



**INTERNAL
SERVICE
CHARGE
MANUAL**

FISCAL YEAR
2016/17



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Overview

Internal Service Charges

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

Department	Fund	Internal Service
Office of Governance & Management	Administrative Services Fund	City Administration
City-wide Services *	Administrative Services Fund	City-wide Services
Finance & Management Services	Facilities & Fleet Fund	Property Management
		Vehicle Maintenance
		Vehicle Fuels
	Utility Financial Services Fund	Utility Financial Services
	Administrative Services Fund	Financial Services
		General Support
	Equipment Replacement Fund	Vehicle Replacement
		Equipment Replacement
		Computer Replacement
City Attorney's Office	Legal Services Fund	Legal Services
	Workers' Compensation Fund	Workers' Compensation
	Liability Management Fund	Liability Management
Economic Development	General Fund	Economic Development Services
Community Development	General Fund	Code Compliance
Information Technology	Information Technology Fund	Information Technology Services
Non-Departmental	Pension Bond Fund	Pension Bonds

* Note: ISCs are also collected for the City's self-funded Health and Dental Insurance programs. These charges are collected based on anticipated plan demographics, claims costs, and reserve requirements. These funds not are described in this manual since this process is addressed separately from the other internal service charge calculations.

Overview

Summary

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

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

Drivers

Driver data is typically based on service data from a time period: the last completed fiscal year (in this case FY 2014/15), a single point in time (e.g. July 1), or on budgetary information for the current fiscal year (in this case FY 2015/16). For some instances, data may be based on a rolling three year average in order to smooth out the impact of special projects or unusual circumstances. The Police, Fire and Parks Funds and Designated Purpose Fund do not pay ISCs; however, where applicable, the driver data for these funds is combined with the General Fund data for collection purposes. The following drivers were used to determine one or more of the ISCs for FY 2016/17:

- Size of operating budget – based on the FY 2015/16 Adopted Budget. Some items are exempt from this calculation as noted in the description of each internal service charge.
- Size of payroll – based on the FY 2015/16 Adopted Budget
- FTE (full-time employee equivalent) – based on the FY 2015/16 Adopted Budget
- Square footage of facilities – based on square footage occupied by a program area on July 1, 2015
- Number of computers – based on the number of computers assigned to a program area on July 1, 2015
- Number of telephones – based on the number of phone lines assigned to a program area on July 1, 2015
- Number, classification, and maintenance costs (three year average) by classification of vehicles – based on assigned vehicles on July 1, 2015
- Fuel usage – based on average usage from the last three completed fiscal years
- Attorney hours – based on the average number of hours in the last three completed fiscal years
- Property values – based on the insured value of city-owned property as of July 9, 2015
- Workers' compensation claims – based on the average claims from the last three completed fiscal years
- Equipment replacement – based on fleet, equipment, and anticipated replacement costs
- Computer replacement – computers and anticipated replacement costs

Driver Methodology Changes

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

For FY 2016/17 major changes include:

- Information Technology – Concerns about IT programming hours adequately capturing IT efforts for each department led to the removal of its usage as a driver. Instead, the distribution has been changed to reflect only the number of computers, number of phones, and FTE.
- Computer Replacement – The calculations behind the number of computers have been slightly altered for Computer Replacement. Specialized computers are now weighted more heavily than standard desktops as a result of higher costs, while mobile data computers are accounted for on the Equipment Replacement schedule.

Driver Changes

The drivers are updated each year to reflect the most current data available. This update may have an impact on the amount collected from an individual program area for a specific support function. (Note: Since drivers are based on prior year's data, the information in this section primarily reflects changes between FY 2014/15 and FY 2015/16.)

For FY 2016/17 major changes include:

- Size of operating budget – Streetlight Fund showed the largest relative decrease in its operating budget, due to the conversion to LED lighting. CDBG/HOME (CDS), Urban Renewal, Code Compliance, Parks, and Urban Design & Planning experienced greater growth in their operating budgets compared to other programs. For Code Compliance and Urban Renewal, this is in part due to changes in staffing.
- Size of payroll – Urban Renewal showed the largest relative increase in the size of payroll, due to the reclassification of an LTE position. The payrolls for Water, Stormwater, and Wastewater were lower as a result of turnover and restructuring.
- FTE – The major changes in drivers for FTE include staff redistribution for Water and Wastewater, reducing their total FTE count.
- Square footage – No major changes to square footage in the driver year.
- Number of computers – For Information Technology calculations, Police, Fire, Infrastructure Development, Building, and Utility Financial Services all showed increases in their number of computers, while Wastewater showed a significant decrease. Meanwhile, for Computer Replacement, Police showed a significant decrease due to mobile data computers being accounted for separately on the Equipment Replacement schedule. Departments with more specialized computers saw increases due to the adjustment for differences in computer costs.
- Number of telephones – Police's number of phones increased somewhat, while Transportation had a slight decrease, but overall, the distribution of phones did not significantly change.

Overview

- Number and classification of vehicles – The number of vehicles for Police increased, while the number of vehicles either stayed flat or decreased for other departments. Lower average maintenance costs for full-size vehicles, small vehicles, and dump trucks caused a decrease in ISCs for Fire, Code Compliance, Transportation, Infrastructure Development, Water, Stormwater, and Wastewater.
- Fuel usage – Since other departments’ fuel usage dropped more significantly, Fire, Parks, and Transportation experienced an increase, despite fuel usage decreasing or remaining flat for them. Utility Financial Services also increased based on usage.
- Attorney hours – Shifts in attorney and support hours in the rolling three year average caused changes for many service areas.
- Property values – The largest changes were due to the opening of the new Station 76, and the addition of the Friends of the Children Building as well as the properties located on 165th Ave. and Stark Street.
- Workers’ compensation claims – There were significant shifts in claims this year, along with an overall decrease in the rolling three year average, leading to some large changes in allocation of charges. The most substantial impact was on Building, Water, Stormwater, Utility Financial Services, and Parks.
- Equipment replacement – There were significant shifts in ISCs for some programs based on additions, changes in anticipated asset life, and replacement cost.

Revenues

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

For FY 2016/17 major changes include:

- Facilities & Fleet Management Fund – The budgeted beginning balance for FY 2016/17 is significantly lower than FY 2015/16. The lump sum payment made in the previous year by the Gresham-Barlow School District (GBSD) for their share of the PSSB Building roof debt was transferred to the City Facility Debt Service Fund in FY 2015/16.
- General Fund – The Gresham Vista Business Park CET Grant transfer has been extended into FY 2016/17, but revenue has been reduced based on remaining grant funds.
- Utility Financial Services Fund – Delinquent penalties and other charges for service are projected to be higher in FY 2016/17, and interest collected on the fees and penalties is now being budgeted.
- Workers’ Compensation Fund – In FY 2016/17, the budgeted beginning balance is higher than FY 2015/16. The beginning balance in this fund is used to smooth out an ISC increase when needed to compensate for high claims years, to minimize impacts to the operating departments.

Support Service Budgets

Operating budgets within many support service areas increased in FY 2016/17 due to projected costs to maintain current service levels. While more details about changes in operating budgets may be found in the *Central Support Funds* section of the FY 2016/17 Proposed Budget document, this section highlights the significant changes in these areas.

Overview

For FY 2016/17 major changes include:

- Facilities & Fleet Management: Finance and Management Services – This budget includes a large reduction in gas, oil, and lube expenditures to align with lower fuel costs; it also includes a significant increase in motor vehicle repair and maintenance due in part to fire equipment and Vaccon repairs.
- Facilities & Fleet Management: Fire & Emergency Services – One-time expenditures for fire station improvements were included in FY 2015/16 and have not been included in FY 2016/17.
- Information Technology Fund – Funds and full-time staffing have been allocated in this budget to support the Technology Strategic Plan. While one-time outsourced expenditures associated with the ongoing implementation of the Technology Strategic Plan decreased, expenditures related to phone replacement increased.
- Utility Financial Services – This budget reflects anticipated credit card fees, automated calling costs, leak detection, and enhancements for the Utility Customer Assistance Program.
- Administrative Services Fund: Office of Governance & Management – Support for the Council Work Plan, organizational improvements, and community outreach for the Commission on Children and Families are included in the budget for FY 2016/17.
- Administrative Services Fund: Finance and Management Services – This budget reflects the movement of certain consulting expenses from the Health Insurance Benefits Fund to better align with an altered payment structure, as well as transient lodging tax audits.
- Administrative Services Fund: City-wide Services – This budget contains shifts in budgeting from outsourced services to limited term employees, as well as increases in part-time staffing. It also contains membership in the Regional Disaster Preparedness Organization, as well as city-wide training, and a Digital Asset Management system.
- Equipment Replacement Fund – The increase to this particular fund is a result of several large purchases, including a Vaccon, being carried over to FY 2016/17. Somewhat offsetting this was a decrease in Computer Equipment, following completion of the city-wide computer replacement project.
- Workers' Compensation Fund – The increase to this particular fund includes a growth in estimated claims paid based on a recent actuarial study, as well as workers' compensation leave.
- Liability Management Fund – This budget reflects estimated actuarial claims reserves for future claims based on the most recent actuarial analysis.
- Legal Services – The decrease to Legal Services is a result of a one-time expense for specialized legal services that is not expected for FY 2016/17.

Overview

Internal Service Charges by Fund for FY 2016/17

	Pension Bond	Workers' Compensation	Property Management	Vehicle Maintenance	Vehicle Fuels	Equipment Replacement	Computer Replacement
General Fund							
Police	507,136	510,617	421,854	500,060	215,743	842,847	54,738
Fire & Emergency Services	385,370	322,147	194,344	304,609	75,298	597,865	24,213
Code Compliance	16,211	8,274	17,144	10,380	6,317	13,627	4,177
Economic Development Services	9,583	4,410	18,071	-	-	-	2,022
Parks	24,270	36,505	226,581	39,679	23,080	99,257	2,718
General Fund Total	942,570	881,953	877,994	854,728	320,438	1,553,596	87,868
Transportation Fund							
Streetlight Fund	-	-	-	-	-	-	-
Rental Inspection Fund	14,768	6,345	9,796	10,074	1,841	10,509	3,208
Infrastructure Development Fund	36,687	25,291	52,658	25,491	14,632	35,800	6,904
Urban Design & Planning Fund	39,606	16,215	67,173	-	-	-	7,446
Dedicated Revenue Fund							
CDBG/Home (CDS)	3,096	1,307	3,991	-	-	-	542
Solid Waste & Recycling (DES)	11,933	5,038	17,880	-	-	8,000	3,148
Dedicated Revenue Fund Total	15,029	6,345	21,871	-	-	8,000	3,690
Building Fund							
Urban Renewal Support Fund	11,583	4,935	10,223	-	-	-	2,120
Water Fund	73,289	96,758	184,561	76,884	32,869	149,985	14,904
Stormwater Fund	63,533	52,499	191,919	55,218	29,836	158,988	16,301
Wastewater Fund	74,436	74,418	186,692	54,249	28,612	361,792	22,104
Facilities & Fleet Management Fund	26,666	55,551	-	-	-	14,043	6,107
Information Technology Fund	61,476	25,380	-	-	-	-	27,270
Legal Services Fund	27,825	11,280	-	-	-	-	4,537
Utility Financial Services Fund	35,099	26,005	73,835	2,519	476	1,339	9,855
Administrative Services Fund							
Office of Governance & Management	33,943	7,612	-	-	-	352	8,827
City-wide Services	71,868	15,985	-	-	-	1,002	23,177
Finance & Management Services	25,586	34,956	-	-	-	-	6,322
Administrative Services Fund Total	131,397	58,553	-	-	-	1,354	38,326
Total Charges	1,701,000	1,410,000	1,991,593	1,177,910	472,830	2,628,440	283,927

Overview

Information Technology	Utility Financial Services	Code Compliance	Economic Development	Liability Management	Legal	City Administration	City-wide Services	Financial Services	General Support	Total
1,315,257	-	-	-	321,579	212,549	536,708	903,201	380,378	183,902	6,906,569
515,033	-	-	-	216,364	81,152	382,639	643,926	271,186	131,111	4,145,257
61,726	-	-	-	13,112	67,992	17,617	29,647	12,486	6,037	284,747
30,943	-	-	-	8,137	10,568	16,981	28,576	12,035	5,818	147,144
61,246	-	-	-	81,115	28,313	42,330	71,235	30,000	14,504	780,833
1,984,205	-	-	-	640,307	400,574	996,275	1,676,585	706,085	341,372	12,264,550
403,568	-	-	-	88,898	97,900	137,653	231,650	97,558	47,166	1,907,534
-	-	7,129	5,676	4,285	2,592	16,375	27,556	11,605	5,611	80,829
45,066	-	6,464	5,146	12,044	10,568	14,847	24,986	10,523	5,087	191,272
92,540	-	15,570	12,396	34,194	56,228	35,763	60,183	25,346	12,254	541,937
107,570	-	19,958	15,889	20,175	178,853	45,840	77,141	32,488	15,707	644,061
8,633	-	1,652	1,315	1,397	30,507	3,794	6,385	2,689	1,300	66,608
44,246	-	5,910	4,705	5,591	7,976	13,574	22,842	9,620	4,651	165,114
52,879	-	7,562	6,020	6,988	38,483	17,368	29,227	12,309	5,951	231,722
188,555	-	17,276	13,754	42,816	29,111	39,680	66,776	28,123	13,596	676,119
30,078	-	88,500	172,700	9,383	49,648	13,070	66,600	66,600	4,478	529,918
341,898	643,257	64,886	51,660	150,708	26,120	149,033	250,800	105,623	51,066	2,464,301
334,080	483,583	35,869	28,557	57,132	48,053	82,385	138,642	58,389	28,229	1,863,213
417,111	1,154,214	81,572	64,943	321,155	61,412	187,356	315,293	132,784	64,197	3,602,340
-	-	-	-	-	-	-	-	-	-	102,367
-	-	-	-	-	-	-	-	-	-	114,126
-	-	-	-	-	-	-	-	-	-	43,642
143,901	-	18,593	14,803	22,015	-	42,705	71,867	30,266	14,633	507,911
-	-	-	-	-	-	-	-	-	-	50,734
-	-	-	-	-	-	-	-	-	-	112,032
-	-	-	-	-	-	-	-	-	-	66,864
-	-	-	-	-	-	-	-	-	-	229,630
4,141,451	2,281,054	363,379	391,544	1,410,100	999,542	1,778,350	3,037,306	1,317,699	609,347	25,995,472

Overview

Internal Service Charges by Department for FY 2016/17

	Pension Bond	Workers' Compensation	Property Management	Vehicle Maintenance	Vehicle Fuels	Equipment Replacement	Computer Replacement
Office of Governance & Management	33,943	7,612	-	-	-	352	8,827
Legal Services Fund	27,825	11,280	-	-	-	-	4,537
Administrative Services Fund	25,586	34,956	-	-	-	-	6,322
Facilities & Fleet Management Fund	26,666	55,551	-	-	-	14,043	6,107
Utility Financial Services Fund	35,099	26,005	73,835	2,519	476	1,339	9,855
Finance & Management Services	87,351	116,512	73,835	2,519	476	15,382	22,284
Information Technology	61,476	25,380	-	-	-	-	27,270
Citywide Services	71,868	15,985	-	-	-	1,002	23,177
Police	507,136	510,617	421,854	500,060	215,743	842,847	54,738
Fire & Emergency Services	385,370	322,147	194,344	304,609	75,298	597,865	24,213
Urban Renewal Support	11,583	4,935	10,223	-	-	-	2,120
Urban Design & Planning	39,606	16,215	67,173	-	-	-	7,446
General Fund (Code Compliance)	16,211	8,274	17,144	10,380	6,317	13,627	4,177
Rental Inspection Fund	14,768	6,345	9,796	10,074	1,841	10,509	3,208
Dedicated Revenue Fund (CDBG/Home)	3,096	1,307	3,991	-	-	-	542
Building Fund	39,882	16,215	103,769	25,797	7,818	29,262	13,689
Community Development	73,957	32,141	134,700	46,251	15,976	53,398	21,616
Economic Development	9,583	4,410	18,071	-	-	-	2,022
Parks	24,270	36,505	226,581	39,679	23,080	99,257	2,718
Transportation Fund	107,154	52,257	211,102	72,950	36,308	303,772	19,598
Streetlight Fund	-	-	-	-	-	-	-
Infrastructure Development Fund	36,687	25,291	52,658	25,491	14,632	35,800	6,904
Dedicated Revenue Fund (Solid Waste & Recycling)	11,933	5,038	17,880	-	-	8,000	3,148
Water Fund	73,289	96,758	184,561	76,884	32,869	149,985	14,904
Stormwater Fund	63,533	52,499	191,919	55,218	29,836	158,988	16,301
Wastewater Fund	74,436	74,418	186,692	54,249	28,612	361,792	22,104
Environmental Services	367,032	306,261	844,812	284,792	142,257	1,018,337	82,959
Total Charges	1,701,000	1,410,000	1,991,593	1,177,910	472,830	2,628,440	283,927

Overview

Information Technology	Utility Financial Services	Code Compliance	Economic Development	Liability Management	Legal	City Administration	City-wide Services	Financial Services	General Support	Total
-	-	-	-	-	-	-	-	-	-	50,734
-	-	-	-	-	-	-	-	-	-	43,642
-	-	-	-	-	-	-	-	-	-	66,864
-	-	-	-	-	-	-	-	-	-	102,367
143,901	-	18,593	14,803	22,015	-	42,705	71,867	30,266	14,633	507,911
143,901	-	18,593	14,803	22,015	-	42,705	71,867	30,266	14,633	677,142
-	-	-	-	-	-	-	-	-	-	114,126
-	-	-	-	-	-	-	-	-	-	112,032
1,315,257	-	-	-	321,579	212,549	536,708	903,201	380,378	183,902	6,906,569
515,033	-	-	-	216,364	81,152	382,639	643,926	271,186	131,111	4,145,257
30,078	-	88,500	172,700	9,383	49,648	13,070	66,600	66,600	4,478	529,918
107,570	-	19,958	15,889	20,175	178,853	45,840	77,141	32,488	15,707	644,061
61,726	-	-	-	13,112	67,992	17,617	29,647	12,486	6,037	284,747
45,066	-	6,464	5,146	12,044	10,568	14,847	24,986	10,523	5,087	191,272
8,633	-	1,652	1,315	1,397	30,507	3,794	6,385	2,689	1,300	66,608
188,555	-	17,276	13,754	42,816	29,111	39,680	66,776	28,123	13,596	676,119
303,980	-	25,392	20,215	69,369	138,178	75,938	127,794	53,821	26,020	1,218,746
30,943	-	-	-	8,137	10,568	16,981	28,576	12,035	5,818	147,144
61,246	-	-	-	81,115	28,313	42,330	71,235	30,000	14,504	780,833
403,568	-	-	-	88,898	97,900	137,653	231,650	97,558	47,166	1,907,534
-	-	7,129	5,676	4,285	2,592	16,375	27,556	11,605	5,611	80,829
92,540	-	15,570	12,396	34,194	56,228	35,763	60,183	25,346	12,254	541,937
44,246	-	5,910	4,705	5,591	7,976	13,574	22,842	9,620	4,651	165,114
341,898	643,257	64,886	51,660	150,708	26,120	149,033	250,800	105,623	51,066	2,464,301
334,080	483,583	35,869	28,557	57,132	48,053	82,385	138,642	58,389	28,229	1,863,213
417,111	1,154,214	81,572	64,943	321,155	61,412	187,356	315,293	132,784	64,197	3,602,340
1,633,443	2,281,054	210,936	167,937	661,963	300,281	622,139	1,046,966	440,925	213,174	10,625,268
4,141,451	2,281,054	363,379	391,544	1,410,100	999,542	1,778,350	3,037,306	1,317,699	609,347	25,995,472

Overview

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Pension Bond Fund

Service Description

This fund was created in FY 2004/05 to account for the debt service on pension bonds issued as a means of reducing the cost of employer payments to the Oregon Public Employees Retirement System (PERS).

The Pension Bond Debt Service Fund is responsible for:

- Making annual debt service payments related to the 2004 Pension Bonds

Drivers

Internal Service Charges are based on:

- Size of payroll

Pension Bond Fund

Revenues:

Internal Service Charges	\$ 1,701,000
Total Resources	\$ 1,701,000

Requirements:

Debt Service	\$ 1,701,000
Total Requirements	\$ 1,701,000

ISC Collections

<i>Police</i>	29.8%	\$ 507,136
<i>Fire</i>	22.6%	385,370
<i>Code Compliance (CDS)</i>	1.0%	16,211
<i>Economic Development</i>	0.6%	9,583
<i>Parks</i>	1.4%	24,270
General Fund	55.4%	942,570
Transportation Fund	6.3%	107,154
Rental Inspection Fund	0.9%	14,768
Infrastructure Development Fund	2.2%	36,687
Urban Design & Planning Fund	2.3%	39,606
<i>CDBG/ Home (CDS)</i>	0.2%	3,096
<i>Solid Waste & Recycling (DES)</i>	0.7%	11,933
Dedicated Revenue Fund	0.9%	15,029
Building Fund	2.3%	39,882
UR Support Fund	0.7%	11,583
Water Fund	4.3%	73,289
Stormwater Fund	3.7%	63,533
Wastewater Fund	4.4%	74,436
Facilities & Fleet Fund	1.6%	26,666
Information Technology Fund	3.6%	61,476
Legal Services Fund	1.6%	27,825
Utility Financial Services Fund	2.1%	35,099
<i>Office of Governance & Mgmt</i>	2.0%	33,943
<i>City-wide Services</i>	4.2%	71,868
<i>Finance & Mgmt Services</i>	1.5%	25,586
Admin Services Fund	7.7%	131,397
Total ISCs Collected	100%	\$ 1,701,000

Workers' Compensation Fund

Service Description

The Workers' Compensation Fund collects ISCs to pay for the City's self-insured workers' compensation program. The program maintains a reserve to pay for on-the-job injury claims. The City purchases stop-loss insurance for any claim that exceeds \$500,000 for all employees. Major resources for this program are ISC collections. Requirements include staffing to administer the program, and funding to pay claims and maintain the reserves.

The Workers' Compensation Fund is responsible for:

- Managing the self-insured workers' compensation program
- Meeting OR-OSHA requirements
- Maintaining adequate financial reserves for claims funding
- Managing injury prevention and loss control activities
- Overseeing city-wide safety efforts

Service Outcomes

- Ensure statutory requirements for workers' compensation claims management, payment, and reserves are met.
- Assist in making safety and loss control a priority in the day-to-day operations of the organization.

Drivers

Internal Service Charges are based equally on two drivers:

- Size of payroll
- Claims history (three year average)

Workers' Compensation Fund

Workers' Compensation Fund

Revenues:

Interest Income	\$ 68,000
Miscellaneous Income	52,900
Internal Service Charges	1,410,000
Beginning Balance	1,854,550
Total Resources	\$ 3,385,450

Requirements:

City Attorney's Office	\$ 2,244,594
Contingency	650,000
Unappropriated	490,856
Total Requirements	\$ 3,385,450

ISC Collections

<i>Police</i>	36.2%	\$ 510,617
<i>Fire</i>	22.8%	322,147
<i>Code Compliance (CDS)</i>	0.6%	8,274
<i>Economic Development</i>	0.3%	4,410
<i>Parks</i>	2.6%	36,505
General Fund	62.5%	881,953
Transportation Fund	3.7%	52,257
Rental Inspection Fund	0.5%	6,345
Infrastructure Development Fund	1.8%	25,291
Urban Design & Planning Fund	1.2%	16,215
<i>CDBG/Home (CDS)</i>	0.1%	1,307
<i>Solid Waste & Recycling (DES)</i>	0.4%	5,038
Dedicated Revenue Fund	0.5%	6,345
Building Fund	1.2%	16,215
Urban Renewal Support Fund	0.3%	4,935
Water Fund	6.9%	96,758
Stormwater Fund	3.7%	52,499
Wastewater Fund	5.3%	74,418
Facilities & Fleet Fund	3.9%	55,551
Information Technology Fund	1.8%	25,380
Legal Services Fund	0.8%	11,280
Utility Financial Services Fund	1.8%	26,005
<i>Office of Governance & Mgmt</i>	0.5%	7,612
<i>City-wide Services</i>	1.1%	15,985
<i>Finance & Mgmt Services</i>	2.5%	34,956
Administrative Services Fund	4.1%	58,553
Total ISCs Collected	100%	\$ 1,410,000

Liability Management Fund

Service Description

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

Service Outcomes

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

Drivers

Internal Service Charges are based equally on three drivers:

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

Liability Management Fund	ISC Collections
Revenues:	
Interest Income \$ 26,800	<i>Police</i> 22.8% \$ 321,579
Misc. Income 19,200	<i>Fire</i> 15.3% 216,364
Internal Service Charges 1,410,100	<i>Code Compliance (CDS)</i> 0.9% 13,112
Beginning Balance 651,500	<i>Economic Development</i> 0.6% 8,137
Total Resources \$ 2,107,600	<i>Parks</i> 5.8% 81,115
	<hr style="border: 0.5px solid black;"/>
Requirements:	General Fund 45.4% 640,307
City Attorney's Office \$ 1,607,931	Transportation Fund 6.3% 88,898
Contingency 189,100	Streetlight Fund 0.3% 4,285
Unappropriated 310,569	Rental Inspection Fund 0.9% 12,044
Total Requirements \$ 2,107,600	Infrastructure Development Fund 2.4% 34,194
	Urban Design & Planning Fund 1.4% 20,175
	<i>CDBG/ Home (CDS)</i> 0.1% 1,397
	<i>Solid Waste & Recycling (DES)</i> 0.4% 5,591
	<hr style="border: 0.5px solid black;"/>
	Dedicated Revenue Fund 0.5% 6,988
	Building Fund 3.0% 42,816
	UR Support Fund 0.7% 9,383
	Water Fund 10.7% 150,708
	Stormwater Fund 4.1% 57,132
	Wastewater Fund 22.7% 321,155
	Utility Financial Services Fund 1.6% 22,015
	<hr style="border: 0.5px solid black;"/>
	Total ISCs Collected 100% \$ 1,410,100

Legal Services Fund

Service Description

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

Service Outcomes

- Practice preventative law in the opinions it offers and the projects it undertakes as doing so ultimately saves the City money.
- Pursue creative solutions to meet the changing needs of the organization and the diverse needs of Council, staff, and citizens.

Drivers

Internal Service Charges are based on:

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

Legal Services Fund

Revenues:	
Internal Service Charges	\$ 999,542
Beginning Balance	138,000
Total Resources	<u>\$ 1,137,542</u>
Requirements:	
City Attorney's Office	\$ 950,900
Support Services (ISC)	43,642
Contingency	143,000
Total Requirements	<u>\$ 1,137,542</u>

ISC Collections

<i>Police</i>	21.3%	\$ 212,549
<i>Fire</i>	8.1%	81,152
<i>Code Compliance (CDS)</i>	6.8%	67,992
<i>Economic Development</i>	1.1%	10,568
<i>Parks</i>	2.8%	28,313
General Fund	40.1%	400,574
Transportation Fund	9.8%	97,900
Streetlight Fund	0.3%	2,592
Rental Inspection Fund	1.1%	10,568
Infrastructure Development Fund	5.6%	56,228
Urban Design & Planning Fund	17.8%	178,853
<i>CDBG/Home (CDS)</i>	3.1%	30,507
<i>Solid Waste & Recycling (DES)</i>	0.8%	7,976
Dedicated Revenue Fund	3.9%	38,483
Building Fund	2.9%	29,111
UR Support Fund	5.0%	49,648
Water Fund	2.6%	26,120
Stormwater Fund	4.8%	48,053
Wastewater Fund	6.1%	61,412
Total ISCs Collected	100%	\$ 999,542

Facilities & Fleet Management Fund

Service Description

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

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

Service Outcomes

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

Drivers

Internal Service Charges based on:

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

Facilities & Fleet Fund	ISC Collections	Property Management
Revenues:		
Intgov. Revenue	\$ 168,000	21.2% \$ 421,016
Misc. Income	27,800	9.8% 193,973
Internal Service Charges	3,642,333	0.9% 16,976
Interfund Transfers	193,500	0.9% 17,863
Total Resources	\$ 4,031,633	11.4% 226,545
Requirements:		
Facilities & Fleet Mgmt.	\$ 3,388,466	General Fund 44.2% 876,373
Fire & Emergency Services	193,500	Transportation Fund 10.6% 210,363
Support Services (ISC)	102,367	Rental Inspection Fund 0.5% 9,730
Interfund Transfers Out	167,300	Infrastructure Development Fund 2.6% 52,061
Contingency	180,000	Urban Design & Planning Fund 3.3% 66,378
Total Requirements	\$ 4,031,633	CDBG/Home (CDS) 0.2% 3,948
		Solid Waste & Recycling (DES) 0.9% 17,686
		Dedicated Revenue Fund 1.1% 21,634
		Building Fund 5.2% 102,433
		UR Support Fund 0.5% 10,121
		Water Fund 9.3% 184,117
		Stormwater Fund 9.6% 191,395
		Wastewater Fund 9.4% 186,226
		Utility Financial Services Fund 3.7% 72,963
		100% \$ 1,983,794

Facilities & Fleet Management Fund

ISC Collections	PSSB Roof Debt	
<i>Police</i>	10.7%	\$ 838
<i>Fire</i>	4.8%	371
<i>Code Compliance (CDS)</i>	2.2%	168
<i>Economic Development</i>	2.7%	208
<i>Parks</i>	0.5%	36
General Fund	20.9%	1,621
Transportation Fund	9.4%	739
Rental Inspection Fund	0.8%	66
Infrastructure Development Fund	7.6%	597
Urban Design & Planning Fund	10.2%	795
<i>CDBG/Home (CDS)</i>	0.6%	43
<i>Solid Waste & Recycling (DES)</i>	2.5%	194
Dedicated Revenue Fund	3.1%	237
Building Fund	17.1%	1,336
UR Support Fund	1.3%	102
Water Fund	5.7%	444
Stormwater Fund	6.7%	524
Wastewater Fund	6.0%	466
Utility Financial Services Fund	11.2%	872
	100%	\$ 7,799

ISC Collections	Vehicle Maintenance	
<i>Police</i>	42.5%	\$ 500,060
<i>Fire</i>	25.9%	304,609
<i>Code Compliance (CDS)</i>	0.9%	10,380
<i>Parks</i>	3.4%	39,679
General Fund	72.7%	854,728
Transportation Fund	6.2%	72,950
Rental Inspection Fund	0.8%	10,074
Infrastructure Development Fund	2.2%	25,491
Building Fund	2.2%	25,797
Water Fund	6.5%	76,884
Stormwater Fund	4.6%	55,218
Wastewater Fund	4.6%	54,249
Utility Financial Services Fund	0.2%	2,519
	100%	\$ 1,177,910

ISC Collections	Vehicle Fuel	
<i>Police</i>	45.6%	\$ 215,743
<i>Fire</i>	15.9%	75,298
<i>Code Compliance (CDS)</i>	1.3%	6,317
<i>Parks</i>	4.9%	23,080
General Fund	67.7%	320,438
Transportation Fund	7.7%	36,308
Rental Inspection Fund	0.4%	1,841
Infrastructure Development Fund	3.1%	14,632
Building Fund	1.7%	7,818
Water Fund	7.0%	32,869
Stormwater Fund	6.3%	29,836
Wastewater Fund	6.0%	28,612
Utility Financial Services Fund	0.1%	476
	100%	\$ 472,830

Total ISCs Collected \$ 3,642,333

Information Technology Fund

Service Description

Information Technology (IT) provides services in the areas of user support, desktop computing, network services, core business systems, electronic communications, computing security, telecommunications, website support and development, systems integration, and applications/database support and development. In addition, IT provides geographic information systems (GIS) services and support. Together these services provide the technology infrastructure to support City operations.

Service Outcomes

- Provide and maintain reliable technology-based infrastructure and projects essential for the daily operations of City personnel.

Drivers

Internal Service Charges based on three drivers:

- Number of computers
- FTE
- Number of telephones

Information Technology Fund

Revenues:

Intergov. Revenue	\$ 2,050
Internal Service Charges	4,141,451
Beginning Balance	341,000
Total Resources	\$ 4,484,501

Requirements:

Information Technology	\$ 4,162,375
Support Services (ISC)	114,126
Contingency	208,000
Total Requirements	\$ 4,484,501

ISC Collections

<i>Police</i>	31.8%	\$ 1,315,257
<i>Fire</i>	12.4%	515,033
<i>Code Compliance (CDS)</i>	1.5%	61,726
<i>Economic Development</i>	0.7%	30,943
<i>Parks</i>	1.5%	61,246
General Fund	47.9%	1,984,205
Transportation Fund	9.7%	403,568
Rental Inspection Fund	1.1%	45,066
Infrastructure Development Fund	2.2%	92,540
Urban Design & Planning Fund	2.6%	107,570
<i>CDBG/Home (CDS)</i>	0.2%	8,633
<i>Solid Waste & Recycling (DES)</i>	1.1%	44,246
Dedicated Revenue Fund	1.3%	52,879
Building Fund	4.5%	188,555
UR Support Fund	0.7%	30,078
Water Fund	8.3%	341,898
Stormwater Fund	8.1%	334,080
Wastewater Fund	10.1%	417,111
Utility Financial Services Fund	3.5%	143,901
Total ISCs Collected	100%	\$ 4,141,451

Utility Financial Services Fund

Service Description

Utility Financial Services provides billing and other utility related financial services to the City's three utilities: water, stormwater, and wastewater. The City's liens and collection program is also managed within this program.

Service Outcomes

- Provide timely and accurate billing, customer service, and accounting functions for Gresham's water, stormwater, and wastewater utilities.

Drivers

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

Utility Financial Services Fund

Revenues:

Charges for Service	\$ 109,000
Misc. Income	355,000
Interest Income	11,000
Internal Service Charges	2,281,054
Total Resources	<u><u>\$ 2,756,054</u></u>

Requirements:

Finance & Mgmt. Services	\$ 2,091,143
Support Services (ISC)	507,911
Contingency	157,000
Total Requirements	<u><u>\$ 2,756,054</u></u>

ISC Collections

Water Fund	28.2%	\$ 643,257
Stormwater Fund	21.2%	483,583
Wastewater Fund	50.6%	1,154,214
Total ISCs Collected	<u><u>100%</u></u>	<u><u>\$ 2,281,054</u></u>

Code Compliance

Service Description

Code Compliance investigates complaints involving violations of the City's Revised Code and Community Development Code. Additionally, Code Compliance responds to abandoned vehicles and unlawful parking issues. The division maintains enforcement fairness via field investigations, documentation, enforcement process, and final closure with complainants and violators.

Code Compliance encourages citizen involvement by working with both violators and complainants, in order to create a better understanding for residents of how the code enforcement process benefits everyone. The service works to enhance regional partnerships by coordinating with local, state, and federal agencies regarding code enforcement issues that extend into the City of Gresham. Code Compliance also completes the necessary paperwork and court papers for abatements and final field application to ensure community standards are enforced.

Service Outcomes

- Ensure a safe environment in the City of Gresham.
- Enhance collaboration and involvement with citizens and regional partners.

Economic Development

Service Description

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

Service Outcomes

- Grow the economic base by responding to leads from businesses interested in placing roots in Gresham.
- Promote economic development by forming strategic partnerships with local, state, federal, private, and public partners.

Drivers

Internal Service Charges based on:

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

General Fund

General Fund

Revenues:

General Fund Support	\$ 779,097
Interfund Transfers	65,000
Internal Service Charges	754,923
Total Resources	\$ 1,599,020

Requirements:

Code Compliance	\$ 797,138
Economic Development	801,882
Total Requirements	\$ 1,599,020

ISC Collections

Streetlight Fund	2.0%	\$ 7,129
Rental Inspection Fund	1.7%	6,464
Infrastructure Development Fund	4.3%	15,570
Urban Design & Planning Fund	5.5%	19,958
<i>CDBG/Home (CDS)</i>	<i>0.5%</i>	<i>1,652</i>
<i>Solid Waste & Recycling (DES)</i>	<i>1.6%</i>	<i>5,910</i>
Dedicated Revenue Fund	2.1%	7,562
Building Fund	4.7%	17,276
UR Support Fund	24.4%	88,500
Water Fund	17.9%	64,886
Stormwater Fund	9.9%	35,869
Wastewater Fund	22.4%	81,572
Utility Financial Services Fund	5.1%	18,593
	100%	\$ 363,379

ISC Collections

Economic Development

Streetlight Fund	1.4%	\$ 5,676
Rental Inspection Fund	1.3%	5,146
Infrastructure Development Fund	3.2%	12,396
Urban Design & Planning Fund	4.1%	15,889
<i>CDBG/Home (CDS)</i>	<i>0.3%</i>	<i>1,315</i>
<i>Solid Waste & Recycling (DES)</i>	<i>1.2%</i>	<i>4,705</i>
Dedicated Revenue Fund	1.5%	6,020
Building Fund	3.5%	13,754
UR Support Fund	44.1%	172,700
Water Fund	13.2%	51,660
Stormwater Fund	7.3%	28,557
Wastewater Fund	16.6%	64,943
Utility Financial Services Fund	3.8%	14,803
	100%	\$ 391,544

Total ISCs Collected **\$ 754,923**

Administrative Services Fund

Service Description

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

- City Administration – Consists of governance and policy development, including City Council support and City Management functions
- City-wide Services – Consists of Human Resources, Office of Neighborhoods and Community Engagement, Emergency Management, Mediation, Budget & Financial Planning, and Communications
- Financial Services – Provides accounting, payroll, accounts payable, and accounts receivable for all City functions
- General Support Services – Includes purchasing, unemployment insurance, and general postage

Service Outcomes

- Manage public resources responsibly in order to earn and maintain the public trust, and build better communities for the citizens and visitors of the city.
- Administer public policy to promote Council and community goals, fiscal sustainability, and a safe environment.
- Recruit, develop, and retain a diverse and well-trained workforce that is responsive to community needs.

Drivers

Internal Service Charges based on:

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

Administrative Services Fund

Administrative Services Fund

Revenues:	
Intgov. Revenue	\$ 8,900
Charges for Service	16,000
Interfund Transfers In	207,080
Internal Service Charges	6,742,702
Internal Service Charges from CIP	508,000
Beginning Balance	1,530,000
Total Resources	\$ 9,012,682

Requirements:	
City Admin	\$ 2,001,008
City-wide Services	3,625,652
Financial Services	1,219,935
Gen. Support Services	571,457
Support Services (ISC)	229,630
Interfund Transfers Out	180,000
Contingency	235,000
Unappropriated	950,000
Total Requirements	\$ 9,012,682

ISC Collections

<i>Police</i>	30.2%	\$ 536,708
<i>Fire</i>	21.6%	382,639
<i>Code Compliance (CDS)</i>	1.0%	17,617
<i>Economic Development</i>	1.0%	16,981
<i>Parks</i>	2.4%	42,330
General Fund	56.2%	996,275
Transportation Fund	7.7%	137,653
Streetlight Fund	0.9%	16,375
Rental Inspection Fund	0.8%	14,847
Infrastructure Development Fund	2.0%	35,763
Urban Design & Planning Fund	2.6%	45,840
<i>CDBG/Home (CDS)</i>	0.2%	3,794
<i>Solid Waste & Recycling (DES)</i>	0.8%	13,574
Dedicated Revenue Fund	1.0%	17,368
Building Fund	2.2%	39,680
UR Support Fund	0.7%	13,070
Water Fund	8.4%	149,033
Stormwater Fund	4.6%	82,385
Wastewater Fund	10.5%	187,356
Utility Financial Services Fund	2.4%	42,705
	100%	\$ 1,778,350

ISC Collections

		City-wide Services
<i>Police</i>	29.7%	\$ 903,201
<i>Fire</i>	21.2%	643,926
<i>Code Compliance (CDS)</i>	1.0%	29,647
<i>Economic Development</i>	0.9%	28,576
<i>Parks</i>	2.3%	71,235
General Fund	55.1%	1,676,585
Transportation Fund	7.6%	231,650
Streetlight Fund	0.9%	27,556
Rental Inspection Fund	0.8%	24,986
Infrastructure Development Fund	2.0%	60,183
Urban Design & Planning Fund	2.5%	77,141
<i>CDBG/Home (CDS)</i>	0.2%	6,385
<i>Solid Waste & Recycling (DES)</i>	0.8%	22,842
Dedicated Revenue Fund	1.0%	29,227
Building Fund	2.2%	66,776
UR Support Fund	2.2%	66,600
Water Fund	8.3%	250,800
Stormwater Fund	4.6%	138,642
Wastewater Fund	10.4%	315,293
Utility Financial Services Fund	2.4%	71,867
	100%	\$ 3,037,306

Administrative Services Fund

ISC Collections	Financial Services	
<i>Police</i>	28.9%	\$ 380,378
<i>Fire</i>	20.6%	271,186
<i>Code Compliance (CDS)</i>	0.9%	12,486
<i>Economic Development</i>	0.9%	12,035
<i>Parks</i>	2.3%	30,000
General Fund	53.6%	706,085
Transportation Fund	7.4%	97,558
Streetlight Fund	0.9%	11,605
Rental Inspection Fund	0.8%	10,523
Infrastructure Development Fund	1.9%	25,346
Urban Design & Planning Fund	2.5%	32,488
<i>CDBG/Home (CDS)</i>	0.2%	2,689
<i>Solid Waste & Recycling (DES)</i>	0.7%	9,620
Dedicated Revenue Fund	0.9%	12,309
Building Fund	2.1%	28,123
UR Support Fund	5.1%	66,600
Water Fund	8.0%	105,623
Stormwater Fund	4.4%	58,389
Wastewater Fund	10.1%	132,784
Utility Financial Services Fund	2.3%	30,266
	100%	\$ 1,317,699

ISC Collections	General Support	
<i>Police</i>	30.2%	\$ 183,902
<i>Fire</i>	21.5%	131,111
<i>Code Compliance (CDS)</i>	1.0%	6,037
<i>Economic Development</i>	1.0%	5,818
<i>Parks</i>	2.4%	14,504
General Fund	56.1%	341,372
Transportation Fund	7.7%	47,166
Streetlight Fund	0.9%	5,611
Rental Inspection Fund	0.8%	5,087
Infrastructure Development Fund	2.0%	12,254
Urban Design & Planning Fund	2.6%	15,707
<i>CDBG/Home (CDS)</i>	0.2%	1,300
<i>Solid Waste & Recycling (DES)</i>	0.8%	4,651
Dedicated Revenue Fund	1.0%	5,951
Building Fund	2.2%	13,596
UR Support Fund	0.7%	4,478
Water Fund	8.4%	51,066
Stormwater Fund	4.6%	28,229
Wastewater Fund	10.6%	64,197
Utility Financial Services Fund	2.4%	14,633
	100%	\$ 609,347

Total ISCs Collected \$ 6,742,702

Equipment Replacement Fund

Service Description

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

Service Outcomes

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

Drivers

Internal Service Charges based on:

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

Equipment Replacement Fund	ISC Collections	Vehicles
Revenues:		
Interest Income	\$ 131,515	36.0% \$ 666,494
Misc Income	25,000	21.7% 401,537
Internal Service Charges	2,912,367	0.7% 13,627
Beginning Balance	13,437,610	0.7% 13,627
Total Resources	\$ 16,506,492	2.2% 40,344
Requirements:		
Finance & Mgmt. Services Dept.		
Motor Vehicles	\$ 2,350,366	60.6% 1,122,002
Other Equipment	909,059	9.0% 166,026
Computer Replacement	250,000	0.6% 10,509
Unappropriated	12,997,067	1.4% 26,295
Total Requirements	\$ 16,506,492	0.4% 8,000
		0.4% 8,000
		1.5% 28,580
		5.6% 104,481
		6.5% 120,674
		13.6% 251,991
		0.5% 9,164
		0.1% 1,339
		0.1% 352
		0.1% 1,002
		0.2% 1,354
		100% \$ 1,850,415

Equipment Replacement Fund

ISC Collections	Other Equipment	
<i>Police</i>	22.7%	\$ 176,353
<i>Fire</i>	25.2%	196,328
<i>Parks</i>	7.6%	58,913
General Fund	55.5%	431,594
Transportation Fund	17.7%	137,746
Infrastructure Development Fund	1.2%	9,505
Building Fund	0.1%	682
Water Fund	5.9%	45,504
Stormwater Fund	4.9%	38,314
Wastewater Fund	14.1%	109,801
Facilities & Fleet Fund	0.6%	4,879
	100%	\$ 778,025

ISC Collections	Computer Replacement	
<i>Police</i>	19.3%	\$ 54,738
<i>Fire</i>	8.5%	24,213
<i>Community Development</i>	1.5%	4,177
<i>Economic Development</i>	0.7%	2,022
<i>Parks</i>	1.0%	2,718
General Fund	31.0%	87,868
Transportation Fund	6.9%	19,598
Rental Inspection Fund	1.1%	3,208
Infrastructure Development Fund	2.4%	6,904
Urban Design & Planning Fund	2.6%	7,446
<i>CDBG/Home (CDS)</i>	0.2%	542
<i>Solid Waste & Recycling (DES)</i>	1.1%	3,148
Dedicated Revenue Fund	1.3%	3,690
Building Fund	4.8%	13,689
UR Support Fund	0.7%	2,120
Water Fund	5.3%	14,904
Stormwater Fund	5.7%	16,301
Wastewater Fund	7.8%	22,104
Facilities & Fleet Fund	2.2%	6,107
Information Technology Fund	9.6%	27,270
Legal Services Fund	1.6%	4,537
Utility Financial Services Fund	3.5%	9,855
<i>Office of Governance & Mgmt</i>	3.1%	8,827
<i>City-wide Services</i>	8.2%	23,177
<i>Finance & Mgmt Services</i>	2.2%	6,322
Administrative Services Fund	13.5%	38,326
	100%	\$ 283,927

Total ISCs Collected \$ 2,912,367

Internal Service Charge Collections by Fund & Department

FUND: General Fund
DEPT: Police
DIV: Support Services

	<u>FY 2016/17</u>
<u>Personnel Services</u>	
Pension Bonds	\$ 507,136
Workers' Compensation	510,617
	<u>\$ 1,017,753</u>
 <u>Materials & Services</u>	
Property Management	\$ 421,854
Vehicle Maintenance	500,060
Vehicle Fuel	215,743
Equipment Replacement	842,847
Computer Replacement	54,738
Information Technology	1,315,257
Liability Management	321,579
Legal	212,549
City Administration	536,708
City-wide Services	903,201
Financial Services	380,378
General Support	183,902
	<u>\$ 5,888,816</u>
	 <u><u>\$ 6,906,569</u></u>

Internal Service Charge Collections by Fund & Department

FUND: General Fund
DEPT: Fire & Emergency Services
DIV: Support Services

	<u>FY 2016/17</u>
<u>Personnel Services</u>	
Pension Bonds	\$ 385,370
Workers' Compensation	322,147
	<u>\$ 707,517</u>
 <u>Materials & Services</u>	
Property Management	\$ 194,344
Vehicle Maintenance	304,609
Vehicle Fuel	75,298
Equipment Replacement	597,865
Computer Replacement	24,213
Information Technology	515,033
Liability Management	216,364
Legal	81,152
City Administration	382,639
City-wide Services	643,926
Financial Services	271,186
General Support	131,111
	<u>\$ 3,437,740</u>
	 <u><u>\$ 4,145,257</u></u>

Internal Service Charge Collections by Fund & Department

FUND: General Fund
DEPT: Community Development (Code Compliance)
DIV: Support Services

	<u>FY 2016/17</u>
<u>Personnel Services</u>	
Pension Bonds	\$ 16,211
Workers' Compensation	8,274
	<u>\$ 24,485</u>
 <u>Materials & Services</u>	
Property Management	\$ 17,144
Vehicle Maintenance	10,380
Vehicle Fuel	6,317
Equipment Replacement	13,627
Computer Replacement	4,177
Information Technology	61,726
Liability Management	13,112
Legal	67,992
City Administration	17,617
City-wide Services	29,647
Financial Services	12,486
General Support	6,037
	<u>\$ 260,262</u>
	 <u><u>\$ 284,747</u></u>

Internal Service Charge Collections by Fund & Department

FUND: General Fund
DEPT: Economic Development Services
DIV: Support Services

	<u>FY 2016/17</u>
<u>Personnel Services</u>	
Pension Bonds	\$ 9,583
Workers' Compensation	4,410
	<u>\$ 13,993</u>
 <u>Materials & Services</u>	
Property Management	\$ 18,071
Computer Replacement	2,022
Information Technology	30,943
Liability Management	8,137
Legal	10,568
City Administration	16,981
City-wide Services	28,576
Financial Services	12,035
General Support	5,818
	<u>\$ 133,151</u>
	 <u><u>\$ 147,144</u></u>

Internal Service Charge Collections by Fund & Department

FUND: General Fund
DEPT: Parks
DIV: Support Services

	<u>FY 2016/17</u>
<u>Personnel Services</u>	
Pension Bonds	\$ 24,270
Workers' Compensation	36,505
	<u>\$ 60,775</u>
 <u>Materials & Services</u>	
Property Management	\$ 226,581
Vehicle Maintenance	39,679
Vehicle Fuel	23,080
Equipment Replacement	99,257
Computer Replacement	2,718
Information Technology	61,246
Liability Management	81,115
Legal	28,313
City Administration	42,330
City-wide Services	71,235
Financial Services	30,000
General Support	14,504
	<u>\$ 720,058</u>
	 <u><u>\$ 780,833</u></u>

Internal Service Charge Collections by Fund & Department

FUND: Transportation Fund
DEPT: Environmental Services
DIV: Support Services

	<u>FY 2016/17</u>
<u>Personnel Services</u>	
Pension Bonds	\$ 107,154
Workers' Compensation	52,257
	<u>\$ 159,411</u>
 <u>Materials & Services</u>	
Property Management	\$ 211,102
Vehicle Maintenance	72,950
Vehicle Fuel	36,308
Equipment Replacement	303,772
Computer Replacement	19,598
Information Technology	403,568
Liability Management	88,898
Legal	97,900
City Administration	137,653
City-wide Services	231,650
Financial Services	97,558
General Support	47,166
	<u>\$ 1,748,123</u>
	 <u><u>\$ 1,907,534</u></u>

Internal Service Charge Collections by Fund & Department

FUND: Streetlight Fund
DEPT: Environmental Services
DIV: Support Services

	<u>FY 2016/17</u>
<u>Materials & Services</u>	
Code Compliance	\$ 7,129
Economic Development	5,676
Liability Management	4,285
Legal	2,592
City Administration	16,375
City-wide Services	27,556
Financial Services	11,605
General Support	5,611
	<u>\$ 80,829</u>
	<u><u>\$ 80,829</u></u>

Internal Service Charge Collections by Fund & Department

FUND: Rental Inspection Fund
DEPT: Community Development
DIV: Support Services

	<u>FY 2016/17</u>
<u>Personnel Services</u>	
Pension Bonds	\$ 14,768
Workers' Compensation	6,345
	<u>\$ 21,113</u>
 <u>Materials & Services</u>	
Property Management	\$ 9,796
Vehicle Maintenance	10,074
Vehicle Fuel	1,841
Equipment Replacement	10,509
Computer Replacement	3,208
Information Technology	45,066
Code Compliance	6,464
Economic Development	5,146
Liability Management	12,044
Legal	10,568
City Administration	14,847
City-wide Services	24,986
Financial Services	10,523
General Support	5,087
	<u>\$ 170,159</u>
	<u><u>\$ 191,272</u></u>

Internal Service Charge Collections by Fund & Department

FUND: Infrastructure Development Fund
DEPT: Environmental Services
DIV: Support Services

	<u>FY 2016/17</u>
<u>Personnel Services</u>	
Pension Bonds	\$ 36,687
Workers' Compensation	25,291
	<u>\$ 61,978</u>
 <u>Materials & Services</u>	
Property Management	\$ 52,658
Vehicle Maintenance	25,491
Vehicle Fuel	14,632
Equipment Replacement	35,800
Computer Replacement	6,904
Information Technology	92,540
Code Compliance	15,570
Economic Development	12,396
Liability Management	34,194
Legal	56,228
City Administration	35,763
City-wide Services	60,183
Financial Services	25,346
General Support	12,254
	<u>\$ 479,959</u>
	<u><u>\$ 541,937</u></u>

Internal Service Charge Collections by Fund & Department

FUND: Urban Design & Planning Fund
DEPT: Urban Design & Planning
DIV: Support Services

	<u>FY 2016/17</u>
<u>Personnel Services</u>	
Pension Bonds	\$ 39,606
Workers' Compensation	16,215
	<u>\$ 55,821</u>
 <u>Materials & Services</u>	
Property Management	\$ 67,173
Computer Replacement	7,446
Information Technology	107,570
Code Compliance	19,958
Economic Development	15,889
Liability Management	20,175
Legal	178,853
City Administration	45,840
City-wide Services	77,141
Financial Services	32,488
General Support	15,707
	<u>\$ 588,240</u>
	 <u><u>\$ 644,061</u></u>

Internal Service Charge Collections by Fund & Department

FUND: Dedicated Revenue Fund
DEPT: Community Development Services (CDBG/Home)
DIV: Support Services

	<u>FY 2016/17</u>
<u>Personnel Services</u>	
Pension Bonds	\$ 3,096
Workers' Compensation	1,307
	<u>\$ 4,403</u>
 <u>Materials & Services</u>	
Property Management	\$ 3,991
Computer Replacement	542
Information Technology	8,633
Code Compliance	1,652
Economic Development	1,315
Liability Management	1,397
Legal	30,507
City Administration	3,794
City-wide Services	6,385
Financial Services	2,689
General Support	1,300
	<u>\$ 62,205</u>
	 <u><u>\$ 66,608</u></u>

Internal Service Charge Collections by Fund & Department

FUND: Dedicated Revenue Fund
DEPT: Environmental Services (Solid Waste & Recycling)
DIV: Support Services

	<u>FY 2016/17</u>
<u>Personnel Services</u>	
Pension Bonds	\$ 11,933
Workers' Compensation	5,038
	<u>\$ 16,971</u>
 <u>Materials & Services</u>	
Property Management	\$ 17,880
Equipment Replacement	8,000
Computer Replacement	3,148
Information Technology	44,246
Code Compliance	5,910
Economic Development	4,705
Liability Management	5,591
Legal	7,976
City Administration	13,574
City-wide Services	22,842
Financial Services	9,620
General Support	4,651
	<u>\$ 148,143</u>
	 <u><u>\$ 165,114</u></u>

Internal Service Charge Collections by Fund & Department

FUND: Building Fund
DEPT: Community Development
DIV: Support Services

	<u>FY 2016/17</u>
<u>Personnel Services</u>	
Pension Bonds	\$ 39,882
Workers' Compensation	16,215
	<u>\$ 56,097</u>
 <u>Materials & Services</u>	
Property Management	\$ 103,769
Vehicle Maintenance	25,797
Vehicle Fuel	7,818
Equipment Replacement	29,262
Computer Replacement	13,689
Information Technology	188,555
Code Compliance	17,276
Economic Development	13,754
Liability Management	42,816
Legal	29,111
City Administration	39,680
City-wide Services	66,776
Financial Services	28,123
General Support	13,596
	<u>\$ 620,022</u>
	 <u><u>\$ 676,119</u></u>

Internal Service Charge Collections by Fund & Department

FUND: Urban Renewal Support Fund
DEPT: Urban Renewal Support
DIV: Support Services

	<u>FY 2016/17</u>
<u>Personnel Services</u>	
Pension Bonds	\$ 11,583
Workers' Compensation	4,935
	<u>\$ 16,518</u>
 <u>Materials & Services</u>	
Property Management	\$ 10,223
Computer Replacement	2,120
Information Technology	30,078
Code Compliance	88,500
Economic Development	172,700
Liability Management	9,383
Legal	49,648
City Administration	13,070
City-wide Services	66,600
Financial Services	66,600
General Support	4,478
	<u>\$ 513,400</u>
	<u><u>\$ 529,918</u></u>

Internal Service Charge Collections by Fund & Department

FUND: Water Fund
DEPT: Environmental Services
DIV: Support Services

	<u>FY 2016/17</u>
<u>Personnel Services</u>	
Pension Bonds	\$ 73,289
Workers' Compensation	96,758
	<u>\$ 170,047</u>
 <u>Materials & Services</u>	
Property Management	\$ 184,561
Vehicle Maintenance	76,884
Vehicle Fuel	32,869
Equipment Replacement	149,985
Computer Replacement	14,904
Information Technology	341,898
Utility Financial Services	643,257
Code Compliance	64,886
Economic Development	51,660
Liability Management	150,708
Legal	26,120
City Administration	149,033
City-wide Services	250,800
Financial Services	105,623
General Support	51,066
	<u>\$ 2,294,254</u>
	 <u><u>\$ 2,464,301</u></u>

Internal Service Charge Collections by Fund & Department

FUND: Stormwater Fund
DEPT: Environmental Services
DIV: Support Services

	<u>FY 2016/17</u>
<u>Personnel Services</u>	
Pension Bonds	\$ 63,533
Workers' Compensation	52,499
	<u>\$ 116,032</u>
 <u>Materials & Services</u>	
Property Management	\$ 191,919
Vehicle Maintenance	55,218
Vehicle Fuel	29,836
Equipment Replacement	158,988
Computer Replacement	16,301
Information Technology	334,080
Utility Financial Services	483,583
Code Compliance	35,869
Economic Development	28,557
Liability Management	57,132
Legal	48,053
City Administration	82,385
City-wide Services	138,642
Financial Services	58,389
General Support	28,229
	<u>\$ 1,747,181</u>
	<u><u>\$ 1,863,213</u></u>

Internal Service Charge Collections by Fund & Department

FUND: Wastewater Fund
DEPT: Environmental Services
DIV: Support Services

	<u>FY 2016/17</u>
<u>Personnel Services</u>	
Pension Bonds	\$ 74,436
Workers' Compensation	74,418
	<u>\$ 148,854</u>
 <u>Materials & Services</u>	
Property Management	\$ 186,692
Vehicle Maintenance	54,249
Vehicle Fuel	28,612
Equipment Replacement	361,792
Computer Replacement	22,104
Information Technology	417,111
Utility Financial Services	1,154,214
Code Compliance	81,572
Economic Development	64,943
Liability Management	321,155
Legal	61,412
City Administration	187,356
City-wide Services	315,293
Financial Services	132,784
General Support	64,197
	<u>\$ 3,453,486</u>
	 <u><u>\$ 3,602,340</u></u>

Internal Service Charge Collections by Fund & Department

FUND: Facilities & Fleet Management Fund
DEPT: Finance & Management Services
DIV: Support Services

	<u>FY 2016/17</u>
<u>Personnel Services</u>	
Pension Bonds	\$ 26,666
Workers' Compensation	55,551
	<u>\$ 82,217</u>
 <u>Materials & Services</u>	
Equipment Replacement	\$ 14,043
Computer Replacement	6,107
	<u>\$ 20,150</u>
	 <u><u>\$ 102,367</u></u>

Internal Service Charge Collections by Fund & Department

FUND: Information Technology Fund
DEPT: Information Technology
DIV: Support Services

	<u>FY 2016/17</u>
<u>Personnel Services</u>	
Pension Bonds	\$ 61,476
Workers' Compensation	<u>25,380</u>
	\$ 86,856
<u>Materials & Services</u>	
Computer Replacement	\$ 27,270
	<u>27,270</u>
	<u><u>\$ 114,126</u></u>

Internal Service Charge Collections by Fund & Department

FUND: Legal Services Fund
DEPT: City Attorney's Office
DIV: Support Services

	<u>FY 2016/17</u>
<u>Personnel Services</u>	
Pension Bonds	\$ 27,825
Workers' Compensation	<u>11,280</u>
	\$ 39,105
<u>Materials & Services</u>	
Computer Replacement	<u>\$ 4,537</u>
	\$ 4,537
	<u><u>\$ 43,642</u></u>

Internal Service Charge Collections by Fund & Department

FUND: Utility Financial Services Fund
DEPT: Finance & Management Services
DIV: Support Services

	<u>FY 2016/17</u>
<u>Personnel Services</u>	
Pension Bonds	\$ 35,099
Workers' Compensation	26,005
	<u>\$ 61,104</u>
 <u>Materials & Services</u>	
Property Management	\$ 73,835
Vehicle Maintenance	2,519
Vehicle Fuel	476
Equipment Replacement	1,339
Computer Replacement	9,855
Information Technology	143,901
Code Compliance	18,593
Economic Development	14,803
Liability Management	22,015
City Administration	42,705
City-wide Services	71,867
Financial Services	30,266
General Support	14,633
	<u>\$ 446,807</u>
	 <u><u>\$ 507,911</u></u>

Internal Service Charge Collections by Fund & Department

FUND: Administrative Services Fund
DEPT: Office Of Governance & Management
DIV: Support Services

	<u>FY 2016/17</u>
<u>Personnel Services</u>	
Pension Bonds	\$ 33,943
Workers' Compensation	<u>7,612</u>
	\$ 41,555
<u>Materials & Services</u>	
Equipment Replacement	\$ 352
Computer Replacement	<u>8,827</u>
	\$ 9,179
	<u>\$ 50,734</u>

Internal Service Charge Collections by Fund & Department

FUND: Administrative Services Fund
DEPT: City-wide Services
DIV: Support Services

	<u>FY 2016/17</u>
<u>Personnel Services</u>	
Pension Bonds	\$ 71,868
Workers' Compensation	<u>15,985</u>
	\$ 87,853
<u>Materials & Services</u>	
Equipment Replacement	\$ 1,002
Computer Replacement	<u>23,177</u>
	\$ 24,179
	<u>\$ 112,032</u>

Internal Service Charge Collections by Fund & Department

FUND: Administrative Services Fund
DEPT: Finance & Management Services
DIV: Support Services

	<u>FY 2016/17</u>
<u>Personnel Services</u>	
Pension Bonds	\$ 25,586
Workers' Compensation	<u>34,956</u>
	\$ 60,542
<u>Materials & Services</u>	
Computer Replacement	<u>\$ 6,322</u>
	\$ 6,322
	<u><u>\$ 66,864</u></u>