,000</u>	<u>4,042,000</u>	<u>4,909,313</u>	<u>867,313</u>
Fund balances - ending	<u>\$ 2,076,676</u>	<u>\$ 2,076,676</u>	<u>\$ 6,000,309</u>	<u>\$ 3,923,633</u>
Capital assets, net of depreciation			4,509	
Pension asset/liability, net			(670,523)	
Unrealized gain (loss) on investments			<u>(344,023)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 4,990,272</u>	

City of Gresham, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
COG Health & Dental Plans Fund
For the Fiscal Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
REVENUES				
Miscellaneous	\$ 1,716,000	\$ 1,716,000	\$ 1,358,809	\$ (357,191)
Internal service charges	10,432,000	10,432,000	8,107,455	(2,324,545)
Total revenues	<u>12,148,000</u>	<u>12,148,000</u>	<u>9,466,264</u>	<u>(2,681,736)</u>
EXPENDITURES				
Citywide services	13,106,000	13,106,000	10,226,225	2,879,775
Operating contingency	2,012,000	2,012,000	-	2,012,000
Total expenditures	<u>15,118,000</u>	<u>15,118,000</u>	<u>10,226,225</u>	<u>4,891,775</u>
Excess of expenditures over revenues	<u>(2,970,000)</u>	<u>(2,970,000)</u>	<u>(759,961)</u>	<u>2,210,039</u>
OTHER FINANCING (USES)				
Transfers out	(284,000)	(284,000)	(284,000)	-
Total other financing (uses)	<u>(284,000)</u>	<u>(284,000)</u>	<u>(284,000)</u>	<u>-</u>
Net change in fund balances	(3,254,000)	(3,254,000)	(1,043,961)	2,210,039
Fund balances - beginning	<u>7,400,000</u>	<u>7,400,000</u>	<u>7,966,228</u>	<u>566,228</u>
Fund balances - ending	<u>\$ 4,146,000</u>	<u>\$ 4,146,000</u>	<u>\$ 6,922,267</u>	<u>\$ 2,776,267</u>
Unrealized gain (loss) on investments			<u>(349,076)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 6,573,191</u>	

APPENDIX C

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

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

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

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

City of Gresham
Indirect Cost Rates
Year Ended June 30, 2023
For Use During Fiscal Year 2024-2025

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

	Departmental Overhead Rate Based on Labor	Add: Materials Transfers and Depreciation	Departmental Overhead Rate Based on Total Costs	Add: Central Service Overhead Rate	2 CFR 200 Method Rate
Police					
Indirect Costs	4,663,807		4,663,807	8,464,124	13,127,931
Direct Labor	24,470,217	6,016,300	30,486,517	30,486,517	30,486,517
	<u>19.06%</u>		<u>15.30%</u>	<u>27.76%</u>	<u>43.06%</u>
FES					
Indirect Costs	3,309,551		3,309,551	4,379,346	7,688,897
Direct Labor	21,487,113	3,342,183	24,829,296	24,829,296	24,829,296
	<u>15.40%</u>		<u>13.33%</u>	<u>17.64%</u>	<u>30.97%</u>
Parks					
Indirect Costs	315,179		315,179	1,375,561	1,690,740
Direct Labor	1,802,674	1,578,942	3,381,616	3,381,616	3,381,616
	<u>17.48%</u>		<u>9.32%</u>	<u>40.68%</u>	<u>50.00%</u>
DES					
Indirect Costs	6,658,330		6,658,330	11,229,714	17,888,044
Direct Labor	15,499,099	40,908,967	56,408,066	56,408,066	56,408,066
	<u>42.96%</u>		<u>11.80%</u>	<u>19.91%</u>	<u>31.71%</u>
Blended Departments					
UDP					
Indirect Costs	456,525		456,525	629,067	1,085,592
Direct Labor	1,919,601	508,901	2,428,502	2,428,502	2,428,502
	<u>23.78%</u>		<u>18.80%</u>	<u>25.90%</u>	<u>44.70%</u>
UR					
Indirect Costs	114,725		114,725	212,655	327,380
Direct Labor	440,242	777,228	1,217,470	1,217,470	1,217,470
	<u>26.06%</u>		<u>9.42%</u>	<u>17.47%</u>	<u>26.89%</u>
EDHS					
Indirect Costs	762,273		762,273	2,437,936	3,200,209
Direct Labor	2,969,504	120,624	3,090,128	3,090,128	3,090,128
	<u>25.67%</u>		<u>24.67%</u>	<u>78.89%</u>	<u>103.56%</u>
CL					
Indirect Costs	654,384		654,384	938,193	1,592,577
Direct Labor	2,266,932	2,135,014	4,401,946	4,401,946	4,401,946
	<u>28.87%</u>		<u>14.87%</u>	<u>21.31%</u>	<u>36.18%</u>
Total Blended Departments					
Indirect Costs	1,987,908		1,987,908	4,217,851	6,205,759
Direct Labor	7,596,279	3,541,767	11,138,046	11,138,046	11,138,046
	<u>26.17%</u>		<u>17.85%</u>	<u>37.87%</u>	<u>55.72%</u>

City of Gresham
Indirect Cost Rates
Year Ended June 30, 2023
For Use During Fiscal Year 2024-2025

System Billing Rates

Departmental Overhead Rates Based on Direct Labor Costs

	Indirect Departmental Costs	Direct Labor Costs	%
Police	4,663,807	24,470,217	19.06%
FES	3,309,551	21,487,113	15.40%
Parks	315,179	1,802,674	17.48%
DES	6,658,330	15,499,099	42.96%
Blended Departments			
UDP	456,525	1,919,601	23.78%
UR	114,725	440,242	26.06%
EDHS	762,273	2,969,504	25.67%
CL	<u>654,384</u>	<u>2,266,932</u>	28.87%
Blended Totals	1,987,908	7,596,279	26.17%

Central Service Overhead Rates Based on Direct Total Costs

	Indirect Central Service Costs	Direct Total Costs	
Police	8,464,124	30,486,517	27.76%
FES	4,379,346	25,211,308	17.37%
Parks	1,375,561	3,381,616	40.68%
DES	11,229,714	56,408,066	19.91%
Blended Departments			
UDP	629,067	2,428,502	25.90%
UR	212,655	1,217,470	17.47%
EDHS	2,437,936	3,090,128	78.89%
CL	<u>938,193</u>	<u>4,401,946</u>	21.31%
Blended Totals	4,217,851	11,138,046	37.87%